

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

2021

ASSETS

Current Assets

Cash and Cash Equivalents	<u>29,679,650.26</u>
Cash on Hand	75,483.16
Cash-Collecting Officers	71,764.16
Petty Cash	3,719.00
Cash in Bank-Local Currency	<u>29,604,167.10</u>
Cash in Bank-Local Currency, Current Account	29,528,952.94
Cash in Bank-Local Currency, Savings Account	75,214.16
Receivables	<u>1,466,138.28</u>
Loans & Receivable Accounts	<u>1,005,267.28</u>
Accounts Receivable	1,063,813.19
<i>Allowance for Impairment - Accounts Receivable</i>	<i>(58,545.91)</i>
Net Value-Accounts Receivable	<u>1,005,267.28</u>
Other Receivables	<u>460,871.00</u>
Receivables-Disallowances/Charges	330,640.00
Due from Officers and Employees	-
Other Receivables	130,231.00
<i>Allowance for Impairment-Other Receivables</i>	<i>-</i>
Net Value-Other Receivables	<u>130,231.00</u>
Inventories	<u>2,374,962.31</u>
Inventory Held for Sale	<u>62,634.22</u>
Merchandise Inventory	62,634.22
<i>Allowance for Impairment-Merchandise Inventory</i>	<i>-</i>
Net Value-Merchandise Inventory	<u>62,634.22</u>
Inventory Held for Consumption	<u>2,268,593.09</u>
Other Supplies & Materials Inventory for Distribution (new service)	69,689.75
<i>Allowance for Impairment-Other Supplies & Materials Inventory for Distribution</i>	<i>-</i>
Net Value-Other Supplies & Materials Inventory for Distribution	<u>69,689.75</u>
Office Supplies Inventory	69,668.29
<i>Allowance for Impairment-Office Supplies Inventory</i>	<i>-</i>
Net Value-Office Supplies Inventory	<u>69,668.29</u>
Accountable Supplies Inventory	104,672.69
<i>Allowance for Impairment-Accountable Supplies Inventory</i>	<i>-</i>
Net Value-Accountable Supplies Inventory	<u>104,672.69</u>
Non Accountable Supplies Inventory	128,388.59
<i>Allowance for Impairment-Non Accountable Supplies Inventory</i>	<i>-</i>
Net Value-Non Accountable Supplies Inventory	<u>128,388.59</u>
Medical, Dental and Laboratory Supplies Inventory	8,758.80
<i>Allowance for Impairment-Medical, Dental and Laboratory Supplies Inventory</i>	<i>-</i>
Net Value-Medical, Dental & Laboratory Supplies Inventory	<u>8,758.80</u>
Chemical & Filtering Supplies Inventory	171,866.33
<i>Allowance for Impairment-Chemical & Filtering Supplies Inventory</i>	<i>-</i>
Net Value-Chemical & Filtering Supplies Inventory	<u>171,866.33</u>
Construction Materials Inventory	845,638.43
<i>Allowance for Impairment-Construction Materials Inventory</i>	<i>-</i>
Net Value-Construction Materials Inventory	<u>845,638.43</u>
Electrical Supplies & Materials Inventory	8,386.33
<i>Allowance for Impairment-Electrical Supplies & Materials Inventory</i>	<i>-</i>
Net Value-Electrical Supplies & Materials Inventory	<u>8,386.33</u>
Supplies & Materials for Water System Operation (Maintenance)	834,312.45
<i>Allowance for Impairment-Supplies & Materials for Water System</i>	<i>-</i>
Net Value-Supplies & Materials for Water System Operation	<u>834,312.45</u>
Housekeeping/Cleaning Supplies Inventory	8,697.49

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<i>Allowance for Impairment-Housekeeping/Cleaning Supplies Inventory</i>	-
Net Value-Supplies & Materials for Water System Operation	<u>8,697.49</u>
Other Supplies & Materials Inventory	<u>18,513.94</u>
<i>Allowance for Impairment-Other Supplies & Materials Inventory</i>	-
Net Value-Other Supplies & Materials Inventory	<u>18,513.94</u>
Semi - Expendable	<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>1,253,118.62</u>
Advances	<u>1,048,386.00</u>
Advances to Officers and Employees	-
Advances to Contractors	<u>1,048,386.00</u>
Prepayments	<u>204,732.62</u>
Prepaid Insurance	<u>193,736.12</u>
Other Prepayments	<u>10,996.50</u>
Total Current Assets	<u>34,773,869.47</u>
Non-Current Assets	
Other Investments	<u>7,017,527.11</u>
Sinking Fund	<u>7,017,527.11</u>
Sinking Fund	<u>7,017,527.11</u>
Property, Plant and Equipment	<u>57,583,874.77</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>52,151.38</u>
Other Land Improvements	<u>298,175.45</u>
<i>Accumulated Depreciation-Other Land Improvements</i>	<u>(246,024.07)</u>
Net Value-Other Land Improvements	<u>52,151.38</u>
Infrastructure Assets	<u>41,905,172.53</u>
Plant-Utility Plant in Service (UPIS)	<u>64,979,430.89</u>
<i>Accumulated Depreciation-Plant (UPIS)</i>	<u>(23,074,258.36)</u>
Net Value-Plant-Utility Plant in Service (UPIS)	<u>41,905,172.53</u>
Building and Other Structures	<u>3,406,733.73</u>
Buildings	<u>5,948,852.45</u>
<i>Accumulated Depreciation-Buildings</i>	<u>(2,542,118.72)</u>
Net Value-Buildings	<u>3,406,733.73</u>
Machinery and Equipment	<u>4,593,926.08</u>
Office Equipment	<u>1,397,287.00</u>
<i>Accumulated Depreciation-Office Equipment</i>	<u>(861,187.86)</u>
Net Value-Office Equipment	<u>536,099.14</u>
Information & Communication Technology Equipment (ICTE)	<u>1,112,324.00</u>
<i>Accumulated Depreciation-ICTE</i>	<u>(727,375.29)</u>
Net Value-Information & Communication Technology Equipment	<u>384,948.71</u>
Other Machinery and Equipment	<u>10,811,487.55</u>
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	<u>(7,138,609.32)</u>
Net Value-Other Machinery and Equipment	<u>3,672,878.23</u>
Transportation Equipment	<u>1,130,246.97</u>
Motor Vehicles	<u>3,097,860.51</u>
<i>Accumulated Depreciation-Motor Vehicles</i>	<u>(1,967,613.54)</u>
Net Value-Motor Vehicles	<u>1,130,246.97</u>

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Furniture, Fixtures and Books	<u>58,546.95</u>
Furniture and Fixtures	135,567.00
<i>Accumulated Depreciation-Furniture & Fixtures</i>	<u>(77,020.05)</u>
Net Value-Furniture & Fixtures	<u>58,546.95</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>4,449,235.27</u>
Deposits	<u>155,370.11</u>
Guaranty Deposits	155,370.11
Restricted Fund	<u>3,969,551.89</u>
Restricted Fund	3,969,551.89
Other Assets	<u>122,651.23</u>
Other Assets	122,651.23
<i>Accumulated Impairment Losses-Other Assets</i>	-
Net Value-Other Assets	<u>122,651.23</u>
Intangible Assets	<u>201,662.04</u>
Intangible Assets	-
Computer Software	207,899.00
<i>Accumulated Impairment Losses-Computer Software</i>	<u>(6,236.96)</u>
Net Value-Computer Software	201,662.04
Total Non-Current Assets	<u>69,050,637.15</u>
Total Assets	<u>103,824,506.62</u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	<u>1,330,043.79</u>
Payables	<u>97,969.00</u>
Accounts Payable	97,969.00
Other Financial Liabilities	<u>1,232,074.79</u>
Current Portion of Long Term Debt	1,232,074.79
Inter-Agency Payables	<u>523,378.91</u>
Inter-Agency Payables	<u>523,378.91</u>
Due to BIR	191,458.37
Due to GSIS	261,683.66
Due to Pag-Ibig	50,142.74
Due to Philhealth	20,094.14
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>156,065.29</u>
Deferred Credits	<u>156,065.29</u>
Other Deferred Credits	156,065.29
Other Payables	<u>8,322.00</u>
Other Payables	<u>8,322.00</u>
Other Payables	8,322.00
Total Current Liabilities	<u>4,605,624.80</u>
Non-Current Liabilities	


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	<u>2021</u>
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>4,318,016.72</u>
Provisions	<u>4,318,016.72</u>
Leave Benefits Payable	4,318,016.72
Total Non-Current Liabilities	<u>32,734,618.22</u>
Total Liabilities	<u>37,340,243.02</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>60,431,434.40</u>
Retained Earnings/(Deficit)	<u>60,431,434.40</u>
Retained Earnings/(Deficit)	60,431,434.40
Total Equity	<u>66,484,263.60</u>
Total Liabilities and Equity	<u>103,824,506.62</u>

Prepared by:


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