



BAYAWAN WATER DISTRICT

BALANCE SHEET

As of December 31, 2015

ASSETS AND OTHER DEBITS

CURRENT ASSETS AND OTHER DEBITS

Cash on Hand	7,562.89
Cash in Bank	1,305,487.50
Working Fund	-
Change Fund	4,000.00
Account Receivable- Customers	1,526,279.15
Less- Allowance for Bad Debts	(28,164.33)
Advances to Officers & Employees	197,031.42
Account Receivable-disallowances	30,000.00
Account Receivable - Others	258,587.98
Materials & Supplies Inventory	2,503,376.11
Other Current Assets & Other Debits	210,593.84
Due from Officers & Employees	-
Prepayments	5,854.30
total	6,020,708.86

UTILITY PLANT

Utility Plant in Service	99,129,298.75
Less- Accumulated Depreciation	(31,790,746.40)
Construction Work in Progress	-
Net Utility Plant	67,338,552.35

INVESTMENTS & FUND ACCOUNTS

Sinking Fund (PNB Acct # 3210000029)	33,173.08
Reserve Fund (LBP Acct # 1181020683)	1,304,834.35
Restricted Fund (PNB Acct # 283943200052)	11,000.00
total	1,349,007.43

Deferred Debits	7,482.11
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TOTAL ASSETS AND OTHER DEBITS P 74,715,750.75

LIABILITIES AND OTHER CREDITS

CURRENT AND ACCRUED LIABILITIES

Current Portion of Long Term Debt	1,486,743.10
Accounts Payable	333,422.50
Due to LGU-Septage Fee	120,352.75
Inter-Agency Payables	223,251.36
Guarantee Deposit Payable	16,000.00
Customers Deposit	203,816.17
Other Deferred Credits	-
Other Payables	66,863.38
total	2,450,449.26

LONG TERM DEBT

Loan Payable - LWUA	26,582,582.37
Loan Payable - Landbank	2,570,437.76
Loan Payable - NHA	1,615,436.75
total	30,768,456.88

CAPITAL & EQUITY

Capital contribution - Government	31,074,648.31
Other Paid in Capital	540,783.58
Retained Earnings	9,881,412.72
total	41,496,844.61

TOTAL LIABILITIES & OTHER CREDITS P 74,715,750.75

Prepared by

JEANA A/DY

Storekeeper B/ Bookkeeper-Designate

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 December 31, 2015**

1. SERVICE CONNECTION DATA:

1.1 TOTAL SERVICES	<u>5,075</u>	1.6 CHANGES: <i>New</i>	<u>168</u>
1.2 TOTAL ACTIVE	<u>4680</u>	<i>Reconnected</i>	<u>59</u>
1.3 TOTAL METERED	<u>4680</u>	<i>Disconnected</i>	<u>8</u>
1.4 TOTAL BILLED	<u>4680</u>	1.7 CUSTOMER IN ARREARS:	
1.5 POPULATION SERVED	<u>31,073</u>	Nos.	<u>1,328</u>

2. PRESENT WATER RATES: Effective January 1, 2012

LWUA APPROVED? YES [x] NO [] DATE APPROVED: December 21, 2011

	<u>No. of Connections</u>	<u>Minimum Charge</u>	<u>11-20</u>	<u>21-30</u>	<u>31-40</u>	<u>40+</u>
DOMESTIC/GOVERNMENT	4,306	198.00	24.30	29.20	34.25	39.50
COMMERCIAL/INDUSTRIAL	<u>370</u>	<u>396.00</u>	<u>48.60</u>	<u>58.40</u>	<u>68.50</u>	<u>79.00</u>
COMMUNAL	4	198.00	19.80	19.80	19.80	19.80
BULK/WHOLESALE	-	-	-	-	-	-
TOTAL	<u>4,680</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>2,064,811.42</u>	P <u>24,045,168.22</u>
b. CURRENT (FLAT RATE)		
c. PENALTY CHARGES	<u>86,471.24</u>	<u>933,792.41</u>
TOTALS	P <u>2,151,282.66</u>	P <u>24,978,960.63</u>

3.2 COLLECTIONS (WATER SALES)		
a. CURRENT ACCOUNTS	P <u>1,481,724.65</u>	P <u>18,147,731.99</u>
b. ARREARS (CURRENT YEAR)	<u>550,606.36</u>	<u>6,064,353.52</u>
c. ARREARS (PREVIOUSYEAR)	<u>74,390.30</u>	<u>627,310.28</u>
d. COLLECTION - OTHERS		
TOTALS	P <u>2,106,721.31</u>	P <u>24,839,395.79</u>
3.3 A/R BEGINNING OF THE YEAR		P <u>1,573,156.11</u>

3.4 ON-TIME PAID, THIS MONTH	= $\frac{(3.2.a)}{(3.1.a) + (3.1.b)}$	x 100 = <u>72%</u>
COL. EFFICIENCY, YTD	= $\frac{(3.2.a) + (3.2.b)}{3.1 \text{ TOTALS}}$	x 100 = <u>97%</u>
COLLECTION RATIO, YTD	= $\frac{3.2 \text{ TOTALS}}{3.3 + 3.1 \text{ TOTALS} + \text{A/R others}}$	x 100 = <u>94%</u>

4. FINANCIAL DATA:

4.1 REVENUE:

	<u>THIS MONTH (TM)</u>	<u>YEAR - TO - DATE</u>
a. OPERATING	P 2,213,360.74	P 24,942,281.33
b. NON-OPERATING	207,403.26	1,563,291.46
c. INTEREST REVENUE	1,183.79	3,926.56
d. OTHER INCOME	20,095.32	285,731.27
e. GRANTS & DONATIONS	-	-
TOTALS	P 2,442,043.11	P 26,795,230.62

4.2 EXPENSES:

	<u>THIS MONTH (TM)</u>	<u>YEAR - TO - DATE</u>
a. SALARIES AND WAGES	P 517,449.00	P 6,045,023.54
b. PUMPING COST (Fuel, Oil, Electric)	30,456.59	793,120.85
c. CHEMICALS (Treatment)	123,162.00	658,915.00
d. OTHER O&M EXPENSE	1,481,591.46	13,043,694.17
e. DEPRECIATION EXPENSE	266,905.02	3,261,230.51
f. BAD DEBT EXPENSE	-	-
g. INTEREST EXPENSE	-	-
TOTALS	P 2,419,564.07	P 23,801,984.07

4.3 NET INCOME (LOSS):

P	<u>22,479.04</u>	P	<u>2,993,246.55</u>
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4.4 CASH FLOW REPORT

a. RECEIPTS	P 2,788,424.51	P 30,859,559.99	
b. DISBURSEMENT	2,741,811.51	29,314,614.60	
c. NET RECEIPT (Disbursement)	46,613.00	1,544,945.39	
d. CASH BAL. BEGINNING	1,470,537.39	373,205.00	
e. CASH BAL. END	1,517,150.39	1,918,150.39	
Less: transfer to Reserve Fund	200,000.00	600,000.00	
transfer to Restricted Fund	-	1,000.00	
P	<u>1,317,150.39</u>	P	<u>1,317,150.39</u>

4.5 MISCELLANEOUS FINANCIAL DATA:

a. LOAN FUNDS (TOTAL)	-	c. Inventories	2,503,376.11
1. Cash on Hand	-	d. A/R -Customers	1,526,279.15
2. Cash in Bank	-	e. Customers Dep.	203,816.17
b. WD FUNDS (TOTAL)	2,666,157.82	f. Loan Payable-LGU	-
1. Cash on Hand	11,662.89	g. Loan Payable-LBP	2,570,437.76
2. Cash in Bank	1,305,487.50	h. Loan Payable-NHA	1,615,436.75
3. Investment	33,173.08	i. Payable to Suppliers & other Creditor	333,422.50
4. Working Fund	-	j. Total Debt Service LWUA	26,582,582.37
5. Reserve	1,304,834.35		
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	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	16,148.00	187,251.10	actual reading of flow meter
b. GRAVITY & TREATMENT PLANT	88,918.00	1,030,058.50	actual reading of flow meter
c. TOTALS	105,066.00	1,217,309.60	

5.3 WATER PRODUCTION COST:

	<u>THIS MONTH (TM)</u>	<u>YEAR TO DATE</u>
a. Total Power Consumption for Pumping	P 5,380	P 67,712 kwh
b. Total Power Cost for Pumping	30,456.59	793,120.85
c. Other energy cost for pumping	-	-
d. Total pumping hours (motor drive)	1,515.00	17,871.00 hrs.
e. Total pumping hours (engine drive)	-	-
f. Total gas chlorine consumed	-	-
g. Total powder chlorine consumed	90.00	2,100.00 kg.
h. Total chlorine cost	11,250.00	371,790.00
i. Total cost of other chemicals	99,000.00	172,500.00

5.4 ACCOUNTED WATER USED:

a. Metered billed	74,149	m3	860,620	m3
b. Unmetered billed	-	m3	-	m3
c. Total billed (5.4.a + 5.4.b.)	74,149	m3	860,620	m3
d. Metered Unbilled	-	m3	0	m3
e. Unmetered unbilled	4,622.42	m3	53,696.74	m3
f. Total Accounted (5.4.c + 5.4.d + 5.4.e)	78,771.42	m3	914,316.74	m3

5.5 WATER USE ASSESSMENT:

a. Ave. monthly consumption/connection	<u>15.84</u>	m3
b. Ave. per Capita/day consumption	<u>0.08</u>	m3
c. Accounted water $\frac{5.4.f}{5.2.c} \times 100$	<u>74.97</u>	%
d. Revenue producing water $\frac{5.4.c}{5.2.c} \times 100$	<u>70.57</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:


 ALMA L. ABRASALDO
 GENERAL MANAGER C

VERIFIED BY:

2/15/16 _____
 DATE MANAGEMENT ADVISOR DATE

NOTED BY:

 AREA MANAGER

RECORDED BY:

 DATE FINANCE MANAGER DATE