

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

**ASSETS**

<b>Current Assets</b>		
<b>Cash and Cash Equivalents</b>	P	<u>26,755,602.54</u>
<b>Cash on Hand</b>		<u>100,972.82</u>
Cash-Collecting Officers		100,972.82
Petty Cash		-
<b>Cash in Bank-Local Currency</b>		<u>26,654,629.72</u>
Cash in Bank-Local Currency, CA LBP		14,796.15
Cash in Bank-Local Currency, CA PVB		26,589,675.48
Cash in Bank-Local Currency, CA DBP		38.41
Cash in Bank-Local Currency, SA DBP		50,119.68
<b>Receivables</b>	P	<u>2,318,674.55</u>
<b>Loans and Receivable Accounts</b>		<u>1,753,288.32</u>
Account Receivable		1,783,411.74
<i>Impairment Loss - Accounts Receivable</i>		(30,123.42)
Net Amount		<u>1,753,288.32</u>
<b>Other Receivables</b>		<u>565,386.23</u>
Receivable-Disallowances/Charges		431,006.78
Due from Officers & Employees		-
Other Receivables		134,379.45
<b>Inventories</b>	P	<u>7,851,579.27</u>
Office Supplies Inventory		345,247.79
Chemical & Filtering Supplies Inventory		61,339.72
Other Supplies & Materials Inventory		1,234,450.50
Construction Materials Inventory		6,206,170.59
Merchandise Inventory		4,370.67
<b>Other Current Assets</b>	P	<u>-</u>
<b>Advances</b>		<u>-</u>
Advances for Payroll		-
Advances to Officers & Employees		-
<b>Total Current Assets</b>	P	<u>36,925,856.36</u>
<b>Non-Current Assets</b>		
<b>Other Investments</b>		
Sinking Fund	P	<u>4,348,967.94</u>
<b>Property, Plant &amp; Equipment</b>	P	<u>31,925,616.63</u>
<b>Land</b>		<u>1,891,047.00</u>
<b>Land Improvements</b>		<u>114,758.61</u>
Other Land Improvements		298,175.45

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Less:Accumulated Depreciation	183,416.84
<b>Infrastructure Assets</b>	<b><u>20,325,950.08</u></b>
Plant-Utility Plant in Service (UPIS)	38,325,443.24
Less:Accumulated Depreciation	17,999,493.16
<b>Buildings &amp; Other Structures</b>	<b><u>3,117,094.66</u></b>
Building & Other Structures	4,794,009.45
Less:Accumulated Depreciation	1,676,914.79
<b>Machinery and Equipment</b>	<b><u>4,210,967.38</u></b>
Office Equipment	1,033,374.00
Less:Accumulated Depreciation	449,219.84
Net Value-Office Equipment	<u>584,154.16</u>
Information & Communication Technology Equipment	878,818.00
Less:Accumulated Depreciation	556,587.01
Net Value-ICTE	<u>322,230.99</u>
Other Machineries & Equipment	8,434,586.87
Less:Accumulated Depreciation	5,130,004.64
Net Value-Other Machinery & Equipment	<u>3,304,582.23</u>
<b>Transportation Equipment</b>	<b><u>1,547,743.12</u></b>
Motor Vehicles	2,791,860.51
Less:Accumulated Depreciation	1,244,117.39
<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>709,994.08</u></b>
Construction in Progress-PLANT	595,210.18
Construction in Progress-Building & Other Structure	114,783.90
<b>Other Non-Current Assets</b>	<b>P <u>1,692,105.66</u></b>
<b>Deposits</b>	<b><u>155,370.11</u></b>
Guarranty Deposit	155,370.11
<b>Restricted Fund</b>	<b><u>1,356,382.32</u></b>
<b>Other Assets</b>	<b><u>180,353.23</u></b>
Other Assets	180,353.23
<b>Total Non-Current Assets</b>	<b>P <u>37,966,690.23</u></b>
<b>Total Assets</b>	<b>P <u>74,892,546.59</u></b>

**LIABILITIES**

**Current Liabilities**

<b>Financial Liabilities</b>	<b>P <u>9,318,078.46</u></b>
<b>Payables</b>	<b><u>9,318,078.46</u></b>
Accounts Payable	6,878,469.67
Leave Benefits Payable	2,439,608.79

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<b>Inter-Agency Payables</b>		P <u>2,494,400.94</u>
<b>Inter-Agency Payables</b>		<u>2,494,400.94</u>
Due to NGA's		250,145.58
Due to GOCC		255,875.18
Current Portion of Long Term Debt		1,988,380.18
<b>Trust Liabilities</b>		
<b>Trust Liabilities</b>		P <u>273,100.00</u>
Guaranty/Security Deposits Payable		273,100.00
Contractor's Security Deposit		
<b>Deferred Credits/Unearned Income</b>		P <u>22,037.75</u>
Other Deferred Credits		<u>22,037.75</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>12,121,153.15</u>
<b>Non-Current Liabilities</b>		
<b>Financial Liabilities</b>		
<b>Bills/Bonds/Loans Payable</b>		P <u>13,343,812.22</u>
Loans Payable-Domestic		<u>13,343,812.22</u>
Loans Payable-Foreign		13,343,812.22
<b>Total Non-Current Liabilities</b>		P <u>13,343,812.22</u>
<b>Total Liabilities</b>		P <u>25,464,965.37</u>
<b>Net Assets (Total Assets Less Total Liabilities)</b>		P <u>49,427,581.22</u>
 <b>NET ASSETS/EQUITY</b>  		
<b>Government Equity</b>		P <u>49,427,581.22</u>
Government Equity		6,052,829.20
Retained Earnings		33,700,802.65
Net Income (Loss) - YTD		9,673,949.37
<b>Total Net Assets/Equity</b>		P <u>74,892,546.59</u>

Prepared by:

  
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