

**BUENAVISTA WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
CORPORATE FUND
AS AT AUGUST 2022**

2022

ASSETS

Current Assets

Cash and Cash Equivalents	28,215,607.29
Cash on Hand	76,131.26
Cash-Collecting Officers	72,412.26
Petty Cash	3,719.00
Cash in Bank-Local Currency	28,139,476.03
Cash in Bank-Local Currency, Current Account	28,139,476.03
Cash in Bank-Local Currency, Savings Account	-
Receivables	1,723,119.74
Loans & Receivable Accounts	1,310,868.26
Accounts Receivable	1,385,551.08
Allowance for Impairment - Accounts Receivable	(74,682.82)
Net Value-Accounts Receivable	1,310,868.26
Other Receivables	412,251.48
Receivables-Disallowances/Charges	296,197.50
Due from Officers and Employees	-
Other Receivables	116,053.98
Allowance for Impairment-Other Receivables	-
Net Value-Other Receivables	116,053.98
Inventories	3,705,790.19
Inventory Held for Sale	479,285.81
Merchandise Inventory	479,285.81
Allowance for Impairment-Merchandise Inventory	-
Net Value-Merchandise Inventory	479,285.81
Inventory Held for Consumption	3,174,929.38
Other Supplies & Materials Inventory for Distribution (new service)	667,474.06
Allowance for Impairment-Other Supplies & Materials for Distribution Inventory	-
Net Value-Other Supplies & Materials for Distribution Inventory	667,474.06
Office Supplies Inventory	101,224.09
Allowance for Impairment-Office Supplies Inventory	-
Net Value-Office Supplies Inventory	101,224.09
Accountable Supplies Inventory	147,844.25
Allowance for Impairment-Accountable Supplies Inventory	-
Net Value-Accountable Supplies Inventory	147,844.25
Non Accountable Supplies Inventory	175,470.17
Allowance for Impairment-Non Accountable Supplies Inventory	-
Net Value-Non Accountable Supplies Inventory	175,470.17
Medical,Dental & Laboratory Supplies Inventory	14,710.63
Allowance for Impairment-Medical,Dental & Laboratory Supplies Inventory	-
Net Value-Medical, Dental & Laboratory Supplies Inventory	14,710.63
Chemical & Filtering Supplies Inventory	139,568.63
Allowance for Impairment-Chemical & Filtering Supplies Inventory	-
Net Value-Chemical & Filtering Supplies Inventory	139,568.63
Construction Materials Inventory	1,027,218.27
Allowance for Impairment-Construction Materials Inventory	-
Net Value-Construction Materials Inventory	1,027,218.27
Electrical Supplies Inventory	8,232.76
Allowance for Impairment-Electrical Supplies Inventory	-
Net Value-Electrical Supplies Inventory	8,232.76
Supplies & Materials for Water System (Maintenance)	846,987.81
Allowance for Impairment-Supplies & Materials for Water System	-
Net Value-Supplies & Materials for Water System	846,987.81
Housekeeping/Cleaning Supplies Inventory	13,054.30

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<i>Allowance for Impairment-Housekeeping/Cleaning Supplies Inventory</i>	-
Net Value-Housekeeping/Cleaning Supplies Inventory	13,054.30
Other Supplies & Materials Inventory	33,144.41
<i>Allowance for Impairment-Other Supplies & Materials Inventory</i>	-
Net Value-Other Supplies & Materials Inventory	33,144.41
Semi-Expendable	51,575.00
Semi-Expendable Other Machinery & Equipment	51,575.00
<i>Allowance for Impairment-Semi Expendable OM&E</i>	-
Semi-Expendable Office Equipment	-
<i>Allowance for Impairment-Semi Expendable Office Equipment</i>	-
Net Value-Semi-Expendable	51,575.00
Other Current Assets	162,071.07
Advances	-
Advances to Officers and Employees	-
Advances to Contractors	-
Prepayments	162,071.07
Prepaid Insurance	156,258.56
Other Prepayments	5,812.51
Total Current Assets	33,806,588.29
Non-Current Assets	
Other Investments	8,498,336.21
Sinking Fund	8,498,336.21
Sinking Fund	8,498,336.21
Property, Plant and Equipment	58,053,179.49
Land	1,908,447.00
Land	1,908,447.00
<i>Accumulated Depreciation Losses-Land</i>	-
Net Value-Land	1,908,447.00
Land Improvements	27,547.09
Other Land Improvements	277,523.95
<i>Accumulated Depreciation-Other Land Improvements</i>	(249,976.86)
Net Value-Other Land Improvements	27,547.09
Infrastructure Assets	45,431,278.54
Plant-Utility Plant in Service (UPIS)	72,654,389.34
<i>Accumulated Depreciation-Plant (UPIS)</i>	(27,223,110.80)
Net Value-Plant-Utility Plant in Service (UPIS)	45,431,278.54
Building and Other Structures	5,068,754.73
Buildings	7,794,667.04
<i>Accumulated Depreciation-Buildings</i>	(2,725,912.31)
Net Value-Buildings	5,068,754.73
Machinery and Equipment	4,268,890.24
Office Equipment	731,554.00
<i>Accumulated Depreciation-Office Equipment</i>	(580,768.43)
Net Value-Office Equipment	150,785.57
Information & Communication Technology Equipment (ICTE)	853,654.10
<i>Accumulated Depreciation-ICTE</i>	(279,548.92)
Net Value-Information & Communication Technology Equipment	574,105.18
Other Machinery and Equipment	10,981,281.70
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	(7,437,282.21)
Net Value-Other Machinery and Equipment	3,543,999.49
Transportation Equipment	871,230.84
Motor Vehicles	3,111,760.51
<i>Accumulated Depreciation-Motor Vehicles</i>	(2,240,529.67)

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Net Value-Motor Vehicles	<u>871,230.84</u>
Furniture, Fixtures and Books	<u>-</u>
Furniture and Fixtures	<u>-</u>
Accumulated Depreciation-Furniture & Fixtures	<u>-</u>
Net Value-Furniture & Fixtures	<u>-</u>
Construction in Progress	<u>477,031.05</u>
Construction in Progress-Infrastructure Assets	<u>363,902.01</u>
Construction in Progress-Buildings & Other Structures	<u>113,129.04</u>
Other Non-Current Assets	<u>3,966,456.67</u>
Deposits	<u>165,164.28</u>
Guaranty Deposits	<u>165,164.28</u>
Restricted Fund	<u>3,678,641.16</u>
Restricted Fund	<u>3,678,641.16</u>
Other Assets	<u>122,651.23</u>
Other Assets	<u>122,651.23</u>
Accumulated Impairment Losses-Other Assets	<u>-</u>
Net Value-Other Assets	<u>122,651.23</u>
Intangible Assets	<u>154,884.84</u>
Intangible Assets	<u>207,899.00</u>
Computer Software	<u>(53,014.16)</u>
Accumulated Impairment Losses-Computer Software	<u>154,884.84</u>
Net Value-Computer Software	<u>154,884.84</u>
Total Non-Current Assets	<u>70,672,857.21</u>
Total Assets	<u>104,479,445.50</u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	<u>1,678,126.35</u>
Payables	<u>798,712.35</u>
Accounts Payable	<u>798,712.35</u>
Other Financial Liabilities	<u>879,414.00</u>
Current Portion of Long Term Debt	<u>879,414.00</u>
Inter-Agency Payables	<u>648,113.91</u>
Inter-Agency Payables	<u>648,113.91</u>
Due to BIR	<u>260,574.31</u>
Due to GSIS	<u>313,246.76</u>
Due to Pag-Ibig	<u>38,463.59</u>
Due to Philhealth	<u>35,829.25</u>
Trust Liabilities	<u>799,659.37</u>
Trust Liabilities	<u>799,659.37</u>
Guaranty/Security Deposits Payable	<u>777,629.37</u>
Customers Deposit Payable	<u>14,734.74</u>
Trust Liabilities	<u>7,295.26</u>
Deferred Credits/Unearned Income	<u>154,868.39</u>
Deferred Credits	<u>154,868.39</u>
Other Deferred Credits	<u>154,868.39</u>
Provisions	<u>4,444,542.58</u>
Provisions	<u>4,444,542.58</u>
Leave Benefits Payable	<u>4,444,542.58</u>

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	<u>2022</u>
Other Payables	<u>6,462.00</u>
Other Payables	<u>6,462.00</u>
Other Payables	<u>6,462.00</u>
Total Current Liabilities	<u>7,731,772.60</u>
Non-Current Liabilities	
Financial Liabilities	<u>27,462,538.75</u>
Bills/Bonds/Loans Payable	<u>27,462,538.75</u>
Loans Payable-Domestic	<u>27,462,538.75</u>
Total Non-Current Liabilities	<u>27,462,538.75</u>
Total Liabilities	<u>35,194,311.35</u>
EQUITY	
Government Equity	<u>6,070,229.20</u>
Government Equity	<u>6,070,229.20</u>
Government Equity	<u>6,052,829.20</u>
Donation in Kind	<u>17,400.00</u>
Contributed Capital	
Retained Earnings/(Deficit)	<u>63,214,904.95</u>
Retained Earnings/(Deficit)	<u>63,214,904.95</u>
Retained Earnings/(Deficit)	<u>63,214,904.95</u>
Total Equity	<u>69,285,134.15</u>
Total Liabilities and Equity	<u>104,479,445.50</u>

Prepared by:


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Approved by:


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