

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

2020

ASSETS

Current Assets

Cash and Cash Equivalents	<u>25,986,530.61</u>
Cash on Hand	<u>135,690.11</u>
Cash-Collecting Officers	130,690.11
Petty Cash	5,000.00
Cash in Bank-Local Currency	<u>25,850,840.50</u>
Cash in Bank-Local Currency, Current Account	25,775,641.72
Cash in Bank-Local Currency, Savings Account	75,198.78
Receivables	<u>2,797,303.03</u>
Loans & Receivable Accounts	<u>2,033,186.03</u>
Accounts Receivable	2,072,657.28
<i>Allowance for Impairment - Accounts Receivable</i>	<u>(39,471.25)</u>
Net Value-Accounts Receivable	<u>2,033,186.03</u>
Other Receivables	<u>764,117.00</u>
Receivables-Disallowances/Charges	600,120.00
Due from Officers and Employees	-
Other Receivables	163,997.00
<i>Allowance for Impairment-Other Receivables</i>	<u>-</u>
Net Value-Other Receivables	<u>163,997.00</u>
Inventories	<u>4,077,136.21</u>
Inventory Held for Sale	<u>41,588.45</u>
Merchandise Inventory	41,588.45
<i>Allowance for Impairment-Merchandise Inventory</i>	<u>-</u>
Net Value-Merchandise Inventory	<u>41,588.45</u>
Inventory Held for Consumption	<u>4,035,547.76</u>
Office Supplies Inventory	62,903.88
<i>Allowance for Impairment-Office Supplies Inventory</i>	<u>-</u>
Net Value-Office Supplies Inventory	<u>62,903.88</u>
Accountable Forms Inventory	175,297.98
<i>Allowance for Impairment-Accountable Forms Inventory</i>	<u>-</u>
Net Value-Accountable Forms Inventory	<u>175,297.98</u>
Non Accountable Forms Inventory	168,505.09
<i>Allowance for Impairment-Accountable Forms Inventory</i>	<u>-</u>
Net Value-Accountable Forms Inventory	<u>168,505.09</u>
Chemical & Filtering Supplies Inventory	200,645.32
<i>Allowance for Impairment-Chemical & Filtering Supplies Inventory</i>	<u>-</u>
Net Value-Chemical & Filtering Supplies Inventory	<u>200,645.32</u>
Construction Materials Inventory	2,314,014.86
<i>Allowance for Impairment-Construction Materials Inventory</i>	<u>-</u>
Net Value-Construction Materials Inventory	<u>2,314,014.86</u>
Other Supplies & Materials Inventory	1,114,180.63
<i>Allowance for Impairment-Other Supplies & Materials Inventory</i>	<u>-</u>

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Net Value-Other Supplies & Materials Inventory	<u>1,114,180.63</u>
Other Current Assets	<u>1,096,190.10</u>
Advances	<u>1,048,386.00</u>
Advances to Officers and Employees	-
Advances to Contractors	1,048,386.00
Prepayments	<u>47,804.10</u>
Prepaid Insurance	47,444.10
Other Prepayments	<u>360.00</u>
Total Current Assets	<u>33,957,159.95</u>
Non-Current Assets	
Other Investments	<u>6,304,264.50</u>
Sinking Fund	<u>6,304,264.50</u>
Sinking Fund	6,304,264.50
Property, Plant and Equipment	<u>40,399,069.41</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>67,263.47</u>
Other Land Improvements	298,175.45
Accumulated Depreciation-Other Land Improvements	<u>(230,911.98)</u>
Net Value-Other Land Improvements	<u>67,263.47</u>
Infrastructure Assets	<u>18,211,216.11</u>
Plant-Utility Plant in Service (UPIS)	39,826,892.24
Accumulated Depreciation-Plant (UPIS)	<u>(21,615,676.13)</u>
Net Value-Plant-Utility Plant in Service (UPIS)	<u>18,211,216.11</u>
Building and Other Structures	<u>3,668,795.04</u>
Buildings	5,948,852.45
Accumulated Depreciation-Buildings	<u>(2,280,057.41)</u>
Net Value-Buildings	<u>3,668,795.04</u>
Machinery and Equipment	<u>4,995,735.76</u>
Office Equipment	1,347,378.00
Accumulated Depreciation-Office Equipment	<u>(751,662.06)</u>
Net Value-Office Equipment	<u>595,715.94</u>
Information & Communication Technology Equipment (ICTE)	1,021,916.00
Accumulated Depreciation-ICTE	<u>(682,130.10)</u>
Net Value-Information & Communication Technology Equipment	<u>339,785.90</u>
Other Machinery and Equipment	10,621,166.01
Accumulated Depreciation-Other Machinery and Equipment	<u>(6,560,932.09)</u>
Net Value-Other Machinery and Equipment	<u>4,060,233.92</u>
Transportation Equipment	<u>1,283,072.93</u>
Motor Vehicles	3,097,860.51
Accumulated Depreciation-Motor Vehicles	<u>(1,814,787.58)</u>

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Net Value-Motor Vehicles	1,283,072.93
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	10,273,877.40
Construction in Progress-Infrastructure Assets	10,186,169.03
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	51,375,477.89
Total Assets	85,332,637.84
LIABILITIES	
Current Liabilities	
Financial Liabilities	495,273.65
Payables	85,310.25
Accounts Payable	85,310.25
Other Financial Liabilities	409,963.40
Current Portion of Long Term Debt	409,963.40
Inter-Agency Payables	710,193.13
Inter-Agency Payables	710,193.13
Due to BIR	424,131.63
Due to GSIS	242,074.34
Due to Pag-Ibig	27,130.36
Due to Philhealth	16,856.80
Trust Liabilities	899,567.61


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Trust Liabilities	<u>899,567.61</u>
Guaranty/Security Deposits Payable	899,567.61
Deferred Credits/Unearned Income	<u>286,998.55</u>
Deferred Credits	<u>286,998.55</u>
Other Deferred Credits	286,998.55
Other Payables	<u>12,036.00</u>
Other Payables	<u>12,036.00</u>
Other Payables	12,036.00
Total Current Liabilities	<u>2,404,068.94</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>20,143,271.60</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>59,136,537.04</u>
Retained Earnings/(Deficit)	<u>59,136,537.04</u>
Retained Earnings/(Deficit)	59,136,537.04
Total Equity	<u>65,189,366.24</u>
Total Liabilities and Equity	<u>85,332,637.84</u>

Prepared by:


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