

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

**ASSETS**

**Current Assets**

<b>Cash and Cash Equivalents</b>		<b><u>17,573,588.83</u></b>
	<b>Cash on Hand</b>	<b><u>551,850.62</u></b>
10101010	Cash-Collecting Officers	531,850.62
10101020	Petty Cash	20,000.00
	<b>Cash in Bank-Local Currency</b>	<b><u>17,021,738.21</u></b>
10102020	Cash in Bank-Local Currency, Current Account	17,021,738.21
	<b>Receivables</b>	<b><u>17,623,641.35</u></b>
	<b>Loans and Receivable Accounts</b>	<b><u>15,399,831.43</u></b>
10301010	Accounts Receivable	15,681,425.25
10301011	<i>Allowance for Impairment-Accounts Receivable</i>	(281,593.82)
	Net Value-Accounts Receivable	<u>15,399,831.43</u>
	<b>Other Receivables</b>	<b><u>2,223,809.92</u></b>
10305020	Due from Officers and Employees	350,574.52
10305990	Other Receivables	1,873,235.40
	Net Value-Other Receivables	<u>1,873,235.40</u>
	<b>Inventories</b>	<b><u>15,421,197.45</u></b>
	<b>Inventory Held for Consumption</b>	<b><u>15,421,197.45</u></b>
10404010	Office Supplies Inventory	209,040.00
	<i>Allowance for Impairment-Office Supplies Inventory</i>	-
	Net Value-Office Supplies Inventory	<u>209,040.00</u>
10404120	Chemical and Filtering Supplies Inventory	72,540.00
	<i>Allowance for Impairment-Chemical and Filtering Supplies Inventory</i>	-
	Net Value-Chemical and Filtering Supplies Inventory	<u>72,540.00</u>
10404130	Construction Materials Inventory	565,289.15
	<i>Allowance for Impairment-Construction Materials Inventory</i>	-
	Net Value-Construction Materials Inventory	<u>565,289.15</u>
10404990	Other Supplies and Materials Inventory	14,574,328.30
	<i>Allowance for Impairment-Other Supplies and Materials Inventory</i>	-
	Net Value-Other Supplies and Materials Inventory	<u>14,574,328.30</u>
	<b>Other Current Assets</b>	<b><u>3,082,617.33</u></b>

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	<b>Advances</b>	<u>203,700.00</u>
19901020	Advances for Payroll	-
19901040	Advances to Officers and Employees	203,700.00
	<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>53,701,044.96</b></u>
 <b>Non-Current Assets</b>		
	<b>Property, Plant and Equipment</b>	<u><b>252,117,870.25</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>889,188.30</u>
10602990	Other Land Improvements	1,255,324.00
10602991	<i>Accumulated Depreciation-Other Land Improvements</i>	<u>(366,135.70)</u>
	Net Value-Other Land Improvements	<u>889,188.30</u>
	<b>Infrastructure Assets</b>	<u>60,686,720.10</u>
10603040	Water Supply Systems	65,016,538.76
10603041	<i>Accumulated Depreciation-Water Supply Systems</i>	<u>(7,409,212.34)</u>
	Net Value-Water Supply Systems	<u>57,607,326.42</u>
10603050	Power Supply Systems	3,772,559.00
10603051	<i>Accumulated Depreciation-Power Supply Systems</i>	<u>(693,165.32)</u>
	Net Value-Power Supply Systems	<u>3,079,393.68</u>
	<b>Buildings and Other Structures</b>	<u>141,051,887.90</u>
10604070	Water Plant, Structure and Improvements	162,737,306.63
10604071	<i>Accumulated Depreciation-Water Plant, Structure and Improvements</i>	<u>(23,111,395.15)</u>
	Net Value-Water Plant, Structure and Improvements	<u>139,625,911.48</u>
10604990	Other Structures	2,001,370.18
10604991	<i>Accumulated Depreciation-Other Structures</i>	<u>(575,393.76)</u>
	Net Value-Other Structures	<u>1,425,976.42</u>
	<b>Machinery and Equipment</b>	<u>6,527,994.90</u>
10605020	Office Equipment	647,599.82
10605021	<i>Accumulated Depreciation-Office Equipment</i>	<u>(320,278.65)</u>
	Net Value-Office Equipment	<u>327,321.17</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>	(1,339,514.55)
	Net Value-Information and Communication Technology Equipment	383,140.41
10605140	Technical and Scientific Equipment	458,426.51
10605141	Accumulated Depreciation- Technical and Scientific Equipment	(7,640.42)
	Net Value-Technical and Scientific Equipment	450,786.09
10605990	Other Machinery and Equipment	13,662,945.02
10605991	<i>Accumulated Depreciation-Other Machinery and Equipment</i>	(8,296,197.79)
	Net Value-Other Machinery and Equipment	5,366,747.23
	<b>Transportation Equipment</b>	<b>2,480,507.61</b>
10606010	Motor Vehicles	4,815,076.70
10606011	<i>Accumulated Depreciation-Motor Vehicles</i>	(2,334,569.09)
	Net Value-Motor Vehicles	2,480,507.61
	<b>Furniture, Fixtures and Books</b>	<b>50,542.83</b>
10607010	Furniture and Fixtures	536,466.24
10607011	<i>Accumulated Depreciation-Furniture and Fixtures</i>	(485,923.41)
	Net Value-Furniture and Fixtures	50,542.83
	<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>6,262,754.51</b>
10699020	Construction In Progress-Infrastructure Assets	6,167,584.51
10699030	Construction in Progress-Buildings and Other Structures	95,170.00
	<b>Intangible Assets</b>	<b>236,785.61</b>
	<b>Intangible Assets</b>	<b>236,785.61</b>
10801020	Computer Software	541,500.00
10801021	<i>Accumulated Amortization-Computer Software</i>	(349,714.39)
	Net Value-Computer Software	191,785.61
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>8,183,146.70</b>
	<b>Restricted Fund</b>	<b>7,996,154.35</b>

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19904010	Restricted Fund	7,996,154.35
	<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>260,537,802.56</b></u>
<b>Total Assets</b>		<u><b>314,238,847.52</b></u>

**LIABILITIES**

**Current Liabilities**


	<b>Financial Liabilities</b>	<u><b>2,198,224.91</b></u>
	<b>Payables</b>	<u>2,198,224.91</u>
20101010	Accounts Payable	1,939,247.00
20101020	Due to Officers and Employees	258,977.91
	<b>Inter-Agency Payables</b>	<u><b>1,102,637.86</b></u>
	<b>Inter-Agency Payables</b>	<u>1,102,851.68</u>
20201010	Due to BIR	851,243.62
20201020	Due to GSIS	165,897.48
20201030	Due to Pag-IBIG	47,669.03
20201040	Due to PhilHealth	38,041.55
	<b>Due to BSP/Other Banks/Others</b>	<u>(213.82)</u>
20301050	Others	(213.82)
	<b>Total Current Liabilities</b>	<u><b>3,300,862.77</b></u>


**Non-Current Liabilities**

	<b>Financial Liabilities</b>	<u><b>78,250,569.00</b></u>
	<b>Bills/Bonds/Loans Payable</b>	<u>78,250,569.00</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>78,139,642.00</u>

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	<b>Other Payables</b>	<u>75,142,768.59</u>
	<b>Other Payables</b>	<u>75,142,768.59</u>
29999990	Other Payables	75,142,768.59
	<b>Total Non-Current Liabilities</b>	<u>153,393,337.59</u>
	<b>Total Liabilities</b>	<u>156,694,200.36</u>
<b>EQUITY</b>		
	<b>Government Equity</b>	<u>7,250,000.00</u>
	<b>Government Equity</b>	<u>7,250,000.00</u>
30101020	Government Equity	7,250,000.00
	<b>Retained Earnings/(Deficit)</b>	<u>150,294,647.16</u>
	<b>Retained Earnings/(Deficit)</b>	<u>150,294,647.16</u>
30701010	Retained Earnings/(Deficit)	150,294,647.16
	<b>Total Equity</b>	<u>157,544,647.16</u>
	<b>Total Liabilities and Equity</b>	<u><u>314,238,847.52</u></u>

Prepared by:  
  
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