

BUENAVISTA WATER DISTRICT  
 DETAILED STATEMENT OF FINANCIAL POSITION  
 CORPORATE FUND  
 AS AT MARCH 31, 2021

2021

ASSETS	
<b>Current Assets</b>	
<b>Cash and Cash Equivalents</b>	<b>28,067,799.26</b>
<b>Cash on Hand</b>	74,190.43
Cash-Collecting Officers	70,471.43
Petty Cash	3,719.00
<b>Cash in Bank-Local Currency</b>	27,993,608.83
Cash in Bank-Local Currency, Current Account	27,918,394.67
Cash in Bank-Local Currency, Savings Account	75,214.16
<b>Receivables</b>	<b>1,741,052.48</b>
<b>Loans &amp; Receivable Accounts</b>	1,194,197.48
Accounts Receivable	1,252,743.39
<i>Allowance for Impairment - Accounts Receivable</i>	(58,545.91)
Net Value-Accounts Receivable	1,194,197.48
<b>Other Receivables</b>	546,855.00
Receivables-Disallowances/Charges	396,420.00
Due from Officers and Employees	-
Other Receivables	150,435.00
<i>Allowance for Impairment-Other Receivables</i>	-
Net Value-Other Receivables	150,435.00
<b>Inventories</b>	<b>2,601,918.42</b>
<b>Inventory Held for Sale</b>	115,263.99
Merchandise Inventory	115,263.99
<i>Allowance for Impairment-Merchandise Inventory</i>	-
Net Value-Merchandise Inventory	115,263.99
<b>Inventory Held for Consumption</b>	2,442,919.43
Other Supplies & Materials Inventory for Distribution (new service)	168,968.29
<i>Allowance for Impairment-Other Supplies &amp; Materials Inventory for Distribution</i>	-
Net Value-Other Supplies & Materials Inventory for Distribution	168,968.29
Office Supplies Inventory	59,396.20
<i>Allowance for Impairment-Office Supplies Inventory</i>	-
Net Value-Office Supplies Inventory	59,396.20
Accountable Supplies Inventory	126,595.88
<i>Allowance for Impairment-Accountable Supplies Inventory</i>	-
Net Value-Accountable Supplies Inventory	126,595.88
Non Accountable Supplies Inventory	140,031.60
<i>Allowance for Impairment-Non Accountable Supplies Inventory</i>	-
Net Value-Non Accountable Supplies Inventory	140,031.60
Medical, Dental and Laboratory Supplies Inventory	3,368.80
<i>Allowance for Impairment-Medical, Dental and Laboratory Supplies Inventory</i>	-
Net Value-Medical, Dental & Laboratory Supplies Inventory	3,368.80
Chemical & Filtering Supplies Inventory	190,858.82
<i>Allowance for Impairment-Chemical &amp; Filtering Supplies Inventory</i>	-
Net Value-Chemical & Filtering Supplies Inventory	190,858.82
Construction Materials Inventory	848,883.10
<i>Allowance for Impairment-Construction Materials Inventory</i>	-
Net Value-Construction Materials Inventory	848,883.10
Electrical Supplies & Materials Inventory	319.50
<i>Allowance for Impairment-Electrical Supplies &amp; Materials Inventory</i>	-
Net Value-Electrical Supplies & Materials Inventory	319.50
Supplies & Materials for Water System Operation (Maintenance)	882,671.36
<i>Allowance for Impairment-Supplies &amp; Materials for Water System</i>	-
Net Value-Supplies & Materials for Water System Operation	882,671.36
Housekeeping/Cleaning Supplies Inventory	3,216.04

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<i>Allowance for Impairment-Housekeeping/Cleaning Supplies Inventory</i>	-
Net Value-Supplies & Materials for Water System Operation	<u>3,216.04</u>
Other Supplies & Materials Inventory	<u>18,609.84</u>
<i>Allowance for Impairment-Other Supplies &amp; Materials Inventory</i>	-
Net Value-Other Supplies & Materials Inventory	<u>18,609.84</u>
<b>Semi - Expandable</b>	<b><u>43,735.00</u></b>
Semi-Expandable Other Machinery and Equipment	<u>43,735.00</u>
<i>Allowance for Impairment-Semi-Expandable OM and E</i>	-
Net Value-Semi Expandable Other Machinery & Equipment	<u>43,735.00</u>
<b>Other Current Assets</b>	<b><u>1,273,969.32</u></b>
<b>Advances</b>	<u>1,048,386.00</u>
Advances to Officers and Employees	-
Advances to Contractors	<u>1,048,386.00</u>
<b>Prepayments</b>	<u>225,583.32</u>
Prepaid Insurance	<u>211,616.82</u>
Other Prepayments	<u>13,966.50</u>
<b>Total Current Assets</b>	<b><u>33,684,739.48</u></b>
<b>Non-Current Assets</b>	
<b>Other Investments</b>	<b><u>6,804,615.79</u></b>
<b>Sinking Fund</b>	<u>6,804,615.79</u>
Sinking Fund	<u>6,804,615.79</u>
<b>Property, Plant and Equipment</b>	<b><u>58,301,406.90</u></b>
<b>Land</b>	<u>1,891,047.00</u>
Land	<u>1,891,047.00</u>
<i>Accumulated Depreciation Losses-Land</i>	-
Net Value-Land	<u>1,891,047.00</u>
<b>Land Improvements</b>	<u>56,469.12</u>
Other Land Improvements	<u>298,175.45</u>
<i>Accumulated Depreciation-Other Land Improvements</i>	<u>(241,706.33)</u>
Net Value-Other Land Improvements	<u>56,469.12</u>
<b>Infrastructure Assets</b>	<u>42,455,418.65</u>
Plant-Utility Plant in Service (UPIS)	<u>64,979,430.89</u>
<i>Accumulated Depreciation-Plant (UPIS)</i>	<u>(22,524,012.24)</u>
Net Value-Plant-Utility Plant in Service (UPIS)	<u>42,455,418.65</u>
<b>Building and Other Structures</b>	<u>3,481,608.39</u>
Buildings	<u>5,948,852.45</u>
<i>Accumulated Depreciation-Buildings</i>	<u>(2,467,244.06)</u>
Net Value-Buildings	<u>3,481,608.39</u>
<b>Machinery and Equipment</b>	<u>4,636,706.63</u>
Office Equipment	<u>1,347,378.00</u>
<i>Accumulated Depreciation-Office Equipment</i>	<u>(829,428.61)</u>
Net Value-Office Equipment	<u>517,949.39</u>
Information & Communication Technology Equipment (ICTE)	<u>1,011,944.00</u>
<i>Accumulated Depreciation-ICTE</i>	<u>(714,603.13)</u>
Net Value-Information & Communication Technology Equipment	<u>297,340.87</u>
Other Machinery and Equipment	<u>10,811,487.55</u>
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	<u>(6,990,071.18)</u>
Net Value-Other Machinery and Equipment	<u>3,821,416.37</u>
<b>Transportation Equipment</b>	<u>1,173,911.53</u>
Motor Vehicles	<u>3,097,860.51</u>
<i>Accumulated Depreciation-Motor Vehicles</i>	<u>(1,923,948.98)</u>
Net Value-Motor Vehicles	<u>1,173,911.53</u>

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**CORPORATE FUND**  
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	<u>2021</u>
<b>Furniture, Fixtures and Books</b>	<u>60,195.45</u>
Furniture and Fixtures	135,567.00
<i>Accumulated Depreciation-Furniture &amp; Fixtures</i>	<u>(75,371.55)</u>
Net Value-Furniture & Fixtures	<u>60,195.45</u>
<b>Construction in Progress</b>	<u>4,546,050.13</u>
Construction in Progress-Infrastructure Assets	4,490,693.76
Construction in Progress-Buildings & Other Structures	55,356.37
<b>Other Non-Current Assets</b>	<u>4,516,069.62</u>
<b>Deposits</b>	<u>155,370.11</u>
Guaranty Deposits	155,370.11
<b>Restricted Fund</b>	<u>4,029,637.28</u>
Restricted Fund	4,029,637.28
<b>Other Assets</b>	<u>123,163.23</u>
Other Assets	123,163.23
<i>Accumulated Impairment Losses-Other Assets</i>	-
Net Value-Other Assets	<u>123,163.23</u>
<b>Intangible Assets</b>	<u>207,899.00</u>
Intangible Assets	-
Computer Software	207,899.00
<i>Accumulated Impairment Losses-Computer Software</i>	-
Net Value-Computer Software	<u>207,899.00</u>
<b>Total Non-Current Assets</b>	<u>69,622,092.31</u>
<b>Total Assets</b>	<u>103,306,831.79</u>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
<b>Financial Liabilities</b>	<u>1,763,414.36</u>
<b>Payables</b>	<u>109,929.17</u>
Accounts Payable	109,929.17
<b>Other Financial Liabilities</b>	<u>1,653,485.19</u>
Current Portion of Long Term Debt	1,653,485.19
<b>Inter-Agency Payables</b>	<u>802,571.16</u>
<b>Inter-Agency Payables</b>	<u>802,571.16</u>
Due to BIR	458,176.24
Due to GSIS	274,451.66
Due to Pag-Ibig	52,051.77
Due to Philhealth	17,891.49
<b>Trust Liabilities</b>	<u>2,587,814.81</u>
<b>Trust Liabilities</b>	<u>2,587,814.81</u>
Guaranty/Security Deposits Payable	2,587,814.81
<b>Deferred Credits/Unearned Income</b>	<u>157,016.67</u>
<b>Deferred Credits</b>	<u>157,016.67</u>
Other Deferred Credits	157,016.67
<b>Other Payables</b>	<u>5,181.00</u>
<b>Other Payables</b>	<u>5,181.00</u>
Other Payables	5,181.00
<b>Total Current Liabilities</b>	<u>5,315,998.00</u>
<b>Non-Current Liabilities</b>	


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	<u>2021</u>
<b>Financial Liabilities</b>	<b><u>28,416,601.50</u></b>
<b>Bills/Bonds/Loans Payable</b>	<u>28,416,601.50</u>
Loans Payable-Domestic	28,416,601.50
<b>Provisions</b>	<b><u>4,378,102.11</u></b>
<b>Provisions</b>	<u>4,378,102.11</u>
Leave Benefits Payable	4,378,102.11
<b>Total Non-Current Liabilities</b>	<b><u>32,794,703.61</u></b>
<b>Total Liabilities</b>	<b><u>38,110,701.61</u></b>
<b>EQUITY</b>	
<b>Government Equity</b>	<b><u>6,052,829.20</u></b>
<b>Government Equity</b>	<u>6,052,829.20</u>
Government Equity	6,052,829.20
Contributed Capital	
<b>Retained Earnings/(Deficit)</b>	<b><u>59,143,300.98</u></b>
<b>Retained Earnings/(Deficit)</b>	<u>59,143,300.98</u>
Retained Earnings/(Deficit)	59,143,300.98
<b>Total Equity</b>	<b><u>65,196,130.18</u></b>
<b>Total Liabilities and Equity</b>	<b><u>103,306,831.79</u></b>

Prepared by:

  
**JANETTE R. ALOYON**  
 Division Manager C

Approved by:

  
**ELISA C. ALBAY**  
 General Manager C