

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

2023

| | ASSETS |
|---|----------------------|
| Current Assets | |
| Cash and Cash Equivalents | 22,664,679.34 |
| Cash on Hand | 56,783.16 |
| Cash-Collecting Officers | 54,924.16 |
| Petty Cash | 1,859.00 |
| Cash in Bank-Local Currency | 22,607,896.18 |
| Cash in Bank-Local Currency, Current Account | 22,607,896.18 |
| Cash in Bank-Local Currency, Savings Account | - |
| Receivables | 1,968,981.41 |
| Loans & Receivable Accounts | 1,430,654.57 |
| Accounts Receivable | 1,522,858.14 |
| <i>Allowance for Impairment - Accounts Receivable</i> | (92,203.57) |
| Net Value-Accounts Receivable | 1,430,654.57 |
| Other Receivables | 538,326.84 |
| Receivables-Disallowances/Charges | 473,116.84 |
| Due from Officers and Employees | - |
| Other Receivables | 65,210.00 |
| <i>Allowance for Impairment-Other Receivables</i> | - |
| Net Value-Other Receivables | 65,210.00 |
| Inventories | 4,538,901.83 |
| Inventory Held for Sale | 582,546.47 |
| Merchandise Inventory | 582,546.47 |
| <i>Allowance for Impairment-Merchandise Inventory</i> | - |
| Net Value-Merchandise Inventory | 582,546.47 |
| Inventory Held for Consumption | 3,928,320.36 |
| Other Supplies & Materials Inventory for Distribution (new service) | 1,253,735.17 |
| <i>Allowance for Impairment-Other Supplies & Materials for Distribution Inventory</i> | - |
| Net Value-Other Supplies & Materials for Distribution Inventory | 1,253,735.17 |
| Office Supplies Inventory | 120,713.97 |
| <i>Allowance for Impairment-Office Supplies Inventory</i> | - |
| Net Value-Office Supplies Inventory | 120,713.97 |
| Accountable Supplies Inventory | 338,704.88 |
| <i>Allowance for Impairment-Accountable Supplies Inventory</i> | - |
| Net Value-Accountable Supplies Inventory | 338,704.88 |
| Non Accountable Supplies Inventory | 146,898.75 |
| <i>Allowance for Impairment-Non Accountable Supplies Inventory</i> | - |
| Net Value-Non Accountable Supplies Inventory | 146,898.75 |
| Medical,Dental & Laboratory Supplies Inventory | 10,700.40 |
| <i>Allowance for Impairment-Medical,Dental & Laboratory Supplies Inventory</i> | - |
| Net Value-Medical, Dental & Laboratory Supplies Inventory | 10,700.40 |
| Chemical & Filtering Supplies Inventory | 1,258.60 |
| <i>Allowance for Impairment-Chemical & Filtering Supplies Inventory</i> | - |
| Net Value-Chemical & Filtering Supplies Inventory | 1,258.60 |
| 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 | 6,920.66 |
| <i>Allowance for Impairment-Electrical Supplies Inventory</i> | - |
| Net Value-Electrical Supplies Inventory | 6,920.66 |
| Supplies & Materials for Water System (Maintenance) | 1,106,113.91 |
| <i>Allowance for Impairment-Supplies & Materials for Water System</i> | - |
| Net Value-Supplies & Materials for Water System | 1,106,113.91 |
| Housekeeping/Cleaning Supplies Inventory | 9,654.81 |

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| <i>Allowance for Impairment-Housekeeping/Cleaning Supplies Inventory</i> | - |
| Net Value-Housekeeping/Cleaning Supplies Inventory | 9,654.81 |
| Other Supplies & Materials Inventory | 31,557.23 |
| <i>Allowance for Impairment-Other Supplies & Materials Inventory</i> | - |
| Net Value-Other Supplies & Materials Inventory | 31,557.23 |
| Semi-Expandable | 28,035.00 |
| Semi-Expandable Other Machinery & Equipment | 28,035.00 |
| <i>Allowance for Impairment-Semi Expandable OM&E</i> | - |
| Semi-Expandable Office Equipment | - |
| <i>Allowance for Impairment-Semi Expandable Office Equipment</i> | - |
| Net Value-Semi-Expandable | 28,035.00 |
| Other Current Assets | 709,366.90 |
| Advances | 638,046.30 |
| Advances to Officers and Employees | - |
| Advances to Contractors | 638,046.30 |
| Prepayments | 71,320.60 |
| Prepaid Insurance | 48,404.35 |
| Other Prepayments | 22,916.25 |
| Total Current Assets | 29,881,929.48 |
| Non-Current Assets | |
| Other Investments | 9,020,113.32 |
| Sinking Fund | 9,020,113.32 |
| Sinking Fund | 9,020,113.32 |
| Property, Plant and Equipment | 57,712,836.33 |
| Land | 2,808,447.00 |
| Land | 2,808,447.00 |
| <i>Accumulated Depreciation Losses-Land</i> | - |
| Net Value-Land | 2,808,447.00 |
| Land Improvements | 27,547.09 |
| Other Land Improvements | 277,523.95 |
| <i>Accumulated Depreciation-Other Land Improvements</i> | (249,976.86) |
| Net Value-Other Land Improvements | 27,547.09 |
| Infrastructure Assets | 44,270,774.53 |
| Plant-Utility Plant in Service (UPIS) | 73,106,313.51 |
| <i>Accumulated Depreciation-Plant (UPIS)</i> | (28,835,538.98) |
| Net Value-Plant-Utility Plant in Service (UPIS) | 44,270,774.53 |
| Building and Other Structures | 4,929,981.59 |
| Buildings | 7,907,796.08 |
| <i>Accumulated Depreciation-Buildings</i> | (2,977,814.49) |
| Net Value-Buildings | 4,929,981.59 |
| Machinery and Equipment | 4,257,894.73 |
| Office Equipment | 831,754.00 |
| <i>Accumulated Depreciation-Office Equipment</i> | (603,104.08) |
| Net Value-Office Equipment | 228,649.92 |
| Information & Communication Technology Equipment (ICTE) | 853,654.10 |
| <i>Accumulated Depreciation-ICTE</i> | (328,355.47) |
| Net Value-Information & Communication Technology Equipment | 525,298.63 |
| Other Machinery and Equipment | 11,288,893.70 |
| <i>Accumulated Depreciation-Other Machinery and Equipment</i> | (7,784,947.52) |
| Net Value-Other Machinery and Equipment | 3,503,946.18 |
| Transportation Equipment | 763,441.39 |
| Motor Vehicles | 3,111,760.51 |
| <i>Accumulated Depreciation-Motor Vehicles</i> | (2,348,319.12) |

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| Net Value-Motor Vehicles | 763,441.39 |
| Furniture, Fixtures and Books | - |
| Furniture and Fixtures | - |
| <i>Accumulated Depreciation-Furniture & Fixtures</i> | - |
| Net Value-Furniture & Fixtures | - |
| Construction in Progress | 654,750.00 |
| Construction in Progress-Infrastructure Assets | 654,750.00 |
| Construction in Progress-Buildings & Other Structures | - |
| Other Non-Current Assets | 4,417,448.95 |
| 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 |
| Intangible Assets | 139,292.44 |
| Intangible Assets | - |
| Computer Software | 207,899.00 |
| <i>Accumulated Impairment Losses-Computer Software</i> | (68,606.56) |
| Net Value-Computer Software | 139,292.44 |
| Total Non-Current Assets | 71,289,691.04 |
| Total Assets | 101,171,620.52 |
| LIABILITIES | |
| Current Liabilities | |
| Financial Liabilities | 2,504,502.99 |
| Payables | 265,384.04 |
| Accounts Payable | 265,384.04 |
| Due to Officers and Employees | - |
| Other Financial Liabilities | 2,239,118.95 |
| Current Portion of Long Term Debt | 2,239,118.95 |
| Inter-Agency Payables | 219,624.73 |
| Inter-Agency Payables | 219,624.73 |
| Due to BIR | 232,971.83 |
| Due to GSIS | (13,347.12) |
| Due to Pag-Ibig | 0.02 |
| Due to Philhealth | - |
| Trust Liabilities | 900,734.50 |
| Trust Liabilities | 900,734.50 |
| Guaranty/Security Deposits Payable | 876,678.37 |
| Customers Deposit Payable | 24,056.13 |
| Trust Liabilities | - |
| Deferred Credits/Unearned Income | 163,925.40 |
| Deferred Credits | 163,925.40 |
| Other Deferred Credits | 163,925.40 |
| 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> |
| Other Payables | <u>12,362.00</u> |
| Other Payables | 12,362.00 |
| Total Current Liabilities | <u>9,110,209.98</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>34,112,904.53</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>60,988,486.79</u> |
| Retained Earnings/(Deficit) | <u>60,988,486.79</u> |
| Retained Earnings/(Deficit) | 60,988,486.79 |
| Total Equity | <u>67,058,715.99</u> |
| Total Liabilities and Equity | <u>101,171,620.52</u> |

Prepared by:

JANETTE R. ALOYON
 Division Manager C

Approved by:

ELISA B. ALIBAY
 General Manager C