



BAYAWAN WATER DISTRICT
BALANCE SHEET
As of November 30, 2019

ASSETS AND OTHER DEBITS

CURRENT ASSETS AND OTHER DEBITS

Cash on Hand	25,753.78
Cash in Bank	3,840,632.53
Working Fund	15,000.00
Change Fund	4,000.00
Account Receivable- Customers	1,932,116.42
Less: Allowance for Bad Debts	(34,805.03)
Advances to Officers & Employees	215,440.54
Account Receivable-disallowances	33,000.00
Account Receivable - Others	422,472.37
Materials & Supplies Inventory	215,393.00
Supplies and Materials Inventory - VEI	413,263.05
Other Current Assets & Other Debits	304,562.57
Due from Officers & Employees	-
Prepayments	15,854.30
Other Deffered Charges	7,482.11
total	7,410,165.64

UTILITY PLANT

Utility Plant in Service	114,408,946.10
Less: Accumulated Depreciation	(41,809,453.53)
Construction Work In Progress	20,145,233.05
Net Utility Plant	92,744,725.62

INVESTMENTS & FUND ACCOUNTS

Sinking Fund (PNB Acct.# 3210000029)	33,375.10
Reserve Fund (LBP Acct # 1181020683)	711,365.18
Restricted Fund (PNB Acct.# 283943200052)	42,618.06
total	787,358.34

TOTAL ASSETS AND OTHER DEBITS **P** **100,942,249.60**

LIABILITIES AND OTHER CREDITS

CURRENT AND ACCRUED LIABILITIES

Current Portion of Long Term Debt	80,737.44
Accounts Payable	224,582.00
Due to LGU-Septage Fee	177,791.40
Due to International Institution - VEI Grant	412,971.67
Inter-Agency Payables	350,054.58
Guarantee Deposit Payable	531,900.44
Customers Deposit	203,816.17
Other Deferred Credits	-
Other Payables	121,308.46
total	2,103,162.16

LONG TERM DEBT

Loan Payable - LWUA	22,995,422.09
Loan Payable - Landbank	1,028,178.64
Loan Payable - NHA	841,620.82
total	24,865,221.55

CAPITAL & EQUITY

Capital contribution - Government	31,074,648.31
Other Paid in Capital	540,783.58
Retained Earnings	42,358,434.00
total	73,973,865.89

TOTAL LIABILITIES & OTHER CREDITS **P** **100,942,249.60**

Prepared by:

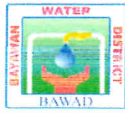
CHIRAMIE V. MORENO, CPA
Corporate Accounts Analyst

Checked/Verified by:

GINALYN P. PIOSCA
Division Manager C

Noted by:

ALMA L. ABRASALDO
General Manager C



BAYAWAN WATER DISTRICT INCOME STATEMENT

For the month Ending November 30, 2019

	CURRENT MONTH	YEAR TO DATE
OPERATING REVENUE		
Metered Sales	3,955,722.59	39,828,894.76
Penalty Charges	114,464.07	1,221,151.35
Other Business & Service Income	136,660.29	2,453,921.71
Other Income	(203,121.30)	144,894.67
Total Operating Revenue	4,003,725.65	43,648,862.49
OPERATING EXPENSES		
Personal services		
Salaries and Wages	1,153,333.13	11,735,472.38
Other Compensation & Allowances	964,360.50	3,968,032.50
Personnel Benefit Contributions	125,760.51	1,301,292.01
Other Personnel Benefits	35,595.64	901,959.37
Total Personal Services	2,279,049.78	17,906,756.26
Operating Expenses		
Honoraria(Directors Fees & Renumeration)	37,732.50	259,803.29
Office Supplies Expenses	6,805.48	165,903.81
Fuel, Oil & Lubricants Expenses	38,479.69	382,650.45
Other Supplies and Materials Expenses	6,305.12	83,918.33
Supplies and Materials Expenses -VEI	13,365.70	2,192,691.58
Travel Expenses-Local	84,801.00	1,430,682.58
Travel Expenses-Foreign	36,728.68	591,866.68
Training Expenses	15,557.00	975,088.28
Gender and Development	(240,398.08)	1,392,851.41
Water	1,339.20	17,278.30
Electricity	-	329,704.13
Gas/Heating Expenses	17,803.42	168,864.96
Postage & Deliveries	85.00	44,819.05
Telephone/Mobile Expenses	9,869.72	138,911.73
Internet Expenses	13,344.00	107,892.12
Cable, Satellite, Telegraph & Radio Expenses	-	-
Printing Expenses	14,791.08	92,891.40
Advertising, Promotional & Marketing Expenses	4,675.00	27,053.00
Taxes, Duties & Licenses	30.00	539,297.91
Insurance Premiums	-	18,318.77
Representation expenses	36,981.00	215,389.25
Rent/lease expenses	-	-
Survey Expenses	-	30,000.00
Generation , Transmission & Distribution Expenses	518,913.53	6,130,824.06
Source of Supply - Miscellaneous Expense	-	-
Source of Supply Mains - Engineering Expenses	853.00	-
Power Production Expenses	-	-
Fuel for Power Production	38,764.24	-
Pumping Operations Expense	-	-
Power/Fuel Purchased for Pumping	289,848.91	-
Water Treatment Operations Expenses	26,430.00	-
Chemical, Filtering and Laboratory Supplies Expense	73,588.00	-
Transmission & Distribution Engineering Expense	18,848.38	-
Miscellaneous Customer Accounts Expenses	70,581.00	-
Extraordinary and Miscellaneous Expenses	-	40,747.10
Membership Dues & Contribution to Organizations	-	69,928.40
Cultural & Athletic Expenses	-	-
Donations	20,000.00	20,000.00
Legal Services	500.00	41,800.00
Auditing Services	-	-
General/Janitorial Services	6,500.00	70,500.00
Security Services	21,994.60	241,946.00
Other Professional Services	12,000.00	87,283.60
Confidential & Intelligence Funds	-	-
Other Maintenance and Operating Expense	8,900.00	252,825.29
Total Operating Expenses	687,103.64	16,161,731.48

Maintenance Expenses

Repairs & Maintenance - Plant	106,757.97	1,468,571.17
Repairs & Maintenance - Buildings & other structures	44,735.71	1,074,708.35
Repairs & Maintenance - Office Equipment	838.00	12,596.00
Repairs & Maintenance - Land Transport Equipment	5,480.00	487,562.39
Repairs & Maintenance - Other machinery & equipment	36,486.11	305,751.43
Repairs & Maintenance - Furniture & Fixtures	-	17,788.55
Repairs & Maintenance - Calamity	-	-
Total Maintenance Expenses	194,297.79	3,366,977.89

TOTAL Personal, Operating & Maintenance Expenses	3,160,451.21	37,435,465.63
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NET INCOME BEFORE DEPRECIATION & INTEREST	843,274.44	6,213,396.86
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Less: Depreciation Expense	594,402.54	3,457,787.05
Bad Debts Expense	-	-
	594,402.54	3,457,787.05

Add: OTHER INCOME

Interest Revenue	1,118.19	7,488.04
Income from Grants & Donations	13,365.69	3,412,391.43
Subsidy from Local Government Units	-	2,593,907.32
Miscellaneous Income - BUB	-	-
Dividend Revenue	-	-
Total Other Income	14,483.88	6,013,786.79

Less. OTHER EXPENSES

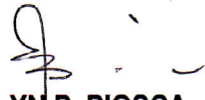
Interest Expenses	158,455.64	1,922,039.96
Bank Charges	100.00	2,600.00
Documentary Stamp Expenses	-	-
Other Financial Charges	-	10,000.00
Loss on Assets	-	-
Total Other Expenses	158,555.64	1,934,639.96

NET INCOME/(LOSS)	P 104,800.14	6,834,756.64
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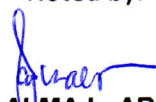
Prepared by:


CHIRAME V. MORENO, CPA
 Corporate Accounts Analyst

Checked/Verified by:


GINALYN P. PIOSCA
 Division Manager C

Noted by:


ALMA L. ABRASALDO
 General Manager C



BAYAWAN WATER DISTRICT CASH FLOW STATEMENT

As of November 30, 2019

RECEIPTS:		CURRENT MONTH	YEAR TO DATE
Collection of Water Bills	P	4,138,676.32	40,716,533.20
Collection of Other Water Revenues		163,663.20	2,851,229.44
Collection of A/R Others - Materials on Account		-	1,608.85
Collection Receivables/Disallowances		-	299,422.40
Collection on Septage Fees-Due to LGU		177,791.40	1,838,347.50
Collection of WTP/GSIS/HDMF/PHILHEALTH		68,525.95	1,142,542.09
Collection of WTP(BUB)		891.35	14,966.65
Proceeds from Loan Borrowings		-	-
Other Income		7,376.70	144,894.67
Miscellaneous Income - BUB		-	-
Refund of Employees Cash Advances		15,099.70	229,241.98
Receipt of Bids/Performance Bonds		-	286,212.50
Interest Revenue		1,118.19	5,287.98
Fund transfer - PNB TO LBP		-	450,000.00
Fund transfer - PNB TO PNB Customer Deposits		-	-
Fund transfer - PNB TO PNB Bail Bonds Payable		-	500,000.00
Reserve Fund withdrawal/transfer		-	980,000.00
Subsidy from Local Government Units		-	2,593,907.32
Other Receipts /Adjustments		193,721.22	647,578.63
Total Receipts	P	4,766,864.03	52,701,773.21
DISBURSEMENTS:			
Payroll	P	1,153,333.13	11,735,472.38
Fuel/power for pumping		328,613.15	2,066,711.79
Chemicals		73,588.00	1,292,841.47
Franchise Tax		-	371,073.89
Other Operation & Maint. Expenses		1,277,568.98	13,559,306.22
Payment of Advances to officers & Employees		18,409.12	1,292,996.32
Materials & Supplies Inventory (procurement)		489,853.00	3,723,410.11
Supplies & Materials Inventory (BUB)		-	-
Remittance to BIR (BUB)		373.42	199,829.13
Remittance to BIR/GSIS/HDMF/PHILHEALTH		407,270.49	4,136,785.27
Remittance to LGU- Septage Fees		159,670.00	1,811,128.10
Payment of Accounts Payable		150,000.00	4,753,465.98
Payment of Guarantee Deposit		20,463.75	990,107.60
Construction Work In progress		50,683.47	1,541,697.37
Capital Expenditures		285,000.00	3,267,710.00
Amortizations of domestic loans (LWUA)		80,193.00	852,793.00
Amortizations of domestic loans (NHA)		-	273,443.30
Amortizations of domestic loans (LBP)		-	514,087.56
Payment of Interest of Long Term Debts (LWUA)		158,232.00	1,769,882.00
Payment of Interest of Long Term Debts (NHA)		-	60,827.70
Payment of Interest of Long Term Debts (LBP)		-	89,835.03
Bank Charges		100.00	2,600.00
Fund withdrawal - PNB TO LBP		-	450,000.00
Fund withdrawal - PNB TO PNB Cutomer Deposit		-	-
Fund withdrawal - PNB TO PNB Bail Bonds Payable		-	500,000.00
Adjustments		223.64	753.64
Total Disbursements	P	4,653,575.15	55,256,757.86
NET RECEIPTS/(DISBURSEMENTS)		113,288.88	(2,554,984.65)
Add: CASH BALANCE, Beginning		3,772,097.43	6,440,370.96
Less: Fund Transfer (Reserve Fund)		-	-
Fund Transfer (Restricted Fund)		-	-
CASH BALANCE, END	P	3,885,386.31	3,885,386.31

Prepared by:

CHIRAMIE V. MORENO, CPA
Corporate Accounts Analyst

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GINALYN P. PIOSCA
Division Manager C

Noted by:

ALMA L. ABRASALDO
General Manager C



BAYAWAN WATER DISTRICT

BALANCE SHEET

As of November 30, 2019

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Loan Payable - NHA	841,620.82
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BAYAWAN WATER DISTRICT INCOME STATEMENT

For the month Ending November 30, 2019

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Other Income	(203,121.30)	144,894.67
Total Operating Revenue	4,003,725.65	43,648,862.49
OPERATING EXPENSES		
Personal services		
Salaries and Wages	1,153,333.13	11,735,472.38
Other Compensation & Allowances	964,360.50	3,968,032.50
Personnel Benefit Contributions	125,760.51	1,301,292.01
Other Personnel Benefits	35,595.64	901,959.37
Total Personal Services	2,279,049.78	17,906,756.26
Operating Expenses		
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Office Supplies Expenses	6,805.48	165,903.81
Fuel, Oil & Lubricants Expenses	38,479.69	382,650.45
Other Supplies and Materials Expenses	6,305.12	83,918.33
Supplies and Materials Expenses -VEI	13,365.70	2,192,691.58
Travel Expenses-Local	84,801.00	1,430,682.58
Travel Expenses-Foreign	36,728.68	591,866.68
Training Expenses	15,557.00	975,088.28
Gender and Development	(240,398.08)	1,392,851.41
Water	1,339.20	17,278.30
Electricity	-	329,704.13
Gas/Heating Expenses	17,803.42	168,864.96
Postage & Deliveries	85.00	44,819.05
Telephone/Mobile Expenses	9,869.72	138,911.73
Internet Expenses	13,344.00	107,892.12
Cable, Satellite, Telegraph & Radio Expenses	-	-
Printing Expenses	14,791.08	92,891.40
Advertising, Promotional & Marketing Expenses	4,675.00	27,053.00
Taxes, Duties & Licenses	30.00	539,297.91
Insurance Premiums	-	18,318.77
Representation expenses	36,981.00	215,389.25
Rent/lease expenses	-	-
Survey Expenses	-	30,000.00
Generation , Transmission & Distribution Expenses	518,913.53	6,130,824.06
Source of Supply - Miscellaneous Expense	-	-
Source of Supply Mains - Engineering Expenses	853.00	-
Power Production Expenses	-	-
Fuel for Power Production	38,764.24	-
Pumping Operations Expense	-	-
Power/Fuel Purchased for Pumping	289,848.91	-
Water Treatment Operations Expenses	26,430.00	-
Chemical, Filtering and Laboratory Supplies Expense	73,588.00	-
Transmission & Distribution Engineering Expense	18,848.38	-
Miscellaneous Customer Accounts Expenses	70,581.00	-
Extraordinary and Miscellaneous Expenses	-	40,747.10
Membership Dues & Contribution to Organizations	-	69,928.40
Cultural & Athletic Expenses	-	-
Donations	20,000.00	20,000.00
Legal Services	500.00	41,800.00
Auditing Services	-	-
General/Janitorial Services	6,500.00	70,500.00
Security Services	21,994.60	241,946.00
Other Professional Services	12,000.00	87,283.60
Confidential & Intelligence Funds	-	-
Other Maintenance and Operating Expense	8,900.00	252,825.29
Total Operating Expenses	687,103.64	16,161,731.48

Maintenance Expenses

Repairs & Maintenance - Plant	106,757.97	1,468,571.17
Repairs & Maintenance - Buildings & other structures	44,735.71	1,074,708.35
Repairs & Maintenance - Office Equipment	838.00	12,596.00
Repairs & Maintenance - Land Transport Equipment	5,480.00	487,562.39
Repairs & Maintenance - Other machinery & equipment	36,486.11	305,751.43
Repairs & Maintenance - Furniture & Fixtures	-	17,788.55
Repairs & Maintenance - Calamity	-	-
Total Maintenance Expenses	194,297.79	3,366,977.89

TOTAL Personal, Operating & Maintenance Expenses	3,160,451.21	37,435,465.63
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NET INCOME BEFORE DEPRECIATION & INTEREST	843,274.44	6,213,396.86
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Less: Depreciation Expense	594,402.54	3,457,787.05
Bad Debts Expense	-	-
	594,402.54	3,457,787.05

Add: OTHER INCOME

Interest Revenue	1,118.19	7,488.04
Income from Grants & Donations	13,365.69	3,412,391.43
Subsidy from Local Government Units	-	2,593,907.32
Miscellaneous Income - BUB	-	-
Dividend Revenue	-	-
Total Other Income	14,483.88	6,013,786.79

Less. OTHER EXPENSES

Interest Expenses	158,455.64	1,922,039.96
Bank Charges	100.00	2,600.00
Documentary Stamp Expenses	-	-
Other Financial Charges	-	10,000.00
Loss on Assets	-	-
Total Other Expenses	158,555.64	1,934,639.96

NET INCOME/(LOSS)**P 104,800.14 6,834,756.64**

Prepared by:



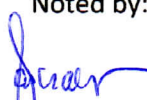
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Division Manager C

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ALMA L. ABRASALDO
General Manager C



**BAYAWAN WATER DISTRICT
CASH FLOW STATEMENT**

As of November 30, 2019

RECEIPTS:		CURRENT MONTH	YEAR TO DATE
Collection of Water Bills	P	4,138,676.32	40,716,533.20
Collection of Other Water Revenues		163,663.20	2,851,229.44
Collection of A/R Others - Materials on Account		-	1,608.85
Collection Receivables/Disallowances		-	299,422.40
Collection on Septage Fees-Due to LGU		177,791.40	1,838,347.50
Collection of WTP/GSIS/HDMF/PHILHEALTH		68,525.95	1,142,542.09
Collection of WTP(BUB)		891.35	14,966.65
Proceeds from Loan Borrowings		-	-
Other Income		7,376.70	144,894.67
Miscellaneous Income - BUB		-	-
Refund of Employees Cash Advances		15,099.70	229,241.98
Receipt of Bids/Performance Bonds		-	286,212.50
Interest Revenue		1,118.19	5,287.98
Fund transfer - PNB TO LBP		-	450,000.00
Fund transfer - PNB TO PNB Customer Deposits		-	-
Fund transfer - PNB TO PNB Bail Bonds Payable		-	500,000.00
Reserve Fund withdrawal/transfer		-	980,000.00
Subsidy from Local Government Units		-	2,593,907.32
Other Receipts /Adjustments		193,721.22	647,578.63
Total Receipts	P	4,766,864.03	52,701,773.21
DISBURSEMENTS:			
Payroll	P	1,153,333.13	11,735,472.38
Fuel/power for pumping		328,613.15	2,066,711.79
Chemicals		73,588.00	1,292,841.47
Franchise Tax		-	371,073.89
Other Operation & Maint. Expenses		1,277,568.98	13,559,306.22
Payment of Advances to officers & Employees		18,409.12	1,292,996.32
Materials & Supplies Inventory (procurement)		489,853.00	3,723,410.11
Supplies & Materials Inventory (BUB)		-	-
Remittance to BIR (BUB)		373.42	199,829.13
Remittance to BIR/GSIS/HDMF/PHILHEALTH		407,270.49	4,136,785.27
Remittance to LGU- Septage Fees		159,670.00	1,811,128.10
Payment of Accounts Payable		150,000.00	4,753,465.98
Payment of Guarantee Deposit		20,463.75	990,107.60
Construction Work In progress		50,683.47	1,541,697.37
Capital Expenditures		285,000.00	3,267,710.00
Amortizations of domestic loans (LWUA)		80,193.00	852,793.00
Amortizations of domestic loans (NHA)		-	273,443.30
Amortizations of domestic loans (LBP)		-	514,087.56
Payment of Interest of Long Term Debts (LWUA)		158,232.00	1,769,882.00
Payment of Interest of Long Term Debts (NHA)		-	60,827.70
Payment of Interest of Long Term Debts (LBP)		-	89,835.03
Bank Charges		100.00	2,600.00
Fund withdrawal - PNB TO LBP		-	450,000.00
Fund withdrawal - PNB TO PNB Customer Deposit		-	-
Fund withdrawal - PNB TO PNB Bail Bonds Payable		-	500,000.00
Adjustments		223.64	753.64
Total Disbursements	P	4,653,575.15	55,256,757.86
NET RECEIPTS/(DISBURSEMENTS)		113,288.88	(2,554,984.65)
Add: CASH BALANCE, Beginning		3,772,097.43	6,440,370.96
Less: Fund Transfer (Reserve Fund)		-	-
Fund Transfer (Restricted Fund)		-	-
CASH BALANCE, END	P	3,885,386.31	3,885,386.31

Prepared by:

CHIRAMIE V. MORENO, CPA
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