

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

2021

ASSETS

Current Assets

Cash and Cash Equivalents		<u>30,580,419.02</u>
Cash on Hand		<u>71,413.76</u>
Cash-Collecting Officers		67,694.76
Petty Cash		3,719.00
Cash in Bank-Local Currency		<u>30,509,005.26</u>
Cash in Bank-Local Currency, Current Account		30,433,760.84
Cash in Bank-Local Currency, Savings Account		75,244.42
Receivables		<u>2,088,868.06</u>
Loans & Receivable Accounts		<u>1,639,947.06</u>
Accounts Receivable		1,698,492.97
<i>Allowance for Impairment - Accounts Receivable</i>		<u>(58,545.91)</u>
Net Value-Accounts Receivable		<u>1,639,947.06</u>
Other Receivables		<u>448,921.00</u>
Receivables-Disallowances/Charges		263,860.00
Due from Officers and Employees		-
Other Receivables		185,061.00
<i>Allowance for Impairment-Other Receivables</i>		<u>-</u>
Net Value-Other Receivables		<u>185,061.00</u>
Inventories		<u>2,911,799.23</u>
Inventory Held for Sale		<u>274,139.43</u>
Merchandise Inventory		274,139.43
<i>Allowance for Impairment-Merchandise Inventory</i>		<u>-</u>
Net Value-Merchandise Inventory		<u>274,139.43</u>
Inventory Held for Consumption		<u>2,594,674.80</u>
Other Supplies & Materials Inventory for Distribution (new service)		465,619.46
<i>Allowance for Impairment-Other Supplies & Materials Inventory for Distribution</i>		<u>-</u>
Net Value-Other Supplies & Materials Inventory for Distribution		<u>465,619.46</u>
Office Supplies Inventory		55,568.44
<i>Allowance for Impairment-Office Supplies Inventory</i>		<u>-</u>
Net Value-Office Supplies Inventory		<u>55,568.44</u>
Accountable Supplies Inventory		86,411.59
<i>Allowance for Impairment-Accountable Supplies Inventory</i>		<u>-</u>
Net Value-Accountable Supplies Inventory		<u>86,411.59</u>
Non Accountable Supplies Inventory		116,706.03
<i>Allowance for Impairment-Non Accountable Supplies Inventory</i>		<u>-</u>
Net Value-Non Accountable Supplies Inventory		<u>116,706.03</u>
Medical, Dental and Laboratory Supplies Inventory		5,663.80
<i>Allowance for Impairment-Medical, Dental and Laboratory Supplies Inventory</i>		<u>-</u>
Net Value-Medical, Dental & Laboratory Supplies Inventory		<u>5,663.80</u>
Chemical & Filtering Supplies Inventory		153,118.95
<i>Allowance for Impairment-Chemical & Filtering Supplies Inventory</i>		<u>-</u>
Net Value-Chemical & Filtering Supplies Inventory		<u>153,118.95</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		7,657.33
<i>Allowance for Impairment-Electrical Supplies & Materials Inventory</i>		<u>-</u>
Net Value-Electrical Supplies & Materials Inventory		<u>7,657.33</u>
Supplies & Materials for Water System Operation (Maintenance)		832,396.30
<i>Allowance for Impairment-Supplies & Materials for Water System</i>		<u>-</u>
Net Value-Supplies & Materials for Water System Operation		<u>832,396.30</u>
Housekeeping/Cleaning Supplies Inventory		7,431.43

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<i>Allowance for Impairment-Housekeeping/Cleaning Supplies Inventory</i>	-
Net Value-Supplies & Materials for Water System Operation	<u>7,431.43</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>42,985.00</u>
Semi-Expandable Other Machinery and Equipment	<u>42,985.00</u>
<i>Allowance for Impairment-Semi-Expandable OM and E</i>	-
Net Value-Semi Expandable Other Machinery & Equipment	<u>42,985.00</u>
Other Current Assets	<u>1,208,773.26</u>
Advances	<u>1,048,386.00</u>
Advances to Officers and Employees	-
Advances to Contractors	<u>1,048,386.00</u>
Prepayments	<u>160,387.26</u>
Prepaid Insurance	<u>155,368.25</u>
Other Prepayments	<u>5,019.01</u>
Total Current Assets	<u>36,789,859.57</u>
Non-Current Assets	
Other Investments	<u>7,178,347.78</u>
Sinking Fund	<u>7,178,347.78</u>
Sinking Fund	<u>7,178,347.78</u>
Property, Plant and Equipment	<u>56,723,660.83</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>47,833.64</u>
Other Land Improvements	<u>298,175.45</u>
<i>Accumulated Depreciation-Other Land Improvements</i>	<u>(250,341.81)</u>
Net Value-Other Land Improvements	<u>47,833.64</u>
Infrastructure Assets	<u>41,354,926.41</u>
Plant-Utility Plant in Service (UPIS)	<u>64,979,430.89</u>
<i>Accumulated Depreciation-Plant (UPIS)</i>	<u>(23,624,504.48)</u>
Net Value-Plant-Utility Plant in Service (UPIS)	<u>41,354,926.41</u>
Building and Other Structures	<u>3,331,859.07</u>
Buildings	<u>5,948,852.45</u>
<i>Accumulated Depreciation-Buildings</i>	<u>(2,616,993.38)</u>
Net Value-Buildings	<u>3,331,859.07</u>
Machinery and Equipment	<u>4,408,463.72</u>
Office Equipment	<u>1,397,287.00</u>
<i>Accumulated Depreciation-Office Equipment</i>	<u>(893,695.74)</u>
Net Value-Office Equipment	<u>503,591.26</u>
Information & Communication Technology Equipment (ICTE)	<u>1,112,324.00</u>
<i>Accumulated Depreciation-ICTE</i>	<u>(741,448.57)</u>
Net Value-Information & Communication Technology Equipment	<u>370,875.43</u>
Other Machinery and Equipment	<u>10,811,487.55</u>
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	<u>(7,277,490.52)</u>
Net Value-Other Machinery and Equipment	<u>3,533,997.03</u>
Transportation Equipment	<u>1,086,582.41</u>
Motor Vehicles	<u>3,097,860.51</u>
<i>Accumulated Depreciation-Motor Vehicles</i>	<u>(2,011,278.10)</u>
Net Value-Motor Vehicles	<u>1,086,582.41</u>


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Furniture, Fixtures and Books	<u>56,898.45</u>
Furniture and Fixtures	135,567.00
Accumulated Depreciation-Furniture & Fixtures	<u>(78,668.55)</u>
Net Value-Furniture & Fixtures	<u>56,898.45</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>4,271,438.54</u>
Deposits	<u>155,370.11</u>
Guaranty Deposits	155,370.11
Restricted Fund	<u>3,797,992.12</u>
Restricted Fund	3,797,992.12
Other Assets	<u>122,651.23</u>
Other Assets	122,651.23
Accumulated Impairment Losses-Other Assets	-
Net Value-Other Assets	<u>122,651.23</u>
Intangible Assets	<u>195,425.08</u>
Intangible Assets	-
Computer Software	<u>207,899.00</u>
Accumulated Impairment Losses-Computer Software	<u>(12,473.92)</u>
Net Value-Computer Software	195,425.08
Total Non-Current Assets	<u>68,173,447.15</u>
Total Assets	<u>104,963,306.72</u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	<u>903,957.43</u>
Payables	<u>99,318.04</u>
Accounts Payable	99,318.04
Other Financial Liabilities	<u>804,639.39</u>
Current Portion of Long Term Debt	804,639.39
Inter-Agency Payables	<u>540,761.27</u>
Inter-Agency Payables	<u>540,761.27</u>
Due to BIR	180,967.87
Due to GSIS	289,541.66
Due to Pag-Ibig	54,356.74
Due to Philhealth	15,895.00
Trust Liabilities	<u>223,388.11</u>
Trust Liabilities	<u>223,388.11</u>
Guaranty/Security Deposits Payable	223,388.11
Deferred Credits/Unearned Income	<u>145,605.60</u>
Deferred Credits	<u>145,605.60</u>
Other Deferred Credits	145,605.60
Other Payables	<u>8,322.00</u>
Other Payables	<u>8,322.00</u>
Other Payables	8,322.00
Total Current Liabilities	<u>1,822,034.41</u>
Non-Current Liabilities	

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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>4,145,646.47</u>
Provisions	<u>4,145,646.47</u>
Leave Benefits Payable	4,145,646.47
Total Non-Current Liabilities	<u>34,897,900.97</u>
Total Liabilities	<u>36,719,935.38</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>62,190,542.14</u>
Retained Earnings/(Deficit)	<u>62,190,542.14</u>
Retained Earnings/(Deficit)	62,190,542.14
Total Equity	<u>68,243,371.34</u>
Total Liabilities and Equity	<u>104,963,306.72</u>

Prepared by:


JANETTE R. ALOYON
 Division Manager C

Approved by:


ELISA B. ALIBAY
 General Manager C