

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

2021

ASSETS	
<b>Current Assets</b>	
<b>Cash and Cash Equivalents</b>	<b><u>27,072,068.62</u></b>
<b>Cash on Hand</b>	<u>25,485.50</u>
Cash-Collecting Officers	21,766.50
Petty Cash	3,719.00
<b>Cash in Bank-Local Currency</b>	<u>27,046,583.12</u>
Cash in Bank-Local Currency, Current Account	26,971,307.94
Cash in Bank-Local Currency, Savings Account	75,275.18
<b>Receivables</b>	<b><u>1,778,361.03</u></b>
<b>Loans &amp; Receivable Accounts</b>	<u>1,539,008.44</u>
Accounts Receivable	1,613,691.26
<i>Allowance for Impairment - Accounts Receivable</i>	<u>(74,682.82)</u>
Net Value-Accounts Receivable	<u>1,539,008.44</u>
<b>Other Receivables</b>	<u>239,352.59</u>
Receivables-Disallowances/Charges	107,360.00
Due from Officers and Employees	-
Other Receivables	131,992.59
<i>Allowance for Impairment-Other Receivables</i>	<u>-</u>
Net Value-Other Receivables	<u>131,992.59</u>
<b>Inventories</b>	<b><u>3,892,952.42</u></b>
<b>Inventory Held for Sale</b>	<u>359,729.62</u>
Merchandise Inventory	359,729.62
<i>Allowance for Impairment-Merchandise Inventory</i>	<u>-</u>
Net Value-Merchandise Inventory	<u>359,729.62</u>
<b>Inventory Held for Consumption</b>	<b><u>3,386,735.80</u></b>
Other Supplies & Materials Inventory for Distribution (new service)	613,891.17
<i>Allowance for Impairment-Other Supplies &amp; Materials Inventory for Distribution</i>	<u>-</u>
Net Value-Other Supplies & Materials Inventory for Distribution	<u>613,891.17</u>
Office Supplies Inventory	65,281.59
<i>Allowance for Impairment-Office Supplies Inventory</i>	<u>-</u>
Net Value-Office Supplies Inventory	<u>65,281.59</u>
Accountable Supplies Inventory	266,833.20
<i>Allowance for Impairment-Accountable Supplies Inventory</i>	<u>-</u>
Net Value-Accountable Supplies Inventory	<u>266,833.20</u>
Non Accountable Supplies Inventory	239,240.29
<i>Allowance for Impairment-Non Accountable Supplies Inventory</i>	<u>-</u>
Net Value-Non Accountable Supplies Inventory	<u>239,240.29</u>
Medical, Dental and Laboratory Supplies Inventory	6,203.80
<i>Allowance for Impairment-Medical, Dental and Laboratory Supplies Inventory</i>	<u>-</u>
Net Value-Medical, Dental & Laboratory Supplies Inventory	<u>6,203.80</u>
Chemical & Filtering Supplies Inventory	181,905.48
<i>Allowance for Impairment-Chemical &amp; Filtering Supplies Inventory</i>	<u>-</u>
Net Value-Chemical & Filtering Supplies Inventory	<u>181,905.48</u>
Construction Materials Inventory	823,481.55
<i>Allowance for Impairment-Construction Materials Inventory</i>	<u>-</u>
Net Value-Construction Materials Inventory	<u>823,481.55</u>
Electrical Supplies & Materials Inventory	5,982.33
<i>Allowance for Impairment-Electrical Supplies &amp; Materials Inventory</i>	<u>-</u>
Net Value-Electrical Supplies & Materials Inventory	<u>5,982.33</u>
Supplies & Materials for Water System Operation (Maintenance)	1,157,232.16
<i>Allowance for Impairment-Supplies &amp; Materials for Water System</i>	<u>-</u>
Net Value-Supplies & Materials for Water System Operation	<u>1,157,232.16</u>
Housekeeping/Cleaning Supplies Inventory	9,187.52

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<i>Allowance for Impairment-Housekeeping/Cleaning Supplies Inventory</i>	-
Net Value-Supplies & Materials for Water System Operation	<u>9,187.52</u>
Other Supplies & Materials Inventory	17,496.71
<i>Allowance for Impairment-Other Supplies &amp; Materials Inventory</i>	-
Net Value-Other Supplies & Materials Inventory	<u>17,496.71</u>
<b>Semi - Expendable</b>	<b>146,487.00</b>
Semi-Expendable Other Machinery and Equipment	146,487.00
<i>Allowance for Impairment-Semi-Expendable OM and E</i>	-
Net Value-Semi Expendable Other Machinery & Equipment	<u>146,487.00</u>
<b>Other Current Assets</b>	<b>423,982.36</b>
<b>Advances</b>	<b>328,595.02</b>
Advances to Officers and Employees	-
Advances to Contractors	<u>328,595.02</u>
<b>Prepayments</b>	<b>95,387.34</b>
Prepaid Insurance	70,974.83
Other Prepayments	<u>24,412.51</u>
<b>Total Current Assets</b>	<b><u>33,167,364.43</u></b>
<b>Non-Current Assets</b>	
<b>Other Investments</b>	<b>7,686,962.35</b>
<b>Sinking Fund</b>	<b>7,686,962.35</b>
Sinking Fund	<u>7,686,962.35</u>
<b>Property, Plant and Equipment</b>	<b>61,086,990.98</b>
<b>Land</b>	<b>1,891,047.00</b>
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>	<b>37,039.29</b>
Other Land Improvements	298,175.45
<i>Accumulated Depreciation-Other Land Improvements</i>	<u>(261,136.16)</u>
Net Value-Other Land Improvements	<u>37,039.29</u>
<b>Infrastructure Assets</b>	<b>44,487,055.07</b>
Plant-Utility Plant in Service (UPIS)	69,487,174.85
<i>Accumulated Depreciation-Plant (UPIS)</i>	<u>(25,000,119.78)</u>
Net Value-Plant-Utility Plant in Service (UPIS)	<u>44,487,055.07</u>
<b>Building and Other Structures</b>	<b>3,227,444.26</b>
Buildings	6,027,870.42
<i>Accumulated Depreciation-Buildings</i>	<u>(2,800,426.16)</u>
Net Value-Buildings	<u>3,227,444.26</u>
<b>Machinery and Equipment</b>	<b>4,507,806.39</b>
Office Equipment	1,526,817.00
<i>Accumulated Depreciation-Office Equipment</i>	<u>(974,641.27)</u>
Net Value-Office Equipment	<u>552,175.73</u>
Information & Communication Technology Equipment (ICTE)	1,361,314.00
<i>Accumulated Depreciation-ICTE</i>	<u>(773,909.37)</u>
Net Value-Information & Communication Technology Equipment	<u>587,404.63</u>
Other Machinery and Equipment	10,994,887.55
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	<u>(7,626,661.52)</u>
Net Value-Other Machinery and Equipment	<u>3,368,226.03</u>
<b>Transportation Equipment</b>	<b>978,641.04</b>
Motor Vehicles	3,097,860.51
<i>Accumulated Depreciation-Motor Vehicles</i>	<u>(2,119,219.47)</u>
Net Value-Motor Vehicles	<u>978,641.04</u>


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<b>Furniture, Fixtures and Books</b>	<u>52,777.20</u>
Furniture and Fixtures	135,567.00
Accumulated Depreciation-Furniture & Fixtures	<u>(82,789.80)</u>
Net Value-Furniture & Fixtures	<u>52,777.20</u>
<b>Construction in Progress</b>	<u>5,905,180.73</u>
Construction in Progress-Infrastructure Assets	5,392,597.23
Construction in Progress-Buildings & Other Structures	<u>512,583.50</u>
<b>Other Non-Current Assets</b>	<u>4,611,885.87</u>
<b>Deposits</b>	<u>155,370.11</u>
Guaranty Deposits	155,370.11
<b>Restricted Fund</b>	<u>4,154,031.85</u>
Restricted Fund	4,154,031.85
<b>Other Assets</b>	<u>122,651.23</u>
Other Assets	122,651.23
Accumulated Impairment Losses-Other Assets	-
Net Value-Other Assets	<u>122,651.23</u>
<b>Intangible Assets</b>	<u>179,832.68</u>
Intangible Assets	-
Computer Software	207,899.00
Accumulated Impairment Losses-Computer Software	<u>(28,066.32)</u>
Net Value-Computer Software	<u>179,832.68</u>
<b>Total Non-Current Assets</b>	<u>73,385,839.20</u>
<b>Total Assets</b>	<u>106,553,203.63</u>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
<b>Financial Liabilities</b>	<u>7,349,187.89</u>
<b>Payables</b>	<u>4,727,199.89</u>
Accounts Payable	4,727,199.89
<b>Other Financial Liabilities</b>	<u>2,621,988.00</u>
Current Portion of Long Term Debt	2,621,988.00
<b>Inter-Agency Payables</b>	<u>806,169.34</u>
<b>Inter-Agency Payables</b>	<u>806,169.34</u>
Due to BIR	443,033.78
Due to GSIS	296,894.19
Due to Pag-Ibig	44,009.02
Due to Philhealth	22,232.35
<b>Trust Liabilities</b>	<u>374,928.65</u>
<b>Trust Liabilities</b>	<u>374,928.65</u>
Guaranty/Security Deposits Payable	374,928.65
<b>Deferred Credits/Unearned Income</b>	<u>153,478.79</u>
<b>Deferred Credits</b>	<u>153,478.79</u>
Other Deferred Credits	153,478.79
<b>Other Payables</b>	<u>12,227.00</u>
<b>Other Payables</b>	<u>12,227.00</u>
Other Payables	12,227.00
<b>Total Current Liabilities</b>	<u>8,695,991.67</u>
<b>Non-Current Liabilities</b>	

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	<u>2021</u>
<b>Financial Liabilities</b>	<b><u>27,462,538.75</u></b>
<b>Bills/Bonds/Loans Payable</b>	<b><u>27,462,538.75</u></b>
Loans Payable-Domestic	27,462,538.75
<b>Provisions</b>	<b><u>4,920,758.36</u></b>
<b>Provisions</b>	<b><u>4,920,758.36</u></b>
Leave Benefits Payable	4,920,758.36
<b>Total Non-Current Liabilities</b>	<b><u>32,383,297.11</u></b>
<b>Total Liabilities</b>	<b><u>41,079,288.78</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>59,421,085.65</u></b>
<b>Retained Earnings/(Deficit)</b>	<b><u>59,421,085.65</u></b>
Retained Earnings/(Deficit)	59,421,085.65
<b>Total Equity</b>	<b><u>65,473,914.85</u></b>
<b>Total Liabilities and Equity</b>	<b><u>106,553,203.63</u></b>

Prepared by:

  
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