

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

As of July 31, 2020

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

Cash on Hand	37,126.25
Cash in Bank	5,875,164.44
Working Fund	15,000.00
Change Fund	4,000.00
Account Receivable- Customers	2,273,215.00
Less: Allowance for Bad Debts	(42,665.50)
Advances to Officers & Employees	197,031.42
Account Receivable-Disallowances	33,000.00
Account Receivable - Others	450,905.70
Materials & Supplies Inventory	2,218,776.51
Supplies and Materials Inventory - VEI	934,939.28
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
total	13,184,180.41

UTILITY PLANT

Utility Plant in Service	123,794,662.84
Less: Accumulated Depreciation	(45,327,807.00)
Construction Work In Progress	1,542,831.14
Net Utility Plant	80,009,686.98

INVESTMENTS & FUND ACCOUNTS

Sinking Fund (PNB Acct.# 3210000029)	33,470.88
Reserve Fund (LBP Acct # 1181020683)	711,798.41
Restricted Fund (PNB Acct.# 283943200052)	42,644.01
total	787,913.30

TOTAL ASSETS AND OTHER DEBITS P **93,981,780.69****LIABILITIES AND OTHER CREDITS****CURRENT AND ACCRUED LIABILITIES**

Current Portion of Long Term Debt	763,404.80
Accounts Payable	833,152.31
Due to LGU-Septage Fee	180,324.18
Trust Liabilities- DRRMF	131,183.58
Inter-Agency Payables	365,488.03
Guarantee Deposit Payable	487,560.12
Customers Deposit	203,816.17
Other Deferred Credits	-
Other Payables	59,078.01
total	3,024,007.20

LONG TERM DEBT

Due to LGU- Project	6,292,575.65
Due to International Institution- VEI Grant	934,939.24
Loan Payable - LWUA	21,982,393.09
Loan Payable - Landbank	514,087.52
Loan Payable - NHA	551,398.07
total	30,275,393.57

CAPITAL & EQUITY


Capital contribution - Government	31,074,648.31
Other Paid in Capital	540,783.58
Retained Earnings	29,066,948.03
total	60,682,379.92

TOTAL LIABILITIES & OTHER CREDITS P **93,981,780.69**

Prepared by:


SHERLYN D. MANANQUIL
Accountant

Checked/Verified by:


GINALYN P. POSCA
Division Manager C
ALMA L. ABRASALDO
General Manager C



BAYAWAN WATER DISTRICT INCOME STATEMENT

For the Month Ended July 31, 2020

	CURRENT MONTH	YEAR TO DATE
OPERATING REVENUE		
Metered Sales	4,055,313.50	29,408,217.43
Penalty Charges	132,302.66	575,713.71
Other Business & Service Income	122,658.13	926,230.06
Other Income	7,277.73	98,392.05
Total Operating Revenue	4,317,552.02	31,008,553.25
OPERATING EXPENSES		
Personal services		
Salaries and Wages	1,269,762.84	8,511,900.64
Other Compensation & Allowances	129,000.00	2,107,481.00
Personnel Benefit Contributions	142,318.16	993,640.65
Other Personnel Benefits	184,500.00	1,546,901.50
Total Personal Services	1,725,581.00	13,159,923.79
Operating Expenses		
Honoraria(Directors Fees & Renumeration)s)	33,345.00	244,890.00
Office Supplies Expenses	9,762.00	83,040.06
Fuel, Oil & Lubricants Expenses	46,896.68	257,837.76
Other Supplies and Materials Expenses	13,763.88	78,099.75
Supplies and Materials Expenses -VEI	52,532.17	286,951.14
Travel Expenses-Local	23,124.00	527,316.38
Travel Expenses-Foreign	-	-
Training Expenses	-	229,972.28
Gender and Development	372,061.44	677,391.26
Water	4,457.40	13,938.30
Electricity	67,906.65	271,631.45
Gas/Heating Expenses	23,191.00	146,952.22
Postage & Deliveries	565.00	5,935.00
Telephone/Mobile Expenses	27,456.81	119,865.81
Internet Expenses	-	71,091.20
Cable, Satellite, Telegraph & Radio Expenses	-	-
Printing Expenses	28,651.08	130,564.31
Advertising, Promotional & Marketing Expenses	-	-
Taxes, Duties & Licenses	134,235.95	461,315.08
Insurance Premiums	-	25,758.34
Representation expenses	6,845.10	51,680.00
Rent/lease expenses	-	16,800.00
Survey Expenses	-	-
Generation , Transmission & Distribution Expenses	492,578.04	4,542,380.69
Source of Supply - Miscellaneous Expense	-	-
Source of Supply Mains - Engineering Expenses	8,116.00	-
Power Production Expenses	-	-
Fuel for Power Production	11,246.42	-
Pumping Operations Expense	-	-
Power/Fuel Purchased for Pumping	290,170.26	-
Water Treatment Operations Expenses	20,820.00	-
Chemical, Filtering and Laboratory Supplies Expense	70,188.34	-
Transmission & Distribution Engineering Expense	15,757.15	-
Miscellaneous Customer Accounts Expenses	76279.87	-
Extraordinary and Miscellaneous Expenses	25,668.80	57,906.51
Membership Dues & Contribution to Organizations	-	56,596.40
Cultural & Athletic Expenses	-	-
Donations	-	-
Legal Services	-	23,700.00
Auditing Services	-	-
General/Janitorial Services	6,500.00	45,500.00
Security Services	23,119.00	160,708.60
Other Professional Services	1,500.00	27,500.00
Confidential & Intelligence Funds	-	-
Other Maintenance and Operating Expense	4,125.75	49,675.49
Total Operating Expenses	1,398,285.75	8,664,998.03

Maintenance Expenses

Repairs & Maintenance - Plant	44,116.18	589,455.92
Repairs & Maintenance - Buildings & other structures	7,075.00	444,601.08
Repairs & Maintenance - Office Equipment	-	480.00
Repairs & Maintenance - Land Transport Equipment	109,917.42	320,308.10
Repairs & Maintenance - Other machinery & equipment	23,781.14	127,988.14
Repairs & Maintenance - Furniture & Fixtures	-	480.00
Repairs & Maintenance - Calamity	-	-
Total Maintenance Expenses	184,889.74	1,483,313.24
TOTAL Personal, Operating & Maintenance Expenses	3,308,756.49	23,308,235.06
NET INCOME BEFORE DEPRECIATION & INTEREST	1,008,795.53	7,700,318.19
Less: Depreciation Expense	413,939.99	2,901,032.84
Bad Debts Expense	-	-
	413,939.99	2,901,032.84
<i>Add: OTHER INCOME</i>		
Interest Revenue	-	1,162.32
Income from Grants & Donations	52,532.17	354,951.18
Subsidy from Local Government Units	-	-
Miscellaneous Income - BUB	-	-
Dividend Revenue	-	-
Total Other Income	52,532.17	356,113.50
<i>Less: OTHER EXPENSES</i>		
Interest Expenses	164,221.05	1,154,977.00
Bank Charges	-	2,700.00
Documentary Stamp Expenses	-	-
Other Financial Charges	-	-
Loss on Assets	-	-
Total Other Expenses	164,221.05	1,157,677.00
NET INCOME/(LOSS)	P 483,166.66	3,997,721.85

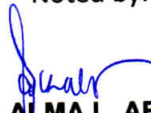
Prepared by:


SHERLYN D. MANANQUIL
 Accountant

Checked/Verified by:


GINALYN F. PIOSCA
 Division Manager C

Noted by:


ALMA L. ABRASALDO
 General Manager C



BAYAWAN WATER DISTRICT CASH FLOW STATEMENT

As of July 31, 2020

RECEIPTS:	CURRENT MONTH	YEAR TO DATE
Collection of Water Bills	P 4,313,228.17	30,092,160.18
Collection of Other Water Revenues	145,410.00	1,081,008.16
Collection on Septage Fees-Due to LGU	180,324.18	1,232,261.72
Collection of WTP/GSIS/HDMF/PHILHEALTH	321,028.85	2,537,548.00
Collection of WTP(BUB)	-	2,681.26
Other Income	7,277.73	99,054.20
Refund of Employees Cash Advances	-	18,203.45
Receipt of LGU Project Fund	-	1,143,880.00
Other Receipts /Adjustments	112,526.13	371,249.26
Trust Liabilities-DRRMF	-	190,073.58
Guarantee Deposit	225,484.88	225,484.88
Total Receipts	P 5,305,279.94	36,993,604.69
DISBURSEMENTS:		
Payroll	P 1,269,762.84	8,511,900.64
Fuel/power for pumping	301,416.68	1,913,610.06
Chemicals	70,188.34	1,470,469.14
Franchise Tax	10,657.25	154,758.69
Other Operation & Maintenance Expenses	553,339.17	2,907,513.48
Payment of Advances to Officers & Employees	821,265.27	5,500,856.20
Materials & Supplies Inventory (Procurement)	21,000.00	1,117,168.95
Supplies & Materials Inventory (BUB)	-	-
Remittance to BIR (BUB)	-	2,428.91
Remittance to BIR/GSIS/HDMF/PHILHEALTH	340,771.95	2,473,045.74
Remittance to LGU- Septage Fees	195,772.54	1,202,382.54
Payment of Accounts Payable	868,546.00	6,175,668.44
Payment of Guarantee Deposit	-	120,675.00
Construction Work In progress	-	408,140.04
Capital Expenditures	-	705,336.00
Amortizations of domestic loans (LWUA)	84,684.00	580,852.00
Amortizations of domestic loans (NHA)	73,087.70	216,038.73
Amortizations of domestic loans (LBP)	-	257,043.78
Payment of Interest of Long Term Debts (LWUA)	153,741.00	1,088,123.00
Payment of Interest of Long Term Debts (NHA)	10,480.05	34,664.52
Payment of Interest of Long Term Debts (LBP)	-	32,072.37
Bank Charges	-	2,700.00
Adjustments	-	894.55
Total Disbursements	P 4,774,712.79	34,876,342.78
NET RECEIPTS/(DISBURSEMENTS)	530,567.15	2,117,261.91
Add: CASH BALANCE, Beginning	5,400,723.54	3,814,028.78
Less Fund Transfer (Reserve Fund)	-	-
Fund Transfer (Restricted Fund)	-	-
CASH BALANCE, END	P 5,931,290.69	5,931,290.69

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Division Manager C

Noted by:

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General Manager C



BAYAWAN WATER DISTRICT
CCC-221
BAYAWAN CITY, NEGROS ORIENTAL
STATEMENT OF CHANGES IN EQUITY
As of July 31, 2020

	Current Month		Year to Date
Government Equity			
Beginning Balance	31,074,648.31	P	31,074,648.31
Capital/Equity Reserve	540,783.58		540,783.58
	<u>31,615,431.89</u>		<u>31,615,431.89</u>
Retained Earnings			
Beginning Balance	28,583,781.37		30,104,793.66
Net Income (Loss)	483,166.66		3,997,721.85
Correction of prior year's income/expenses	-		(5,035,567.48)
Retained Earnings, end	29,066,948.03		29,066,948.03
Total Government Equity	60,682,379.92	P	60,682,379.92

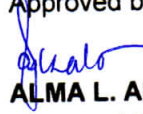
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