

**BUENAVISTA WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
CORPORATE FUND
AS AT JUNE 30, 2020**

2020

ASSETS**Current Assets**

Cash and Cash Equivalents	<u>24,897,292.27</u>
Cash on Hand	<u>84,172.28</u>
Cash-Collecting Officers	79,172.28
Petty Cash	5,000.00
Cash in Bank-Local Currency	<u>24,813,119.99</u>
Cash in Bank-Local Currency, Current Account	24,737,936.58
Cash in Bank-Local Currency, Savings Account	75,183.41
Receivables	<u>2,413,075.61</u>
Loans & Receivable Accounts	<u>2,274,019.61</u>
Accounts Receivable	2,313,490.86
<i>Allowance for Impairment - Accounts Receivable</i>	<u>(39,471.25)</u>
Net Value-Accounts Receivable	<u>2,274,019.61</u>
Other Receivables	<u>139,056.00</u>
Receivables-Disallowances/Charges	(1,000.00)
Due from Officers and Employees	-
Other Receivables	140,056.00
<i>Allowance for Impairment-Other Receivables</i>	<u>-</u>
Net Value-Other Receivables	<u>140,056.00</u>
Inventories	<u>3,723,673.01</u>
Inventory Held for Sale	<u>119,103.02</u>
Merchandise Inventory	119,103.02
<i>Allowance for Impairment-Merchandise Inventory</i>	<u>-</u>
Net Value-Merchandise Inventory	<u>119,103.02</u>
Inventory Held for Consumption	<u>3,604,569.99</u>
Office Supplies Inventory	67,954.26
<i>Allowance for Impairment-Office Supplies Inventory</i>	<u>-</u>
Net Value-Office Supplies Inventory	<u>67,954.26</u>
Accountable Forms Inventory	212,275.35
<i>Allowance for Impairment-Accountable Forms Inventory</i>	<u>-</u>
Net Value-Accountable Forms Inventory	<u>212,275.35</u>
Non Accountable Forms Inventory	25,545.10
<i>Allowance for Impairment-Accountable Forms Inventory</i>	<u>-</u>
Net Value-Accountable Forms Inventory	<u>25,545.10</u>
Chemical & Filtering Supplies Inventory	222,605.91
<i>Allowance for Impairment-Chemical & Filtering Supplies Inventory</i>	<u>-</u>
Net Value-Chemical & Filtering Supplies Inventory	<u>222,605.91</u>
Construction Materials Inventory	2,321,488.32
<i>Allowance for Impairment-Construction Materials Inventory</i>	<u>-</u>
Net Value-Construction Materials Inventory	<u>2,321,488.32</u>
Other Supplies & Materials Inventory	754,701.05
<i>Allowance for Impairment-Other Supplies & Materials Inventory</i>	<u>-</u>

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Net Value-Other Supplies & Materials Inventory	<u>754,701.05</u>
Other Current Assets	<u>118,572.38</u>
Advances	<u>-</u>
Advances to Officers and Employees	<u>-</u>
Advances to Contractors	<u>-</u>
Prepayments	<u>118,572.38</u>
Prepaid Insurance	<u>94,953.38</u>
Other Prepayments	<u>23,619.00</u>
Total Current Assets	<u>31,152,613.27</u>
Non-Current Assets	
Other Investments	<u>5,943,306.41</u>
Sinking Fund	<u>5,943,306.41</u>
Sinking Fund	<u>5,943,306.41</u>
Property, Plant and Equipment	<u>36,014,794.58</u>
Land	<u>1,891,047.00</u>
Land	<u>1,891,047.00</u>
<i>Accumulated Depreciation Losses-Land</i>	<u>-</u>
Net Value-Land	<u>1,891,047.00</u>
Land Improvements	<u>75,898.95</u>
Other Land Improvements	<u>298,175.45</u>
<i>Accumulated Depreciation-Other Land Improvements</i>	<u>(222,276.50)</u>
Net Value-Other Land Improvements	<u>75,898.95</u>
Infrastructure Assets	<u>17,372,976.64</u>
Plant-Utility Plant in Service (UPIS)	<u>38,325,443.24</u>
<i>Accumulated Depreciation-Plant (UPIS)</i>	<u>(20,952,466.60)</u>
Net Value-Plant-Utility Plant in Service (UPIS)	<u>17,372,976.64</u>
Building and Other Structures	<u>3,819,568.53</u>
Buildings	<u>5,948,852.45</u>
<i>Accumulated Depreciation-Buildings</i>	<u>(2,129,283.92)</u>
Net Value-Buildings	<u>3,819,568.53</u>
Machinery and Equipment	<u>4,790,001.11</u>
Office Equipment	<u>1,282,173.00</u>
<i>Accumulated Depreciation-Office Equipment</i>	<u>(691,129.06)</u>
Net Value-Office Equipment	<u>591,043.94</u>
Information & Communication Technology Equipment (ICTE)	<u>911,816.00</u>
<i>Accumulated Depreciation-ICTE</i>	<u>(659,329.06)</u>
Net Value-Information & Communication Technology Equipment	<u>252,486.94</u>
Other Machinery and Equipment	<u>10,177,968.91</u>
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	<u>(6,231,498.68)</u>
Net Value-Other Machinery and Equipment	<u>3,946,470.23</u>
Transportation Equipment	<u>1,382,230.63</u>
Motor Vehicles	<u>3,097,860.51</u>
<i>Accumulated Depreciation-Motor Vehicles</i>	<u>(1,715,629.88)</u>

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Net Value-Motor Vehicles	1,382,230.63
Furniture, Fixtures and Books	8,061.70
Furniture and Fixtures	80,617.00
<i>Accumulated Depreciation-Furniture & Fixtures</i>	(72,555.30)
Net Value-Furniture & Fixtures	8,061.70
Construction in Progress	6,675,010.02
Construction in Progress-Infrastructure Assets	6,587,301.65
Construction in Progress-Buildings & Other Structures	87,708.37
Other Non-Current Assets	3,965,772.18
Deposits	155,370.11
Guaranty Deposits	155,370.11
Restricted Fund	3,666,690.84
Restricted Fund	3,666,690.84
Other Assets	143,711.23
Other Assets	143,711.23
<i>Accumulated Impairment Losses-Other Assets</i>	-
Net Value-Other Assets	143,711.23
Intangible Assets	166,999.00
Computer Software	166,999.00
Computer Software	166,999.00
<i>Accumulated Impairment Losses-Computer Software</i>	-
Net Value-Computer Software	166,999.00
Total Non-Current Assets	46,090,872.17
Total Assets	77,243,485.44
LIABILITIES	
Current Liabilities	
Financial Liabilities	1,288,402.07
Payables	73,058.87
Accounts Payable	73,058.87
Other Financial Liabilities	1,215,343.20
Current Portion of Long Term Debt	1,215,343.20
Inter-Agency Payables	504,328.09
Inter-Agency Payables	504,328.09
Due to BIR	284,575.93
Due to GSIS	152,751.19
Due to Pag-Ibig	50,834.13
Due to Philhealth	16,166.84
Trust Liabilities	301,697.00

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Trust Liabilities	<u>301,697.00</u>
Guaranty/Security Deposits Payable	301,697.00
Deferred Credits/Unearned Income	<u>(12,208.90)</u>
Deferred Credits	<u>(12,208.90)</u>
Other Deferred Credits	(12,208.90)
Other Payables	<u>13,536.00</u>
Other Payables	<u>13,536.00</u>
Other Payables	13,536.00
Total Current Liabilities	<u>2,095,754.26</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>3,640,089.88</u>
Provisions	<u>3,640,089.88</u>
Leave Benefits Payable	3,640,089.88
Total Non-Current Liabilities	<u>14,241,274.67</u>
Total Liabilities	<u>16,337,028.93</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>54,853,627.31</u>
Retained Earnings/(Deficit)	<u>54,853,627.31</u>
Retained Earnings/(Deficit)	54,853,627.31
Total Equity	<u>60,906,456.51</u>
Total Liabilities and Equity	<u>77,243,485.44</u>

Prepared by:


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Approved by:


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