

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

2023

ASSETS	
Current Assets	
Cash and Cash Equivalents	<u>20,538,832.70</u>
Cash on Hand	<u>70,474.32</u>
Cash-Collecting Officers	68,615.32
Petty Cash	1,859.00
Cash in Bank-Local Currency	<u>20,468,358.38</u>
Cash in Bank-Local Currency, Current Account	20,468,358.38
Cash in Bank-Local Currency, Savings Account	-
	<u>1,760,417.59</u>
Receivables	<u>1,584,062.59</u>
Loans & Receivable Accounts	<u>1,676,266.16</u>
Accounts Receivable	(92,203.57)
Allowance for Impairment - Accounts Receivable	<u>1,584,062.59</u>
Net Value-Accounts Receivable	<u>176,355.00</u>
Other Receivables	<u>104,240.00</u>
Receivables-Disallowances/Charges	-
Due from Officers and Employees	72,115.00
Other Receivables	-
Allowance for Impairment-Other Receivables	<u>72,115.00</u>
Net Value-Other Receivables	<u>4,268,022.25</u>
Inventories	<u>604,846.65</u>
Inventory Held for Sale	<u>604,846.65</u>
Merchandise Inventory	-
Allowance for Impairment-Merchandise Inventory	<u>604,846.65</u>
Net Value-Merchandise Inventory	<u>3,550,875.90</u>
Inventory Held for Consumption	<u>968,361.79</u>
Other Supplies & Materials Inventory for Distribution (new service)	-
Allowance for Impairment-Other Supplies & Materials for Distribution Inventory	<u>968,361.79</u>
Net Value-Other Supplies & Materials for Distribution Inventory	<u>144,114.90</u>
Office Supplies Inventory	-
Allowance for Impairment-Office Supplies Inventory	<u>144,114.90</u>
Net Value-Office Supplies Inventory	<u>254,925.52</u>
Accountable Supplies Inventory	-
Allowance for Impairment-Accountable Supplies Inventory	<u>254,925.52</u>
Net Value-Accountable Supplies Inventory	<u>95,145.51</u>
Non Accountable Supplies Inventory	-
Allowance for Impairment-Non Accountable Supplies Inventory	<u>95,145.51</u>
Net Value-Non Accountable Supplies Inventory	<u>9,452.09</u>
Medical,Dental & Laboratory Supplies Inventory	-
Allowance for Impairment-Medical,Dental & Laboratory Supplies Inventory	<u>9,452.09</u>
Net Value-Medical, Dental & Laboratory Supplies Inventory	<u>113,678.60</u>
Chemical & Filtering Supplies Inventory	-
Allowance for Impairment-Chemical & Filtering Supplies Inventory	<u>113,678.60</u>
Net Value-Chemical & Filtering Supplies Inventory	<u>837,857.96</u>
Construction Materials Inventory	-
Allowance for Impairment-Construction Materials Inventory	<u>837,857.96</u>
Net Value-Construction Materials Inventory	<u>12,846.56</u>
Electrical Supplies Inventory	-
Allowance for Impairment-Electrical Supplies Inventory	<u>12,846.56</u>
Net Value-Electrical Supplies Inventory	<u>1,048,588.31</u>
Supplies & Materials for Water System (Maintenance)	-
Allowance for Impairment-Supplies & Materials for Water System	<u>1,048,588.31</u>
Net Value-Supplies & Materials for Water System	<u>14,177.34</u>
Housekeeping/Cleaning Supplies Inventory	-

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<i>Allowance for Impairment-Housekeeping/Cleaning Supplies Inventory</i>	-
Net Value-Housekeeping/Cleaning Supplies Inventory	<u>14,177.34</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>
Semi-Expandable	<u>112,299.70</u>
Semi-Expendable Other Machinery & Equipment	<u>57,635.00</u>
<i>Allowance for Impairment-Semi Expendable OM&E</i>	-
Semi-Expendable ICT Equipment	<u>54,664.70</u>
<i>Allowance for Impairment-Semi Expendable ICT Equipment</i>	-
Semi-Expendable Office Equipment	-
<i>Allowance for Impairment-Semi Expendable Office Equipment</i>	-
Net Value-Semi-Expendable	<u>112,299.70</u>
Other Current Assets	<u>144,437.66</u>
Advances	<u>28,800.00</u>
Advances to Special Disbursing Officer	-
Advances to Officers and Employees	<u>28,800.00</u>
Advances to Contractors	-
Prepayments	<u>115,637.66</u>
Prepaid Insurance	<u>113,983.91</u>
Other Prepayments	<u>1,653.75</u>
Total Current Assets	<u>26,711,710.20</u>
Non-Current Assets	
Other Investments	<u>9,922,263.68</u>
Sinking Fund	<u>9,922,263.68</u>
Sinking Fund	<u>9,922,263.68</u>
Property, Plant and Equipment	<u>58,080,751.43</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>41,343,459.11</u>
Plant-Utility Plant in Service (UPIS)	<u>73,106,313.51</u>
<i>Accumulated Depreciation-Plant (UPIS)</i>	<u>(31,762,854.40)</u>
Net Value-Plant-Utility Plant in Service (UPIS)	<u>41,343,459.11</u>
Building and Other Structures	<u>4,464,339.77</u>
Buildings	<u>7,907,796.08</u>
<i>Accumulated Depreciation-Buildings</i>	<u>(3,443,456.31)</u>
Net Value-Buildings	<u>4,464,339.77</u>
Machinery and Equipment	<u>3,791,583.38</u>
Office Equipment	<u>831,754.00</u>
<i>Accumulated Depreciation-Office Equipment</i>	<u>(646,013.65)</u>
Net Value-Office Equipment	<u>185,740.35</u>
Information & Communication Technology Equipment (ICTE)	<u>853,654.10</u>
<i>Accumulated Depreciation-ICTE</i>	<u>(416,207.26)</u>
Net Value-Information & Communication Technology Equipment	<u>437,446.84</u>
Other Machinery and Equipment	<u>11,569,655.70</u>
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	<u>(8,401,259.51)</u>
Net Value-Other Machinery and Equipment	<u>3,168,396.19</u>
Transportation Equipment	<u>723,368.08</u>

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Motor Vehicles	3,267,375.51
Accumulated Depreciation-Motor Vehicles	<u>(2,544,007.43)</u>
Net Value-Motor Vehicles	<u>723,368.08</u>
Furniture, Fixtures and Books	<u>-</u>
Furniture and Fixtures	-
Accumulated Depreciation-Furniture & Fixtures	<u>-</u>
Net Value-Furniture & Fixtures	<u>-</u>
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>4,314,067.35</u>
Deposits	<u>165,164.28</u>
Guaranty Deposits	165,164.28
Restricted Fund	<u>4,039,631.84</u>
Restricted Fund	4,039,631.84
Other Assets	<u>109,271.23</u>
Other Assets	109,271.23
Accumulated Impairment Losses-Other Assets	<u>-</u>
Net Value-Other Assets	<u>109,271.23</u>
Intangible Assets	<u>111,226.12</u>
Intangible Assets	207,899.00
Computer Software	<u>(96,672.88)</u>
Accumulated Impairment Losses-Computer Software	-
Net Value-Computer Software	<u>111,226.12</u>
Total Non-Current Assets	<u>72,428,308.58</u>
Total Assets	<u>99,140,018.78</u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	<u>1,072,961.02</u>
Payables	<u>695,122.90</u>
Accounts Payable	695,122.90
Due to Officers and Employees	-
Other Financial Liabilities	<u>377,838.12</u>
Current Portion of Long Term Debt	377,838.12
Inter-Agency Payables	<u>248,214.98</u>
Inter-Agency Payables	<u>248,214.98</u>
Due to BIR	243,755.51
Due to GSIS	1,474.65
Due to Pag-Ibig	1,700.02
Due to Philhealth	1,284.80
Trust Liabilities	<u>343,340.33</u>
Trust Liabilities	<u>343,340.33</u>
Guaranty/Security Deposits Payable	319,284.20
Customers Deposit Payable	24,056.13
Trust Liabilities	<u>-</u>
Deferred Credits/Unearned Income	<u>183,856.66</u>
Deferred Credits	<u>183,856.66</u>
Other Deferred Credits	183,856.66
Provisions	<u>4,717,844.78</u>

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Provisions	<u>4,717,844.78</u>
Leave Benefits Payable	<u>4,717,844.78</u>
Other Payables	<u>10,862.00</u>
Other Payables	<u>10,862.00</u>
Other Payables	<u>10,862.00</u>
Total Current Liabilities	<u>6,577,079.77</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	<u>25,002,694.55</u>
Total Non-Current Liabilities	<u>25,002,694.55</u>
Total Liabilities	<u>31,579,774.32</u>
EQUITY	
Government Equity	<u>6,070,229.20</u>
Government Equity	<u>6,070,229.20</u>
Government Equity	<u>6,052,829.20</u>
Donation in Kind	<u>17,400.00</u>
Contributed Capital	
Retained Earnings/(Deficit)	<u>61,490,015.26</u>
Retained Earnings/(Deficit)	<u>61,490,015.26</u>
Retained Earnings/(Deficit)	<u>61,490,015.26</u>
Total Equity	<u>67,560,244.46</u>
Total Liabilities and Equity	<u>99,140,018.78</u>

Prepared by:

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