

BAYAWAN WATER DISTRICT

BALANCE SHEET

As of February 28, 2019

ASSETS AND OTHER DEBITS

CURRENT ASSETS AND OTHER DEBITS		
Cash on Hand		21,723.23
Cash in Bank		5,684,914.69
Working Fund		15,000.00
Change Fund		4,000.00
Account Receivable- Customers		1,515,523.68
Less: Allowance for Bad Debts		(34,805.03
Advances to Officers & Employees		1,305,326.27
Account Receivable-disallowances		33,000.00
Account Receivable - Others		609,008.20
Materials & Supplies Inventory		2,798,697.70
Supplies and Materials Inventory - VEI		2,192,747.36
Supplies and Materials Inventory - BUB		1,365,615.84
Other Current Assets & Other Debits		304,562.57
Due from Officers & Employees		15,854.30
Prepayments		7,482.11
Other Deffered Charges total		15,838,650.92
UTILITY PLANT		10,000,000.0m
Utility Plant in Service		109,970,180.22
Less: Accumulated Depreciation		(39,085,613.94
Construction Work In Progress		16,994,542.48
Net Utility Plant		87,879,108.76
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	Р	105,484,189.55
LIABILITIES AND OTHER CREDITS		
CURRENT AND ACCRUED LIABILITIES		
Current Portion of Long Term Debt		1,375,357.62
Accounts Payable		3,027,741.41
Due to LGU-Septage Fee		154,245.44
Due to International Institution - VEI Grant		2,192,455.94
Inter-Agency Payables		162,479.01
Guarantee Deposit Payable		16,000.00
Customers Deposit		203,816.17
Other Deferred Credits		
Other Payables		1,085,865.50
total LONG TERM DEBT		8,217,961.09
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		24,003,221.55
Capital contribution - Government		31,074,648.31
Other Paid in Capital		540,783.58
Retained Earnings		40,785,575.02
total		72,401,006.91
	n	
TOTAL LIABILITIES & OTHER CREDITS	Р	105,484,189.55
Prepared by:		Checked/Verified by:

CHIRAMIE V. 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 February 28, 2019

OPERATING REVENUE			CURRENT MONTH	YEAR TO DATE
Metered Sales			3,434,316.99	6 925 722 0
Penalty Charges			105,493.08	6,825,723.9
Other Business & Service Income			177,794.69	197,994.2
Other Income			225,249.10	521,435.0
Total Operating Revenue			THE RESIDENCE OF THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER.	239,792.2
OPERATING EXPENSES			3,942,853.86	7,784,945.4
Personal services				
Salaries and Wages			971,031.63	1,462,210.6
Other Compensation & Allowances			105,000.00	390,000.0
Personnel Benefit Contributions			97,825.59	
Other Personnel Benefits			42,093.51	192,286.99 226,975.99
Total Personal Services			1,215,950.73	2,271,473.5
Operating Expenses			1,10,000.20	A)A11,410.00
Honoraria(Directors Fees & Renumerations)			22,845.00	53,002.50
Office Supplies Expenses			12,103.89	24,667.13
Fuel, Oil & Lubricants Expenses			12,100.00	22,160.14
Other Supplies and Materials Expenses			1,325.00	7,843.00
Supplies and Materials Expenses -VEI			182,816.85	7,043.00
Travel Expenses-Local			149,960.97	244,492.18
Travel Expenses-Foreign			140,000.07	244,432.10
Training Expenses				
Gender and Development			40,941.04	118,168.11
Water			1,113.00	1,944.00
Electricity			38,972.65	69,206.50
Gas/Heating Expenses			14,975.20	25,116.20
Postage & Deliveries			1,550.00	3,878.00
Telephone/Mobile Expenses			13,110.05	31,658.35
Internet Expenses			6,956.23	8,380.34
Cable, Satellite, Telegranph & Radio Expenses				
Printing Expenses				
Advertising, Promotional & Marketing Expenses			20,000.00	21,379.00
Taxes Duties & Licenses			836.00	117,360.92
Insurance Premiums				8,616.22
Representation expenses			2,646.00	7,621.20
Rent/lease expenses			2,010.00	7,021.20
Survey Expenses				30,000.00
Generation, Transmission & Distribution Expenses			513,342.89	929,756.47
Source of Supply - Miscellaneous Expense			7.0,0 12.00	323,730.47
Source of Supply Mains - Engineering Expenses				
Power Production Expenses				
Fuel for Power Production		-		
Pumping Operations Expense				
Power/Fuel Purchased for Pumping	204	4,255.02		
Water Treatment Operations Expenses	22	2,068.00		
Chemical, Filtering and Laboratory Supplies Expen	se	484.00		
Transmission & Distribution Engineering Expense		5,775.87		
Miscellaneous Customer Accounts Expenses		9,760.00		
Extraordinary and Miscellaneous Expenses			50,448.00	83,567.85
Membership Dues & Contribution to Organizations			31,800.00	35,300.00
Cultural & Athletic Expenses			- 1,000.00	-
Donations				
Legal Services			1,300.00	6,000.00
Auditing Services			-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0,000.00
General/Janitorial Services			6,500.00	12,500.00
Security Services			-	22,000.00
Other Professional Services			15,000.00	15,000.00
Confidential & Intellegence Funds			.0,000.00	13,000.00
Other Maintenance and Operating Expense Total Operating Expenses			27,190.95	28,313.95
				20,010.30

Maintenance Expenses	400 055 00	104 107 10
Repairs & Maintenance - Plant	106,355.38	194,127.43
Repairs & Maintenance - Buildings & other structures	54,749.39	93,532.03
Repairs & Maintenance - Office Equipment	1,100.00	2,080.00
Repairs & Maintenance - Land Transport Equipment	123,733.94	148,336.94
Repairs & Maintenance - Other machinery & equipment	49,950.00	53,857.00
Repairs & Maintenance - Furniture & Frances		2,948.00
Repairs & Maintenance - Calamity	-	-
Total Maintenance Expenses	335,888.71	494,881.40
TOTAL Personal, Operating & Maintenance Expenses	2,707,573.16	5,436,470.50
NET INCOME BEFORE DEPRECIATION & INTEREST	1,235,280.70	2,348,474.90
Less Depreciation Expense	337,561.11	673,992.21
Bad Debts Expense		
	337,561.11	673,992.21
Add: OTHER INCOME		
Interest Revenue	2,933.10	2,933.10
Income from Grants & Donations	240,827.85	800,160.71
Subsidy from Local Government Units	229,625.00	229,625.00
Miscelleneous Income - BUB		•
Dividend Revenue		- ·
Total Other Income	473,385.95	1,032,718.81
Less. OTHER EXPENSES		
Interest Expenses	163,585.62	367,146.66
Bank Charges		
Documentary Stamp Expenses		
Loss on Assets		-
Total Other Expenses	163,585.62	367,146.66
NET INCOME/(LOSS)	P 1,207,519.92	2,340,054.84

Prepared by:

CHIRAMIE V. MORENO, CPA
Corporate Accounts Analyst

Checked/Verified by:

GINALYN P. PIOSCA
Division Manager C

Noted by:

Qualt

ALMA L. ABRASALDO General Manager C

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BAYAWAN WATER DISTRICT CASH FLOW STATEMENT

As of February 28, 2019

RECEIPTS:		CURRENT MONTH	YEAR TO DATE
Collection of Water Bills	Р	3,330,578.95	7,168,855.15
Collection of Other Water Revenues		202,322.84	560,895.84
Collection of A/R Others - Materials on Account		202,022.04	-
Collection Receivables/Disallowances			
Collection on Septage Fees-Due to LGU		154,245.44	330,855.44
Collection of WTP/GSIS/HDMF/PHILHEALTH		187,947.40	292,913.81
Collection of WTP(BUB)		387.46	5,681.69
Proceeds from Loan Borrowings			
Other Income		14,751.10	29,294.20
Miscellaneous Income - BUB			-
Refund of Employees Cash Advances		40,169.01	90,249.07
Receipt of Bids/Performance Bonds		89,375.00	218,337.50
Interest Revenue		2,346.48	2,346.48
Fund transfer - PNB TO LBP			
Fund transfer - PNB TO PNB Customer Deposits		•	-
Fund transfer - PNB TO PNB Bail Bonds Payable		100,000.00	100,000.00
Reserve Fund withdrawal/transfer			
Subsidy from Local Government Units		229,625.00	229,625.00
Other Receipts /Adjustments		215,792.23	406,733.21
Total Receipts	Р	4,567,540.91	9,435,787.39
DISBURSEMENTS:			
Payroll	Р	971,031.63	1,462,210.60
Fuel/power for pumping		204,255.02	359,025.80
Chemicals		484.00	145,432.17
Franchise Tax			115,084.92
Other Operation & Maint. Expenses		730,314.14	2,135,571.23
Payment of Advances to officers & Employees		789,646.20	830,146.20
Materials & Supplies Inventory (procurement)		28,439.36	172,925.86
Supplies & Materials Inventory (BUB)		-	
Remittance to BIR (BUB)		5,294.23	196,235.21
Remittance to BIR/GSIS/HDMF/PHILHEALTH		367,328.40	669,167.49
Remittance to LGU- Septage Fees		176,610.00	327,120.00
Payment of Accounts Payable		252,000.00	1,900,306.57
Payment of Bid/Performance Bonds		340,016.00	449,226.00
Construction Work In progress		231,265.05	479,424.66
Capital Expenditures		95,880.00	95,880.00
Amortizations of domestic loans (LWUA)		75,426.00	150,340.00
Amortizations of domestic loans (NHA)			66,841.79
Amortizations of domestic loans (LBP)		400,000,00	128,521.89
Payment of Interest of Long Term Debts (LWUA)		162,999.00	326,510.00
Payment of Interest of Long Term Debts (NHA)			16,725.96
Payment of Interest of Long Term Debts (LBP)			23,324.08
Bank Charges			
Fund withdrawal - PNB TO LBP		-	
Fund withdrawal - PNB TO PNB Cutomer Deposit			
Fund withdrawal - PNB TO PNB Bail Bonds Payable		100,000.00	100,000.00
Adjustments		-	500.00
Total Disbursements	Р	4,530,989.03	10,150,520.43
NET RECEIPTS/(DISBURSEMENTS)		36,551.88	(714,733.04
Add: CASH BALANCE, Beginning		5,689,086.04	6,440,370.96
Less: Fund Transfer (Reserve Fund)		-	-
Fund Transfer (Restricted Fund)	-	-	-
CASH BALANCE, END	D	5 725 637 02	5 725 627 02
VAULI DALANCE, END	P	5,725,637.92	5,725,637.92

Prepared by:

CHIRAMJE 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 February 28, 2019

1 SERVICE CONNECTION DATA:

Ny

1.1 1.2 1.3	TOTAL SERVICES TOTAL ACTIVE TOTAL METERED	7,650 6,892 6,892	•	1.6	CHANGES:	New Reconnected Disconnected	143 62 64	none-or
1.4	TOTAL METERED TOTAL BILLED POPULATION SERVED	6,892		1.7	CUSTOMER	R IN ARREARS: Nos.	1,240	portropis
2 PRE	SENT WATER RATES:	Effective N	ay, 2016					
	LWUA APPROVED ?	YES [x]	NO []		DATE APP	PROVED:	February 1	1, 2016
			No. of Connections	Minimum Charge	11-20	21-30	31-40	40+
DOM	ESTIC/GOVERNMENT		6,238	230.00	28.20	33.90	39.80	45.80
COM	IMERCIAL/INDUSTRIAL		442	460.00	56,40	67.80	79.60	91.60
	IMUNAL		212	230.00	23.00	23.00	23.00	23.00
BUL	K/WHOLESALE	TOTAL	6,892	TO SOFTIES EXECUTABLE SERVICE STREET, SERVICE SAVEL	THE THE PARTY OF THE PARTY OF			100 STATE OF THE PROPERTY OF T
3 BILL	ING AND COLLECTION	DATA:						
3.1	BILLINGS (WATER SA	ALES)	THIS	MONTH		YEAR	- TO - DATE	Mine continuo de sentencia de la continuo del continuo della conti
	CURRENT (METERED			3,459,963.	.05	P	6,87	7,100.98
b. c.	CURRENT (FLAT RATE PENALTY CHARGES)		105,493.0	08		19	7,994.22
	TOTALS	P		3,565,456.	.13	P	7,07	5,095.20
3.2	COLLECTIONS (WATE	R SALES)						
周	CURRENT ACCOUNTS	p		2,180,622.6	35	P	4,64	7,481.91
	ARREARS (CURRENT			1,108,973.5	51	Date artists on the second		4,153.97
	ARREARS (PREVIOUS		The state of the s	40,982.7	79_	No. of Contract of	91	7,219.27
a.	COLLECTION - OTHER	P		3,330,578.9	95	Exp. Section of the contraction	7,16	8,855.15
3.3	A/R BEGINNING OF TH	IE YEAR				Р	1,66	2,604.69
3.4	ON-TIME PAID, THIS M	ONTH =	(3.2.s	a) (3.1.b)	× 100	= 6	3%	зония
	COL. EFFICIENCY, YT	728	(3.2.a)+	(3.2.b)	x 100	CLANCOCKA SIGNACIA SI SIGNACIA SI SIGNACIA SI SIGNACIA SI	8%	and the second
	COLLECTION RATIO, Y	(TD =	3.2 TOT 3.3 + 3.1 TOTA	ALS LS + A/R othe	x 100	Table Section of the Control of the	2%	printed.

4 FINANCIAL DATA:

4.1 REVENUE:	THIS MC	NTH (TM)	Y Form	AR - TO - DATE
a. OPERATING b. NON-OPERATING c. INTEREST REVENUE		3,434,316.99 508,536.87 2,933.10	Enterodes the control of the control	6,825,723.92 959,221.48 2,933.10
d. OTHER INCOME	**************************************		And Charles and Ch	4
e. GRANTS & DONATIONS	INCOMES OF THE PROPERTY OF THE	470,452.85	Name and Address of the Owner o	1,029,785.71
TOTALS	P	4,416,239.81	P	8,817,664.21
4.2 EXPENSES:	THIS MC	NTH (TM)	YE	AR - TO - DATE
a. SALARIES AND WAGES	Section designation and the section of the section	971,031.63	P	1,462,210.60
b PUMPING COST				
(Fuel, Oil, Electric)		204,255.02	AND DESCRIPTION OF THE PERSON	359,025.80
 c. CHEMICALS (Treatment) d. OTHER O&M EXPENSE 	COMPANY MANDO NATURAL PROPERTY AND	209,760.00 1,322,526.51	milerature state	354,708.17 3,260,525.93
e. DEPRECIATION EXPENSE		337,561.11	- more district districts	673,992,21
f. BAD DEBT EXPENSE	etral affactor response to some that are considerable	207,001.11	STORE HAT YOU	(a) (a) (b) (b) (b) (b) (c) (a)
g. INTEREST EXPENSE	Address of the Control of the Control of the Fernanda Rene Control of the Control	163,585.62	**************************************	367,146.66
	And a subdivision of the most of the state of the subdivision of the state of the subdivision of the state of		Pal-standar sp. n	
TOTALS	P	3,208,719.89	P	6,477,609.37
4.3 NET INCOME (LOSS):	P	1,207,519.92	P	2,340,054.84
4.4 CASH FLOW REPORT				
a RECEIPTS	P	4,567,540.91	P	9,035,787.39
b. DISBURSEMENT	The same property of the same state of the same	4,530,989.03	ANDERSONALIVE	9,750,520.43
c. NET RECEIPT (Disbursement)		36,551.88	A CONTRACTOR OF THE PARTY OF TH	(714,733.04)
d. CASH BAL. BEĞINNINĞ		5,689,086.04		6,440,370.96
e. CASH BAL. END		5,725,637.92		5,725,637.92
Less: transfer to Reserve Fund			Author Photography and	
transfer to Restricted Fund			_	
	P	5,725,637.92	Р	5,725,637.92
4.5 MISCELLANEOUS FINANCIAL	DATA:			
a. LOAN FUNDS (TOTAL)	1	c. Inventories		6,357,060.90
1. Cash on Hand		d. A/R -Customers		1,515,523.68
2. Cash in Bank		e. Customers Dep.	*	203,816.17
		f. Loan Payable-LGU		
b. WD FUNDS (TOTAL)	7,488,067.79	g. Loan Payable-LBP		1,413,740.75
1. Cash on Hand	21,723.23	h. Loan Payable-NHA		1,048,222.33
2. Cash in Bank	5,684,914.69	i. Payable to Suppliers	**************************************	0.000 714 11
3. Investment	33,363.22	& other Creditor	******************	3,027,741.41
Working Fund Reserve	15,000.00	j. Total Debt Service		00 770 040 00
6. Restricted Fund	1,690,474.44 42,592.21	LWUA	-	23,778,616.09
O. INCOMPLETE I UTIL	42,002.21			

5 WATER PRODUCTION DATA:

5.1	SOURCE -	II.	THIS MONTH	Management			
	NUMBER	TO	TAL RATED CAPACI	TY			
	186/1971		44,064.00 m3/r	no.			
a. b.	WELLS 5 SPRINGS 1		139,968 m3/r	no.			
C.	SURFACE NONE -		NONE m3/r 184,032.00 m3/r				
d.	TOTALS6		184,032.00 1110/1	110.			
5.2	WATER PRODUCTION THIS MONTH		Y-T-D	-	METHOD OF	D. B. CORLAND. AL MARKET.	
	29,226.00		55,438.00		actual readir	ng of flow m	eter
a.	L. CIAIL P. C.		197,360,00	age to sport of the	actual readir	ng of flow m	eter
	GRAVITY & TREATMENT PLANT 96,944.00 TOTALS 126,170.00	7	252,798.00		THE RESERVE OF THE PROPERTY OF	CONTRACTOR OF CO	PROFILE TO BE FOR YARD SOFTWARE
5.3	WATER PRODUCTION COST:	tues and	THIS MONTH (TM)	ngaphalastion sa	YEAR TO	DATE	M2
			14,3	ZAA		14,385.00	kwh
8	. Total Power Consumption for Pumping	P	204,255			408,510,04	The state of the s
t	. Total Power Cost for Pumping	P	And the second s	P		All and the second seco	more .
C	. Other energy cost for pumping	P	ли ответствення под принцення в принцення	350		2,850,00	
C	Total pumping hours (motor drive)		SECURIORI CONTRACTORI DI CONTRACTORI	- National Manager M	THE RESERVE THE PROPERTY OF THE PERSON OF TH	-	hrs.
6	Total pumping hours (engine drive)			2	K .	4.00	TABLE .
f	. Total gas chlorine consumed		2,	130		2,490.00	CONTRACT OF THE PARTY OF THE PA
(g. Total powder chlorine consumed	P	170,050			248,550.00	
ı	n. Total chlorine cost I. Total cost of other chemicals	P	39,710	0.00 P		106,158.17	-
5.4	ACCOUNTED WATER USED:						
			104,976	m3	209	THE RESIDENCE OF THE PROPERTY OF THE PERSON	m3
	a. Metered billed		*	m3	(THE RESIDENCE OF THE PARTY OF T	_ m3
	b. Unmetered billed c. Total billed (5.4.a + 5.4.b.)		104,976	m3	209	COMMON PROPERTY OF STREET STREET	m3
	d. Metered Unbilled			rn3) 8 60	m3 m3
	e, Unmetered unbilled		4,951.90	m3		3.80	m3
	f. Total Accounted (5.4.c + 5.4.d + 5.4.e)		109,927.90	m3	219,0	13,80	1110
5.5	WATER USE ASSESSMENT:					**************************************	
	a. Ave. monthly consumption/connection		200604600000000000000000000000000000000	THE RESERVE OF THE PERSON NAMED IN COLUMN 2 IS NOT THE PERSON NAME	.23	_m3	
	b. Ave. per Capita/day consumption		ment common and an artist of the Control	THE RESERVE THE PARTY OF THE PA	08	m3 %	
	c. Accounted water 5.4.f x 100	me	***	57	.13	/0	
	5.2.c d. Revenue producing water 5.4.c x 100	=		83	.20	%	
	5.2.c						

6 MISCELLANEOUS DATA: 6.1 EMPLOYEES CASUAL 23 Regular a. Total 222 b. No. of Connection / Employees 31,323.60 c. Average monthly salary / employees HETEROTROPHIC TOTAL FECAL QUALITATIVE COLIFORM PLATE COUNT TEST (Positive/ COLIFORM (Pour Plate) (MTFT) 6.2 BACTERIOLOGICAL Negative) (MTFT) 10 10 10 10 8 Total sample taken 10 10 10 10 b. No. of negative results 0 c. No. of positive results 0 0 0 d. Test results submitted to LWUA (Y/N) CHLORINATION: 6.3 a. Total samples taken 80 b. No. of samples meeting standards c. No. of days full chlorinating 6.4 BOARD OF DIRECTORS: YEAR - TO - DATE THIS MONTH 0 a. Resolution Approved 0 0 b. Policies passed 53,003 22,845.00 c. Director's fee paid 3 d. Meetings 3 1. Held (No.) 2 1 2. Regular (No.) 1 0 3. Special (No.) 0 0 4. Emergency (executive) 7 STATUS OF VARIOUS DEVELOPMENTS: Availment to Date Loan / Fund 7.1 Status of Loans as of Amount Percentile Committed a. New Service Connection b. BPW FUNDS TOTALS 7.2 STATUS OF LOAN PAYMENT TO LWUA: COLLECTION PROJECTED Y-T-D This Month Types of Loans / Funds Collection / mo. a. Early Action b. Interim Improvement c. Comprehensive d. New Service Connection

238,425,00

238,425.00

e. Loan Payment

TOTALS

238,425,00

238,425.00

476,850.00

476,850.00

7.3 OTHER ON-GOING PROJECT	STAT Schedu		FUNDED BY	DONE BY
a. Early Action b. Pre-feasibilty study c. Feasibilty Study d. A & E Design e. Well Drilling f. Project Presentation g. Pre-Bidding h. Bidding l. Construction ()				
STATUS OF INSTITUTIONAL DEVE		filled by the Advis	or)	
Phase : Earned : Min. R	eq'd. Age in N	Month : De	evelopment Rating :	Variance
			:	
		The same of the sa		
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	MANAGE	MENT ADVISOR	DATE
NOTED BY:		RECORDED B	Υ:	
AREA MANAGER	DATE	FINANC	E MANAGER	DATE