

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

2021

ASSETS	
Current Assets	
Cash and Cash Equivalents	30,735,489.08
Cash on Hand	123,070.83
Cash-Collecting Officers	119,351.83
Petty Cash	3,719.00
Cash in Bank-Local Currency	30,612,418.25
Cash in Bank-Local Currency, Current Account	30,537,158.45
Cash in Bank-Local Currency, Savings Account	75,259.80
Receivables	1,794,545.59
Loans & Receivable Accounts	1,513,078.00
Accounts Receivable	1,571,623.91
<i>Allowance for Impairment - Accounts Receivable</i>	(58,545.91)
Net Value-Accounts Receivable	1,513,078.00
Other Receivables	281,467.59
Receivables-Disallowances/Charges	137,375.00
Due from Officers and Employees	-
Other Receivables	144,092.59
<i>Allowance for Impairment-Other Receivables</i>	-
Net Value-Other Receivables	144,092.59
Inventories	2,921,961.56
Inventory Held for Sale	108,215.82
Merchandise Inventory	108,215.82
<i>Allowance for Impairment-Merchandise Inventory</i>	-
Net Value-Merchandise Inventory	108,215.82
Inventory Held for Consumption	2,667,258.74
Other Supplies & Materials Inventory for Distribution (new service)	517,619.90
<i>Allowance for Impairment-Other Supplies & Materials Inventory for Distribution</i>	-
Net Value-Other Supplies & Materials Inventory for Distribution	517,619.90
Office Supplies Inventory	60,851.82
<i>Allowance for Impairment-Office Supplies Inventory</i>	-
Net Value-Office Supplies Inventory	60,851.82
Accountable Supplies Inventory	277,389.75
<i>Allowance for Impairment-Accountable Supplies Inventory</i>	-
Net Value-Accountable Supplies Inventory	277,389.75
Non Accountable Supplies Inventory	92,737.62
<i>Allowance for Impairment-Non Accountable Supplies Inventory</i>	-
Net Value-Non Accountable Supplies Inventory	92,737.62
Medical, Dental and Laboratory Supplies Inventory	7,903.80
<i>Allowance for Impairment-Medical, Dental and Laboratory Supplies Inventory</i>	-
Net Value-Medical, Dental & Laboratory Supplies Inventory	7,903.80
Chemical & Filtering Supplies Inventory	73,090.35
<i>Allowance for Impairment-Chemical & Filtering Supplies Inventory</i>	-
Net Value-Chemical & Filtering Supplies Inventory	73,090.35
Construction Materials Inventory	672,786.78
<i>Allowance for Impairment-Construction Materials Inventory</i>	-
Net Value-Construction Materials Inventory	672,786.78
Electrical Supplies & Materials Inventory	8,080.83
<i>Allowance for Impairment-Electrical Supplies & Materials Inventory</i>	-
Net Value-Electrical Supplies & Materials Inventory	8,080.83
Supplies & Materials for Water System Operation (Maintenance)	929,327.92
<i>Allowance for Impairment-Supplies & Materials for Water System</i>	-
Net Value-Supplies & Materials for Water System Operation	929,327.92
Housekeeping/Cleaning Supplies Inventory	9,889.58

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

	<u>2021</u>
<i>Allowance for Impairment-Housekeeping/Cleaning Supplies Inventory</i>	-
Net Value-Supplies & Materials for Water System Operation	<u>9,889.58</u>
Other Supplies & Materials Inventory	<u>17,580.39</u>
<i>Allowance for Impairment-Other Supplies & Materials Inventory</i>	-
Net Value-Other Supplies & Materials Inventory	<u>17,580.39</u>
Semi - Expendable	<u>146,487.00</u>
Semi-Expendable Other Machinery and Equipment	<u>146,487.00</u>
<i>Allowance for Impairment-Semi-Expendable OM and E</i>	-
Net Value-Semi Expendable Other Machinery & Equipment	<u>146,487.00</u>
Other Current Assets	<u>217,304.07</u>
Advances	<u>100,526.50</u>
Advances to Officers and Employees	<u>24,100.00</u>
Advances to Contractors	<u>76,426.50</u>
Prepayments	<u>116,777.57</u>
Prepaid Insurance	<u>90,040.06</u>
Other Prepayments	<u>26,737.51</u>
Total Current Assets	<u>35,669,300.30</u>
Non-Current Assets	
Other Investments	<u>7,595,901.25</u>
Sinking Fund	<u>7,595,901.25</u>
Sinking Fund	<u>7,595,901.25</u>
Property, Plant and Equipment	<u>56,383,429.81</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>39,198.16</u>
Other Land Improvements	<u>298,175.45</u>
<i>Accumulated Depreciation-Other Land Improvements</i>	<u>(258,977.29)</u>
Net Value-Other Land Improvements	<u>39,198.16</u>
Infrastructure Assets	<u>40,254,434.17</u>
Plant-Utility Plant in Service (UPIS)	<u>64,979,430.89</u>
<i>Accumulated Depreciation-Plant (UPIS)</i>	<u>(24,724,996.72)</u>
Net Value-Plant-Utility Plant in Service (UPIS)	<u>40,254,434.17</u>
Building and Other Structures	<u>3,182,109.75</u>
Buildings	<u>5,948,852.45</u>
<i>Accumulated Depreciation-Buildings</i>	<u>(2,766,742.70)</u>
Net Value-Buildings	<u>3,182,109.75</u>
Machinery and Equipment	<u>4,250,317.24</u>
Office Equipment	<u>1,455,937.00</u>
<i>Accumulated Depreciation-Office Equipment</i>	<u>(957,808.56)</u>
Net Value-Office Equipment	<u>498,128.44</u>
Information & Communication Technology Equipment (ICTE)	<u>1,166,324.00</u>
<i>Accumulated Depreciation-ICTE</i>	<u>(766,945.83)</u>
Net Value-Information & Communication Technology Equipment	<u>399,378.17</u>
Other Machinery and Equipment	<u>10,908,387.55</u>
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	<u>(7,555,576.92)</u>
Net Value-Other Machinery and Equipment	<u>3,352,810.63</u>
Transportation Equipment	<u>999,253.29</u>
Motor Vehicles	<u>3,097,860.51</u>
<i>Accumulated Depreciation-Motor Vehicles</i>	<u>(2,098,607.22)</u>
Net Value-Motor Vehicles	<u>999,253.29</u>

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

	<u>2021</u>
Furniture, Fixtures and Books	<u>53,601.45</u>
Furniture and Fixtures	135,567.00
Accumulated Depreciation-Furniture & Fixtures	<u>(81,965.55)</u>
Net Value-Furniture & Fixtures	<u>53,601.45</u>
Construction in Progress	<u>5,713,468.75</u>
Construction in Progress-Infrastructure Assets	5,658,112.38
Construction in Progress-Buildings & Other Structures	55,356.37
Other Non-Current Assets	<u>4,614,583.73</u>
Deposits	<u>155,370.11</u>
Guaranty Deposits	155,370.11
Restricted Fund	<u>4,153,611.23</u>
Restricted Fund	4,153,611.23
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>182,951.16</u>
Intangible Assets	-
Computer Software	207,899.00
Accumulated Impairment Losses-Computer Software	<u>(24,947.84)</u>
Net Value-Computer Software	182,951.16
Total Non-Current Assets	<u>68,593,914.79</u>
Total Assets	<u><u>104,263,215.09</u></u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	<u>781,089.02</u>
Payables	<u>573,818.77</u>
Accounts Payable	573,818.77
Other Financial Liabilities	<u>207,270.25</u>
Current Portion of Long Term Debt	207,270.25
Inter-Agency Payables	<u>683,300.71</u>
Inter-Agency Payables	<u>683,300.71</u>
Due to BIR	319,047.27
Due to GSIS	296,894.20
Due to Pag-Ibig	43,329.02
Due to Philhealth	24,030.22
Trust Liabilities	<u>281,591.51</u>
Trust Liabilities	<u>281,591.51</u>
Guaranty/Security Deposits Payable	281,591.51
Deferred Credits/Unearned Income	<u>150,166.77</u>
Deferred Credits	<u>150,166.77</u>
Other Deferred Credits	150,166.77
Other Payables	<u>13,193.00</u>
Other Payables	<u>13,193.00</u>
Other Payables	13,193.00
Total Current Liabilities	<u>1,909,341.01</u>
Non-Current Liabilities	


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

	<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>4,000,879.40</u>
Provisions	<u>4,000,879.40</u>
Leave Benefits Payable	4,000,879.40
Total Non-Current Liabilities	<u>34,085,406.15</u>
Total Liabilities	<u>35,994,747.16</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>62,215,638.73</u>
Retained Earnings/(Deficit)	<u>62,215,638.73</u>
Retained Earnings/(Deficit)	62,215,638.73
Total Equity	<u>68,268,467.93</u>
Total Liabilities and Equity	<u>104,263,215.09</u>

Prepared by:


JANETTE R. ALOYON
 Division Manager C

Approved by:


ELISA BAGLIBAY
 General Manager C