

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

2021

**ASSETS**

**Current Assets**

<b>Cash and Cash Equivalents</b>		<b><u>32,001,504.04</u></b>
<b>Cash on Hand</b>		<u>125,536.19</u>
Cash-Collecting Officers		121,817.19
Petty Cash		3,719.00
<b>Cash in Bank-Local Currency</b>		<u>31,875,967.85</u>
Cash in Bank-Local Currency, Current Account		31,800,723.43
Cash in Bank-Local Currency, Savings Account		75,244.42
<b>Receivables</b>		<b><u>1,879,111.06</u></b>
<b>Loans &amp; Receivable Accounts</b>		<u>1,455,045.06</u>
Accounts Receivable		1,513,590.97
<i>Allowance for Impairment - Accounts Receivable</i>		<u>(58,545.91)</u>
Net Value-Accounts Receivable		<u>1,455,045.06</u>
<b>Other Receivables</b>		<u>424,066.00</u>
Receivables-Disallowances/Charges		234,720.00
Due from Officers and Employees		-
Other Receivables		189,346.00
<i>Allowance for Impairment-Other Receivables</i>		<u>-</u>
Net Value-Other Receivables		<u>189,346.00</u>
<b>Inventories</b>		<b><u>2,758,903.97</u></b>
<b>Inventory Held for Sale</b>		<u>226,881.65</u>
Merchandise Inventory		226,881.65
<i>Allowance for Impairment-Merchandise Inventory</i>		<u>-</u>
Net Value-Merchandise Inventory		<u>226,881.65</u>
<b>Inventory Held for Consumption</b>		<u>2,489,037.32</u>
Other Supplies & Materials Inventory for Distribution (new service)		442,189.03
<i>Allowance for Impairment-Other Supplies &amp; Materials Inventory for Distribution</i>		<u>-</u>
Net Value-Other Supplies & Materials Inventory for Distribution		<u>442,189.03</u>
Office Supplies Inventory		47,132.91
<i>Allowance for Impairment-Office Supplies Inventory</i>		<u>-</u>
Net Value-Office Supplies Inventory		<u>47,132.91</u>
Accountable Supplies Inventory		75,471.48
<i>Allowance for Impairment-Accountable Supplies Inventory</i>		<u>-</u>
Net Value-Accountable Supplies Inventory		<u>75,471.48</u>
Non Accountable Supplies Inventory		110,767.99
<i>Allowance for Impairment-Non Accountable Supplies Inventory</i>		<u>-</u>
Net Value-Non Accountable Supplies Inventory		<u>110,767.99</u>
Medical, Dental and Laboratory Supplies Inventory		4,563.80
<i>Allowance for Impairment-Medical, Dental and Laboratory Supplies Inventory</i>		<u>-</u>
Net Value-Medical, Dental & Laboratory Supplies Inventory		<u>4,563.80</u>
Chemical & Filtering Supplies Inventory		130,220.17
<i>Allowance for Impairment-Chemical &amp; Filtering Supplies Inventory</i>		<u>-</u>
Net Value-Chemical & Filtering Supplies Inventory		<u>130,220.17</u>
Construction Materials Inventory		845,638.43
<i>Allowance for Impairment-Construction Materials Inventory</i>		<u>-</u>
Net Value-Construction Materials Inventory		<u>845,638.43</u>
Electrical Supplies & Materials Inventory		6,928.33
<i>Allowance for Impairment-Electrical Supplies &amp; Materials Inventory</i>		<u>-</u>
Net Value-Electrical Supplies & Materials Inventory		<u>6,928.33</u>
Supplies & Materials for Water System Operation (Maintenance)		800,638.71
<i>Allowance for Impairment-Supplies &amp; Materials for Water System</i>		<u>-</u>
Net Value-Supplies & Materials for Water System Operation		<u>800,638.71</u>
Housekeeping/Cleaning Supplies Inventory		7,151.43

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<i>Allowance for Impairment-Housekeeping/Cleaning Supplies Inventory</i>	-
Net Value-Supplies & Materials for Water System Operation	<u>7,151.43</u>
Other Supplies & Materials Inventory	<u>18,335.04</u>
<i>Allowance for Impairment-Other Supplies &amp; Materials Inventory</i>	-
Net Value-Other Supplies & Materials Inventory	<u>18,335.04</u>
<b>Semi - Expandable</b>	<b><u>42,985.00</u></b>
Semi-Expendable Other Machinery and Equipment	<u>42,985.00</u>
<i>Allowance for Impairment-Semi-Expendable OM and E</i>	-
Net Value-Semi Expendable Other Machinery & Equipment	<u>42,985.00</u>
<b>Other Current Assets</b>	<b><u>1,194,091.61</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>145,705.61</u>
Prepaid Insurance	<u>142,936.60</u>
Other Prepayments	<u>2,769.01</u>
<b>Total Current Assets</b>	<b><u>37,833,610.68</u></b>
<b>Non-Current Assets</b>	
<b>Other Investments</b>	<b><u>7,288,618.09</u></b>
<b>Sinking Fund</b>	<u>7,288,618.09</u>
Sinking Fund	<u>7,288,618.09</u>
<b>Property, Plant and Equipment</b>	<b><u>56,293,553.86</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>45,674.77</u>
Other Land Improvements	<u>298,175.45</u>
<i>Accumulated Depreciation-Other Land Improvements</i>	<u>(252,500.68)</u>
Net Value-Other Land Improvements	<u>45,674.77</u>
<b>Infrastructure Assets</b>	<u>41,079,803.35</u>
Plant-Utility Plant in Service (UPIS)	<u>64,979,430.89</u>
<i>Accumulated Depreciation-Plant (UPIS)</i>	<u>(23,899,627.54)</u>
Net Value-Plant-Utility Plant in Service (UPIS)	<u>41,079,803.35</u>
<b>Building and Other Structures</b>	<u>3,294,421.74</u>
Buildings	<u>5,948,852.45</u>
<i>Accumulated Depreciation-Buildings</i>	<u>(2,654,430.71)</u>
Net Value-Buildings	<u>3,294,421.74</u>
<b>Machinery and Equipment</b>	<u>4,315,732.54</u>
Office Equipment	<u>1,397,287.00</u>
<i>Accumulated Depreciation-Office Equipment</i>	<u>(909,949.68)</u>
Net Value-Office Equipment	<u>487,337.32</u>
Information & Communication Technology Equipment (ICTE)	<u>1,112,324.00</u>
<i>Accumulated Depreciation-ICTE</i>	<u>(748,485.21)</u>
Net Value-Information & Communication Technology Equipment	<u>363,838.79</u>
Other Machinery and Equipment	<u>10,811,487.55</u>
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	<u>(7,346,931.12)</u>
Net Value-Other Machinery and Equipment	<u>3,464,556.43</u>
<b>Transportation Equipment</b>	<u>1,064,750.13</u>
Motor Vehicles	<u>3,097,860.51</u>
<i>Accumulated Depreciation-Motor Vehicles</i>	<u>(2,033,110.38)</u>
Net Value-Motor Vehicles	<u>1,064,750.13</u>

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	<u>2021</u>
<b>Furniture, Fixtures and Books</b>	<u>56,074.20</u>
Furniture and Fixtures	135,567.00
<i>Accumulated Depreciation-Furniture &amp; Fixtures</i>	<u>(79,492.80)</u>
Net Value-Furniture & Fixtures	<u>56,074.20</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>4,241,639.77</u>
<b>Deposits</b>	<u>155,370.11</u>
Guaranty Deposits	155,370.11
<b>Restricted Fund</b>	<u>3,771,311.83</u>
Restricted Fund	3,771,311.83
<b>Other Assets</b>	<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>
<b>Intangible Assets</b>	<u>192,306.60</u>
Intangible Assets	-
Computer Software	207,899.00
<i>Accumulated Impairment Losses-Computer Software</i>	<u>(15,592.40)</u>
Net Value-Computer Software	192,306.60
<b>Total Non-Current Assets</b>	<u>67,823,811.72</u>
<b>Total Assets</b>	<u>105,657,422.40</u>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
<b>Financial Liabilities</b>	<u>549,080.27</u>
<b>Payables</b>	<u>92,918.13</u>
Accounts Payable	92,918.13
<b>Other Financial Liabilities</b>	<u>456,162.14</u>
Current Portion of Long Term Debt	456,162.14
<b>Inter-Agency Payables</b>	<u>496,720.96</u>
<b>Inter-Agency Payables</b>	<u>496,720.96</u>
Due to BIR	202,757.21
Due to GSIS	289,752.28
Due to Pag-Ibig	4,221.52
Due to Philhealth	(10.05)
<b>Trust Liabilities</b>	<u>223,388.11</u>
<b>Trust Liabilities</b>	<u>223,388.11</u>
Guaranty/Security Deposits Payable	223,388.11
<b>Deferred Credits/Unearned Income</b>	<u>139,341.38</u>
<b>Deferred Credits</b>	<u>139,341.38</u>
Other Deferred Credits	139,341.38
<b>Other Payables</b>	<u>18,322.00</u>
<b>Other Payables</b>	<u>18,322.00</u>
Other Payables	18,322.00
<b>Total Current Liabilities</b>	<u>1,426,852.72</u>
<b>Non-Current Liabilities</b>	

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	<u>2021</u>
<b>Financial Liabilities</b>	<b><u>30,752,254.50</u></b>
<b>Bills/Bonds/Loans Payable</b>	<b><u>30,752,254.50</u></b>
Loans Payable-Domestic	30,752,254.50
<b>Provisions</b>	<b><u>4,118,966.18</u></b>
<b>Provisions</b>	<b><u>4,118,966.18</u></b>
Leave Benefits Payable	4,118,966.18
<b>Total Non-Current Liabilities</b>	<b><u>34,871,220.68</u></b>
<b>Total Liabilities</b>	<b><u>36,298,073.40</u></b>
<b>EQUITY</b>	
<b>Government Equity</b>	<b><u>6,052,829.20</u></b>
<b>Government Equity</b>	<b><u>6,052,829.20</u></b>
Government Equity	6,052,829.20
Contributed Capital	
<b>Retained Earnings/(Deficit)</b>	<b><u>63,306,519.80</u></b>
<b>Retained Earnings/(Deficit)</b>	<b><u>63,306,519.80</u></b>
Retained Earnings/(Deficit)	63,306,519.80
<b>Total Equity</b>	<b><u>69,359,349.00</u></b>
<b>Total Liabilities and Equity</b>	<b><u>105,657,422.40</u></b>

Prepared by:

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