

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

2021

ASSETS	
Current Assets	
Cash and Cash Equivalents	31,427,341.01
Cash on Hand	108,979.00
Cash-Collecting Officers	105,260.00
Petty Cash	3,719.00
Cash in Bank-Local Currency	31,318,362.01
Cash in Bank-Local Currency, Current Account	31,243,102.21
Cash in Bank-Local Currency, Savings Account	75,259.80
Receivables	1,618,840.37
Loans & Receivable Accounts	1,310,784.71
Accounts Receivable	1,369,330.62
Allowance for Impairment - Accounts Receivable	(58,545.91)
Net Value-Accounts Receivable	1,310,784.71
Other Receivables	308,055.66
Receivables-Disallowances/Charges	176,440.00
Due from Officers and Employees	-
Other Receivables	131,615.66
Allowance for Impairment-Other Receivables	-
Net Value-Other Receivables	131,615.66
Inventories	2,683,686.66
Inventory Held for Sale	144,075.26
Merchandise Inventory	144,075.26
Allowance for Impairment-Merchandise Inventory	-
Net Value-Merchandise Inventory	144,075.26
Inventory Held for Consumption	2,432,504.40
Other Supplies & Materials Inventory for Distribution (new service)	339,909.39
Allowance for Impairment-Other Supplies & Materials Inventory for Distribution	-
Net Value-Other Supplies & Materials Inventory for Distribution	339,909.39
Office Supplies Inventory	64,662.87
Allowance for Impairment-Office Supplies Inventory	-
Net Value-Office Supplies Inventory	64,662.87
Accountable Supplies Inventory	287,559.56
Allowance for Impairment-Accountable Supplies Inventory	-
Net Value-Accountable Supplies Inventory	287,559.56
Non Accountable Supplies Inventory	98,758.96
Allowance for Impairment-Non Accountable Supplies Inventory	-
Net Value-Non Accountable Supplies Inventory	98,758.96
Medical, Dental and Laboratory Supplies Inventory	1,803.80
Allowance for Impairment-Medical, Dental and Laboratory Supplies Inventory	-
Net Value-Medical, Dental & Laboratory Supplies Inventory	1,803.80
Chemical & Filtering Supplies Inventory	66,301.20
Allowance for Impairment-Chemical & Filtering Supplies Inventory	-
Net Value-Chemical & Filtering Supplies Inventory	66,301.20
Construction Materials Inventory	779,918.93
Allowance for Impairment-Construction Materials Inventory	-
Net Value-Construction Materials Inventory	779,918.93
Electrical Supplies & Materials Inventory	5,827.33
Allowance for Impairment-Electrical Supplies & Materials Inventory	-
Net Value-Electrical Supplies & Materials Inventory	5,827.33
Supplies & Materials for Water System Operation (Maintenance)	763,176.34
Allowance for Impairment-Supplies & Materials for Water System	-
Net Value-Supplies & Materials for Water System Operation	763,176.34
Housekeeping/Cleaning Supplies Inventory	6,201.43

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<i>Allowance for Impairment-Housekeeping/Cleaning Supplies Inventory</i>	-
Net Value-Supplies & Materials for Water System Operation	<u>6,201.43</u>
Other Supplies & Materials Inventory	<u>18,384.59</u>
<i>Allowance for Impairment-Other Supplies & Materials Inventory</i>	-
Net Value-Other Supplies & Materials Inventory	<u>18,384.59</u>
Semi - Expendable	<u>107,107.00</u>
Semi-Expendable Other Machinery and Equipment	<u>107,107.00</u>
<i>Allowance for Impairment-Semi-Expendable OM and E</i>	-
Net Value-Semi Expendable Other Machinery & Equipment	<u>107,107.00</u>
Other Current Assets	<u>504,996.52</u>
Advances	<u>397,622.22</u>
Advances to Officers and Employees	-
Advances to Contractors	<u>397,622.22</u>
Prepayments	<u>107,374.30</u>
Prepaid Insurance	<u>109,105.29</u>
Other Prepayments	<u>(1,730.99)</u>
Total Current Assets	<u>36,234,864.56</u>
Non-Current Assets	
Other Investments	<u>7,496,409.91</u>
Sinking Fund	<u>7,496,409.91</u>
Sinking Fund	<u>7,496,409.91</u>
Property, Plant and Equipment	<u>55,644,532.58</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>41,357.03</u>
Other Land Improvements	<u>298,175.45</u>
<i>Accumulated Depreciation-Other Land Improvements</i>	<u>(256,818.42)</u>
Net Value-Other Land Improvements	<u>41,357.03</u>
Infrastructure Assets	<u>40,529,557.23</u>
Plant-Utility Plant in Service (UPIS)	<u>64,979,430.89</u>
<i>Accumulated Depreciation-Plant (UPIS)</i>	<u>(24,449,873.66)</u>
Net Value-Plant-Utility Plant in Service (UPIS)	<u>40,529,557.23</u>
Building and Other Structures	<u>3,219,547.08</u>
Buildings	<u>5,948,852.45</u>
<i>Accumulated Depreciation-Buildings</i>	<u>(2,729,305.37)</u>
Net Value-Buildings	<u>3,219,547.08</u>
Machinery and Equipment	<u>4,205,142.34</u>
Office Equipment	<u>1,397,287.00</u>
<i>Accumulated Depreciation-Office Equipment</i>	<u>(941,855.60)</u>
Net Value-Office Equipment	<u>455,431.40</u>
Information & Communication Technology Equipment (ICTE)	<u>1,112,324.00</u>
<i>Accumulated Depreciation-ICTE</i>	<u>(760,792.29)</u>
Net Value-Information & Communication Technology Equipment	<u>351,531.71</u>
Other Machinery and Equipment	<u>10,883,487.55</u>
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	<u>(7,485,308.32)</u>
Net Value-Other Machinery and Equipment	<u>3,398,179.23</u>
Transportation Equipment	<u>1,021,085.57</u>
Motor Vehicles	<u>3,097,860.51</u>
<i>Accumulated Depreciation-Motor Vehicles</i>	<u>(2,076,774.94)</u>
Net Value-Motor Vehicles	<u>1,021,085.57</u>


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Furniture, Fixtures and Books	<u>54,425.70</u>
Furniture and Fixtures	135,567.00
Accumulated Depreciation-Furniture & Fixtures	<u>(81,141.30)</u>
Net Value-Furniture & Fixtures	<u>54,425.70</u>
Construction in Progress	<u>4,682,370.63</u>
Construction in Progress-Infrastructure Assets	4,627,014.26
Construction in Progress-Buildings & Other Structures	55,356.37
Other Non-Current Assets	<u>4,721,370.63</u>
Deposits	<u>155,370.11</u>
Guaranty Deposits	155,370.11
Restricted Fund	<u>4,257,279.65</u>
Restricted Fund	4,257,279.65
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>186,069.64</u>
Intangible Assets	-
Computer Software	207,899.00
Accumulated Impairment Losses-Computer Software	<u>(21,829.36)</u>
Net Value-Computer Software	186,069.64
Total Non-Current Assets	<u>67,862,313.12</u>
Total Assets	<u>104,097,177.68</u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	<u>549,048.65</u>
Payables	<u>125,757.15</u>
Accounts Payable	125,757.15
Other Financial Liabilities	<u>423,291.50</u>
Current Portion of Long Term Debt	423,291.50
Inter-Agency Payables	<u>501,095.30</u>
Inter-Agency Payables	<u>501,095.30</u>
Due to BIR	199,532.03
Due to GSIS	297,570.90
Due to Pag-Ibig	4,901.52
Due to Philhealth	(909.15)
Trust Liabilities	<u>179,068.40</u>
Trust Liabilities	<u>179,068.40</u>
Guaranty/Security Deposits Payable	179,068.40
Deferred Credits/Unearned Income	<u>136,872.04</u>
Deferred Credits	<u>136,872.04</u>
Other Deferred Credits	136,872.04
Other Payables	<u>17,417.00</u>
Other Payables	<u>17,417.00</u>
Other Payables	17,417.00
Total Current Liabilities	<u>1,383,501.39</u>
Non-Current Liabilities	

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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>4,104,547.82</u>
Provisions	<u>4,104,547.82</u>
Leave Benefits Payable	4,104,547.82
Total Non-Current Liabilities	<u>34,189,074.57</u>
Total Liabilities	<u>35,572,575.96</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>62,471,772.52</u>
Retained Earnings/(Deficit)	<u>62,471,772.52</u>
Retained Earnings/(Deficit)	62,471,772.52
Total Equity	<u>68,524,601.72</u>
Total Liabilities and Equity	<u>104,097,177.68</u>

Prepared by:


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