

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

2023

	ASSETS
Current Assets	
Cash and Cash Equivalents	<u>23,742,756.81</u>
Cash on Hand	<u>62,477.97</u>
Cash-Collecting Officers	60,618.97
Petty Cash	1,859.00
Cash in Bank-Local Currency	<u>23,680,278.84</u>
Cash in Bank-Local Currency, Current Account	23,680,278.84
Cash in Bank-Local Currency, Savings Account	-
Receivables	<u>1,605,646.13</u>
Loans & Receivable Accounts	<u>1,297,754.52</u>
Accounts Receivable	1,389,958.09
<i>Allowance for Impairment - Accounts Receivable</i>	<u>(92,203.57)</u>
Net Value-Accounts Receivable	<u>1,297,754.52</u>
Other Receivables	<u>307,891.61</u>
Receivables-Disallowances/Charges	189,699.56
Due from Officers and Employees	-
Other Receivables	118,192.05
<i>Allowance for Impairment-Other Receivables</i>	<u>-</u>
Net Value-Other Receivables	<u>118,192.05</u>
Inventories	<u>4,194,885.52</u>
Inventory Held for Sale	<u>583,578.59</u>
Merchandise Inventory	583,578.59
<i>Allowance for Impairment-Merchandise Inventory</i>	<u>-</u>
Net Value-Merchandise Inventory	<u>583,578.59</u>
Inventory Held for Consumption	<u>3,583,271.93</u>
Other Supplies & Materials Inventory for Distribution (new service)	1,062,787.92
<i>Allowance for Impairment-Other Supplies & Materials for Distribution Inventory</i>	<u>-</u>
Net Value-Other Supplies & Materials for Distribution Inventory	<u>1,062,787.92</u>
Office Supplies Inventory	120,181.26
<i>Allowance for Impairment-Office Supplies Inventory</i>	<u>-</u>
Net Value-Office Supplies Inventory	<u>120,181.26</u>
Accountable Supplies Inventory	301,512.76
<i>Allowance for Impairment-Accountable Supplies Inventory</i>	<u>-</u>
Net Value-Accountable Supplies Inventory	<u>301,512.76</u>
Non Accountable Supplies Inventory	124,086.73
<i>Allowance for Impairment-Non Accountable Supplies Inventory</i>	<u>-</u>
Net Value-Non Accountable Supplies Inventory	<u>124,086.73</u>
Medical, Dental & Laboratory Supplies Inventory	9,674.23
<i>Allowance for Impairment-Medical, Dental & Laboratory Supplies Inventory</i>	<u>-</u>
Net Value-Medical, Dental & Laboratory Supplies Inventory	<u>9,674.23</u>
Chemical & Filtering Supplies Inventory	154,873.60
<i>Allowance for Impairment-Chemical & Filtering Supplies Inventory</i>	<u>-</u>
Net Value-Chemical & Filtering Supplies Inventory	<u>154,873.60</u>
Construction Materials Inventory	854,636.63
<i>Allowance for Impairment-Construction Materials Inventory</i>	<u>-</u>
Net Value-Construction Materials Inventory	<u>854,636.63</u>
Electrical Supplies Inventory	11,946.98
<i>Allowance for Impairment-Electrical Supplies Inventory</i>	<u>-</u>
Net Value-Electrical Supplies Inventory	<u>11,946.98</u>
Supplies & Materials for Water System (Maintenance)	904,548.41
<i>Allowance for Impairment-Supplies & Materials for Water System</i>	<u>-</u>
Net Value-Supplies & Materials for Water System	<u>904,548.41</u>
Housekeeping/Cleaning Supplies Inventory	12,836.07

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<i>Allowance for Impairment-Housekeeping/Cleaning Supplies Inventory</i>	-
Net Value-Housekeeping/Cleaning Supplies Inventory	<u>12,836.07</u>
Other Supplies & Materials Inventory	<u>26,187.34</u>
<i>Allowance for Impairment-Other Supplies & Materials Inventory</i>	-
Net Value-Other Supplies & Materials Inventory	<u>26,187.34</u>
Semi-Expansible	<u>28,035.00</u>
Semi-Expansible Other Machinery & Equipment	<u>28,035.00</u>
<i>Allowance for Impairment-Semi Expansible OM&E</i>	-
Semi-Expansible Office Equipment	<u>-</u>
<i>Allowance for Impairment-Semi Expansible Office Equipment</i>	-
Net Value-Semi-Expansible	<u>28,035.00</u>
Other Current Assets	<u>895,746.22</u>
Advances	<u>678,046.30</u>
Advances to Special Disbursing Officer	<u>40,000.00</u>
Advances to Officers and Employees	<u>-</u>
Advances to Contractors	<u>638,046.30</u>
Prepayments	<u>217,699.92</u>
Prepaid Insurance	<u>204,233.67</u>
Other Prepayments	<u>13,466.25</u>
Total Current Assets	<u>30,439,034.68</u>
Non-Current Assets	
Other Investments	<u>9,417,452.35</u>
Sinking Fund	<u>9,417,452.35</u>
Sinking Fund	<u>9,417,452.35</u>
Property, Plant and Equipment	<u>55,785,335.89</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>42,969,445.01</u>
Plant-Utility Plant in Service (UPIS)	<u>73,106,313.51</u>
<i>Accumulated Depreciation-Plant (UPIS)</i>	<u>(30,136,868.50)</u>
Net Value-Plant-Utility Plant in Service (UPIS)	<u>42,969,445.01</u>
Building and Other Structures	<u>4,723,029.67</u>
Buildings	<u>7,907,796.08</u>
<i>Accumulated Depreciation-Buildings</i>	<u>(3,184,766.41)</u>
Net Value-Buildings	<u>4,723,029.67</u>
Machinery and Equipment	<u>3,911,292.29</u>
Office Equipment	<u>831,754.00</u>
<i>Accumulated Depreciation-Office Equipment</i>	<u>(622,175.00)</u>
Net Value-Office Equipment	<u>209,579.00</u>
Information & Communication Technology Equipment (ICTE)	<u>853,654.10</u>
<i>Accumulated Depreciation-ICTE</i>	<u>(367,400.71)</u>
Net Value-Information & Communication Technology Equipment	<u>486,253.39</u>
Other Machinery and Equipment	<u>11,288,893.70</u>
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	<u>(8,073,433.80)</u>
Net Value-Other Machinery and Equipment	<u>3,215,459.90</u>
Transportation Equipment	<u>677,209.83</u>
Motor Vehicles	<u>3,111,760.51</u>

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<i>Accumulated Depreciation-Motor Vehicles</i>	(2,434,550.68)
Net Value-Motor Vehicles	<u>677,209.83</u>
Furniture, Fixtures and Books	
Furniture and Fixtures	-
<i>Accumulated Depreciation-Furniture & Fixtures</i>	-
Net Value-Furniture & Fixtures	<u>-</u>
Construction in Progress	668,365.00
Construction in Progress-Infrastructure Assets	668,365.00
Construction in Progress-Buildings & Other Structures	-
Other Non-Current Assets	<u>4,298,525.95</u>
Deposits	165,164.28
Guaranty Deposits	165,164.28
Restricted Fund	4,010,710.44
Restricted Fund	4,010,710.44
Other Assets	122,651.23
Other Assets	122,651.23
<i>Accumulated Impairment Losses-Other Assets</i>	-
Net Value-Other Assets	<u>122,651.23</u>
Intangible Assets	<u>126,818.52</u>
Intangible Assets	
Computer Software	207,899.00
<i>Accumulated Impairment Losses-Computer Software</i>	(81,080.48)
Net Value-Computer Software	<u>126,818.52</u>
Total Non-Current Assets	<u>69,628,132.71</u>
Total Assets	<u>100,067,167.39</u>
	LIABILITIES
Current Liabilities	
Financial Liabilities	<u>1,486,183.31</u>
Payables	133,522.36
Accounts Payable	133,522.36
Due to Officers and Employees	-
Other Financial Liabilities	1,352,660.95
Current Portion of Long Term Debt	1,352,660.95
Inter-Agency Payables	<u>314,455.33</u>
Inter-Agency Payables	314,455.33
Due to BIR	313,049.08
Due to GSIS	1,406.23
Due to Pag-Ibig	0.02
Due to Philhealth	-
Trust Liabilities	<u>675,106.83</u>
Trust Liabilities	675,106.83
Guaranty/Security Deposits Payable	651,050.70
Customers Deposit Payable	24,056.13
Trust Liabilities	-
Deferred Credits/Unearned Income	<u>163,912.84</u>
Deferred Credits	163,912.84
Other Deferred Credits	163,912.84
Provisions	<u>5,189,726.27</u>

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Provisions	5,189,726.27	
Leave Benefits Payable	<u>5,189,726.27</u>	
Other Payables	12,362.00	
Other Payables	12,362.00	
Other Payables	<u>12,362.00</u>	
Total Current Liabilities	7,841,746.58	
Non-Current Liabilities		
Financial Liabilities	25,002,694.55	
Bills/Bonds/Loans Payable	25,002,694.55	
Loans Payable-Domestic	<u>25,002,694.55</u>	
Total Non-Current Liabilities	25,002,694.55	
Total Liabilities	32,844,441.13	
	EQUITY	
Government Equity	6,070,229.20	
Government Equity	6,070,229.20	
Government Equity	6,052,829.20	
Donation in Kind	17,400.00	
Contributed Capital		
Retained Earnings/(Deficit)	61,152,497.06	
Retained Earnings/(Deficit)	61,152,497.06	
Retained Earnings/(Deficit)	<u>61,152,497.06</u>	
Total Equity	67,222,726.26	
Total Liabilities and Equity	100,067,167.39	

Prepared by:

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