

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

2020

## ASSETS

## Current Assets

<b>Cash and Cash Equivalents</b>	<b>28,489,129.61</b>
<b>Cash on Hand</b>	75,350.54
Cash-Collecting Officers	70,350.54
Petty Cash	5,000.00
<b>Cash in Bank-Local Currency</b>	28,413,779.07
Cash in Bank-Local Currency, Current Account	28,338,595.66
Cash in Bank-Local Currency, Savings Account	75,183.41
<b>Receivables</b>	<b>3,432,016.70</b>
<b>Loans &amp; Receivable Accounts</b>	2,472,825.70
Accounts Receivable	2,512,296.95
<i>Allowance for Impairment - Accounts Receivable</i>	(39,471.25)
Net Value-Accounts Receivable	2,472,825.70
<b>Other Receivables</b>	959,191.00
Receivables-Disallowances/Charges	810,800.00
Due from Officers and Employees	-
Other Receivables	148,391.00
<i>Allowance for Impairment-Other Receivables</i>	-
Net Value-Other Receivables	148,391.00
<b>Inventories</b>	<b>4,001,278.34</b>
<b>Inventory Held for Sale</b>	43,839.84
Merchandise Inventory	43,839.84
<i>Allowance for Impairment-Merchandise Inventory</i>	-
Net Value-Merchandise Inventory	43,839.84
<b>Inventory Held for Consumption</b>	3,957,438.50
Office Supplies Inventory	63,620.12
<i>Allowance for Impairment-Office Supplies Inventory</i>	-
Net Value-Office Supplies Inventory	63,620.12
Accountable Forms Inventory	203,396.26
<i>Allowance for Impairment-Accountable Forms Inventory</i>	-
Net Value-Accountable Forms Inventory	203,396.26
Non Accountable Forms Inventory	185,350.72
<i>Allowance for Impairment-Accountable Forms Inventory</i>	-
Net Value-Accountable Forms Inventory	185,350.72
Chemical & Filtering Supplies Inventory	221,733.34
<i>Allowance for Impairment-Chemical &amp; Filtering Supplies Inventory</i>	-
Net Value-Chemical & Filtering Supplies Inventory	221,733.34
Construction Materials Inventory	2,319,299.27
<i>Allowance for Impairment-Construction Materials Inventory</i>	-
Net Value-Construction Materials Inventory	2,319,299.27
Other Supplies & Materials Inventory	964,038.79
<i>Allowance for Impairment-Other Supplies &amp; Materials Inventory</i>	-

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Net Value-Other Supplies & Materials Inventory	<u>964,038.79</u>
<b>Other Current Assets</b>	<b><u>642,765.38</u></b>
<b>Advances</b>	<b><u>524,193.00</u></b>
Advances to Officers and Employees	-
Advances to Contractors	524,193.00
<b>Prepayments</b>	<b><u>118,572.38</u></b>
Prepaid Insurance	94,953.38
Other Prepayments	<u>23,619.00</u>
<b>Total Current Assets</b>	<b><u>36,565,190.03</u></b>
<b>Non-Current Assets</b>	
<b>Other Investments</b>	<b><u>6,032,950.29</u></b>
<b>Sinking Fund</b>	<b><u>6,032,950.29</u></b>
Sinking Fund	<u>6,032,950.29</u>
<b>Property, Plant and Equipment</b>	<b><u>35,684,123.79</u></b>
<b>Land</b>	<b><u>1,891,047.00</u></b>
Land	<u>1,891,047.00</u>
Accumulated Depreciation Losses-Land	-
Net Value-Land	<u>1,891,047.00</u>
<b>Land Improvements</b>	<b><u>73,740.08</u></b>
Other Land Improvements	298,175.45
Accumulated Depreciation-Other Land Improvements	<u>(224,435.37)</u>
Net Value-Other Land Improvements	<u>73,740.08</u>
<b>Infrastructure Assets</b>	<b><u>17,208,922.56</u></b>
Plant-Utility Plant in Service (UPIS)	38,325,443.24
Accumulated Depreciation-Plant (UPIS)	<u>(21,116,520.68)</u>
Net Value-Plant-Utility Plant in Service (UPIS)	<u>17,208,922.56</u>
<b>Building and Other Structures</b>	<b><u>3,781,789.81</u></b>
Buildings	5,948,852.45
Accumulated Depreciation-Buildings	<u>(2,167,062.64)</u>
Net Value-Buildings	<u>3,781,789.81</u>
<b>Machinery and Equipment</b>	<b><u>4,689,097.13</u></b>
Office Equipment	1,282,173.00
Accumulated Depreciation-Office Equipment	<u>(705,896.29)</u>
Net Value-Office Equipment	<u>576,276.71</u>
Information & Communication Technology Equipment (ICTE)	911,816.00
Accumulated Depreciation-ICTE	<u>(664,445.07)</u>
Net Value-Information & Communication Technology Equipment	<u>247,370.93</u>
Other Machinery and Equipment	10,177,968.91
Accumulated Depreciation-Other Machinery and Equipment	<u>(6,312,519.42)</u>
Net Value-Other Machinery and Equipment	<u>3,865,449.49</u>
<b>Transportation Equipment</b>	<b><u>1,356,455.49</u></b>
Motor Vehicles	3,097,860.51
Accumulated Depreciation-Motor Vehicles	<u>(1,741,405.02)</u>

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Net Value-Motor Vehicles	1,356,455.49
<b>Furniture, Fixtures and Books</b>	<u>8,061.70</u>
Furniture and Fixtures	80,617.00
<i>Accumulated Depreciation-Furniture &amp; Fixtures</i>	<u>(72,555.30)</u>
Net Value-Furniture & Fixtures	8,061.70
<b>Construction in Progress</b>	<u>6,675,010.02</u>
Construction in Progress-Infrastructure Assets	6,587,301.65
Construction in Progress-Buildings & Other Structures	87,708.37
<b>Other Non-Current Assets</b>	<u>3,965,772.18</u>
<b>Deposits</b>	<u>155,370.11</u>
Guaranty Deposits	155,370.11
<b>Restricted Fund</b>	<u>3,666,690.84</u>
Restricted Fund	3,666,690.84
<b>Other Assets</b>	<u>143,711.23</u>
Other Assets	143,711.23
<i>Accumulated Impairment Losses-Other Assets</i>	-
Net Value-Other Assets	<u>143,711.23</u>
<b>Intangible Assets</b>	<u>166,999.00</u>
<b>Computer Software</b>	<u>166,999.00</u>
Computer Software	166,999.00
<i>Accumulated Impairment Losses-Computer Software</i>	-
Net Value-Computer Software	<u>166,999.00</u>
<b>Total Non-Current Assets</b>	<u>45,849,845.26</u>
<b>Total Assets</b>	<u>82,415,035.29</u>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
<b>Financial Liabilities</b>	<u>1,073,464.27</u>
<b>Payables</b>	<u>57,559.77</u>
Accounts Payable	57,559.77
<b>Other Financial Liabilities</b>	<u>1,015,904.50</u>
Current Portion of Long Term Debt	1,015,904.50
<b>Inter-Agency Payables</b>	<u>465,930.77</u>
<b>Inter-Agency Payables</b>	<u>465,930.77</u>
Due to BIR	165,716.38
Due to GSIS	232,190.40
Due to Pag-Ibig	51,836.79
Due to Philhealth	16,187.20
<b>Trust Liabilities</b>	<u>253,697.00</u>

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<b>Trust Liabilities</b>	<u>253,697.00</u>
Guaranty/Security Deposits Payable	253,697.00
 <b>Deferred Credits/Unearned Income</b>	 <u><b>64,635.45</b></u>
<b>Deferred Credits</b>	<u>64,635.45</u>
Other Deferred Credits	64,635.45
 <b>Other Payables</b>	 <u><b>13,536.00</b></u>
<b>Other Payables</b>	<u>13,536.00</u>
Other Payables	13,536.00
<b>Total Current Liabilities</b>	<u><b>1,871,263.49</b></u>
 <b>Non-Current Liabilities</b>	
<b>Financial Liabilities</b>	<u><b>14,101,184.79</b></u>
<b>Bills/Bonds/Loans Payable</b>	<u>14,101,184.79</u>
Loans Payable-Domestic	14,101,184.79
<b>Provisions</b>	<u><b>3,640,089.88</b></u>
<b>Provisions</b>	<u>3,640,089.88</u>
Leave Benefits Payable	3,640,089.88
<b>Total Non-Current Liabilities</b>	<u><b>17,741,274.67</b></u>
<b>Total Liabilities</b>	<u><b>19,612,538.16</b></u>
 <b>EQUITY</b>	
<b>Government Equity</b>	<u><b>6,052,829.20</b></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><b>56,749,667.93</b></u>
<b>Retained Earnings/(Deficit)</b>	<u>56,749,667.93</u>
Retained Earnings/(Deficit)	56,749,667.93
<b>Total Equity</b>	<u><b>62,802,497.13</b></u>
<b>Total Liabilities and Equity</b>	<u><u><b>82,415,035.29</b></u></u>

Prepared by:

  
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Approved by:

  
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