

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

2024

ASSETS

Current Assets

Cash and Cash Equivalents	13,218,282.06
Cash on Hand	53,413.00
Cash-Collecting Officers	48,413.00
Petty Cash	5,000.00
Cash in Bank-Local Currency	13,164,869.06
Cash in Bank-Local Currency, Current Account	13,164,869.06
Cash in Bank-Local Currency, Savings Account	-
Receivables	1,885,612.03
Loans & Receivable Accounts	1,690,603.05
Accounts Receivable	1,800,418.07
<i>Allowance for Impairment - Accounts Receivable</i>	(109,815.02)
Net Value-Accounts Receivable	1,690,603.05
Other Receivables	195,008.98
Receivables-Disallowances/Charges	84,240.00
Due from Officers and Employees	-
Other Receivables	110,768.98
<i>Allowance for Impairment-Other Receivables</i>	-
Net Value-Other Receivables	110,768.98
Inventories	4,299,342.77
Inventory Held for Sale	401,151.92
Merchandise Inventory	401,151.92
<i>Allowance for Impairment-Merchandise Inventory</i>	-
Net Value-Merchandise Inventory	401,151.92
Inventory Held for Consumption	3,904,555.85
Other Supplies & Materials Inventory for Distribution (new service)	1,337,073.13
<i>Allowance for Impairment-Other Supplies & Materials for Distribution Inventory</i>	-
Net Value-Other Supplies & Materials for Distribution Inventory	1,337,073.13
Office Supplies Inventory	100,896.95
<i>Allowance for Impairment-Office Supplies Inventory</i>	-
Net Value-Office Supplies Inventory	100,896.95
Accountable Supplies Inventory	200,020.81
<i>Allowance for Impairment-Accountable Supplies Inventory</i>	-
Net Value-Accountable Supplies Inventory	200,020.81
Non Accountable Supplies Inventory	216,637.17
<i>Allowance for Impairment-Non Accountable Supplies Inventory</i>	-
Net Value-Non Accountable Supplies Inventory	216,637.17
Medical,Dental & Laboratory Supplies Inventory	6,658.32
<i>Allowance for Impairment-Medical,Dental & Laboratory Supplies Inventory</i>	-
Net Value-Medical, Dental & Laboratory Supplies Inventory	6,658.32
Chemical & Filtering Supplies Inventory	143,323.60
<i>Allowance for Impairment-Chemical & Filtering Supplies Inventory</i>	-
Net Value-Chemical & Filtering Supplies Inventory	143,323.60
Construction Materials Inventory	775,148.20
<i>Allowance for Impairment-Construction Materials Inventory</i>	-
Net Value-Construction Materials Inventory	775,148.20
Electrical Supplies Inventory	7,003.11
<i>Allowance for Impairment-Electrical Supplies Inventory</i>	-
Net Value-Electrical Supplies Inventory	7,003.11
Supplies & Materials for Water System (Maintenance)	1,077,949.15
<i>Allowance for Impairment-Supplies & Materials for Water System</i>	-
Net Value-Supplies & Materials for Water System	1,077,949.15
Housekeeping/Cleaning Supplies Inventory	9,674.56

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<i>Allowance for Impairment-Housekeeping/Cleaning Supplies Inventory</i>	-
Net Value-Housekeeping/Cleaning Supplies Inventory	<u>9,674.56</u>
Other Supplies & Materials Inventory	30,170.85
<i>Allowance for Impairment-Other Supplies & Materials Inventory</i>	-
Net Value-Other Supplies & Materials Inventory	<u>30,170.85</u>
Semi-Expandable	<u>(6,365.00)</u>
Semi-Expandable Other Machinery & Equipment	(6,365.00)
<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>(6,365.00)</u>
Other Current Assets	<u>314,313.93</u>
Advances	-
Advances to Special Disbursing Officer	-
Advances to Officers and Employees	-
Advances to Contractors	-
Prepayments	314,313.93
Prepaid Insurance	285,677.85
Other Prepayments	<u>28,636.08</u>
Total Current Assets	<u>19,717,550.79</u>
Non-Current Assets	
Other Investments	<u>10,432,812.24</u>
Sinking Fund	10,432,812.24
Sinking Fund	<u>10,432,812.24</u>
Property, Plant and Equipment	<u>62,670,631.81</u>
Land	2,808,447.00
Land	2,808,447.00
<i>Accumulated Depreciation Losses-Land</i>	-
Net Value-Land	<u>2,808,447.00</u>
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	<u>27,547.09</u>
Infrastructure Assets	54,141,944.13
Plant-Utility Plant in Service (UPIS)	95,401,471.77
<i>Accumulated Depreciation-Plant (UPIS)</i>	(41,259,527.64)
Net Value-Plant-Utility Plant in Service (UPIS)	<u>54,141,944.13</u>
Building and Other Structures	4,205,649.87
Buildings	7,907,796.08
<i>Accumulated Depreciation-Buildings</i>	(3,702,146.21)
Net Value-Buildings	<u>4,205,649.87</u>
Machinery and Equipment	606,964.84
Office Equipment	777,849.00
<i>Accumulated Depreciation-Office Equipment</i>	(613,912.80)
Net Value-Office Equipment	163,936.20
Information & Communication Technology Equipment (ICTE)	853,654.10
<i>Accumulated Depreciation-ICTE</i>	(460,221.31)
Net Value-Information & Communication Technology Equipment	393,432.79
Other Machinery and Equipment	210,000.00
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	(160,404.15)
Net Value-Other Machinery and Equipment	<u>49,595.85</u>
Transportation Equipment	<u>523,328.88</u>

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Motor Vehicles	2,428,243.00
<i>Accumulated Depreciation-Motor Vehicles</i>	<u>(1,904,914.12)</u>
Net Value-Motor Vehicles	<u>523,328.88</u>
Furniture, Fixtures and Books	-
Furniture and Fixtures	-
<i>Accumulated Depreciation-Furniture & Fixtures</i>	-
Net Value-Furniture & Fixtures	-
Construction in Progress	356,750.00
Construction in Progress-Infrastructure Assets	356,750.00
Construction in Progress-Buildings & Other Structures	-
Other Non-Current Assets	<u>4,306,390.14</u>
Deposits	165,164.28
Guaranty Deposits	165,164.28
Restricted Fund	3,876,151.06
Restricted Fund	3,876,151.06
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>95,633.72</u>
Intangible Assets	-
Computer Software	207,899.00
<i>Accumulated Impairment Losses-Computer Software</i>	<u>(112,265.28)</u>
Net Value-Computer Software	<u>95,633.72</u>
Total Non-Current Assets	<u>77,505,467.91</u>
Total Assets	<u>97,223,018.70</u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	<u>2,764,969.92</u>
Payables	1,033,140.91
Accounts Payable	1,033,140.91
Due to Officers and Employees	-
Other Financial Liabilities	1,731,829.01
Current Portion of Long Term Debt	1,731,829.01
Inter-Agency Payables	<u>352,153.19</u>
Inter-Agency Payables	352,153.19
Due to BIR	344,965.74
Due to GSIS	5,902.64
Due to Pag-Ibig	0.02
Due to Philhealth	1,284.79
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>205,611.57</u>
Deferred Credits	205,611.57
Other Deferred Credits	205,611.57
Provisions	<u>5,512,299.79</u>

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Provisions	
Leave Benefits Payable	5,512,299.79
	<u>5,512,299.79</u>
Other Payables	
Other Payables	5,067.00
Other Payables	5,067.00
	<u>5,067.00</u>
Total Current Liabilities	9,871,848.23
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
Total Liabilities	32,572,533.18
	<u>32,572,533.18</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	
Retained Earnings/(Deficit)	58,580,256.32
Retained Earnings/(Deficit)	58,580,256.32
Retained Earnings/(Deficit)	58,580,256.32
	<u>58,580,256.32</u>
Total Equity	64,650,485.52
	<u>64,650,485.52</u>
Total Liabilities and Equity	97,223,018.70
	<u>97,223,018.70</u>

Prepared by:


JANETTE R. ALOYON
 Division Manager C

Approved by:


ELISA B. ALIBAY
 General Manager C