

BUENAVISTA WATER DISTRICT
 DETAILED STATEMENT OF FINANCIAL POSITION
 CORPORATE FUND
 AS AT FEBRUARY 28, 2021

2021

ASSETS	
Current Assets	
Cash and Cash Equivalents	29,800,621.58
Cash on Hand	<u>172,966.75</u>
Cash-Collecting Officers	169,247.75
Petty Cash	3,719.00
Cash in Bank-Local Currency	<u>29,627,654.83</u>
Cash in Bank-Local Currency, Current Account	29,552,440.67
Cash in Bank-Local Currency, Savings Account	75,214.16
Receivables	2,153,280.55
Loans & Receivable Accounts	<u>1,644,499.82</u>
Accounts Receivable	1,703,045.73
<i>Allowance for Impairment - Accounts Receivable</i>	(58,545.91)
Net Value-Accounts Receivable	<u>1,644,499.82</u>
Other Receivables	<u>508,780.73</u>
Receivables-Disallowances/Charges	430,560.00
Due from Officers and Employees	
Other Receivables	78,220.73
<i>Allowance for Impairment-Other Receivables</i>	
Net Value-Other Receivables	<u>78,220.73</u>
Inventories	2,570,228.67
Inventory Held for Sale	<u>154,147.34</u>
Merchandise Inventory	154,147.34
<i>Allowance for Impairment-Merchandise Inventory</i>	-
Net Value-Merchandise Inventory	<u>154,147.34</u>
Inventory Held for Consumption	<u>2,364,596.33</u>
Other Supplies & Materials Inventory for Distribution (new service)	146,533.96
<i>Allowance for Impairment-Other Supplies & Materials Inventory for Distribution</i>	-
Net Value-Other Supplies & Materials Inventory for Distribution	<u>146,533.96</u>
Office Supplies Inventory	68,154.03
<i>Allowance for Impairment-Office Supplies Inventory</i>	-
Net Value-Office Supplies Inventory	<u>68,154.03</u>
Accountable Supplies Inventory	137,550.31
<i>Allowance for Impairment-Accountable Supplies Inventory</i>	-
Net Value-Accountable Supplies Inventory	<u>137,550.31</u>
Non Accountable Supplies Inventory	145,746.66
<i>Allowance for Impairment-Non Accountable Supplies Inventory</i>	-
Net Value-Non Accountable Supplies Inventory	<u>145,746.66</u>
Medical, Dental and Laboratory Supplies Inventory	4,288.80
<i>Allowance for Impairment-Medical, Dental and Laboratory Supplies Inventory</i>	-
Net Value-Medical, Dental & Laboratory Supplies Inventory	<u>4,288.80</u>
Chemical & Filtering Supplies Inventory	117,110.92
<i>Allowance for Impairment-Chemical & Filtering Supplies Inventory</i>	-
Net Value-Chemical & Filtering Supplies Inventory	<u>117,110.92</u>
Construction Materials Inventory	854,621.10
<i>Allowance for Impairment-Construction Materials Inventory</i>	-
Net Value-Construction Materials Inventory	<u>854,621.10</u>
Electrical Supplies & Materials Inventory	319.50
<i>Allowance for Impairment-Electrical Supplies & Materials Inventory</i>	-
Net Value-Electrical Supplies & Materials Inventory	<u>319.50</u>
Supplies & Materials for Water System Operation (Maintenance)	868,354.97
<i>Allowance for Impairment-Supplies & Materials for Water System</i>	-
Net Value-Supplies & Materials for Water System Operation	<u>868,354.97</u>
Housekeeping/Cleaning Supplies Inventory	3,306.24

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<i>Allowance for Impairment-Housekeeping/Cleaning Supplies Inventory</i>	-
Net Value-Supplies & Materials for Water System Operation	<u>3,306.24</u>
Other Supplies & Materials Inventory	18,609.84
<i>Allowance for Impairment-Other Supplies & Materials Inventory</i>	-
Net Value-Other Supplies & Materials Inventory	<u>18,609.84</u>
Semi - Expendable	51,485.00
Semi-Expendable Other Machinery and Equipment	51,485.00
<i>Allowance for Impairment-Semi-Expendable OM and E</i>	-
Net Value-Semi Expendable Other Machinery & Equipment	<u>51,485.00</u>
Other Current Assets	1,165,773.91
Advances	1,048,386.00
Advances to Officers and Employees	-
Advances to Contractors	<u>1,048,386.00</u>
Prepayments	117,387.91
Prepaid Insurance	96,603.91
Other Prepayments	<u>20,784.00</u>
Total Current Assets	35,689,904.71
Non-Current Assets	
Other Investments	6,714,264.32
Sinking Fund	6,714,264.32
Sinking Fund	<u>6,714,264.32</u>
Property, Plant and Equipment	55,904,472.76
Land	1,891,047.00
Land	1,891,047.00
<i>Accumulated Depreciation Losses-Land</i>	-
Net Value-Land	<u>1,891,047.00</u>
Land Improvements	58,627.99
Other Land Improvements	298,175.45
<i>Accumulated Depreciation-Other Land Improvements</i>	(239,547.46)
Net Value-Other Land Improvements	<u>58,627.99</u>
Infrastructure Assets	19,768,426.12
Plant-Utility Plant in Service (UPIS)	42,104,220.68
<i>Accumulated Depreciation-Plant (UPIS)</i>	(22,335,794.56)
Net Value-Plant-Utility Plant in Service (UPIS)	<u>19,768,426.12</u>
Building and Other Structures	3,519,045.72
Buildings	5,948,852.45
<i>Accumulated Depreciation-Buildings</i>	(2,429,806.73)
Net Value-Buildings	<u>3,519,045.72</u>
Machinery and Equipment	4,739,913.14
Office Equipment	1,347,378.00
<i>Accumulated Depreciation-Office Equipment</i>	(813,923.30)
Net Value-Office Equipment	<u>533,454.70</u>
Information & Communication Technology Equipment (ICTE)	1,011,944.00
<i>Accumulated Depreciation-ICTE</i>	(708,401.00)
Net Value-Information & Communication Technology Equipment	<u>303,543.00</u>
Other Machinery and Equipment	10,811,487.55
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	(6,908,572.11)
Net Value-Other Machinery and Equipment	<u>3,902,915.44</u>
Transportation Equipment	1,195,743.81
Motor Vehicles	3,097,860.51
<i>Accumulated Depreciation-Motor Vehicles</i>	(1,902,116.70)
Net Value-Motor Vehicles	<u>1,195,743.81</u>

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Furniture, Fixtures and Books	<u>61,019.70</u>
Furniture and Fixtures	135,567.00
<i>Accumulated Depreciation-Furniture & Fixtures</i>	<u>(74,547.30)</u>
Net Value-Furniture & Fixtures	<u>61,019.70</u>
Construction in Progress	<u>24,670,649.28</u>
Construction in Progress-Infrastructure Assets	24,615,292.91
Construction in Progress-Buildings & Other Structures	55,356.37
Other Non-Current Assets	<u>4,532,009.62</u>
Deposits	<u>155,370.11</u>
Guaranty Deposits	155,370.11
Restricted Fund	<u>4,029,637.28</u>
Restricted Fund	4,029,637.28
Other Assets	<u>139,103.23</u>
Other Assets	139,103.23
<i>Accumulated Impairment Losses-Other Assets</i>	-
Net Value-Other Assets	<u>139,103.23</u>
Intangible Assets	<u>207,899.00</u>
Intangible Assets	207,899.00
Computer Software	-
<i>Accumulated Impairment Losses-Computer Software</i>	<u>207,899.00</u>
Net Value-Computer Software	<u>207,899.00</u>
Total Non-Current Assets	<u>67,150,746.70</u>
Total Assets	<u><u>102,840,651.41</u></u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	<u>2,486,448.31</u>
Payables	<u>624,039.42</u>
Accounts Payable	624,039.42
Other Financial Liabilities	<u>1,862,408.89</u>
Current Portion of Long Term Debt	1,862,408.89
Inter-Agency Payables	<u>538,866.87</u>
Inter-Agency Payables	<u>538,866.87</u>
Due to BIR	179,452.85
Due to GSIS	280,497.99
Due to Pag-Ibig	61,385.88
Due to Philhealth	17,530.15
Trust Liabilities	<u>2,389,666.61</u>
Trust Liabilities	<u>2,389,666.61</u>
Guaranty/Security Deposits Payable	2,389,666.61
Deferred Credits/Unearned Income	<u>580,797.27</u>
Deferred Credits	<u>580,797.27</u>
Other Deferred Credits	580,797.27
Other Payables	<u>12,036.00</u>
Other Payables	<u>12,036.00</u>
Other Payables	12,036.00
Total Current Liabilities	<u>6,007,815.06</u>
Non-Current Liabilities	

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Financial Liabilities	<u>28,416,601.50</u>
Bills/Bonds/Loans Payable	<u>28,416,601.50</u>
Loans Payable-Domestic	28,416,601.50
Provisions	<u>4,378,102.11</u>
Provisions	<u>4,378,102.11</u>
Leave Benefits Payable	4,378,102.11
Total Non-Current Liabilities	<u>32,794,703.61</u>
Total Liabilities	<u>38,802,518.67</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>57,985,303.54</u>
Retained Earnings/(Deficit)	<u>57,985,303.54</u>
Retained Earnings/(Deficit)	57,985,303.54
Total Equity	<u>64,038,132.74</u>
Total Liabilities and Equity	<u>102,840,651.41</u>

Prepared by:


JANETTE R. ALOYON
 Division Manager C

Approved by:


ELISA P. ALBAY
 General Manager C