

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

2022

ASSETS

Current Assets

Cash and Cash Equivalents	<u>22,837,988.40</u>
Cash on Hand	<u>89,098.01</u>
Cash-Collecting Officers	87,239.01
Petty Cash	1,859.00
Cash in Bank-Local Currency	<u>22,748,890.39</u>
Cash in Bank-Local Currency, Current Account	22,748,890.39
Cash in Bank-Local Currency, Savings Account	-
Receivables	<u>2,227,060.27</u>
Loans & Receivable Accounts	<u>1,659,870.93</u>
Accounts Receivable	1,752,074.50
<i>Allowance for Impairment - Accounts Receivable</i>	<u>(92,203.57)</u>
Net Value-Accounts Receivable	<u>1,659,870.93</u>
Other Receivables	<u>567,189.34</u>
Receivables-Disallowances/Charges	493,429.34
Due from Officers and Employees	-
Other Receivables	73,760.00
<i>Allowance for Impairment-Other Receivables</i>	<u>-</u>
Net Value-Other Receivables	<u>73,760.00</u>
Inventories	<u>4,786,066.46</u>
Inventory Held for Sale	<u>626,710.26</u>
Merchandise Inventory	626,710.26
<i>Allowance for Impairment-Merchandise Inventory</i>	<u>-</u>
Net Value-Merchandise Inventory	<u>626,710.26</u>
Inventory Held for Consumption	<u>4,131,321.20</u>
Other Supplies & Materials Inventory for Distribution (new service)	1,267,693.09
<i>Allowance for Impairment-Other Supplies & Materials for Distribution Inventory</i>	<u>-</u>
Net Value-Other Supplies & Materials for Distribution Inventory	<u>1,267,693.09</u>
Office Supplies Inventory	134,858.43
<i>Allowance for Impairment-Office Supplies Inventory</i>	<u>-</u>
Net Value-Office Supplies Inventory	<u>134,858.43</u>
Accountable Supplies Inventory	348,262.26
<i>Allowance for Impairment-Accountable Supplies Inventory</i>	<u>-</u>
Net Value-Accountable Supplies Inventory	<u>348,262.26</u>
Non Accountable Supplies Inventory	152,589.82
<i>Allowance for Impairment-Non Accountable Supplies Inventory</i>	<u>-</u>
Net Value-Non Accountable Supplies Inventory	<u>152,589.82</u>
Medical, Dental & Laboratory Supplies Inventory	14,247.15
<i>Allowance for Impairment-Medical, Dental & Laboratory Supplies Inventory</i>	<u>-</u>
Net Value-Medical, Dental & Laboratory Supplies Inventory	<u>14,247.15</u>
Chemical & Filtering Supplies Inventory	78,258.60
<i>Allowance for Impairment-Chemical & Filtering Supplies Inventory</i>	<u>-</u>
Net Value-Chemical & Filtering Supplies Inventory	<u>78,258.60</u>
Construction Materials Inventory	902,061.98
<i>Allowance for Impairment-Construction Materials Inventory</i>	<u>-</u>
Net Value-Construction Materials Inventory	<u>902,061.98</u>
Electrical Supplies Inventory	7,634.34
<i>Allowance for Impairment-Electrical Supplies Inventory</i>	<u>-</u>
Net Value-Electrical Supplies Inventory	<u>7,634.34</u>
Supplies & Materials for Water System (Maintenance)	1,180,688.99
<i>Allowance for Impairment-Supplies & Materials for Water System</i>	<u>-</u>
Net Value-Supplies & Materials for Water System	<u>1,180,688.99</u>
Housekeeping/Cleaning Supplies Inventory	9,974.07

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<i>Allowance for Impairment-Housekeeping/Cleaning Supplies Inventory</i>	-
Net Value-Housekeeping/Cleaning Supplies Inventory	<u>9,974.07</u>
Other Supplies & Materials Inventory	35,052.47
<i>Allowance for Impairment-Other Supplies & Materials Inventory</i>	-
Net Value-Other Supplies & Materials Inventory	<u>35,052.47</u>
Semi-Expandable	28,035.00
Semi-Expandable Other Machinery & Equipment	28,035.00
<i>Allowance for Impairment-Semi Expendable OM&E</i>	-
Semi-Expandable Office Equipment	-
<i>Allowance for Impairment-Semi Expendable Office Equipment</i>	-
Net Value-Semi-Expandable	<u>28,035.00</u>
Other Current Assets	95,344.09
Advances	-
Advances to Officers and Employees	-
Advances to Contractors	-
Prepayments	<u>95,344.09</u>
Prepaid Insurance	70,065.34
Other Prepayments	<u>25,278.75</u>
Total Current Assets	29,946,459.22
Non-Current Assets	
Other Investments	8,924,119.08
Sinking Fund	<u>8,924,119.08</u>
Sinking Fund	8,924,119.08
Property, Plant and Equipment	62,536,621.99
Land	<u>2,808,447.00</u>
Land	2,808,447.00
<i>Accumulated Depreciation Losses-Land</i>	-
Net Value-Land	<u>2,808,447.00</u>
Land Improvements	<u>27,547.09</u>
Other Land Improvements	277,523.95
<i>Accumulated Depreciation-Other Land Improvements</i>	(249,976.86)
Net Value-Other Land Improvements	<u>27,547.09</u>
Infrastructure Assets	<u>44,595,971.71</u>
Plant-Utility Plant in Service (UPIS)	73,106,313.51
<i>Accumulated Depreciation-Plant (UPIS)</i>	(28,510,341.80)
Net Value-Plant-Utility Plant in Service (UPIS)	<u>44,595,971.71</u>
Building and Other Structures	<u>4,981,719.57</u>
Buildings	7,907,796.08
<i>Accumulated Depreciation-Buildings</i>	(2,926,076.51)
Net Value-Buildings	<u>4,981,719.57</u>
Machinery and Equipment	<u>4,429,545.34</u>
Office Equipment	831,754.00
<i>Accumulated Depreciation-Office Equipment</i>	(598,336.35)
Net Value-Office Equipment	<u>233,417.65</u>
Information & Communication Technology Equipment (ICTE)	853,654.10
<i>Accumulated Depreciation-ICTE</i>	(318,594.16)
Net Value-Information & Communication Technology Equipment	<u>535,059.94</u>
Other Machinery and Equipment	11,373,893.70
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	(7,712,825.95)
Net Value-Other Machinery and Equipment	<u>3,661,067.75</u>
Transportation Equipment	<u>784,999.28</u>
Motor Vehicles	3,111,760.51
<i>Accumulated Depreciation-Motor Vehicles</i>	(2,326,761.23)

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Net Value-Motor Vehicles	784,999.28
Furniture, Fixtures and Books	-
Furniture and Fixtures	-
<i>Accumulated Depreciation-Furniture & Fixtures</i>	-
Net Value-Furniture & Fixtures	-
Construction in Progress	4,908,392.00
Construction in Progress-Infrastructure Assets	4,908,392.00
Construction in Progress-Buildings & Other Structures	-
	4,417,448.95
Other Non-Current Assets	
Deposits	165,164.28
Guaranty Deposits	165,164.28
Restricted Fund	4,129,633.44
Restricted Fund	4,129,633.44
Other Assets	122,651.23
Other Assets	122,651.23
<i>Accumulated Impairment Losses-Other Assets</i>	-
Net Value-Other Assets	122,651.23
	142,410.92
Intangible Assets	
Intangible Assets	207,899.00
Computer Software	(65,488.08)
<i>Accumulated Impairment Losses-Computer Software</i>	-
Net Value-Computer Software	142,410.92
	76,020,600.94
Total Non-Current Assets	105,967,060.16
Total Assets	105,967,060.16
LIABILITIES	
Current Liabilities	
Financial Liabilities	7,550,119.33
Payables	5,090,275.13
Accounts Payable	5,090,275.13
Other Financial Liabilities	2,459,844.20
Current Portion of Long Term Debt	2,459,844.20
Inter-Agency Payables	408,462.55
Inter-Agency Payables	408,462.55
Due to BIR	386,136.37
Due to GSIS	22,326.18
Due to Pag-Ibig	-
Due to Philhealth	-
Trust Liabilities	951,685.50
Trust Liabilities	951,685.50
Guaranty/Security Deposits Payable	927,629.37
Customers Deposit Payable	24,056.13
Trust Liabilities	-
Deferred Credits/Unearned Income	174,478.02
Deferred Credits	174,478.02
Other Deferred Credits	174,478.02
Provisions	5,309,060.36
Provisions	5,309,060.36
Leave Benefits Payable	5,309,060.36

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Other Payables	<u>12,362.00</u>
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Other Payables	12,362.00
Total Current Liabilities	<u>14,406,167.76</u>
Non-Current Liabilities	
Financial Liabilities	<u>25,002,694.55</u>
Bills/Bonds/Loans Payable	25,002,694.55
Loans Payable-Domestic	25,002,694.55
Total Non-Current Liabilities	<u>25,002,694.55</u>
Total Liabilities	<u>39,408,862.31</u>
EQUITY	
Government Equity	<u>6,070,229.20</u>
Government Equity	6,070,229.20
Government Equity	6,052,829.20
Donation in Kind	17,400.00
Contributed Capital	
Retained Earnings/(Deficit)	<u>60,487,968.65</u>
Retained Earnings/(Deficit)	60,487,968.65
Retained Earnings/(Deficit)	60,487,968.65
Total Equity	<u>66,558,197.85</u>
Total Liabilities and Equity	<u><u>105,967,060.16</u></u>

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