

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

ASSETS

Current Assets

Cash and Cash Equivalents		<u>22,610,797.60</u>
	Cash on Hand	<u>126,601.11</u>
10101010	Cash-Collecting Officers	106,601.11
10101020	Petty Cash	20,000.00
	Cash in Bank-Local Currency	<u>22,484,196.49</u>
10102020	Cash in Bank-Local Currency, Current Account	22,484,196.49
	Receivables	<u>17,746,291.77</u>
	Loans and Receivable Accounts	<u>15,745,194.23</u>
10301010	Accounts Receivable	16,026,788.05
10301011	<i>Allowance for Impairment-Accounts Receivable</i>	<u>(281,593.82)</u>
	Net Value-Accounts Receivable	<u>15,745,194.23</u>
	Other Receivables	<u>2,001,097.54</u>
10305020	Due from Officers and Employees	338,203.71
10305990	Other Receivables	<u>1,662,893.83</u>
	Net Value-Other Receivables	<u>1,662,893.83</u>
	Inventories	<u>16,151,963.35</u>
	Inventory Held for Consumption	<u>16,151,963.35</u>
10404010	Office Supplies Inventory	251,480.00
	<i>Allowance for Impairment-Office Supplies Inventory</i>	<u>-</u>
	Net Value-Office Supplies Inventory	<u>251,480.00</u>
10404120	Chemical and Filtering Supplies Inventory	326,594.00
	<i>Allowance for Impairment-Chemical and Filtering Supplies Inventory</i>	<u>-</u>
	Net Value-Chemical and Filtering Supplies Inventory	<u>326,594.00</u>
10404130	Construction Materials Inventory	692,461.95
	<i>Allowance for Impairment-Construction Materials Inventory</i>	<u>-</u>
	Net Value-Construction Materials Inventory	<u>692,461.95</u>
10404990	Other Supplies and Materials Inventory	14,881,427.40
	<i>Allowance for Impairment-Other Supplies and Materials Inventory</i>	<u>-</u>
	Net Value-Other Supplies and Materials Inventory	<u>14,881,427.40</u>
	Other Current Assets	<u>2,980,017.33</u>

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

	Advances	<u>101,100.00</u>
19901020	Advances for Payroll	-
19901040	Advances to Officers and Employees	101,100.00
	Prepayments	<u>2,878,917.33</u>
19902010	Advances to Contractors	558,500.00
19902990	Other Prepayments	2,320,417.33
	Total Current Assets	<u>59,489,070.05</u>
 Non-Current Assets		
	Property, Plant and Equipment	<u>250,912,779.83</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>883,957.79</u>
10602990	Other Land Improvements	1,255,324.00
10602991	<i>Accumulated Depreciation-Other Land Improvements</i>	<u>(371,366.21)</u>
	Net Value-Other Land Improvements	<u>883,957.79</u>
	Infrastructure Assets	<u>60,349,097.18</u>
10603040	Water Supply Systems	65,016,538.76
10603041	<i>Accumulated Depreciation-Water Supply Systems</i>	<u>(7,685,803.08)</u>
	Net Value-Water Supply Systems	<u>57,330,735.68</u>
10603050	Power Supply Systems	3,772,559.00
10603051	<i>Accumulated Depreciation-Power Supply Systems</i>	<u>(754,197.50)</u>
	Net Value-Power Supply Systems	<u>3,018,361.50</u>
	Buildings and Other Structures	<u>140,365,476.75</u>
10604070	Water Plant, Structure and Improvements	162,737,306.63
10604071	<i>Accumulated Depreciation-Water Plant, Structure and Improvements</i>	<u>(23,789,467.26)</u>
	Net Value-Water Plant, Structure and Improvements	<u>138,947,839.37</u>
10604990	Other Structures	2,001,370.18
10604991	<i>Accumulated Depreciation-Other Structures</i>	<u>(583,732.80)</u>
	Net Value-Other Structures	<u>1,417,637.38</u>
	Machinery and Equipment	<u>6,363,444.10</u>
10605020	Office Equipment	647,599.82
10605021	<i>Accumulated Depreciation-Office Equipment</i>	<u>(327,665.32)</u>
	Net Value-Office Equipment	<u>319,934.50</u>
10605030	Information and Communication Technology Equipment	1,722,654.96

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

10605031	<i>Accumulated Depreciation-Information and Communication Technology Equipment</i>	(1,348,345.93)
	Net Value-Information and Communication Technology Equipment	374,309.03
10605140	Technical and Scientific Equipment	458,426.51
10605141	Accumulated Depreciation- Technical and Scientific Equipment	(11,460.63)
	Net Value-Technical and Scientific Equipment	446,965.88
10605990	Other Machinery and Equipment	13,662,945.02
10605991	<i>Accumulated Depreciation-Other Machinery and Equipment</i>	(8,440,710.33)
	Net Value-Other Machinery and Equipment	5,222,234.69
	Transportation Equipment	2,440,214.18
10606010	Motor Vehicles	4,815,076.70
10606011	<i>Accumulated Depreciation-Motor Vehicles</i>	(2,374,862.52)
	Net Value-Motor Vehicles	2,440,214.18
	Furniture, Fixtures and Books	47,081.22
10607010	Furniture and Fixtures	536,466.24
10607011	<i>Accumulated Depreciation-Furniture and Fixtures</i>	(489,385.02)
	Net Value-Furniture and Fixtures	47,081.22
	Leased Assets	2.79
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
	Construction in Progress	6,295,234.51
10699020	Construction In Progress-Infrastructure Assets	6,167,584.51
10699030	Construction in Progress-Buildings and Other Structures	127,650.00
	Intangible Assets	230,423.21
	Intangible Assets	230,423.21
10801020	Computer Software	541,500.00
10801021	<i>Accumulated Amortization-Computer Software</i>	(356,076.79)
	Net Value-Computer Software	185,423.21
10801980	Other Intangible Assets	45,000.00
10801981	<i>Accumulated Amortization-Other Intangible Assets</i>	-
	Net Value-Other Intangible Assets	45,000.00
	Other Non-Current Assets	8,452,371.08
	Restricted Fund	8,265,378.73

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

19904010	Restricted Fund	8,265,378.73
	Other Assets	<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>
	Total Non-Current Assets	<u>259,595,574.12</u>
	Total Assets	<u>319,084,644.17</u>

LIABILITIES

Current Liabilities

	Financial Liabilities	<u>2,635,821.50</u>
	Payables	<u>2,635,821.50</u>
20101010	Accounts Payable	2,373,887.50
20101020	Due to Officers and Employees	261,934.00
	Inter-Agency Payables	<u>741,318.85</u>
	Inter-Agency Payables	<u>741,532.67</u>
20201010	Due to BIR	479,421.49
20201020	Due to GSIS	164,140.48
20201030	Due to Pag-IBIG	58,483.21
20201040	Due to PhilHealth	39,487.49
	Due to BSP/Other Banks/Others	<u>(213.82)</u>
20301050	Others	(213.82)
	Total Current Liabilities	<u>3,377,140.35</u>


Non-Current Liabilities

	Financial Liabilities	<u>78,227,969.00</u>
	Bills/Bonds/Loans Payable	<u>78,227,969.00</u>
20102020	Bonds Payable-Domestic	<u>110,927.00</u>
	Net Value-Bonds Payable-Domestic	<u>110,927.00</u>
20102040	Loans Payable-Domestic	78,117,042.00

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


	Other Payables	<u>73,687,753.68</u>
	Other Payables	<u>73,687,753.68</u>
29999990	Other Payables	73,687,753.68
	Total Non-Current Liabilities	<u>151,915,722.68</u>
	Total Liabilities	<u>155,292,863.03</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>156,541,781.15</u>
	Retained Earnings/(Deficit)	<u>156,541,781.15</u>
30701010	Retained Earnings/(Deficit)	156,541,781.15
	Total Equity	<u>163,791,781.15</u>
	Total Liabilities and Equity	<u><u>319,084,644.17</u></u>

Prepared by:



PAUL ALBERT Q. MEER
 Division Manager - Finance and Commercial

Noted by:



ARNOLD G. VALENCIA
 General Manager