

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

Annex A-1

2019

	ASSETS
<b>Current Assets</b>	
<b>Cash and Cash Equivalents</b>	<b><u>24,933,852.68</u></b>
<b>Cash on Hand</b>	<u>123,211.33</u>
Cash-Collecting Officers	118,211.33
Petty Cash	5,000.00
<b>Cash in Bank-Local Currency</b>	<u>24,810,641.35</u>
Cash in Bank-Local Currency, Current Account	24,760,501.51
Cash in Bank-Local Currency, Savings Account	50,139.84
<b>Receivables</b>	<b><u>1,399,064.91</u></b>
<b>Loans &amp; Receivable Accounts</b>	<u>1,024,798.03</u>
Accounts Receivable	1,047,461.95
Allowance for Impairment - Accounts Receivable	(22,663.92)
Net Value-Accounts Receivable	<u>1,024,798.03</u>
<b>Other Receivables</b>	<u>374,266.88</u>
Receivables-Disallowances/Charges	248,995.38
Due from Officers and Employees	-
Other Receivables	125,271.50
Allowance for Impairment-Other Receivables	-
Net Value-Other Receivables	<u>125,271.50</u>
<b>Inventories</b>	<b><u>6,520,695.05</u></b>
<b>Inventory Held for Sale</b>	<u>270,587.92</u>
Merchandise Inventory	270,587.92
Allowance for Impairment-Merchandise Inventory	-
Net Value-Merchandise Inventory	<u>270,587.92</u>
<b>Inventory Held for Consumption</b>	<u>6,250,107.13</u>
Office Supplies Inventory	458,577.96
Allowance for Impairment-Office Supplies Inventory	-
Net Value-Office Supplies Inventory	<u>458,577.96</u>
Chemical & Filtering Supplies Inventory	80,516.87
Allowance for Impairment-Chemical & Filtering Supplies Inventory	-
Net Value-Chemical & Filtering Supplies Inventory	<u>80,516.87</u>
Construction Materials Inventory	4,690,111.62
Allowance for Impairment-Construction Materials Inventory	-
Net Value-Construction Materials Inventory	<u>4,690,111.62</u>
Other Supplies & Materials Inventory	1,020,900.68
Allowance for Impairment-Other Supplies & Materials Inventory	-
Net Value-Other Supplies & Materials Inventory	<u>1,020,900.68</u>
<b>Other Current Assets</b>	<u>-</u>
<b>Advances</b>	<u>-</u>
Advances to Officers and Employees	<u>-</u>

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	<u>2019</u>
<b>Total Current Assets</b>	<b>32,853,612.64</b>
<b>Non-Current Assets</b>	
<b>Other Investments</b>	<b>4,883,577.00</b>
<b>Sinking Fund</b>	4,883,577.00
Sinking Fund	4,883,577.00
<b>Property, Plant and Equipment</b>	<b>32,635,863.78</b>
<b>Land</b>	1,891,047.00
Land	1,891,047.00
Accumulated Depreciation Losses-Land	-
Net Value-Land	1,891,047.00
<b>Land Improvements</b>	101,805.39
Other Land Improvements	298,175.45
Accumulated Depreciation-Other Land Improvements	(196,370.06)
Net Value-Other Land Improvements	101,805.39
<b>Infrastructure Assets</b>	19,341,625.60
Plant-Utility Plant in Service (UPIS)	38,325,443.24
Accumulated Depreciation-Plant (UPIS)	(18,983,817.64)
Net Value-Plant-Utility Plant in Service (UPIS)	19,341,625.60
<b>Building and Other Structures</b>	2,966,251.42
Buildings	4,794,009.45
Accumulated Depreciation-Buildings	(1,827,758.03)
Net Value-Buildings	2,966,251.42
<b>Machinery and Equipment</b>	4,052,089.82
Office Equipment	1,093,373.00
Accumulated Depreciation-Office Equipment	(521,554.30)
Net Value-Office Equipment	571,818.70
Information & Communication Technology Equipment (ICTE)	911,816.00
Accumulated Depreciation-ICTE	(591,819.19)
Net Value-Information & Communication Technology Equipment	319,996.81
Other Machinery and Equipment	8,606,786.87
Accumulated Depreciation-Other Machinery and Equipment	(5,446,512.56)
Net Value-Other Machinery and Equipment	3,160,274.31
<b>Transportation Equipment</b>	1,494,645.18
Motor Vehicles	2,907,860.51
Accumulated Depreciation-Motor Vehicles	(1,413,215.33)
Net Value-Motor Vehicles	1,494,645.18
<b>Furniture, Fixtures and Books</b>	8,061.70
Furniture and Fixtures	80,617.00
Accumulated Depreciation-Furniture & Fixtures	(72,555.30)
Net Value-Furniture & Fixtures	8,061.70
<b>Construction in Progress</b>	2,780,337.67
Construction in Progress-Infrastructure Assets	2,595,291.30
Construction in Progress-Buildings & Other Structures	185,046.37

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	<u>2019</u>
<b>Other Non-Current Assets</b>	<b><u>1,662,410.96</u></b>
<b>Deposits</b>	
Guaranty Deposits	<u>155,370.11</u>
	155,370.11
<b>Restricted Fund</b>	
Restricted Fund	<u>1,340,579.62</u>
	1,340,579.62
<b>Other Assets</b>	
Other Assets	<u>166,461.23</u>
Accumulated Impairment Losses-Other Assets	166,461.23
Net Value-Other Assets	<u>-</u>
	166,461.23
<b>Total Non-Current Assets</b>	<b><u>39,181,851.74</u></b>
<b>Total Assets</b>	<b><u>72,035,464.38</u></b>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
<b>Financial Liabilities</b>	<b><u>1,304,269.54</u></b>
<b>Payables</b>	
Accounts Payable	<u>124,693.53</u>
	124,693.53
<b>Other Financial Liabilities</b>	
Current Portion of Long Term Debt	<u>1,179,576.01</u>
	1,179,576.01
<b>Inter-Agency Payables</b>	<b><u>609,408.42</u></b>
<b>Inter-Agency Payables</b>	
Due to BIR	<u>609,408.42</u>
Due to GSIS	307,935.67
Due to Pag-Ibig	234,854.21
Due to Philhealth	52,764.92
	13,853.62
<b>Trust Liabilities</b>	<b><u>273,100.00</u></b>
<b>Trust Liabilities</b>	
Guaranty/Security Deposits Payable	<u>273,100.00</u>
	273,100.00
<b>Deferred Credits/Unearned Income</b>	<b><u>3,968.83</u></b>
<b>Deferred Credits</b>	
Other Deferred Credits	<u>3,968.83</u>
	3,968.83
<b>Other Payables</b>	<b><u>13,536.00</u></b>
<b>Other Payables</b>	
Other Payables	<u>13,536.00</u>
	13,536.00
<b>Total Current Liabilities</b>	<b><u>2,204,282.79</u></b>
<b>Non-Current Liabilities</b>	
<b>Financial Liabilities</b>	<b><u>12,991,727.19</u></b>

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<b>Bills/Bonds/Loans Payable</b>	<u>12,991,727.19</u>
Loans Payable-Domestic	12,991,727.19
<b>Provisions</b>	<u>2,423,806.09</u>
<b>Provisions</b>	<u>2,423,806.09</u>
Leave Benefits Payable	2,423,806.09
<b>Total Non-Current Liabilities</b>	<u>15,415,533.28</u>
<b>Total Liabilities</b>	<u>17,619,816.07</u>
<b>EQUITY</b>	
<b>Government Equity</b>	<u>6,052,829.20</u>
<b>Government Equity</b>	<u>6,052,829.20</u>
Government Equity	-
Contributed Capital	-
<b>Retained Earnings/(Deficit)</b>	<u>48,362,819.11</u>
<b>Retained Earnings/(Deficit)</b>	<u>48,362,819.11</u>
Retained Earnings/(Deficit)	48,362,819.11
<b>Total Equity</b>	<u>54,415,648.31</u>
<b>Total Liabilities and Equity</b>	<u>72,035,464.38</u>

Prepared by:

  
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Approved by:

  
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