



CITY OF SAN FERNANDO WATER DISTRICT
 City of San Fernando, Pampanga
STATEMENT OF FINANCIAL POSITION
 As at December 31, 2018
(With Comparative Figures for CY 2017)

	Note	2018	2017
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	5	P 93,025,837.75	P 73,635,274.06
Receivables, Net	6	85,089,170.71	89,407,209.43
Inventories	7	1,607,277.28	3,790,360.42
Other Current Assets	8	7.98	89,300.95
TOTAL CURRENT ASSETS		179,722,293.72	166,922,144.86
NON-CURRENT ASSETS			
Other Investments		0.00	2,170.00
Property, Plant and Equipment, Net	9	200,252,280.28	253,894,538.91
Other Assets		3,879,208.67	4,047,869.87
TOTAL NON CURRENT ASSETS		204,131,488.95	257,944,578.78
TOTAL ASSETS		P383,853,782.67	P424,866,723.64
LIABILITIES AND EQUITY			
LIABILITIES			
CURRENT LIABILITIES			
Financial Liabilities	10	P 29,918,460.98	P 19,617,535.35
Inter-Agency Payables	11	157,574.82	484,444.43
Trust Liabilities	12	247,781.93	345,338.09
Unearned Revenue	13	2,583,333.33	2,774,999.99
Provisions	14	6,772,894.41	5,542,499.99
TOTAL CURRENT LIABILITIES		39,680,045.47	28,764,817.85
NON CURRENT LIABILITIES			
Financial Liabilities	10	99,034,213.15	185,642,065.95
Deferred Finance Lease Revenue	15	33,017,360.36	35,147,643.20
TOTAL NON CURRENT LIABILITIES		132,051,573.51	220,789,709.15
TOTAL LIABILITIES		171,731,618.98	249,554,527.00
EQUITY			
Government Equity		46,897,758.21	46,897,758.21
Retained Earnings		165,224,405.48	128,414,438.43
TOTAL EQUITY		212,122,163.69	175,312,196.64
TOTAL LIABILITIES AND EQUITY		P383,853,782.67	P424,866,723.64

The notes on pages 8 to 35 form part of these statements.