

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

2023

Current Assets	ASSETS	
<b>Cash and Cash Equivalents</b>		<b>24,509,074.16</b>
<b>Cash on Hand</b>		<u>85,593.83</u>
Cash-Collecting Officers		83,734.83
Petty Cash		1,859.00
<b>Cash in Bank-Local Currency</b>		<u>24,423,480.33</u>
Cash in Bank-Local Currency, Current Account		24,423,480.33
Cash in Bank-Local Currency, Savings Account		-
<b>Receivables</b>		<b>1,695,739.06</b>
<b>Loans &amp; Receivable Accounts</b>		<u>1,406,463.95</u>
Accounts Receivable		1,498,667.52
<i>Allowance for Impairment - Accounts Receivable</i>		(92,203.57)
Net Value-Accounts Receivable		<u>1,406,463.95</u>
<b>Other Receivables</b>		<u>289,275.11</u>
Receivables-Disallowances/Charges		172,133.06
Due from Officers and Employees		-
Other Receivables		117,142.05
<i>Allowance for Impairment-Other Receivables</i>		-
Net Value-Other Receivables		<u>117,142.05</u>
<b>Inventories</b>		<b>4,051,610.83</b>
<b>Inventory Held for Sale</b>		<u>530,911.24</u>
Merchandise Inventory		530,911.24
<i>Allowance for Impairment-Merchandise Inventory</i>		-
Net Value-Merchandise Inventory		<u>530,911.24</u>
<b>Inventory Held for Consumption</b>		<u>3,467,136.95</u>
Other Supplies & Materials Inventory for Distribution (new service)		1,019,248.72
<i>Allowance for Impairment-Other Supplies &amp; Materials for Distribution Inventory</i>		-
Net Value-Other Supplies & Materials for Distribution Inventory		<u>1,019,248.72</u>
Office Supplies Inventory		129,462.74
<i>Allowance for Impairment-Office Supplies Inventory</i>		-
Net Value-Office Supplies Inventory		<u>129,462.74</u>
Accountable Supplies Inventory		292,257.29
<i>Allowance for Impairment-Accountable Supplies Inventory</i>		-
Net Value-Accountable Supplies Inventory		<u>292,257.29</u>
Non Accountable Supplies Inventory		118,336.37
<i>Allowance for Impairment-Non Accountable Supplies Inventory</i>		-
Net Value-Non Accountable Supplies Inventory		<u>118,336.37</u>
Medical, Dental & Laboratory Supplies Inventory		7,814.23
<i>Allowance for Impairment-Medical, Dental &amp; Laboratory Supplies Inventory</i>		-
Net Value-Medical, Dental & Laboratory Supplies Inventory		<u>7,814.23</u>
Chemical & Filtering Supplies Inventory		59,393.60
<i>Allowance for Impairment-Chemical &amp; Filtering Supplies Inventory</i>		-
Net Value-Chemical & Filtering Supplies Inventory		<u>59,393.60</u>
Construction Materials Inventory		851,718.82
<i>Allowance for Impairment-Construction Materials Inventory</i>		-
Net Value-Construction Materials Inventory		<u>851,718.82</u>
Electrical Supplies Inventory		14,761.09
<i>Allowance for Impairment-Electrical Supplies Inventory</i>		-
Net Value-Electrical Supplies Inventory		<u>14,761.09</u>
Supplies & Materials for Water System (Maintenance)		937,522.15
<i>Allowance for Impairment-Supplies &amp; Materials for Water System</i>		-
Net Value-Supplies & Materials for Water System		<u>937,522.15</u>
Housekeeping/Cleaning Supplies Inventory		12,461.03

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<i>Allowance for Impairment-Housekeeping/Cleaning Supplies Inventory</i>	-
Net Value-Housekeeping/Cleaning Supplies Inventory	<u>12,461.03</u>
Other Supplies & Materials Inventory	24,160.91
<i>Allowance for Impairment-Other Supplies &amp; Materials Inventory</i>	-
Net Value-Other Supplies & Materials Inventory	<u>24,160.91</u>
<b>Semi-Expandable</b>	<b><u>53,562.64</u></b>
Semi-Expandable Other Machinery & Equipment	28,035.00
<i>Allowance for Impairment-Semi Expendable OM&amp;E</i>	-
Semi-Expandable Office Equipment	<u>25,527.64</u>
<i>Allowance for Impairment-Semi Expendable Office Equipment</i>	-
Net Value-Semi-Expandable	<u>53,562.64</u>
<b>Other Current Assets</b>	<b><u>841,320.27</u></b>
<b>Advances</b>	<b>638,046.30</b>
Advances to Special Disbursing Officer	-
Advances to Officers and Employees	-
Advances to Contractors	<u>638,046.30</u>
<b>Prepayments</b>	<b><u>203,273.97</u></b>
Prepaid Insurance	192,170.22
Other Prepayments	<u>11,103.75</u>
<b>Total Current Assets</b>	<b><u>31,097,744.32</u></b>
<b>Non-Current Assets</b>	
<b>Other Investments</b>	<b><u>9,522,955.08</u></b>
<b>Sinking Fund</b>	<b>9,522,955.08</b>
Sinking Fund	<u>9,522,955.08</u>
<b>Property, Plant and Equipment</b>	<b><u>55,303,177.23</u></b>
<b>Land</b>	<b>2,808,447.00</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>27,547.09</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>42,644,247.83</b>
Plant-Utility Plant in Service (UPIS)	73,106,313.51
<i>Accumulated Depreciation-Plant (UPIS)</i>	<u>(30,462,065.68)</u>
Net Value-Plant-Utility Plant in Service (UPIS)	<u>42,644,247.83</u>
<b>Building and Other Structures</b>	<b>4,671,291.69</b>
Buildings	7,907,796.08
<i>Accumulated Depreciation-Buildings</i>	<u>(3,236,504.39)</u>
Net Value-Buildings	<u>4,671,291.69</u>
<b>Machinery and Equipment</b>	<b>3,827,626.68</b>
Office Equipment	831,754.00
<i>Accumulated Depreciation-Office Equipment</i>	<u>(626,942.73)</u>
Net Value-Office Equipment	<u>204,811.27</u>
Information & Communication Technology Equipment (ICTE)	853,654.10
<i>Accumulated Depreciation-ICTE</i>	<u>(377,162.02)</u>
Net Value-Information & Communication Technology Equipment	<u>476,492.08</u>
Other Machinery and Equipment	11,288,893.70
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	<u>(8,142,570.37)</u>
Net Value-Other Machinery and Equipment	<u>3,146,323.33</u>
<b>Transportation Equipment</b>	<b>655,651.94</b>
Motor Vehicles	<u>3,111,760.51</u>

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<i>Accumulated Depreciation-Motor Vehicles</i>	(2,456,108.57)
Net Value-Motor Vehicles	<u>655,651.94</u>
<b>Furniture, Fixtures and Books</b>	-
Furniture and Fixtures	-
<i>Accumulated Depreciation-Furniture &amp; Fixtures</i>	-
Net Value-Furniture & Fixtures	<u>-</u>
<b>Construction in Progress</b>	<u>668,365.00</u>
Construction in Progress-Infrastructure Assets	668,365.00
Construction in Progress-Buildings & Other Structures	-
<b>Other Non-Current Assets</b>	<u>4,278,383.47</u>
<b>Deposits</b>	<u>165,164.28</u>
Guaranty Deposits	165,164.28
<b>Restricted Fund</b>	<u>3,990,567.96</u>
Restricted Fund	3,990,567.96
<b>Other Assets</b>	<u>122,651.23</u>
Other Assets	122,651.23
<i>Accumulated Impairment Losses-Other Assets</i>	-
Net Value-Other Assets	<u>122,651.23</u>
<b>Intangible Assets</b>	<u>123,700.04</u>
Intangible Assets	-
Computer Software	207,899.00
<i>Accumulated Impairment Losses-Computer Software</i>	(84,198.96)
Net Value-Computer Software	<u>123,700.04</u>
<b>Total Non-Current Assets</b>	<u>69,228,215.82</u>
<b>Total Assets</b>	<u>100,325,960.14</u>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
<b>Financial Liabilities</b>	<u>1,299,119.36</u>
<b>Payables</b>	<u>168,975.06</u>
Accounts Payable	168,975.06
Due to Officers and Employees	-
<b>Other Financial Liabilities</b>	<u>1,130,144.30</u>
Current Portion of Long Term Debt	1,130,144.30
<b>Inter-Agency Payables</b>	<u>317,674.54</u>
<b>Inter-Agency Payables</b>	<u>317,674.54</u>
Due to BIR	316,199.83
Due to GSIS	1,474.69
Due to Pag-Ibig	0.02
Due to Philhealth	-
<b>Trust Liabilities</b>	<u>675,106.83</u>
<b>Trust Liabilities</b>	<u>675,106.83</u>
Guaranty/Security Deposits Payable	651,050.70
Customers Deposit Payable	24,056.13
Trust Liabilities	-
<b>Deferred Credits/Unearned Income</b>	<u>169,708.77</u>
<b>Deferred Credits</b>	<u>169,708.77</u>
Other Deferred Credits	169,708.77
<b>Provisions</b>	<u>5,169,176.73</u>

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Provisions		5,169,176.73
Leave Benefits Payable		<u>5,169,176.73</u>
<b>Other Payables</b>		<b>12,362.00</b>
Other Payables		12,362.00
Other Payables		<u>12,362.00</u>
<b>Total Current Liabilities</b>		<b><u>7,643,148.23</u></b>
<b>Non-Current Liabilities</b>		
<b>Financial Liabilities</b>		<b>25,002,694.55</b>
Bills/Bonds/Loans Payable		25,002,694.55
Loans Payable-Domestic		<u>25,002,694.55</u>
<b>Total Non-Current Liabilities</b>		<b><u>25,002,694.55</u></b>
<b>Total Liabilities</b>		<b><u>32,645,842.78</u></b>
	<b>EQUITY</b>	
<b>Government Equity</b>		<b>6,070,229.20</b>
Government Equity		6,070,229.20
Government Equity		<u>6,052,829.20</u>
Donation in Kind		17,400.00
Contributed Capital		
<b>Retained Earnings/(Deficit)</b>		<b>61,609,888.16</b>
Retained Earnings/(Deficit)		61,609,888.16
Retained Earnings/(Deficit)		<u>61,609,888.16</u>
<b>Total Equity</b>		<b><u>67,680,117.36</u></b>
<b>Total Liabilities and Equity</b>		<b><u>100,325,960.14</u></b>

Prepared by:

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