

**BAYAWAN WATER DISTRICT**  
**BALANCE SHEET**  
 As of December 31, 2016

**ASSETS AND OTHER DEBITS**

**CURRENT ASSETS AND OTHER DEBITS**

Cash on Hand	-
Cash in Bank	2,923,820.81
Working Fund	-
Change Fund	4,000.00
Account Receivable- Customers	1,287,241.28
Less: Allowance for Bad Debts	(28,164.33)
Advances to Officers & Employees	197,031.42
Account Receivable-disallowances	33,000.00
Account Receivable - Others	296,573.10
Materials & Supplies Inventory	1,498,227.97
Other Current Assets & Other Debits	277,129.57
Due from Officers & Employees	-
Prepayments	5,854.30
<b>total</b>	<b>6,474,714.12</b>

**UTILITY PLANT**

Utility Plant in Service	106,274,074.90
Less: Accumulated Depreciation	(35,092,828.01)
Construction Work in Progress	450,000.00
<b>Net Utility Plant</b>	<b>71,631,246.89</b>

**INVESTMENTS & FUND ACCOUNTS**

Sinking Fund (PNB Acct.# 3210000029)	39,232.46
Reserve Fund (LBP Acct # 1161020683)	2,008,140.87
Restricted Fund (PNB Acct.# 283943200052)	11,000.00
<b>total</b>	<b>2,052,373.33</b>

Deferred Debits	7,482.11
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**TOTAL ASSETS AND OTHER DEBITS** **P** **80,165,816.45**

**LIABILITIES AND OTHER CREDITS**

**CURRENT AND ACCRUED LIABILITIES**

Current Portion of Long Term Debt.	3,145,154.99
Accounts Payable	864,397.00
Due to LGU-Septage Fee	121,150.75
Inter-Agency Payables	311,482.45
Guarantee Deposit Payable	16,000.00
Customers Deposit	203,816.17
Other Deferred Credits	-
Other Payables	63,076.97
<b>total</b>	<b>4,725,078.33</b>

**LONG TERM DEBT**

Loan Payable - LWUA	25,690,145.37
Loan Payable - Landbank	2,056,350.20
Loan Payable - NHA	1,372,698.09
<b>total</b>	<b>29,119,193.66</b>

**CAPITAL & EQUITY**


Capital contribution - Government	31,074,648.31
Other Paid in Capital	540,783.58
Retained Earnings.	14,706,112.57
<b>total</b>	<b>46,321,544.46</b>

**TOTAL LIABILITIES & OTHER CREDITS** **P** **80,165,816.45**

Prepared by:

  
**CANDY A. REMOTINA, 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 December 31, 2016

<b>RECEIPTS:</b>		<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>
Collection of Water Bills	P	2,484,588.59	30,761,152.85
Collection of Other Water Revenues		166,642.20	1,866,583.18
Collection of A/R Others - Materials on Account		-	12,568.84
Collection Receivables/Disallowances		-	59,243.14
Collection on Septage Fees-Due to LGU		120,887.00	1,526,008.75
Collection of WTP/GSIS/HDMF/PHILHEALTH		207,215.33	1,061,053.75
Proceeds from Loan Borrowings		-	-
Other Income		15,963.23	177,846.91
Refund of Employees Cash Advances		8,200.02	377,983.10
Receipt of Bids/Performance Bonds		-	-
Interest Revenue		797.55	3,226.07
Reserve Fund withdrawal/transfer			300,000.00
Other Receipts /Adjustments		91,500.00	101,110.67
<b>Total Receipts</b>	<b>P</b>	<b>3,095,793.92</b>	<b>36,246,777.26</b>
<b>DISBURSEMENTS:</b>			
Payroll	P	379,294.00	2,238,520.80
Fuel/power for pumping		131,902.67	1,611,326.12
Chemicals		8,748.00	154,176.25
Franchise Tax		18,160.44	267,150.08
Other Operation & Maint. Expenses		1,049,269.36	9,139,373.58
Payment of Advances to officers & Employees		222,256.09	4,978,031.60
Materials & Supplies Inventory (procurement)		23,824.50	3,643,965.10
Remittance to BIR/GSIS/HDMF/PHILHEALTH		247,978.16	2,810,363.46
Remittance to LGU- Septage Fees		128,123.50	1,535,084.25
Payment of Accounts Payable		-	385,402.50
Payment of Bid/Performance Bonds		-	22,000.00
Construction Work In progress		-	51,125.00
Capital Expenditures		1,130,000.00	1,647,053.90
Amortizations of domestic loans		190,356.00	3,528,420.14
Payment of Interest of Long Term Debts		190,117.00	1,616,474.95
Bank Charges			3,500.00
Adjustments		3,662.00	3,662.00
<b>Total Disbursements</b>	<b>P</b>	<b>3,723,691.72</b>	<b>33,635,629.73</b>
<b>NET RECEIPTS/(DISBURSEMENTS)</b>		<b>(627,897.80)</b>	<b>2,611,147.53</b>
Add: CASH BALANCE, Beginning		<b>3,556,195.72</b>	<b>1,317,150.39</b>
Less: Fund Transfer (Reserve Fund)			1,000,000.00
Fund Transfer (Restricted Fund)			-
<b>CASH BALANCE, END</b>	<b>P</b>	<b>2,928,297.92</b>	<b>2,928,297.92</b>

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**CANDY A. REMOTINA, 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 December 31, 2016

	CURRENT MONTH	YEAR TO DATE
<b>OPERATING REVENUE</b>		
Metered Sales	2,470,423.77	29,670,622.19
Penalty Charges	81,182.85	931,677.72
Other Business & Service Income	133,522.01	1,557,086.39
Other Income	15,963.23	177,846.91
<b>Total Operating Revenue</b>	<b>2,701,091.86</b>	<b>32,337,233.21</b>
<b>OPERATING EXPENSES</b>		
<b>Personal services</b>		
Salaries and Wages	693,002.00	6,613,570.64
Other Compensation & Allowances	199,000.00	2,672,358.00
Personnel Benefit Contributions	99,149.92	1,073,858.79
Other Personnel Benefits	40,149.47	700,301.49
<b>Total Personal Services</b>	<b>1,031,301.39</b>	<b>11,060,088.92</b>
<b>Operating Expenses</b>		
Honoraria(Directors Fees & Renumerations)	196,002.59	548,360.11
Office Supplies Expenses	5,840.87	136,768.47
Fuel, Oil & Lubricants Expenses	-	90,886.01
Maintenance Supplies Expenses	-	10,986.59
Other Supplies Expenses	9,223.00	21,518.32
Travel Expenses	86,831.88	1,460,416.16
Training & Scholarship Expenses	352,707.32	1,689,137.61
Water	-	100,000.00
Electricity	21,256.06	257,407.21
Fuel	11,812.42	116,830.35
Postage & Deliveries	109.47	13,462.62
Telephone Expenses - Landline	733.32	37,684.50
Telephone Expenses - Mobile	-	95,736.24
Internet Expenses	-	26,415.68
Cable, Satellite, Telegraph & Radio Expenses	1,600.00	4,360.00
Printing Expenses	1,997.60	177,186.82
Advertising, Promotional & Marketing Expenses	-	-
Taxes Duties & Licenses	18,160.44	323,713.12
Insurance Premiums	-	18,123.54
Representation expenses	10,883.75	136,956.10
Rent/lease expenses	-	-
Survey Expenses	-	-
Generation , Transmission & Distribution Expenses	181,060.67	2,875,366.03
Extraordinary and Miscellaneous Expenses	42,452.58	110,609.19
Membership Dues & Contribution to Organizations	19,000.00	63,762.00
Cultural & Athletic Expenses	16,159.50	39,919.50
Donations	-	-
Legal Services	100.00	30,950.00
Auditing Services	100,000.00	197,263.00
General/Janitorial Services	2,400.00	32,400.00
Security Services	18,000.00	190,200.00
Other Professional Services	100.00	58,100.00
<b>Total Operating Expenses</b>	<b>1,096,431.47</b>	<b>8,864,519.17</b>

**Maintenance Expenses**

Repairs & Maintenance - Plant	6,720.18	572,883.85
Repairs & Maintenance - Buildings & other structures	46,375.64	750,242.16
Repairs & Maintenance - Office Equipment	15,200.00	21,191.00
Repairs & Maintenance - Laboratory Equipment	-	3,000.00
Repairs & Maintenance - Land Transport Equipment	273.00	262,267.09
Repairs & Maintenance - Other machinery & equipment	14,491.84	115,136.81
Repairs & Maintenance - Furniture & Fixtures	-	949.00
Repairs & Maintenance - Calamity	-	-
<b>Total Maintenance Expenses</b>	<b>83,060.66</b>	<b>1,725,669.91</b>
<b>TOTAL Personal, Operating &amp; Maintenance Expenses</b>	<b>2,210,793.52</b>	<b>21,650,278.00</b>
<b>NET INCOME BEFORE DEPRECIATION &amp; INTEREST</b>	<b>490,298.34</b>	<b>10,686,955.21</b>
Less: Depreciation Expense	286,787.74	3,404,908.43
Bad Debts Expense	-	-
	<b>286,787.74</b>	<b>3,404,908.43</b>
<i>Add: OTHER INCOME</i>		
Interest Revenue	3,332.08	8,239.98
Income from Grants & Donations	-	-
Dividend Revenue	-	-
<b>Total Other Income</b>	<b>3,332.08</b>	<b>8,239.98</b>
<i>Less: OTHER EXPENSES</i>		
Interest on LTD	190,783.42	2,508,893.08
Interest on Bank Deposits	-	1,181.59
Bank Charges	-	3,500.00
Loss on Assets	-	-
<b>Total Other Expenses</b>	<b>190,783.42</b>	<b>2,513,574.67</b>
<b>NET INCOME/(LOSS)</b>	<b>P 16,059.26</b>	<b>4,776,712.09</b>

Prepared by:

  
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**GINALYN P. PIOSCA**  
 Division Manager C

Noted by:

  
**ALMA L. ABRASALDO**  
 General Manager C



**BAYAWAN WATER DISTRICT  
MONTHLY DATA SHEET  
CCC - 221  
For the Month Ending December 31, 2016**

**1. SERVICE CONNECTION DATA:**

1.1	TOTAL SERVICES	<u>5,617</u>	1.6	CHANGES: <i>New</i>	<u>63</u>
1.2	TOTAL ACTIVE	<u>5063</u>		<i>Reconnected</i>	<u>21</u>
1.3	TOTAL METERED	<u>5063</u>		<i>Disconnected</i>	<u>3</u>
1.4	TOTAL BILLED	<u>5063</u>	1.7	CUSTOMER IN ARREARS:	
1.5	POPULATION SERVED	<u>33,601</u>		Nos.	<u>700</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>4,675</u>	<u>230.00</u>	<u>28.20</u>	<u>33.90</u>	<u>39.80</u>	<u>45.80</u>
COMMERCIAL/INDUSTRIAL	<u>384</u>	<u>460.00</u>	<u>56.40</u>	<u>67.80</u>	<u>79.60</u>	<u>91.60</u>
COMMUNAL	<u>4</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>5,063</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>2,546,393.28</u>	<u>30,293,887.78</u>
b. CURRENT ( FLAT RATE )		<u>-</u>	<u>-</u>
c. PENALTY CHARGES		<u>81,921.91</u>	<u>924,660.98</u>
<b>TOTALS</b>	<b>P</b>	<b><u>2,628,315.19</u></b>	<b><u>31,218,548.76</u></b>

3.2 COLLECTIONS ( WATER SALES )			
a. CURRENT ACCOUNTS	P	<u>2,010,955.81</u>	<u>23,491,698.94</u>
b. ARREARS ( CURRENT YEAR )		<u>473,632.78</u>	<u>6,467,841.01</u>
c. ARREARS ( PREVIOUSYEAR )		<u>-</u>	<u>801,612.90</u>
d. COLLECTION - OTHERS		<u>-</u>	<u>-</u>
<b>TOTALS</b>	<b>P</b>	<b><u>2,484,588.59</u></b>	<b><u>30,761,152.85</u></b>

3.3 A/R BEGINNING OF THE YEAR **P** 1,526,279.15

3.4 ON-TIME PAID, THIS MONTH =  $\frac{(3.2.a)}{(3.1.a) + (3.1.b)}$  x 100 = 79%

COL. EFFICIENCY, YTD =  $\frac{(3.2.a) + (3.2.b)}{3.1 TOTALS}$  x 100 = 96%

COLLECTION RATIO, YTD =  $\frac{3.2 TOTALS}{3.3 + 3.1 TOTALS + A/R others}$  x 100 = 94%

**4. FINANCIAL DATA:**

**4.1 REVENUE:**

	<u>THIS MONTH ( TM )</u>	<u>YEAR - TO - DATE</u>
a. OPERATING	P 2,551,606.62	P 30,644,120.71
b. NON-OPERATING	133,522.01	1,557,086.39
c. INTEREST REVENUE	3,332.08	8,239.98
d. OTHER INCOME	15,963.23	176,703.29
e. GRANTS & DONATIONS	-	-
<b>TOTALS</b>	<b>P 2,704,423.94</b>	<b>P 32,386,150.37</b>

**4.2 EXPENSES:**

	<u>THIS MONTH ( TM )</u>	<u>YEAR - TO - DATE</u>
a. SALARIES AND WAGES	P 693,002.00	P 6,874,842.64
b. PUMPING COST ( Fuel, Oil, Electric )	131,902.67	1,457,503.48
c. CHEMICALS (Treatment)	52,408.00	703,368.81
d. OTHER O&M EXPENSE	1,333,480.85	14,035,230.49
e. DEPRECIATION EXPENSE	286,787.74	3,404,908.43
f. BAD DEBT EXPENSE	-	-
g. INTEREST EXPENSE	190,783.42	1,133,584.43
	-	-
<b>TOTALS</b>	<b>P 2,688,364.68</b>	<b>P 27,609,438.28</b>

**4.3 NET INCOME ( LOSS ):**

<b>P 16,059.26</b>	<b>P 4,776,712.09</b>
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**4.4 CASH FLOW REPORT**

a. RECEIPTS	P 3,095,793.92	P 36,246,777.26
b. DISBURSEMENT	3,723,691.72	33,635,629.73
c. NET RECEIPT (Disbursement)	(627,897.80)	2,611,147.53
d. CASH BAL. BEGINNING	3,556,195.72	1,317,150.39
e. CASH BAL. END	<b>2,928,297.92</b>	<b>3,928,297.92</b>
Less: transfer to Reserve Fund	-	1,000,000.00
transfer to Restricted Fund	-	-
<b>P 2,928,297.92</b>	<b>P 2,928,297.92</b>	

**4.5 MISCELLANEOUS FINANCIAL DATA:**

a. LOAN FUNDS (TOTAL)	-	c. Inventories	1,645,853.38
1. Cash on Hand	-	d. A/R -Customers	1,267,241.28
2. Cash in Bank	-	e. Customers Dep.	203,816.17
	-	f. Loan Payable-LGU	-
b. WD FUNDS (TOTAL)	4,976,671.25	g. Loan Payable-LBP	2,056,350.20
1. Cash on Hand	-	h. Loan Payable-NHA	1,372,698.09
2. Cash in Bank	2,924,297.92	i. Payable to Suppliers & other Creditor	-
3. Investment	33,232.46	j. Total Debt Service LWUA	25,690,145.37
4. Working Fund	-		
5. Reserve	2,008,140.87		
6. Restricted Fund	11,000.00		

## 5. WATER PRODUCTION DATA:

### 5.1 SOURCE

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

### 5.2 WATER PRODUCTION

	<u>THIS MONTH</u>	<u>Y-T-D</u>	<u>METHOD OF MEASUREMENT</u>
a. PUMPED	<u>25,771.00</u>	<u>318,316.00</u>	<u>actual reading of flow meter</u>
b. GRAVITY & TREATMENT PLANT	<u>92,179.00</u>	<u>1,013,851.40</u>	<u>actual reading of flow meter</u>
c. T O T A L S	<u>117,950.00</u>	<u>1,332,167.40</u>	

### 5.3 WATER PRODUCTION COST:

	<u>THIS MONTH (TM)</u>		<u>YEAR TO DATE</u>	
a. Total Power Consumption for Pumping	P	<u>10,100</u>	P	<u>115,518 kwh</u>
b. Total Power Cost for Pumping		<u>131,902.67</u>		<u>1,439,112</u>
c. Other energy cost for pumping				<u>-</u>
d. Total pumping hours (motor drive)		<u>1,864.00</u>		<u>19,789 hrs.</u>
e. Total pumping hours (engine drive)		<u>-</u>		<u>- hrs.</u>
f. Total gas chlorine consumed		<u>-</u>		<u>- kg.</u>
g. Total powder chlorine consumed		<u>45.00</u>		<u>3,240 kg.</u>
h. Total chlorine cost		<u>6,200.00</u>		<u>435,349</u>
i. Total cost of other chemicals		<u>-</u>		<u>-</u>

### 5.4 ACCOUNTED WATER USED:

a. Metered billed	<u>77,353</u>	<u>m3</u>	<u>960,979</u>	<u>m3</u>
b. Unmetered billed	<u>-</u>	<u>m3</u>	<u>-</u>	<u>m3</u>
c. Total billed ( 5.4.a + 5.4.b.)	<u>77,353</u>	<u>m3</u>	<u>960,979</u>	<u>m3</u>
d. Metered Unbilled		<u>m3</u>	<u>0</u>	<u>m3</u>
e. Unmetered unbilled	<u>4,548.98</u>	<u>m3</u>	<u>57,633.00</u>	<u>m3</u>
f. Total Accounted (5.4.c + 5.4.d + 5.4.e)	<u>81,901.98</u>	<u>m3</u>	<u>1,018,612.00</u>	<u>m3</u>

### 5.5 WATER USE ASSESSMENT:

a. Ave. monthly consumption/connection		<u>15.28</u>	<u>m3</u>
b. Ave. per Capita/day consumption		<u>0.07</u>	<u>m3</u>
c. Accounted water $\frac{5.4.f}{5.2.c} \times 100$	=	<u>69.44</u>	<u>%</u>
d. Revenue producing water $\frac{5.4.c}{5.2.c} \times 100$	=	<u>65.58</u>	<u>%</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:**

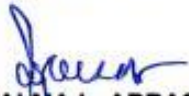
Phase :	Earned :	Min. Req'd. :	Age in Month :	Development Rating :	Variance
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

**8.2 COMMERCIAL SYSTEM / AUDIT:**

	<u>D A T E S</u>		
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