

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

As of February 29, 2020

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

Cash on Hand	19,452.07
Cash in Bank	3,577,262.40
Working Fund	15,000.00
Change Fund	4,000.00
Account Receivable- Customers	2,329,688.27
Less: Allowance for Bad Debts	(42,665.50)
Advances to Officers & Employees	691,697.94
Account Receivable-disallowances	33,000.00
Account Receivable - Others	152,228.46
Materials & Supplies Inventory	1,817,226.66
Supplies and Materials Inventory - VEI	396,094.57
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
<b>total</b>	<b>10,180,672.18</b>

**UTILITY PLANT**

Utility Plant in Service	122,573,398.61
Less: Accumulated Depreciation	(43,244,457.17)
Construction Work In Progress	1,159,716.10
<b>Net Utility Plant</b>	<b>80,488,657.54</b>

**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
<b>total</b>	<b>787,584.47</b>

**TOTAL ASSETS AND OTHER DEBITS****P****91,456,914.19****LIABILITIES AND OTHER CREDITS****CURRENT AND ACCRUED LIABILITIES**

Current Portion of Long Term Debt	1,454,731.98
Accounts Payable	1,885,537.00
Due to LGU-Septage Fee	161,605.00
Inter-Agency Payables	215,041.25
Guarantee Deposit Payable	382,750.24
Customers Deposit	203,816.17
Other Deferred Credits	-
Other Payables	30,528.01
<b>total</b>	<b>4,334,009.65</b>

**LONG TERM DEBT**

Due to LGU- Project	5,148,695.65
Due to International Institution - VEI Grant	396,094.58
Loan Payable - LWUA	21,982,393.09
Loan Payable - Landbank	514,087.52
Loan Payable - NHA	551,398.07
<b>total</b>	<b>28,592,668.91</b>

**CAPITAL & EQUITY**

Capital contribution - Government	31,074,648.31
Other Paid in Capital	540,783.58
Retained Earnings	26,914,803.74
<b>total</b>	<b>58,530,235.63</b>

**TOTAL LIABILITIES & OTHER CREDITS****P****91,456,914.19**

Prepared by:

**JEANA A. DY**  
Cashier B

Checked/Verified by:

**GINALYN P. PIOSCA**  
Division Manager C

Noted by:

**ALMA L. ABRASALDO**



## BAYAWAN WATER DISTRICT INCOME STATEMENT

For the month Ending February 29, 2020

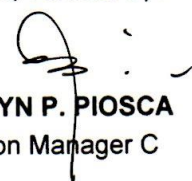
	CURRENT MONTH	YEAR TO DATE
<b>OPERATING REVENUE</b>		
Metered Sales	4,309,446.62	8,426,646.79
Penalty Charges	148,173.86	296,210.78
Other Business & Service Income	141,470.85	320,320.29
Other Income	13,602.65	21,047.10
<b>Total Operating Revenue</b>	<b>4,612,693.98</b>	<b>9,064,224.96</b>
<b>OPERATING EXPENSES</b>		
<b>Personal services</b>		
Salaries and Wages	744,829.47	1,860,610.79
Other Compensation & Allowances	373,000.00	494,000.00
Personnel Benefit Contributions	143,033.43	269,388.14
Other Personnel Benefits	4,164.12	92,079.74
<b>Total Personal Services</b>	<b>1,265,027.02</b>	<b>2,716,078.67</b>
<b>Operating Expenses</b>		
Honoraria(Directors Fees & Renumerations)	36,057.50	73,777.50
Office Supplies Expenses	3,975.84	12,088.40
Fuel, Oil & Lubricants Expenses	27,501.10	100,062.08
Other Supplies and Materials Expenses	9,234.30	31,284.49
Supplies and Materials Expenses -VEI	3,225.30	10,613.95
Travel Expenses-Local	167,017.40	362,435.90
Travel Expenses-Foreign	-	-
Training Expenses	43,300.00	83,815.20
Gender and Development	45,266.06	133,439.64
Water	2,600.40	4,188.40
Electricity	-	69,179.82
Gas/Heating Expenses	24,068.00	41,206.00
Postage & Deliveries	2,165.00	2,295.00
Telephone/Mobile Expenses	14,857.21	32,940.55
Internet Expenses	11,749.00	23,497.99
Cable, Satellite, Telegraph & Radio Expenses	-	-
Printing Expenses	-	14,791.08
Advertising, Promotional & Marketing Expenses	-	-
Taxes Duties & Licenses	1,350.00	144,101.44
Insurance Premiums	8,760.00	18,218.52
Representation expenses	19,112.90	24,305.90
Rent/lease expenses	-	-
Survey Expenses	-	-
Generation , Transmission & Distribution Expenses	503,445.43	1,281,746.99
Source of Supply - Miscellaneous Expense	6,300.00	
Source of Supply Mains - Engineering Expenses	5,306.88	
Power Production Expenses	-	
Fuel for Power Production	3,614.00	
Pumping Operations Expense	-	
Power/Fuel Purchased for Pumping	318,205.14	
Water Treatment Operations Expenses	16,652.00	
Chemical, Filtering and Laboratory Supplies Exper	80,977.07	
Transmission & Distribution Engineering Expense	5,989.47	
Miscellaneous Customer Accounts Expenses	66,400.87	
Extraordinary and Miscellaneous Expenses	15,747.71	15,747.71
Membership Dues & Contribution to Organizations	12,725.00	32,725.00
Cultural & Athletic Expenses	-	-
Donations	-	-
Legal Services	2,600.00	2,800.00
Auditing Services	-	-
General/Janitorial Services	6,500.00	13,000.00

Security Services	23,119.00	45,113.60
Other Professional Services	-	3,000.00
Confidential & Intelligence Funds	-	-
Other Maintenance and Operating Expense	1,476.00	2,676.00
<b>Total Operating Expenses</b>	<b>985,853.15</b>	<b>2,579,051.16</b>
<b>Maintenance Expenses</b>		
Repairs & Maintenance - Plant	47,727.02	167,726.57
Repairs & Maintenance - Buildings & other structures	285,997.38	306,607.97
Repairs & Maintenance - Office Equipment	330.00	330.00
Repairs & Maintenance - Land Transport Equipment	23,674.68	102,361.68
Repairs & Maintenance - Other machinery & equipment	58,840.61	80,915.61
Repairs & Maintenance - Furniture & Fixtures	-	-
Repairs & Maintenance - Calamity	-	-
<b>Total Maintenance Expenses</b>	<b>416,569.69</b>	<b>657,941.83</b>
<b>TOTAL Personal, Operating &amp; Maintenance Expenses</b>	<b>2,667,449.86</b>	<b>5,953,071.66</b>
<b>NET INCOME BEFORE DEPRECIATION &amp; INTEREST</b>	<b>1,945,244.12</b>	<b>3,111,153.30</b>
Less: Depreciation Expense	409,171.38	817,683.01
Bad Debts Expense	-	-
	<b>409,171.38</b>	<b>817,683.01</b>
Add: <i>OTHER INCOME</i>		
Interest Revenue	-	24.15
Income from Grants & Donations	3,225.30	10,613.94
Subsidy from Local Government Units	-	-
Miscellaneous Income - BUB	-	-
Dividend Revenue	-	-
<b>Total Other Income</b>	<b>3,225.30</b>	<b>10,638.09</b>
Less: <i>OTHER EXPENSES</i>		
Interest Expenses	169,200.31	343,825.37
Bank Charges	100.00	100.00
Documentary Stamp Expenses	-	-
Loss on Assets	-	-
<b>Total Other Expenses</b>	<b>169,300.31</b>	<b>343,925.37</b>
<b>NET INCOME/(LOSS)</b>	<b>P 1,369,997.73</b>	<b>1,960,183.01</b>

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 February 29, 2020

**RECEIPTS:**

	CURRENT MONTH	YEAR TO DATE
Collection of Water Bills	P 3,844,542.15	8,785,026.59
Collection of Other Water Revenues	149,328.20	348,640.90
Collection of A/R Others - Materials on Account	-	-
Collection Receivables/Disallowances	-	-
Collection on Septage Fees-Due to LGU	161,605.00	356,810.00
Collection of WTP/GSIS/HDMF/PHILHEALTH	236,063.95	724,721.04
Collection of WTP(BUB)	1,340.63	1,340.63
Proceeds from Loan Borrowings	-	-
Other Income	13,602.05	21,046.50
Miscellaneous Income - BUB	-	-
Refund of Employees Cash Advances	-	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	2,000.60	23,500.60
<b>Total Receipts</b>	<b>P 4,408,482.58</b>	<b>10,262,158.13</b>

**DISBURSEMENTS:**

Payroll	P 744,829.47	1,860,610.79
Fuel/power for pumping	321,819.14	758,967.18
Chemicals	80,977.07	304,723.20
Franchise Tax	1,350.00	144,101.44
Other Operation & Maint. Expenses	767,538.16	982,182.57
Payment of Advances to officers & Employees	857,330.15	1,588,221.99
Materials & Supplies Inventory (procurement)	36,342.00	36,342.00
Supplies & Materials Inventory (BUB)	-	-
Remittance to BIR (BUB)	-	1,088.28
Remittance to BIR/GSIS/HDMF/PHILHEALTH	479,837.56	840,556.19
Remittance to LGU- Septage Fees	195,205.00	345,650.00
Payment of Accounts Payable	737,203.00	2,401,635.10
Payment of Guarantee Deposit	-	-
Construction Work In progress	25,025.00	25,025.00
Capital Expenditures	52,780.00	464,836.00
Amortizations of domestic loans (LWUA)	81,849.00	163,142.00
Amortizations of domestic loans (NHA)	70,943.44	70,943.44
Amortizations of domestic loans (LBP)	-	128,521.89
Payment of Interest of Long Term Debts (LWUA)	156,576.00	313,708.00
Payment of Interest of Long Term Debts (NHA)	12,624.31	12,624.31
Payment of Interest of Long Term Debts (LBP)	-	17,493.06
Bank Charges	100.00	100.00
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 4,622,329.30</b>	<b>10,460,472.44</b>

**NET RECEIPTS/(DISBURSEMENTS)**

	<b>(213,846.72)</b>	<b>(198,314.31)</b>
Add: CASH BALANCE, Beginning	<b>3,829,561.19</b>	<b>3,814,028.78</b>
Less: Fund Transfer (Reserve Fund)	-	-
Fund Transfer (Restricted Fund)	-	-
<b>CASH BALANCE, END</b>	<b>P 3,615,714.47</b>	<b>3,615,714.47</b>

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