

**BUENAVISTA WATER DISTRICT**  
**DETAILED STATEMENT OF FINANCIAL POSITION**  
**CORPORATE FUND**  
As at September 2018

**ASSETS**

**Current Assets**

<b>Cash and Cash Equivalents</b>	P	<u><b>26,181,612.50</b></u>
<b>Cash on Hand</b>		<u><b>62,416.61</b></u>
Cash-Collecting Officers		57,416.61
Petty Cash		5,000.00
<b>Cash in Bank-Local Currency</b>		<u><b>26,119,195.89</b></u>
Cash in Bank-Local Currency, CA LBP		14,725.48
Cash in Bank-Local Currency, CA PVB		26,054,324.02
Cash in Bank-Local Currency, CA DBP		36.96
Cash in Bank-Local Currency, SA DBP		50,109.43
<b>Receivables</b>	P	<u><b>2,586,784.03</b></u>
<b>Loans and Receivable Accounts</b>		<u><b>1,902,496.99</b></u>
Account Receivable		1,934,026.56
<i>Impairment Loss - Accounts Receivable</i>		<u>(31,529.57)</u>
Net Amount		<u>1,902,496.99</u>
<b>Other Receivables</b>		<u><b>684,287.04</b></u>
Receivable-Disallowances/Charges		552,476.66
Due from Officers & Employees		11,740.00
Other Receivables		120,070.38
<b>Inventories</b>	P	<u><b>1,815,129.81</b></u>
Office Supplies Inventory		271,280.64
Chemical & Filtering Supplies Inventory		67,560.71
Other Supplies & Materials Inventory		1,056,862.96
Construction Materials Inventory		259,905.19
Merchandise Inventory		159,520.31
<b>Other Current Assets</b>	P	<u><b>38,000.00</b></u>
<b>Advances</b>		<u><b>38,000.00</b></u>
Advances for Payroll		-
Advances to Officers & Employees		38,000.00
<b>Total Current Assets</b>	P	<u><b>30,621,526.34</b></u>

**Non-Current Assets**

<b>Other Investments</b>		
<b>Sinking Fund</b>	P	<u><b>4,086,442.95</b></u>
<b>Property, Plant &amp; Equipment</b>	P	<u><b>31,683,249.16</b></u>
<b>Land</b>		<u><b>1,891,047.00</b></u>
<b>Land Improvements</b>		<u><b>121,235.22</b></u>
Other Land Improvements		298,175.45

**BUENAVISTA WATER DISTRICT**  
**DETAILED STATEMENT OF FINANCIAL POSITION**  
**CORPORATE FUND**  
As at September 2018

Less:Accumulated Depreciation	176,940.23
<b>Infrastructure Assets</b>	<b><u>20,818,112.32</u></b>
Plant-Utility Plant in Service (UPIS)	38,325,443.24
Less:Accumulated Depreciation	17,507,330.92
<b>Buildings &amp; Other Structures</b>	<b><u>2,081,642.22</u></b>
Building & Other Structures	3,707,149.40
Less:Accumulated Depreciation	1,625,507.18
<b>Machinery and Equipment</b>	<b><u>4,107,725.45</u></b>
Office Equipment	934,374.00
Less:Accumulated Depreciation	415,178.09
Net Value-Office Equipment	<u>519,195.91</u>
Information & Communication Technology Equipment	769,768.00
Less:Accumulated Depreciation	541,616.89
Net Value-ICTE	<u>228,151.11</u>
Other Machineries & Equipment	8,336,688.87
Less:Accumulated Depreciation	4,976,310.44
Net Value-Other Machinery & Equipment	<u>3,360,378.43</u>
<b>Transportation Equipment</b>	<b><u>1,630,427.80</u></b>
Motor Vehicles	2,791,860.51
Less:Accumulated Depreciation	1,161,432.71
<b>Furniture, Fixtures and Books</b>	<b><u>8,061.70</u></b>
Furniture & Fixtures	80,617.00
Less:Accumulated Depreciation	72,555.30
<b>Construction in Progress</b>	<b><u>1,024,997.45</u></b>
Construction in Progress-PLANT	1,016,970.45
Construction in Progress-Building & Other Structure	8,027.00
 <b>Other Non-Current Assets</b>	 <b>P <u>1,193,129.66</u></b>
<b>Deposits</b>	<b><u>155,370.11</u></b>
Guarranty Deposit	155,370.11
<b>Restricted Fund</b>	<b><u>856,382.32</u></b>
<b>Other Assets</b>	<b><u>181,377.23</u></b>
Other Assets	181,377.23
 <b>Total Non-Current Assets</b>	 <b>P <u>36,962,821.77</u></b>
 <b>Total Assets</b>	 <b>P <u>67,584,348.11</u></b>

**LIABILITIES**

**Current Liabilities**

<b>Financial Liabilities</b>	<b>P <u>2,832,284.80</u></b>
<b>Payables</b>	<b><u>2,832,284.80</u></b>
Accounts Payable	392,676.01
Leave Benefits Payable	2,439,608.79

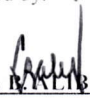
**BUENAVISTA WATER DISTRICT**  
**DETAILED STATEMENT OF FINANCIAL POSITION**  
**CORPORATE FUND**  
**As at September 2018**

<b>Inter-Agency Payables</b>	P	<u>1,053,056.21</u>
<b>Inter-Agency Payables</b>		<u>1,053,056.21</u>
Due to NGA's		233,649.68
Due to GOCC		226,195.43
Current Portion of Long Term Debt		593,211.10
<b>Trust Liabilities</b>		
<b>Trust Liabilities</b>	P	<u>348,100.00</u>
Guaranty/Security Deposits Payable		
Contractor's Security Deposit		348,100.00
<b>Deferred Credits/Unearned Income</b>	P	<u>27,422.17</u>
Other Deferred Credits		<u>27,422.17</u>
<b>Other Payables</b>	P	<u>13,536.00</u>
Other Payables		<u>13,536.00</u>
<b>Total Current Liabilities</b>	P	<u>4,274,399.18</u>
<b>Non-Current Liabilities</b>		
<b>Financial Liabilities</b>	P	<u>15,332,192.40</u>
<b>Bills/Bonds/Loans Payable</b>		<u>15,332,192.40</u>
Loans Payable-Domestic		15,332,192.40
<b>Total Non-Current Liabilities</b>	P	<u>15,332,192.40</u>
<b>Total Liabilities</b>	P	<u>19,606,591.58</u>
<b>Net Assets (Total Assets Less Total Liabilities)</b>	P	<u>47,977,756.53</u>
<b>NET ASSETS/EQUITY</b>		
<b>Government Equity</b>	P	<u>47,977,756.53</u>
Government Equity		6,052,829.20
Retained Earnings		33,700,802.65
Net Income (Loss) - YTD		8,224,124.68
<b>Total Net Assets/Equity</b>	P	<u>67,584,348.11</u>

Prepared by:

  
JANETTE M. RUIZ-ALOYON  
*Corporate Budget Specialist A*

Approved by:

  
ELISA R. DELA CRUZ  
*General Manager C*