

BUENAVISTA WATER DISTRICT
 DETAILED STATEMENT OF FINANCIAL POSITION
 CORPORATE FUND
 AS AT APRIL 30, 2021

2021

ASSETS

Current Assets

Cash and Cash Equivalents		<u>29,320,782.05</u>
Cash on Hand		<u>83,911.00</u>
Cash-Collecting Officers		80,192.00
Petty Cash		3,719.00
Cash in Bank-Local Currency		<u>29,236,871.05</u>
Cash in Bank-Local Currency, Current Account		29,161,656.89
Cash in Bank-Local Currency, Savings Account		75,214.16
Receivables		<u>1,733,247.83</u>
Loans & Receivable Accounts		<u>1,208,817.83</u>
Accounts Receivable		1,267,363.74
<i>Allowance for Impairment - Accounts Receivable</i>		(58,545.91)
Net Value-Accounts Receivable		<u>1,208,817.83</u>
Other Receivables		<u>524,430.00</u>
Receivables-Disallowances/Charges		365,280.00
Due from Officers and Employees		-
Other Receivables		159,150.00
<i>Allowance for Impairment-Other Receivables</i>		-
Net Value-Other Receivables		<u>159,150.00</u>
Inventories		<u>2,506,124.30</u>
Inventory Held for Sale		<u>101,630.30</u>
Merchandise Inventory		101,630.30
<i>Allowance for Impairment-Merchandise Inventory</i>		-
Net Value-Merchandise Inventory		<u>101,630.30</u>
Inventory Held for Consumption		<u>2,360,759.00</u>
Other Supplies & Materials Inventory for Distribution (new service)		88,794.73
<i>Allowance for Impairment-Other Supplies & Materials Inventory for Distribution</i>		-
Net Value-Other Supplies & Materials Inventory for Distribution		<u>88,794.73</u>
Office Supplies Inventory		76,701.76
<i>Allowance for Impairment-Office Supplies Inventory</i>		-
Net Value-Office Supplies Inventory		<u>76,701.76</u>
Accountable Supplies Inventory		115,808.56
<i>Allowance for Impairment-Accountable Supplies Inventory</i>		-
Net Value-Accountable Supplies Inventory		<u>115,808.56</u>
Non Accountable Supplies Inventory		134,229.03
<i>Allowance for Impairment-Non Accountable Supplies Inventory</i>		-
Net Value-Non Accountable Supplies Inventory		<u>134,229.03</u>
Medical, Dental and Laboratory Supplies Inventory		8,868.80
<i>Allowance for Impairment-Medical, Dental and Laboratory Supplies Inventory</i>		-
Net Value-Medical, Dental & Laboratory Supplies Inventory		<u>8,868.80</u>
Chemical & Filtering Supplies Inventory		194,663.15
<i>Allowance for Impairment-Chemical & Filtering Supplies Inventory</i>		-
Net Value-Chemical & Filtering Supplies Inventory		<u>194,663.15</u>
Construction Materials Inventory		845,638.43
<i>Allowance for Impairment-Construction Materials Inventory</i>		-
Net Value-Construction Materials Inventory		<u>845,638.43</u>
Electrical Supplies & Materials Inventory		9,555.50
<i>Allowance for Impairment-Electrical Supplies & Materials Inventory</i>		-
Net Value-Electrical Supplies & Materials Inventory		<u>9,555.50</u>
Supplies & Materials for Water System Operation (Maintenance)		858,452.16
<i>Allowance for Impairment-Supplies & Materials for Water System</i>		-
Net Value-Supplies & Materials for Water System Operation		<u>858,452.16</u>
Housekeeping/Cleaning Supplies Inventory		9,437.49

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<i>Allowance for Impairment-Housekeeping/Cleaning Supplies Inventory</i>	-
Net Value-Supplies & Materials for Water System Operation	<u>9,437.49</u>
Other Supplies & Materials Inventory	<u>18,609.39</u>
<i>Allowance for Impairment-Other Supplies & Materials Inventory</i>	-
Net Value-Other Supplies & Materials Inventory	<u>18,609.39</u>
Semi - Expandable	<u>43,735.00</u>
Semi-Expendable Other Machinery and Equipment	<u>43,735.00</u>
<i>Allowance for Impairment-Semi-Expendable OM and E</i>	-
Net Value-Semi Expendable Other Machinery & Equipment	<u>43,735.00</u>
Other Current Assets	<u>1,264,048.88</u>
Advances	<u>1,048,386.00</u>
Advances to Officers and Employees	-
Advances to Contractors	<u>1,048,386.00</u>
Prepayments	<u>215,662.88</u>
Prepaid Insurance	<u>203,946.38</u>
Other Prepayments	<u>11,716.50</u>
Total Current Assets	<u>34,824,203.06</u>
Non-Current Assets	
Other Investments	<u>6,904,672.62</u>
Sinking Fund	<u>6,904,672.62</u>
Sinking Fund	<u>6,904,672.62</u>
Property, Plant and Equipment	<u>57,958,988.60</u>
Land	<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>
Land Improvements	<u>54,310.25</u>
Other Land Improvements	<u>298,175.45</u>
<i>Accumulated Depreciation-Other Land Improvements</i>	<u>(243,865.20)</u>
Net Value-Other Land Improvements	<u>54,310.25</u>
Infrastructure Assets	<u>42,180,295.59</u>
Plant-Utility Plant in Service (UPIS)	<u>64,979,430.89</u>
<i>Accumulated Depreciation-Plant (UPIS)</i>	<u>(22,799,135.30)</u>
Net Value-Plant-Utility Plant in Service (UPIS)	<u>42,180,295.59</u>
Building and Other Structures	<u>3,444,171.06</u>
Buildings	<u>5,948,852.45</u>
<i>Accumulated Depreciation-Buildings</i>	<u>(2,504,681.39)</u>
Net Value-Buildings	<u>3,444,171.06</u>
Machinery and Equipment	<u>4,631,664.12</u>
Office Equipment	<u>1,397,287.00</u>
<i>Accumulated Depreciation-Office Equipment</i>	<u>(844,933.92)</u>
Net Value-Office Equipment	<u>552,353.08</u>
Information & Communication Technology Equipment (ICTE)	<u>1,056,944.00</u>
<i>Accumulated Depreciation-ICTE</i>	<u>(720,805.26)</u>
Net Value-Information & Communication Technology Equipment	<u>336,138.74</u>
Other Machinery and Equipment	<u>10,811,487.55</u>
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	<u>(7,068,315.25)</u>
Net Value-Other Machinery and Equipment	<u>3,743,172.30</u>
Transportation Equipment	<u>1,152,079.25</u>
Motor Vehicles	<u>3,097,860.51</u>
<i>Accumulated Depreciation-Motor Vehicles</i>	<u>(1,945,781.26)</u>
Net Value-Motor Vehicles	<u>1,152,079.25</u>

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Furniture, Fixtures and Books	<u>59,371.20</u>
Furniture and Fixtures	135,567.00
<i>Accumulated Depreciation-Furniture & Fixtures</i>	<u>(76,195.80)</u>
Net Value-Furniture & Fixtures	<u>59,371.20</u>
Construction in Progress	<u>4,546,050.13</u>
Construction in Progress-Infrastructure Assets	4,490,693.76
Construction in Progress-Buildings & Other Structures	55,356.37
Other Non-Current Assets	<u>4,497,527.91</u>
Deposits	<u>155,370.11</u>
Guaranty Deposits	155,370.11
Restricted Fund	<u>4,014,214.05</u>
Restricted Fund	4,014,214.05
Other Assets	<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>
Intangible Assets	<u>204,780.52</u>
Intangible Assets	-
Computer Software	207,899.00
<i>Accumulated Impairment Losses-Computer Software</i>	<u>(3,118.48)</u>
Net Value-Computer Software	204,780.52
Total Non-Current Assets	<u>69,361,189.13</u>
Total Assets	<u>104,185,392.19</u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	<u>1,544,225.29</u>
Payables	<u>100,848.80</u>
Accounts Payable	100,848.80
Other Financial Liabilities	<u>1,443,376.49</u>
Current Portion of Long Term Debt	1,443,376.49
Inter-Agency Payables	<u>475,654.34</u>
Inter-Agency Payables	<u>475,654.34</u>
Due to BIR	141,334.23
Due to GSIS	266,183.66
Due to Pag-Ibig	50,142.74
Due to Philhealth	17,993.71
Trust Liabilities	<u>2,587,814.81</u>
Trust Liabilities	<u>2,587,814.81</u>
Guaranty/Security Deposits Payable	2,587,814.81
Deferred Credits/Unearned Income	<u>161,936.94</u>
Deferred Credits	<u>161,936.94</u>
Other Deferred Credits	161,936.94
Other Payables	<u>5,181.00</u>
Other Payables	<u>5,181.00</u>
Other Payables	5,181.00
Total Current Liabilities	<u>4,774,812.38</u>
Non-Current Liabilities	

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Financial Liabilities	<u>28,416,601.50</u>
Bills/Bonds/Loans Payable	<u>28,416,601.50</u>
Loans Payable-Domestic	28,416,601.50
Provisions	<u>4,362,678.88</u>
Provisions	<u>4,362,678.88</u>
Leave Benefits Payable	4,362,678.88
Total Non-Current Liabilities	<u>32,779,280.38</u>
Total Liabilities	<u>37,554,092.76</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>60,578,470.23</u>
Retained Earnings/(Deficit)	<u>60,578,470.23</u>
Retained Earnings/(Deficit)	60,578,470.23
Total Equity	<u>66,631,299.43</u>
Total Liabilities and Equity	<u>104,185,392.19</u>

Prepared by:

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