



BALANCE SHEET

As of August 31, 2019

ASSETS AND OTHER DEBITS

CURRENT ASSETS AND OTHER DEBITS

Cash on Hand	32,270.52
Cash in Bank	4,033,618.37
Working Fund	15,000.00
Change Fund	4,000.00
Account Receivable- Customers	1,841,602.98
Less: Allowance for Bad Debts	(34,805.03)
Advances to Officers & Employees	244,831.42
Account Receivable-disallowances	33,000.00
Account Receivable - Others	427,416.49
Materials & Supplies Inventory	488,331.73
Supplies and Materials Inventory - VEI	527,662.81
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 **8,790,650.77**

UTILITY PLANT

Utility Plant in Service	113,028,070.49
Less: Accumulated Depreciation	(40,751,897.69)
Construction Work In Progress	19,642,360.33

Net Utility Plant **91,918,533.13**

INVESTMENTS & FUND ACCOUNTS

Sinking Fund (PNB Acct.# 3210000029)	33,363.22
Reserve Fund (LBP Acct # 1181020683)	711,154.46
Restricted Fund (PNB Acct.# 283943200052)	42,609.35

total **787,127.03**

TOTAL ASSETS AND OTHER DEBITS

P **101,496,310.93**

LIABILITIES AND OTHER CREDITS

CURRENT AND ACCRUED LIABILITIES

Current Portion of Long Term Debt	518,104.34
Accounts Payable	374,582.00
Due to LGU-Septage Fee	156,675.00
Due to International Institution - VEI Grant	527,371.40
Inter-Agency Payables	338,098.15
Guarantee Deposit Payable	563,788.19
Customers Deposit	203,816.17
Other Deferred Credits	-
Other Payables	120,708.46

total **2,803,143.71**

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	42,212,513.78

total **73,827,945.67**

TOTAL LIABILITIES & OTHER CREDITS

P **101,496,310.93**

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



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

	CURRENT MONTH	YEAR TO DATE
OPERATING REVENUE		
Metered Sales	3,633,951.37	28,372,046.50
Penalty Charges	119,702.27	864,311.47
Other Business & Service Income	359,247.77	2,058,600.46
Other Income	8,790.40	308,148.58
Total Operating Revenue	4,121,691.81	31,603,107.01
OPERATING EXPENSES		
Personal services		
Salaries and Wages	1,138,576.60	8,315,811.03
Other Compensation & Allowances	113,000.00	1,787,672.00
Personnel Benefit Contributions	123,692.14	923,743.13
Other Personnel Benefits	37,039.42	858,295.88
Total Personal Services	1,412,308.16	11,885,522.04
Operating Expenses		
Honoraria(Directors Fees & Renumerations)	22,645.00	176,701.49
Office Supplies Expenses	14,858.71	113,307.44
Fuel, Oil & Lubricants Expenses	15,386.86	289,886.25
Other Supplies and Materials Expenses	3,037.70	58,155.86
Supplies and Materials Expenses -VEI	330,117.00	2,137,571.82
Travel Expenses-Local	128,979.20	1,091,148.32
Travel Expenses-Foreign	-	555,138.00
Training Expenses	59,550.24	764,210.28
Gender and Development	251,531.68	1,149,179.14
Water	3,576.10	13,311.20
Electricity	72,852.18	316,730.77
Gas/Heating Expenses	18,868.00	118,879.52
Postage & Deliveries	596.00	41,444.71
Telephone/Mobile Expenses	13,114.34	104,764.26
Internet Expenses	13,342.29	71,445.14
Cable, Satellite, Telegraph & Radio Expenses	-	-
Printing Expenses	7,395.54	70,704.78
Advertising, Promotional & Marketing Expenses	-	21,859.00
Taxes, Duties & Licenses	991.56	408,980.85
Insurance Premiums	1,595.73	14,168.82
Representation expenses	3,269.85	58,241.70
Rent/lease expenses	-	-
Survey Expenses	-	30,000.00
Generation , Transmission & Distribution Expenses	469,016.97	4,469,333.59
Source of Supply - Miscellaneous Expense	6,300.00	
Source of Supply Mains - Engineering Expenses	1,701.00	
Power Production Expenses	-	
Fuel for Power Production	8,660.00	
Pumping Operations Expense	-	
Power/Fuel Purchased for Pumping	151,458.45	
Water Treatment Operations Expenses	23,083.00	
Chemical, Filtering and Laboratory Supplies Expense	204,452.50	
Transmission & Distribution Engineering Expense	6,361.15	
Miscellaneous Customer Accounts Expenses	67,000.87	
Extraordinary and Miscellaneous Expenses	20,498.00	178,365.75
Membership Dues & Contribution to Organizations	-	69,228.40
Cultural & Athletic Expenses	-	-
Donations	-	-
Legal Services	800.00	30,600.00
Auditing Services	-	-
General/Janitorial Services	6,500.00	51,500.00
Security Services	21,994.60	175,962.20
Other Professional Services	4,800.00	48,783.60
Confidential & Intelligence Funds	-	-
Other Maintenance and Operating Expense	7,404.20	132,425.70
Total Operating Expenses	1,492,721.75	12,762,028.59

Maintenance Expenses

Repairs & Maintenance - Plant	87,838.20	1,178,583.46
Repairs & Maintenance - Buildings & other structures	101,682.15	575,763.54
Repairs & Maintenance - Office Equipment	-	9,203.00
Repairs & Maintenance - Land Transport Equipment	2,287.00	390,461.61
Repairs & Maintenance - Other machinery & equipment	3,049.10	205,176.69
Repairs & Maintenance - Furniture & Fixtures	-	17,167.55
Repairs & Maintenance - Calamity	-	-

Total Maintenance Expenses	194,856.45	2,376,355.85
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TOTAL Personal, Operating & Maintenance Expenses	3,099,886.36	27,023,906.48
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NET INCOME BEFORE DEPRECIATION & INTEREST	1,021,805.45	4,579,200.53
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Less: Depreciation Expense	574,538.48	2,400,231.21
Bad Debts Expense	-	-

	574,538.48	2,400,231.21
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Add: OTHER INCOME

Interest Revenue	-	5,796.87
Income from Grants & Donations	330,117.00	3,297,991.70
Subsidy from Local Government Units	2,364,282.32	2,593,907.32
Miscellaneous Income - BUB	-	-
Dividend Revenue	-	-

Total Other Income	2,694,399.32	5,897,695.89
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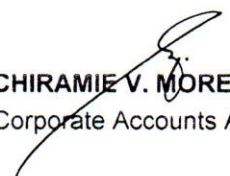
Less: OTHER EXPENSES

Interest Expenses	159,853.00	1,412,026.67
Bank Charges	-	2,500.00
Documentary Stamp Expenses	-	-
Other Financial Charges	-	10,000.00
Loss on Assets	-	-

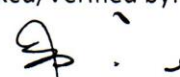
Total Other Expenses	159,853.00	1,424,526.67
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NET INCOME/(LOSS)	P 2,981,813.29	6,652,138.54
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Prepared by:


CHIRAMIE V. MORENO, CPA
 Corporate Accounts Analyst

Checked/Verified by:


GINALYN P. PIOSCA
 Division Manager C

Noted by:


ALMA L. ABRASALDO
 General Manager C



BAYAWAN WATER DISTRICT CASH FLOW STATEMENT

As of August 31, 2019

RECEIPTS:

		CURRENT MONTH	YEAR TO DATE
Collection of Water Bills	P	3,443,288.99	29,036,073.48
Collection of Other Water Revenues		405,746.66	2,362,732.91
Collection of A/R Others - Materials on Account		508.85	508.85
Collection Receivables/Disallowances		-	299,422.40
Collection on Septage Fees-Due to LGU		156,675.00	1,328,322.50
Collection of WTP/GSIS/HDMF/PHILHEALTH		83,127.53	956,628.65
Collection of WTP(BUB)		707.48	13,378.59
Proceeds from Loan Borrowings		-	-
Other Income		8,790.40	97,650.58
Miscellaneous Income - BUB		-	-
Refund of Employees Cash Advances		3,000.00	198,543.13
Receipt of Bids/Performance Bonds		-	286,212.50
Interest Revenue		-	3,940.34
Fund transfer - PNB TO LBP		-	300,000.00
Fund transfer - PNB TO PNB Customer Deposits		-	-
Fund transfer - PNB TO PNB Bail Bonds Payable		300,000.00	500,000.00
Reserve Fund withdrawal/transfer		-	980,000.00
Subsidy from Local Government Units		2,364,282.32	2,593,907.32
Other Receipts /Adjustments		2,204.11	450,289.14
Total Receipts	P	6,768,331.34	39,407,610.39

DISBURSEMENTS:

Payroll	P	1,138,576.60	8,315,811.03
Fuel/power for pumping		160,118.45	1,010,428.39
Chemicals		204,452.50	965,214.67
Franchise Tax		350.00	241,535.83
Other Operation & Maint. Expenses		340,874.18	10,538,245.14
Payment of Advances to officers & Employees		63,420.00	1,043,262.20
Materials & Supplies Inventory (procurement)		639,753.00	2,519,719.36
Supplies & Materials Inventory (BUB)		-	-
Remittance to BIR (BUB)		656.11	198,424.94
Remittance to BIR/GSIS/HDMF/PHILHEALTH		432,648.60	2,975,794.61
Remittance to LGU- Septage Fees		178,039.56	1,322,219.50
Payment of Accounts Payable		150,020.00	4,553,465.98
Payment of Guarantee Deposit		52,000.00	958,219.85
Construction Work In progress		45,986.30	1,329,186.70
Capital Expenditures		539,020.00	2,374,710.00
Amortizations of domestic loans (LWUA)		78,572.00	613,843.00
Amortizations of domestic loans (NHA)		-	203,548.29
Amortizations of domestic loans (LBP)		-	385,565.67
Payment of Interest of Long Term Debts (LWUA)		159,853.00	1,293,557.00
Payment of Interest of Long Term Debts (NHA)		-	47,154.96
Payment of Interest of Long Term Debts (LBP)		-	70,155.34
Bank Charges		-	2,500.00
Fund withdrawal - PNB TO LBP		-	300,000.00
Fund withdrawal - PNB TO PNB Cutomer Deposit		-	-
Fund withdrawal - PNB TO PNB Bail Bonds Payable		300,000.00	500,000.00
Adjustments		-	530.00
Total Disbursements	P	4,484,340.30	41,763,092.46

NET RECEIPTS/(DISBURSEMENTS)

		2,283,991.04	(2,355,482.07)
Add: CASH BALANCE, Beginning		1,800,897.85	6,440,370.96
Less: Fund Transfer (Reserve Fund)		-	-
Fund Transfer (Restricted Fund)		-	-
CASH BALANCE, END	P	4,084,888.89	4,084,888.89

Prepared by:

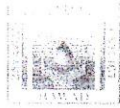
CHIRAMIE V. MORENO, CPA
Corporate Accounts Analyst

Checked/Verified by:

GINALYN P. PIOSCA
Division Manager C

Noted by:

ALMA L. ABRASALDO
General Manager C



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

1. SERVICE CONNECTION DATA:

1.1	TOTAL SERVICES	<u>8,656</u>	1.6	CHANGES: <i>New</i>	<u>380</u>
1.2	TOTAL ACTIVE	<u>7,685</u>		<i>Reconnected</i>	<u>76</u>
1.3	TOTAL METERED	<u>7,685</u>		<i>Disconnected</i>	<u>90</u>
1.4	TOTAL BILLED	<u>7,685</u>	1.7	CUSTOMER IN ARREARS:	
1.5	POPULATION SERVED	<u>54,875</u>		Nos.	<u>1,241</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>6,765</u>	<u>230.00</u>	<u>28.20</u>	<u>33.90</u>	<u>39.80</u>	<u>45.80</u>
COMMERCIAL/INDUSTRIAL	<u>450</u>	<u>460.00</u>	<u>56.40</u>	<u>67.80</u>	<u>79.60</u>	<u>91.60</u>
COMMUNAL	<u>470</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>
TOTAL	<u>7,685</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>3,656,017.23</u>	P	<u>28,573,315.10</u>
b. CURRENT (FLAT RATE)		<u>-</u>		<u>-</u>
c. PENALTY CHARGES		<u>118,152.27</u>		<u>856,336.47</u>
TOTALS	P	<u>3,774,169.50</u>	P	<u>29,429,651.57</u>

3.2 COLLECTIONS (WATER SALES)				
a. CURRENT ACCOUNTS	P	<u>2,467,438.73</u>	P	<u>19,528,290.27</u>
b. ARREARS (CURRENT YEAR)		<u>973,418.96</u>		<u>8,507,326.13</u>
c. ARREARS (PREVIOUSYEAR)		<u>2,431.30</u>		<u>1,000,459.08</u>
d. COLLECTION - OTHERS		<u>573,890.51</u>		<u>4,574,262.29</u>
TOTALS	P	<u>4,017,179.50</u>	P	<u>33,610,337.77</u>

3.3 A/R BEGINNING OF THE YEAR			P	<u>1,662,604.69</u>
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3.4 ON-TIME PAID, THIS MONTH = $\frac{(3.2.a)}{(3.1.a) + (3.1.b)}$ x 100 = 67%

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

COLLECTION RATIO, YTD = $\frac{3.2 \text{ TOTALS}}{3.3 + 3.1 \text{ TOTALS} + \text{A/R others}}$ x 100 = 93%

4. FINANCIAL DATA:

4.1 REVENUE:

	<u>THIS MONTH (TM)</u>	<u>YEAR - TO - DATE</u>
a. OPERATING	P 3,633,951.37	P 28,372,046.50
b. NON-OPERATING	487,740.44	3,231,060.51
c. INTEREST REVENUE	-	5,796.87
d. OTHER INCOME	-	-
e. GRANTS & DONATIONS	2,694,399.32	5,891,899.02
TOTALS	P 6,816,091.13	P 37,500,802.90

4.2 EXPENSES:

	<u>THIS MONTH (TM)</u>	<u>YEAR - TO - DATE</u>
a. SALARIES AND WAGES	P 1,138,576.60	P 8,315,811.03
b. PUMPING COST (Fuel, Oil, Electric)	160,118.45	1,797,167.89
c. CHEMICALS (Treatment)	204,452.50	1,429,300.67
d. OTHER O&M EXPENSE	1,596,738.81	15,494,126.89
e. DEPRECIATION EXPENSE	574,538.48	2,400,231.21
f. BAD DEBT EXPENSE	-	-
g. INTEREST EXPENSE	159,853.00	1,412,026.67
TOTALS	P 3,834,277.84	P 30,848,664.36

4.3 NET INCOME (LOSS):

P 2,981,813.29	P 6,652,138.54
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4.4 CASH FLOW REPORT

a. RECEIPTS	P 6,768,331.34	P 39,407,610.39
b. DISBURSEMENT	4,484,340.30	41,763,092.46
c. NET RECEIPT (Disbursement)	2,283,991.04	(2,355,482.07)
d. CASH BAL. BEGINNING	1,800,897.85	6,440,370.96
e. CASH BAL. END	4,084,888.89	4,084,888.89
Less: transfer to Reserve Fund	-	-
transfer to Restricted Fund	-	-
P 4,084,888.89		P 4,084,888.89

4.5 MISCELLANEOUS FINANCIAL DATA:

a. LOAN FUNDS (TOTAL)	-	c. Inventories	1,865,817.04
1. Cash on Hand	-	d. A/R -Customers	1,841,602.98
2. Cash in Bank	-	e. Customers Dep.	203,816.17
b. WD FUNDS (TOTAL)	4,868,015.92	f. Loan Payable-LGU	-
1. Cash on Hand	32,270.52	g. Loan Payable-LBP	1,156,696.97
2. Cash in Bank	4,033,618.37	h. Loan Payable-NHA	911,515.83
3. Investment	33,363.22	i. Payable to Suppliers & other Creditor	374,582.00
4. Working Fund	15,000.00	j. Total Debt Service LWUA	23,315,113.09
5. Reserve	711,154.46		
6. Restricted Fund	42,609.35		

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	54,348.00	347,653.00	actual reading of flow meter
b. GRAVITY & TREATMENT PLANT	86,980.00	721,268.00	actual reading of flow meter
c. TOTALS	141,328.00	1,068,921.00	

5.3 WATER PRODUCTION COST:

	<u>THIS MONTH (TM)</u>	<u>YEAR TO DATE</u>	
a. Total Power Consumption for Pumping	25,115	144,303	kwh
b. Total Power Cost for Pumping	P 160,118.45	P 1,797,167.89	
c. Other energy cost for pumping	P -	P -	
d. Total pumping hours (motor drive)	2,820	21,530	hrs.
e. Total pumping hours (engine drive)	-	-	hrs.
f. Total Chlorine Dioxide consumed	5	22	kg.
g. Total powder chlorine consumed	1,905	8,735	kg.
h. Total chlorine cost	P 204,452.50	P 1,084,552.50	
i. Total cost of other chemicals	P -	P 330,348.17	

5.4 ACCOUNTED WATER USED:

a. Metered billed	110,408	m3	872,358	m3
b. Unmetered billed	0	m3	0	m3
c. Total billed (5.4.a + 5.4.b.)	110,408	m3	872,358	m3
d. Metered Unbilled	0	m3	0	m3
e. Unmetered unbilled	5,057.26	m3	36,424.22	m3
f. Total Accounted (5.4.c + 5.4.d + 5.4.e)	115,465.26	m3	908,782.2	m3

5.5 WATER USE ASSESSMENT:

a. Ave. monthly consumption/connection	<u>14.37</u>	m3
b. Ave. per Capita/day consumption	<u>0.06</u>	m3
c. Accounted water $\frac{5.4.f \times 100}{5.2.c}$	<u>81.70</u>	%
d. Revenue producing water $\frac{5.4.c \times 100}{5.2.c}$	<u>78.12</u>	%

7.3 OTHER ON-GOING PROJECTS:
TYPES

	STATUS <u>Schedule (%)</u>	<u>FUNDED BY</u>	<u>DONE BY</u>
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

September 17, 2019
DATE MANAGEMENT ADVISOR DATE

NOTED BY:

RECORDED BY:

AREA MANAGER

DATE

FINANCE MANAGER

DATE