

**BAYAWAN WATER DISTRICT****BALANCE SHEET**

As of January 31, 2020

**ASSETS AND OTHER DEBITS****CURRENT ASSETS AND OTHER DEBITS**

Cash on Hand	19,262.23
Cash in Bank	3,791,298.96
Working Fund	15,000.00
Change Fund	4,000.00
Account Receivable- Customers	1,721,210.34
Less: Allowance for Bad Debts	(42,665.50)
Advances to Officers & Employees	197,031.42
Account Receivable-disallowances	33,000.00
Account Receivable - Others	152,228.46
Materials & Supplies Inventory	2,171,188.70
Supplies and Materials Inventory - VEI	399,319.87
Supplies and Materials Inventory - BUB	859,788.33
Other Current Assets & Other Debits	304,562.57
Due from Officers & Employees	-
Prepayments	15,854.30
Other Deferred Charges	7,482.11

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**Total** **9,648,561.79****UTILITY PLANT**

Utility Plant in Service	122,520,618.61
Less: Accumulated Depreciation	(42,835,285.79)
Construction Work In Progress	1,134,691.10

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**Net Utility Plant** **80,820,023.92****INVESTMENTS & FUND ACCOUNTS**

Sinking Fund (PNB Acct.# 3210000029)	33,447.08
Reserve Fund (LBP Acct # 1181020683)	711,510.62
Restricted Fund (PNB Acct.# 283943200052)	42,626.77

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**Total** **787,584.47**

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**TOTAL ASSETS AND OTHER DEBITS** **P** **91,256,170.18**

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**LIABILITIES AND OTHER CREDITS****CURRENT AND ACCRUED LIABILITIES**

Current Portion of Long Term Debt	1,607,524.42
Accounts Payable	2,622,740.00
Due to LGU-Septage Fee	195,205.00
Inter-Agency Payables	431,974.23
Guarantee Deposit Payable	382,750.24
Customers Deposit	203,816.17
Other Deferred Credits	-
Other Payables	56,028.01

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**Total** **5,500,038.07****NON-CURRENT LIABILITIES**

Due to LGU-Project	5,148,695.65
Due to International Institution - VEI Grant	399,319.88
Loan Payable - LWUA	21,982,393.09
Loan Payable - Landbank	514,087.52
Loan Payable - NHA	551,398.07

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**Total** **28,595,894.21****CAPITAL & EQUITY**

Capital contribution - Government	31,074,648.31
Other Paid in Capital	540,783.58
Retained Earnings	25,544,806.01

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**Total** **57,160,237.90**

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**TOTAL LIABILITIES & OTHER CREDITS** **P** **91,256,170.18**

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Prepared by:

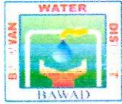
  
**JEANA A. DY**  
Cashier B

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 January 31, 2020

	CURRENT MONTH	YEAR TO DATE
<b>OPERATING REVENUE</b>		
Metered Sales	4,117,200.17	4,117,200.17
Penalty Charges	148,036.92	148,036.92
Other Business & Service Income	178,849.44	178,849.44
Other Income	7,444.45	7,444.45
<b>Total Operating Revenue</b>	<b>4,451,530.98</b>	<b>4,451,530.98</b>
<b>OPERATING EXPENSES</b>		
<b>Personal services</b>		
Salaries and Wages	1,115,781.32	1,115,781.32
Other Compensation & Allowances	121,000.00	121,000.00
Personnel Benefit Contributions	126,354.71	126,354.71
Other Personnel Benefits	87,915.62	87,915.62
<b>Total Personal Services</b>	<b>1,451,051.65</b>	<b>1,451,051.65</b>
<b>Operating Expenses</b>		
Honoraria(Directors Fees & Renumerations)	37,720.00	37,720.00
Office Supplies Expenses	8,112.56	8,112.56
Fuel, Oil & Lubricants Expenses	72,560.98	72,560.98
Other Supplies and Materials Expenses	22,050.19	22,050.19
Supplies and Materials Expenses -VEI	7,388.65	7,388.65
Travel Expenses-Local	195,418.50	195,418.50
Travel Expenses-Foreign	-	-
Training Expenses	40,515.20	40,515.20
Gender and Development	88,173.58	88,173.58
Water	1,588.00	1,588.00
Electricity	69,179.82	69,179.82
Gas/Heating Expenses	17,138.00	17,138.00
Postage & Deliveries	130.00	130.00
Telephone/Mobile Expenses	18,083.34	18,083.34
Internet Expenses	11,748.99	11,748.99
Cable, Satellite, Telegraph & Radio Expenses	-	-
Printing Expenses	14,791.08	14,791.08
Advertising, Promotional & Marketing Expenses	-	-
Taxes Duties & Licenses	142,751.44	142,751.44
Insurance Premiums	9,458.52	9,458.52
Representation expenses	5,193.00	5,193.00
Rent/lease expenses	-	-
Survey Expenses	-	-
Generation , Transmission & Distribution Expenses	778,301.56	778,301.56
Source of Supply - Miscellaneous	6,300.00	
Source of Supply Mains - Engr	6,402.92	
Power Production Expenses	-	
Fuel for Power Production	43,583.32	
Pumping Operations Expenses	-	
Power/Fuel Purchased for Pl	393,564.72	
Water Treatment Operations	20,842.60	
Chemical, Filtering and Labor	223,746.13	
Transmission & Distribution E	-	
Miscellaneous Customer Acc	83,861.87	
Extraordinary and Miscellaneous Expenses	-	-
Membership Dues & Contribution to Organizations	20,000.00	20,000.00
Cultural & Athletic Expenses	-	-
Donations	-	-
Legal Services	200.00	200.00
Auditing Services	-	-
General/Janitorial Services	6,500.00	6,500.00

Security Services	21,994.60	21,994.60
Other Professional Services	3,000.00	3,000.00
Confidential & Intelligence Funds	-	-
Other Maintenance and Operating Expense	1,200.00	1,200.00
<b>Total Operating Expenses</b>	<b>1,593,198.01</b>	<b>1,593,198.01</b>

**Maintenance Expenses**

Repairs & Maintenance - Plant	119,999.55	119,999.55
Repairs & Maintenance - Buildings & Other Structure	20,610.59	20,610.59
Repairs & Maintenance - Office Equipment	-	-
Repairs & Maintenance - Land Transport Equipment	78,687.00	78,687.00
Repairs & Maintenance - Other machinery & equipment	22,075.00	22,075.00
Repairs & Maintenance - Furniture & Fixtures	-	-
Repairs & Maintenance - Calamity	-	-
<b>Total Maintenance Expenses</b>	<b>241,372.14</b>	<b>241,372.14</b>

<b>TOTAL Personal, Operating &amp; Maintenance Expenses</b>	<b>3,285,621.80</b>	<b>3,285,621.80</b>
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<b>NET INCOME BEFORE DEPRECIATION &amp; INTEREST</b>	<b>1,165,909.18</b>	<b>1,165,909.18</b>
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Less: Depreciation Expense	408,511.63	408,511.63
Bad Debts Expense	-	-
	<b>408,511.63</b>	<b>408,511.63</b>

**Add: OTHER INCOME**

Interest Revenue	24.15	24.15
Income from Grants & Donations	7,388.64	7,388.64
Subsidy from Local Government Units	-	-
Miscellaneous Income - BUB	-	-
Dividend Revenue	-	-
<b>Total Other Income</b>	<b>7,412.79</b>	<b>7,412.79</b>

**Less: OTHER EXPENSES**

Interest Expenses	174,625.06	174,625.06
Bank Charges	-	-
Documentary Stamp Expenses	-	-
Loss on Assets	-	-
<b>Total Other Expenses</b>	<b>174,625.06</b>	<b>174,625.06</b>

<b>NET INCOME/(LOSS)</b>	<b>P 590,185.28</b>	<b>590,185.28</b>
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Prepared by:

**JEANA A. DY**  
Cashier B

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 January 31, 2020

<b>RECEIPTS:</b>		<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>
Collection of Water Bills	P	4,940,484.44	4,940,484.44
Collection of Other Water Revenues		199,312.70	199,312.70
Collection of A/R Others - Materials on Account		-	-
Collection Receivables/Disallowances		-	-
Collection on Septage Fees-Due to LGU		195,205.00	195,205.00
Collection of WTP/GSIS/HDMF/PHILHEALTH		488,657.09	488,657.09
Collection of WTP(BUB)		-	-
Proceeds from Loan Borrowings		-	-
Other Income		7,444.45	7,444.45
Miscellaneous Income - BUB		-	-
Refund of Employees Cash Advances		1,071.87	1,071.87
Receipt of Bids/Performance Bonds		-	-
Interest Revenue		-	-
Fund transfer - PNB TO LBP		-	-
Fund transfer - PNB TO PNB Customer Deposits		-	-
Fund transfer - PNB TO PNB Bail Bonds Payable		-	-
Reserve Fund withdrawal/transfer		-	-
Subsidy from Local Government Units		-	-
Other Receipts /Adjustments		21,500.00	21,500.00
<b>Total Receipts</b>	<b>P</b>	<b>5,853,675.55</b>	<b>5,853,675.55</b>
<b>DISBURSEMENTS:</b>			
Payroll	P	1,115,781.32	1,115,781.32
Fuel/power for pumping		437,148.04	437,148.04
Chemicals		223,746.13	223,746.13
Franchise Tax		142,751.44	142,751.44
Other Operation & Maint. Expenses		214,644.41	214,644.41
Payment of Advances to officers & Employees		730,891.84	730,891.84
Materials & Supplies Inventory (procurement)		-	-
Supplies & Materials Inventory (BUB)		-	-
Remittance to BIR (BUB)		1,088.28	1,088.28
Remittance to BIR/GSIS/HDMF/PHILHEALTH		360,718.63	360,718.63
Remittance to LGU- Septage Fees		150,445.00	150,445.00
Payment of Accounts Payable		1,664,432.10	1,664,432.10
Payment of Guarantee Deposit		-	-
Construction Work In progress		-	-
Capital Expenditures		412,056.00	412,056.00
Amortizations of domestic loans (LWUA)		81,293.00	81,293.00
Amortizations of domestic loans (NHA)		-	-
Amortizations of domestic loans (LBP)		128,521.89	128,521.89
Payment of Interest of Long Term Debts (LWUA)		157,132.00	157,132.00
Payment of Interest of Long Term Debts (NHA)		-	-
Payment of Interest of Long Term Debts (LBP)		17,493.06	17,493.06
Bank Charges		-	-
Fund withdrawal - PNB TO LBP		-	-
Fund withdrawal - PNB TO PNB Cutomer Deposit		-	-
Fund withdrawal - PNB TO PNB Bail Bonds Payable		-	-
Adjustments		-	-
<b>Total Disbursements</b>	<b>P</b>	<b>5,838,143.14</b>	<b>5,838,143.14</b>
<b>NET RECEIPTS/(DISBURSEMENTS)</b>		<b>15,532.41</b>	<b>15,532.41</b>
Add: CASH BALANCE, Beginning		<b>3,814,028.78</b>	<b>3,814,028.78</b>
Less: Fund Transfer (Reserve Fund)		-	-
Fund Transfer (Restricted Fund)		-	-
<b>CASH BALANCE, END</b>	<b>P</b>	<b>3,829,561.19</b>	<b>3,829,561.19</b>

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