

**BUENAVISTA WATER DISTRICT
 DETAILED STATEMENT OF FINANCIAL POSITION
 CORPORATE FUND
 AS AT FEBRUARY 2024**

	<u>2024</u>
<i>Allowance for Impairment-Housekeeping/Cleaning Supplies Inventory</i>	-
Net Value-Housekeeping/Cleaning Supplies Inventory	<u>9,932.79</u>
Other Supplies & Materials Inventory	<u>29,680.85</u>
<i>Allowance for Impairment-Other Supplies & Materials Inventory</i>	-
Net Value-Other Supplies & Materials Inventory	<u>29,680.85</u>
Semi-Expandable	<u>35,635.00</u>
Semi-Expandable Other Machinery & Equipment	<u>35,635.00</u>
<i>Allowance for Impairment-Semi Expendable OM&E</i>	-
Semi-Expandable ICT Equipment	-
<i>Allowance for Impairment-Semi Expendable ICT Equipment</i>	-
Semi-Expandable Office Equipment	-
<i>Allowance for Impairment-Semi Expendable Office Equipment</i>	-
Net Value-Semi-Expandable	<u>35,635.00</u>
Other Current Assets	<u>267,827.12</u>
Advances	<u>84,940.00</u>
Advances to Special Disbursing Officer	-
Advances to Officers and Employees	<u>84,940.00</u>
Advances to Contractors	-
Prepayments	<u>182,887.12</u>
Prepaid Insurance	<u>150,449.79</u>
Other Prepayments	<u>32,437.33</u>
Total Current Assets	<u>20,296,971.11</u>
Non-Current Assets	
Other Investments	<u>10,325,498.50</u>
Sinking Fund	<u>10,325,498.50</u>
Sinking Fund	<u>10,325,498.50</u>
Property, Plant and Equipment	<u>62,902,273.32</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>42,800,030.88</u>
Plant-Utility Plant in Service (UPIS)	<u>83,673,698.81</u>
<i>Accumulated Depreciation-Plant (UPIS)</i>	<u>(40,873,667.93)</u>
Net Value-Plant-Utility Plant in Service (UPIS)	<u>42,800,030.88</u>
Building and Other Structures	<u>4,257,387.85</u>
Buildings	<u>7,907,796.08</u>
<i>Accumulated Depreciation-Buildings</i>	<u>(3,650,408.23)</u>
Net Value-Buildings	<u>4,257,387.85</u>
Machinery and Equipment	<u>622,200.38</u>
Office Equipment	<u>777,849.00</u>
<i>Accumulated Depreciation-Office Equipment</i>	<u>(610,630.07)</u>
Net Value-Office Equipment	<u>167,218.93</u>
Information & Communication Technology Equipment (ICTE)	<u>853,654.10</u>
<i>Accumulated Depreciation-ICTE</i>	<u>(451,418.50)</u>
Net Value-Information & Communication Technology Equipment	<u>402,235.60</u>
Other Machinery and Equipment	<u>210,000.00</u>
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	<u>(157,254.15)</u>
Net Value-Other Machinery and Equipment	<u>52,745.85</u>
Transportation Equipment	<u>546,554.07</u>

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2024

	ASSETS
Current Assets	
Cash and Cash Equivalents	13,802,002.11
Cash on Hand	113,751.48
Cash-Collecting Officers	108,751.48
Petty Cash	5,000.00
Cash in Bank-Local Currency	13,688,250.63
Cash in Bank-Local Currency, Current Account	13,688,250.63
Cash in Bank-Local Currency, Savings Account	-
Receivables	1,756,662.52
Loans & Receivable Accounts	1,564,733.54
Accounts Receivable	1,674,548.56
Allowance for Impairment - Accounts Receivable	(109,815.02)
Net Value-Accounts Receivable	1,564,733.54
Other Receivables	191,928.98
Receivables-Disallowances/Charges	85,740.00
Due from Officers and Employees	-
Other Receivables	106,188.98
Allowance for Impairment-Other Receivables	-
Net Value-Other Receivables	106,188.98
Inventories	4,470,479.36
Inventory Held for Sale	449,148.41
Merchandise Inventory	449,148.41
Allowance for Impairment-Merchandise Inventory	-
Net Value-Merchandise Inventory	449,148.41
Inventory Held for Consumption	3,985,695.95
Other Supplies & Materials Inventory for Distribution (new service)	1,399,307.42
Allowance for Impairment-Other Supplies & Materials for Distribution Inventory	-
Net Value-Other Supplies & Materials for Distribution Inventory	1,399,307.42
Office Supplies Inventory	118,529.66
Allowance for Impairment-Office Supplies Inventory	-
Net Value-Office Supplies Inventory	118,529.66
Accountable Supplies Inventory	205,759.55
Allowance for Impairment-Accountable Supplies Inventory	-
Net Value-Accountable Supplies Inventory	205,759.55
Non Accountable Supplies Inventory	222,814.52
Allowance for Impairment-Non Accountable Supplies Inventory	-
Net Value-Non Accountable Supplies Inventory	222,814.52
Medical, Dental & Laboratory Supplies Inventory	6,658.32
Allowance for Impairment-Medical, Dental & Laboratory Supplies Inventory	-
Net Value-Medical, Dental & Laboratory Supplies Inventory	6,658.32
Chemical & Filtering Supplies Inventory	84,803.60
Allowance for Impairment-Chemical & Filtering Supplies Inventory	-
Net Value-Chemical & Filtering Supplies Inventory	84,803.60
Construction Materials Inventory	775,148.20
Allowance for Impairment-Construction Materials Inventory	-
Net Value-Construction Materials Inventory	775,148.20
Electrical Supplies Inventory	7,003.11
Allowance for Impairment-Electrical Supplies Inventory	-
Net Value-Electrical Supplies Inventory	7,003.11
Supplies & Materials for Water System (Maintenance)	1,126,057.93
Allowance for Impairment-Supplies & Materials for Water System	-
Net Value-Supplies & Materials for Water System	1,126,057.93
Housekeeping/Cleaning Supplies Inventory	9,932.79

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	<u>2024</u>
Motor Vehicles	2,428,243.00
<i>Accumulated Depreciation-Motor Vehicles</i>	<u>(1,881,688.93)</u>
Net Value-Motor Vehicles	<u>546,554.07</u>
Furniture, Fixtures and Books	-
Furniture and Fixtures	-
<i>Accumulated Depreciation-Furniture & Fixtures</i>	-
Net Value-Furniture & Fixtures	-
Construction in Progress	11,840,106.05
Construction in Progress-Infrastructure Assets	11,840,106.05
Construction in Progress-Buildings & Other Structures	-
Other Non-Current Assets	<u>4,316,341.20</u>
Deposits	165,164.28
Guaranty Deposits	165,164.28
Restricted Fund	3,886,102.12
Restricted Fund	3,886,102.12
Other Assets	265,074.80
Other Assets	265,074.80
<i>Accumulated Impairment Losses-Other Assets</i>	-
Net Value-Other Assets	<u>265,074.80</u>
Intangible Assets	<u>98,752.20</u>
Intangible Assets	-
Computer Software	207,899.00
<i>Accumulated Impairment Losses-Computer Software</i>	<u>(109,146.80)</u>
Net Value-Computer Software	98,752.20
Total Non-Current Assets	<u>77,642,865.22</u>
Total Assets	<u>97,939,836.33</u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	<u>3,601,571.98</u>
Payables	1,679,297.44
Accounts Payable	1,679,297.44
Due to Officers and Employees	-
Other Financial Liabilities	1,922,274.54
Current Portion of Long Term Debt	<u>1,922,274.54</u>
Inter-Agency Payables	<u>382,356.45</u>
Inter-Agency Payables	382,356.45
Due to BIR	369,709.00
Due to GSIS	11,362.65
Due to Pag-Ibig	0.02
Due to Philhealth	1,284.78
Trust Liabilities	<u>1,031,746.76</u>
Trust Liabilities	1,031,746.76
Guaranty/Security Deposits Payable	1,013,859.91
Customers Deposit Payable	17,886.85
Trust Liabilities	-
Deferred Credits/Unearned Income	<u>194,665.89</u>
Deferred Credits	194,665.89
Other Deferred Credits	<u>194,665.89</u>
Provisions	<u>5,522,518.14</u>

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	<u>2024</u>
Provisions	
Leave Benefits Payable	5,522,518.14
	<u>5,522,518.14</u>
Other Payables	
Other Payables	5,067.00
Other Payables	5,067.00
	<u>5,067.00</u>
Total Current Liabilities	10,737,926.22
	<u>10,737,926.22</u>
Non-Current Liabilities	
Financial Liabilities	22,700,684.95
Bills/Bonds/Loans Payable	22,700,684.95
Loans Payable-Domestic	22,700,684.95
	<u>22,700,684.95</u>
Total Non-Current Liabilities	22,700,684.95
	<u>22,700,684.95</u>
Total Liabilities	33,438,611.17
	<u>33,438,611.17</u>
	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	
	<u>6,070,229.20</u>
Retained Earnings/(Deficit)	58,430,995.96
Retained Earnings/(Deficit)	58,430,995.96
Retained Earnings/(Deficit)	58,430,995.96
	<u>58,430,995.96</u>
Total Equity	64,501,225.16
	<u>64,501,225.16</u>
Total Liabilities and Equity	97,939,836.33
	<u>97,939,836.33</u>

Prepared by:

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