



Republic of the Philippines
WAO WATER DISTRICT
 (Government Owned and Controlled Corporation)

Statement of Financial Position
 As of December 31, 2018

ASSETS		
CURRENT ASSETS		
Cash and Cash Equivalents		
Cash On Hand		
Cash Collecting Officer	P	3,191.61
Petty Cash		
Local Currency on Hand		
	P	<u>3,191.61</u>
Cash in Bank- Local Currency		
Cash in Bank- Local Currency, Current Account	P	1,892,846.35
Cash in Bank- Local Currency, Savings Account		711,021.13
Cash in Bank - Local Currency, Time Deposits		<u>200,000.00</u>
	P	<u>2,803,867.48</u>
	P	<u>2,807,059.09</u>
Total Cash and Cash Equivalents		
Receivables		
Loans and Receivable Accounts		
Accounts Receivable	P	966,720.68
Less: Allowance for Impairment- Accounts Receivable		<u>934,590.18</u>
	P	32,130.50
Other receivables		
Other receivables		<u>888,483.37</u>
	P	<u>920,613.87</u>
Total Receivables		
Inventories		
Inventory Held for Sale		
Merchandise Inventory		
Less: Allowance for Impairment- Merchandise Inventory		
Inventory Held for Consumption		
Office Supplies Inventory	P	83,202.29
Accountable Forms, Plates and Stickers Inventory		6,000.00
Construction Materials Inventory		1,457,221.42
Other Supplies and Materials Inventory		<u>113,050.00</u>
	P	<u>1,659,473.71</u>
	P	<u>5,387,146.67</u>
TOTAL CURRENT ASSETS		
NON-CURRENT ASSETS		
Property, Plant and Equipment		
Land		
Land	P	586,000.00
Infrastructure Assets		
Water Supply Systems	P	14,759,628.87
Accumulated Depreciation - Water Supply Systems		<u>-</u>
		14,759,628.87
Buildings and Other Structures		
Buildings	P	1,091,200.00
Less: Accu. Dep'n		<u>364,188.00</u>
Other Structures	P	1,516,634.29
Less: Accu. Dep'n		<u>872,532.03</u>
		644,102.26
Machinery and Equipment		
Office Equipment	P	1,146,427.51
Accumulated Depreciation - Office Equipment		<u>598,872.23</u>
Information and Communication Technology Equipment	P	912,313.92
Accu. Dep'n - I and Com. Technology Equipment		<u>474,909.47</u>
		437,404.45
Transportation Equipment		
Motor Vehicles	P	1,844,054.15
Accumulated Depreciation - Motor Vehicles		<u>597,773.28</u>
		1,246,280.87
Furnitures, Fixtures and Books		
Furniture and Fixture	P	351,420.26
Less: Accu. Dep'n		<u>294,562.67</u>
		56,857.59
Other Property, Plant and Equip't		
Other Property, Plant and Equip't	P	22,415,028.51
Less: Accu. Dep'n		<u>5,358,796.77</u>
		17,056,231.74
	P	<u>36,061,073.06</u>
	P	<u>36,061,073.06</u>
	P	<u>41,448,219.73</u>
TOTAL NON CURRENT ASSETS		
TOTAL ASSETS		
LIABILITIES		
Current Liabilities		
Financial Liabilities		
Pavables		
Accounts Pavables	P	3,270,898.15
Due to Officers and Employees		
Interest Pavables		
Bills/Bonds/Loans Payable		
Loans Payable- Domestic		
Other Bills		
Inter-Agency Pavables		
Due to BIR	P	48,386.61
Due to GSIS		50,650.08
Due to Pag-IBIG		28,003.20
Due to PhilHealth		3,576.82
Due to SSS		
		<u>130,616.71</u>
Trust Liabilities		
Guaranty/Security Deposits Payable		<u>18,342.35</u>
	P	<u>3,419,857.21</u>
Total Current Liabilities		
Non-Current Liabilities		
Financial Liabilities		
Bills/Bonds/Loans Payable		
Loans Payable --LWUA	P	2,219,885.14
Loans Payable -LBP		<u>1,339,798.08</u>
	P	<u>3,559,683.22</u>
	P	<u>6,979,540.43</u>
TOTAL LIABILITIES		
Government Equity		
Accumulated Surplus/(Deficit)	P	22,637,446.49
Contributed Capital		10,740,032.81
Revaluation Surplus		<u>1,091,200.00</u>
	P	<u>34,468,679.30</u>
	P	<u>41,448,219.73</u>
Total Net Assets/Equity		
TOTAL LIABILITIES AND NET ASSETS		

Prepared by:

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Noted by:

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 General Manager D