



BAYAWAN WATER DISTRICT  
**BALANCE SHEET**  
As of December 31, 2013

**ASSETS AND OTHER DEBITS**

**CURRENT ASSETS AND OTHER DEBITS**

Cash on Hand and in Bank	544,667.44
Working Fund	-
Change Fund	2,000.00
Account Receivable- Customers	1,469,969.00
Less: Allowance for Bad Debts	(34,009.97)
Advances to Officers & Employees	197,031.42
Account Receivable-disallowances	77,000.00
Account Receivable - Others	274,776.02
Materials & Supplies Inventory	1,788,211.82
Other Current Assets & Other Debits	288,641.50
Due from Officers & Employees	7,185.00
Prepayments	5,854.30
<b>total</b>	<b>4,621,326.53</b>

**UTILITY PLANT**

Utility Plant in Service	96,165,070.77
Less: Accumulated Depreciation	(26,212,338.39)
Construction Work In Progress	-
<b>Net Utility Plant</b>	<b>69,952,732.38</b>

**INVESTMENTS & FUND ACCOUNTS**

Sinking Fund (PNB Acct.# 3210000029)	33,030.77
Reserve Fund (LBP Acct # 1181020883)	451,806.43
Restricted Fund (PNB Acct.# 283943200052)	10,000.00
<b>total</b>	<b>494,837.20</b>

Deferred Debits	7,482.11
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**TOTAL ASSETS AND OTHER DEBITS** P **75,076,378.22**

**LIABILITIES AND OTHER CREDITS**

**CURRENT AND ACCRUED LIABILITIES**

Current Portion of Long Term Debt	-
Accounts Payable	477,326.30
Due to LGU-Septage Fee	102,355.00
Inter-Agency Payables	226,662.68
Guarantee Deposit Payable	16,000.00
Customers Deposit	203,816.17
Other Deferred Credits	7,185.00
Other Payables	104,376.46
<b>total</b>	<b>1,137,721.61</b>

**LONG TERM DEBT**

Loan Payable - LWUA	27,417,977.00
Loan Payable - LGU	5,044,687.77
Loan Payable - Landbank	4,112,700.44
Loan Payable - NHA	2,262,646.65
<b>total</b>	<b>38,838,011.86</b>

**CAPITAL & EQUITY**

Capital contribution - Government	31,074,648.31
Other Paid in Capital	540,783.58
Retained Earnings	3,485,212.86
<b>total</b>	<b>35,100,644.75</b>

**TOTAL LIABILITIES & OTHER CREDITS** P **75,076,378.22**

Prepared by

**GINALYN P. PIOSCA**  
Division Manager C

Noted by:

**ALMA L. ABRASALDO**  
General Manager C