



MACABEBE WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
 As of December 31, 2018

ASSETS

Current Assets

Cash and Cash Equivalents

Petty Cash Fund

Cash in Bank - Local Curr. Curr. Account 3,769,854.16

Cash in Bank Local Curr. Savings Acct. 1,087,841.45

Receivables

Accounts Receivable 15,568,275.62

Allowance for Impairment - Accounts Receivable 3,413,014.14 12,155,261.48

Receivable-Disallowances/Charges 390,847.85

Other Receivables 554,197.80

Inventories

Office Supplies Inventory 35,852.39

Accountable Forms, Plates and Stickers Inventory 177,224.51

Chemicals and Filtering Supplies Inventory 31,500.00

Other Supplies & Materials Inventory 518,143.32

Total Current Assets

18,720,722.96

Non-current Assets

Property, Plant and Equipment

Land 350,000.00

Other Land Improvement 370,475.00

Accumulated Depreciation- Other Land Improvements 289,972.32 80,502.68

Plant-Utility Plant in Service 58,305,117.95

Accumulated Depreciation-Plant (UPIS) 36,056,778.11 22,248,339.84

Buildings 653,739.81

Accumulated Depreciation - Office Buildings 415,570.24 238,169.57

Other Structures 3,951,843.81

Accumulated Depreciation - Other Structures 1,138,394.61 2,813,449.20

Machinery 4,276,972.00

Accumulated Depreciation-Machinery 1,936,502.54 2,340,469.46

Office Equipment 208,990.00

Accumulated Depreciation - Office Equipment 155,658.48 53,331.52

Information & Communication Technology Equipment 528,347.00

A/D - Information & Communication Technology Equip 426,319.64 102,027.36

Other Equipment 7,426,090.39

Accumulated Depreciation - Other Machinery & Equip 3,975,613.41 3,450,476.98

Motor Vehicles 1,052,454.00

Accumulated Depreciation - Motor Vehicles 205,041.33 847,412.67

Furniture and Fixtures 144,225.00

Accumulated Depreciation - Furniture and Fixtures 126,224.41 18,000.59

Other Property, Plant and Equipment 1,099,262.65



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ASSETS

Accumulated Depreciation - Other Prop., Plant & Equ	696,069.03	403,193.62
Intangible Assets		
Computer Software	145,000.00	
Accumulated Amortization - Computer Software	4,833.32	140,166.68
Other Assets		
Other Assets		7,151,513.06
Total Non-current Assets		40,237,053.23
TOTAL ASSETS		58,957,776.19

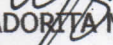


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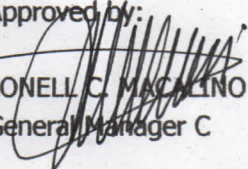
LIABILITIES AND EQUITY

Current Liabilities		
Financial Liabilities		
Accounts Payable		359,757.53
Loans Payable - Domestic		14,281,087.82
Inter-Agency Payables		
Due to BIR		38,811.58
Total Current Liabilities		<u>14,679,656.93</u>
TOTAL LIABILITIES		<u>14,679,656.93</u>
Equity		
Government Equity		13,313,097.79
Retained Earnings/ (Deficit)	29,675,702.29	
Add(Less) Net Income/(Loss)	1,289,319.18	30,965,021.47
TOTAL EQUITY		<u>44,278,119.26</u>
TOTAL LIABILITIES AND EQUITY		<u>58,957,776.19</u>

Prepared by:


ADORITA M. BENIGNO
Sr. Accounting Processor A

Approved by:


LONELL C. MACALINO
General Manager C



MACABEBE WATER DISTRICT
STATEMENT OF FINANCIAL POSITION
As of December 31, 2018

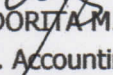
ASSETS

Current Assets	
Cash and Cash Equivalents	4,857,695.61
Receivables	13,100,307.13
Inventories	762,720.22
Total Current Assets	<u>18,720,722.96</u>
Non-current Assets	
Property, Plant and Equipment	32,945,373.49
Intangible Assets	140,166.68
Other Assets	7,151,513.06
Total Non-current Assets	<u>40,237,053.23</u>
TOTAL ASSETS	<u><u>58,957,776.19</u></u>

LIABILITIES AND EQUITY

Current Liabilities	
Financial Liabilities	14,640,845.35
Inter-Agency Payables	38,811.58
Total Current Liabilities	<u>14,679,656.93</u>
TOTAL LIABILITIES	<u>14,679,656.93</u>
Equity	
Government Equity	13,313,097.79
Retained Earnings	30,965,021.47
TOTAL EQUITY	<u>44,278,119.26</u>
TOTAL LIABILITIES AND EQUITY	<u><u>58,957,776.19</u></u>

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