



BAYAWAN WATER DISTRICT
BALANCE SHEET
As of March 31, 2019

ASSETS AND OTHER DEBITS

CURRENT ASSETS AND OTHER DEBITS

Cash on Hand	61,868.31
Cash in Bank	5,089,738.55
Working Fund	15,000.00
Change Fund	4,000.00
Account Receivable- Customers	1,404,126.97
Less: Allowance for Bad Debts	(34,805.03)
Advances to Officers & Employees	529,009.42
Account Receivable-disallowances	33,000.00
Account Receivable - Others	609,008.20
Materials & Supplies Inventory	2,386,680.26
Supplies and Materials Inventory - VEI	951,196.75
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 Deferred Charges	7,482.11

total **12,226,544.91**

UTILITY PLANT

Utility Plant in Service	110,353,834.31
Less: Accumulated Depreciation	(39,423,930.75)
Construction Work In Progress	19,266,430.72

Net Utility Plant **90,196,334.28**

INVESTMENTS & FUND ACCOUNTS

Sinking Fund (PNB Acct.# 3210000029)	33,363.22
Reserve Fund (LBP Acct # 1181020683)	1,690,474.44
Restricted Fund (PNB Acct.# 283943200052)	42,592.21

total **1,766,429.87**

TOTAL ASSETS AND OTHER DEBITS

P

104,189,309.06

LIABILITIES AND OTHER CREDITS

CURRENT AND ACCRUED LIABILITIES

Current Portion of Long Term Debt	1,231,572.20
Accounts Payable	2,006,227.41
Due to LGU-Septage Fee	168,530.00
Due to International Institution - VEI Grant	950,905.32
Inter-Agency Payables	348,747.93
Guarantee Deposit Payable	1,004,907.04
Customers Deposit	203,816.17
Other Deferred Credits	-
Other Payables	118,040.86

total **6,032,746.93**

LONG TERM DEBT

Loan Payable - LWUA	22,995,422.09
Loan Payable - Landbank	1,028,178.64
Loan Payable - NHA	841,620.82

total **24,865,221.55**

CAPITAL & EQUITY

Capital contribution - Government	31,074,648.31
Other Paid in Capital	540,783.58
Retained Earnings	41,675,908.69

total **73,291,340.58**

TOTAL LIABILITIES & OTHER CREDITS

P

104,189,309.06

Prepared by:

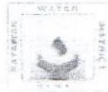
CHIRAMIE V. MORENO, CPA
Corporate Accounts Analyst

Checked/Verified by:

GINALYN R. PIOSCA
Division Manager C

Noted by:

ALMA L. ABRASALDO
General Manager C



BAYAWAN WATER DISTRICT
INCOME STATEMENT
 For the month Ending March 31, 2019

	CURRENT MONTH	YEAR TO DATE
OPERATING REVENUE		
Metered Sales	3,339,140.62	10,164,864.54
Penalty Charges	97,481.23	295,475.45
Other Business & Service Income	452,427.78	973,862.84
Other Income	20,018.45	259,810.65
Total Operating Revenue	3,909,068.08	11,694,013.48
OPERATING EXPENSES		
Personal services		
Salaries and Wages	1,410,597.02	2,872,807.62
Other Compensation & Allowances	87,000.00	477,000.00
Personnel Benefit Contributions	127,633.88	319,920.87
Other Personnel Benefits	91,972.97	318,948.96
Total Personal Services	1,717,203.87	3,988,677.45
Operating Expenses		
Honoraria(Directors Fees & Remunerations)	12,885.00	65,887.50
Office Supplies Expenses	8,334.94	33,002.07
Fuel, Oil & Lubricants Expenses	31,780.14	53,940.28
Other Supplies and Materials Expenses	8,683.23	16,526.23
Supplies and Materials Expenses -VEI	359,005.15	1,101,188.61
Travel Expenses-Local	208,564.29	453,056.47
Travel Expenses-Foreign	569,862.00	569,862.00
Training Expenses	37,500.00	37,500.00
Gender and Development	92,629.43	210,797.54
Water	2,480.80	4,424.80
Electricity	37,081.81	106,288.31
Gas/Heating Expenses	14,673.32	39,789.52
Postage & Deliveries	1,468.00	5,346.00
Telephone/Mobile Expenses	12,688.20	44,346.55
Internet Expenses	4,190.17	12,570.51
Cable, Satellite, Telegraph & Radio Expenses	-	-
Printing Expenses	-	-
Advertising, Promotional & Marketing Expenses	480.00	21,859.00
Taxes, Duties & Licenses	11,536.54	128,897.46
Insurance Premiums	-	8,616.22
Representation expenses	12,628.05	20,249.25
Rent/lease expenses	-	-
Survey Expenses	-	30,000.00
Generation, Transmission & Distribution Expenses	501,544.93	1,431,301.40
Source of Supply - Miscellaneous Expense	24,360.00	
Source of Supply Mains - Engineering Expenses	1,651.00	
Power Production Expenses	-	
Fuel for Power Production	4,332.00	
Pumping Operations Expense	-	
Power/Fuel Purchased for Pumping	186,133.74	
Water Treatment Operations Expenses	26,008.00	
Chemical, Filtering and Laboratory Supplies Expense	100,500.00	
Transmission & Distribution Engineering Expense	32,909.12	
Miscellaneous Customer Accounts Expenses	125,651.07	
Extraordinary and Miscellaneous Expenses	11,661.23	95,229.08
Membership Dues & Contribution to Organizations	20,328.40	55,628.40
Cultural & Athletic Expenses	-	-
Donations	-	-
Legal Services	1,800.00	7,800.00
Auditing Services	-	-
General/Janitorial Services	6,500.00	19,000.00
Security Services	21,994.60	43,994.60
Other Professional Services	-	15,000.00
Confidential & Intelligence Funds	-	-
Other Maintenance and Operating Expense	1,892.30	30,206.25
Total Operating Expenses	1,992,192.53	4,662,308.05

Maintenance Expenses

Repairs & Maintenance - Plant	88,189.83	282,317.26
Repairs & Maintenance - Buildings & other structures	62,203.19	155,735.22
Repairs & Maintenance - Office Equipment	-	2,080.00
Repairs & Maintenance - Land Transport Equipment	45,898.49	194,235.43
Repairs & Maintenance - Other machinery & equipment	25,777.43	79,634.43
Repairs & Maintenance - Furniture & Fixtures	13,411.55	16,359.55
Repairs & Maintenance - Calamity	-	-
Total Maintenance Expenses	235,480.49	730,361.89

TOTAL Personal, Operating & Maintenance Expenses	3,944,876.89	9,381,347.39
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NET INCOME BEFORE DEPRECIATION & INTEREST	(35,808.81)	2,312,666.09
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Less: Depreciation Expense	338,316.81	1,012,309.02
Bad Debts Expense	-	-
	338,316.81	1,012,309.02

Add: OTHER INCOME

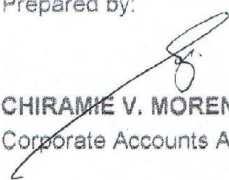
Interest Revenue	-	2,933.10
Income from Grants & Donations	1,439,050.62	2,239,211.33
Subsidy from Local Government Units	-	229,625.00
Miscellaneous Income - BUB	-	-
Dividend Revenue	-	-
Total Other Income	1,439,050.62	2,471,769.43

Less: OTHER EXPENSES

Interest Expenses	178,207.33	545,353.99
Bank Charges	-	-
Documentary Stamp Expenses	-	-
Loss on Assets	-	-
Total Other Expenses	178,207.33	545,353.99

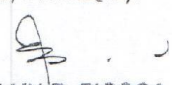
NET INCOME/(LOSS)**P 886,717.67 3,226,772.51**

Prepared by:



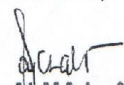
CHIRAME V. MORENO, CPA
Corporate Accounts Analyst

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 March 31, 2019

RECEIPTS:

		CURRENT MONTH	YEAR TO DATE
Collection of Water Bills	P	3,543,912.76	10,712,767.91
Collection of Other Water Revenues		483,614.51	1,044,510.35
Collection of A/R Others - Materials on Account		-	-
Collection Receivables/Disallowances		-	-
Collection on Septage Fees-Due to LGU		168,530.00	499,385.44
Collection of WTP/GSIS/HDMF/PHILHEALTH		107,943.95	400,857.76
Collection of WTP(BUB)		5,187.15	10,868.84
Proceeds from Loan Borrowings		-	-
Other Income		20,018.45	49,312.65
Miscellaneous Income - BUB		-	-
Refund of Employees Cash Advances		71,831.56	162,080.63
Receipt of Bids/Performance Bonds		-	218,337.50
Interest Revenue		-	2,346.48
Fund transfer - PNB TO LBP		200,000.00	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		10,815.61	417,548.82
Total Receipts	P	4,611,853.99	14,047,641.38

DISBURSEMENTS:

Payroll	P	1,410,597.02	2,872,807.62
Fuel/power for pumping		190,465.74	549,491.54
Chemicals		100,500.00	245,932.17
Franchise Tax		3,084.91	118,169.83
Other Operation & Maint. Expenses		446,352.67	2,481,923.90
Payment of Advances to officers & Employees		21,936.00	852,082.20
Materials & Supplies Inventory (procurement)		109,373.50	382,299.36
Supplies & Materials Inventory (BUB)		-	-
Remittance to BIR (BUB)		387.46	196,622.67
Remittance to BIR/GSIS/HDMF/PHILHEALTH		337,646.66	1,006,814.15
Remittance to LGU- Septage Fees		154,245.44	481,365.44
Payment of Accounts Payable		1,021,514.00	2,921,820.57
Payment of Bid/Performance Bonds		-	449,226.00
Construction Work In progress		633,065.57	1,112,490.23
Capital Expenditures		200,000.00	295,880.00
Amortizations of domestic loans (LWUA)		75,941.00	226,281.00
Amortizations of domestic loans (NHA)		83,567.75	150,409.54
Amortizations of domestic loans (LBP)		-	128,521.89
Payment of Interest of Long Term Debts (LWUA)		162,484.00	488,994.00
Payment of Interest of Long Term Debts (NHA)		15,723.33	32,449.29
Payment of Interest of Long Term Debts (LBP)		-	23,324.08
Bank Charges		-	-
Fund withdrawal - PNB TO LBP		200,000.00	200,000.00
Fund withdrawal - PNB TO PNB Cutomer Deposit		-	-
Fund withdrawal - PNB TO PNB Bail Bonds Payable		-	100,000.00
Adjustments		-	500.00
Total Disbursements	P	5,166,885.05	15,317,405.48

NET RECEIPTS/(DISBURSEMENTS)		(555,031.06)	(1,269,764.10)
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Add: CASH BALANCE, Beginning		5,725,637.92	6,440,370.96
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Less: Fund Transfer (Reserve Fund)		-	-
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Fund Transfer (Restricted Fund)		-	-
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CASH BALANCE, END	P	5,170,606.86	5,170,606.86
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Prepared by:

CHIRAMIE V. MORENO, CPA
Corporate Accounts Analyst

Checked/Verified by:

GINALYN F. PIOSCA
Division Manager C

Noted by:

ALMA L. ABRASALDO
General Manager C



**BAYAWAN WATER DISTRICT
MONTHLY DATA SHEET
CCC - 221
For the Month Ending March 31, 2019**

1 SERVICE CONNECTION DATA:

1.1 TOTAL SERVICES	<u>7,920</u>	1.6 CHANGES: <i>New</i>	<u>270</u>
1.2 TOTAL ACTIVE	<u>7,019</u>	<i>Reconnected</i>	<u>76</u>
1.3 TOTAL METERED	<u>7,019</u>	<i>Disconnected</i>	<u>88</u>
1.4 TOTAL BILLED	<u>7,019</u>	1.7 CUSTOMER IN ARREARS:	
1.5 POPULATION SERVED	<u>46,400</u>	Nos.	<u>1,260</u>

2 PRESENT WATER RATES: Effective May, 2016

LWUA APPROVED? YES [x] NO []

DATE APPROVED: February 11, 2016

	No. of Connections	Minimum Charge	11-20	21-30	31-40	40+
DOMESTIC/GOVERNMENT	6,256	230.00	28.20	33.90	39.80	45.80
COMMERCIAL/INDUSTRIAL	<u>440</u>	<u>460.00</u>	<u>56.40</u>	<u>67.80</u>	<u>79.60</u>	<u>91.60</u>
COMMUNAL	323	230.00	23.00	23.00	23.00	23.00
BULK/WHOLESALE	-	-	-	-	-	-
TOTAL	<u>7,019</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>3,362,260.21</u>	<u>10,239,361.19</u>
b. CURRENT (FLAT RATE)		<u>-</u>	<u>-</u>
c. PENALTY CHARGES		<u>95,856.23</u>	<u>293,850.45</u>
TOTALS	P	<u>3,458,116.44</u>	<u>10,533,211.64</u>

3.2 COLLECTIONS (WATER SALES)			
a. CURRENT ACCOUNTS	P	<u>2,373,765.69</u>	<u>7,021,247.60</u>
b. ARREARS (CURRENT YEAR)		<u>1,150,678.60</u>	<u>2,754,832.57</u>
c. ARREARS (PREVIOUS YEAR)		<u>19,468.47</u>	<u>936,687.74</u>
d. COLLECTION - OTHERS		<u>-</u>	<u>-</u>
TOTALS	P	<u>3,543,912.76</u>	<u>10,712,767.91</u>

3.3 A/R BEGINNING OF THE YEAR P 1,662,604.69

3.4 ON-TIME PAID, THIS MONTH = $\frac{(3.2.a)}{(3.1.a) + (3.1.b)} \times 100 = 71\%$

COL. EFFICIENCY, YTD = $\frac{(3.2.a) + (3.2.b)}{3.1 \text{ TOTALS}} \times 100 = 93\%$

COLLECTION RATIO, YTD = $\frac{3.2 \text{ TOTALS}}{3.3 + 3.1 \text{ TOTALS} + \text{A/R others}} \times 100 = 88\%$

4 FINANCIAL DATA:

4.1 REVENUE:

	<u>THIS MONTH (TM)</u>	<u>YEAR - TO - DATE</u>
a. OPERATING	P 3,339,140.62	P 10,164,864.54
b. NON-OPERATING	569,927.46	1,529,148.94
c. INTEREST REVENUE	-	2,933.10
d. OTHER INCOME	-	-
e. GRANTS & DONATIONS	1,439,050.62	2,468,836.33
TOTALS	P 5,348,118.70	P 14,165,782.91

4.2 EXPENSES:

	<u>THIS MONTH (TM)</u>	<u>YEAR - TO - DATE</u>
a. SALARIES AND WAGES	P 1,410,597.02	P 2,872,807.62
b. PUMPING COST (Fuel, Oil, Electric)	190,465.74	549,491.54
c. CHEMICALS (Treatment)	100,500.00	455,208.17
d. OTHER O&M EXPENSE	2,243,314.13	5,503,840.06
e. DEPRECIATION EXPENSE	338,316.81	1,012,309.02
f. BAD DEBT EXPENSE	-	-
g. INTEREST EXPENSE	178,207.33	545,353.99
	-	-
TOTALS	P 4,461,401.03	P 10,939,010.40

4.3 NET INCOME (LOSS):

P 886,717.67	P 3,226,772.51
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4.4 CASH FLOW REPORT

a. RECEIPTS	P 4,611,853.99	P 13,447,641.38
b. DISBURSEMENT	5,166,885.05	14,717,405.48
c. NET RECEIPT (Disbursement)	(555,031.06)	(1,269,764.10)
d. CASH BAL. BEGINNING	5,725,637.92	6,440,370.96
e. CASH BAL. END	5,170,606.86	5,170,606.86
Less: transfer to Reserve Fund	-	-
transfer to Restricted Fund	-	-
P 5,170,606.86	P 5,170,606.86	

4.5 MISCELLANEOUS FINANCIAL DATA:

a. LOAN FUNDS (TOTAL)	-	c. Inventories	4,187,699.51
1. Cash on Hand	-	d. A/R -Customers	1,404,126.97
2. Cash in Bank	-	e. Customers Dep.	203,816.17
b. WD FUNDS (TOTAL)	6,933,036.73	f. Loan Payable-LGU	-
1. Cash on Hand	61,868.31	g. Loan Payable-LBP	1,413,740.75
2. Cash in Bank	5,089,738.55	h. Loan Payable-NHA	980,377.91
3. Investment	33,363.22	i. Payable to Suppliers & other Creditor	2,006,227.41
4. Working Fund	15,000.00	j. Total Debt Service LWUA	23,702,675.09
5. Reserve	1,690,474.44		
6. Restricted Fund	42,592.21		

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	34,539.00	89,977.00	actual reading of flow meter
b. GRAVITY & TREATMENT PLANT	79,429.00	276,789.00	actual reading of flow meter
c. TOTALS	113,968.00	366,766.00	

5.3 WATER PRODUCTION COST:

	<u>THIS MONTH (TM)</u>	<u>YEAR TO DATE</u>	
a. Total Power Consumption for Pumping	16,883	43,575.00	kwh
b. Total Power Cost for Pumping	P 190,465.74	P 549,491.54	
c. Other energy cost for pumping	-	-	
d. Total pumping hours (motor drive)	2,850	8,550.00	hrs.
e. Total pumping hours (engine drive)	-	-	hrs.
f. Total gas chlorine consumed	4	8.00	kg
g. Total powder chlorine consumed	225	2,715.00	kg
h. Total chlorine cost	P 87,500.00	P 336,050.00	
i. Total cost of other chemicals	P 13,000.00	P 119,158.17	

5.4 ACCOUNTED WATER USED:

a. Metered billed	102,017	m3	311,172	m3
b. Unmetered billed	-	m3	0	m3
c. Total billed (5.4.a + 5.4.b.)	102,017	m3	311,172	m3
d. Metered Unbilled		m3	0	m3
e. Unmetered unbilled	4,317.82	m3	14,221.62	m3
f. Total Accounted (5.4.c + 5.4.d + 5.4.e)	106,334.82	m3	325,393.62	m3

5.5 WATER USE ASSESSMENT:

a. Ave. monthly consumption/connection		14.53	m3
b. Ave. per Capita/day consumption		0.07	m3
c. Accounted water $\frac{5.4.f}{5.2.c} \times 100$	=	93.30	%
d. Revenue producing water $\frac{5.4.c}{5.2.c} \times 100$	=	89.51	%

6 MISCELLANEOUS DATA:

6.1 EMPLOYEES

a. Total	<u>31</u>	Regular	<u>23</u>	CASUAL	<u>8</u>
b. No. of Connection / Employees					<u>228</u>
c. Average monthly salary / employees.				P	<u>45,503.13</u>

6.2 BACTERIOLOGICAL

	QUALITATIVE TEST (Positive/Negative)	TOTAL COLIFORM (MTFT)	FECAL COLIFORM (MTFT)	HETEROTROPHIC PLATE COUNT (Pour Plate)
a. Total sample taken	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>
b. No. of negative results	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>
c. No. of positive results	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
d. Test results submitted to LWUA (Y/N)	<u>Y</u>	<u>Y</u>	<u>Y</u>	<u>Y</u>

6.3 CHLORINATION:

a. Total samples taken	<u>94</u>
b. No. of samples meeting standards	<u>94</u>
c. No. of days full chlorinating	<u>31</u>

6.4 BOARD OF DIRECTORS:

	<u>THIS MONTH</u>	<u>YEAR - TO - DATE</u>
a. Resolution Approved	<u>0</u>	<u>4</u>
b. Policies passed	<u>0</u>	<u>0</u>
c. Director's fee paid	P <u>12,885.00</u>	P <u>65,888</u>
d. Meetings	<u>1</u>	<u>4</u>
1. Held (No.)	<u>1</u>	<u>4</u>
2. Regular (No.)	<u>1</u>	<u>3</u>
3. Special (No.)	<u>0</u>	<u>1</u>
4. Emergency (executive)	<u>0</u>	<u>0</u>

7 STATUS OF VARIOUS DEVELOPMENTS:

7.1 Status of Loans as of _____	Loan / Fund	Availment to Date
	Committed _____	Amount Percentile
a. New Service Connection	_____	_____
b. BPW FUNDS	_____	_____
TOTALS	P _____	_____

7.2 STATUS OF LOAN PAYMENT TO LWUA:

Types of Loans / Funds	PROJECTED	COLLECTION	
	Collection / mo.	This Month	Y - T - D
a. Early Action	_____	_____	_____
b. Interim Improvement	_____	_____	_____
c. Comprehensive	_____	_____	_____
d. New Service Connection	_____	_____	_____
e. Loan Payment	<u>238,425.00</u>	<u>238,425.00</u>	<u>715,275.00</u>
TOTALS	<u>238,425.00</u>	<u>238,425.00</u>	<u>715,275.00</u>

7.3 OTHER ON-GOING PROJECTS:
TYPES

- 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 (_____)

STATUS
Schedule (%)

FUNDED BY

DONE BY

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

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:

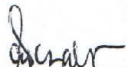
D A T E S

- 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

4/22/19

 DATE

_____ **MANAGEMENT ADVISOR**

_____ **DATE**

NOTED BY:

RECORDED BY:

_____ **AREA MANAGER**

_____ **DATE**

_____ **FINANCE MANAGER**

_____ **DATE**