



**BAYAWAN WATER DISTRICT  
BALANCE SHEET**  
As of March 31, 2018

**ASSETS AND OTHER DEBITS**

**CURRENT ASSETS AND OTHER DEBITS**

Cash on Hand	120,849.57
Cash in Bank	1,891,850.13
Working Fund	8,000.00
Change Fund	4,000.00
Account Receivable- Customers	1,226,337.48
Less: Allowance for Bad Debts	(34,805.03)
Advances to Officers & Employees	251,717.42
Account Receivable-disallowances	(6,000.00)
Account Receivable - Others	175,398.27
Materials & Supplies Inventory	2,181,367.33
Other Current Assets & Other Debits	304,562.57
Due from Officers & Employees	22.06
Prepayments	5,854.30
Other Deferred Charges	7,482.11
<b>total</b>	<b>6,138,636.21</b>

**UTILITY PLANT**

Utility Plant in Service	111,254,393.40
Less: Accumulated Depreciation	(39,468,619.66)
Construction Work In Progress	1,642,511.48
<b>Net Utility Plant</b>	<b>73,428,285.22</b>

**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
<b>total</b>	<b>1,657,630.33</b>

**TOTAL ASSETS AND OTHER DEBITS** P **81,224,551.76**

**LIABILITIES AND OTHER CREDITS**

**CURRENT AND ACCRUED LIABILITIES**

Current Portion of Long Term Debt	1,180,001.42
Accounts Payable	-
Due to LGU-Septage Fee	149,593.75
Inter-Agency Payables	287,318.52
Guarantee Deposit Payable	16,000.00
Customers Deposit	203,816.17
Other Deferred Credits	-
Other Payables	196,168.62
<b>total</b>	<b>2,032,918.48</b>

**LONG TERM DEBT**

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

**CAPITAL & EQUITY**

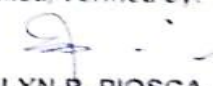
Capital contribution - Government	31,074,648.31
Other Paid in Capital	540,783.58
Retained Earnings	20,104,777.26
<b>total</b>	<b>51,720,209.15</b>

**TOTAL LIABILITIES & OTHER CREDITS** P **81,224,551.76**

Prepared by:

Checked/Verified by:

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

  
**GINALYN P. PIOSCA**  
Division Manager C

Noted by:

  
**ALMA L. ABRASALDO**  
General Manager C



**BAYAWAN WATER DISTRICT**  
**INCOME STATEMENT**  
 For the month Ending March 31, 2018

<b>OPERATING REVENUE</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>
Metered Sales	2,780,676.90	8,895,273.23
Penalty Charges	78,012.34	257,087.51
Other Business & Service Income	139,517.41	504,302.11
Other Income	19,895.55	109,195.36
<b>Total Operating Revenue</b>	<b>3,018,102.20</b>	<b>9,765,858.21</b>
<b>OPERATING EXPENSES</b>		
<b>Personal services</b>		
Salaries and Wages	740,366.00	2,467,333.00
Other Compensation & Allowances	86,783.00	365,800.00
Personnel Benefit Contributions	118,884.26	351,724.12
Other Personnel Benefits	55,806.92	131,444.35
<b>Total Personal Services</b>	<b>1,001,840.18</b>	<b>3,316,301.47</b>
<b>Operating Expenses</b>		
Honoraria(Directors Fees & Renummerations)	28,795.00	85,085.00
Office Supplies Expenses	22,674.90	48,749.69
Fuel, Oil & Lubricants Expenses	20,490.86	57,313.80
Maintenance Supplies Expenses	548.83	548.83
Other Supplies Expenses	17,913.87	82,110.61
Travel Expenses	244,623.01	621,676.32
Training & Scholarship Expenses	77,116.75	461,957.91
Water	887.40	3,235.90
Electricity	28,815.26	93,128.31
Fuel	13,900.00	45,638.00
Postage & Deliveries	2,035.00	18,969.48
Telephone Expenses - Landline	7,157.43	11,472.29
Telephone Expenses - Mobile	5,089.94	20,261.43
Internet Expenses	5,167.22	16,544.01
Cable, Satellite, Telegraph & Radio Expenses	140.00	140.00
Printing Expenses	660.00	660.00
Advertising, Promotional & Marketing Expenses	4,020.00	4,020.00
Taxes Duties & Licenses	39,833.75	223,931.95
Insurance Premiums	-	11,716.53
Representation expenses	3,302.65	22,629.65
Rent/lease expenses	6,000.00	6,000.00
Survey Expenses	-	-
Generation , Transmission & Distribution Expenses	209,781.68	932,008.07
Source of Supply - Miscellaneous Expense	12,600.00	
Source of Supply Mains - Engineering Expenses	2,455.44	
Fuel for Power Production	222.00	
Pumping Operations Expense	-	
Power/Fuel Purchased for Pumping	152,861.52	
Water Treatment Operations Expenses	18,396.00	
Chemical, Filtering and Laboratory Supplies Expense	17,395.25	
Transmission & Distribution Engineering Expense	1,901.47	
Miscellaneous Customer Accounts Expenses	3,950.00	
Extraordinary and Miscellaneous Expenses	21,311.50	30,880.00
Membership Dues & Contribution to Organizations	-	8,914.20
Cultural & Athletic Expenses	1,307.00	1,307.00
Donations	3,760.00	3,760.00
Legal Services	9,000.00	15,978.00
Auditing Services	-	-
General/Janitorial Services	6,000.00	27,000.00
Security Services	22,000.00	44,000.00
Other Professional Services	8,000.00	8,000.00
Confidential & Intelligence Funds	50,000.00	50,000.00
Other Maintenance and Operating Expense	928.00	2,026.49
<b>Total Operating Expenses</b>	<b>861,260.05</b>	<b>2,959,663.47</b>

**Maintenance Expenses**

Repairs & Maintenance - Plant	61,423.84	126,565.79
Repairs & Maintenance - Buildings & other structures	16,021.04	24,007.89
Repairs & Maintenance - Office Equipment	-	-
Repairs & Maintenance - Laboratory Equipment	-	-
Repairs & Maintenance - Land Transport Equipment	13,909.35	40,549.35
Repairs & Maintenance - Other machinery & equipment	3,697.90	8,916.02
Repairs & Maintenance - Furniture & Fixtures	-	-
Repairs & Maintenance - Calamity	-	-
<b>Total Maintenance Expenses</b>	<b>95,052.13</b>	<b>200,039.05</b>
<b>TOTAL Personal, Operating &amp; Maintenance Expenses</b>	<b>1,958,152.36</b>	<b>6,476,003.99</b>
<b>NET INCOME BEFORE DEPRECIATION &amp; INTEREST</b>	<b>1,059,949.84</b>	<b>3,289,854.22</b>
Less: Depreciation Expense	349,808.71	695,047.91
Bad Debts Expense	-	6,640.70
	<b>349,808.71</b>	<b>701,688.61</b>
<i>Add: OTHER INCOME</i>		
Interest Revenue	401.22	452.74
Income from Grants & Donations	-	-
Dividend Revenue	-	-
<b>Total Other Income</b>	<b>401.22</b>	<b>452.74</b>
<i>Less: OTHER EXPENSES</i>		
Interest on LTD	191,257.05	415,441.30
Interest on Bank Deposits	-	-
Bank Charges	-	-
Loss on Assets	-	-
<b>Total Other Expenses</b>	<b>191,257.05</b>	<b>415,441.30</b>
<b>NET INCOME/(LOSS)</b>	<b>P 519,285.30</b>	<b>2,173,177.05</b>

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 CASH FLOW STATEMENT

As of March 31, 2018

### RECEIPTS:

		CURRENT MONTH	YEAR TO DATE
Collection of Water Bills	P	2,989,854.88	9,253,033.55
Collection of Other Water Revenues		154,954.19	559,397.28
Collection of A/R Others - Materials on Account		6,174.18	243,741.83
Collection Receivables/Disallowances		-	39,000.00
Collection on Septage Fees-Due to LGU		149,370.00	440,980.00
Collection of WTP/GSIS/HDMF/PHILHEALTH		63,089.84	279,796.69
Proceeds from Loan Borrowings		-	-
Other Income		19,895.55	109,195.36
Refund of Employees Cash Advances		15,695.00	92,263.83
Receipt of Bids/Performance Bonds		117,479.32	117,479.32
Interest Revenue		320.98	362.20
Fund transfer - PNB TO LBP		200,000.00	200,000.00
Reserve Fund withdrawal/transfer		-	-
Other Receipts /Adjustments		-	8,000.00
<b>Total Receipts</b>	<b>P</b>	<b>3,716,833.94</b>	<b>11,343,250.06</b>

### DISBURSEMENTS:

Payroll	P	740,366.00	2,467,333.00
Fuel/power for pumping		153,083.52	475,631.63
Chemicals		17,395.25	295,621.25
Franchise Tax		39,833.75	200,325.35
Other Operation & Maint. Expenses		499,813.00	1,590,839.66
Payment of Advances to officers & Employees		250,686.00	375,836.00
Materials & Supplies Inventory (procurement)		381,890.00	893,373.50
Remittance to BIR/GSIS/HDMF/PHILHEALTH		259,719.88	890,955.39
Remittance to LGU- Septage Fees		138,125.00	434,485.00
Payment of Accounts Payable		339,190.00	738,101.30
Payment of Bid/Performance Bonds		-	52,963.88
Construction Work In progress		6,050.00	6,050.00
Capital Expenditures		123,950.00	195,150.00
Amortizations of domestic loans (LWUA)		135,186.94	276,268.94
Amortizations of domestic loans (NHA)		-	62,977.28
Amortizations of domestic loans (LBP)		-	128,521.89
Payment of Interest of Long Term Debts (LWUA)		191,257.05	536,067.05
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
Fund withdrawal - PNB TO LBP		200,000.00	200,000.00
Adjustments		-	-
<b>Total Disbursements</b>	<b>P</b>	<b>3,476,546.39</b>	<b>9,873,940.37</b>

<b>NET RECEIPTS/(DISBURSEMENTS)</b>		<b>240,287.55</b>	<b>1,469,309.69</b>
Add: CASH BALANCE, Beginning		<b>1,784,412.15</b>	<b>555,390.01</b>
Less: Fund Transfer (Reserve Fund)		-	-
Fund Transfer (Restricted Fund)		-	-
<b>CASH BALANCE, END</b>	<b>P</b>	<b>2,024,699.70</b>	<b>2,024,699.70</b>

Prepared by:

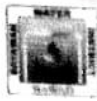
**CHIRAMIE U. MORENO, CPA**  
Corporate Accounts Analyst

Checked/Verified by:

**GINALYN P. PIOSCA**  
Division Manager C

Noted by:

**ALMA L. ABRASALDO**  
General Manager C



**BAYAWAN WATER DISTRICT  
MONTHLY DATA SHEET  
CCC - 221  
For the Month Ending March 31, 2018**

**1 SERVICE CONNECTION DATA:**

1.1 TOTAL SERVICES	<u>6,353</u>	1.6 CHANGES: <i>New</i>	<u>15</u>
1.2 TOTAL ACTIVE	<u>5,814</u>	<i>Reconnected</i>	<u>35</u>
1.3 TOTAL METERED	<u>5,814</u>	<i>Disconnected</i>	<u>40</u>
1.4 TOTAL BILLED	<u>5,814</u>	1.7 CUSTOMER IN ARREARS:	
1.5 POPULATION SERVED	<u>29,175</u>	Nos.	<u>1,017</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>5,392</u>	<u>230.00</u>	<u>28.20</u>	<u>33.90</u>	<u>39.80</u>	<u>45.80</u>
COMMERCIAL/INDUSTRIAL	<u>419</u>	<u>460.00</u>	<u>56.40</u>	<u>67.80</u>	<u>79.60</u>	<u>91.60</u>
COMMUNAL	<u>3</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>	<u><u>5,814</u></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>2,802,841.94</u>	P	<u>8,968,100.00</u>
b. CURRENT ( FLAT RATE )		<u>-</u>		<u>-</u>
c. PENALTY CHARGES		<u>78,012.34</u>		<u>257,087.51</u>
<b>TOTALS</b>	P	<u><u>2,880,854.28</u></u>	P	<u><u>9,225,187.51</u></u>

3.2 COLLECTIONS ( WATER SALES )				
a. CURRENT ACCOUNTS	P	<u>2,000,834.05</u>	P	<u>6,081,563.90</u>
b. ARREARS (CURRENT YEAR)		<u>979,031.53</u>		<u>2,566,768.70</u>
c. ARREARS (PREVIOUSYEAR)		<u>9,989.30</u>		<u>604,700.95</u>
d. COLLECTION - OTHERS		<u>-</u>		<u>-</u>
<b>TOTALS</b>	P	<u><u>2,989,854.88</u></u>	P	<u><u>9,253,033.55</u></u>

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

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

COL. EFFICIENCY, YTD =  $\frac{(3.2.a) + (3.2.b)}{3.1 \text{ TOTALS}} \times 100 = \underline{94\%}$

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

**4 FINANCIAL DATA:**

**4.1 REVENUE:**

	<u>THIS MONTH ( TM )</u>	<u>YEAR - TO - DATE</u>
a. OPERATING	P 2,780,676.90	P 8,895,273.23
b. NON-OPERATING	237,425.30	870,584.98
c. INTEREST REVENUE	401.22	452.74
d. OTHER INCOME	-	-
e. GRANTS & DONATIONS	-	-
<b>TOTALS</b>	<b>P 3,018,503.42</b>	<b>P 9,766,310.95</b>

**4.2 EXPENSES:**

	<u>THIS MONTH ( TM )</u>	<u>YEAR - TO - DATE</u>
a. SALARIES AND WAGES	P 740,366.00	P 2,467,333.00
b. PUMPING COST ( Fuel, Oil, Electric )	153,083.52	475,631.63
c. CHEMICALS (Treatment)	17,395.25	302,121.25
d. OTHER O&M EXPENSE	1,047,307.59	3,465,229.40
e. DEPRECIATION EXPENSE	349,808.71	1,043,517.88
f. BAD DEBT EXPENSE	-	6,640.70
g. INTEREST EXPENSE	191,257.05	587,456.30
	-	-
<b>TOTALS</b>	<b>P 2,499,218.12</b>	<b>P 8,347,930.16</b>

**4.3 NET INCOME ( LOSS ):**

P	<b>519,285.30</b>	P	<b>1,418,380.79</b>
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**4.4 CASH FLOW REPORT**

a. RECEIPTS	P 3,716,833.94	P 11,343,250.06
b. DISBURSEMENT	3,476,546.39	9,873,940.37
c. NET RECEIPT (Disbursement)	240,287.55	1,469,309.69
d. CASH BAL. BEGINNING	1,784,412.15	555,390.01
e. CASH BAL. END	<b>2,024,699.70</b>	<b>2,024,699.70</b>
Less: transfer to Reserve Fund	-	-
transfer to Restricted Fund	-	-
<b>P</b>	<b>2,024,699.70</b>	<b>P 2,024,699.70</b>

**4.5 MISCELLANEOUS FINANCIAL DATA:**

a. LOAN FUNDS (TOTAL)	-	c. Inventories	2,181,367.33
1. Cash on Hand	-	d. A/R -Customers	1,228,337.48
2. Cash in Bank	-	e. Customers Dep.	203,816.17
b. WD FUNDS (TOTAL)	3,678,330.03	f. Loan Payable-LGU	-
1. Cash on Hand	120,849.57	g. Loan Payable-LBP	1,542,262.64
2. Cash in Bank	1,891,850.13	h. Loan Payable-NHA	1,115,064.12
3. Investment	33,280.11	i. Payable to Suppliers & other Creditor	-
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	32,235.00	118,447.00	actual reading of flow meter
b. GRAVITY & TREATMENT PLANT	84,114.00	246,798.00	actual reading of flow meter
c. TOTALS	116,349.00	365,245.00	

**5.3 WATER PRODUCTION COST:**

	<u>THIS MONTH (TM)</u>	<u>YEAR TO DATE</u>	
a. Total Power Consumption for Pumping	10,889	39,792.00	kwh
b. Total Power Cost for Pumping	P 153,083.52	P 475,631.63	
c. Other energy cost for pumping	-	-	
d. Total pumping hours (motor drive)	3,090.00	9270	hrs.
e. Total pumping hours (engine drive)	-	-	hrs.
f. Total gas chlorine consumed	0	4.8	kg.
g. Total powder chlorine consumed	90	1830	kg.
h. Total chlorine cost	P 12,900.00	P 220,626.00	
i. Total cost of other chemicals	P -	P 77,000.00	

**5.4 ACCOUNTED WATER USED:**

a. Metered billed	85,724	m3	273,700	m3
b. Unmetered billed	-	m3	0	m3
c. Total billed ( 5.4.a + 5.4.b.)	85,724	m3	273,700	m3
d. Metered Unbilled		m3	0	m3
e. Unmetered unbilled	3,709.82	m3	12,245	m3
f. Total Accounted (5.4.c + 5.4.d + 5.4.e)	89,433.82	m3	285,945.08	m3

**5.5 WATER USE ASSESSMENT:**

a. Ave. monthly consumption/connection	14.74	m3
b. Ave. per Capita/day consumption	0.09	m3
c. Accounted water $\frac{5.4.f}{5.2.c} \times 100$	76.87	%
d. Revenue producing water $\frac{5.4.c}{5.2.c} \times 100$	73.68	%





**7.3 OTHER ON-GOING PROJECT TYPES**

	STATUS <u>Schedule (%)</u>	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:**

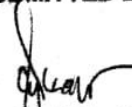
Phase :	Earned :	Min. Req'd. :	Age in Month :	Development Rating :	Variance
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

**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