

**CABUYAO WATER DISTRICT
 DETAILED STATEMENT OF FINANCIAL POSITION
 AS AT MARCH 31, 2019**

ASSETS

Current Assets

	Cash and Cash Equivalents	15,497,151.83
	Cash on Hand	458,800.09
10101010	Cash-Collecting Officers	438,800.09
10101020	Petty Cash	20,000.00
	Cash in Bank-Local Currency	15,038,351.74
10102020	Cash in Bank-Local Currency, Current Account	15,038,351.74
	Receivables	17,696,003.87
	Loans and Receivable Accounts	15,300,951.34
10301010	Accounts Receivable	15,582,545.16
10301011	<i>Allowance for Impairment-Accounts Receivable</i>	(281,593.82)
	Net Value-Accounts Receivable	15,300,951.34
	Other Receivables	2,395,052.53
10305020	Due from Officers and Employees	497,749.04
10305990	Other Receivables	1,897,303.49
	Net Value-Other Receivables	1,897,303.49
	Inventories	15,525,265.64
	Inventory Held for Consumption	15,525,265.64
10404010	Office Supplies Inventory	162,620.00
	<i>Allowance for Impairment-Office Supplies Inventory</i>	-
	Net Value-Office Supplies Inventory	162,620.00
10404120	Chemical and Filtering Supplies Inventory	69,465.35
	<i>Allowance for Impairment-Chemical and Filtering Supplies Inventory</i>	-
	Net Value-Chemical and Filtering Supplies Inventory	69,465.35
10404130	Construction Materials Inventory	(160,442.70)
	<i>Allowance for Impairment-Construction Materials Inventory</i>	-
	Net Value-Construction Materials Inventory	(160,442.70)
10404990	Other Supplies and Materials Inventory	15,453,622.99
	<i>Allowance for Impairment-Other Supplies and Materials Inventory</i>	-
	Net Value-Other Supplies and Materials Inventory	15,453,622.99
	Other Current Assets	3,014,817.33

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	Advances	<u>158,100.00</u>
19901020	Advances for Payroll	-
19901040	Advances to Officers and Employees	158,100.00
	Prepayments	<u>2,856,717.33</u>
19902010	Advances to Contractors	558,500.00
19902990	Other Prepayments	2,298,217.33
	Total Current Assets	<u>51,733,238.67</u>
 Non-Current Assets		
	Property, Plant and Equipment	<u>251,577,984.86</u>
	Land	<u>34,168,271.31</u>
10601010	Land	<u>34,168,271.31</u>
	Net Value-Land	<u>34,168,271.31</u>
	Land Improvements	<u>920,571.36</u>
10602990	Other Land Improvements	1,255,324.00
10602991	<i>Accumulated Depreciation-Other Land Improvements</i>	<u>(334,752.64)</u>
	Net Value-Other Land Improvements	<u>920,571.36</u>
	Infrastructure Assets	<u>55,570,598.11</u>
10603040	Water Supply Systems	57,935,914.17
10603041	<i>Accumulated Depreciation-Water Supply Systems</i>	<u>(5,810,902.82)</u>
	Net Value-Water Supply Systems	<u>52,125,011.35</u>
10603050	Power Supply Systems	3,772,559.00
10603051	<i>Accumulated Depreciation-Power Supply Systems</i>	<u>(326,972.24)</u>
	Net Value-Power Supply Systems	<u>3,445,586.76</u>
	Buildings and Other Structures	<u>145,170,354.80</u>
10604070	Water Plant, Structure and Improvements	162,737,306.63
10604071	<i>Accumulated Depreciation-Water Plant, Structure and Improvements</i>	<u>(19,042,962.49)</u>
	Net Value-Water Plant, Structure and Improvements	<u>143,694,344.14</u>
10604990	Other Structures	2,001,370.18
10604991	<i>Accumulated Depreciation-Other Structures</i>	<u>(525,359.52)</u>
	Net Value-Other Structures	<u>1,476,010.66</u>
	Machinery and Equipment	<u>6,815,617.69</u>
10605020	Office Equipment	470,801.82
10605021	<i>Accumulated Depreciation-Office Equipment</i>	<u>(286,923.66)</u>
	Net Value-Office Equipment	<u>183,878.16</u>
10605030	Information and Communication Technology Equipment	1,626,664.96

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10605031	<i>Accumulated Depreciation-Information and Communication Technology Equipment</i>	(1,264,214.33)
	Net Value-Information and Communication Technology Equipment	<u>362,450.63</u>
10605990	Other Machinery and Equipment	13,662,945.02
10605991	<i>Accumulated Depreciation-Other Machinery and Equipment</i>	(7,393,656.12)
	Net Value-Other Machinery and Equipment	<u>6,269,288.90</u>
	Transportation Equipment	<u>2,722,268.19</u>
10606010	Motor Vehicles	4,815,076.70
10606011	<i>Accumulated Depreciation-Motor Vehicles</i>	(2,092,808.51)
	Net Value-Motor Vehicles	<u>2,722,268.19</u>
	Furniture, Fixtures and Books	<u>73,005.65</u>
10607010	Furniture and Fixtures	536,466.24
10607011	<i>Accumulated Depreciation-Furniture and Fixtures</i>	(463,460.59)
	Net Value-Furniture and Fixtures	<u>73,005.65</u>
	Leased Assets	<u>2.79</u>
10609020	Leased Assets, Buildings and Other Structures	309,303.75
10609021	<i>Accumulated Depreciation-Leased Assets, Buildings and Other Structures</i>	(309,300.96)
	Net Value-Leased Assets, Buildings and Other Structures	<u>2.79</u>
	Construction in Progress	<u>6,137,294.96</u>
10699020	Construction In Progress-Infrastructure Assets	6,089,294.96
10699030	Construction in Progress-Buildings and Other Structures	48,000.00
	Intangible Assets	<u>277,334.91</u>
	Intangible Assets	<u>277,334.91</u>
10801020	Computer Software	541,500.00
10801021	<i>Accumulated Amortization-Computer Software</i>	(309,165.09)
	Net Value-Computer Software	<u>232,334.91</u>
10801980	Other Intangible Assets	45,000.00
10801981	<i>Accumulated Amortization-Other Intangible Assets</i>	-
	Net Value-Other Intangible Assets	<u>45,000.00</u>
	Other Non-Current Assets	<u>8,938,294.98</u>
	Restricted Fund	<u>6,456,841.63</u>
19904010	Restricted Fund	6,456,841.63
	Other Assets	<u>2,481,453.35</u>

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19999990	Other Assets	2,481,453.35
	<i>Accumulated Impairment Losses-Other Assets</i>	-
	Net Value-Other Assets	2,481,453.35
Total Non-Current Assets		260,793,614.75
Total Assets		312,526,853.42

LIABILITIES

Current Liabilities

Financial Liabilities		2,040,158.68
Payables		2,040,158.68
20101010	Accounts Payable	1,793,987.25
20101020	Due to Officers and Employees	246,171.43
Inter-Agency Payables		928,256.03
Inter-Agency Payables		927,689.89
20201010	Due to BIR	721,999.87
20201020	Due to GSIS	145,697.63
20201030	Due to Pag-IBIG	21,916.33
20201040	Due to PhilHealth	38,076.06
Due to BSP/Other Banks/Others		566.14
20301050	Others	566.14
Total Current Liabilities		2,968,414.71


Non-Current Liabilities

Financial Liabilities		78,619,894.00
Bills/Bonds/Loans Payable		78,619,894.00
20102020	Bonds Payable-Domestic	110,927.00
	Net Value-Bonds Payable-Domestic	110,927.00
20102040	Loans Payable-Domestic	78,508,967.00
Other Payables		78,457,113.19
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 AS AT MARCH 31, 2019**

29999990	Other Payables	78,457,113.19
	Total Non-Current Liabilities	<u>157,077,007.19</u>
	Total Liabilities	<u>160,045,421.90</u>
EQUITY		
	Government Equity	<u>7,250,000.00</u>
	Government Equity	<u>7,250,000.00</u>
30101020	Government Equity	7,250,000.00
	Retained Earnings/(Deficit)	<u>145,231,431.52</u>
	Retained Earnings/(Deficit)	<u>145,231,431.52</u>
30701010	Retained Earnings/(Deficit)	145,231,431.52
	Total Equity	<u>152,481,431.52</u>
	Total Liabilities and Equity	<u><u>312,526,853.42</u></u>

Prepared by:


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Noted by:


ARNOLD G. VALENCIA
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