



BAYAWAN WATER DISTRICT
BALANCE SHEET
As of February 28, 2018

ASSETS AND OTHER DEBITS

CURRENT ASSETS AND OTHER DEBITS

Cash on Hand	80,699.71
Cash in Bank	1,691,712.44
Working Fund	8,000.00
Change Fund	4,000.00
Account Receivable- Customers	1,360,390.52
Less: Allowance for Bad Debts	(34,805.03)
Advances to Officers & Employees	197,031.42
Account Receivable-disallowances	(6,000.00)
Account Receivable - Others	171,792.45
Materials & Supplies Inventory	2,029,053.19
Other Current Assets & Other Debits	304,562.57
Due from Officers & Employees	-
Prepayments	5,854.30
Other Deffered Charges	7,482.11
total	5,819,773.68

UTILITY PLANT

Utility Plant in Service	111,130,443.40
Less: Accumulated Depreciation	(39,118,810.95)
Construction Work In Progress	1,520,299.19
Net Utility Plant	73,531,931.64

INVESTMENTS & FUND ACCOUNTS

Sinking Fund (PNB Acct.# 3210000029)	33,280.11
Reserve Fund (LBP Acct # 1181020683)	1,588,362.50
Restricted Fund (PNB Acct.# 283943200052)	35,987.72
total	1,657,630.33

TOTAL ASSETS AND OTHER DEBITS P **81,009,335.65**

LIABILITIES AND OTHER CREDITS

CURRENT AND ACCRUED LIABILITIES

Current Portion of Long Term Debt	1,315,188.36
Accounts Payable	339,190.00
Due to LGU-Septage Fee	138,348.75
Inter-Agency Payables	250,638.69
Guarantee Deposit Payable	16,000.00
Customers Deposit	203,816.17
Other Deferred Credits	-
Other Payables	73,805.70
total	2,336,987.67

LONG TERM DEBT

Loan Payable - LWUA	24,814,097.37
Loan Payable - Landbank	1,542,262.64
Loan Payable - NHA	1,115,064.12
total	27,471,424.13

CAPITAL & EQUITY

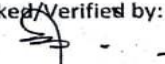
Capital contribution - Government	31,074,648.31
Other Paid in Capital	540,783.58
Retained Earnings	19,585,491.96
total	51,200,923.85

TOTAL LIABILITIES & OTHER CREDITS P **81,009,335.65**

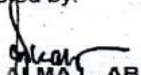
Prepared by:


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Corporate Accounts Analyst

Checked/Verified by:


GINALYN F. PIOSCA
Division Manager C

Noted by:


ALMA L. ABRASALDO
General Manager C




BAYAWAN WATER DISTRICT
INCOME STATEMENT
 For the month Ending February 28, 2018

	CURRENT MONTH	YEAR TO DATE
OPERATING REVENUE		
Metered Sales	3,005,698.58	6,114,596.33
Penalty Charges	91,111.81	179,075.17
Other Business & Service Income	99,679.47	364,784.70
Other Income	21,429.35	89,299.81
Total Operating Revenue	3,217,919.21	6,747,756.01
OPERATING EXPENSES		
Personal services		
Salaries and Wages	810,256.00	1,726,967.00
Other Compensation & Allowances	81,017.00	279,017.00
Personnel Benefit Contributions	118,884.26	232,839.86
Other Personnel Benefits	10,341.01	75,637.43
Total Personal Services	1,020,498.27	2,314,461.29
Operating Expenses		
Honoraria(Directors Fees & Remunerations)	27,495.00	56,290.00
Office Supplies Expenses	11,357.25	26,074.79
Fuel, Oil & Lubricants Expenses	25,248.14	36,822.94
Maintenance Supplies Expenses	-	-
Other Supplies Expenses	17,558.87	64,196.74
Travel Expenses	194,137.15	377,053.31
Training & Scholarship Expenses	42,457.00	384,841.16
Water	1,141.20	2,348.50
Electricity	21,071.80	64,313.05
Fuel	13,990.00	31,738.00
Postage & Deliveries	2,799.00	16,934.48
Telephone Expenses - Landline	3,581.54	4,314.86
Telephone Expenses - Mobile	5,000.00	15,171.49
Internet Expenses	8,377.80	11,376.79
Cable, Satellite, Telegraph & Radio Expenses	(15,963.00)	-
Printing Expenses	-	-
Advertising, Promotional & Marketing Expenses	-	-
Taxes Duties & Licenses	141,876.15	184,098.20
Insurance Premiums	1,250.40	11,716.53
Representation expenses	1,827.00	19,327.00
Rent/lease expenses	-	-
Survey Expenses	-	-
Generation, Transmission & Distribution Expenses	400,810.74	722,226.39
Source of Supply - Miscellaneous Expense	240.00	
Source of Supply Mains - Engineering Expenses	4,819.36	
Fuel for Power Production	3,674.20	
Pumping Operations Expense	-	
Power/Fuel Purchased for Pumping	133,823.49	
Water Treatment Operations Expenses	21,588.00	
Chemical, Filtering and Laboratory Supplies Expense	219,726.00	
Transmission & Distribution Engineering Expense	4,123.40	
Miscellaneous Customer Accounts Expenses	12,816.29	
Extraordinary and Miscellaneous Expenses	-	9,568.50
Membership Dues & Contribution to Organizations	6,514.20	8,914.20
Cultural & Athletic Expenses	-	-
Donations	(9,180.00)	-
Legal Services	6,978.00	6,978.00
Auditing Services	-	-
General/Janitorial Services	9,000.00	21,000.00
Security Services	22,000.00	22,000.00
Other Professional Services	-	-
Other Maintenance and Operating Expense	178.43	1,098.49
Total Operating Expenses	939,506.67	2,098,403.42


Maintenance Expenses

Repairs & Maintenance - Plant	51,823.91	116,965.86
Repairs & Maintenance - Buildings & other structures	115,298.88	123,285.73
Repairs & Maintenance - Office Equipment	2,500.00	2,500.00
Repairs & Maintenance - Laboratory Equipment	-	-
Repairs & Maintenance - Land Transport Equipment	3,923.00	30,563.00
Repairs & Maintenance - Other machinery & equipment	31,295.00	36,513.12
Repairs & Maintenance - Furniture & Fixtures	-	-
Repairs & Maintenance - Calamity	-	-
Total Maintenance Expenses	204,840.79	309,827.71
TOTAL Personal, Operating & Maintenance Expenses	2,164,845.73	4,722,692.42
NET INCOME BEFORE DEPRECIATION & INTEREST	1,053,073.48	2,025,063.59
Less: Depreciation Expense	348,469.97	693,709.17
Bad Debts Expense	6,640.70	6,640.70
	355,110.67	700,349.87
Add: OTHER INCOME		
Interest Revenue	51.52	51.52
Income from Grants & Donations	-	-
Dividend Revenue	-	-
Total Other Income	51.52	51.52
Less: OTHER EXPENSES		
Interest on LTD	172,015.00	396,199.25
Interest on Bank Deposits	-	-
Bank Charges	-	-
Loss on Assets	-	-
Total Other Expenses	172,015.00	396,199.25
NET INCOME/(LOSS)	P 525,999.33	928,565.99

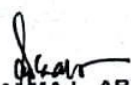
Prepared by:


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 Division Manager C

Noted by:


ALMA L. ABRASALDO
 General Manager C



BAYAWAN WATER DISTRICT CASH FLOW STATEMENT As of February 28, 2018

RECEIPTS:

		CURRENT MONTH	YEAR TO DATE
Collection of Water Bills	P	2,997,873.58	6,263,178.67
Collection of Other Water Revenues		129,328.75	404,443.09
Collection of A/R Others - Materials on Account		148,899.03	237,567.65
Collection Receivables/Disallowances		39,000.00	39,000.00
Collection on Septage Fees-Due to LGU		138,125.00	291,610.00
Collection of WTP/GSIS/HDMF/PHILHEALTH		33,880.88	216,706.85
Proceeds from Loan Borrowings		-	-
Other Income		21,429.35	89,299.81
Refund of Employees Cash Advances		57,665.83	76,568.83
Receipt of Bids/Performance Bonds		-	-
Interest Revenue		41.22	41.22
Reserve Fund withdrawal/transfer		-	-
Other Receipts /Adjustments		-	8,000.00
Total Receipts	P	3,566,243.64	7,626,416.12

DISBURSEMENTS:

Payroll	P	810,256.00	1,726,967.00
Fuel/power for pumping		137,497.69	322,548.11
Chemicals		219,726.00	278,226.00
Franchise Tax		123,013.05	160,491.60
Other Operation & Maint. Expenses		247,618.27	1,091,026.66
Payment of Advances to officers & Employees		93,050.00	125,150.00
Materials & Supplies Inventory (procurement)		176,004.50	511,483.50
Remittance to BIR/GSIS/HDMF/PHILHEALTH		310,273.23	631,235.51
Remittance to LGU- Septage Fees		153,485.00	296,360.00
Payment of Accounts Payable		60,950.00	398,911.30
Payment of Bid/Performance Bonds		52,963.88	52,963.88
Construction Work In progress		-	-
Capital Expenditures		71,200.00	71,200.00
Amortizations of domestic loans (LWUA)		70,781.00	141,082.00
Amortizations of domestic loans (NHA)		-	62,977.28
Amortizations of domestic loans (LBP)		-	128,521.89
Payment of Interest of Long Term Debts (LWUA)		172,015.00	344,810.00
Payment of Interest of Long Term Debts (NHA)		-	20,590.47
Payment of Interest of Long Term Debts (LBP)		-	31,098.78
Bank Charges		1,750.00	1,750.00
Adjustments		-	-
Total Disbursements	P	2,700,583.62	6,397,393.98

NET RECEIPTS/(DISBURSEMENTS)

		865,660.02	1,229,022.14
Add CASH BALANCE Beginning		918,752.13	555,390.01
Less Fund Transfer (Reserve Fund)		-	-
Fund Transfer (Restricted Fund)		-	-
CASH BALANCE, END	P	1,784,412.15	1,784,412.15

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Noted by:

CHIRAMIE V. MORENO, CPA
Corporate Accounts Analyst

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Division Manager C

ALMA L. ABRASALDO
General Manager C



**BAYAWAN WATER DISTRICT
MONTHLY DATA SHEET
CCC - 221
For the Month Ending February 28, 2018**

1 SERVICE CONNECTION DATA:

1.1 TOTAL SERVICES	<u>6,338</u>	1.6 CHANGES: <i>New</i>	<u>15</u>
1.2 TOTAL ACTIVE	<u>5,804</u>	<i>Reconnected</i>	<u>38</u>
1.3 TOTAL METERED	<u>5,804</u>	<i>Disconnected</i>	<u>43</u>
1.4 TOTAL BILLED	<u>5,804</u>	1.7 CUSTOMER IN ARREARS:	
1.5 POPULATION SERVED	<u>29,125</u>	Nos.	<u>1,032</u>

2 PRESENT WATER RATES: Effective May, 2016

LWUA APPROVED? YES [] NO []

DATE APPROVED: February 11, 2016

	No. of Connections	Minimum Charge	<u>11-20</u>	<u>21-30</u>	<u>31-40</u>	<u>40+</u>
DOMESTIC/GOVERNMENT	<u>5,387</u>	230.00	<u>28.20</u>	<u>33.90</u>	<u>39.80</u>	<u>45.80</u>
COMMERCIAL/INDUSTRIAL	<u>414</u>	460.00	<u>56.40</u>	<u>67.80</u>	<u>79.60</u>	<u>91.60</u>
COMMUNAL	<u>3</u>	230.00	<u>23.00</u>	<u>23.00</u>	<u>23.00</u>	<u>23.00</u>
BULK/WHOLESALE	<u>-</u>	-	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	<u>5,804</u>					

3 BILLING AND COLLECTION DATA:

3.1 BILLINGS (WATER SALES)	<u>THIS MONTH</u>	<u>YEAR - TO - DATE</u>
a. CURRENT (METERED)	P <u>3,032,794.65</u>	P <u>6,165,258.06</u>
b. CURRENT (FLAT RATE)	<u>-</u>	<u>-</u>
c. PENALTY CHARGES	<u>91,111.81</u>	<u>179,075.17</u>
TOTALS	P <u>3,123,906.46</u>	P <u>6,344,333.23</u>

3.2 COLLECTIONS (WATER SALES)		
a. CURRENT ACCOUNTS	P <u>1,853,562.59</u>	P <u>4,080,729.85</u>
b. ARREARS (CURRENT YEAR)	<u>1,127,988.48</u>	<u>1,587,737.17</u>
c. ARREARS (PREVIOUSYEAR)	<u>16,322.51</u>	<u>594,711.65</u>
d. COLLECTION - OTHERS	<u>-</u>	<u>-</u>
TOTALS	P <u>2,997,873.58</u>	P <u>6,263,178.67</u>

3.3 A/R BEGINNING OF THE YEAR P 1,332,246.19

3.4 ON-TIME PAID, THIS MONTH = $\frac{(3.2.a)}{(3.1.a) + (3.1.b)}$ x 100 = 61%

COL. EFFICIENCY, YTD = $\frac{(3.2.a) + (3.2.b)}{3.1 \text{ TOTALS}}$ x 100 = 89%

COLLECTION RATIO, YTD = $\frac{3.2 \text{ TOTALS}}{3.3 + 3.1 \text{ TOTALS} + \text{A/R others}}$ x 100 = 82%

4 FINANCIAL DATA:

4.1 REVENUE:

	<u>THIS MONTH (TM)</u>	<u>YEAR - TO - DATE</u>
a. OPERATING	P 3,005,698.58	P 6,114,596.33
b. NON-OPERATING	212,220.63	633,159.68
c. INTEREST REVENUE	51.52	51.52
d. OTHER INCOME	-	-
e. GRANTS & DONATIONS	-	-
TOTALS	P 3,217,970.73	P 6,747,807.53

4.2 EXPENSES:

	<u>THIS MONTH (TM)</u>	<u>YEAR - TO - DATE</u>
a. SALARIES AND WAGES	P 810,256.00	P 1,726,967.00
b. PUMPING COST (Fuel, Oil, Electric)	137,497.69	322,548.11
c. CHEMICALS (Treatment)	219,726.00	284,726.00
d. OTHER O&M EXPENSE	1,026,836.54	2,417,921.81
e. DEPRECIATION EXPENSE	348,469.97	693,709.17
f. BAD DEBT EXPENSE	6,640.70	6,640.70
g. INTEREST EXPENSE	172,015.00	396,199.25
TOTALS	P 2,721,441.90	P 5,848,712.04

4.3 NET INCOME (LOSS):

P	<u>496,528.83</u>	P <u>899,095.49</u>
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4.4 CASH FLOW REPORT

a. RECEIPTS	P 3,566,243.64	P 7,626,416.12
b. DISBURSEMENT	2,700,583.62	6,397,393.98
c. NET RECEIPT (Disbursement)	865,660.02	1,229,022.14
d. CASH BAL. BEGINNING	918,752.13	555,390.01
e. CASH BAL. END	<u>1,784,412.15</u>	<u>1,784,412.15</u>
Less: transfer to Reserve Fund	-	-
transfer to Restricted Fund	-	-
P	<u>1,784,412.15</u>	P <u>1,784,412.15</u>

4.5 MISCELLANEOUS FINANCIAL DATA:

a. LOAN FUNDS (TOTAL)	-	c. Inventories	1,999,582.69
1. Cash on Hand	-	d. A/R -Customers	1,360,390.52
2. Cash in Bank	-	e. Customers Dep.	203,816.17
b. WD FUNDS (TOTAL)	3,438,042.48	f. Loan Payable-LGU	-
1. Cash on Hand	80,699.71	g. Loan Payable-LBP	1,542,262.64
2. Cash in Bank	1,691,712.44	h. Loan Payable-NHA	1,115,064.12
3. Investment	33,280.11	i. Payable to Suppliers & other Creditor	339,190.00
4. Working Fund	8,000.00	j. Total Debt Service LWUA	24,814,097.37
5. Reserve	1,588,362.50		
6. Restricted Fund	35,987.72		

5 WATER PRODUCTION DATA:

5.1 SOURCE

		<u>THIS MONTH</u>
	<u>NUMBER</u>	<u>TOTAL RATED CAPACITY</u>
a. WELLS	5	44,064.00 m3/mo.
b. SPRINGS	1	139,968 m3/mo.
c. SURFACE	NONE	NONE m3/mo.
d. TOTALS	6	184,032.00 m3/mo.

5.2 WATER PRODUCTION

	<u>THIS MONTH</u>	<u>Y-T-D</u>	<u>METHOD OF MEASUREMENT</u>
a. PUMPED	44,891.00	86,212.00	actual reading of flow meter
b. GRAVITY & TREATMENT PLANT	80,017.00	162,684.00	actual reading of flow meter
c. TOTALS	124,908.00	248,896.00	

5.3 WATER PRODUCTION COST:

	<u>THIS MONTH (TM)</u>	<u>YEAR TO DATE</u>
a. Total Power Consumption for Pumping	14,759	28903 kwh
b. Total Power Cost for Pumping	P 137,497.69	P 322,548.11
c. Other energy cost for pumping	-	-
d. Total pumping hours (motor drive)	3090	6180 hrs.
e. Total pumping hours (engine drive)	-	-
f. Total gas chlorine consumed	4.8	4.8 kg.
g. Total powder chlorine consumed	1290	1740 kg.
h. Total chlorine cost	P 142,726.00	P 207,726.00
i. Total cost of other chemicals	P 77,000.00	P 77,000.00

5.4 ACCOUNTED WATER USED:

a. Metered billed	92,415	m3	187,976	m3
b. Unmetered billed	-	m3	0	m3
c. Total billed (5.4.a + 5.4.b.)	92,415	m3	187,976	m3
d. Metered Unbilled	-	m3	0	m3
e. Unmetered unbilled	3,862.26	m3	8,535	m3
f. Total Accounted (5.4.c + 5.4.d + 5.4.e)	96,277.26	m3	196,511.20	m3

5.5 WATER USE ASSESSMENT:

a. Ave. monthly consumption/connection	15.92	m3
b. Ave. per Capita/day consumption	0.10	m3
c. Accounted water $\frac{5.4.f}{5.2.c} \times 100$	77.08	%
d. Revenue producing water $\frac{5.4.c}{5.2.c} \times 100$	73.99	%

