

**BUENAVISTA WATER DISTRICT  
DETAILED STATEMENT OF FINANCIAL POSITION  
CORPORATE FUND  
AS AT JANUARY 31, 2020**

2020

**ASSETS****Current Assets**

<b>Cash and Cash Equivalents</b>	<b>24,042,959.09</b>
<b>Cash on Hand</b>	<b>65,678.16</b>
Cash-Collecting Officers	60,678.16
Petty Cash	5,000.00
<b>Cash in Bank-Local Currency</b>	<b>23,977,280.93</b>
Cash in Bank-Local Currency, Current Account	23,927,120.58
Cash in Bank-Local Currency, Savings Account	50,160.35
<b>Receivables</b>	<b>1,012,351.25</b>
<b>Loans &amp; Receivable Accounts</b>	<b>839,860.81</b>
Accounts Receivable	860,656.68
<i>Allowance for Impairment - Accounts Receivable</i>	<i>(20,795.87)</i>
Net Value-Accounts Receivable	839,860.81
<b>Other Receivables</b>	<b>172,490.44</b>
Receivables-Disallowances/Charges	45,841.44
Due from Officers and Employees	-
Other Receivables	126,649.00
<i>Allowance for Impairment-Other Receivables</i>	<i>-</i>
Net Value-Other Receivables	126,649.00
<b>Inventories</b>	<b>5,664,933.40</b>
<b>Inventory Held for Sale</b>	<b>432,860.18</b>
Merchandise Inventory	432,860.18
<i>Allowance for Impairment-Merchandise Inventory</i>	<i>-</i>
Net Value-Merchandise Inventory	432,860.18
<b>Inventory Held for Consumption</b>	<b>5,232,073.22</b>
Office Supplies Inventory	386,672.13
<i>Allowance for Impairment-Office Supplies Inventory</i>	<i>-</i>
Net Value-Office Supplies Inventory	386,672.13
Chemical & Filtering Supplies Inventory	170,267.40
<i>Allowance for Impairment-Chemical &amp; Filtering Supplies Inventory</i>	<i>-</i>
Net Value-Chemical & Filtering Supplies Inventory	170,267.40
Construction Materials Inventory	3,699,767.32
<i>Allowance for Impairment-Construction Materials Inventory</i>	<i>-</i>
Net Value-Construction Materials Inventory	3,699,767.32
Other Supplies & Materials Inventory	975,366.37
<i>Allowance for Impairment-Other Supplies &amp; Materials Inventory</i>	<i>-</i>
Net Value-Other Supplies & Materials Inventory	975,366.37
<b>Other Current Assets</b>	<b>850,605.03</b>
<b>Advances</b>	<b>753,041.66</b>
Advances to Officers and Employees	75,678.00
Advances to Contractors	677,363.66

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<b>Prepayments</b>	<b><u>97,563.37</u></b>
Prepaid Insurance	73,944.37
Other Prepayments	<u>23,619.00</u>
<b>Total Current Assets</b>	<b><u>31,570,848.77</u></b>
<b>Non-Current Assets</b>	
<b>Other Investments</b>	<b><u>5,530,150.92</u></b>
<b>Sinking Fund</b>	<b>5,530,150.92</b>
Sinking Fund	<u>5,530,150.92</u>
<b>Property, Plant and Equipment</b>	<b><u>35,292,254.56</u></b>
<b>Land</b>	<b><u>1,891,047.00</u></b>
Land	1,891,047.00
Accumulated Depreciation Losses-Land	-
Net Value-Land	<u>1,891,047.00</u>
<b>Land Improvements</b>	<b>86,693.30</b>
Other Land Improvements	298,175.45
Accumulated Depreciation-Other Land Improvements	(211,482.15)
Net Value-Other Land Improvements	<u>86,693.30</u>
<b>Infrastructure Assets</b>	<b><u>18,193,247.04</u></b>
Plant-Utility Plant in Service (UPIS)	38,325,443.24
Accumulated Depreciation-Plant (UPIS)	(20,132,196.20)
Net Value-Plant-Utility Plant in Service (UPIS)	<u>18,193,247.04</u>
<b>Building and Other Structures</b>	<b>2,789,240.18</b>
Buildings	4,794,009.45
Accumulated Depreciation-Buildings	(2,004,769.27)
Net Value-Buildings	<u>2,789,240.18</u>
<b>Machinery and Equipment</b>	<b>4,776,517.32</b>
Office Equipment	1,282,173.00
Accumulated Depreciation-Office Equipment	(617,292.91)
Net Value-Office Equipment	<u>664,880.09</u>
Information & Communication Technology Equipment (ICTE)	911,816.00
Accumulated Depreciation-ICTE	(633,039.51)
Net Value-Information & Communication Technology Equipment	<u>278,776.49</u>
Other Machinery and Equipment	9,715,886.87
Accumulated Depreciation-Other Machinery and Equipment	(5,883,026.13)
Net Value-Other Machinery and Equipment	<u>3,832,860.74</u>
<b>Transportation Equipment</b>	<b>1,511,106.33</b>
Motor Vehicles	3,097,860.51
Accumulated Depreciation-Motor Vehicles	(1,586,754.18)
Net Value-Motor Vehicles	<u>1,511,106.33</u>
<b>Furniture, Fixtures and Books</b>	<b>8,061.70</b>
Furniture and Fixtures	80,617.00
Accumulated Depreciation-Furniture & Fixtures	(72,555.30)
Net Value-Furniture & Fixtures	<u>8,061.70</u>

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<b>Construction in Progress</b>	<u>6,036,341.69</u>
Construction in Progress-Infrastructure Assets	5,853,050.32
Construction in Progress-Buildings & Other Structures	183,291.37
<b>Other Non-Current Assets</b>	<u>2,065,057.87</u>
<b>Deposits</b>	<u>155,370.11</u>
Guaranty Deposits	155,370.11
<b>Restricted Fund</b>	<u>1,765,976.53</u>
Restricted Fund	1,765,976.53
<b>Other Assets</b>	<u>143,711.23</u>
Other Assets	143,711.23
Accumulated Impairment Losses-Other Assets	-
Net Value-Other Assets	<u>143,711.23</u>
<b>Intangible Assets</b>	<u>148,499.00</u>
<b>Computer Software</b>	<u>148,499.00</u>
Computer Software	148,499.00
Accumulated Impairment Losses-Computer Software	-
Net Value-Computer Software	<u>148,499.00</u>
<b>Total Non-Current Assets</b>	<u>43,035,962.35</u>
<b>Total Assets</b>	<u>74,606,811.12</u>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
<b>Financial Liabilities</b>	<u>2,548,338.74</u>
<b>Payables</b>	<u>350,944.04</u>
Accounts Payable	350,944.04
<b>Other Financial Liabilities</b>	<u>2,197,394.70</u>
Current Portion of Long Term Debt	2,197,394.70
<b>Inter-Agency Payables</b>	<u>462,595.24</u>
<b>Inter-Agency Payables</b>	<u>462,595.24</u>
Due to BIR	158,800.73
Due to GSIS	229,374.58
Due to Pag-Ibig	55,890.89
Due to Philhealth	18,529.04
<b>Trust Liabilities</b>	<u>215,000.00</u>
<b>Trust Liabilities</b>	<u>215,000.00</u>
Guaranty/Security Deposits Payable	215,000.00
<b>Deferred Credits/Unearned Income</b>	<u>(827.44)</u>
<b>Deferred Credits</b>	<u>(827.44)</u>
Other Deferred Credits	(827.44)

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	<u>2020</u>
<b>Other Payables</b>	<u>13,536.00</u>
<b>Other Payables</b>	<u>13,536.00</u>
Other Payables	13,536.00
<b>Total Current Liabilities</b>	<u>3,238,642.54</u>
<b>Non-Current Liabilities</b>	
<b>Financial Liabilities</b>	<u>10,601,184.79</u>
<b>Bills/Bonds/Loans Payable</b>	<u>10,601,184.79</u>
Loans Payable-Domestic	10,601,184.79
<b>Provisions</b>	<u>3,649,773.36</u>
<b>Provisions</b>	<u>3,649,773.36</u>
Leave Benefits Payable	3,649,773.36
<b>Total Non-Current Liabilities</b>	<u>14,250,958.15</u>
<b>Total Liabilities</b>	<u>17,489,600.69</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	6,052,829.20
Contributed Capital	-
<b>Retained Earnings/(Deficit)</b>	<u>51,064,381.23</u>
<b>Retained Earnings/(Deficit)</b>	<u>51,064,381.23</u>
Retained Earnings/(Deficit)	51,064,381.23
<b>Total Equity</b>	<u>57,117,210.43</u>
<b>Total Liabilities and Equity</b>	<u>74,606,811.12</u>

Prepared by:

  
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Approved by:

  
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