

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

2023

	ASSETS
Current Assets	
Cash and Cash Equivalents	<u>23,063,474.33</u>
Cash on Hand	64,848.43
Cash-Collecting Officers	62,989.43
Petty Cash	1,859.00
Cash in Bank-Local Currency	<u>22,998,625.90</u>
Cash in Bank-Local Currency, Current Account	22,998,625.90
Cash in Bank-Local Currency, Savings Account	-
Receivables	<u>1,804,018.33</u>
Loans & Receivable Accounts	1,318,600.33
Accounts Receivable	1,410,803.90
<i>Allowance for Impairment - Accounts Receivable</i>	(92,203.57)
Net Value-Accounts Receivable	<u>1,318,600.33</u>
Other Receivables	485,418.00
Receivables-Disallowances/Charges	388,348.00
Due from Officers and Employees	-
Other Receivables	97,070.00
<i>Allowance for Impairment-Other Receivables</i>	-
Net Value-Other Receivables	<u>97,070.00</u>
Inventories	<u>4,165,248.51</u>
Inventory Held for Sale	459,328.03
Merchandise Inventory	459,328.03
<i>Allowance for Impairment-Merchandise Inventory</i>	-
Net Value-Merchandise Inventory	<u>459,328.03</u>
Inventory Held for Consumption	3,677,885.48
Other Supplies & Materials Inventory for Distribution (new service)	1,126,336.42
<i>Allowance for Impairment-Other Supplies & Materials for Distribution Inventory</i>	-
Net Value-Other Supplies & Materials for Distribution Inventory	<u>1,126,336.42</u>
Office Supplies Inventory	119,656.60
<i>Allowance for Impairment-Office Supplies Inventory</i>	-
Net Value-Office Supplies Inventory	<u>119,656.60</u>
Accountable Supplies Inventory	320,271.08
<i>Allowance for Impairment-Accountable Supplies Inventory</i>	-
Net Value-Accountable Supplies Inventory	<u>320,271.08</u>
Non Accountable Supplies Inventory	135,522.77
<i>Allowance for Impairment-Non Accountable Supplies Inventory</i>	-
Net Value-Non Accountable Supplies Inventory	<u>135,522.77</u>
Medical,Dental & Laboratory Supplies Inventory	6,344.23
<i>Allowance for Impairment-Medical,Dental & Laboratory Supplies Inventory</i>	-
Net Value-Medical, Dental & Laboratory Supplies Inventory	<u>6,344.23</u>
Chemical & Filtering Supplies Inventory	88,268.60
<i>Allowance for Impairment-Chemical & Filtering Supplies Inventory</i>	-
Net Value-Chemical & Filtering Supplies Inventory	<u>88,268.60</u>
Construction Materials Inventory	869,097.78
<i>Allowance for Impairment-Construction Materials Inventory</i>	-
Net Value-Construction Materials Inventory	<u>869,097.78</u>
Electrical Supplies Inventory	6,191.98
<i>Allowance for Impairment-Electrical Supplies Inventory</i>	-
Net Value-Electrical Supplies Inventory	<u>6,191.98</u>
Supplies & Materials for Water System (Maintenance)	970,323.30
<i>Allowance for Impairment-Supplies & Materials for Water System</i>	-
Net Value-Supplies & Materials for Water System	<u>970,323.30</u>
Housekeeping/Cleaning Supplies Inventory	9,422.16

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

	<u>2023</u>
<i>Allowance for Impairment-Housekeeping/Cleaning Supplies Inventory</i>	-
Net Value-Housekeeping/Cleaning Supplies Inventory	<u>9,422.16</u>
Other Supplies & Materials Inventory	<u>26,450.56</u>
<i>Allowance for Impairment-Other Supplies & Materials Inventory</i>	-
Net Value-Other Supplies & Materials Inventory	<u>26,450.56</u>
Semi-Expandable	<u>28,035.00</u>
Semi-Expandable Other Machinery & Equipment	<u>28,035.00</u>
<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	<u>28,035.00</u>
Other Current Assets	<u>1,005,512.00</u>
Advances	<u>743,544.24</u>
Advances to Officers and Employees	<u>105,497.94</u>
Advances to Contractors	<u>638,046.30</u>
Prepayments	<u>261,967.76</u>
Prepaid Insurance	<u>243,776.51</u>
Other Prepayments	<u>18,191.25</u>
Total Current Assets	<u>30,038,253.17</u>
Non-Current Assets	
Other Investments	<u>9,223,558.09</u>
Sinking Fund	<u>9,223,558.09</u>
Sinking Fund	<u>9,223,558.09</u>
Property, Plant and Equipment	<u>56,756,164.01</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>43,620,380.17</u>
Plant-Utility Plant in Service (UPIS)	<u>73,106,313.51</u>
<i>Accumulated Depreciation-Plant (UPIS)</i>	<u>(29,485,933.34)</u>
Net Value-Plant-Utility Plant in Service (UPIS)	<u>43,620,380.17</u>
Building and Other Structures	<u>4,826,505.63</u>
Buildings	<u>7,907,796.08</u>
<i>Accumulated Depreciation-Buildings</i>	<u>(3,081,290.45)</u>
Net Value-Buildings	<u>4,826,505.63</u>
Machinery and Equipment	<u>4,084,593.51</u>
Office Equipment	<u>831,754.00</u>
<i>Accumulated Depreciation-Office Equipment</i>	<u>(612,639.54)</u>
Net Value-Office Equipment	<u>219,114.46</u>
Information & Communication Technology Equipment (ICTE)	<u>853,654.10</u>
<i>Accumulated Depreciation-ICTE</i>	<u>(347,878.09)</u>
Net Value-Information & Communication Technology Equipment	<u>505,776.01</u>
Other Machinery and Equipment	<u>11,288,893.70</u>
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	<u>(7,929,190.66)</u>
Net Value-Other Machinery and Equipment	<u>3,359,703.04</u>
Transportation Equipment	<u>720,325.61</u>
Motor Vehicles	<u>3,111,760.51</u>
<i>Accumulated Depreciation-Motor Vehicles</i>	<u>(2,391,434.90)</u>

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


	<u>2023</u>
Net Value-Motor Vehicles	720,325.61
Furniture, Fixtures and Books	
Furniture and Fixtures	-
Accumulated Depreciation-Furniture & Fixtures	-
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	4,355,881.69
Deposits	165,164.28
Guaranty Deposits	165,164.28
Restricted Fund	4,068,066.18
Restricted Fund	4,068,066.18
Other Assets	122,651.23
Other Assets	122,651.23
Accumulated Impairment Losses-Other Assets	-
Net Value-Other Assets	122,651.23
Intangible Assets	133,055.48
Intangible Assets	
Computer Software	207,899.00
Accumulated Impairment Losses-Computer Software	(74,843.52)
Net Value-Computer Software	133,055.48
Total Non-Current Assets	70,468,659.27
Total Assets	100,506,912.44
LIABILITIES	
Current Liabilities	
Financial Liabilities	1,932,118.81
Payables	135,512.36
Accounts Payable	135,512.36
Due to Officers and Employees	-
Other Financial Liabilities	1,796,606.45
Current Portion of Long Term Debt	1,796,606.45
Inter-Agency Payables	341,441.81
Inter-Agency Payables	341,441.81
Due to BIR	340,038.92
Due to GSIS	1,402.87
Due to Pag-Ibig	0.02
Due to Philhealth	-
Trust Liabilities	675,106.83
Trust Liabilities	675,106.83
Guaranty/Security Deposits Payable	651,050.70
Customers Deposit Payable	24,056.13
Trust Liabilities	-
Deferred Credits/Unearned Income	162,651.75
Deferred Credits	162,651.75
Other Deferred Credits	162,651.75
Provisions	5,247,082.01
Provisions	5,247,082.01
Leave Benefits Payable	5,247,082.01

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

	<u>2023</u>
Other Payables	<u>12,362.00</u>
Other Payables	<u>12,362.00</u>
Other Payables	12,362.00
Total Current Liabilities	<u>8,370,763.21</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>33,373,457.76</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>61,063,225.48</u>
Retained Earnings/(Deficit)	<u>61,063,225.48</u>
Retained Earnings/(Deficit)	61,063,225.48
Total Equity	<u>67,133,454.68</u>
Total Liabilities and Equity	<u><u>100,506,912.44</u></u>

Prepared by:

JANETTE R. ALOYON
 Division Manager C

Approved by:

ELISA B. ATCHAY
 General Manager C