

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

2020

ASSETS**Current Assets**

Cash and Cash Equivalents	26,425,101.66
Cash on Hand	82,867.37
Cash-Collecting Officers	77,867.37
Petty Cash	5,000.00
Cash in Bank-Local Currency	26,342,234.29
Cash in Bank-Local Currency, Current Account	26,267,035.51
Cash in Bank-Local Currency, Savings Account	75,198.78
Receivables	2,677,111.50
Loans & Receivable Accounts	1,965,616.50
Accounts Receivable	2,005,087.75
<i>Allowance for Impairment - Accounts Receivable</i>	<i>(39,471.25)</i>
Net Value-Accounts Receivable	1,965,616.50
Other Receivables	711,495.00
Receivables-Disallowances/Charges	562,980.00
Due from Officers and Employees	-
Other Receivables	148,515.00
<i>Allowance for Impairment-Other Receivables</i>	<i>-</i>
Net Value-Other Receivables	148,515.00
Inventories	3,219,987.15
Inventory Held for Sale	995.45
Merchandise Inventory	995.45
<i>Allowance for Impairment-Merchandise Inventory</i>	<i>-</i>
Net Value-Merchandise Inventory	995.45
Inventory Held for Consumption	3,218,991.70
Office Supplies Inventory	57,058.74
<i>Allowance for Impairment-Office Supplies Inventory</i>	<i>-</i>
Net Value-Office Supplies Inventory	57,058.74
Accountable Forms Inventory	161,446.98
<i>Allowance for Impairment-Accountable Forms Inventory</i>	<i>-</i>
Net Value-Accountable Forms Inventory	161,446.98
Non Accountable Forms Inventory	162,779.93
<i>Allowance for Impairment-Accountable Forms Inventory</i>	<i>-</i>
Net Value-Accountable Forms Inventory	162,779.93
Chemical & Filtering Supplies Inventory	175,433.34
<i>Allowance for Impairment-Chemical & Filtering Supplies Inventory</i>	<i>-</i>
Net Value-Chemical & Filtering Supplies Inventory	175,433.34
Construction Materials Inventory	1,624,074.38
<i>Allowance for Impairment-Construction Materials Inventory</i>	<i>-</i>
Net Value-Construction Materials Inventory	1,624,074.38
Other Supplies & Materials Inventory	1,038,198.33
<i>Allowance for Impairment-Other Supplies & Materials Inventory</i>	<i>-</i>

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

	<u>2020</u>
Net Value-Other Supplies & Materials Inventory	1,038,198.33
Other Current Assets	1,123,190.10
Advances	1,048,386.00
Advances to Officers and Employees	-
Advances to Contractors	1,048,386.00
Prepayments	74,804.10
Prepaid Insurance	47,444.10
Other Prepayments	27,360.00
Total Current Assets	33,445,390.41
Non-Current Assets	
Other Investments	6,419,953.59
Sinking Fund	6,419,953.59
Sinking Fund	6,419,953.59
Property, Plant and Equipment	40,898,144.97
Land	1,891,047.00
Land	1,891,047.00
<i>Accumulated Depreciation Losses-Land</i>	-
Net Value-Land	1,891,047.00
Land Improvements	65,104.60
Other Land Improvements	298,175.45
<i>Accumulated Depreciation-Other Land Improvements</i>	(233,070.85)
Net Value-Other Land Improvements	65,104.60
Infrastructure Assets	18,039,609.18
Plant-Utility Plant in Service (UPIS)	39,826,892.24
<i>Accumulated Depreciation-Plant (UPIS)</i>	(21,787,283.06)
Net Value-Plant-Utility Plant in Service (UPIS)	18,039,609.18
Building and Other Structures	3,631,357.71
Buildings	5,948,852.45
<i>Accumulated Depreciation-Buildings</i>	(2,317,494.74)
Net Value-Buildings	3,631,357.71
Machinery and Equipment	4,953,138.25
Office Equipment	1,347,378.00
<i>Accumulated Depreciation-Office Equipment</i>	(767,407.37)
Net Value-Office Equipment	579,970.63
Information & Communication Technology Equipment (ICTE)	1,060,024.00
<i>Accumulated Depreciation-ICTE</i>	(688,269.11)
Net Value-Information & Communication Technology Equipment	371,754.89
Other Machinery and Equipment	10,649,166.01
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	(6,647,753.28)
Net Value-Other Machinery and Equipment	4,001,412.73
Transportation Equipment	1,261,240.65
Motor Vehicles	3,097,860.51
<i>Accumulated Depreciation-Motor Vehicles</i>	(1,836,619.86)


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

	<u>2020</u>
Net Value-Motor Vehicles	1,261,240.65
Furniture, Fixtures and Books	30,961.70
Furniture and Fixtures	103,517.00
<i>Accumulated Depreciation-Furniture & Fixtures</i>	(72,555.30)
Net Value-Furniture & Fixtures	30,961.70
Construction in Progress	11,025,685.88
Construction in Progress-Infrastructure Assets	10,937,977.51
Construction in Progress-Buildings & Other Structures	87,708.37
Other Non-Current Assets	4,464,244.98
Deposits	155,370.11
Guaranty Deposits	155,370.11
Restricted Fund	4,165,163.64
Restricted Fund	4,165,163.64
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	207,899.00
Computer Software	207,899.00
Computer Software	207,899.00
<i>Accumulated Impairment Losses-Computer Software</i>	-
Net Value-Computer Software	207,899.00
Total Non-Current Assets	51,990,242.54
Total Assets	85,435,632.95
LIABILITIES	
Current Liabilities	
Financial Liabilities	622,553.32
Payables	416,851.62
Accounts Payable	416,851.62
Other Financial Liabilities	205,701.70
Current Portion of Long Term Debt	205,701.70
Inter-Agency Payables	420,879.54
Inter-Agency Payables	420,879.54
Due to BIR	207,756.67
Due to GSIS	169,395.47
Due to Pag-Ibig	26,870.36
Due to Philhealth	16,857.04
Trust Liabilities	899,567.61


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

	<u>2020</u>
Trust Liabilities	<u>899,567.61</u>
Guaranty/Security Deposits Payable	899,567.61
Deferred Credits/Unearned Income	<u>360,158.87</u>
Deferred Credits	<u>360,158.87</u>
Other Deferred Credits	360,158.87
Other Payables	<u>12,036.00</u>
Other Payables	<u>12,036.00</u>
Other Payables	12,036.00
Total Current Liabilities	<u>2,315,195.34</u>
Non-Current Liabilities	
Financial Liabilities	<u>14,101,184.79</u>
Bills/Bonds/Loans Payable	<u>14,101,184.79</u>
Loans Payable-Domestic	14,101,184.79
Provisions	<u>3,638,017.87</u>
Provisions	<u>3,638,017.87</u>
Leave Benefits Payable	3,638,017.87
Total Non-Current Liabilities	<u>17,739,202.66</u>
Total Liabilities	<u>20,054,398.00</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>59,328,405.75</u>
Retained Earnings/(Deficit)	<u>59,328,405.75</u>
Retained Earnings/(Deficit)	59,328,405.75
Total Equity	<u>65,381,234.95</u>
Total Liabilities and Equity	<u><u>85,435,632.95</u></u>

Prepared by:


JANETTE R. ALOYON
Division Manager C

Approved by:


ELISA B. ALIBAY
General Manager C