

**BUENAVISTA WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
CORPORATE FUND
AS AT JANUARY 31, 2019**

2019

ASSETS**Current Assets****Cash and Cash Equivalents****28,294,641.62****Cash on Hand**

49,850.73

Cash-Collecting Officers

44,850.73

Petty Cash

5,000.00

Cash in Bank-Local Currency

28,244,790.89

Cash in Bank-Local Currency, Current Account

28,194,671.21

Cash in Bank-Local Currency, Savings Account

50,119.68

Receivables**1,777,594.19****Loans & Receivable Accounts**

1,208,824.16

Accounts Receivable

1,233,346.93

Allowance for Impairment - Accounts Receivable

(24,522.77)

Net Value-Accounts Receivable

1,208,824.16

Other Receivables

568,770.03

Receivables-Disallowances/Charges

397,583.58

Due from Officers and Employees

13,200.00

Other Receivables

157,986.45

Allowance for Impairment-Other Receivables

-

Net Value-Other Receivables

157,986.45

Inventories**7,631,532.28****Inventory Held for Sale**

(2,357.31)

Merchandise Inventory

(2,357.31)

Allowance for Impairment-Merchandise Inventory

-

Net Value-Merchandise Inventory

(2,357.31)

Inventory Held for Consumption

7,633,889.59

Office Supplies Inventory

328,703.32

Allowance for Impairment-Office Supplies Inventory

-

Net Value-Office Supplies Inventory

328,703.32

Chemical & Filtering Supplies Inventory

34,245.82

Allowance for Impairment-Chemical & Filtering Supplies Inventory

-

Net Value-Chemical & Filtering Supplies Inventory

34,245.82

Construction Materials Inventory

6,194,324.64

Allowance for Impairment-Construction Materials Inventory

-

Net Value-Construction Materials Inventory

6,194,324.64

Other Supplies & Materials Inventory

1,076,615.81

Allowance for Impairment-Other Supplies & Materials Inventory

-

Net Value-Other Supplies & Materials Inventory

1,076,615.81

Total Current Assets**37,703,768.09****Non-Current Assets****Other Investments****4,437,376.59****Sinking Fund**

4,437,376.59

BUENAVISTA WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
CORPORATE FUND
AS AT JANUARY 31, 2019

	<u>2019</u>
Sinking Fund	4,437,376.59
Property, Plant and Equipment	31,639,878.69
Land	<u>1,891,047.00</u>
Land	1,891,047.00
<i>Accumulated Depreciation Losses-Land</i>	-
Net Value-Land	<u>1,891,047.00</u>
Land Improvements	<u>112,599.74</u>
Other Land Improvements	298,175.45
<i>Accumulated Depreciation-Other Land Improvements</i>	(185,575.71)
Net Value-Other Land Improvements	<u>112,599.74</u>
Infrastructure Assets	<u>20,161,896.00</u>
Plant-Utility Plant in Service (UPIS)	38,325,443.24
<i>Accumulated Depreciation-Plant (UPIS)</i>	(18,163,547.24)
Net Value-Plant-Utility Plant in Service (UPIS)	<u>20,161,896.00</u>
Building and Other Structures	<u>3,091,807.34</u>
Buildings	4,794,009.45
<i>Accumulated Depreciation-Buildings</i>	(1,702,202.11)
Net Value-Buildings	<u>3,091,807.34</u>
Machinery and Equipment	<u>4,140,718.22</u>
Office Equipment	1,033,374.00
<i>Accumulated Depreciation-Office Equipment</i>	(461,062.09)
Net Value-Office Equipment	<u>572,311.91</u>
Information & Communication Technology Equipment (ICTE)	878,818.00
<i>Accumulated Depreciation-ICTE</i>	(562,294.05)
Net Value-Information & Communication Technology Equipment	<u>316,523.95</u>
Other Machinery and Equipment	8,434,586.87
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	(5,182,704.51)
Net Value-Other Machinery and Equipment	<u>3,251,882.36</u>
Transportation Equipment	<u>1,520,181.56</u>
Motor Vehicles	2,791,860.51
<i>Accumulated Depreciation-Motor Vehicles</i>	(1,271,678.95)
Net Value-Motor Vehicles	<u>1,520,181.56</u>
Furniture, Fixtures and Books	<u>8,061.70</u>
Furniture and Fixtures	80,617.00
<i>Accumulated Depreciation-Furniture & Fixtures</i>	(72,555.30)
Net Value-Furniture & Fixtures	<u>8,061.70</u>
Construction in Progress	<u>713,567.13</u>
Construction in Progress-Infrastructure Assets	583,111.28
Construction in Progress-Buildings & Other Structures	130,455.85
Other Non-Current Assets	1,691,593.66
Deposits	<u>155,370.11</u>
Guaranty Deposits	155,370.11
Restricted Fund	<u>1,356,382.32</u>

**BUENAVISTA WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
CORPORATE FUND
AS AT JANUARY 31, 2019**

	<u>2019</u>
Restricted Fund	1,356,382.32
Other Assets	<u>179,841.23</u>
Other Assets	179,841.23
Accumulated Impairment Losses-Other Assets	-
Net Value-Other Assets	<u>179,841.23</u>
Total Non-Current Assets	<u>37,768,848.94</u>
Total Assets	<u>75,472,617.03</u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	<u>8,911,745.76</u>
Payables	<u>6,771,240.25</u>
Accounts Payable	6,771,240.25
Other Financial Liabilities	<u>2,140,505.51</u>
Current Portion of Long Term Debt	2,140,505.51
Inter-Agency Payables	<u>389,659.85</u>
Inter-Agency Payables	<u>389,659.85</u>
Due to BIR	122,137.72
Due to GSIS	202,961.91
Due to Pag-Ibig	51,471.98
Due to Philhealth	13,088.24
Trust Liabilities	<u>273,100.00</u>
Trust Liabilities	<u>273,100.00</u>
Guaranty/Security Deposits Payable	273,100.00
Deferred Credits/Unearned Income	<u>(2,846.20)</u>
Deferred Credits	<u>(2,846.20)</u>
Other Deferred Credits	(2,846.20)
Other Payables	<u>13,536.00</u>
Other Payables	<u>13,536.00</u>
Other Payables	13,536.00
Total Current Liabilities	<u>9,585,195.41</u>
Non-Current Liabilities	
Financial Liabilities	<u>12,991,727.19</u>
Bills/Bonds/Loans Payable	<u>12,991,727.19</u>
Loans Payable-Domestic	12,991,727.19
Provisions	<u>2,439,608.79</u>
Provisions	<u>2,439,608.79</u>
Leave Benefits Payable	2,439,608.79

BUENAVISTA WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
CORPORATE FUND
AS AT JANUARY 31, 2019

	<u>2019</u>
Total Non-Current Liabilities	<u>15,431,335.98</u>
Total Liabilities	<u>25,016,531.39</u>
EQUITY	
Government Equity	<u>6,052,829.20</u>
Government Equity	<u>6,052,829.20</u>
Government Equity	6,052,829.20
Contributed Capital	-
Retained Earnings/(Deficit)	<u>44,403,256.44</u>
Retained Earnings/(Deficit)	<u>44,403,256.44</u>
Retained Earnings/(Deficit)	44,403,256.44
Total Equity	<u>50,456,085.64</u>
Total Liabilities and Equity	<u><u>75,472,617.03</u></u>

Prepared by:


JANETTE R. ALOYON
Division Manager C

Approved by:


ELISA B. ALBAY
General Manager C

BUENAVISTA WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
CORPORATE FUND
AS AT FEBRUARY 28, 2019

Annex A-1

2019

ASSETS

Current Assets

Cash and Cash Equivalents 23,330,256.00

Cash on Hand	70,018.64
Cash-Collecting Officers	65,018.64
Petty Cash	5,000.00

Cash in Bank-Local Currency	23,260,237.36
Cash in Bank-Local Currency, Current Account	23,210,117.68
Cash in Bank-Local Currency, Savings Account	50,119.68

Receivables 1,751,544.06

Loans & Receivable Accounts	1,225,834.68
Accounts Receivable	1,250,529.27
Allowance for Impairment - Accounts Receivable	(24,694.59)
Net Value-Accounts Receivable	1,225,834.68

Other Receivables	525,709.38
Receivables-Disallowances/Charges	365,460.38
Due from Officers and Employees	960.00
Other Receivables	159,289.00
Allowance for Impairment-Other Receivables	-
Net Value-Other Receivables	159,289.00

Inventories 7,468,176.40

Inventory Held for Sale	(41,326.46)
Merchandise Inventory	(41,326.46)
Allowance for Impairment-Merchandise Inventory	-
Net Value-Merchandise Inventory	(41,326.46)

Inventory Held for Consumption	7,509,502.86
Office Supplies Inventory	310,434.81
Allowance for Impairment-Office Supplies Inventory	-
Net Value-Office Supplies Inventory	310,434.81
Chemical & Filtering Supplies Inventory	9,056.92
Allowance for Impairment-Chemical & Filtering Supplies Inventory	-
Net Value-Chemical & Filtering Supplies Inventory	9,056.92
Construction Materials Inventory	6,194,324.64
Allowance for Impairment-Construction Materials Inventory	-
Net Value-Construction Materials Inventory	6,194,324.64
Other Supplies & Materials Inventory	995,686.49
Allowance for Impairment-Other Supplies & Materials Inventory	-
Net Value-Other Supplies & Materials Inventory	995,686.49

Other Current Assets 40,000.00

Advances	40,000.00
Advances to Officers and Employees	40,000.00

BUENAVISTA WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
CORPORATE FUND
AS AT FEBRUARY 28, 2019

Total Current Assets	2019
Non-Current Assets	32,589,976.46
Other Investments	4,537,332.31
Sinking Fund	4,537,332.31
Sinking Fund	4,537,332.31
Property, Plant and Equipment	31,476,040.06
Land	1,891,047.00
Land	1,891,047.00
Accumulated Depreciation Losses-Land	-
Net Value-Land	1,891,047.00
Land Improvements	110,440.87
Other Land Improvements	298,175.45
Accumulated Depreciation-Other Land Improvements	(187,734.58)
Net Value-Other Land Improvements	110,440.87
Infrastructure Assets	19,997,841.92
Plant-Utility Plant in Service (UPIS)	38,325,443.24
Accumulated Depreciation-Plant (UPIS)	(18,327,601.32)
Net Value-Plant-Utility Plant in Service (UPIS)	19,997,841.92
Building and Other Structures	3,066,520.02
Buildings	4,794,009.45
Accumulated Depreciation-Buildings	(1,727,489.43)
Net Value-Buildings	3,066,520.02
Machinery and Equipment	4,070,923.92
Office Equipment	1,033,374.00
Accumulated Depreciation-Office Equipment	(472,904.34)
Net Value-Office Equipment	560,469.66
Information & Communication Technology Equipment (ICTE)	878,818.00
Accumulated Depreciation-ICTE	(568,001.09)
Net Value-Information & Communication Technology Equipment	310,816.91
Other Machinery and Equipment	8,434,586.87
Accumulated Depreciation-Other Machinery and Equipment	(5,234,949.52)
Net Value-Other Machinery and Equipment	3,199,637.35
Transportation Equipment	1,492,620.00
Motor Vehicles	2,791,860.51
Accumulated Depreciation-Motor Vehicles	(1,299,240.51)
Net Value-Motor Vehicles	1,492,620.00
Furniture, Fixtures and Books	8,061.70
Furniture and Fixtures	80,617.00
Accumulated Depreciation-Furniture & Fixtures	(72,555.30)
Net Value-Furniture & Fixtures	8,061.70
Construction in Progress	838,584.63
Construction in Progress-Infrastructure Assets	687,678.78
Construction in Progress-Buildings & Other Structures	150,905.85

BUENAVISTA WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
CORPORATE FUND
AS AT FEBRUARY 28, 2019

Other Non-Current Assets	<u>2019</u>
	1,675,790.96
Deposits	
Guaranty Deposits	<u>155,370.11</u>
	155,370.11
Restricted Fund	
Restricted Fund	<u>1,340,579.62</u>
	-
Other Assets	
Other Assets	<u>179,841.23</u>
Accumulated Impairment Losses-Other Assets	179,841.23
Net Value-Other Assets	<u>-</u>
	179,841.23
Total Non-Current Assets	37,689,163.33
Total Assets	70,279,139.79
LIABILITIES	
Current Liabilities	
Financial Liabilities	2,479,184.83
Payables	
Accounts Payable	<u>539,763.02</u>
	539,763.02
Other Financial Liabilities	
Current Portion of Long Term Debt	<u>1,939,421.81</u>
	1,939,421.81
Inter-Agency Payables	774,229.58
Inter-Agency Payables	
Due to BIR	<u>774,229.58</u>
Due to GSIS	495,623.78
Due to Pag-Ibig	207,891.03
Due to Philhealth	57,626.52
	13,088.25
Trust Liabilities	273,100.00
Trust Liabilities	
Guaranty/Security Deposits Payable	<u>273,100.00</u>
	273,100.00
Deferred Credits/Unearned Income	(1,516.01)
Deferred Credits	
Other Deferred Credits	<u>(1,516.01)</u>
	(1,516.01)
Other Payables	13,536.00
Other Payables	
Other Payables	<u>13,536.00</u>
	13,536.00
Total Current Liabilities	3,538,534.40
Non-Current Liabilities	
Financial Liabilities	12,991,727.19


**BUENAVISTA WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
CORPORATE FUND
AS AT FEBRUARY 28, 2019**

	<u>2019</u>
Bills/Bonds/Loans Payable	<u>12,991,727.19</u>
Loans Payable-Domestic	<u>12,991,727.19</u>
Provisions	<u>2,423,806.09</u>
Provisions	<u>2,423,806.09</u>
Leave Benefits Payable	<u>2,423,806.09</u>
Total Non-Current Liabilities	<u>15,415,533.28</u>
Total Liabilities	<u>18,954,067.68</u>
EQUITY	
Government Equity	<u>6,052,829.20</u>
Government Equity	<u>6,052,829.20</u>
Government Equity	<u>6,052,829.20</u>
Contributed Capital	<u>-</u>
Retained Earnings/(Deficit)	<u>45,272,242.91</u>
Retained Earnings/(Deficit)	<u>45,272,242.91</u>
Retained Earnings/(Deficit)	<u>45,272,242.91</u>
Total Equity	<u>51,325,072.11</u>
Total Liabilities and Equity	<u>70,279,139.79</u>

Prepared by:


JANETTE R. ALOYON
Division Manager C

Approved by:


ELISA B. ALIBAY
General Manager C

BUENAVISTA WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
CORPORATE FUND
AS AT MARCH 31, 2019

Annex A-1

2019

ASSETS

Current Assets

Cash and Cash Equivalents	23,403,809.04
Cash on Hand	58,633.41
Cash-Collecting Officers	53,633.41
Petty Cash	5,000.00
Cash in Bank-Local Currency	23,345,175.63
Cash in Bank-Local Currency, Current Account	23,295,045.93
Cash in Bank-Local Currency, Savings Account	50,129.70
Receivables	1,577,655.99
Loans & Receivable Accounts	1,067,124.81
Accounts Receivable	1,090,216.27
Allowance for Impairment - Accounts Receivable	(23,091.46)
Net Value-Accounts Receivable	1,067,124.81
Other Receivables	510,531.18
Receivables-Disallowances/Charges	337,037.18
Due from Officers and Employees	6,150.00
Other Receivables	167,344.00
Allowance for Impairment-Other Receivables	-
Net Value-Other Receivables	167,344.00
Inventories	7,494,200.21
Inventory Held for Sale	218,749.74
Merchandise Inventory	218,749.74
Allowance for Impairment-Merchandise Inventory	-
Net Value-Merchandise Inventory	218,749.74
Inventory Held for Consumption	7,275,450.47
Office Supplies Inventory	288,213.21
Allowance for Impairment-Office Supplies Inventory	-
Net Value-Office Supplies Inventory	288,213.21
Chemical & Filtering Supplies Inventory	111,137.48
Allowance for Impairment-Chemical & Filtering Supplies Inventory	-
Net Value-Chemical & Filtering Supplies Inventory	111,137.48
Construction Materials Inventory	5,738,052.14
Allowance for Impairment-Construction Materials Inventory	-
Net Value-Construction Materials Inventory	5,738,052.14
Other Supplies & Materials Inventory	1,138,047.64
Allowance for Impairment-Other Supplies & Materials Inventory	-
Net Value-Other Supplies & Materials Inventory	1,138,047.64
Other Current Assets	-
Advances	-
Advances to Officers and Employees	-

BUENAVISTA WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
CORPORATE FUND
AS AT MARCH 31, 2019

	<u>2019</u>
Total Current Assets	32,475,665.24
Non-Current Assets	
Other Investments	4,617,369.99
Sinking Fund	4,617,369.99
Sinking Fund	4,617,369.99
Property, Plant and Equipment	32,013,061.93
Land	1,891,047.00
Land	1,891,047.00
Accumulated Depreciation Losses-Land	-
Net Value-Land	1,891,047.00
Land Improvements	108,282.00
Other Land Improvements	298,175.45
Accumulated Depreciation-Other Land Improvements	(189,893.45)
Net Value-Other Land Improvements	108,282.00
Infrastructure Assets	19,833,787.84
Plant-Utility Plant in Service (UPIS)	38,325,443.24
Accumulated Depreciation-Plant (UPIS)	(18,491,655.40)
Net Value-Plant-Utility Plant in Service (UPIS)	19,833,787.84
Building and Other Structures	3,041,232.70
Buildings	4,794,009.45
Accumulated Depreciation-Buildings	(1,752,776.75)
Net Value-Buildings	3,041,232.70
Machinery and Equipment	4,001,129.62
Office Equipment	1,033,374.00
Accumulated Depreciation-Office Equipment	(484,746.59)
Net Value-Office Equipment	548,627.41
Information & Communication Technology Equipment (ICTE)	878,818.00
Accumulated Depreciation-ICTE	(573,708.13)
Net Value-Information & Communication Technology Equipment	305,109.87
Other Machinery and Equipment	8,434,586.87
Accumulated Depreciation-Other Machinery and Equipment	(5,287,194.53)
Net Value-Other Machinery and Equipment	3,147,392.34
Transportation Equipment	1,581,058.44
Motor Vehicles	2,907,860.51
Accumulated Depreciation-Motor Vehicles	(1,326,802.07)
Net Value-Motor Vehicles	1,581,058.44
Furniture, Fixtures and Books	8,061.70
Furniture and Fixtures	80,617.00
Accumulated Depreciation-Furniture & Fixtures	(72,555.30)
Net Value-Furniture & Fixtures	8,061.70
Construction in Progress	1,548,462.63
Construction in Progress-Infrastructure Assets	1,362,452.28
Construction in Progress-Buildings & Other Structures	186,010.35

**BUENAVISTA WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
CORPORATE FUND
AS AT MARCH 31, 2019**

	<u>2019</u>
Other Non-Current Assets	<u>1,662,410.96</u>
Deposits	<u>155,370.11</u>
Guaranty Deposits	<u>155,370.11</u>
Restricted Fund	<u>1,340,579.62</u>
Restricted Fund	<u>1,340,579.62</u>
Other Assets	<u>166,461.23</u>
Other Assets	<u>166,461.23</u>
Accumulated Impairment Losses-Other Assets	<u>-</u>
Net Value-Other Assets	<u>166,461.23</u>
Total Non-Current Assets	<u>38,292,842.88</u>
Total Assets	<u>70,768,508.12</u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	<u>2,521,301.99</u>
Payables	<u>784,094.88</u>
Accounts Payable	<u>-</u>
Other Financial Liabilities	<u>1,737,207.11</u>
Current Portion of Long Term Debt	<u>1,737,207.11</u>
Inter-Agency Payables	<u>545,265.62</u>
Inter-Agency Payables	<u>545,265.62</u>
Due to BIR	<u>263,237.66</u>
Due to GSIS	<u>214,508.90</u>
Due to Pag-Ibig	<u>54,017.06</u>
Due to Philhealth	<u>13,502.00</u>
Trust Liabilities	<u>273,100.00</u>
Trust Liabilities	<u>273,100.00</u>
Guaranty/Security Deposits Payable	<u>273,100.00</u>
Deferred Credits/Unearned Income	<u>(8,785.09)</u>
Deferred Credits	<u>(8,785.09)</u>
Other Deferred Credits	<u>(8,785.09)</u>
Other Payables	<u>13,536.00</u>
Other Payables	<u>13,536.00</u>
Other Payables	<u>13,536.00</u>
Total Current Liabilities	<u>3,344,418.52</u>
Non-Current Liabilities	
Financial Liabilities	<u>12,991,727.19</u>

BUENAVISTA WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
CORPORATE FUND
AS AT MARCH 31, 2019

	<u>2019</u>
Bills/Bonds/Loans Payable	<u>12,991,727.19</u>
Loans Payable-Domestic	<u>12,991,727.19</u>
Provisions	<u>2,423,806.09</u>
Provisions	<u>2,423,806.09</u>
Leave Benefits Payable	<u>2,423,806.09</u>
Total Non-Current Liabilities	<u>15,415,533.28</u>
Total Liabilities	<u>18,759,951.80</u>
EQUITY	
Government Equity	<u>6,052,829.20</u>
Government Equity	<u>6,052,829.20</u>
Government Equity	<u>6,052,829.20</u>
Contributed Capital	<u>-</u>
Retained Earnings/(Deficit)	<u>45,955,727.12</u>
Retained Earnings/(Deficit)	<u>45,955,727.12</u>
Retained Earnings/(Deficit)	<u>45,955,727.12</u>
Total Equity	<u>52,008,556.32</u>
Total Liabilities and Equity	<u>70,768,508.12</u>

Prepared by:


JANETTE R. ALOYON
 Division Manager C

Approved by:


ELISA B. ALOBAY
 General Manager C