



BAYAWAN WATER DISTRICT BALANCE SHEET

As of May 31, 2019

ASSETS AND OTHER DEBITS

CURRENT ASSETS AND OTHER DEBITS

Cash on Hand	16,895.35
Cash in Bank	4,707,900.17
Working Fund	15,000.00
Change Fund	4,000.00
Account Receivable- Customers	1,462,149.20
Less: Allowance for Bad Debts	(34,805.03)
Advances to Officers & Employees	475,975.11
Account Receivable-disallowances	33,000.00
Account Receivable - Others	621,328.75
Materials & Supplies Inventory	1,785,969.44
Supplies and Materials Inventory - VEI	434,072.95
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
total	10,699,207.42

UTILITY PLANT

Utility Plant in Service	110,654,739.55
Less: Accumulated Depreciation	(39,765,375.93)
Construction Work In Progress	19,395,254.55
Net Utility Plant	90,284,618.17

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
total	1,766,776.49

TOTAL ASSETS AND OTHER DEBITS P **102,750,602.08**

LIABILITIES AND OTHER CREDITS

CURRENT AND ACCRUED LIABILITIES

Current Portion of Long Term Debt	949,607.31
Accounts Payable	1,246,217.00
Due to LGU-Septage Fee	173,250.00
Due to International Institution - VEI Grant	433,781.54
Inter-Agency Payables	198,198.75
Guarantee Deposit Payable	694,286.94
Customers Deposit	203,816.17
Other Deferred Credits	-
Other Payables	97,358.46
total	3,996,516.17

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	42,273,432.47
total	73,888,864.36

TOTAL LIABILITIES & OTHER CREDITS P **102,750,602.08**

Prepared by:

CHIRAMIE V. MORENO, CPA
Corporate Accounts Analyst

Checked/Verified by:

GINALYN P. PIOŠCÁ
Division Manager C

Noted by:

ALMA L. ABRASALDO
General Manager C



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

	CURRENT MONTH	YEAR TO DATE
OPERATING REVENUE		
Metered Sales	3,622,273.54	17,570,574.16
Penalty Charges	108,774.71	525,444.23
Other Business & Service Income	150,771.19	1,410,517.19
Other Income	9,902.18	280,738.13
Total Operating Revenue	3,891,721.62	19,787,273.71
OPERATING EXPENSES		
Personal services		
Salaries and Wages	664,248.76	4,570,552.96
Other Compensation & Allowances	874,672.00	1,458,672.00
Personnel Benefit Contributions	120,321.03	559,408.93
Other Personnel Benefits	5,287.29	779,785.60
Total Personal Services	1,664,529.08	7,368,419.49
Operating Expenses		
Honoraria(Directors Fees & Renumerations)	22,582.50	110,915.00
Office Supplies Expenses	10,588.22	51,732.77
Fuel, Oil & Lubricants Expenses	105,853.99	181,297.37
Other Supplies and Materials Expenses	16,804.22	36,149.65
Supplies and Materials Expenses -VEI	83,997.27	1,595,915.23
Travel Expenses-Local	140,120.01	683,570.28
Travel Expenses-Foreign	-	1,155,138.00
Training Expenses	12,056.58	51,656.58
Gender and Development	69,793.45	671,595.85
Water	1,282.20	7,356.40
Electricity	26,091.57	176,610.64
Gas/Heating Expenses	14,207.00	66,805.52
Postage & Deliveries	28,821.71	34,897.71
Telephone/Mobile Expenses	11,211.43	67,891.14
Internet Expenses	10,888.31	27,648.99
Cable, Satellite, Telegraph & Radio Expenses	-	-
Printing Expenses	26.00	22,212.62
Advertising, Promotional & Marketing Expenses	-	21,859.00
Taxes, Duties & Licenses	2,760.00	252,914.41
Insurance Premiums	-	8,616.22
Representation expenses	9,346.35	31,632.60
Rent/lease expenses	-	-
Survey Expenses	-	30,000.00
Generation , Transmission & Distribution Expenses	647,312.27	2,718,247.80
Source of Supply - Miscellaneous Expense	6,300.00	
Source of Supply Mains - Engineering Expenses	11,612.40	
Power Production Expenses	-	
Fuel for Power Production	11,581.43	
Pumping Operations Expense	-	
Power/Fuel Purchased for Pumping	252,793.35	
Water Treatment Operations Expenses	26,700.00	
Chemical, Filtering and Laboratory Supplies Expense	147,860.00	
Transmission & Distribution Engineering Expense	43,207.57	
Miscellaneous Customer Accounts Expenses	147,257.52	
Extraordinary and Miscellaneous Expenses	22,933.67	127,909.75
Membership Dues & Contribution to Organizations	-	65,628.40
Cultural & Athletic Expenses	-	-
Donations	-	-
Legal Services	6,900.00	18,300.00
Auditing Services	-	-
General/Janitorial Services	6,500.00	32,000.00
Security Services	43,989.20	109,978.40
Other Professional Services	19,983.60	34,983.60
Confidential & Intelligence Funds	-	-
Other Maintenance and Operating Expense	1,211.85	31,713.10
Total Operating Expenses	1,315,261.40	8,425,177.03



BAYAWAN WATER DISTRICT CASH FLOW STATEMENT

As of May 31, 2019

RECEIPTS:		CURRENT MONTH	YEAR TO DATE
Collection of Water Bills	P	3,836,039.24	18,284,242.48
Collection of Other Water Revenues		178,307.20	1,608,516.70
Collection of A/R Others - Materials on Account		-	-
Collection Receivables/Disallowances		299,422.40	299,422.40
Collection on Septage Fees-Due to LGU		173,250.00	837,852.94
Collection of WTP/GSIS/HDMF/PHILHEALTH		67,356.45	676,811.82
Collection of WTP(BUB)		1,146.16	12,015.00
Proceeds from Loan Borrowings		-	-
Other Income		9,902.18	70,240.13
Miscellaneous Income - BUB		-	-
Refund of Employees Cash Advances		154.00	164,074.63
Receipt of Bids/Performance Bonds		-	218,337.50
Interest Revenue		1,097.87	3,714.22
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		18,713.05	445,386.87
Total Receipts	P	4,585,388.55	23,150,239.69
DISBURSEMENTS:			
Payroll	P	664,248.76	4,570,552.96
Fuel/power for pumping		264,374.78	864,558.49
Chemicals		147,860.00	688,772.17
Franchise Tax		1,760.00	241,185.83
Other Operation & Maint. Expenses		1,755,250.85	5,703,549.31
Payment of Advances to officers & Employees		60,080.00	928,962.20
Materials & Supplies Inventory (procurement)		198,495.80	937,760.16
Supplies & Materials Inventory (BUB)		-	-
Remittance to BIR (BUB)		-	196,622.67
Remittance to BIR/GSIS/HDMF/PHILHEALTH		360,278.69	1,764,372.96
Remittance to LGU- Septage Fees		165,217.50	815,112.94
Payment of Accounts Payable		372,920.05	3,681,830.98
Payment of Guarantee Deposit		310,620.10	759,846.10
Construction Work In progress		63,557.89	1,211,598.12
Capital Expenditures		206,450.00	502,330.00
Amortizations of domestic loans (LWUA)		76,460.00	379,201.00
Amortizations of domestic loans (NHA)		-	150,409.54
Amortizations of domestic loans (LBP)		-	257,043.78
Payment of Interest of Long Term Debts (LWUA)		161,442.00	812,401.00
Payment of Interest of Long Term Debts (NHA)		-	32,449.29
Payment of Interest of Long Term Debts (LBP)		-	47,725.63
Bank Charges		-	-
Fund withdrawal - PNB TO LBP		-	200,000.00
Fund withdrawal - PNB TO PNB Cutomer Deposit		-	-
Fund withdrawal - PNB TO PNB Bail Bonds Payable		-	100,000.00
Adjustments		30.00	530.00
Total Disbursements	P	4,809,046.42	24,846,815.13
NET RECEIPTS/(DISBURSEMENTS)		(223,657.87)	(1,696,575.44)
Add: CASH BALANCE, Beginning		4,967,453.39	6,440,370.96
Less: Fund Transfer (Reserve Fund)		-	-
Fund Transfer (Restricted Fund)		-	-
CASH BALANCE, END	P	4,743,795.52	4,743,795.52

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

Maintenance Expenses

Repairs & Maintenance - Plant	142,328.50	546,929.60
Repairs & Maintenance - Buildings & other structures	44,503.88	216,154.86
Repairs & Maintenance - Office Equipment	2,480.00	6,460.00
Repairs & Maintenance - Land Transport Equipment	7,464.00	252,812.65
Repairs & Maintenance - Other machinery & equipment	42,674.02	160,553.47
Repairs & Maintenance - Furniture & Fixtures	-	16,463.55
Repairs & Maintenance - Calamity	-	-

Total Maintenance Expenses	239,450.40	1,199,374.13
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TOTAL Personal, Operating & Maintenance Expenses	3,219,240.88	16,992,970.65
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NET INCOME BEFORE DEPRECIATION & INTEREST	672,480.74	2,794,303.06
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Less Depreciation Expense	341,445.18	1,353,754.20
Bad Debts Expense	-	-
	341,445.18	1,353,754.20

Add: OTHER INCOME

Interest Revenue	1,372.34	5,076.05
Income from Grants & Donations	106,441.45	2,756,335.11
Subsidy from Local Government Units	-	229,625.00
Miscellaneous Income - BUB	-	-
Dividend Revenue	-	-

Total Other Income	107,813.79	2,991,036.16
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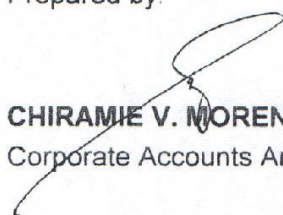
Less: OTHER EXPENSES

Interest Expenses	161,716.47	893,591.13
Bank Charges	-	-
Documentary Stamp Expenses	-	-
Other Financial Charges	-	10,000.00
Loss on Assets	-	-

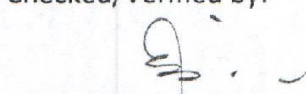
Total Other Expenses	161,716.47	903,591.13
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NET INCOME/(LOSS)	P 277,132.88	3,527,993.89
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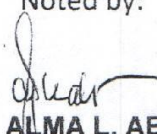
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 Division Manager C

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 General Manager C



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

1. SERVICE CONNECTION DATA:

1.1 TOTAL SERVICES	<u>8,155</u>	1.6 CHANGES: <i>New</i>	<u>65</u>
1.2 TOTAL ACTIVE	<u>7,467</u>	<i>Reconnected</i>	<u>81</u>
1.3 TOTAL METERED	<u>7,467</u>	<i>Disconnected</i>	<u>65</u>
1.4 TOTAL BILLED	<u>7,467</u>	1.7 CUSTOMER IN ARREARS:	
1.5 POPULATION SERVED	<u>62,360</u>	Nos.	<u>1,310</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	8,310	230.00	28.20	33.90	39.80	45.80
COMMERCIAL/INDUSTRIAL	<u>442</u>	<u>460.00</u>	<u>56.40</u>	<u>67.80</u>	<u>79.60</u>	<u>91.80</u>
COMMUNAL	<u>715</u>	<u>230.00</u>	<u>23.00</u>	<u>23.00</u>	<u>23.00</u>	<u>23.00</u>
BULK/WHOLESALE	-	-	-	-	-	-
TOTAL	<u><u>7,467</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>3,678,749.67</u>	P	<u>17,699,897.54</u>
b. CURRENT (FLAT RATE)		-		-
c. PENALTY CHARGES		<u>107,149.71</u>		<u>520,569.23</u>
TOTALS	P	<u>3,785,899.38</u>	P	<u>18,220,466.77</u>

3.2 COLLECTIONS (WATER SALES)				
a. CURRENT ACCOUNTS	P	<u>2,558,011.87</u>	P	<u>12,111,437.51</u>
b. ARREARS (CURRENT YEAR)		<u>1,261,664.79</u>		<u>5,196,969.17</u>
c. ARREARS (PREVIOUSYEAR)		<u>16,362.58</u>		<u>975,835.80</u>
d. COLLECTION - OTHERS		-		-
TOTALS	P	<u>3,836,039.24</u>	P	<u>18,284,242.48</u>

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

3.4 ON-TIME PAID, THIS MONTH = $\frac{(3.2.a)}{(3.1.a) + (3.1.b)} \times 100 = 70\%$

COL. EFFICIENCY, YTD = $\frac{(3.2.a) + (3.2.b)}{3.1 \text{ TOTALS}} \times 100 = 95\%$

COLLECTION RATIO, YTD = $\frac{3.2 \text{ TOTALS}}{3.3 + 3.1 \text{ TOTALS} + \text{A/R others}} \times 100 = 92\%$

4. FINANCIAL DATA:

4.1 REVENUE:

	<u>THIS MONTH (TM)</u>	<u>YEAR - TO - DATE</u>
a. OPERATING	P 3,622,273.54	P 17,570,574.16
b. NON-OPERATING	269,448.08	2,216,699.55
c. INTEREST REVENUE	1,372.34	5,076.05
d. OTHER INCOME	-	-
e. GRANTS & DONATIONS	106,441.45	2,985,960.11
TOTALS	P 3,999,535.41	P 22,778,309.87

4.2 EXPENSES:

	<u>THIS MONTH (TM)</u>	<u>YEAR - TO - DATE</u>
a. SALARIES AND WAGES	P 664,248.76	P 4,570,552.96
b. PUMPING COST (Fuel, Oil, Electric)	264,374.78	1,055,024.23
c. CHEMICALS (Treatment)	147,860.00	898,048.17
d. OTHER O&M EXPENSE	2,484,202.52	10,820,790.47
e. DEPRECIATION EXPENSE	-	1,012,309.02
f. BAD DEBT EXPENSE	-	-
g. INTEREST EXPENSE	161,716.47	893,591.13

TOTALS

P 3,722,402.53	P 19,250,315.98
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4.3 NET INCOME (LOSS):

P 277,132.88	P 3,527,993.89
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4.4 CASH FLOW REPORT

a. RECEIPTS	P 4,585,388.55	P 22,150,239.69
b. DISBURSEMENT	4,809,046.42	23,846,815.13
c. NET RECEIPT (Disbursement)	(223,657.87)	(1,696,575.44)
d. CASH BAL. BEGINNING	4,967,453.39	6,440,370.96
e. CASH BAL. END	4,743,795.52	4,743,795.52
Less: transfer to Reserve Fund	-	-
transfer to Restricted Fund	-	-
P 4,743,795.52	P 4,743,795.52	

4.5 MISCELLANEOUS FINANCIAL DATA:

a. LOAN FUNDS (TOTAL)	-	3,069,864.89
1. Cash on Hand	-	1,462,149.20
2. Cash in Bank	-	203,816.17
b. WD FUNDS (TOTAL)	6,506,572.01	-
1. Cash on Hand	16,895.35	1,285,218.86
2. Cash in Bank	4,707,900.17	980,377.91
3. Investment	33,363.22	-
4. Working Fund	15,000.00	-
5. Reserve	1,690,812.54	1,246,217.00
6. Restricted Fund	42,600.73	-
c. Inventories	-	23,549,755.09
d. A/R -Customers	-	-
e. Customers Dep.	-	-
f. Loan Payable-LGU	-	-
g. Loan Payable-LBP	-	-
h. Loan Payable-NHA	-	-
i. Payable to Suppliers & other Creditor	-	-
j. Total Debt Service LWUA	-	-

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	51,692.00	188,726.00	actual reading of flow meter
b. GRAVITY & TREATMENT PLANT	91,068.00	465,929.00	actual reading of flow meter
c. TOTALS	142,760.00	654,655.00	

5.3 WATER PRODUCTION COST:

	<u>THIS MONTH (TM)</u>	<u>YEAR TO DATE</u>	
a. Total Power Consumption for Pumping	20,278	82,833.00	kwh
b. Total Power Cost for Pumping	P 264,374.78	P 1,105,716.40	
c. Other energy cost for pumping	P -	P -	
d. Total pumping hours (motor drive)	2,540	13,630.00	hrs.
e. Total pumping hours (engine drive)	-	-	hrs.
f. Total gas chlorine consumed	2	14.00	kg.
g. Total powder chlorine consumed	1,090	4,345.00	kg.
h. Total chlorine cost	P 110,150.00	P 576,600.00	
i. Total cost of other chemicals	P 37,710.00	P 321,448.17	

5.4 ACCOUNTED WATER USED:

a. Metered billed	113,937	m3	540,946	m3
b. Unmetered billed	-	m3	0	m3
c. Total billed (5.4.a + 5.4.b.)	113,937	m3	540,946	m3
d. Metered Unbilled		m3	0	m3
e. Unmetered unbilled	4,294.00	m3	22,808.48	m3
f. Total Accounted (5.4.c + 5.4.d + 5.4.e)	118,231.00	m3	563,754.48	m3

5.5 WATER USE ASSESSMENT:

a. Ave. monthly consumption/connection	15.26	m3
b. Ave. per Capita/day consumption	0.06	m3
c. Accounted water $\frac{5.4.f}{5.2.c} \times 100$	82.82	%
d. Revenue producing water $\frac{5.4.c}{5.2.c} \times 100$	79.81	%

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