

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

2021

ASSETS	
Current Assets	
Cash and Cash Equivalents	32,754,205.29
Cash on Hand	57,276.27
Cash-Collecting Officers	53,557.27
Petty Cash	3,719.00
Cash in Bank-Local Currency	32,696,929.02
Cash in Bank-Local Currency, Current Account	32,621,669.22
Cash in Bank-Local Currency, Savings Account	75,259.80
Receivables	1,810,485.54
Loans & Receivable Accounts	1,448,412.49
Accounts Receivable	1,506,958.40
<i>Allowance for Impairment - Accounts Receivable</i>	<i>(58,545.91)</i>
Net Value-Accounts Receivable	1,448,412.49
Other Receivables	362,073.05
Receivables-Disallowances/Charges	205,580.00
Due from Officers and Employees	-
Other Receivables	156,493.05
<i>Allowance for Impairment-Other Receivables</i>	<i>-</i>
Net Value-Other Receivables	156,493.05
Inventories	2,909,889.54
Inventory Held for Sale	185,123.71
Merchandise Inventory	185,123.71
<i>Allowance for Impairment-Merchandise Inventory</i>	<i>-</i>
Net Value-Merchandise Inventory	185,123.71
Inventory Held for Consumption	2,676,930.83
Other Supplies & Materials Inventory for Distribution (new service)	397,058.41
<i>Allowance for Impairment-Other Supplies & Materials Inventory for Distribution</i>	<i>-</i>
Net Value-Other Supplies & Materials Inventory for Distribution	397,058.41
Office Supplies Inventory	43,987.93
<i>Allowance for Impairment-Office Supplies Inventory</i>	<i>-</i>
Net Value-Office Supplies Inventory	43,987.93
Accountable Supplies Inventory	298,902.32
<i>Allowance for Impairment-Accountable Supplies Inventory</i>	<i>-</i>
Net Value-Accountable Supplies Inventory	298,902.32
Non Accountable Supplies Inventory	104,760.11
<i>Allowance for Impairment-Non Accountable Supplies Inventory</i>	<i>-</i>
Net Value-Non Accountable Supplies Inventory	104,760.11
Medical, Dental and Laboratory Supplies Inventory	2,903.80
<i>Allowance for Impairment-Medical, Dental and Laboratory Supplies Inventory</i>	<i>-</i>
Net Value-Medical, Dental & Laboratory Supplies Inventory	2,903.80
Chemical & Filtering Supplies Inventory	98,686.72
<i>Allowance for Impairment-Chemical & Filtering Supplies Inventory</i>	<i>-</i>
Net Value-Chemical & Filtering Supplies Inventory	98,686.72
Construction Materials Inventory	878,013.43
<i>Allowance for Impairment-Construction Materials Inventory</i>	<i>-</i>
Net Value-Construction Materials Inventory	878,013.43
Electrical Supplies & Materials Inventory	6,928.33
<i>Allowance for Impairment-Electrical Supplies & Materials Inventory</i>	<i>-</i>
Net Value-Electrical Supplies & Materials Inventory	6,928.33
Supplies & Materials for Water System Operation (Maintenance)	820,743.76
<i>Allowance for Impairment-Supplies & Materials for Water System</i>	<i>-</i>
Net Value-Supplies & Materials for Water System Operation	820,743.76
Housekeeping/Cleaning Supplies Inventory	6,706.43

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<i>Allowance for Impairment-Housekeeping/Cleaning Supplies Inventory</i>	-
Net Value-Supplies & Materials for Water System Operation	<u>6,706.43</u>
Other Supplies & Materials Inventory	<u>18,239.59</u>
<i>Allowance for Impairment-Other Supplies & Materials Inventory</i>	-
Net Value-Other Supplies & Materials Inventory	<u>18,239.59</u>
Semi - Expendable	<u>47,835.00</u>
Semi-Expendable Other Machinery and Equipment	<u>47,835.00</u>
<i>Allowance for Impairment-Semi-Expendable OM and E</i>	-
Net Value-Semi Expendable Other Machinery & Equipment	<u>47,835.00</u>
Other Current Assets	<u>522,012.59</u>
Advances	<u>397,622.22</u>
Advances to Officers and Employees	-
Advances to Contractors	<u>397,622.22</u>
Prepayments	<u>124,390.37</u>
Prepaid Insurance	<u>123,871.36</u>
Other Prepayments	<u>519.01</u>
Total Current Assets	<u>37,996,592.96</u>
Non-Current Assets	
Other Investments	<u>7,397,252.90</u>
Sinking Fund	<u>7,397,252.90</u>
Sinking Fund	<u>7,397,252.90</u>
Property, Plant and Equipment	<u>55,864,882.97</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>43,515.90</u>
Other Land Improvements	<u>298,175.45</u>
<i>Accumulated Depreciation-Other Land Improvements</i>	<u>(254,659.55)</u>
Net Value-Other Land Improvements	<u>43,515.90</u>
Infrastructure Assets	<u>40,804,680.29</u>
Plant-Utility Plant in Service (UPIS)	<u>64,979,430.89</u>
<i>Accumulated Depreciation-Plant (UPIS)</i>	<u>(24,174,750.60)</u>
Net Value-Plant-Utility Plant in Service (UPIS)	<u>40,804,680.29</u>
Building and Other Structures	<u>3,256,984.41</u>
Buildings	<u>5,948,852.45</u>
<i>Accumulated Depreciation-Buildings</i>	<u>(2,691,868.04)</u>
Net Value-Buildings	<u>3,256,984.41</u>
Machinery and Equipment	<u>4,224,437.44</u>
Office Equipment	<u>1,397,287.00</u>
<i>Accumulated Depreciation-Office Equipment</i>	<u>(925,902.64)</u>
Net Value-Office Equipment	<u>471,384.36</u>
Information & Communication Technology Equipment (ICTE)	<u>1,112,324.00</u>
<i>Accumulated Depreciation-ICTE</i>	<u>(754,638.75)</u>
Net Value-Information & Communication Technology Equipment	<u>357,685.25</u>
Other Machinery and Equipment	<u>10,811,487.55</u>
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	<u>(7,416,119.72)</u>
Net Value-Other Machinery and Equipment	<u>3,395,367.83</u>
Transportation Equipment	<u>1,042,917.85</u>
Motor Vehicles	<u>3,097,860.51</u>
<i>Accumulated Depreciation-Motor Vehicles</i>	<u>(2,054,942.66)</u>
Net Value-Motor Vehicles	<u>1,042,917.85</u>

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Furniture, Fixtures and Books	<u>55,249.95</u>
Furniture and Fixtures	135,567.00
<i>Accumulated Depreciation-Furniture & Fixtures</i>	<u>(80,317.05)</u>
Net Value-Furniture & Fixtures	<u>55,249.95</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>4,224,489.11</u>
Deposits	<u>155,370.11</u>
Guaranty Deposits	155,370.11
Restricted Fund	<u>3,757,279.65</u>
Restricted Fund	3,757,279.65
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>189,188.12</u>
Intangible Assets	-
Computer Software	207,899.00
<i>Accumulated Impairment Losses-Computer Software</i>	<u>(18,710.88)</u>
Net Value-Computer Software	189,188.12
Total Non-Current Assets	<u>67,486,624.98</u>
Total Assets	<u><u>105,483,217.94</u></u>


LIABILITIES

Current Liabilities	
Financial Liabilities	<u>1,345,786.11</u>
Payables	<u>571,599.47</u>
Accounts Payable	571,599.47
Other Financial Liabilities	<u>774,186.64</u>
Current Portion of Long Term Debt	774,186.64
Inter-Agency Payables	<u>547,659.95</u>
Inter-Agency Payables	<u>547,659.95</u>
Due to BIR	254,155.05
Due to GSIS	290,412.98
Due to Pag-Ibig	4,901.52
Due to Philhealth	(1,809.60)
Trust Liabilities	<u>179,068.40</u>
Trust Liabilities	<u>179,068.40</u>
Guaranty/Security Deposits Payable	179,068.40
Deferred Credits/Unearned Income	<u>139,480.38</u>
Deferred Credits	<u>139,480.38</u>
Other Deferred Credits	139,480.38
Other Payables	<u>17,417.00</u>
Other Payables	<u>17,417.00</u>
Other Payables	17,417.00
Total Current Liabilities	<u>2,229,411.84</u>
Non-Current Liabilities	

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	<u>2021</u>
Financial Liabilities	<u>30,084,526.75</u>
Bills/Bonds/Loans Payable	<u>30,084,526.75</u>
Loans Payable-Domestic	30,084,526.75
Provisions	<u>4,104,547.82</u>
Provisions	<u>4,104,547.82</u>
Leave Benefits Payable	4,104,547.82
Total Non-Current Liabilities	<u>34,189,074.57</u>
Total Liabilities	<u>36,418,486.41</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>63,011,902.33</u>
Retained Earnings/(Deficit)	<u>63,011,902.33</u>
Retained Earnings/(Deficit)	63,011,902.33
Total Equity	<u>69,064,731.53</u>
Total Liabilities and Equity	<u><u>105,483,217.94</u></u>

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