

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

2023

ASSETS

Current Assets

Cash and Cash Equivalents	<u>21,323,050.22</u>
Cash on Hand	<u>103,886.14</u>
Cash-Collecting Officers	102,027.14
Petty Cash	1,859.00
Cash in Bank-Local Currency	<u>21,219,164.08</u>
Cash in Bank-Local Currency, Current Account	21,219,164.08
Cash in Bank-Local Currency, Savings Account	-
Receivables	<u>1,927,470.27</u>
Loans & Receivable Accounts	<u>1,700,182.22</u>
Accounts Receivable	1,792,385.79
<i>Allowance for Impairment - Accounts Receivable</i>	<u>(92,203.57)</u>
Net Value-Accounts Receivable	<u>1,700,182.22</u>
Other Receivables	<u>227,288.05</u>
Receivables-Disallowances/Charges	128,760.00
Due from Officers and Employees	-
Other Receivables	98,528.05
<i>Allowance for Impairment-Other Receivables</i>	<u>-</u>
Net Value-Other Receivables	<u>98,528.05</u>
Inventories	<u>4,259,783.19</u>
Inventory Held for Sale	<u>627,863.84</u>
Merchandise Inventory	627,863.84
<i>Allowance for Impairment-Merchandise Inventory</i>	<u>-</u>
Net Value-Merchandise Inventory	<u>627,863.84</u>
Inventory Held for Consumption	<u>3,539,689.35</u>
Other Supplies & Materials Inventory for Distribution (new service)	956,571.79
<i>Allowance for Impairment-Other Supplies & Materials for Distribution Inventory</i>	<u>-</u>
Net Value-Other Supplies & Materials for Distribution Inventory	<u>956,571.79</u>
Office Supplies Inventory	144,444.05
<i>Allowance for Impairment-Office Supplies Inventory</i>	<u>-</u>
Net Value-Office Supplies Inventory	<u>144,444.05</u>
Accountable Supplies Inventory	264,231.53
<i>Allowance for Impairment-Accountable Supplies Inventory</i>	<u>-</u>
Net Value-Accountable Supplies Inventory	<u>264,231.53</u>
Non Accountable Supplies Inventory	100,945.15
<i>Allowance for Impairment-Non Accountable Supplies Inventory</i>	<u>-</u>
Net Value-Non Accountable Supplies Inventory	<u>100,945.15</u>
Medical, Dental & Laboratory Supplies Inventory	10,163.52
<i>Allowance for Impairment-Medical, Dental & Laboratory Supplies Inventory</i>	<u>-</u>
Net Value-Medical, Dental & Laboratory Supplies Inventory	<u>10,163.52</u>
Chemical & Filtering Supplies Inventory	244,963.60
<i>Allowance for Impairment-Chemical & Filtering Supplies Inventory</i>	<u>-</u>
Net Value-Chemical & Filtering Supplies Inventory	<u>244,963.60</u>
Construction Materials Inventory	839,154.96
<i>Allowance for Impairment-Construction Materials Inventory</i>	<u>-</u>
Net Value-Construction Materials Inventory	<u>839,154.96</u>
Electrical Supplies Inventory	13,972.79
<i>Allowance for Impairment-Electrical Supplies Inventory</i>	<u>-</u>
Net Value-Electrical Supplies Inventory	<u>13,972.79</u>
Supplies & Materials for Water System (Maintenance)	898,949.80
<i>Allowance for Impairment-Supplies & Materials for Water System</i>	<u>-</u>
Net Value-Supplies & Materials for Water System	<u>898,949.80</u>
Housekeeping/Cleaning Supplies Inventory	14,564.84

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<i>Allowance for Impairment-Housekeeping/Cleaning Supplies Inventory</i>	-
Net Value-Housekeeping/Cleaning Supplies Inventory	<u>14,564.84</u>
Other Supplies & Materials Inventory	<u>51,727.32</u>
<i>Allowance for Impairment-Other Supplies & Materials Inventory</i>	-
Net Value-Other Supplies & Materials Inventory	<u>51,727.32</u>
	<u>92,230.00</u>
Semi-Expandable	
Semi-Expandable Other Machinery & Equipment	<u>60,130.00</u>
<i>Allowance for Impairment-Semi Expendable OM&E</i>	-
Semi-Expandable Office Equipment	<u>32,100.00</u>
<i>Allowance for Impairment-Semi Expendable Office Equipment</i>	-
Net Value-Semi-Expandable	<u>92,230.00</u>
	<u>225,445.43</u>
Other Current Assets	
Advances	<u>89,680.00</u>
Advances to Special Disbursing Officer	-
Advances to Officers and Employees	<u>89,680.00</u>
Advances to Contractors	-
	<u>135,765.43</u>
Prepayments	
Prepaid Insurance	<u>131,749.18</u>
Other Prepayments	<u>4,016.25</u>
	<u>27,735,749.11</u>
Total Current Assets	
Non-Current Assets	
Other Investments	<u>9,823,132.07</u>
Sinking Fund	<u>9,823,132.07</u>
Sinking Fund	<u>9,823,132.07</u>
	<u>58,562,218.82</u>
Property, Plant and Equipment	
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>
	<u>27,547.09</u>
Land Improvements	
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>
	<u>41,668,656.29</u>
Infrastructure Assets	
Plant-Utility Plant in Service (UPIS)	<u>73,106,313.51</u>
<i>Accumulated Depreciation-Plant (UPIS)</i>	<u>(31,437,657.22)</u>
Net Value-Plant-Utility Plant in Service (UPIS)	<u>41,668,656.29</u>
	<u>4,516,077.75</u>
Building and Other Structures	
Buildings	<u>7,907,796.08</u>
<i>Accumulated Depreciation-Buildings</i>	<u>(3,391,718.33)</u>
Net Value-Buildings	<u>4,516,077.75</u>
	<u>3,872,890.42</u>
Machinery and Equipment	
Office Equipment	<u>831,754.00</u>
<i>Accumulated Depreciation-Office Equipment</i>	<u>(641,245.92)</u>
Net Value-Office Equipment	<u>190,508.08</u>
Information & Communication Technology Equipment (ICTE)	<u>853,654.10</u>
<i>Accumulated Depreciation-ICTE</i>	<u>(406,445.95)</u>
Net Value-Information & Communication Technology Equipment	<u>447,208.15</u>
Other Machinery and Equipment	<u>11,569,655.70</u>
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	<u>(8,334,481.51)</u>
Net Value-Other Machinery and Equipment	<u>3,235,174.19</u>
	<u>746,593.27</u>
Transportation Equipment	
Motor Vehicles	<u>3,267,375.51</u>

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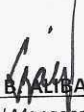
	<u>2023</u>
<i>Accumulated Depreciation-Motor Vehicles</i>	(2,520,782.24)
Net Value-Motor Vehicles	<u>746,593.27</u>
Furniture, Fixtures and Books	-
Furniture and Fixtures	-
<i>Accumulated Depreciation-Furniture & Fixtures</i>	-
Net Value-Furniture & Fixtures	-
Construction in Progress	<u>4,922,007.00</u>
Construction in Progress-Infrastructure Assets	4,922,007.00
Construction in Progress-Buildings & Other Structures	-
Other Non-Current Assets	<u>3,839,280.60</u>
Deposits	<u>165,164.28</u>
Guaranty Deposits	165,164.28
Restricted Fund	<u>3,564,845.09</u>
Restricted Fund	3,564,845.09
Other Assets	<u>109,271.23</u>
Other Assets	109,271.23
<i>Accumulated Impairment Losses-Other Assets</i>	-
Net Value-Other Assets	<u>109,271.23</u>
Intangible Assets	<u>114,344.60</u>
Intangible Assets	207,899.00
Computer Software	(93,554.40)
<i>Accumulated Impairment Losses-Computer Software</i>	-
Net Value-Computer Software	<u>114,344.60</u>
Total Non-Current Assets	<u>72,338,976.09</u>
Total Assets	<u>100,074,725.20</u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	<u>731,527.77</u>
Payables	<u>165,149.10</u>
Accounts Payable	165,149.10
Due to Officers and Employees	-
Other Financial Liabilities	<u>566,378.67</u>
Current Portion of Long Term Debt	566,378.67
Inter-Agency Payables	<u>371,503.36</u>
Inter-Agency Payables	<u>371,503.36</u>
Due to BIR	368,750.42
Due to GSIS	1,474.66
Due to Pag-Ibig	0.02
Due to Philhealth	1,278.26
Trust Liabilities	<u>768,704.53</u>
Trust Liabilities	<u>768,704.53</u>
Guaranty/Security Deposits Payable	744,648.40
Customers Deposit Payable	24,056.13
Trust Liabilities	-
Deferred Credits/Unearned Income	<u>187,726.02</u>
Deferred Credits	<u>187,726.02</u>
Other Deferred Credits	187,726.02
Provisions	<u>4,743,058.03</u>

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		<u>2023</u>
Provisions		<u>4,743,058.03</u>
Leave Benefits Payable		4,743,058.03
 Other Payables		 <u>12,362.00</u>
Other Payables		<u>12,362.00</u>
Other Payables		12,362.00
Total Current Liabilities		<u>6,814,881.71</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>31,817,576.26</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>62,186,919.74</u>
Retained Earnings/(Deficit)		<u>62,186,919.74</u>
Retained Earnings/(Deficit)		62,186,919.74
Total Equity		<u>68,257,148.94</u>
Total Liabilities and Equity		<u>100,074,725.20</u>

Prepared by:

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Approved by:

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 General Manager C