

CABUYAO WATER DISTRICT
Detailed Statement of Financial Position
As at December 31, 2021

	2021	2020
ASSETS		
Current Assets		
Cash and Cash Equivalents	16,342,391.15	26,113,821.88
Cash on Hand	277,433.90	529,534.16
Cash-Collecting Officers	257,433.90	509,534.16
Petty Cash	20,000.00	20,000.00
Cash in Bank-Local Currency	16,064,957.25	25,584,287.72
Cash in Bank-Local Currency, Current Account	16,064,957.25	25,584,287.72
Receivables	28,424,357.52	27,812,440.65
Loans and Receivable Accounts	24,409,494.18	22,280,703.63
Accounts Receivable	24,857,440.63	22,681,304.57
<i>Allowance for Impairment-Accounts Receivable</i>	(447,946.45)	(400,600.94)
Net Value-Accounts Receivable	24,409,494.18	22,280,703.63
Other Receivables	4,014,863.34	5,531,737.02
Receivables-Disallowances/Charges	-	-
Due from Officers and Employees	112,697.96	289,776.05
<i>Allowance for Impairment-Due from Officers and Employees</i>	-	-
Net Value-Due from Officers and Employees	112,697.96	289,776.05
Other Receivables	3,902,165.38	5,241,960.97
<i>Allowance for Impairment-Other Receivables</i>	-	-
Net Value-Other Receivables	3,902,165.38	5,241,960.97
Inventories	21,742,437.53	21,970,886.89
Inventory Held for Consumption	21,742,437.53	21,970,886.89
Office Supplies Inventory	208,010.00	397,700.00
<i>Allowance for Impairment-Office Supplies Inventory</i>	-	-
Net Value-Office Supplies Inventory	208,010.00	397,700.00
Accountable Forms, Plates and Stickers Inventory	41,700.00	-
<i>Allowance for Impairment-Accountable Forms, Plates and Stickers Inventory</i>	-	-
Net Value-Accountable Forms, Plates and Stickers Inventory	41,700.00	-
Non-Accountable Forms Inventory	-	-
<i>Allowance for Impairment-Non-Accountable Forms Inventory</i>	-	-
Net Value-Non-Accountable Forms Inventory	-	-
Chemical and Filtering Supplies Inventory	568,794.70	695,809.79
<i>Allowance for Impairment-Chemical and Filtering Supplies Inventory</i>	-	-
Net Value-Chemical and Filtering Supplies Inventory	568,794.70	695,809.79
Construction Materials Inventory	1,082,118.74	969,396.56
<i>Allowance for Impairment-Construction Materials Inventory</i>	-	-
Net Value-Construction Materials Inventory	1,082,118.74	969,396.56
Supplies and Materials for Water Systems Operations	19,841,814.09	19,907,980.54
<i>Allowance for Impairment-Supplies and Materials for Water Systems Operations</i>	-	-
Net Value-Supplies and Materials for Water Systems Operations	19,841,814.09	19,907,980.54
Other Supplies and Materials Inventory	-	-
<i>Allowance for Impairment-Other Supplies and Materials Inventory</i>	-	-
Net Value-Other Supplies and Materials Inventory	-	-
Other Current Assets	2,808,317.33	3,663,317.33
Advances	-	855,000.00
Advances for Operating Expenses	-	-
Advances for Payroll	-	-
Advances to Officers and Employees	-	855,000.00
Prepayments	2,808,317.33	2,808,317.33

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Advances to Contractors/Sub-Contractors	558,500.00	558,500.00
Other Prepayments	2,249,817.33	2,249,817.33
Total Current Assets	69,317,503.53	79,560,466.75
Non-Current Assets		
Property, Plant and Equipment	216,370,472.00	217,238,983.38
Land	15,106,271.31	14,856,271.31
Land	15,106,271.31	14,856,271.31
Accumulated Impairment Losses-Land	-	-
Net Value-Land	15,106,271.31	14,856,271.31
Land Improvements	747,964.53	810,730.65
Other Land Improvements	1,255,324.00	1,255,324.00
Accumulated Depreciation-Other Land Improvements	(507,359.47)	(444,593.35)
Accumulated Impairment Losses-Other Land Improvements	-	-
Net Value-Other Land Improvements	747,964.53	810,730.65
Land Improvements	1,255,324.00	1,255,324.00
Accumulated Depreciation-Land Improvements	(507,359.47)	(444,593.35)
Accumulated Impairment Losses-Land Improvements	-	-
Net Value-Land Improvements	747,964.53	810,730.65
Infrastructure Assets	65,138,317.66	57,864,002.44
Water Supply Systems	80,827,117.02	69,653,538.76
Accumulated Depreciation-Water Supply Systems	(15,688,799.36)	(11,789,536.32)
Accumulated Impairment Losses-Water Supply Systems	-	-
Net Value-Water Supply Systems	65,138,317.66	57,864,002.44
Infrastructure Assets	80,827,117.02	69,653,538.76
Accumulated Depreciation-Infrastructure Assets	(15,688,799.36)	(11,789,536.32)
Accumulated Impairment Losses-Infrastructure Assets	-	-
Net Value-Infrastructure Assets	65,138,317.66	57,864,002.44
Buildings and Other Structures	122,518,786.85	130,755,720.65
Water Plant, Structure and Improvements	162,737,306.63	162,737,306.63
Accumulated Depreciation-Water Plant, Structure and Improvements	(41,419,342.12)	(33,282,476.80)
Accumulated Impairment Losses-Water Plant, Structure and Improvements	-	-
Net Value-Water Plant, Structure and Improvements	121,317,964.51	129,454,829.83
Other Structures	2,001,370.18	2,001,370.18
Accumulated Depreciation-Other Structures	(800,547.84)	(700,479.36)
Accumulated Impairment Losses-Other Structures	-	-
Net Value-Other Structures	1,200,822.34	1,300,890.82
Buildings and Other Structures	164,738,676.81	164,738,676.81
Accumulated Depreciation-Buildings and Other Structures	(42,219,889.96)	(33,982,956.16)
Accumulated Impairment Losses-Buildings and Other Structures	-	-
Net Value-Buildings and Other Structures	122,518,786.85	130,755,720.65
Machinery and Equipment	7,483,904.82	8,076,044.44
Office Equipment	672,594.82	647,599.82
Accumulated Depreciation-Office Equipment	(494,860.68)	(420,931.96)
Accumulated Impairment Losses-Office Equipment	-	-
Net Value-Office Equipment	177,734.14	226,667.86
Information and Communications Technology Equipment	2,555,557.96	2,088,643.96
Accumulated Depreciation-Information and Communications Technology Equipment	(1,765,240.89)	(1,523,604.86)
Accumulated Impairment Losses-Information and Communications Technology Equipment	-	-
Net Value-Information and Communications Technology Equipment	790,317.07	565,039.10
Technical and Scientific Equipment	458,426.51	458,426.51
Accumulated Depreciation-Technical and Scientific Equipment	(110,786.09)	(64,943.57)
Accumulated Impairment Losses-Technical and Scientific Equipment	-	-
Net Value-Technical and Scientific Equipment	347,640.42	393,482.94
Other Machinery and Equipment	20,525,319.33	18,846,463.07

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<i>Accumulated Depreciation-Other Machinery and Equipment</i>	(14,357,106.14)	(11,955,608.53)
<i>Accumulated Impairment Losses-Other Machinery and Equipment</i>	-	-
Net Value-Other Machinery and Equipment	6,168,213.19	6,890,854.54
Machinery and Equipment	24,211,898.62	22,041,133.36
<i>Accumulated Depreciation-Machinery and Equipment</i>	(16,727,993.80)	(13,965,088.92)
<i>Accumulated Impairment Losses-Machinery and Equipment</i>	-	-
Net Value-Machinery and Equipment	7,483,904.82	8,076,044.44
Transportation Equipment	1,799,178.04	2,127,415.10
Motor Vehicles	5,301,576.70	5,099,576.70
<i>Accumulated Depreciation-Motor Vehicles</i>	(3,502,398.66)	(2,972,161.60)
<i>Accumulated Impairment Losses-Motor Vehicles</i>	-	-
Net Value-Motor Vehicles	1,799,178.04	2,127,415.10
Transportation Equipment	5,301,576.70	5,099,576.70
<i>Accumulated Depreciation-Transportation Equipment</i>	(3,502,398.66)	(2,972,161.60)
<i>Accumulated Impairment Losses-Transportation Equipment</i>	-	-
Net Value-Transportation Equipment	1,799,178.04	2,127,415.10
Furniture, Fixtures and Books	5,510.19	11,937.80
Furniture and Fixtures	536,466.24	536,466.24
<i>Accumulated Depreciation-Furniture and Fixtures</i>	(530,956.05)	(524,528.44)
<i>Accumulated Impairment Losses-Furniture and Fixtures</i>	-	-
Net Value-Furniture and Fixtures	5,510.19	11,937.80
Furniture, Fixtures and Books	536,466.24	536,466.24
<i>Accumulated Depreciation-Furniture, Fixtures and Books</i>	(530,956.05)	(524,528.44)
<i>Accumulated Impairment Losses-Furniture, Fixtures and Books</i>	-	-
Net Value-Furniture, Fixtures and Books	5,510.19	11,937.80
Leased Assets Improvements	2.79	2.79
Leased Assets Improvements, Buildings and Other Structures	309,303.75	309,303.75
<i>Accumulated Depreciation-Leased Assets Improvements, Buildings and Other Structures</i>	(309,300.96)	(309,300.96)
<i>Accumulated Impairment Losses-Leased Assets Improvements, Buildings and Other Structures</i>	-	-
Net Value-Leased Assets Improvements, Buildings and Other Structures	2.79	2.79
Leased Assets Improvements	309,303.75	309,303.75
<i>Accumulated Depreciation-Leased Assets Improvements</i>	(309,300.96)	(309,300.96)
<i>Accumulated Impairment Losses-Leased Assets Improvements</i>	-	-
Net Value-Leased Assets Improvements	2.79	2.79
Construction in Progress	3,570,535.81	2,736,858.20
Construction in Progress-Infrastructure Assets	3,570,535.81	2,736,858.20
Construction in Progress-Buildings and Other Structures	-	-
Intangible Assets	136,507.92	162,757.56
Intangible Assets	136,507.92	162,757.56
Computer Software	541,500.00	541,500.00
<i>Accumulated Amortization-Computer Software</i>	(449,992.08)	(423,742.44)
<i>Accumulated Impairment Losses-Computer Software</i>	-	-
Net Value-Computer Software	91,507.92	117,757.56
Other Intangible Assets	45,000.00	45,000.00
<i>Accumulated Amortization-Other Intangible Assets</i>	0.00	0.00
<i>Accumulated Impairment Losses-Other Intangible Assets</i>	-	-
Net Value-Other Intangible Assets	45,000.00	45,000.00
Other Non-Current Assets	8,184,321.38	4,541,829.29
Restricted Fund	7,857,329.03	4,354,836.94
Restricted Fund	7,857,329.03	4,354,836.94
Other Assets	326,992.35	186,992.35
Other Assets	326,992.35	186,992.35
<i>Accumulated Impairment Losses-Other Assets</i>	-	-

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Net Value-Other Assets	326,992.35	186,992.35
Total Non-Current Assets	224,691,301.30	221,943,570.23
Total Assets	294,008,804.83	301,504,036.98
LIABILITIES		
Current Liabilities		
Financial Liabilities	2,900,254.11	4,804,195.55
Payables	2,900,254.11	4,804,195.55
Accounts Payable	1,600,138.67	3,360,344.08
Due to Officers and Employees	1,300,115.44	1,443,851.47
Interest Payable	-	-
Inter-Agency Payables	2,201,000.13	1,640,353.44
Inter-Agency Payables	2,201,000.13	1,640,353.44
Due to BIR	1,162,797.19	1,094,936.51
Due to GSIS	662,427.74	189,909.64
Due to Pag-IBIG	308,363.80	295,775.58
Due to PhilHealth	67,411.40	59,731.71
Provisions	6,673,659.68	4,418,556.59
Provisions	6,673,659.68	4,418,556.59
Leave Benefits Payable	6,673,659.68	4,418,556.59
Total Current Liabilities	11,774,913.92	10,863,105.58
Non-Current Liabilities		
Financial Liabilities	139,241,911.12	142,809,340.97
Bills/Bonds/Loans Payable	139,241,911.12	142,809,340.97
Loans Payable-Domestic	139,241,911.12	142,809,340.97
Other Payables	73,390,158.44	87,583,123.40
Other Payables	73,390,158.44	87,583,123.40
Other Payables	73,390,158.44	87,583,123.40
Total Non-Current Liabilities	212,632,069.56	230,392,464.37
Total Liabilities	224,406,983.48	241,255,569.95
EQUITY		
Government Equity	7,250,000.00	7,250,000.00
Government Equity	7,250,000.00	7,250,000.00
Government Equity	7,250,000.00	7,250,000.00
Retained Earnings/(Deficit)	62,351,821.35	52,998,467.03
Retained Earnings/(Deficit)	62,351,821.35	52,998,467.03
Retained Earnings/(Deficit)	62,351,821.35	52,998,467.03
Total Equity	69,601,821.35	60,248,467.03
Total Liabilities and Equity	294,008,804.83	301,504,036.98