

BUENAVISTA WATER DISTRICT  
 DETAILED STATEMENT OF FINANCIAL POSITION  
 CORPORATE FUND  
 AS AT SEPTEMBER 30, 2019

2019

## ASSETS

## Current Assets

<b>Cash and Cash Equivalents</b>	<b><u>26,850,483.32</u></b>
<b>Cash on Hand</b>	79,974.55
Cash-Collecting Officers	74,974.55
Petty Cash	5,000.00
<b>Cash in Bank-Local Currency</b>	<u>26,770,508.77</u>
Cash in Bank-Local Currency, Current Account	26,720,368.93
Cash in Bank-Local Currency, Savings Account	50,139.84
<b>Receivables</b>	<b><u>1,285,760.69</u></b>
<b>Loans &amp; Receivable Accounts</b>	907,747.78
Accounts Receivable	929,229.37
<i>Allowance for Impairment - Accounts Receivable</i>	<u>(21,481.59)</u>
Net Value-Accounts Receivable	<u>907,747.78</u>
<b>Other Receivables</b>	378,012.91
Receivables-Disallowances/Charges	160,446.88
Due from Officers and Employees	29,500.00
Other Receivables	188,066.03
<i>Allowance for Impairment-Other Receivables</i>	-
Net Value-Other Receivables	<u>188,066.03</u>
<b>Inventories</b>	<b><u>5,589,608.96</u></b>
<b>Inventory Held for Sale</b>	72,867.30
Merchandise Inventory	72,867.30
<i>Allowance for Impairment-Merchandise Inventory</i>	-
Net Value-Merchandise Inventory	<u>72,867.30</u>
<b>Inventory Held for Consumption</b>	5,516,741.66
Office Supplies Inventory	441,782.67
<i>Allowance for Impairment-Office Supplies Inventory</i>	-
Net Value-Office Supplies Inventory	<u>441,782.67</u>
Chemical & Filtering Supplies Inventory	116,479.15
<i>Allowance for Impairment-Chemical &amp; Filtering Supplies Inventory</i>	-
Net Value-Chemical & Filtering Supplies Inventory	<u>116,479.15</u>
Construction Materials Inventory	3,561,398.78
<i>Allowance for Impairment-Construction Materials Inventory</i>	-
Net Value-Construction Materials Inventory	<u>3,561,398.78</u>
Other Supplies & Materials Inventory	1,397,081.06
<i>Allowance for Impairment-Other Supplies &amp; Materials Inventory</i>	-
Net Value-Other Supplies & Materials Inventory	<u>1,397,081.06</u>
<b>Other Current Assets</b>	-
<b>Advances</b>	-
Advances to Officers and Employees	-

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	<u>2019</u>
<b>Total Current Assets</b>	<b><u>33,725,852.97</u></b>
<b>Non-Current Assets</b>	
<b>Other Investments</b>	<b><u>5,170,225.70</u></b>
<b>Sinking Fund</b>	<u>5,170,225.70</u>
Sinking Fund	5,170,225.70
<b>Property, Plant and Equipment</b>	<b><u>33,973,195.06</u></b>
<b>Land</b>	<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>
<b>Land Improvements</b>	<u>95,328.78</u>
Other Land Improvements	298,175.45
<i>Accumulated Depreciation-Other Land Improvements</i>	<u>(202,846.67)</u>
Net Value-Other Land Improvements	<u>95,328.78</u>
<b>Infrastructure Assets</b>	<u>18,849,463.36</u>
Plant-Utility Plant in Service (UPIS)	38,325,443.24
<i>Accumulated Depreciation-Plant (UPIS)</i>	<u>(19,475,979.88)</u>
Net Value-Plant-Utility Plant in Service (UPIS)	<u>18,849,463.36</u>
<b>Building and Other Structures</b>	<u>2,890,389.46</u>
Buildings	4,794,009.45
<i>Accumulated Depreciation-Buildings</i>	<u>(1,903,619.99)</u>
Net Value-Buildings	<u>2,890,389.46</u>
<b>Machinery and Equipment</b>	<u>4,673,085.57</u>
Office Equipment	1,282,173.00
<i>Accumulated Depreciation-Office Equipment</i>	<u>(558,223.99)</u>
Net Value-Office Equipment	<u>723,949.01</u>
Information & Communication Technology Equipment (ICTE)	911,816.00
<i>Accumulated Depreciation-ICTE</i>	<u>(610,425.22)</u>
Net Value-Information & Communication Technology Equipment	<u>301,390.78</u>
Other Machinery and Equipment	9,265,586.87
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	<u>(5,617,841.09)</u>
Net Value-Other Machinery and Equipment	<u>3,647,745.78</u>
<b>Transportation Equipment</b>	<u>1,421,511.18</u>
Motor Vehicles	2,907,860.51
<i>Accumulated Depreciation-Motor Vehicles</i>	<u>(1,486,349.33)</u>
Net Value-Motor Vehicles	<u>1,421,511.18</u>
<b>Furniture, Fixtures and Books</b>	<u>8,061.70</u>
Furniture and Fixtures	80,617.00
<i>Accumulated Depreciation-Furniture &amp; Fixtures</i>	<u>(72,555.30)</u>
Net Value-Furniture & Fixtures	<u>8,061.70</u>
<b>Construction in Progress</b>	<u>4,144,308.01</u>
Construction in Progress-Infrastructure Assets	3,959,261.64
Construction in Progress-Buildings & Other Structures	185,046.37

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<b>Other Non-Current Assets</b>	<b><u>1,659,850.96</u></b>
<b>Deposits</b>	155,370.11
Guaranty Deposits	<u>155,370.11</u>
<b>Restricted Fund</b>	1,340,579.62
Restricted Fund	<u>1,340,579.62</u>
<b>Other Assets</b>	163,901.23
Other Assets	<u>163,901.23</u>
Accumulated Impairment Losses-Other Assets	-
Net Value-Other Assets	<u>163,901.23</u>
<b>Intangible Assets</b>	
<b>Computer Software</b>	<b><u>148,499.00</u></b>
Computer Software	<u>148,499.00</u>
Accumulated Impairment Losses-Computer Software	-
Net Value-Computer Software	<u>148,499.00</u>
<b>Total Non-Current Assets</b>	<b><u>40,951,770.72</u></b>
<b>Total Assets</b>	<b><u><u>74,677,623.69</u></u></b>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
<b>Financial Liabilities</b>	<b><u>766,505.97</u></b>
<b>Payables</b>	150,544.06
Accounts Payable	<u>150,544.06</u>
<b>Other Financial Liabilities</b>	615,961.91
Current Portion of Long Term Debt	<u>615,961.91</u>
<b>Inter-Agency Payables</b>	<b><u>590,254.39</u></b>
<b>Inter-Agency Payables</b>	<u>590,254.39</u>
Due to BIR	301,470.25
Due to GSIS	220,025.05
Due to Pag-Ibig	54,436.27
Due to Philhealth	<u>14,322.82</u>
<b>Trust Liabilities</b>	<b><u>229,300.00</u></b>
<b>Trust Liabilities</b>	<u>229,300.00</u>
Guaranty/Security Deposits Payable	<u>229,300.00</u>
<b>Deferred Credits/Unearned Income</b>	<b><u>(2,256.83)</u></b>
<b>Deferred Credits</b>	<u>(2,256.83)</u>
Other Deferred Credits	<u>(2,256.83)</u>
<b>Other Payables</b>	<b><u>13,536.00</u></b>
<b>Other Payables</b>	<u>13,536.00</u>

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Other Payables	13,536.00
<b>Total Current Liabilities</b>	<b><u>1,597,339.53</u></b>
<b>Non-Current Liabilities</b>	
<b>Financial Liabilities</b>	<b><u>12,991,727.19</u></b>
<b>Bills/Bonds/Loans Payable</b>	<u>12,991,727.19</u>
Loans Payable-Domestic	12,991,727.19
<b>Provisions</b>	<b><u>2,423,806.09</u></b>
<b>Provisions</b>	<u>2,423,806.09</u>
Leave Benefits Payable	2,423,806.09
<b>Total Non-Current Liabilities</b>	<b><u>15,415,533.28</u></b>
<b>Total Liabilities</b>	<b><u>17,012,872.81</u></b>
<b>EQUITY</b>	
<b>Government Equity</b>	<b><u>6,052,829.20</u></b>
<b>Government Equity</b>	<u>6,052,829.20</u>
Government Equity	-
Contributed Capital	-
<b>Retained Earnings/(Deficit)</b>	<b><u>51,611,921.68</u></b>
<b>Retained Earnings/(Deficit)</b>	<u>51,611,921.68</u>
Retained Earnings/(Deficit)	51,611,921.68
<b>Total Equity</b>	<b><u>57,664,750.88</u></b>
<b>Total Liabilities and Equity</b>	<b><u>74,677,623.69</u></b>

Prepared by:

  
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Approved by:

  
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