

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

2020

ASSETS

Current Assets

Cash and Cash Equivalents	29,549,059.22
Cash on Hand	74,549.00
Cash-Collecting Officers	69,549.00
Petty Cash	5,000.00
Cash in Bank-Local Currency	29,474,510.22
Cash in Bank-Local Currency, Current Account	29,399,326.81
Cash in Bank-Local Currency, Savings Account	75,183.41
Receivables	3,530,646.11
Loans & Receivable Accounts	2,617,430.11
Accounts Receivable	2,656,901.36
<i>Allowance for Impairment - Accounts Receivable</i>	(39,471.25)
Net Value-Accounts Receivable	2,617,430.11
Other Receivables	913,216.00
Receivables-Disallowances/Charges	745,380.00
Due from Officers and Employees	-
Other Receivables	167,836.00
<i>Allowance for Impairment-Other Receivables</i>	-
Net Value-Other Receivables	167,836.00
Inventories	4,035,293.46
Inventory Held for Sale	24,850.22
Merchandise Inventory	24,850.22
<i>Allowance for Impairment-Merchandise Inventory</i>	-
Net Value-Merchandise Inventory	24,850.22
Inventory Held for Consumption	4,010,443.24
Office Supplies Inventory	78,983.18
<i>Allowance for Impairment-Office Supplies Inventory</i>	-
Net Value-Office Supplies Inventory	78,983.18
Accountable Forms Inventory	194,620.62
<i>Allowance for Impairment-Accountable Forms Inventory</i>	-
Net Value-Accountable Forms Inventory	194,620.62
Non Accountable Forms Inventory	179,809.84
<i>Allowance for Impairment-Accountable Forms Inventory</i>	-
Net Value-Accountable Forms Inventory	179,809.84
Chemical & Filtering Supplies Inventory	183,174.39
<i>Allowance for Impairment-Chemical & Filtering Supplies Inventory</i>	-
Net Value-Chemical & Filtering Supplies Inventory	183,174.39
Construction Materials Inventory	2,314,452.67
<i>Allowance for Impairment-Construction Materials Inventory</i>	-
Net Value-Construction Materials Inventory	2,314,452.67
Other Supplies & Materials Inventory	1,059,402.54
<i>Allowance for Impairment-Other Supplies & Materials Inventory</i>	-

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Net Value-Other Supplies & Materials Inventory	<u>1,059,402.54</u>
Other Current Assets	<u>642,765.38</u>
Advances	<u>524,193.00</u>
Advances to Officers and Employees	-
Advances to Contractors	524,193.00
Prepayments	<u>118,572.38</u>
Prepaid Insurance	94,953.38
Other Prepayments	<u>23,619.00</u>
Total Current Assets	<u>37,757,764.17</u>
Non-Current Assets	
Other Investments	<u>6,121,670.88</u>
Sinking Fund	<u>6,121,670.88</u>
Sinking Fund	6,121,670.88
Property, Plant and Equipment	<u>35,473,732.82</u>
Land	<u>1,891,047.00</u>
Land	1,891,047.00
Accumulated Depreciation Losses-Land	-
Net Value-Land	<u>1,891,047.00</u>
Land Improvements	<u>71,581.21</u>
Other Land Improvements	298,175.45
Accumulated Depreciation-Other Land Improvements	(226,594.24)
Net Value-Other Land Improvements	<u>71,581.21</u>
Infrastructure Assets	<u>17,045,148.30</u>
Plant-Utility Plant in Service (UPIS)	38,325,443.24
Accumulated Depreciation-Plant (UPIS)	(21,280,294.94)
Net Value-Plant-Utility Plant in Service (UPIS)	<u>17,045,148.30</u>
Building and Other Structures	<u>3,744,011.09</u>
Buildings	5,948,852.45
Accumulated Depreciation-Buildings	(2,204,841.36)
Net Value-Buildings	<u>3,744,011.09</u>
Machinery and Equipment	<u>4,708,193.15</u>
Office Equipment	1,314,573.00
Accumulated Depreciation-Office Equipment	(720,663.52)
Net Value-Office Equipment	<u>593,909.48</u>
Information & Communication Technology Equipment (ICTE)	999,416.00
Accumulated Depreciation-ICTE	(669,561.08)
Net Value-Information & Communication Technology Equipment	<u>329,854.92</u>
Other Machinery and Equipment	10,177,968.91
Accumulated Depreciation-Other Machinery and Equipment	(6,393,540.16)
Net Value-Other Machinery and Equipment	<u>3,784,428.75</u>
Transportation Equipment	<u>1,330,680.35</u>
Motor Vehicles	3,097,860.51
Accumulated Depreciation-Motor Vehicles	(1,767,180.16)

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Net Value-Motor Vehicles	1,330,680.35
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	3,963,700.17
Deposits	155,370.11
Guaranty Deposits	155,370.11
Restricted Fund	3,664,618.83
Restricted Fund	3,664,618.83
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	45,726,102.87
Total Assets	83,483,867.04
LIABILITIES	
Current Liabilities	
Financial Liabilities	902,655.38
Payables	87,598.58
Accounts Payable	87,598.58
Other Financial Liabilities	815,056.80
Current Portion of Long Term Debt	815,056.80
Inter-Agency Payables	516,232.91
Inter-Agency Payables	516,232.91
Due to BIR	204,972.17
Due to GSIS	244,925.82
Due to Pag-Ibig	50,139.45
Due to Philhealth	16,195.47
Trust Liabilities	253,697.00

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Trust Liabilities	253,697.00
Guaranty/Security Deposits Payable	253,697.00
Deferred Credits/Unearned Income	142,262.96
Deferred Credits	142,262.96
Other Deferred Credits	142,262.96
Other Payables	13,536.00
Other Payables	13,536.00
Other Payables	13,536.00
Total Current Liabilities	1,828,384.25
Non-Current Liabilities	
Financial Liabilities	14,101,184.79
Bills/Bonds/Loans Payable	14,101,184.79
Loans Payable-Domestic	14,101,184.79
Provisions	3,638,017.87
Provisions	3,638,017.87
Leave Benefits Payable	3,638,017.87
Total Non-Current Liabilities	17,739,202.66
Total Liabilities	19,567,586.91
EQUITY	
Government Equity	6,052,829.20
Government Equity	6,052,829.20
Government Equity	6,052,829.20
Contributed Capital	-
Retained Earnings/(Deficit)	57,863,450.93
Retained Earnings/(Deficit)	57,863,450.93
Retained Earnings/(Deficit)	57,863,450.93
Total Equity	63,916,280.13
Total Liabilities and Equity	83,483,867.04

Prepared by:


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