

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

2021

ASSETS	
Current Assets	
Cash and Cash Equivalents	<u>29,824,686.80</u>
Cash on Hand	<u>73,655.21</u>
Cash-Collecting Officers	69,936.21
Petty Cash	3,719.00
Cash in Bank-Local Currency	<u>29,751,031.59</u>
Cash in Bank-Local Currency, Current Account	29,675,787.17
Cash in Bank-Local Currency, Savings Account	75,244.42
Receivables	<u>2,367,496.80</u>
Loans & Receivable Accounts	<u>1,948,129.80</u>
Accounts Receivable	2,006,675.71
<i>Allowance for Impairment - Accounts Receivable</i>	<u>(58,545.91)</u>
Net Value-Accounts Receivable	<u>1,948,129.80</u>
Other Receivables	<u>419,367.00</u>
Receivables-Disallowances/Charges	293,000.00
Due from Officers and Employees	-
Other Receivables	126,367.00
<i>Allowance for Impairment-Other Receivables</i>	<u>-</u>
Net Value-Other Receivables	<u>126,367.00</u>
Inventories	<u>2,230,807.79</u>
Inventory Held for Sale	<u>26,207.69</u>
Merchandise Inventory	26,207.69
<i>Allowance for Impairment-Merchandise Inventory</i>	<u>-</u>
Net Value-Merchandise Inventory	<u>26,207.69</u>
Inventory Held for Consumption	<u>2,160,865.10</u>
Other Supplies & Materials Inventory for Distribution (new service)	38,461.48
<i>Allowance for Impairment-Other Supplies & Materials Inventory for Distribution</i>	<u>-</u>
Net Value-Other Supplies & Materials Inventory for Distribution	<u>38,461.48</u>
Office Supplies Inventory	63,699.43
<i>Allowance for Impairment-Office Supplies Inventory</i>	<u>-</u>
Net Value-Office Supplies Inventory	<u>63,699.43</u>
Accountable Supplies Inventory	97,214.83
<i>Allowance for Impairment-Accountable Supplies Inventory</i>	<u>-</u>
Net Value-Accountable Supplies Inventory	<u>97,214.83</u>
Non Accountable Supplies Inventory	122,547.31
<i>Allowance for Impairment-Non Accountable Supplies Inventory</i>	<u>-</u>
Net Value-Non Accountable Supplies Inventory	<u>122,547.31</u>
Medical, Dental and Laboratory Supplies Inventory	7,658.80
<i>Allowance for Impairment-Medical, Dental and Laboratory Supplies Inventory</i>	<u>-</u>
Net Value-Medical, Dental & Laboratory Supplies Inventory	<u>7,658.80</u>
Chemical & Filtering Supplies Inventory	147,447.68
<i>Allowance for Impairment-Chemical & Filtering Supplies Inventory</i>	<u>-</u>
Net Value-Chemical & Filtering Supplies Inventory	<u>147,447.68</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	8,386.33
<i>Allowance for Impairment-Electrical Supplies & Materials Inventory</i>	<u>-</u>
Net Value-Electrical Supplies & Materials Inventory	<u>8,386.33</u>
Supplies & Materials for Water System Operation (Maintenance)	803,286.34
<i>Allowance for Impairment-Supplies & Materials for Water System</i>	<u>-</u>
Net Value-Supplies & Materials for Water System Operation	<u>803,286.34</u>
Housekeeping/Cleaning Supplies Inventory	8,061.43

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<i>Allowance for Impairment-Housekeeping/Cleaning Supplies Inventory</i>	-
Net Value-Supplies & Materials for Water System Operation	<u>8,061.43</u>
Other Supplies & Materials Inventory	<u>18,463.04</u>
<i>Allowance for Impairment-Other Supplies & Materials Inventory</i>	-
Net Value-Other Supplies & Materials Inventory	<u>18,463.04</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>1,238,217.19</u>
Advances	<u>1,048,386.00</u>
Advances to Officers and Employees	-
Advances to Contractors	<u>1,048,386.00</u>
Prepayments	<u>189,831.19</u>
Prepaid Insurance	<u>179,509.69</u>
Other Prepayments	<u>10,321.50</u>
Total Current Assets	<u>35,661,208.58</u>
Non-Current Assets	
Other Investments	<u>7,112,915.82</u>
Sinking Fund	<u>7,112,915.82</u>
Sinking Fund	<u>7,112,915.82</u>
Property, Plant and Equipment	<u>57,153,767.80</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>49,992.51</u>
Other Land Improvements	<u>298,175.45</u>
<i>Accumulated Depreciation-Other Land Improvements</i>	<u>(248,182.94)</u>
Net Value-Other Land Improvements	<u>49,992.51</u>
Infrastructure Assets	<u>41,630,049.47</u>
Plant-Utility Plant in Service (UPIS)	<u>64,979,430.89</u>
<i>Accumulated Depreciation-Plant (UPIS)</i>	<u>(23,349,381.42)</u>
Net Value-Plant-Utility Plant in Service (UPIS)	<u>41,630,049.47</u>
Building and Other Structures	<u>3,369,296.40</u>
Buildings	<u>5,948,852.45</u>
<i>Accumulated Depreciation-Buildings</i>	<u>(2,579,556.05)</u>
Net Value-Buildings	<u>3,369,296.40</u>
Machinery and Equipment	<u>4,501,194.90</u>
Office Equipment	<u>1,397,287.00</u>
<i>Accumulated Depreciation-Office Equipment</i>	<u>(877,441.80)</u>
Net Value-Office Equipment	<u>519,845.20</u>
Information & Communication Technology Equipment (ICTE)	<u>1,112,324.00</u>
<i>Accumulated Depreciation-ICTE</i>	<u>(734,411.93)</u>
Net Value-Information & Communication Technology Equipment	<u>377,912.07</u>
Other Machinery and Equipment	<u>10,811,487.55</u>
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	<u>(7,208,049.92)</u>
Net Value-Other Machinery and Equipment	<u>3,603,437.63</u>
Transportation Equipment	<u>1,108,414.69</u>
Motor Vehicles	<u>3,097,860.51</u>
<i>Accumulated Depreciation-Motor Vehicles</i>	<u>(1,989,445.82)</u>
Net Value-Motor Vehicles	<u>1,108,414.69</u>


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Furniture, Fixtures and Books	<u>57,722.70</u>
Furniture and Fixtures	135,567.00
<i>Accumulated Depreciation-Furniture & Fixtures</i>	<u>(77,844.30)</u>
Net Value-Furniture & Fixtures	<u>57,722.70</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>4,446,927.27</u>
Deposits	<u>155,370.11</u>
Guaranty Deposits	155,370.11
Restricted Fund	<u>3,970,362.37</u>
Restricted Fund	3,970,362.37
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>198,543.56</u>
Intangible Assets	-
Computer Software	207,899.00
<i>Accumulated Impairment Losses-Computer Software</i>	<u>(9,355.44)</u>
Net Value-Computer Software	198,543.56
Total Non-Current Assets	<u>68,713,610.89</u>
Total Assets	<u>104,374,819.47</u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	<u>1,119,911.46</u>
Payables	<u>100,340.37</u>
Accounts Payable	100,340.37
Other Financial Liabilities	<u>1,019,571.09</u>
Current Portion of Long Term Debt	1,019,571.09
Inter-Agency Payables	<u>592,743.76</u>
Inter-Agency Payables	<u>592,743.76</u>
Due to BIR	234,014.79
Due to GSIS	289,541.66
Due to Pag-Ibig	49,992.74
Due to Philhealth	19,194.57
Trust Liabilities	<u>194,103.91</u>
Trust Liabilities	<u>194,103.91</u>
Guaranty/Security Deposits Payable	194,103.91
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>2,071,146.42</u>
Non-Current Liabilities	

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	<u>2021</u>
Financial Liabilities	<u>30,752,254.50</u>
Bills/Bonds/Loans Payable	<u>30,752,254.50</u>
Loans Payable-Domestic	30,752,254.50
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>35,070,271.22</u>
Total Liabilities	<u>37,141,417.64</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>61,180,572.63</u>
Retained Earnings/(Deficit)	<u>61,180,572.63</u>
Retained Earnings/(Deficit)	61,180,572.63
Total Equity	<u>67,233,401.83</u>
Total Liabilities and Equity	<u>104,374,819.47</u>

Prepared by:


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Approved by:


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