

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

2022

ASSETS	
Current Assets	
Cash and Cash Equivalents	26,105,993.42
Cash on Hand	97,616.02
Cash-Collecting Officers	93,897.02
Petty Cash	3,719.00
Cash in Bank-Local Currency	26,008,377.40
Cash in Bank-Local Currency, Current Account	26,008,377.40
Cash in Bank-Local Currency, Savings Account	-
Receivables	1,944,004.21
Loans & Receivable Accounts	1,614,888.71
Accounts Receivable	1,689,571.53
<i>Allowance for Impairment - Accounts Receivable</i>	(74,682.82)
Net Value-Accounts Receivable	1,614,888.71
Other Receivables	329,115.50
Receivables-Disallowances/Charges	250,947.50
Due from Officers and Employees	-
Other Receivables	78,168.00
<i>Allowance for Impairment-Other Receivables</i>	-
Net Value-Other Receivables	78,168.00
Inventories	3,717,260.83
Inventory Held for Sale	412,399.53
Merchandise Inventory	412,399.53
<i>Allowance for Impairment-Merchandise Inventory</i>	-
Net Value-Merchandise Inventory	412,399.53
Inventory Held for Consumption	3,276,826.30
Other Supplies & Materials Inventory for Distribution (new service)	882,154.75
<i>Allowance for Impairment-Other Supplies & Materials for Distribution Inventory</i>	-
Net Value-Other Supplies & Materials for Distribution Inventory	882,154.75
Office Supplies Inventory	123,722.11
<i>Allowance for Impairment-Office Supplies Inventory</i>	-
Net Value-Office Supplies Inventory	123,722.11
Accountable Supplies Inventory	111,813.83
<i>Allowance for Impairment-Accountable Supplies Inventory</i>	-
Net Value-Accountable Supplies Inventory	111,813.83
Non Accountable Supplies Inventory	158,277.81
<i>Allowance for Impairment-Non Accountable Supplies Inventory</i>	-
Net Value-Non Accountable Supplies Inventory	158,277.81
Medical,Dental & Laboratory Supplies Inventory	15,491.77
<i>Allowance for Impairment-Medical,Dental & Laboratory Supplies Inventory</i>	-
Net Value-Medical, Dental & Laboratory Supplies Inventory	15,491.77
Chemical & Filtering Supplies Inventory	163,728.60
<i>Allowance for Impairment-Chemical & Filtering Supplies Inventory</i>	-
Net Value-Chemical & Filtering Supplies Inventory	163,728.60
Construction Materials Inventory	902,061.98
<i>Allowance for Impairment-Construction Materials Inventory</i>	-
Net Value-Construction Materials Inventory	902,061.98
Electrical Supplies Inventory	7,694.34
<i>Allowance for Impairment-Electrical Supplies Inventory</i>	-
Net Value-Electrical Supplies Inventory	7,694.34
Supplies & Materials for Water System (Maintenance)	880,028.49
<i>Allowance for Impairment-Supplies & Materials for Water System</i>	-
Net Value-Supplies & Materials for Water System	880,028.49
Housekeeping/Cleaning Supplies Inventory	10,110.15

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<i>Allowance for Impairment-Housekeeping/Cleaning Supplies Inventory</i>	-
Net Value-Housekeeping/Cleaning Supplies Inventory	<u>10,110.15</u>
Other Supplies & Materials Inventory	<u>21,742.47</u>
<i>Allowance for Impairment-Other Supplies & Materials Inventory</i>	-
Net Value-Other Supplies & Materials Inventory	<u>21,742.47</u>
Semi-Expandable	<u>28,035.00</u>
Semi-Expandable Other Machinery & Equipment	<u>28,035.00</u>
<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	<u>118,984.55</u>
Advances	-
Advances to Officers and Employees	-
Advances to Contractors	-
Prepayments	<u>118,984.55</u>
Prepaid Insurance	<u>91,343.30</u>
Other Prepayments	<u>27,641.25</u>
Total Current Assets	<u>31,886,243.01</u>
Non-Current Assets	
Other Investments	<u>8,822,774.71</u>
Sinking Fund	<u>8,822,774.71</u>
Sinking Fund	<u>8,822,774.71</u>
Property, Plant and Equipment	<u>58,617,137.29</u>
Land	<u>2,808,447.00</u>
Land	<u>2,808,447.00</u>
<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	<u>277,523.95</u>
<i>Accumulated Depreciation-Other Land Improvements</i>	<u>(249,976.86)</u>
Net Value-Other Land Improvements	<u>27,547.09</u>
Infrastructure Assets	<u>44,465,855.29</u>
Plant-Utility Plant in Service (UPIS)	<u>72,654,389.34</u>
<i>Accumulated Depreciation-Plant (UPIS)</i>	<u>(28,188,534.05)</u>
Net Value-Plant-Utility Plant in Service (UPIS)	<u>44,465,855.29</u>
Building and Other Structures	<u>4,918,631.58</u>
Buildings	<u>7,794,667.04</u>
<i>Accumulated Depreciation-Buildings</i>	<u>(2,876,035.46)</u>
Net Value-Buildings	<u>4,918,631.58</u>
Machinery and Equipment	<u>4,370,295.95</u>
Office Equipment	<u>831,754.00</u>
<i>Accumulated Depreciation-Office Equipment</i>	<u>(593,568.62)</u>
Net Value-Office Equipment	<u>238,185.38</u>
Information & Communication Technology Equipment (ICTE)	<u>853,654.10</u>
<i>Accumulated Depreciation-ICTE</i>	<u>(308,832.85)</u>
Net Value-Information & Communication Technology Equipment	<u>544,821.25</u>
Other Machinery and Equipment	<u>11,228,893.70</u>
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	<u>(7,641,604.38)</u>
Net Value-Other Machinery and Equipment	<u>3,587,289.32</u>
Transportation Equipment	<u>806,557.17</u>
Motor Vehicles	<u>3,111,760.51</u>
<i>Accumulated Depreciation-Motor Vehicles</i>	<u>(2,305,203.34)</u>

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Net Value-Motor Vehicles	806,557.17
Furniture, Fixtures and Books	<u>-</u>
Furniture and Fixtures	-
<i>Accumulated Depreciation-Furniture & Fixtures</i>	-
Net Value-Furniture & Fixtures	<u>-</u>
Construction in Progress	<u>1,219,803.21</u>
Construction in Progress-Infrastructure Assets	1,106,674.17
Construction in Progress-Buildings & Other Structures	113,129.04
Other Non-Current Assets	<u>4,417,030.18</u>
Deposits	<u>165,164.28</u>
Guaranty Deposits	165,164.28
Restricted Fund	<u>4,129,214.67</u>
Restricted Fund	4,129,214.67
Other Assets	<u>122,651.23</u>
Other Assets	122,651.23
<i>Accumulated Impairment Losses-Other Assets</i>	-
Net Value-Other Assets	<u>122,651.23</u>
Intangible Assets	<u>145,529.40</u>
Intangible Assets	-
Computer Software	207,899.00
<i>Accumulated Impairment Losses-Computer Software</i>	(62,369.60)
Net Value-Computer Software	<u>145,529.40</u>
Total Non-Current Assets	<u>72,002,471.58</u>
Total Assets	<u>103,888,714.59</u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	<u>1,069,898.09</u>
Payables	<u>849,523.84</u>
Accounts Payable	849,523.84
Other Financial Liabilities	<u>220,374.25</u>
Current Portion of Long Term Debt	220,374.25
Inter-Agency Payables	<u>278,176.75</u>
Inter-Agency Payables	<u>278,176.75</u>
Due to BIR	277,020.38
Due to GSIS	1,529.97
Due to Pag-Ibig	(4,078.77)
Due to Philhealth	3,705.17
Trust Liabilities	<u>949,659.37</u>
Trust Liabilities	<u>949,659.37</u>
Guaranty/Security Deposits Payable	927,629.37
Customers Deposit Payable	14,734.74
Trust Liabilities	<u>7,295.26</u>
Deferred Credits/Unearned Income	<u>171,453.52</u>
Deferred Credits	<u>171,453.52</u>
Other Deferred Credits	171,453.52
Provisions	<u>4,394,733.75</u>
Provisions	<u>4,394,733.75</u>
Leave Benefits Payable	4,394,733.75

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Other Payables	<u>13,592.00</u>
Other Payables	<u>13,592.00</u>
Other Payables	13,592.00
Total Current Liabilities	<u>6,877,513.48</u>
Non-Current Liabilities	
Financial Liabilities	<u>27,462,538.75</u>
Bills/Bonds/Loans Payable	<u>27,462,538.75</u>
Loans Payable-Domestic	27,462,538.75
Total Non-Current Liabilities	<u>27,462,538.75</u>
Total Liabilities	<u>34,340,052.23</u>
EQUITY	
Government Equity	<u>6,070,229.20</u>
Government Equity	<u>6,070,229.20</u>
Government Equity	6,052,829.20
Donation in Kind	17,400.00
Contributed Capital	
Retained Earnings/(Deficit)	<u>63,478,433.16</u>
Retained Earnings/(Deficit)	<u>63,478,433.16</u>
Retained Earnings/(Deficit)	63,478,433.16
Total Equity	<u>69,548,662.36</u>
Total Liabilities and Equity	<u>103,888,714.59</u>

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