

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

2019

ASSETS	
Current Assets	
Cash and Cash Equivalents	23,999,573.33
Cash on Hand	<u>100,211.35</u>
Cash-Collecting Officers	100,211.35
Petty Cash	-
Cash in Bank-Local Currency	<u>23,899,361.98</u>
Cash in Bank-Local Currency, Current Account	23,849,201.63
Cash in Bank-Local Currency, Savings Account	50,160.35
Receivables	1,427,780.58
Loans & Receivable Accounts	<u>1,189,471.50</u>
Accounts Receivable	1,213,798.79
<i>Allowance for Impairment - Accounts Receivable</i>	<u>(24,327.29)</u>
Net Value-Accounts Receivable	1,189,471.50
Other Receivables	<u>238,309.08</u>
Receivables-Disallowances/Charges	71,977.08
Due from Officers and Employees	-
Other Receivables	166,332.00
<i>Allowance for Impairment-Other Receivables</i>	-
Net Value-Other Receivables	<u>166,332.00</u>
Inventories	6,018,131.11
Inventory Held for Sale	<u>484,735.95</u>
Merchandise Inventory	484,735.95
<i>Allowance for Impairment-Merchandise Inventory</i>	-
Net Value-Merchandise Inventory	<u>484,735.95</u>
Inventory Held for Consumption	<u>5,533,395.16</u>
Office Supplies Inventory	414,966.93
<i>Allowance for Impairment-Office Supplies Inventory</i>	-
Net Value-Office Supplies Inventory	<u>414,966.93</u>
Chemical & Filtering Supplies Inventory	212,482.00
<i>Allowance for Impairment-Chemical & Filtering Supplies Inventory</i>	-
Net Value-Chemical & Filtering Supplies Inventory	<u>212,482.00</u>
Construction Materials Inventory	3,795,569.83
<i>Allowance for Impairment-Construction Materials Inventory</i>	-
Net Value-Construction Materials Inventory	<u>3,795,569.83</u>
Other Supplies & Materials Inventory	1,110,376.40
<i>Allowance for Impairment-Other Supplies & Materials Inventory</i>	-
Net Value-Other Supplies & Materials Inventory	<u>1,110,376.40</u>
Other Current Assets	486,370.17
Advances	<u>486,370.17</u>
Advances to Officers and Employees	-
Advances to Contractors	486,370.17

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	<u>2019</u>
Total Current Assets	<u>31,931,855.19</u>
Non-Current Assets	
Other Investments	<u>5,457,013.15</u>
Sinking Fund	<u>5,457,013.15</u>
Sinking Fund	5,457,013.15
Property, Plant and Equipment	<u>35,327,260.09</u>
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>88,852.17</u>
Other Land Improvements	298,175.45
<i>Accumulated Depreciation-Other Land Improvements</i>	<u>(209,323.28)</u>
Net Value-Other Land Improvements	<u>88,852.17</u>
Infrastructure Assets	<u>18,357,301.12</u>
Plant-Utility Plant in Service (UPIS)	38,325,443.24
<i>Accumulated Depreciation-Plant (UPIS)</i>	<u>(19,968,142.12)</u>
Net Value-Plant-Utility Plant in Service (UPIS)	<u>18,357,301.12</u>
Building and Other Structures	<u>2,814,527.50</u>
Buildings	4,794,009.45
<i>Accumulated Depreciation-Buildings</i>	<u>(1,979,481.95)</u>
Net Value-Buildings	<u>2,814,527.50</u>
Machinery and Equipment	<u>4,864,300.32</u>
Office Equipment	1,282,173.00
<i>Accumulated Depreciation-Office Equipment</i>	<u>(602,525.68)</u>
Net Value-Office Equipment	<u>679,647.32</u>
Information & Communication Technology Equipment (ICTE)	911,816.00
<i>Accumulated Depreciation-ICTE</i>	<u>(627,568.75)</u>
Net Value-Information & Communication Technology Equipment	<u>284,247.25</u>
Other Machinery and Equipment	9,715,886.87
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	<u>(5,815,481.12)</u>
Net Value-Other Machinery and Equipment	<u>3,900,405.75</u>
Transportation Equipment	<u>1,537,520.04</u>
Motor Vehicles	3,097,860.51
<i>Accumulated Depreciation-Motor Vehicles</i>	<u>(1,560,340.47)</u>
Net Value-Motor Vehicles	<u>1,537,520.04</u>
Furniture, Fixtures and Books	<u>8,061.70</u>
Furniture and Fixtures	80,617.00
<i>Accumulated Depreciation-Furniture & Fixtures</i>	<u>(72,555.30)</u>
Net Value-Furniture & Fixtures	<u>8,061.70</u>
Construction in Progress	<u>5,765,650.24</u>
Construction in Progress-Infrastructure Assets	5,580,603.87
Construction in Progress-Buildings & Other Structures	185,046.37

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Annex A-1

	<u>2019</u>
Other Non-Current Assets	<u>2,065,057.87</u>
Deposits	<u>155,370.11</u>
Guaranty Deposits	155,370.11
Restricted Fund	<u>1,765,976.53</u>
Restricted Fund	1,765,976.53
Other Assets	<u>143,711.23</u>
Other Assets	143,711.23
Accumulated Impairment Losses-Other Assets	-
Net Value-Other Assets	<u>143,711.23</u>
Intangible Assets	
Computer Software	<u>148,499.00</u>
Computer Software	148,499.00
Accumulated Impairment Losses-Computer Software	-
Net Value-Computer Software	<u>148,499.00</u>
Total Non-Current Assets	<u>42,997,830.11</u>
Total Assets	<u>74,929,685.30</u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	<u>3,595,882.33</u>
Payables	<u>1,205,339.93</u>
Accounts Payable	1,205,339.93
Other Financial Liabilities	<u>2,390,542.40</u>
Current Portion of Long Term Debt	2,390,542.40
Inter-Agency Payables	<u>655,692.61</u>
Inter-Agency Payables	<u>655,692.61</u>
Due to BIR	361,845.81
Due to GSIS	223,067.89
Due to Pag-Ibig	55,683.77
Due to Philhealth	15,095.14
Trust Liabilities	<u>215,000.00</u>
Trust Liabilities	<u>215,000.00</u>
Guaranty/Security Deposits Payable	215,000.00
Deferred Credits/Unearned Income	<u>15,008.53</u>
Deferred Credits	<u>15,008.53</u>
Other Deferred Credits	15,008.53
Other Payables	<u>13,536.00</u>
Other Payables	<u>13,536.00</u>

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Other Payables	<u>2019</u>	13,536.00
Total Current Liabilities		<u>4,495,119.47</u>
Non-Current Liabilities		
Financial Liabilities		<u>10,601,184.79</u>
Bills/Bonds/Loans Payable		<u>10,601,184.79</u>
Loans Payable-Domestic		10,601,184.79
Provisions		<u>2,423,806.09</u>
Provisions		<u>2,423,806.09</u>
Leave Benefits Payable		2,423,806.09
Total Non-Current Liabilities		<u>13,024,990.88</u>
Total Liabilities		<u>17,520,110.35</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>51,356,745.75</u>
Retained Earnings/(Deficit)		<u>51,356,745.75</u>
Retained Earnings/(Deficit)		51,356,745.75
Total Equity		<u>57,409,574.95</u>
Total Liabilities and Equity		<u><u>74,929,685.30</u></u>

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