

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

2023

	ASSETS
Current Assets	
Cash and Cash Equivalents	24,358,324.45
Cash on Hand	111,700.47
Cash-Collecting Officers	109,841.47
Petty Cash	1,859.00
Cash in Bank-Local Currency	24,246,623.98
Cash in Bank-Local Currency, Current Account	24,246,623.98
Cash in Bank-Local Currency, Savings Account	-
Receivables	2,155,437.47
Loans & Receivable Accounts	1,712,960.50
Accounts Receivable	1,805,164.07
<i>Allowance for Impairment - Accounts Receivable</i>	(92,203.57)
Net Value-Accounts Receivable	1,712,960.50
Other Receivables	442,476.97
Receivables-Disallowances/Charges	349,984.92
Due from Officers and Employees	-
Other Receivables	92,492.05
<i>Allowance for Impairment-Other Receivables</i>	-
Net Value-Other Receivables	92,492.05
Inventories	3,939,113.78
Inventory Held for Sale	413,073.51
Merchandise Inventory	413,073.51
<i>Allowance for Impairment-Merchandise Inventory</i>	-
Net Value-Merchandise Inventory	413,073.51
Inventory Held for Consumption	3,505,505.27
Other Supplies & Materials Inventory for Distribution (new service)	1,090,215.87
<i>Allowance for Impairment-Other Supplies & Materials for Distribution Inventory</i>	-
Net Value-Other Supplies & Materials for Distribution Inventory	1,090,215.87
Office Supplies Inventory	92,510.34
<i>Allowance for Impairment-Office Supplies Inventory</i>	-
Net Value-Office Supplies Inventory	92,510.34
Accountable Supplies Inventory	311,741.79
<i>Allowance for Impairment-Accountable Supplies Inventory</i>	-
Net Value-Accountable Supplies Inventory	311,741.79
Non Accountable Supplies Inventory	129,804.75
<i>Allowance for Impairment-Non Accountable Supplies Inventory</i>	-
Net Value-Non Accountable Supplies Inventory	129,804.75
Medical, Dental & Laboratory Supplies Inventory	10,044.23
<i>Allowance for Impairment-Medical, Dental & Laboratory Supplies Inventory</i>	-
Net Value-Medical, Dental & Laboratory Supplies Inventory	10,044.23
Chemical & Filtering Supplies Inventory	5,878.60
<i>Allowance for Impairment-Chemical & Filtering Supplies Inventory</i>	-
Net Value-Chemical & Filtering Supplies Inventory	5,878.60
Construction Materials Inventory	855,929.63
<i>Allowance for Impairment-Construction Materials Inventory</i>	-
Net Value-Construction Materials Inventory	855,929.63
Electrical Supplies Inventory	11,946.98
<i>Allowance for Impairment-Electrical Supplies Inventory</i>	-
Net Value-Electrical Supplies Inventory	11,946.98
Supplies & Materials for Water System (Maintenance)	955,929.15
<i>Allowance for Impairment-Supplies & Materials for Water System</i>	-
Net Value-Supplies & Materials for Water System	955,929.15
Housekeeping/Cleaning Supplies Inventory	15,316.59

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
	2023
<i>Allowance for Impairment-Housekeeping/Cleaning Supplies Inventory</i>	-
Net Value-Housekeeping/Cleaning Supplies Inventory	15,316.59
Other Supplies & Materials Inventory	26,187.34
<i>Allowance for Impairment-Other Supplies & Materials Inventory</i>	-
Net Value-Other Supplies & Materials Inventory	26,187.34
Semi-Expandable	20,535.00
Semi-Expendable Other Machinery & Equipment	28,035.00
<i>Allowance for Impairment-Semi Expendable OM&E</i>	-
Semi-Expendable Office Equipment	(7,500.00)
<i>Allowance for Impairment-Semi Expendable Office Equipment</i>	-
Net Value-Semi-Expendable	20,535.00
Other Current Assets	878,710.08
Advances	638,046.30
Advances to Officers and Employees	-
Advances to Contractors	638,046.30
Prepayments	240,663.78
Prepaid Insurance	224,835.03
Other Prepayments	15,828.75
Total Current Assets	31,331,585.78
Non-Current Assets	
Other Investments	9,320,651.98
Sinking Fund	9,320,651.98
Sinking Fund	9,320,651.98
Property, Plant and Equipment	56,271,020.35
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	43,295,182.99
Plant-Utility Plant in Service (UPIS)	73,106,313.51
<i>Accumulated Depreciation-Plant (UPIS)</i>	(29,811,130.52)
Net Value-Plant-Utility Plant in Service (UPIS)	43,295,182.99
Building and Other Structures	4,774,767.65
Buildings	7,907,796.08
<i>Accumulated Depreciation-Buildings</i>	(3,133,028.43)
Net Value-Buildings	4,774,767.65
Machinery and Equipment	3,997,942.90
Office Equipment	831,754.00
<i>Accumulated Depreciation-Office Equipment</i>	(617,407.27)
Net Value-Office Equipment	214,346.73
Information & Communication Technology Equipment (ICTE)	853,654.10
<i>Accumulated Depreciation-ICTE</i>	(357,639.40)
Net Value-Information & Communication Technology Equipment	496,014.70
Other Machinery and Equipment	11,288,893.70
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	(8,001,312.23)
Net Value-Other Machinery and Equipment	3,287,581.47
Transportation Equipment	698,767.72
Motor Vehicles	3,111,760.51
<i>Accumulated Depreciation-Motor Vehicles</i>	(2,412,992.79)

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	<u>2023</u>
Net Value-Motor Vehicles	<u>698,767.72</u>
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	129,937.00
Intangible Assets	-
Computer Software	207,899.00
Accumulated Impairment Losses-Computer Software	(77,962.00)
Net Value-Computer Software	129,937.00
Total Non-Current Assets	70,077,491.02
Total Assets	101,409,076.80
LIABILITIES	
Current Liabilities	
Financial Liabilities	2,353,196.25
Payables	778,382.05
Accounts Payable	778,382.05
Due to Officers and Employees	-
Other Financial Liabilities	1,574,814.20
Current Portion of Long Term Debt	1,574,814.20
Inter-Agency Payables	163,121.11
Inter-Agency Payables	163,121.11
Due to BIR	161,718.23
Due to GSIS	1,402.86
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	180,906.13
Deferred Credits	180,906.13
Other Deferred Credits	180,906.13
Provisions	5,247,082.01
Provisions	5,247,082.01
Leave Benefits Payable	5,247,082.01

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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>8,631,774.33</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>33,634,468.88</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>61,704,378.72</u>
Retained Earnings/(Deficit)		<u>61,704,378.72</u>
Retained Earnings/(Deficit)		61,704,378.72
Total Equity		<u>67,774,607.92</u>
Total Liabilities and Equity		<u><u>101,409,076.80</u></u>

Prepared by:

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