



BAYAWAN WATER DISTRICT  
**BALANCE SHEET**  
As of April 30, 2019

**ASSETS AND OTHER DEBITS**

**CURRENT ASSETS AND OTHER DEBITS**

Cash on Hand	36,985.28
Cash in Bank	4,911,468.11
Working Fund	15,000.00
Change Fund	4,000.00
Account Receivable- Customers	1,574,170.14
Less: Allowance for Bad Debts	(34,805.03)
Advances to Officers & Employees	197,031.42
Account Receivable-disallowances	33,000.00
Account Receivable - Others	609,008.20
Materials & Supplies Inventory	2,097,111.77
Supplies and Materials Inventory - VEI	540,514.40
Supplies and Materials Inventory - BUB	849,822.50
Other Current Assets & Other Debits	304,562.57
Due from Officers & Employees	-
Prepayments	15,854.30
Other Deffered Charges	7,482.11
<b>total</b>	<b>11,161,205.77</b>

**UTILITY PLANT**

Utility Plant in Service	110,353,834.31
Less: Accumulated Depreciation	(39,423,930.75)
Construction Work In Progress	19,309,176.66
<b>Net Utility Plant</b>	<b>90,239,080.22</b>

**INVESTMENTS & FUND ACCOUNTS**

Sinking Fund (PNB Acct.# 3210000029)	33,363.22
Reserve Fund (LBP Acct # 1181020683)	1,690,812.54
Restricted Fund (PNB Acct.# 283943200052)	42,600.73
<b>total</b>	<b>1,766,776.49</b>

**TOTAL ASSETS AND OTHER DEBITS**

**P 103,167,062.48**

**LIABILITIES AND OTHER CREDITS**

**CURRENT AND ACCRUED LIABILITIES**

Current Portion of Long Term Debt	1,026,590.31
Accounts Payable	1,619,137.05
Due to LGU-Septage Fee	165,217.50
Due to International Institution - VEI Grant	540,222.99
Inter-Agency Payables	308,479.93
Guarantee Deposit Payable	1,004,907.04
Customers Deposit	203,816.17
Other Deferred Credits	-
Other Payables	118,040.86
<b>total</b>	<b>4,986,411.85</b>

**LONG TERM DEBT**

Loan Payable - LWUA	22,995,422.09
Loan Payable - Landbank	1,028,178.64
Loan Payable - NHA	841,620.82
<b>total</b>	<b>24,865,221.55</b>

**CAPITAL & EQUITY**

Capital contribution - Government	31,074,648.31
Other Paid in Capital	540,783.58
Retained Earnings	41,699,997.19
<b>total</b>	<b>73,315,429.08</b>

**TOTAL LIABILITIES & OTHER CREDITS**

**P 103,167,062.48**

Prepared by:

**CHIRAMIE V. MORENO, CPA**  
Corporate Accounts Analyst

Checked/Verified by:

**GINALYN P. PIOSCA**  
Division Manager C

Noted by:

**ALMA L. ABRASALDO**  
General Manager C



**BAYAWAN WATER DISTRICT**  
**INCOME STATEMENT**  
 For the month Ending April 30, 2019

	CURRENT MONTH	YEAR TO DATE
<b>OPERATING REVENUE</b>		
Metered Sales	3,783,436.08	13,948,300.62
Penalty Charges	121,194.07	416,669.52
Other Business & Service Income	285,883.16	1,259,746.00
Other Income	11,025.30	270,835.95
<b>Total Operating Revenue</b>	<b>4,201,538.61</b>	<b>15,895,552.09</b>
<b>OPERATING EXPENSES</b>		
<b>Personal services</b>		
Salaries and Wages	1,033,496.58	3,906,304.20
Other Compensation & Allowances	107,000.00	584,000.00
Personnel Benefit Contributions	119,167.03	439,087.90
Other Personnel Benefits	455,549.35	774,498.31
<b>Total Personal Services</b>	<b>1,715,212.96</b>	<b>5,703,890.41</b>
<b>Operating Expenses</b>		
Honoraria(Directors Fees & Renumeration)	22,445.00	88,332.50
Office Supplies Expenses	8,142.48	41,144.55
Fuel, Oil & Lubricants Expenses	21,503.10	75,443.38
Other Supplies and Materials Expenses	2,819.20	19,345.43
Supplies and Materials Expenses -VEI	410,729.35	1,511,917.96
Travel Expenses-Local	90,393.80	543,450.27
Travel Expenses-Foreign	585,276.00	1,155,138.00
Training Expenses	2,100.00	39,600.00
Gender and Development	391,004.86	601,802.40
Water	1,649.40	6,074.20
Electricity	44,230.76	150,519.07
Gas/Heating Expenses	12,809.00	52,598.52
Postage & Deliveries	730.00	6,076.00
Telephone/Mobile Expenses	12,333.16	56,679.71
Internet Expenses	4,190.17	16,760.68
Cable, Satellite, Telegraph & Radio Expenses	-	-
Printing Expenses	22,186.62	22,186.62
Advertising, Promotional & Marketing Expenses	-	21,859.00
Taxes, Duties & Licenses	121,256.95	250,154.41
Insurance Premiums	-	8,616.22
Representation expenses	2,037.00	22,286.25
Rent/lease expenses	-	-
Survey Expenses	-	30,000.00
Generation , Transmission & Distribution Expenses	639,634.13	2,070,935.53
Source of Supply - Miscellaneous Expense	6,300.00	
Source of Supply Mains - Engineering Expenses	5,883.10	
Power Production Expenses	-	
Fuel for Power Production	9,334.00	
Pumping Operations Expense	-	
Power/Fuel Purchased for Pumping	231,823.91	
Water Treatment Operations Expenses	19,290.00	
Chemical, Filtering and Laboratory Supplies Expense	294,980.00	
Transmission & Distribution Engineering Expense	3,324.40	
Miscellaneous Customer Accounts Expenses	68,698.72	
Extraordinary and Miscellaneous Expenses	9,747.00	104,976.08
Membership Dues & Contribution to Organizations	10,000.00	65,628.40
Cultural & Athletic Expenses	-	-
Donations	-	-
Legal Services	3,600.00	11,400.00
Auditing Services	-	-
General/Janitorial Services	6,500.00	25,500.00
Security Services	21,994.60	65,989.20
Other Professional Services	-	15,000.00
Confidential & Intellegence Funds	-	-
Other Maintenance and Operating Expense	295.00	30,501.25
<b>Total Operating Expenses</b>	<b>2,447,607.58</b>	<b>7,109,915.63</b>

**Maintenance Expenses**

Repairs & Maintenance - Plant	122,283.84	404,601.10
Repairs & Maintenance - Buildings & other structures	15,915.76	171,650.98
Repairs & Maintenance - Office Equipment	1,900.00	3,980.00
Repairs & Maintenance - Land Transport Equipment	51,113.22	245,348.65
Repairs & Maintenance - Other machinery & equipment	38,245.02	117,879.45
Repairs & Maintenance - Furniture & Fixtures	104.00	16,463.55
Repairs & Maintenance - Calamity	-	-
<b>Total Maintenance Expenses</b>	<b>229,561.84</b>	<b>959,923.73</b>

<b>TOTAL Personal, Operating &amp; Maintenance Expenses</b>	<b>4,392,382.38</b>	<b>13,773,729.77</b>
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<b>NET INCOME BEFORE DEPRECIATION &amp; INTEREST</b>	<b>(190,843.77)</b>	<b>2,121,822.32</b>
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Less: Depreciation Expense	-	1,012,309.02
Bad Debts Expense	-	-
	-	<b>1,012,309.02</b>

**Add: OTHER INCOME**

Interest Revenue	770.61	3,703.71
Income from Grants & Donations	410,682.33	2,649,893.66
Subsidy from Local Government Units	-	229,625.00
Miscellaneous Income - BUB	-	-
Dividend Revenue	-	-
<b>Total Other Income</b>	<b>411,452.94</b>	<b>2,883,222.37</b>

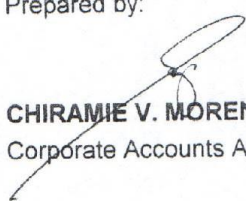
**Less: OTHER EXPENSES**

Interest Expenses	186,520.67	731,874.66
Bank Charges	-	-
Documentary Stamp Expenses	-	-
Other Financial Charges	10,000.00	10,000.00
Loss on Assets	-	-
<b>Total Other Expenses</b>	<b>196,520.67</b>	<b>741,874.66</b>


**NET INCOME/(LOSS)**

<b>P</b>	<b>24,088.50</b>	<b>3,250,861.01</b>
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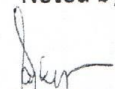
Prepared by:

  
**CHIRAMIE V. MORENO, CPA**  
 Corporate Accounts Analyst

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 April 30, 2019

<b>RECEIPTS:</b>		<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>
Collection of Water Bills	P	3,735,435.33	14,448,203.24
Collection of Other Water Revenues		385,699.15	1,430,209.50
Collection of A/R Others - Materials on Account		-	-
Collection Receivables/Disallowances		-	-
Collection on Septage Fees-Due to LGU		165,217.50	664,602.94
Collection of WTP/GSIS/HDMF/PHILHEALTH		208,597.61	609,455.37
Collection of WTP(BUB)		-	10,868.84
Proceeds from Loan Borrowings		-	-
Other Income		11,025.30	60,337.95
Miscellaneous Income - BUB		-	-
Refund of Employees Cash Advances		1,840.00	163,920.63
Receipt of Bids/Performance Bonds		-	218,337.50
Interest Revenue		269.87	2,616.35
Fund transfer - PNB TO LBP		-	200,000.00
Fund transfer - PNB TO PNB Customer Deposits		-	-
Fund transfer - PNB TO PNB Bail Bonds Payable		-	100,000.00
Reserve Fund withdrawal/transfer		-	-
Subsidy from Local Government Units		-	229,625.00
Other Receipts /Adjustments		9,125.00	426,673.82
<b>Total Receipts</b>	<b>P</b>	<b>4,517,209.76</b>	<b>18,564,851.14</b>
<b>DISBURSEMENTS:</b>			
Payroll	P	1,033,496.58	3,906,304.20
Fuel/power for pumping		241,157.91	600,183.71
Chemicals		294,980.00	540,912.17
Franchise Tax		121,256.00	239,425.83
Other Operation & Maint. Expenses		1,275,908.82	3,948,298.46
Payment of Advances to officers & Employees		16,800.00	868,882.20
Materials & Supplies Inventory (procurement)		356,965.00	739,264.36
Supplies & Materials Inventory (BUB)		-	-
Remittance to BIR (BUB)		-	196,622.67
Remittance to BIR/GSIS/HDMF/PHILHEALTH		397,280.12	1,404,094.27
Remittance to LGU- Septage Fees		168,530.00	649,895.44
Payment of Accounts Payable		387,090.36	3,308,910.93
Payment of Bid/Performance Bonds		-	449,226.00
Construction Work In progress		35,550.00	1,148,040.23
Capital Expenditures		-	295,880.00
Amortizations of domestic loans (LWUA)		76,460.00	302,741.00
Amortizations of domestic loans (NHA)		-	150,409.54
Amortizations of domestic loans (LBP)		128,521.89	257,043.78
Payment of Interest of Long Term Debts (LWUA)		161,965.00	650,959.00
Payment of Interest of Long Term Debts (NHA)		-	32,449.29
Payment of Interest of Long Term Debts (LBP)		24,401.55	47,725.63
Bank Charges		-	-
Fund withdrawal - PNB TO LBP		-	200,000.00
Fund withdrawal - PNB TO PNB Customer Deposit		-	-
Fund withdrawal - PNB TO PNB Bail Bonds Payable		-	100,000.00
Adjustments		-	500.00
<b>Total Disbursements</b>	<b>P</b>	<b>4,720,363.23</b>	<b>20,037,768.71</b>
<b>NET RECEIPTS/(DISBURSEMENTS)</b>		<b>(203,153.47)</b>	<b>(1,472,917.57)</b>
Add: CASH BALANCE, Beginning		<b>5,170,606.86</b>	<b>6,440,370.96</b>
Less: Fund Transfer (Reserve Fund)		-	-
Fund Transfer (Restricted Fund)		-	-
<b>CASH BALANCE, END</b>	<b>P</b>	<b>4,967,453.39</b>	<b>4,967,453.39</b>

Prepared by:   
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Division Manager C

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**ALMA L. ABRASALDO**  
General Manager C



**BAYAWAN WATER DISTRICT  
MONTHLY DATA SHEET  
CCC - 221  
For the Month Ending April 30, 2019**

**1. SERVICE CONNECTION DATA:**

1.1	TOTAL SERVICES	<u>8,090</u>	1.6	CHANGES: <i>New</i>	<u>170</u>
1.2	TOTAL ACTIVE	<u>7,284</u>		<i>Reconnected</i>	<u>89</u>
1.3	TOTAL METERED	<u>7,284</u>		<i>Disconnected</i>	<u>83</u>
1.4	TOTAL BILLED	<u>7,284</u>	1.7	CUSTOMER IN ARREARS:	
1.5	POPULATION SERVED	<u>56,230</u>		Nos.	<u>1,101</u>

**2. PRESENT WATER RATES: Effective May, 2016**

LWUA APPROVED ? YES [  ] NO [  ]

DATE APPROVED: February 11, 2016

	No. of Connections	Minimum Charge	11-20	21-30	31-40	40+
DOMESTIC/GOVERNMENT	<u>6,274</u>	<u>230.00</u>	<u>28.20</u>	<u>33.90</u>	<u>39.80</u>	<u>45.80</u>
COMMERCIAL/INDUSTRIAL	<u>444</u>	<u>460.00</u>	<u>56.40</u>	<u>67.80</u>	<u>79.60</u>	<u>91.60</u>
COMMUNAL	<u>566</u>	<u>230.00</u>	<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>	<u>-</u>
<b>TOTAL</b>	<b><u>7,284</u></b>					

**3. BILLING AND COLLECTION DATA:**

3.1 BILLINGS ( WATER SALES )	<u>THIS MONTH</u>	<u>YEAR - TO - DATE</u>
a. CURRENT ( METERED )	P <u>3,781,786.68</u>	P <u>14,021,147.87</u>
b. CURRENT ( FLAT RATE )	<u>-</u>	<u>-</u>
c. PENALTY CHARGES	<u>119,569.07</u>	<u>413,419.52</u>
<b>TOTALS</b>	P <b><u>3,901,355.75</u></b>	P <b><u>14,434,567.39</u></b>
 3.2 COLLECTIONS ( WATER SALES )		
a. CURRENT ACCOUNTS	P <u>2,532,178.04</u>	P <u>9,553,425.64</u>
b. ARREARS ( CURRENT YEAR )	<u>1,180,471.81</u>	<u>3,935,304.38</u>
c. ARREARS ( PREVIOUSYEAR )	<u>22,785.48</u>	<u>959,473.22</u>
d. COLLECTION - OTHERS	<u>-</u>	<u>-</u>
<b>TOTALS</b>	P <b><u>3,735,435.33</u></b>	P <b><u>14,448,203.24</u></b>
 3.3 A/R BEGINNING OF THE YEAR		P <u>1,662,604.69</u>
 3.4 ON-TIME PAID, THIS MONTH	= $\frac{(3.2.a)}{(3.1.a) + (3.1.b)} \times 100$	= <u>67%</u>
 COL. EFFICIENCY, YTD	= $\frac{(3.2.a) + (3.2.b)}{3.1 \text{ TOTALS}} \times 100$	= <u>93%</u>
 COLLECTION RATIO, YTD	= $\frac{3.2 \text{ TOTALS}}{3.3 + 3.1 \text{ TOTALS} + \text{A/R others}} \times 100$	= <u>90%</u>

**4. FINANCIAL DATA:**

**4.1 REVENUE:**

	<u>THIS MONTH ( TM )</u>	<u>YEAR - TO - DATE</u>
a. OPERATING	P 3,783,436.08	P 13,948,300.62
b. NON-OPERATING	418,102.53	1,947,251.47
c. INTEREST REVENUE	770.61	3,703.71
d. OTHER INCOME	-	-
e. GRANTS & DONATIONS	410,682.33	2,879,518.66
<b>TOTALS</b>	<b>P 4,612,991.55</b>	<b>P 18,778,774.46</b>

**4.2 EXPENSES:**

	<u>THIS MONTH ( TM )</u>	<u>YEAR - TO - DATE</u>
a. SALARIES AND WAGES	P 1,033,496.58	P 3,906,304.20
b. PUMPING COST ( Fuel, Oil, Electric )	241,157.91	790,649.45
c. CHEMICALS (Treatment)	294,980.00	750,188.17
d. OTHER O&M EXPENSE	2,832,747.89	8,336,587.95
e. DEPRECIATION EXPENSE	-	1,012,309.02
f. BAD DEBT EXPENSE	-	-
g. INTEREST EXPENSE	186,520.67	731,874.66
	-	-
<b>TOTALS</b>	<b>P 4,588,903.05</b>	<b>P 15,527,913.45</b>

**4.3 NET INCOME ( LOSS ):**

P 24,088.50	P 3,250,861.01
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**4.4 CASH FLOW REPORT**

a. RECEIPTS	P 4,517,209.76	P 17,764,851.14
b. DISBURSEMENT	4,720,363.23	19,237,768.71
c. NET RECEIPT (Disbursement)	(203,153.47)	(1,472,917.57)
d. CASH BAL. BEGINNING	5,170,606.86	6,440,370.96
e. CASH BAL. END	4,967,453.39	4,967,453.39
Less: transfer to Reserve Fund	-	-
transfer to Restricted Fund	-	-
<b>P 4,967,453.39</b>	<b>P 4,967,453.39</b>	

**4.5 MISCELLANEOUS FINANCIAL DATA:**

a. LOAN FUNDS (TOTAL)	-	c. Inventories	3,487,448.67
1. Cash on Hand	-	d. A/R -Customers	1,547,170.14
2. Cash in Bank	-	e. Customers Dep.	203,816.17
	-	f. Loan Payable-LGU	-
b. WD FUNDS (TOTAL)	6,730,229.88	g. Loan Payable-LBP	1,285,218.86
1. Cash on Hand	36,985.28	h. Loan Payable-NHA	980,377.91
2. Cash in Bank	4,911,468.11	i. Payable to Suppliers & other Creditor	1,619,137.05
3. Investment	33,363.22	j. Total Debt Service LWUA	23,626,215.09
4. Working Fund	15,000.00		
5. Reserve	1,690,812.54		
6. Restricted Fund	42,600.73		

**5. WATER PRODUCTION DATA:**

**5.1 SOURCE OF SUPPLY**

	<u>NUMBER</u>	<u>THIS MONTH</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	47,057.00	137,034.00	actual reading of flow meter
b. GRAVITY & TREATMENT PLANT	98,072.00	374,861.00	actual reading of flow meter
c. TOTALS	<b>145,129.00</b>	<b>511,895.00</b>	

**5.3 WATER PRODUCTION COST:**

	<u>THIS MONTH (TM)</u>	<u>YEAR TO DATE</u>	
a. Total Power Consumption for Pumping	18,980	62,555.00	kwh
b. Total Power Cost for Pumping	P 241,157.91	P 841,341.62	
c. Other energy cost for pumping	-	-	
d. Total pumping hours (motor drive)	2,540	11,090.00	hrs.
e. Total pumping hours (engine drive)	-	-	hrs.
f. Total gas chlorine consumed	4	12.00	kg.
g. Total powder chlorine consumed	540	3,255.00	kg.
h. Total chlorine cost	P 130,400.00	P 466,450.00	
i. Total cost of other chemicals	P 164,580.00	P 283,738.17	

**5.4 ACCOUNTED WATER USED:**

a. Metered billed	115,837	m3	427,009	m3
b. Unmetered billed	-	m3	0	m3
c. Total billed ( 5.4.a + 5.4.b.)	115,837	m3	427,009	m3
d. Metered Unbilled		m3	0	m3
e. Unmetered unbilled	4,292.86	m3	18,514.48	m3
f. Total Accounted (5.4.c + 5.4.d + 5.4.e)	<b>120,129.86</b>	<b>m3</b>	<b>445,523.48</b>	<b>m3</b>

**5.5 WATER USE ASSESSMENT:**

a. Ave. monthly consumption/connection	<u>15.90</u>	m3
b. Ave. per Capita/day consumption	<u>0.07</u>	m3
c. Accounted water $\frac{5.4.f}{5.2.c} \times 100$	<u>82.77</u>	%
d. Revenue producing water $\frac{5.4.c}{5.2.c} \times 100$	<u>79.82</u>	%





**7.3 OTHER ON-GOING PROJECTS:**  
**TYPES**

**STATUS**  
Schedule (%)

FUNDED BY

DONE BY

a. Early Action	_____	_____	_____
b. Pre-feasibility study	_____	_____	_____
c. Feasibility Study	_____	_____	_____
d. A & E Design	_____	_____	_____
e. Well Drilling	_____	_____	_____
f. Project Presentation	_____	_____	_____
g. Pre-Bidding	_____	_____	_____
h. Bidding	_____	_____	_____
i. Construction ( _____ )	_____	_____	_____

**8. STATUS OF INSTITUTIONAL DEVELOPMENT: ( To be filled by the Advisor )**

**8.1 DEVELOPMENT PROGRESS INDICATOR:**

Phase :	Earned :	Min. Req'd. :	Age in Month :	Development Rating :	Variance
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

**8.2 COMMERCIAL SYSTEM / AUDIT:**

**D A T E S**

a. CPS 1 Installed	_____	_____	_____
b. CPS 11 Installed	_____	_____	_____
c. Management Audit	_____	_____	_____
d. PR Assistance	_____	_____	_____
e. Marketing Assistance	_____	_____	_____
f. Financial Audit	_____	_____	_____
g. _____	_____	_____	_____

**SUBMITTED BY:**

**VERIFIED BY:**

  
**ALMA L. ABRASALDO**  
 GENERAL MANAGER C

\_\_\_\_\_  
**DATE**

\_\_\_\_\_  
**MANAGEMENT ADVISOR**

\_\_\_\_\_  
**DATE**

**NOTED BY:**

**RECORDED BY:**

\_\_\_\_\_  
**AREA MANAGER**

\_\_\_\_\_  
**DATE**

\_\_\_\_\_  
**FINANCE MANAGER**

\_\_\_\_\_  
**DATE**