

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

2024

ASSETS

Current Assets

Cash and Cash Equivalents	14,410,195.98
Cash on Hand	68,854.61
Cash-Collecting Officers	63,854.61
Petty Cash	5,000.00
Cash in Bank-Local Currency	14,341,341.37
Cash in Bank-Local Currency, Current Account	14,341,341.37
Cash in Bank-Local Currency, Savings Account	-
Receivables	1,664,398.96
Loans & Receivable Accounts	1,484,032.96
Accounts Receivable	1,593,847.98
<i>Allowance for Impairment - Accounts Receivable</i>	<i>(109,815.02)</i>
Net Value-Accounts Receivable	1,484,032.96
Other Receivables	180,366.00
Receivables-Disallowances/Charges	88,740.00
Due from Officers and Employees	-
Other Receivables	91,626.00
<i>Allowance for Impairment-Other Receivables</i>	<i>-</i>
Net Value-Other Receivables	91,626.00
Inventories	4,773,674.54
Inventory Held for Sale	481,467.78
Merchandise Inventory	481,467.78
<i>Allowance for Impairment-Merchandise Inventory</i>	<i>-</i>
Net Value-Merchandise Inventory	481,467.78
Inventory Held for Consumption	4,256,571.76
Other Supplies & Materials Inventory for Distribution (new service)	1,463,145.03
<i>Allowance for Impairment-Other Supplies & Materials for Distribution Inventory</i>	<i>-</i>
Net Value-Other Supplies & Materials for Distribution Inventory	1,463,145.03
Office Supplies Inventory	130,921.41
<i>Allowance for Impairment-Office Supplies Inventory</i>	<i>-</i>
Net Value-Office Supplies Inventory	130,921.41
Accountable Supplies Inventory	214,895.32
<i>Allowance for Impairment-Accountable Supplies Inventory</i>	<i>-</i>
Net Value-Accountable Supplies Inventory	214,895.32
Non Accountable Supplies Inventory	228,972.30
<i>Allowance for Impairment-Non Accountable Supplies Inventory</i>	<i>-</i>
Net Value-Non Accountable Supplies Inventory	228,972.30
Medical,Dental & Laboratory Supplies Inventory	7,725.46
<i>Allowance for Impairment-Medical,Dental & Laboratory Supplies Inventory</i>	<i>-</i>
Net Value-Medical, Dental & Laboratory Supplies Inventory	7,725.46
Chemical & Filtering Supplies Inventory	219,168.60
<i>Allowance for Impairment-Chemical & Filtering Supplies Inventory</i>	<i>-</i>
Net Value-Chemical & Filtering Supplies Inventory	219,168.60
Construction Materials Inventory	775,148.20
<i>Allowance for Impairment-Construction Materials Inventory</i>	<i>-</i>
Net Value-Construction Materials Inventory	775,148.20
Electrical Supplies Inventory	7,569.71
<i>Allowance for Impairment-Electrical Supplies Inventory</i>	<i>-</i>
Net Value-Electrical Supplies Inventory	7,569.71
Supplies & Materials for Water System (Maintenance)	1,159,794.44
<i>Allowance for Impairment-Supplies & Materials for Water System</i>	<i>-</i>
Net Value-Supplies & Materials for Water System	1,159,794.44
Housekeeping/Cleaning Supplies Inventory	10,971.25

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<i>Allowance for Impairment-Housekeeping/Cleaning Supplies Inventory</i>	-
Net Value-Housekeeping/Cleaning Supplies Inventory	<u>10,971.25</u>
Other Supplies & Materials Inventory	<u>38,260.04</u>
<i>Allowance for Impairment-Other Supplies & Materials Inventory</i>	-
Net Value-Other Supplies & Materials Inventory	<u>38,260.04</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>101,320.92</u>
Advances	<u>13,000.00</u>
Advances to Special Disbursing Officer	-
Advances to Officers and Employees	<u>13,000.00</u>
Advances to Contractors	-
Prepayments	<u>88,320.92</u>
Prepaid Insurance	<u>52,082.34</u>
Other Prepayments	<u>36,238.58</u>
Total Current Assets	<u>20,949,590.40</u>
Non-Current Assets	
Other Investments	<u>10,220,931.67</u>
Sinking Fund	<u>10,220,931.67</u>
Sinking Fund	<u>10,220,931.67</u>
Property, Plant and Equipment	<u>63,378,331.74</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>43,185,890.59</u>
Plant-Utility Plant in Service (UPIS)	<u>83,673,698.81</u>
<i>Accumulated Depreciation-Plant (UPIS)</i>	<u>(40,487,808.22)</u>
Net Value-Plant-Utility Plant in Service (UPIS)	<u>43,185,890.59</u>
Building and Other Structures	<u>4,309,125.83</u>
Buildings	<u>7,907,796.08</u>
<i>Accumulated Depreciation-Buildings</i>	<u>(3,598,670.25)</u>
Net Value-Buildings	<u>4,309,125.83</u>
Machinery and Equipment	<u>637,435.92</u>
Office Equipment	<u>777,849.00</u>
<i>Accumulated Depreciation-Office Equipment</i>	<u>(607,347.34)</u>
Net Value-Office Equipment	<u>170,501.66</u>
Information & Communication Technology Equipment (ICTE)	<u>853,654.10</u>
<i>Accumulated Depreciation-ICTE</i>	<u>(442,615.69)</u>
Net Value-Information & Communication Technology Equipment	<u>411,038.41</u>
Other Machinery and Equipment	<u>210,000.00</u>
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	<u>(154,104.15)</u>
Net Value-Other Machinery and Equipment	<u>55,895.85</u>
Transportation Equipment	<u>569,779.26</u>

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Motor Vehicles	2,428,243.00
<i>Accumulated Depreciation-Motor Vehicles</i>	<u>(1,858,463.74)</u>
Net Value-Motor Vehicles	<u>569,779.26</u>
Furniture, Fixtures and Books	-
Furniture and Fixtures	-
<i>Accumulated Depreciation-Furniture & Fixtures</i>	-
Net Value-Furniture & Fixtures	<u>-</u>
Construction in Progress	11,840,106.05
Construction in Progress-Infrastructure Assets	<u>11,840,106.05</u>
Construction in Progress-Buildings & Other Structures	-
Other Non-Current Assets	4,316,341.20
Deposits	165,164.28
Guaranty Deposits	<u>165,164.28</u>
Restricted Fund	3,886,102.12
Restricted Fund	<u>3,886,102.12</u>
Other Assets	265,074.80
Other Assets	<u>265,074.80</u>
<i>Accumulated Impairment Losses-Other Assets</i>	-
Net Value-Other Assets	<u>265,074.80</u>
Intangible Assets	101,870.68
Intangible Assets	-
Computer Software	207,899.00
<i>Accumulated Impairment Losses-Computer Software</i>	<u>(106,028.32)</u>
Net Value-Computer Software	<u>101,870.68</u>
Total Non-Current Assets	78,017,475.29
Total Assets	98,967,065.69
	<u><u>98,967,065.69</u></u>
	LIABILITIES
Current Liabilities	
Financial Liabilities	5,818,678.80
Payables	3,706,344.73
Accounts Payable	<u>3,706,344.73</u>
Due to Officers and Employees	-
Other Financial Liabilities	2,112,334.07
Current Portion of Long Term Debt	<u>2,112,334.07</u>
Inter-Agency Payables	192,974.63
Inter-Agency Payables	192,974.63
Due to BIR	<u>184,755.18</u>
Due to GSIS	6,934.64
Due to Pag-Ibig	0.02
Due to Philhealth	<u>1,284.79</u>
Trust Liabilities	750,951.28
Trust Liabilities	750,951.28
Guaranty/Security Deposits Payable	<u>733,064.43</u>
Customers Deposit Payable	17,886.85
Trust Liabilities	-
Deferred Credits/Unearned Income	189,114.07
Deferred Credits	189,114.07
Other Deferred Credits	<u>189,114.07</u>
Provisions	5,522,518.14
	<u>5,522,518.14</u>

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Provisions	
Leave Benefits Payable	5,522,518.14
	<u>5,522,518.14</u>
Other Payables	
Other Payables	5,067.00
	<u>5,067.00</u>
Total Current Liabilities	<u>12,479,303.92</u>
Non-Current Liabilities	
Financial Liabilities	
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	<u>22,700,684.95</u>
Total Liabilities	<u>35,179,988.87</u>
EQUITY	
Government Equity	
Government Equity	6,070,229.20
Donation in Kind	17,400.00
Contributed Capital	
	<u>6,070,229.20</u>
Retained Earnings/(Deficit)	
Retained Earnings/(Deficit)	57,716,847.62
	<u>57,716,847.62</u>
Total Equity	<u>63,787,076.82</u>
Total Liabilities and Equity	<u>98,967,065.69</u>

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