



BAYAWAN WATER DISTRICT  
**BALANCE SHEET**  
As of December 31, 2014

**ASSETS AND OTHER DEBITS**

**CURRENT ASSETS AND OTHER DEBITS**

Cash on Hand	77,628.04
Cash in Bank	283,576.96
Working Fund	8,000.00
Change Fund	4,000.00
Account Receivable- Customers	1,573,156.11
Less: Allowance for Bad Debts	(34,619.86)
Advances to Officers & Employees	197,031.42
Account Receivable-disallowances	116,400.00
Account Receivable - Others	273,802.17
Materials & Supplies Inventory	2,138,785.67
Other Current Assets & Other Debits	210,593.84
Due from Officers & Employees	-
Prepayments	5,854.30

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total	<b>4,854,208.65</b>
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**UTILITY PLANT**

Utility Plant in Service	96,705,601.28
Less: Accumulated Depreciation	(28,529,515.89)
Construction Work In Progress	-

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Net Utility Plant	<b>68,176,085.39</b>
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**INVESTMENTS & FUND ACCOUNTS**

Sinking Fund (PNB Acct.# 3210000029)	33,101.67
Reserve Fund (LBP Acct # 1181020683)	703,055.28
Restricted Fund (PNB Acct.# 283943200052)	10,000.00

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total	<b>746,156.95</b>
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Deferred Debits	<b>7,482.11</b>
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<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>P</b>	<b>73,783,933.10</b>
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**LIABILITIES AND OTHER CREDITS**

**CURRENT AND ACCRUED LIABILITIES**

Current Portion of Long Term Debt	1,567,823.36
Accounts Payable	1,213,874.90
Due to LGU-Septage Fee	107,152.50
Inter-Agency Payables	221,526.94
Guarantee Deposit Payable	16,000.00
Customers Deposit	203,816.17
Other Deferred Credits	-
Other Payables	129,411.05

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total	<b>3,459,604.92</b>
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**LONG TERM DEBT**

Loan Payable - LWUA	26,579,723.00
Loan Payable - LGU	358,246.84
Loan Payable - Landbank	3,084,525.32
Loan Payable - NHA	1,844,141.29

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total	<b>31,866,636.45</b>
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**CAPITAL & EQUITY**

Capital contribution - Government	31,074,648.31
Other Paid in Capital	540,783.58
Retained Earnings	6,842,259.84

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total	<b>38,457,691.73</b>
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<b>TOTAL LIABILITIES &amp; OTHER CREDITS</b>	<b>P</b>	<b>73,783,933.10</b>
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Prepared by:

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Checked/Verified by:

**GINALYN P. PIOSCA**

Division Manager C

Noted by:

**ALMA L. ABRASALDO**

General Manager C