

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

2023

ASSETS	
Current Assets	
Cash and Cash Equivalents	16,539,755.85
Cash on Hand	73,501.71
Cash-Collecting Officers	72,802.71
Petty Cash	699.00
Cash in Bank-Local Currency	16,466,254.14
Cash in Bank-Local Currency, Current Account	16,466,254.14
Cash in Bank-Local Currency, Savings Account	-
Receivables	1,817,674.50
Loans & Receivable Accounts	1,651,329.50
Accounts Receivable	1,761,144.52
Allowance for Impairment - Accounts Receivable	(109,815.02)
Net Value-Accounts Receivable	1,651,329.50
Other Receivables	166,345.00
Receivables-Disallowances/Charges	93,740.00
Due from Officers and Employees	-
Other Receivables	72,605.00
Allowance for Impairment-Other Receivables	-
Net Value-Other Receivables	72,605.00
Inventories	5,170,627.52
Inventory Held for Sale	560,594.85
Merchandise Inventory	560,594.85
Allowance for Impairment-Merchandise Inventory	-
Net Value-Merchandise Inventory	560,594.85
Inventory Held for Consumption	4,574,397.67
Other Supplies & Materials Inventory for Distribution (new service)	1,534,186.79
Allowance for Impairment-Other Supplies & Materials for Distribution Inventory	-
Net Value-Other Supplies & Materials for Distribution Inventory	1,534,186.79
Office Supplies Inventory	143,296.86
Allowance for Impairment-Office Supplies Inventory	-
Net Value-Office Supplies Inventory	143,296.86
Accountable Supplies Inventory	236,780.33
Allowance for Impairment-Accountable Supplies Inventory	-
Net Value-Accountable Supplies Inventory	236,780.33
Non Accountable Supplies Inventory	251,872.73
Allowance for Impairment-Non Accountable Supplies Inventory	-
Net Value-Non Accountable Supplies Inventory	251,872.73
Medical, Dental & Laboratory Supplies Inventory	8,178.17
Allowance for Impairment-Medical, Dental & Laboratory Supplies Inventory	-
Net Value-Medical, Dental & Laboratory Supplies Inventory	8,178.17
Chemical & Filtering Supplies Inventory	355,843.60
Allowance for Impairment-Chemical & Filtering Supplies Inventory	-
Net Value-Chemical & Filtering Supplies Inventory	355,843.60
Construction Materials Inventory	785,933.40
Allowance for Impairment-Construction Materials Inventory	-
Net Value-Construction Materials Inventory	785,933.40
Electrical Supplies Inventory	11,466.48
Allowance for Impairment-Electrical Supplies Inventory	-
Net Value-Electrical Supplies Inventory	11,466.48
Supplies & Materials for Water System (Maintenance)	1,185,547.68
Allowance for Impairment-Supplies & Materials for Water System	-
Net Value-Supplies & Materials for Water System	1,185,547.68
Housekeeping/Cleaning Supplies Inventory	12,432.45

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<i>Allowance for Impairment-Housekeeping/Cleaning Supplies Inventory</i>	-
Net Value-Housekeeping/Cleaning Supplies Inventory	12,432.45
Other Supplies & Materials Inventory	48,859.18
<i>Allowance for Impairment-Other Supplies & Materials Inventory</i>	-
Net Value-Other Supplies & Materials Inventory	48,859.18
Semi-Expendable	35,635.00
Semi-Expendable Other Machinery & Equipment	35,635.00
<i>Allowance for Impairment-Semi Expendable OM&E</i>	-
Semi-Expendable ICT Equipment	-
<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	35,635.00
Other Current Assets	109,963.27
Advances	-
Advances to Special Disbursing Officer	-
Advances to Officers and Employees	-
Advances to Contractors	-
Prepayments	109,963.27
Prepaid Insurance	69,923.44
Other Prepayments	40,039.83
Total Current Assets	23,638,021.14
Non-Current Assets	
Other Investments	10,125,793.73
Sinking Fund	10,125,793.73
Sinking Fund	10,125,793.73
Property, Plant and Equipment	64,024,795.97
Land	2,808,447.00
Land	2,808,447.00
<i>Accumulated Depreciation Losses-Land</i>	-
Net Value-Land	2,808,447.00
Land Improvements	27,547.09
Other Land Improvements	277,523.95
<i>Accumulated Depreciation-Other Land Improvements</i>	(249,976.86)
Net Value-Other Land Improvements	27,547.09
Infrastructure Assets	40,693,064.75
Plant-Utility Plant in Service (UPIS)	73,106,313.51
<i>Accumulated Depreciation-Plant (UPIS)</i>	(32,413,248.76)
Net Value-Plant-Utility Plant in Service (UPIS)	40,693,064.75
Building and Other Structures	4,360,863.81
Buildings	7,907,796.08
<i>Accumulated Depreciation-Buildings</i>	(3,546,932.27)
Net Value-Buildings	4,360,863.81
Machinery and Equipment	3,635,324.77
Office Equipment	831,754.00
<i>Accumulated Depreciation-Office Equipment</i>	(652,579.11)
Net Value-Office Equipment	179,174.89
Information & Communication Technology Equipment (ICTE)	853,654.10
<i>Accumulated Depreciation-ICTE</i>	(433,812.88)
Net Value-Information & Communication Technology Equipment	419,841.22
Other Machinery and Equipment	11,569,655.70
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	(8,533,347.04)
Net Value-Other Machinery and Equipment	3,036,308.66
Transportation Equipment	676,917.70

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Motor Vehicles	3,267,375.51
Accumulated Depreciation-Motor Vehicles	<u>(2,590,457.81)</u>
Net Value-Motor Vehicles	<u>676,917.70</u>
Furniture, Fixtures and Books	<u>-</u>
Furniture and Fixtures	-
Accumulated Depreciation-Furniture & Fixtures	-
Net Value-Furniture & Fixtures	<u>-</u>
Construction in Progress	<u>11,822,630.85</u>
Construction in Progress-Infrastructure Assets	11,822,630.85
Construction in Progress-Buildings & Other Structures	-
Other Non-Current Assets	<u>4,294,204.44</u>
Deposits	<u>165,164.28</u>
Guaranty Deposits	165,164.28
Restricted Fund	<u>4,019,768.93</u>
Restricted Fund	4,019,768.93
Other Assets	<u>109,271.23</u>
Other Assets	109,271.23
Accumulated Impairment Losses-Other Assets	-
Net Value-Other Assets	<u>109,271.23</u>
Intangible Assets	<u>104,989.16</u>
Intangible Assets	-
Computer Software	207,899.00
Accumulated Impairment Losses-Computer Software	<u>(102,909.84)</u>
Net Value-Computer Software	<u>104,989.16</u>
Total Non-Current Assets	<u>78,549,783.30</u>
Total Assets	<u>102,187,804.44</u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	<u>8,937,641.23</u>
Payables	<u>6,635,631.63</u>
Accounts Payable	6,635,631.63
Due to Officers and Employees	-
Other Financial Liabilities	<u>2,302,009.60</u>
Current Portion of Long Term Debt	2,302,009.60
Inter-Agency Payables	<u>404,258.63</u>
Inter-Agency Payables	<u>404,258.63</u>
Due to BIR	388,776.18
Due to GSIS	12,997.63
Due to Pag-Ibig	1,200.02
Due to Philhealth	1,284.80
Trust Liabilities	<u>750,951.28</u>
Trust Liabilities	<u>750,951.28</u>
Guaranty/Security Deposits Payable	733,064.43
Customers Deposit Payable	17,886.85
Trust Liabilities	-
Deferred Credits/Unearned Income	<u>194,899.45</u>
Deferred Credits	<u>194,899.45</u>
Other Deferred Credits	194,899.45
Provisions	<u>5,656,184.95</u>

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Provisions	<u>5,656,184.95</u>
Leave Benefits Payable	<u>5,656,184.95</u>
Other Payables	<u>5,067.00</u>
Other Payables	<u>5,067.00</u>
Other Payables	<u>5,067.00</u>
Total Current Liabilities	<u>15,949,002.54</u>
Non-Current Liabilities	
Financial Liabilities	<u>22,700,684.95</u>
Bills/Bonds/Loans Payable	<u>22,700,684.95</u>
Loans Payable-Domestic	<u>22,700,684.95</u>
Total Non-Current Liabilities	<u>22,700,684.95</u>
Total Liabilities	<u>38,649,687.49</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>57,467,887.75</u>
Retained Earnings/(Deficit)	<u>57,467,887.75</u>
Retained Earnings/(Deficit)	<u>57,467,887.75</u>
Total Equity	<u>63,538,116.95</u>
Total Liabilities and Equity	<u>102,187,804.44</u>

Prepared by:


JANETTE R. ALOYON
Division Manager C

Approved by:


ELISA B. ALIBAY
General Manager C