

BUENAVISTA WATER DISTRICT
 DETAILED STATEMENT OF FINANCIAL POSITION
 CORPORATE FUND
 AS AT FEBRUARY 2023

2023

ASSETS

Current Assets

Cash and Cash Equivalents	23,571,647.64
Cash on Hand	100,159.51
Cash-Collecting Officers	98,300.51
Petty Cash	1,859.00
Cash in Bank-Local Currency	23,471,488.13
Cash in Bank-Local Currency, Current Account	23,471,488.13
Cash in Bank-Local Currency, Savings Account	-
Receivables	2,115,025.98
Loans & Receivable Accounts	1,590,924.14
Accounts Receivable	1,683,127.71
<i>Allowance for Impairment - Accounts Receivable</i>	(92,203.57)
Net Value-Accounts Receivable	1,590,924.14
Other Receivables	524,101.84
Receivables-Disallowances/Charges	462,241.84
Due from Officers and Employees	-
Other Receivables	61,860.00
<i>Allowance for Impairment-Other Receivables</i>	-
Net Value-Other Receivables	61,860.00
Inventories	4,460,446.50
Inventory Held for Sale	532,623.00
Merchandise Inventory	532,623.00
<i>Allowance for Impairment-Merchandise Inventory</i>	-
Net Value-Merchandise Inventory	532,623.00
Inventory Held for Consumption	3,899,788.50
Other Supplies & Materials Inventory for Distribution (new service)	1,214,678.67
<i>Allowance for Impairment-Other Supplies & Materials for Distribution Inventory</i>	-
Net Value-Other Supplies & Materials for Distribution Inventory	1,214,678.67
Office Supplies Inventory	112,949.63
<i>Allowance for Impairment-Office Supplies Inventory</i>	-
Net Value-Office Supplies Inventory	112,949.63
Accountable Supplies Inventory	330,152.98
<i>Allowance for Impairment-Accountable Supplies Inventory</i>	-
Net Value-Accountable Supplies Inventory	330,152.98
Non Accountable Supplies Inventory	141,202.29
<i>Allowance for Impairment-Non Accountable Supplies Inventory</i>	-
Net Value-Non Accountable Supplies Inventory	141,202.29
Medical, Dental & Laboratory Supplies Inventory	7,588.85
<i>Allowance for Impairment-Medical, Dental & Laboratory Supplies Inventory</i>	-
Net Value-Medical, Dental & Laboratory Supplies Inventory	7,588.85
Chemical & Filtering Supplies Inventory	169,888.60
<i>Allowance for Impairment-Chemical & Filtering Supplies Inventory</i>	-
Net Value-Chemical & Filtering Supplies Inventory	169,888.60
Construction Materials Inventory	869,605.59
<i>Allowance for Impairment-Construction Materials Inventory</i>	-
Net Value-Construction Materials Inventory	869,605.59
Electrical Supplies Inventory	6,548.82
<i>Allowance for Impairment-Electrical Supplies Inventory</i>	-
Net Value-Electrical Supplies Inventory	6,548.82
Supplies & Materials for Water System (Maintenance)	1,011,628.01
<i>Allowance for Impairment-Supplies & Materials for Water System</i>	-
Net Value-Supplies & Materials for Water System	1,011,628.01
Housekeeping/Cleaning Supplies Inventory	8,517.16

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<i>Allowance for Impairment-Housekeeping/Cleaning Supplies Inventory</i>	-
Net Value-Housekeeping/Cleaning Supplies Inventory	<u>8,517.16</u>
Other Supplies & Materials Inventory	<u>27,027.90</u>
<i>Allowance for Impairment-Other Supplies & Materials Inventory</i>	-
Net Value-Other Supplies & Materials Inventory	<u>27,027.90</u>
Semi-Expandable	<u>28,035.00</u>
Semi-Expendable Other Machinery & Equipment	<u>28,035.00</u>
<i>Allowance for Impairment-Semi Expendable OM&E</i>	-
Semi-Expendable Office Equipment	<u>-</u>
<i>Allowance for Impairment-Semi Expendable Office Equipment</i>	-
Net Value-Semi-Expendable	<u>28,035.00</u>
Other Current Assets	<u>781,073.65</u>
Advances	<u>656,546.30</u>
Advances to Officers and Employees	<u>18,500.00</u>
Advances to Contractors	<u>638,046.30</u>
Prepayments	<u>124,527.35</u>
Prepaid Insurance	<u>103,973.60</u>
Other Prepayments	<u>20,553.75</u>
Total Current Assets	<u>30,928,193.77</u>
Non-Current Assets	
Other Investments	<u>9,132,844.70</u>
Sinking Fund	<u>9,132,844.70</u>
Sinking Fund	<u>9,132,844.70</u>
Property, Plant and Equipment	<u>57,241,307.67</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>43,945,577.35</u>
Plant-Utility Plant in Service (UPIS)	<u>73,106,313.51</u>
<i>Accumulated Depreciation-Plant (UPIS)</i>	<u>(29,160,736.16)</u>
Net Value-Plant-Utility Plant in Service (UPIS)	<u>43,945,577.35</u>
Building and Other Structures	<u>4,878,243.61</u>
Buildings	<u>7,907,796.08</u>
<i>Accumulated Depreciation-Buildings</i>	<u>(3,029,552.47)</u>
Net Value-Buildings	<u>4,878,243.61</u>
Machinery and Equipment	<u>4,171,244.12</u>
Office Equipment	<u>831,754.00</u>
<i>Accumulated Depreciation-Office Equipment</i>	<u>(607,871.81)</u>
Net Value-Office Equipment	<u>223,882.19</u>
Information & Communication Technology Equipment (ICTE)	<u>853,654.10</u>
<i>Accumulated Depreciation-ICTE</i>	<u>(338,116.78)</u>
Net Value-Information & Communication Technology Equipment	<u>515,537.32</u>
Other Machinery and Equipment	<u>11,288,893.70</u>
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	<u>(7,857,069.09)</u>
Net Value-Other Machinery and Equipment	<u>3,431,824.61</u>
Transportation Equipment	<u>741,883.50</u>
Motor Vehicles	<u>3,111,760.51</u>
<i>Accumulated Depreciation-Motor Vehicles</i>	<u>(2,369,877.01)</u>

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Net Value-Motor Vehicles	741,883.50
Furniture, Fixtures and Books	-
Furniture and Fixtures	-
<i>Accumulated Depreciation-Furniture & Fixtures</i>	-
Net Value-Furniture & Fixtures	-
Construction in Progress	668,365.00
Construction in Progress-Infrastructure Assets	668,365.00
Construction in Progress-Buildings & Other Structures	-
Other Non-Current Assets	4,382,472.13
Deposits	165,164.28
Guaranty Deposits	165,164.28
Restricted Fund	4,094,656.62
Restricted Fund	4,094,656.62
Other Assets	122,651.23
Other Assets	122,651.23
<i>Accumulated Impairment Losses-Other Assets</i>	-
Net Value-Other Assets	122,651.23
Intangible Assets	136,173.96
Intangible Assets	-
Computer Software	207,899.00
<i>Accumulated Impairment Losses-Computer Software</i>	(71,725.04)
Net Value-Computer Software	136,173.96
Total Non-Current Assets	70,892,798.46
Total Assets	101,820,992.23
LIABILITIES	
Current Liabilities	
Financial Liabilities	3,028,606.06
Payables	1,010,565.36
Accounts Payable	1,010,565.36
Due to Officers and Employees	-
Other Financial Liabilities	2,018,040.70
Current Portion of Long Term Debt	2,018,040.70
Inter-Agency Payables	240,923.74
Inter-Agency Payables	240,923.74
Due to BIR	239,520.84
Due to GSIS	1,402.88
Due to Pag-Ibig	0.02
Due to Philhealth	-
Trust Liabilities	732,622.15
Trust Liabilities	732,622.15
Guaranty/Security Deposits Payable	708,566.02
Customers Deposit Payable	24,056.13
Trust Liabilities	-
Deferred Credits/Unearned Income	175,340.13
Deferred Credits	175,340.13
Other Deferred Credits	175,340.13
Provisions	5,274,083.54
Provisions	5,274,083.54
Leave Benefits Payable	5,274,083.54

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Other Payables	<u>12,362.00</u>
Other Payables	<u>12,362.00</u>
Other Payables	12,362.00
Total Current Liabilities	<u>9,463,937.62</u>
Non-Current Liabilities	
Financial Liabilities	<u>25,002,694.55</u>
Bills/Bonds/Loans Payable	<u>25,002,694.55</u>
Loans Payable-Domestic	25,002,694.55
Total Non-Current Liabilities	<u>25,002,694.55</u>
Total Liabilities	<u>34,466,632.17</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>61,284,130.86</u>
Retained Earnings/(Deficit)	<u>61,284,130.86</u>
Retained Earnings/(Deficit)	61,284,130.86
Total Equity	<u>67,354,360.06</u>
Total Liabilities and Equity	<u><u>101,820,992.23</u></u>

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