

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

2023

ASSETS

Current Assets

Cash and Cash Equivalents	<u>21,597,883.16</u>
Cash on Hand	<u>87,315.52</u>
Cash-Collecting Officers	85,456.52
Petty Cash	1,859.00
Cash in Bank-Local Currency	<u>21,510,567.64</u>
Cash in Bank-Local Currency, Current Account	21,510,567.64
Cash in Bank-Local Currency, Savings Account	-
Receivables	<u>1,643,641.16</u>
Loans & Receivable Accounts	<u>1,400,433.11</u>
Accounts Receivable	1,492,636.68
<i>Allowance for Impairment - Accounts Receivable</i>	<u>(92,203.57)</u>
Net Value-Accounts Receivable	<u>1,400,433.11</u>
Other Receivables	<u>243,208.05</u>
Receivables-Disallowances/Charges	133,116.00
Due from Officers and Employees	-
Other Receivables	110,092.05
<i>Allowance for Impairment-Other Receivables</i>	<u>110,092.05</u>
Net Value-Other Receivables	<u>243,208.05</u>
Inventories	<u>3,824,982.55</u>
Inventory Held for Sale	<u>405,727.30</u>
Merchandise Inventory	405,727.30
<i>Allowance for Impairment-Merchandise Inventory</i>	<u>-</u>
Net Value-Merchandise Inventory	<u>405,727.30</u>
Inventory Held for Consumption	<u>3,361,620.25</u>
Other Supplies & Materials Inventory for Distribution (new service)	892,103.42
<i>Allowance for Impairment-Other Supplies & Materials for Distribution Inventory</i>	<u>-</u>
Net Value-Other Supplies & Materials for Distribution Inventory	<u>892,103.42</u>
Office Supplies Inventory	154,791.20
<i>Allowance for Impairment-Office Supplies Inventory</i>	<u>-</u>
Net Value-Office Supplies Inventory	<u>154,791.20</u>
Accountable Supplies Inventory	273,187.75
<i>Allowance for Impairment-Accountable Supplies Inventory</i>	<u>-</u>
Net Value-Accountable Supplies Inventory	<u>273,187.75</u>
Non Accountable Supplies Inventory	106,774.05
<i>Allowance for Impairment-Non Accountable Supplies Inventory</i>	<u>-</u>
Net Value-Non Accountable Supplies Inventory	<u>106,774.05</u>
Medical, Dental & Laboratory Supplies Inventory	10,218.52
<i>Allowance for Impairment-Medical, Dental & Laboratory Supplies Inventory</i>	<u>-</u>
Net Value-Medical, Dental & Laboratory Supplies Inventory	<u>10,218.52</u>
Chemical & Filtering Supplies Inventory	114,833.60
<i>Allowance for Impairment-Chemical & Filtering Supplies Inventory</i>	<u>-</u>
Net Value-Chemical & Filtering Supplies Inventory	<u>114,833.60</u>
Construction Materials Inventory	847,341.40
<i>Allowance for Impairment-Construction Materials Inventory</i>	<u>-</u>
Net Value-Construction Materials Inventory	<u>847,341.40</u>
Electrical Supplies Inventory	14,324.31
<i>Allowance for Impairment-Electrical Supplies Inventory</i>	<u>-</u>
Net Value-Electrical Supplies Inventory	<u>14,324.31</u>
Supplies & Materials for Water System (Maintenance)	878,802.94
<i>Allowance for Impairment-Supplies & Materials for Water System</i>	<u>-</u>
Net Value-Supplies & Materials for Water System	<u>878,802.94</u>
Housekeeping/Cleaning Supplies Inventory	15,428.59

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<i>Allowance for Impairment-Housekeeping/Cleaning Supplies Inventory</i>	-
Net Value-Housekeeping/Cleaning Supplies Inventory	<u>15,428.59</u>
Other Supplies & Materials Inventory	53,814.47
<i>Allowance for Impairment-Other Supplies & Materials Inventory</i>	-
Net Value-Other Supplies & Materials Inventory	<u>53,814.47</u>
Semi-Expandable	57,635.00
Semi-Expendable Other Machinery & Equipment	57,635.00
<i>Allowance for Impairment-Semi Expendable OM&E</i>	-
Semi-Expendable Office Equipment	-
<i>Allowance for Impairment-Semi Expendable Office Equipment</i>	-
Net Value-Semi-Expendable	<u>57,635.00</u>
	159,912.62
Other Current Assets	126.00
Advances	-
Advances to Special Disbursing Officer	-
Advances to Officers and Employees	126.00
Advances to Contractors	-
	<u>159,786.62</u>
Prepayments	153,407.87
Prepaid Insurance	153,407.87
Other Prepayments	<u>6,378.75</u>
Total Current Assets	27,226,419.49
Non-Current Assets	9,724,326.89
Other Investments	9,724,326.89
Sinking Fund	9,724,326.89
Sinking Fund	<u>9,724,326.89</u>
Property, Plant and Equipment	58,886,403.91
Land	2,808,447.00
Land	2,808,447.00
<i>Accumulated Depreciation Losses-Land</i>	-
Net Value-Land	<u>2,808,447.00</u>
Land Improvements	27,547.09
Other Land Improvements	277,523.95
<i>Accumulated Depreciation-Other Land Improvements</i>	<u>(249,976.86)</u>
Net Value-Other Land Improvements	<u>27,547.09</u>
	41,993,853.47
Infrastructure Assets	73,106,313.51
Plant-Utility Plant in Service (UPIS)	73,106,313.51
<i>Accumulated Depreciation-Plant (UPIS)</i>	<u>(31,112,460.04)</u>
Net Value-Plant-Utility Plant in Service (UPIS)	<u>41,993,853.47</u>
	4,567,815.73
Building and Other Structures	7,907,796.08
Buildings	7,907,796.08
<i>Accumulated Depreciation-Buildings</i>	<u>(3,339,980.35)</u>
Net Value-Buildings	<u>4,567,815.73</u>
	3,954,197.46
Machinery and Equipment	831,754.00
Office Equipment	831,754.00
<i>Accumulated Depreciation-Office Equipment</i>	<u>(636,478.19)</u>
Net Value-Office Equipment	<u>195,275.81</u>
Information & Communication Technology Equipment (ICTE)	853,654.10
<i>Accumulated Depreciation-ICTE</i>	<u>(396,684.64)</u>
Net Value-Information & Communication Technology Equipment	<u>456,969.46</u>
Other Machinery and Equipment	11,569,655.70
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	<u>(8,267,703.51)</u>
Net Value-Other Machinery and Equipment	<u>3,301,952.19</u>
	612,536.16
Transportation Equipment	3,111,760.51
Motor Vehicles	<u>3,111,760.51</u>

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<i>Accumulated Depreciation-Motor Vehicles</i>	(2,499,224.35)
Net Value-Motor Vehicles	<u>612,536.16</u>
Furniture, Fixtures and Books	-
Furniture and Fixtures	-
<i>Accumulated Depreciation-Furniture & Fixtures</i>	-
Net Value-Furniture & Fixtures	<u>-</u>
Construction in Progress	4,922,007.00
Construction in Progress-Infrastructure Assets	4,922,007.00
Construction in Progress-Buildings & Other Structures	-
Other Non-Current Assets	<u>4,121,310.91</u>
Deposits	165,164.28
Guaranty Deposits	165,164.28
Restricted Fund	3,846,875.40
Restricted Fund	3,846,875.40
Other Assets	109,271.23
Other Assets	109,271.23
<i>Accumulated Impairment Losses-Other Assets</i>	-
Net Value-Other Assets	<u>109,271.23</u>
Intangible Assets	<u>117,463.08</u>
Intangible Assets	207,899.00
Computer Software	207,899.00
<i>Accumulated Impairment Losses-Computer Software</i>	(90,435.92)
Net Value-Computer Software	<u>117,463.08</u>
Total Non-Current Assets	<u>72,849,504.79</u>
Total Assets	<u>100,075,924.28</u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	933,409.71
Payables	178,490.49
Accounts Payable	178,490.49
Due to Officers and Employees	-
Other Financial Liabilities	754,919.22
Current Portion of Long Term Debt	754,919.22
Inter-Agency Payables	<u>280,926.63</u>
Inter-Agency Payables	280,926.63
Due to BIR	278,811.60
Due to GSIS	1,474.67
Due to Pag-Ibig	0.02
Due to Philhealth	640.34
Trust Liabilities	<u>768,704.53</u>
Trust Liabilities	768,704.53
Guaranty/Security Deposits Payable	744,648.40
Customers Deposit Payable	24,056.13
Trust Liabilities	-
Deferred Credits/Unearned Income	<u>173,517.10</u>
Deferred Credits	173,517.10
Other Deferred Credits	173,517.10
Provisions	<u>5,025,484.17</u>

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		<u>2023</u>	
Provisions		<u>5,025,484.17</u>	
Leave Benefits Payable		5,025,484.17	
Other Payables		<u>12,362.00</u>	
Other Payables		<u>12,362.00</u>	
Other Payables		12,362.00	
Total Current Liabilities		<u>7,194,404.14</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>32,197,098.69</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>61,808,596.39</u>	
Retained Earnings/(Deficit)		<u>61,808,596.39</u>	
Retained Earnings/(Deficit)		61,808,596.39	
Total Equity		<u>67,878,825.59</u>	
Total Liabilities and Equity		<u>100,075,924.28</u>	

Prepared by:

JANETTE R. ALOYON
Division Manager C

Approved by:

ELISA B. ALIBAY
General Manager C