

**CABUYAO WATER DISTRICT  
 DETAILED STATEMENT OF FINANCIAL POSITION  
 AS AT NOVEMBER 30, 2019**

**ASSETS**

**Current Assets**

	<b>Cash and Cash Equivalents</b>	<b>21,343,470.80</b>
	<b>Cash on Hand</b>	<b>453,360.79</b>
10101010	Cash-Collecting Officers	433,360.79
10101020	Petty Cash	20,000.00
	<b>Cash in Bank-Local Currency</b>	<b>20,890,110.01</b>
10102020	Cash in Bank-Local Currency, Current Account	20,890,110.01
	<b>Receivables</b>	<b>17,097,838.54</b>
	<b>Loans and Receivable Accounts</b>	<b>15,089,067.19</b>
10301010	Accounts Receivable	15,370,661.01
10301011	<i>Allowance for Impairment-Accounts Receivable</i>	(281,593.82)
	Net Value-Accounts Receivable	15,089,067.19
	<b>Other Receivables</b>	<b>2,008,771.35</b>
10305020	Due from Officers and Employees	345,576.54
10305990	Other Receivables	1,663,194.81
	Net Value-Other Receivables	1,663,194.81
	<b>Inventories</b>	<b>16,094,326.28</b>
	<b>Inventory Held for Consumption</b>	<b>16,094,326.28</b>
10404010	Office Supplies Inventory	243,920.00
	<i>Allowance for Impairment-Office Supplies Inventory</i>	-
	Net Value-Office Supplies Inventory	243,920.00
10404120	Chemical and Filtering Supplies Inventory	90,614.00
	<i>Allowance for Impairment-Chemical and Filtering Supplies Inventory</i>	-
	Net Value-Chemical and Filtering Supplies Inventory	90,614.00
10404130	Construction Materials Inventory	750,979.95
	<i>Allowance for Impairment-Construction Materials Inventory</i>	-
	Net Value-Construction Materials Inventory	750,979.95
10404990	Other Supplies and Materials Inventory	15,008,812.33
	<i>Allowance for Impairment-Other Supplies and Materials Inventory</i>	-
	Net Value-Other Supplies and Materials Inventory	15,008,812.33
	<b>Other Current Assets</b>	<b>2,988,917.33</b>

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	<b>Advances</b>	<u>110,000.00</u>
19901020	Advances for Payroll	-
19901040	Advances to Officers and Employees	110,000.00
	<b>Prepayments</b>	<u>2,878,917.33</u>
19902010	Advances to Contractors	558,500.00
19902990	Other Prepayments	2,320,417.33
	<b>Total Current Assets</b>	<u><b>57,524,552.95</b></u>
 <b>Non-Current Assets</b>		
	<b>Property, Plant and Equipment</b>	<u><b>249,957,338.62</b></u>
	<b>Land</b>	<u>34,168,271.31</u>
10601010	Land	<u>34,168,271.31</u>
	Net Value-Land	<u>34,168,271.31</u>
	<b>Land Improvements</b>	<u>878,727.28</u>
10602990	Other Land Improvements	1,255,324.00
10602991	<i>Accumulated Depreciation-Other Land Improvements</i>	<u>(376,596.72)</u>
	Net Value-Other Land Improvements	<u>878,727.28</u>
	<b>Infrastructure Assets</b>	<u>60,011,474.26</u>
10603040	Water Supply Systems	65,016,538.76
10603041	<i>Accumulated Depreciation-Water Supply Systems</i>	<u>(7,962,393.82)</u>
	Net Value-Water Supply Systems	<u>57,054,144.94</u>
10603050	Power Supply Systems	3,772,559.00
10603051	<i>Accumulated Depreciation-Power Supply Systems</i>	<u>(815,229.68)</u>
	Net Value-Power Supply Systems	<u>2,957,329.32</u>
	<b>Buildings and Other Structures</b>	<u>139,679,065.60</u>
10604070	Water Plant, Structure and Improvements	162,737,306.63
10604071	<i>Accumulated Depreciation-Water Plant, Structure and Improvements</i>	<u>(24,467,539.37)</u>
	Net Value-Water Plant, Structure and Improvements	<u>138,269,767.26</u>
10604990	Other Structures	2,001,370.18
10604991	<i>Accumulated Depreciation-Other Structures</i>	<u>(592,071.84)</u>
	Net Value-Other Structures	<u>1,409,298.34</u>
	<b>Machinery and Equipment</b>	<u>6,198,893.30</u>
10605020	Office Equipment	647,599.82
10605021	<i>Accumulated Depreciation-Office Equipment</i>	<u>(335,051.99)</u>
	Net Value-Office Equipment	<u>312,547.83</u>
10605030	Information and Communication Technology Equipment	1,722,654.96

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10605031	<i>Accumulated Depreciation-Information and Communication Technology Equipment</i>	(1,357,177.31)
	Net Value-Information and Communication Technology Equipment	365,477.65
10605140	Technical and Scientific Equipment	458,426.51
10605141	Accumulated Depreciation- Technical and Scientific Equipment	(15,280.84)
	Net Value-Technical and Scientific Equipment	443,145.67
10605990	Other Machinery and Equipment	13,662,945.02
10605991	<i>Accumulated Depreciation-Other Machinery and Equipment</i>	(8,585,222.87)
	Net Value-Other Machinery and Equipment	5,077,722.15
	<b>Transportation Equipment</b>	<b>2,682,049.96</b>
10606010	Motor Vehicles	5,099,576.70
10606011	<i>Accumulated Depreciation-Motor Vehicles</i>	(2,417,526.74)
	Net Value-Motor Vehicles	2,682,049.96
	<b>Furniture, Fixtures and Books</b>	<b>43,619.61</b>
10607010	Furniture and Fixtures	536,466.24
10607011	<i>Accumulated Depreciation-Furniture and Fixtures</i>	(492,846.63)
	Net Value-Furniture and Fixtures	43,619.61
	<b>Leased Assets</b>	<b>2.79</b>
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	2.79
	<b>Construction in Progress</b>	<b>6,295,234.51</b>
10699020	Construction In Progress-Infrastructure Assets	6,167,584.51
10699030	Construction in Progress-Buildings and Other Structures	127,650.00
	<b>Intangible Assets</b>	<b>224,060.81</b>
	<b>Intangible Assets</b>	<b>224,060.81</b>
10801020	Computer Software	541,500.00
10801021	<i>Accumulated Amortization-Computer Software</i>	(362,439.19)
	Net Value-Computer Software	179,060.81
10801980	Other Intangible Assets	45,000.00
10801981	<i>Accumulated Amortization-Other Intangible Assets</i>	-
	Net Value-Other Intangible Assets	45,000.00
	<b>Other Non-Current Assets</b>	<b>8,452,371.08</b>
	<b>Restricted Fund</b>	<b>8,265,378.73</b>

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19904010	Restricted Fund	8,265,378.73
	<b>Other Assets</b>	<u>186,992.35</u>
19999990	Other Assets	186,992.35
	<i>Accumulated Impairment Losses-Other Assets</i>	<u>-</u>
	Net Value-Other Assets	<u>186,992.35</u>
	<b>Total Non-Current Assets</b>	<u><b>258,633,770.51</b></u>
	<b>Total Assets</b>	<u><b>316,158,323.46</b></u>

**LIABILITIES**

**Current Liabilities**


	<b>Financial Liabilities</b>	<u><b>760,314.60</b></u>
	<b>Payables</b>	<u>760,314.60</u>
20101010	Accounts Payable	494,275.00
20101020	Due to Officers and Employees	266,039.60
	<b>Inter-Agency Payables</b>	<u><b>866,315.68</b></u>
	<b>Inter-Agency Payables</b>	<u>866,529.50</u>
20201010	Due to BIR	593,202.24
20201020	Due to GSIS	168,375.32
20201030	Due to Pag-IBIG	64,956.02
20201040	Due to PhilHealth	39,995.92
	<b>Due to BSP/Other Banks/Others</b>	<u>(213.82)</u>
20301050	Others	(213.82)
	<b>Total Current Liabilities</b>	<u><b>1,626,630.28</b></u>


**Non-Current Liabilities**

	<b>Financial Liabilities</b>	<u><b>78,205,369.00</b></u>
	<b>Bills/Bonds/Loans Payable</b>	<u>78,205,369.00</u>
20102020	Bonds Payable-Domestic	<u>110,927.00</u>
	Net Value-Bonds Payable-Domestic	<u>110,927.00</u>
20102040	Loans Payable-Domestic	<u>78,094,442.00</u>

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	<b>Other Payables</b>	<u><b>73,025,170.35</b></u>
	<b>Other Payables</b>	<u>73,025,170.35</u>
29999990	Other Payables	73,025,170.35
	<b>Total Non-Current Liabilities</b>	<u><b>151,230,539.35</b></u>
	<b>Total Liabilities</b>	<u><b>152,857,169.63</b></u>
 <b>EQUITY</b>  		
	<b>Government Equity</b>	<u><b>7,250,000.00</b></u>
	<b>Government Equity</b>	<u>7,250,000.00</u>
30101020	Government Equity	7,250,000.00
	<b>Retained Earnings/(Deficit)</b>	<u><b>156,051,153.83</b></u>
	<b>Retained Earnings/(Deficit)</b>	<u>156,051,153.83</u>
30701010	Retained Earnings/(Deficit)	156,051,153.83
	<b>Total Equity</b>	<u><b>163,301,153.83</b></u>
	<b>Total Liabilities and Equity</b>	<u><u><b>316,158,323.46</b></u></u>

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