



**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	-
Prepayments	15,854.30
Other Deffered Charges	7,482.11
<b>total</b>	<b>15,838,650.92</b>

**UTILITY PLANT**

Utility Plant in Service	109,970,180.22
Less: Accumulated Depreciation	(39,085,613.94)
Construction Work In Progress	16,994,542.48
<b>Net Utility Plant</b>	<b>87,879,108.76</b>

**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
<b>total</b>	<b>1,766,429.87</b>

**TOTAL ASSETS AND OTHER DEBITS** P **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
<b>total</b>	<b>8,217,961.09</b>

**LONG TERM DEBT**

Loan Payable - LWUA	22,995,422.09
Loan Payable - Landbank	1,028,178.64
Loan Payable - NHA	841,620.82
<b>total</b>	<b>24,865,221.55</b>

**CAPITAL & EQUITY**

Capital contribution - Government	31,074,648.31
Other Paid in Capital	540,783.58
Retained Earnings	40,785,575.02
<b>total</b>	<b>72,401,006.91</b>

**TOTAL LIABILITIES & OTHER CREDITS** P **105,484,189.55**

Prepared by:

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

Checked/Verified by:

**GINALYN F. PIOSCA**  
 Division Manager C

Noted by:

**ALMA L. ABRASALDO**  
 General Manager C



# BAYAWAN WATER DISTRICT INCOME STATEMENT

For the month Ending February 28, 2019

	CURRENT MONTH	YEAR TO DATE
<b>OPERATING REVENUE</b>		
Metered Sales	3,434,316.99	6,825,723.92
Penalty Charges	105,493.08	197,994.22
Other Business & Service Income	177,794.69	521,435.06
Other Income	225,249.10	239,792.20
<b>Total Operating Revenue</b>	<b>3,942,853.86</b>	<b>7,784,945.40</b>
<b>OPERATING EXPENSES</b>		
<b>Personal services</b>		
Salaries and Wages	971,031.63	1,462,210.60
Other Compensation & Allowances	105,000.00	390,000.00
Personnel Benefit Contributions	97,825.59	192,286.99
Other Personnel Benefits	42,093.51	226,975.99
<b>Total Personal Services</b>	<b>1,215,950.73</b>	<b>2,271,473.58</b>
<b>Operating Expenses</b>		
Honoraria(Directors Fees & Renumérations)	22,845.00	53,002.50
Office Supplies Expenses	12,103.89	24,667.13
Fuel, Oil & Lubricants Expenses	-	22,160.14
Other Supplies and Materials Expenses	1,325.00	7,843.00
Supplies and Materials Expenses -VEI	182,816.85	742,183.46
Travel Expenses-Local	149,960.97	244,492.18
Travel Expenses-Foreign	-	-
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, Telegraph & 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	-	-
Survey Expenses	-	30,000.00
Generation , Transmission & Distribution Expenses	513,342.89	929,756.47
Source of Supply - Miscellaneous Expense	-	-
Source of Supply Mains - Engineering Expenses	-	-
Power Production Expenses	-	-
Fuel for Power Production	-	-
Pumping Operations Expense	-	-
Power/Fuel Purchased for Pumping	204,255.02	-
Water Treatment Operations Expenses	22,068.00	-
Chemical, Filtering and Laboratory Supplies Expense	484.00	-
Transmission & Distribution Engineering Expense	76,775.87	-
Miscellaneous Customer Accounts Expenses	209,760.00	-
Extraordinary and Miscellaneous Expenses	50,448.00	83,567.85
Membership Dues & Contribution to Organizations	31,800.00	35,300.00
Cultural & Athletic Expenses	-	-
Donations	-	-
Legal Services	1,300.00	6,000.00
Auditing Services	-	-
General/Janitorial Services	6,500.00	12,500.00
Security Services	-	22,000.00
Other Professional Services	15,000.00	15,000.00
Confidential & Intelligence Funds	-	-
Other Maintenance and Operating Expense	27,190.95	28,313.95
<b>Total Operating Expenses</b>	<b>1,155,733.72</b>	<b>2,670,115.52</b>

**Maintenance Expenses**

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 & Fixtures	-	2,948.00
Repairs & Maintenance - Calamity	-	-
<b>Total Maintenance Expenses</b>	<b>335,888.71</b>	<b>494,881.40</b>

<b>TOTAL Personal, Operating &amp; Maintenance Expenses</b>	<b>2,707,573.16</b>	<b>5,436,470.50</b>
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<b>NET INCOME BEFORE DEPRECIATION &amp; INTEREST</b>	<b>1,235,280.70</b>	<b>2,348,474.90</b>
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Less: Depreciation Expense	337,561.11	673,992.21
Bad Debts Expense	-	-
	<b>337,561.11</b>	<b>673,992.21</b>

**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
Miscellaneous Income - BUB	-	-
Dividend Revenue	-	-
<b>Total Other Income</b>	<b>473,385.95</b>	<b>1,032,718.81</b>

**Less: OTHER EXPENSES**


Interest Expenses	163,585.62	367,146.66
Bank Charges	-	-
Documentary Stamp Expenses	-	-
Loss on Assets	-	-
<b>Total Other Expenses</b>	<b>163,585.62</b>	<b>367,146.66</b>

<b>NET INCOME/(LOSS)</b>	<b>P 1,207,519.92</b>	<b>2,340,054.84</b>
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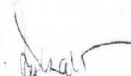
Prepared by:

  
**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 February 28, 2019

<b>RECEIPTS:</b>		<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>
Collection of Water Bills	P	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		-	-
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
<b>Total Receipts</b>	<b>P</b>	<b>4,567,540.91</b>	<b>9,435,787.39</b>
<b>DISBURSEMENTS:</b>			
Payroll	P	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)		-	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 Customer Deposit		-	-
Fund withdrawal - PNB TO PNB Bail Bonds Payable		100,000.00	100,000.00
Adjustments		-	500.00
<b>Total Disbursements</b>	<b>P</b>	<b>4,530,989.03</b>	<b>10,150,520.43</b>
<b>NET RECEIPTS/(DISBURSEMENTS)</b>		<b>36,551.88</b>	<b>(714,733.04)</b>
Add: CASH BALANCE, Beginning		<b>5,689,086.04</b>	<b>6,440,370.96</b>
Less: Fund Transfer (Reserve Fund)		-	-
Fund Transfer (Restricted Fund)		-	-
<b>CASH BALANCE, END</b>	<b>P</b>	<b>5,725,637.92</b>	<b>5,725,637.92</b>

Prepared by:  
  
**CHIRAMIE V. MORENO, CPA**  
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 Division Manager C

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**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:**

1.1 TOTAL SERVICES	<u>7,650</u>	1.6 CHANGES: <i>New</i>	<u>143</u>
1.2 TOTAL ACTIVE	<u>6,892</u>	<i>Reconnected</i>	<u>62</u>
1.3 TOTAL METERED	<u>6,892</u>	<i>Disconnected</i>	<u>64</u>
1.4 TOTAL BILLED	<u>6,892</u>	1.7 CUSTOMER IN ARREARS:	
1.5 POPULATION SERVED	<u>41,880</u>	Nos.	<u>1,240</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>6,238</u>	<u>230.00</u>	<u>28.20</u>	<u>33.90</u>	<u>39.80</u>	<u>45.80</u>
COMMERCIAL/INDUSTRIAL	<u>442</u>	<u>460.00</u>	<u>56.40</u>	<u>67.80</u>	<u>79.60</u>	<u>91.60</u>
COMMUNAL	<u>212</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>	<b><u>6,892</u></b>					

**3 BILLING AND COLLECTION DATA:**

3.1 BILLINGS ( WATER SALES )	<u>THIS MONTH</u>	<u>YEAR - TO - DATE</u>
a. CURRENT ( METERED )	P <u>3,459,963.05</u>	P <u>6,877,100.98</u>
b. CURRENT ( FLAT RATE )	<u>-</u>	<u>-</u>
c. PENALTY CHARGES	<u>105,493.08</u>	<u>197,994.22</u>
<b>TOTALS</b>	P <b><u>3,565,456.13</u></b>	P <b><u>7,075,095.20</u></b>
 3.2 COLLECTIONS ( WATER SALES )		
a. CURRENT ACCOUNTS	P <u>2,180,622.65</u>	P <u>4,647,481.91</u>
b. ARREARS (CURRENT YEAR)	<u>1,108,973.51</u>	<u>1,604,153.97</u>
c. ARREARS (PREVIOUSYEAR)	<u>40,982.79</u>	<u>917,219.27</u>
d. COLLECTION - OTHERS	<u>-</u>	<u>-</u>
<b>TOTALS</b>	P <b><u>3,330,578.95</u></b>	P <b><u>7,168,855.15</u></b>
 3.3 A/R BEGINNING OF THE YEAR		P <u>1,662,604.69</u>
 3.4 ON-TIME PAID, THIS MONTH	= $\frac{(3.2.a)}{(3.1.a) + (3.1.b)}$ x 100 =	<u>63%</u>
 COL. EFFICIENCY, YTD	= $\frac{(3.2.a) + (3.2.b)}{3.1 \text{ TOTALS}}$ x 100 =	<u>88%</u>
 COLLECTION RATIO, YTD	= $\frac{3.2 \text{ TOTALS}}{3.3 + 3.1 \text{ TOTALS} + A/R \text{ others}}$ x 100 =	<u>82%</u>

**4 FINANCIAL DATA:**

**4.1 REVENUE:**

	<u>THIS MONTH ( TM )</u>	<u>YEAR - TO - DATE</u>
a. OPERATING	P 3,434,316.99	P 6,825,723.92
b. NON-OPERATING	508,536.87	959,221.48
c. INTEREST REVENUE	2,933.10	2,933.10
d. OTHER INCOME	-	-
e. GRANTS & DONATIONS	470,452.85	1,029,785.71
<b>TOTALS</b>	<b>P 4,416,239.81</b>	<b>P 8,817,664.21</b>

**4.2 EXPENSES:**

	<u>THIS MONTH ( TM )</u>	<u>YEAR - TO - DATE</u>
a. SALARIES AND WAGES	P 971,031.63	P 1,462,210.60
b. PUMPING COST ( Fuel, Oil, Electric )	204,255.02	359,025.80
c. CHEMICALS (Treatment)	209,760.00	354,708.17
d. OTHER O&M EXPENSE	1,322,526.51	3,260,525.93
e. DEPRECIATION EXPENSE	337,561.11	673,992.21
f. BAD DEBT EXPENSE	-	-
g. INTEREST EXPENSE	163,585.62	367,146.66
<b>TOTALS</b>	<b>P 3,208,719.89</b>	<b>P 6,477,609.37</b>

**4.3 NET INCOME ( LOSS ):**

P <b>1,207,519.92</b>	P <b>2,340,054.84</b>
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**4.4 CASH FLOW REPORT**

a. RECEIPTS	P 4,567,540.91	P 9,035,787.39
b. DISBURSEMENT	4,530,989.03	9,750,520.43
c. NET RECEIPT (Disbursement)	36,551.88	(714,733.04)
d. CASH BAL. BEGINNING	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	-	-
transfer to Restricted Fund	-	-
<b>P 5,725,637.92</b>	<b>P 5,725,637.92</b>	

**4.5 MISCELLANEOUS FINANCIAL DATA:**

a. LOAN FUNDS (TOTAL)	-	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
b. WD FUNDS (TOTAL)	7,488,067.79	f. Loan Payable-LGU	-
1. Cash on Hand	21,723.23	g. Loan Payable-LBP	1,413,740.75
2. Cash in Bank	5,684,914.69	h. Loan Payable-NHA	1,048,222.33
3. Investment	33,363.22	i. Payable to Suppliers & other Creditor	3,027,741.41
4. Working Fund	15,000.00	j. Total Debt Service LWUA	23,778,616.09
5. Reserve	1,690,474.44		
6. Restricted Fund	42,592.21		

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	29,226.00	55,438.00	actual reading of flow meter
b. GRAVITY & TREATMENT PLANT	96,944.00	197,360.00	actual reading of flow meter
c. TOTALS	128,170.00	252,798.00	

5.3 WATER PRODUCTION COST:

	<u>THIS MONTH (TM)</u>	<u>YEAR TO DATE</u>	
a. Total Power Consumption for Pumping	14,385	14,385.00	kwh
b. Total Power Cost for Pumping	204,255.02	408,510.04	
c. Other energy cost for pumping	-	-	
d. Total pumping hours (motor drive)	2,850	2,850.00	hrs.
e. Total pumping hours (engine drive)	-	-	hrs.
f. Total gas chlorine consumed	2	4.00	kg.
g. Total powder chlorine consumed	2,130	2,490.00	kg.
h. Total chlorine cost	170,050.00	248,550.00	
i. Total cost of other chemicals	39,710.00	106,158.17	

5.4 ACCOUNTED WATER USED:

a. Metered billed	104,976	m3	209,110	m3
b. Unmetered billed	-	m3	0	m3
c. Total billed ( 5.4.a + 5.4.b.)	104,976	m3	209,110	m3
d. Metered Unbilled	-	m3	0	m3
e. Unmetered unbilled	4,951.90	m3	9,903.80	m3
f. Total Accounted (5.4.c + 5.4.d + 5.4.e)	109,927.90	m3	219,013.80	m3

5.5 WATER USE ASSESSMENT:

a. Ave. monthly consumption/connection	15.23	m3
b. Ave. per Capita/day consumption	0.08	m3
c. Accounted water $\frac{5.4.f}{5.2.c} \times 100$	87.13	%
d. Revenue producing water $\frac{5.4.c}{5.2.c} \times 100$	83.20	%





**7.3 OTHER ON-GOING PROJECTS:**  
**TYPES**

	<u>STATUS</u> <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
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

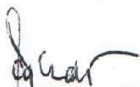
**8.2 COMMERCIAL SYSTEM / AUDIT:**

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

4/22/14  
 DATE

\_\_\_\_\_  
 MANAGEMENT ADVISOR DATE

NOTED BY:

RECORDED BY:

\_\_\_\_\_  
 AREA MANAGER

\_\_\_\_\_  
 DATE

\_\_\_\_\_  
 FINANCE MANAGER DATE