



Republic of the Philippines
CASIGURAN WATER DISTRICT
L. Hapal St. Central Casiguran Sorsogon
CP#09172095367/09513755302/Email:casiguranwd1988@gmail.com

Detailed Statement of Financial Position
As at September 30, 2023
(in absolute amounts)

2023

ASSETS

Current Assets

Cash and Cash Equivalents	11,023,161
Cash on Hand	241,034
Cash-Collecting Officers	189,034
Petty Cash	52,000
Cash in Bank-Local Currency	10,782,127
Cash in Bank-Local Currency, Current Account	9,646,754
Cash in Bank-Local Currency, Savings Account	1,135,372
Receivables	10,038,674
Loans and Receivable Accounts	8,231,038
Accounts Receivable	8,340,163
Allowance for Impairment-Accounts Receivable	(109,125)
Net Value-Accounts Receivable	8,231,038
Inter-Agency Receivables	167,232
Due from Local Government Units	27,000
Net Value-Due from Local Government Units	27,000
Other Receivables	1,640,404
Due from Officers and Employees	3,369
Net Value-Due from Officers and Employees	3,369
Other Receivables	1,637,035
Net Value-Other Receivables	1,637,035
Inventories	9,108,730
Inventory Held for Consumption	6,122,580
Office Supplies Inventory	52,222
Net Value-Office Supplies Inventory	52,222
Accountable Forms, Plates and Stickers Inventory	83,252
Net Value-Accountable Forms, Plates and Stickers Inventory	83,252
Medical, Dental and Laboratory Supplies Inventory	527,355
Net Value-Medical, Dental and Laboratory Supplies Inventory	527,355
Construction Materials Inventory	5,420,926
Net Value-Construction Materials Inventory	5,420,926
Other Supplies and Materials Inventory	270,893
Net Value-Other Supplies and Materials Inventory	270,893
Semi-Expendable Machinery and Equipment	2,972,030
Semi-Expendable Office Equipment	80,162

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Net Value-Semi-Expendable Office Equipment	80,162
Semi-Expendable Information and Communications Technology Equipment	342,976
Net Value-Semi-Expendable Information and Communications Technology Equipment	342,976
Semi-Expendable Kitchen Equipment	8,760
Net Value-Semi-Expendable Kitchen Equipment	8,760
Semi-Expendable Other Machinery and Equipment	2,540,132
Net Value-Semi-Expendable Other Machinery and Equipment	2,540,132
Semi-Expendable Furniture, Fixtures and Books	14,120
Semi-Expendable Furniture and Fixtures	14,120
Net Value-Semi-Expendable Furniture and Fixtures	14,120
Other Current Assets	791,924
Advances	(0)
Advances for Operating Expenses	(0)
Prepayments	791,924
Advances to Contractors/Sub-Contractors	627,071
Prepaid Registration	28,234
Prepaid Insurance	136,619
Total Current Assets	30,962,489
Non-Current Assets	
Other Investments	1,234,810
Sinking Fund	1,234,810
Sinking Fund	1,234,810
Property, Plant and Equipment	89,298,960
Land	2,833,875
Land	2,833,875
Net Value-Land	2,833,875
Infrastructure Assets	62,622,930
Water Supply Systems	90,747,939
Accumulated Depreciation-Water Supply Systems	(28,125,009)
Net Value-Water Supply Systems	62,622,930
Infrastructure Assets	90,747,939
Accumulated Depreciation-Infrastructure Assets	(28,125,009)
Net Value-Infrastructure Assets	62,622,930
Buildings and Other Structures	10,000,306
Buildings	10,505,184
Accumulated Depreciation-Buildings	(1,939,788)
Net Value-Buildings	8,565,396
Other Structures	3,038,870
Accumulated Depreciation-Other Structures	(1,603,960)
Net Value-Other Structures	1,434,911
Buildings and Other Structures	13,544,054
Accumulated Depreciation-Buildings and Other Structures	(3,543,748)
Net Value-Buildings and Other Structures	10,000,306
Machinery and Equipment	943,087
Office Equipment	1,057,458
Accumulated Depreciation-Office Equipment	(1,027,363)
Net Value-Office Equipment	30,095

2023

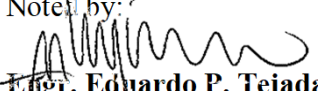
Information and Communication Technology Equipment	2,355,996
<i>Accumulated Depreciation-Information and Communication Technology Equipment</i>	(1,709,186)
Net Value-Information and Communication Technology Equipment	646,810
Technical and Scientific Equipment	38,291
<i>Accumulated Depreciation-Technical and Scientific Equipment</i>	(34,462)
Net Value-Technical and Scientific Equipment	3,829
Other Machinery and Equipment	1,155,148
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	(892,794)
Net Value-Other Machinery and Equipment	262,353
Machinery and Equipment	4,606,892
<i>Accumulated Depreciation-Machinery and Equipment</i>	<i>(3,663,805)</i>
Net Value-Machinery and Equipment	943,087
Transportation Equipment	216,852
Motor Vehicles	489,167
<i>Accumulated Depreciation-Motor Vehicles</i>	(272,315)
Net Value-Motor Vehicles	216,852
Transportation Equipment	489,167
<i>Accumulated Depreciation-Transportation Equipment</i>	<i>(272,315)</i>
Net Value-Transportation Equipment	216,852
Furniture, Fixtures and Books	60,156
Furniture and Fixtures	601,556
<i>Accumulated Depreciation-Furniture and Fixtures</i>	(541,400)
Net Value-Furniture and Fixtures	60,156
Furniture, Fixtures and Books	601,556
<i>Accumulated Depreciation-Furniture, Fixtures and Books</i>	<i>(541,400)</i>
Net Value-Furniture, Fixtures and Books	60,156
Construction in Progress	12,615,985
Construction in Progress-Infrastructure Assets	11,749,078
Construction in Progress-Buildings and Other Structures	866,907
Other Property, Plant and Equipment	5,769
Other Property, Plant and Equipment	69,581
<i>Accumulated Depreciation-Other Property, Plant and Equipment</i>	(63,812)
Net Value-Other Property, Plant and Equipment	5,769
Other Property, Plant and Equipment	69,581
<i>Accumulated Depreciation-Other Property, Plant and Equipment</i>	<i>(63,812)</i>
Net Value-Other Property, Plant and Equipment	5,769
Intangible Assets	158,300
Intangible Assets	158,300
Computer Software	158,300
Net Value-Computer Software	158,300
Other Non-Current Assets	215,633
Other Assets	215,633
Other Assets	215,633
Net Value-Other Assets	215,633
Total Non-Current Assets	90,907,702
Total Assets	121,870,191
LIABILITIES	
Current Liabilities	

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Financial Liabilities	2,776,103
Payables	2,776,103
Accounts Payable	2,776,103
Inter-Agency Payables	405,400
Inter-Agency Payables	405,400
Due to BIR	87,424
Due to GSIS	269,844
Due to Pag-IBIG	18,348
Due to PhilHealth	23,239
Due to NGAs	0
Due to Other Government Corporations	(0)
Due to SSS	6,545
Trust Liabilities	401,957
Trust Liabilities	401,957
Guaranty/Security Deposits Payable	388,197
Customers' Deposits Payable	13,760
Total Current Liabilities	3,583,460
Non-Current Liabilities	
Financial Liabilities	52,300,003
Bills/Bonds/Loans Payable	52,300,003
Loans Payable-Domestic	52,300,003
Total Non-Current Liabilities	52,300,003
Total Liabilities	55,883,463
EQUITY	
Government Equity	12,173,849
Government Equity	12,173,849
Government Equity	12,173,849
Retained Earnings/(Deficit)	53,812,880
Retained Earnings/(Deficit)	53,812,880
Retained Earnings/(Deficit)	53,812,880
Total Equity	65,986,728
Total Liabilities and Equity	121,870,191

Prepared by:


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Noted by:


Engr. Eduardo P. Tejada
 General Manager