

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

2022

**ASSETS**

**Current Assets**

<b>Cash and Cash Equivalents</b>	<b><u>26,850,910.64</u></b>
<b>Cash on Hand</b>	<u>94,197.30</u>
Cash-Collecting Officers	90,478.30
Petty Cash	3,719.00
<b>Cash in Bank-Local Currency</b>	<u>26,756,713.34</u>
Cash in Bank-Local Currency, Current Account	26,756,713.34
Cash in Bank-Local Currency, Savings Account	-
<b>Receivables</b>	<b><u>1,888,794.78</u></b>
<b>Loans &amp; Receivable Accounts</b>	<u>1,466,766.65</u>
Accounts Receivable	1,541,449.47
Allowance for Impairment - Accounts Receivable	(74,682.82)
Net Value-Accounts Receivable	<u>1,466,766.65</u>
<b>Other Receivables</b>	<u>422,028.13</u>
Receivables-Disallowances/Charges	312,697.50
Due from Officers and Employees	-
Other Receivables	109,330.63
Allowance for Impairment-Other Receivables	-
Net Value-Other Receivables	<u>109,330.63</u>
<b>Inventories</b>	<b><u>3,519,043.74</u></b>
<b>Inventory Held for Sale</b>	<u>369,246.57</u>
Merchandise Inventory	369,246.57
Allowance for Impairment-Merchandise Inventory	-
Net Value-Merchandise Inventory	<u>369,246.57</u>
<b>Inventory Held for Consumption</b>	<u>3,090,222.17</u>
Other Supplies & Materials Inventory for Distribution (new service)	624,871.96
Allowance for Impairment-Other Supplies & Materials for Distribution Inventory	-
Net Value-Other Supplies & Materials for Distribution Inventory	<u>624,871.96</u>
Office Supplies Inventory	77,724.18
Allowance for Impairment-Office Supplies Inventory	-
Net Value-Office Supplies Inventory	<u>77,724.18</u>
Accountable Supplies Inventory	159,007.17
Allowance for Impairment-Accountable Supplies Inventory	-
Net Value-Accountable Supplies Inventory	<u>159,007.17</u>
Non Accountable Supplies Inventory	181,200.44
Allowance for Impairment-Non Accountable Supplies Inventory	-
Net Value-Non Accountable Supplies Inventory	<u>181,200.44</u>
Medical,Dental & Laboratory Supplies Inventory	16,238.51
Allowance for Impairment-Medical,Dental & Laboratory Supplies Inventory	-
Net Value-Medical, Dental & Laboratory Supplies Inventory	<u>16,238.51</u>
Chemical & Filtering Supplies Inventory	75,500.04
Allowance for Impairment-Chemical & Filtering Supplies Inventory	-
Net Value-Chemical & Filtering Supplies Inventory	<u>75,500.04</u>
Construction Materials Inventory	1,099,015.27
Allowance for Impairment-Construction Materials Inventory	-
Net Value-Construction Materials Inventory	<u>1,099,015.27</u>
Electrical Supplies Inventory	8,600.35
Allowance for Impairment-Electrical Supplies Inventory	-
Net Value-Electrical Supplies Inventory	<u>8,600.35</u>
Supplies & Materials for Water System (Maintenance)	800,769.72
Allowance for Impairment-Supplies & Materials for Water System	-
Net Value-Supplies & Materials for Water System	<u>800,769.72</u>
Housekeeping/Cleaning Supplies Inventory	13,715.56

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<i>Allowance for Impairment-Housekeeping/Cleaning Supplies Inventory</i>	-
Net Value-Housekeeping/Cleaning Supplies Inventory	<u>13,715.56</u>
Other Supplies & Materials Inventory	<u>33,578.97</u>
<i>Allowance for Impairment-Other Supplies &amp; Materials Inventory</i>	-
Net Value-Other Supplies & Materials Inventory	<u>33,578.97</u>
<b>Semi-Expandable</b>	<b><u>59,575.00</u></b>
Semi-Expandable Other Machinery & Equipment	<u>51,575.00</u>
<i>Allowance for Impairment-Semi Expendable OM&amp;E</i>	-
Semi-Expandable Office Equipment	<u>8,000.00</u>
<i>Allowance for Impairment-Semi Expendable Office Equipment</i>	-
Net Value-Semi-Expandable	<u>59,575.00</u>
<b>Other Current Assets</b>	<b><u>560,486.44</u></b>
<b>Advances</b>	<u>380,595.02</u>
Advances to Officers and Employees	<u>52,000.00</u>
Advances to Contractors	<u>328,595.02</u>
<b>Prepayments</b>	<u>179,891.42</u>
Prepaid Insurance	<u>171,753.91</u>
Other Prepayments	<u>8,137.51</u>
<b>Total Current Assets</b>	<b><u>32,819,235.60</u></b>
<b>Non-Current Assets</b>	
<b>Other Investments</b>	<b><u>8,390,686.81</u></b>
<b>Sinking Fund</b>	<u>8,390,686.81</u>
Sinking Fund	<u>8,390,686.81</u>
<b>Property, Plant and Equipment</b>	<b><u>58,085,851.49</u></b>
<b>Land</b>	<u>1,908,447.00</u>
Land	<u>1,908,447.00</u>
<i>Accumulated Depreciation Losses-Land</i>	-
Net Value-Land	<u>1,908,447.00</u>
<b>Land Improvements</b>	<u>27,547.09</u>
Other Land Improvements	<u>277,523.95</u>
<i>Accumulated Depreciation-Other Land Improvements</i>	<u>(249,976.86)</u>
Net Value-Other Land Improvements	<u>27,547.09</u>
<b>Infrastructure Assets</b>	<u>42,288,711.41</u>
Plant-Utility Plant in Service (UPIS)	<u>69,203,403.74</u>
<i>Accumulated Depreciation-Plant (UPIS)</i>	<u>(26,914,692.33)</u>
Net Value-Plant-Utility Plant in Service (UPIS)	<u>42,288,711.41</u>
<b>Building and Other Structures</b>	<u>2,831,040.06</u>
Buildings	<u>5,524,533.57</u>
<i>Accumulated Depreciation-Buildings</i>	<u>(2,693,493.51)</u>
Net Value-Buildings	<u>2,831,040.06</u>
<b>Machinery and Equipment</b>	<u>3,296,322.37</u>
Office Equipment	<u>731,554.00</u>
<i>Accumulated Depreciation-Office Equipment</i>	<u>(577,503.70)</u>
Net Value-Office Equipment	<u>154,050.30</u>
Information & Communication Technology Equipment (ICTE)	<u>853,654.10</u>
<i>Accumulated Depreciation-ICTE</i>	<u>(269,787.61)</u>
Net Value-Information & Communication Technology Equipment	<u>583,866.49</u>
Other Machinery and Equipment	<u>9,933,383.32</u>
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	<u>(7,374,977.74)</u>
Net Value-Other Machinery and Equipment	<u>2,558,405.58</u>
<b>Transportation Equipment</b>	<u>892,788.73</u>
Motor Vehicles	<u>3,111,760.51</u>
<i>Accumulated Depreciation-Motor Vehicles</i>	<u>(2,218,971.78)</u>

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	<u>2022</u>
Net Value-Motor Vehicles	<u>892,788.73</u>
<b>Furniture, Fixtures and Books</b>	
Furniture and Fixtures	<u>-</u>
Accumulated Depreciation-Furniture & Fixtures	<u>-</u>
Net Value-Furniture & Fixtures	<u>-</u>
<b>Construction in Progress</b>	<u>6,840,994.83</u>
Construction in Progress-Infrastructure Assets	<u>6,225,792.29</u>
Construction in Progress-Buildings & Other Structures	<u>615,202.54</u>
<b>Other Non-Current Assets</b>	<u>4,104,005.04</u>
<b>Deposits</b>	<u>165,164.28</u>
Guaranty Deposits	<u>165,164.28</u>
<b>Restricted Fund</b>	<u>3,816,189.53</u>
Restricted Fund	<u>3,816,189.53</u>
<b>Other Assets</b>	<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>
<b>Intangible Assets</b>	<u>158,003.32</u>
Intangible Assets	
Computer Software	<u>207,899.00</u>
Accumulated Impairment Losses-Computer Software	<u>(49,895.68)</u>
Net Value-Computer Software	<u>158,003.32</u>
<b>Total Non-Current Assets</b>	<u>70,738,546.66</u>
<b>Total Assets</b>	<u>103,557,782.26</u>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
<b>Financial Liabilities</b>	<u>1,268,736.81</u>
<b>Payables</b>	<u>170,329.56</u>
Accounts Payable	<u>170,329.56</u>
<b>Other Financial Liabilities</b>	<u>1,098,407.25</u>
Current Portion of Long Term Debt	<u>1,098,407.25</u>
<b>Inter-Agency Payables</b>	<u>651,869.65</u>
<b>Inter-Agency Payables</b>	<u>651,869.65</u>
Due to BIR	<u>227,936.02</u>
Due to GSIS	<u>340,081.67</u>
Due to Pag-Ibig	<u>48,027.35</u>
Due to Philhealth	<u>35,824.61</u>
<b>Trust Liabilities</b>	<u>792,364.11</u>
<b>Trust Liabilities</b>	<u>792,364.11</u>
Guaranty/Security Deposits Payable	<u>777,629.37</u>
Customers Deposit Payable	<u>14,734.74</u>
<b>Deferred Credits/Unearned Income</b>	<u>161,324.12</u>
<b>Deferred Credits</b>	<u>161,324.12</u>
Other Deferred Credits	<u>161,324.12</u>
<b>Provisions</b>	<u>4,582,090.95</u>
<b>Provisions</b>	<u>4,582,090.95</u>
Leave Benefits Payable	<u>4,582,090.95</u>
<b>Other Payables</b>	<u>6,462.00</u>

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	2022
Other Payables	
Other Payables	6,462.00
	<u>6,462.00</u>
<b>Total Current Liabilities</b>	<b><u>7,462,847.64</u></b>
<b>Non-Current Liabilities</b>	
<b>Financial Liabilities</b>	
	<u>27,462,538.75</u>
<b>Bills/Bonds/Loans Payable</b>	
Loans Payable-Domestic	27,462,538.75
	<u>27,462,538.75</u>
<b>Total Non-Current Liabilities</b>	<b><u>27,462,538.75</u></b>
<b>Total Liabilities</b>	<b><u>34,925,386.39</u></b>
<b>EQUITY</b>	
<b>Government Equity</b>	
	<u>6,070,229.20</u>
<b>Government Equity</b>	
Government Equity	6,070,229.20
Donation in Kind	6,052,829.20
Contributed Capital	17,400.00
<b>Retained Earnings/(Deficit)</b>	<b><u>62,562,166.67</u></b>
<b>Retained Earnings/(Deficit)</b>	
Retained Earnings/(Deficit)	62,562,166.67
	<u>62,562,166.67</u>
<b>Total Equity</b>	<b><u>68,632,395.87</u></b>
<b>Total Liabilities and Equity</b>	<b><u>103,557,782.26</u></b>

Prepared by:

  
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