

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

2023

ASSETS

Current Assets

<b>Cash and Cash Equivalents</b>	<b>21,387,416.84</b>
<b>Cash on Hand</b>	<u>91,955.97</u>
Cash-Collecting Officers	90,096.97
Petty Cash	1,859.00
<b>Cash in Bank-Local Currency</b>	<u>21,295,460.87</u>
Cash in Bank-Local Currency, Current Account	21,295,460.87
Cash in Bank-Local Currency, Savings Account	-
<b>Receivables</b>	<u>1,720,639.03</u>
<b>Loans &amp; Receivable Accounts</b>	<u>1,460,735.48</u>
Accounts Receivable	1,552,939.05
Allowance for Impairment - Accounts Receivable	(92,203.57)
Net Value-Accounts Receivable	<u>1,460,735.48</u>
<b>Other Receivables</b>	<u>259,903.55</u>
Receivables-Disallowances/Charges	153,111.50
Due from Officers and Employees	-
Other Receivables	106,792.05
Allowance for Impairment-Other Receivables	-
Net Value-Other Receivables	<u>106,792.05</u>
<b>Inventories</b>	<u>4,023,051.05</u>
<b>Inventory Held for Sale</b>	<u>457,643.74</u>
Merchandise Inventory	457,643.74
Allowance for Impairment-Merchandise Inventory	-
Net Value-Merchandise Inventory	<u>457,643.74</u>
<b>Inventory Held for Consumption</b>	<u>3,508,990.40</u>
Other Supplies & Materials Inventory for Distribution (new service)	967,774.61
Allowance for Impairment-Other Supplies & Materials for Distribution Inventory	-
Net Value-Other Supplies & Materials for Distribution Inventory	<u>967,774.61</u>
Office Supplies Inventory	114,958.91
Allowance for Impairment-Office Supplies Inventory	-
Net Value-Office Supplies Inventory	<u>114,958.91</u>
Accountable Supplies Inventory	282,939.31
Allowance for Impairment-Accountable Supplies Inventory	-
Net Value-Accountable Supplies Inventory	<u>282,939.31</u>
Non Accountable Supplies Inventory	112,568.30
Allowance for Impairment-Non Accountable Supplies Inventory	-
Net Value-Non Accountable Supplies Inventory	<u>112,568.30</u>
Medical, Dental & Laboratory Supplies Inventory	7,444.23
Allowance for Impairment-Medical, Dental & Laboratory Supplies Inventory	-
Net Value-Medical, Dental & Laboratory Supplies Inventory	<u>7,444.23</u>
Chemical & Filtering Supplies Inventory	209,928.60
Allowance for Impairment-Chemical & Filtering Supplies Inventory	-
Net Value-Chemical & Filtering Supplies Inventory	<u>209,928.60</u>
Construction Materials Inventory	851,718.82
Allowance for Impairment-Construction Materials Inventory	-
Net Value-Construction Materials Inventory	<u>851,718.82</u>
Electrical Supplies Inventory	14,510.20
Allowance for Impairment-Electrical Supplies Inventory	-
Net Value-Electrical Supplies Inventory	<u>14,510.20</u>
Supplies & Materials for Water System (Maintenance)	915,043.25
Allowance for Impairment-Supplies & Materials for Water System	-
Net Value-Supplies & Materials for Water System	<u>915,043.25</u>
Housekeeping/Cleaning Supplies Inventory	9,008.26

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<i>Allowance for Impairment-Housekeeping/Cleaning Supplies Inventory</i>	-
Net Value-Housekeeping/Cleaning Supplies Inventory	<u>9,008.26</u>
Other Supplies & Materials Inventory	23,095.91
<i>Allowance for Impairment-Other Supplies &amp; Materials Inventory</i>	-
Net Value-Other Supplies & Materials Inventory	<u>23,095.91</u>
<b>Semi-Expandable</b>	<b><u>56,416.91</u></b>
Semi-Expendable Other Machinery & Equipment	50,035.00
<i>Allowance for Impairment-Semi Expendable OM&amp;E</i>	-
Semi-Expendable Office Equipment	<u>6,381.91</u>
<i>Allowance for Impairment-Semi Expendable Office Equipment</i>	-
Net Value-Semi-Expendable	<u>56,416.91</u>
<b>Other Current Assets</b>	<b><u>182,302.62</u></b>
<b>Advances</b>	-
Advances to Special Disbursing Officer	-
Advances to Officers and Employees	-
Advances to Contractors	-
<b>Prepayments</b>	<b><u>182,302.62</u></b>
Prepaid Insurance	173,561.37
Other Prepayments	<u>8,741.25</u>
<b>Total Current Assets</b>	<b><u>27,313,409.54</u></b>
<b>Non-Current Assets</b>	
<b>Other Investments</b>	<b><u>9,622,660.51</u></b>
<b>Sinking Fund</b>	<b><u>9,622,660.51</u></b>
Sinking Fund	9,622,660.51
<b>Property, Plant and Equipment</b>	<b><u>59,081,230.57</u></b>
<b>Land</b>	<b><u>2,808,447.00</u></b>
Land	2,808,447.00
<i>Accumulated Depreciation Losses-Land</i>	-
Net Value-Land	<u>2,808,447.00</u>
<b>Land Improvements</b>	<b><u>27,547.09</u></b>
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>
<b>Infrastructure Assets</b>	<b><u>42,319,050.65</u></b>
Plant-Utility Plant in Service (UPIS)	73,106,313.51
<i>Accumulated Depreciation-Plant (UPIS)</i>	<u>(30,787,262.86)</u>
Net Value-Plant-Utility Plant in Service (UPIS)	<u>42,319,050.65</u>
<b>Building and Other Structures</b>	<b><u>4,619,553.71</u></b>
Buildings	7,907,796.08
<i>Accumulated Depreciation-Buildings</i>	<u>(3,288,242.37)</u>
Net Value-Buildings	<u>4,619,553.71</u>
<b>Machinery and Equipment</b>	<b><u>3,750,531.07</u></b>
Office Equipment	831,754.00
<i>Accumulated Depreciation-Office Equipment</i>	<u>(631,710.46)</u>
Net Value-Office Equipment	<u>200,043.54</u>
Information & Communication Technology Equipment (ICTE)	853,654.10
<i>Accumulated Depreciation-ICTE</i>	<u>(386,923.33)</u>
Net Value-Information & Communication Technology Equipment	<u>466,730.77</u>
Other Machinery and Equipment	11,288,893.70
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	<u>(8,205,136.94)</u>
Net Value-Other Machinery and Equipment	<u>3,083,756.76</u>
<b>Transportation Equipment</b>	<b><u>634,094.05</u></b>
Motor Vehicles	3,111,760.51

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Accumulated Depreciation-Motor Vehicles	(2,477,666.46)
Net Value-Motor Vehicles	<u>634,094.05</u>
<b>Furniture, Fixtures and Books</b>	<b>-</b>
Furniture and Fixtures	-
Accumulated Depreciation-Furniture & Fixtures	-
Net Value-Furniture & Fixtures	<u>-</u>
<b>Construction in Progress</b>	<b>4,922,007.00</b>
Construction in Progress-Infrastructure Assets	4,922,007.00
Construction in Progress-Buildings & Other Structures	-
<b>Other Non-Current Assets</b>	<b>4,265,922.66</b>
<b>Deposits</b>	<b>165,164.28</b>
Guaranty Deposits	165,164.28
<b>Restricted Fund</b>	<b>3,978,107.15</b>
Restricted Fund	3,978,107.15
<b>Other Assets</b>	<b>122,651.23</b>
Other Assets	122,651.23
Accumulated Impairment Losses-Other Assets	-
Net Value-Other Assets	<u>122,651.23</u>
<b>Intangible Assets</b>	<b>120,581.56</b>
Intangible Assets	
Computer Software	207,899.00
Accumulated Impairment Losses-Computer Software	(87,317.44)
Net Value-Computer Software	<u>120,581.56</u>
<b>Total Non-Current Assets</b>	<b>73,090,395.30</b>
<b>Total Assets</b>	<b>100,403,804.84</b>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
<b>Financial Liabilities</b>	<b>1,101,986.38</b>
<b>Payables</b>	<b>159,270.61</b>
Accounts Payable	159,270.61
Due to Officers and Employees	-
<b>Other Financial Liabilities</b>	<b>942,715.77</b>
Current Portion of Long Term Debt	942,715.77
<b>Inter-Agency Payables</b>	<b>467,266.32</b>
<b>Inter-Agency Payables</b>	<b>467,266.32</b>
Due to BIR	465,992.20
Due to GSIS	1,271.68
Due to Pag-Ibig	0.02
Due to Philhealth	2.42
<b>Trust Liabilities</b>	<b>768,704.53</b>
<b>Trust Liabilities</b>	<b>768,704.53</b>
Guaranty/Security Deposits Payable	744,648.40
Customers Deposit Payable	24,056.13
Trust Liabilities	-
<b>Deferred Credits/Unearned Income</b>	<b>173,312.47</b>
<b>Deferred Credits</b>	<b>173,312.47</b>
Other Deferred Credits	173,312.47
<b>Provisions</b>	<b>5,156,715.92</b>

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<b>Provisions</b>		<u>5,156,715.92</u>
Leave Benefits Payable		5,156,715.92
<b>Other Payables</b>		<u>12,362.00</u>
Other Payables		12,362.00
Other Payables		12,362.00
<b>Total Current Liabilities</b>		<u>7,680,347.62</u>
<b>Non-Current Liabilities</b>		
<b>Financial Liabilities</b>		<u>25,002,694.55</u>
Bills/Bonds/Loans Payable		25,002,694.55
Loans Payable-Domestic		25,002,694.55
<b>Total Non-Current Liabilities</b>		<u>25,002,694.55</u>
<b>Total Liabilities</b>		<u>32,683,042.17</u>
	<b>EQUITY</b>	
<b>Government Equity</b>		<u>6,070,229.20</u>
<b>Government Equity</b>		<u>6,070,229.20</u>
Government Equity		6,052,829.20
Donation in Kind		17,400.00
Contributed Capital		
<b>Retained Earnings/(Deficit)</b>		<u>61,650,533.47</u>
<b>Retained Earnings/(Deficit)</b>		<u>61,650,533.47</u>
Retained Earnings/(Deficit)		61,650,533.47
<b>Total Equity</b>		<u>67,720,762.67</u>
<b>Total Liabilities and Equity</b>		<u>100,403,804.84</u>

Prepared by:

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Approved by:

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