

BALAOAN WATER DISTRICT (CCC# 59)
MONTHLY DATA SHEET
For the month ending **December 31, 2018**

1. SERVICE CONNECTION DATA :

1.1 Total Services	2,726	1.6 Changes :	New	TM	YTD
1.2 Total Active	1,896		Reconnected	12	237
1.3 Total Metered	1,896		Disconnected	10	112
1.4 Total Billed	1,896		Growth	8	90
1.5 Total Inactive	830	1.7 Customer in arrears :		14	259
1.6 Total Population Served	9,480	Number		473	24.95%

2. PRESENT WATER RATES :

Effective January 2017

Classification	No. of Conns	Minimum Charge	COMMODITY CHARGES			
			11-20	21-30	31-40	41-up
Domestic/Government	1,762	278.00	29.40	31.30	33.65	36.45
Commercial "A"	25	556.00	58.80	62.60	67.30	72.90
Commercial "B"	109	417.00	44.10	46.95	50.45	54.65

3. BILLING AND COLLECTION DATA :

3.1 BILLINGS (Water Sales)		This Month	Year -To-Date
a. Current (Metered)		987,392.90	11,834,957.23
b. Current (Flat Rate)		23,352.00	92,433.00
c. Penalty Charges		22,469.30	297,869.85
TOTALS		1,033,214.20	12,225,260.08
a. Current Accounts		855,037.06	9,840,123.69
b. Arrears (Current Years)		189,462.17	2,019,913.26
c. Arrears (Previous Years)		2,582.40	359,007.07
TOTALS		1,047,081.63	12,219,044.02

3.3 ON TIME PAID , THIS MONTH = $\frac{(3.2 \text{ a})}{(3.1 \text{ a} + 3.1 \text{ b})} \times 100 = 84.59\%$

COLLECTION EFFICIENCY, YTD = $\frac{(3.2 \text{ a}) + (3.2 \text{ b})}{3.1 \text{ Totals}} \times 100 = 97.01\%$

COLLECTION RATIO , YTD = $\frac{3.2 \text{ Totals}}{3.1 \text{ Totals} + \text{A/R Beg.}} \times 100 = 94.82\%$

4. FINANCIAL DATA :

4.1 REVENUE		This Month	Year -To-Date
a. Operating		1,058,017.87	12,659,659.09
b. Non Operating		748.15	3,102.90
TOTALS		1,058,766.02	12,662,761.99
4.2 EXPENSES			
a. Salaries		267,710.00	3,175,996.60
b. Pumping Cost (Fuel, Oil, etc.)		199,105.67	2,397,125.61
c. Chemicals (Treatment)		15,292.10	203,811.05
d. Other Operation and Maintenance Expenses		717,906.84	2,033,377.01
e. Depreciation Expense		227,942.36	5,025,050.72
f. Interest Expense		166,597.00	1,280,990.00
TOTALS		1,594,553.97	14,116,350.99

	This Month	Year-To-Date
4.3 NET INCOME (LOSS)	(508,704.62)	(1,128,589.04)
4.4 CASH FLOW RECEIPT :		
a. Receipts	1,131,992.47	13,628,705.43
b. Disbursements	1,338,370.98	14,015,006.89
c. Net Receipt (Disbursement)	(206,378.51)	(386,301.46)
d. Cash Balance, Beginning	3,411,950.11	3,591,873.06
e. Cash Balance, Ending	3,205,571.60	3,205,571.60

4.5 MISCELLANEOUS DATA :

a. Loan Funds (Total)	0.00	c. Inventories	382,877.75
1. Cash on Hand	PCF	d. Accts. Rec'l (Cust)	795,132.40
2. Cash in Bank		e. Customer Deposit	936,278.58
b. WD Funds (Total)	4,830,268.06	f. Loans Payable (LWUA)	31,699,380.35
1. Cash on Hand	18,793.22	g. Payable to suppliers and other creditors	668,764.01
2. Cash in Bank	2,864,654.41		
3. Investments	EFPS 1,716,306.91		
4. Working Fund	15,000.00		
5. Reserve	215,513.52		

WATER PRODUCTION DATA :

5.1 SOURCE OF SUPPLY	Number	Total Rated Capacity	Basis of Data
a. Wells	4	25,920	pump
b. Spring	2	27,300	flow
c. Surface			
d. Totals	6	53,220	
5.2 WATER PRODUCTION	This Month	Year-To-Date	Method of Measurement
a. Pumped	27,006	m ³ 313,959	computed
b. Gravity	9,746	m ³ 101,414	flowmeter
c. Totals	36,752	m ³ 415,373	

5.3 ACCOUNTED WATER USE

a. Metered Billed	31,599	m ³	369,388	m ³
b. Unmetered Billed	168	m ³	687	m ³
c. Total Billed (5.3a + 5.3b)	31,767	m ³	370,075	m ³
d. Metered Unbilled	323	m ³	2,650	m ³
e. Unmetered Unbilled		m ³	75	m ³
f. Total Accounted (5.3c + 5.3d + 5.3e)	32,090	m ³	372,800	m ³

5.4 WATER USE ASSESSMENT

a. Average monthly consumption/connection		16 m ³
b. Average per capital/ave. consumption		
c. Accounted water	$\frac{5.3 f \times 100}{5.2 c}$	87%

5.5 WATER PRODUCTION COST :

a. Total Power (electricity) consumption	
b. Total Power Cost (Electricity)	177,535.67
c. Unit Power Cost Before Adjustment	
d. Unit Power Cost After Adjustment	
e. Total Fuel (diesel) Consumption	
f. Total Fuel Cost	21,570.00
g. Other Energy Cost (oil, etc.)	
h. Total Chlorine Consumed	
i. Total Chlorine Cost	15,295.10
j. Other Chemicals	
k. Total Cost of Other Chemicals	
l. Total Production Cost	214,400.77

6. MISCELLANEOUS DATA

6.1 Employees	a. Total	14	Regular	12	Qualified
	b. No. of connections/employee				135
	c. Average monthly salary/employee				
6.2 Bacteriological	a. Total samples taken				6
	b. No. of negative results				6
	c. Test or results submitted to LWUA				
6.3 Chlorination	a. Total samples taken				6
	b. No. of samples meeting standards				6
	c. No. of days full chlorination				31
6.4 Board of Directors			This Month		Year-to-Date
a. Resolution approved					
b. Policies Passed					
d. Directors Fee paid			26,664.00		176,352.00
c. Meetings :					
1. Held (no.)			2		26
2. Regular (no)			2		24
3. Special (no.)			2		2

7. STATUS OF VARIOUS DEVELOPMENT

7.1 STATUS OF LOANS	Loan/Fund Committed	AVAILMENTS TO DATE	
Types of loans/funds		Amount	Percentile
a. Early Action			
b. Interim Improvement			
c. Comprehensive			
d. New Service Connection			
e. BPW Funds			
f. Loan			
TOTALS			

7.2 STATUS OF LOAN PAYMENT TO LWUA :

- Types of Loan/Funds :
- a. Early Action
 - b. Interim Improvement
 - c. Comprehensive
 - d. New Service Connection
 - e. Level III Loan

TOTALS

Billing	Amount	PAYMENT Percentile
258,080.00	258,080.00	
258,080.00	258,080.00	

7.3 OTHER ON - GOING PROJECTS

- a. Early Action
- b. Pre-Feasibility Study
- c. Feasibility Study
- d. A & E Design
- e. Construction ()
- f. Well Drilling
- g. Project Presentation
- h. Pre-bidding
- i. Bidding

Status Schedule (%)	Funded By	Done By
100%	KFW	

8. STATUS OF INSTITUTIONAL DEVELOPMENT : (To be filled by the Advisor)

8.1 Development Program Indicators :

Phase	Earned	Min Reg'd	Variance	Age in Month	Development Rating
I					
II					

8.2 Commercial System/Audit :

- a. CPS I Installed
- b. CPS II Installed
- c. Management Audit
- d. PR Assistance
- e. Marketing Assistance
- f. Financial Assistance
- g. _____

Ernie Palanca Feb-93

SUBMITTED BY :

Engr. VICTOR R. OBILLO
General Manger

Date _____

VERIFIED BY :

Management Advisor

Date _____

NOTED BY :

Area Supervisor

Date _____

RECORDED BY :

FMD

Date _____

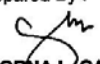
BALAOAN WATER DISTRICT
Financial Operating Highlights
For the month ending December 31, 2018

	Current Month	Year - to - Date
FINANCIAL OPERATING RESULTS		
Operating Revenue	1,058,766.02	12,662,761.99
Operating Expense	1,630,760.89	15,174,076.63
Utility Operating Income (loss)	(571,994.87)	(2,511,316.64)
Net Other Income/(deduction)	(139,513.67)	(959,120.04)
Net Income (loss)	(711,508.54)	(3,470,436.68)
Amount per cu m. billed :		
Operating Revenue	33.33	34.22
Operating Expense	51.34	41.00
Utility Operating Income (loss)	-18.01	-6.79
Net Income (loss)	-22.40	-9.38
PRODUCTIONS, BILLINGS AND COLLECTIONS		
Production		
cu m produced - pump	27,006	313,959
spring	9,746	101,414
Rate of production capacity - pump	25,920	
spring	27,300	
Water Billings		
in cubic meter billed	31,767	370,075
Amount	1,010,744.90	11,927,390.23
Average consumption per customer	16%	
Collection current billing on arrears	84%	
% of collection of water bill to this month	97%	
Customer Account :		
Accounts Receivable - Customer		795,132.40
Increase (Decrease)		16,264.77
Bad Debts written-off		
OTHER OPERATING STATISTICS		
No. of connections		
Total		2,726
Metered		1,896
Active		1,896
Inactive		830

BALAOAN WATER DISTRICT
Cash Flow Statement
December 31, 2018

	Current Month	Year - to- Date
Cash Flows from Operating Activities		
Cash Inflows :		
Collection of water bills	1,047,081.63	12,218,444.02
Collection of Other revenue	68,368.65	1,201,206.77
Refund of overpayment of expenses and cash advance	8,566.04	63,607.81
Receipts of customer deposits	7,228.00	142,343.93
Interest on bank account	748.15	3,102.90
Total Cash Inflow	1,131,992.47	13,628,705.43
Cash Outflows :		
Payment of Operating Expenses		
Payroll	340,027.30	2,977,485.04
Fuel or Power for pumping	203,255.38	2,443,302.81
Chemicals		202,611.43
Other Operation and Maintenance Expenses	321,157.70	1,740,152.88
Payment of Payables	109,211.82	1,891,720.02
Purchase of Office Supplies Inventory		73,877.43
Payment of Prepaid Expenses		
Remittance of GSIS/PAG-IBIG/Philhealth/Withholding Taxes	106,638.78	2,024,482.98
Total Cash Outflow	1,080,290.98	11,353,632.59
Total Cash Provided (used) by Operating Activities	51,701.49	2,275,072.84
Cash Flows From Investing Activities :		
Cash Inflows :		
Proceeds from Short Term Investment		
Proceeds from Sale of		
Office Equipment, Furniture and Fixtures		
Transportation Equipment		
Other Property, Plant and Equipment		
Total Cash Inflow	0.00	0.00
Cash Outflows :		
Investment in Securities		
Purchase/construction of		
Buildings and Other Structures		257,614.04
Office Equipment, Furniture and Fixture		71,111.76
Transportation Equipment		
Other Property, Plant and Equipment		174,237.50
Total Cash Outflows	0.00	502,963.30
Total Cash Provided (used) by Investing Activities	0.00	(502,963.30)
Cash Flows from Financing Activities		
Cash Inflows :		
Government Equity		
Total Cash Inflow	0.00	0.00
Cash Outflows :		
Cash payment of interest on loans payable & Other Fin'l charges	258,080.00	2,158,411.00
Payments of 15% mobilization		
Total Cash Outflow	258,080.00	2,158,411.00
Total Cash Provided (used) by Financing Activities	(258,080.00)	(2,158,411.00)
Cash Provided by Operating, Investing and Financing Activities	(206,378.51)	(386,301.46)
Add : Cash and Cash Equivalents- Beginning	3,411,950.11	3,591,873.06
Cash and Cash Equivalents, Ending	3,205,571.60	3,205,571.60
Cash on Hand	18,793.22	
LBP CA - EFPS	106,610.45	
LBP CA - General Fund	1,716,306.91	
Rang-ay CA - General Fund	332,053.89	
Reserve	215,513.52	
Customer Deposit	816,293.61	
	3,205,571.60	

Prepared By :


ALORNA L. CASTILLO
 Cashier C

Noted By :


Engr. VICTOR R. OBILLO
 General Manager

BALAOAN WATER DISTRICT
Balance Sheet
As of December 31, 2018

	YEAR - TO - DATE				Increase (decrease)	
	Actual This Month	% to Total	This Month Last Year	% to Total	Over Last Year	% to Total
	Amount		Amount		Amount	
ASSETS AND OTHER DEBITS						
CURRENT ASSETS						
Cash						
Cash - Collecting Officer	18,793.22	0.05%	40,608.51	0.10%	(21,815.29)	1.69%
Working Fund		0.00%	15,000.00	0.04%	(15,000.00)	1.16%
Cash in Bank, Local Currency	3,186,778.38	8.35%	3,536,264.55	9.00%	(349,486.17)	27.05%
Total	3,205,571.60	8.40%	3,591,873.06	9.15%	(386,301.46)	29.90%
Receivable Accounts						
Accounts Receivable	795,132.40	2.08%	809,942.42	2.06%	(14,810.02)	1.15%
Allowance for impairment - Accounts Receivable	(139,980.01)	-0.37%	(109,565.01)	-0.28%	(30,415.00)	2.35%
Accounts Receivable - Net	655,152.39	1.72%	700,377.41	1.78%	(45,225.02)	3.50%
Installment Sales Receivable						
Total	655,152.39	1.72%	700,377.41	1.78%	(45,225.02)	3.50%
Other Receivables						
Advances to Officers and Employees		0.00%	573.00	0.00%	(573.00)	0.04%
Due from Officers and Employees	54,586.66	0.14%	160,129.82	0.41%	(105,543.16)	8.17%
Receivable - Disallowance Charges	162,249.60	0.43%	162,249.60	0.41%	0.00	0.00%
Rent/lease Receivable						
Other Receivables	159,170.65	0.42%	65,627.49	0.17%	93,543.16	-7.24%
Total	376,006.91	0.99%	388,579.91	0.99%	(12,573.00)	0.97%
Inventories						
Office Supplies inventory	68,741.18	0.18%	124,093.68	0.32%	(55,352.50)	4.28%
Chemicals and Filtering Materials Inventory	30,089.65	0.08%	20,648.15	0.05%	9,441.50	-0.73%
Construction Supplies Inventory	93,563.27	0.25%	293,974.15	0.75%	(200,410.88)	15.51%
Other Supplies and Materials Inventory	190,483.65	0.50%	106,206.19	0.27%	84,277.46	-6.52%
Total	382,877.75	1.00%	544,922.17	1.39%	(162,044.42)	12.54%
Prepayments, Deposits and Deferred charges						
Prepaid Rent	10,000.00	0.03%	10,000.00	0.03%	0.00	0.00%
Other Prepayments and Deposits	23,805.11	0.06%	4,964.33	0.01%	18,840.78	-1.46%
Other Deferred charges						
Total	33,805.11	0.09%	14,964.33	0.04%	18,840.78	-1.46%
TOTAL CURRENT ASSETS	4,653,413.76	12.20%	5,240,716.88	13.34%	(587,303.12)	45.46%
PROPERTY, PLANT AND EQUIPMENT						
Land and Other Land Improvements						
Land	159,500.00	0.42%	159,500.00	0.41%	0.00	0.00%
Land Improvements						

Accumulated Depreciation - Land improvements						
Total	159,500.00	0.42%	159,500.00	0.41%	0.00	0.00%
Plant, Buildings and Structures						
Water Supply System	46,257,885.94	121.28%	3,052,046.95	7.77%	43,205,838.99	-3344.21%
Accumulated Depreciation - Water Supply System	(14,952,768.78)	-39.20%	(2,487,038.54)	-6.33%	(12,465,730.24)	964.87%
Other Structures	1,313,264.90	3.44%	41,758,712.99	106.33%	(40,445,448.09)	3130.55%
Accumulated Depreciation - Other Structures	(64,094.15)	-0.17%	(10,055,977.40)	-25.61%	9,991,883.25	-773.39%
Total	32,554,287.91	85.35%	32,267,744.00	82.16%	286,543.91	-22.18%
Equipment and Machinery						
Office Equipment	49,130.50	0.13%	360,383.50	0.92%	(311,253.00)	24.09%
Accumulated Depreciation - Office equipment	(37,202.32)	-0.10%	(222,072.14)	-0.57%	184,869.82	-14.31%
Information and Communication Technology Equipment	385,513.00	1.01%				
Accumulated Depreciation - Info and Comm Tech Equipment	(229,514.02)	-0.60%				
Communication Equipment	6,600.00	0.02%				
Accumulated Depreciation - Communication Equipment	(5,544.00)	-0.01%				
Machinery	383,543.60	1.15%	1,101,250.60	3.24%	(717,707.00)	101.85%
Accumulated Depreciation - Machinery	(172,288.62)	-0.52%	(145,692.18)	-0.43%	(26,596.44)	3.77%
Total	380,238.14					
Transportation Equipment						
Motor Vehicles	62,300.00	0.19%				
Accumulated Depreciation - Motor Vehicle	(57,238.12)	-0.15%				
Transportation Equipment	570,000.00	1.49%	632,300.00	1.61%	(62,300.00)	4.82%
Accumulated Depreciation - Transportation Equipment	(319,200.00)	-0.84%	(268,138.12)	-0.68%	(51,061.88)	3.95%
Total	255,861.88	0.67%	1,458,031.66	3.71%	(984,048.50)	76.17%
Furniture, Fixtures and Books						
Furniture and Fixtures	218,800.42	0.57%	201,682.42	0.51%	17,118.00	-1.32%
Accumulated Depreciation - Furniture and Fixtures	(138,172.39)	-0.36%	(113,900.94)	-0.29%	(24,271.45)	1.88%
Books						
Total	80,628.03	0.21%	87,781.48	0.22%	(7,153.45)	0.55%
Construction in Progress						
Construction in Progress - Bldgs and Structures		0.00%		0.00%	0.00	0.00%
TOTAL PROPERTY PLANT AND EQUIPMENT	33,430,515.96	87.65%	33,973,057.14	86.51%	(704,658.04)	54.54%
OTHER ASSETS	58,876.58	0.15%	58,876.58	0.15%	0.00	0.00%
TOTAL ASSETS AND OTHER DEBITS	38,142,806.30	100.00%	39,272,650.60	100.00%	(1,291,961.16)	100.00%

LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS

CURRENT LIABILITIES

Inter-Agency Payables

Due to BIR	83,325.34	0.22%	53,332.95	0.14%	29,992.39	-3.73%
Due to GSIS	73,108.89	0.19%	62,312.22	0.16%	10,796.67	-1.34%

Due to Pag-ibig	13,229.03	0.03%	17,383.55	0.04%	(4,154.52)	0.52%
Due to Philhealth	3,157.07	0.01%	2,375.00	0.01%	782.07	-0.10%
Due to NGAs	184,457.93	0.48%	222,357.70	0.57%	(37,899.77)	4.71%
Due to GOCCs	15,605.45	0.04%	15,605.45	0.04%	0.00	0.00%
Due to LGUs						
Total	372,883.71	0.98%	373,366.87	0.95%	(483.16)	0.06%
Other Payables						
Due to Officers and Employees	79,200.00	0.21%	79,200.00	0.20%	0.00	0.00%
Other Bills/Bonds/Loans Payable	93,622.84	0.25%	93,622.84	0.24%	0.00	
Other Payables	123,057.46	0.32%	123,057.46	0.31%	0.00	0.00%
Total	295,880.30	0.78%	295,880.30	0.75%	0.00	0.00%
Loans/Lease Payable						
Interest Payable						
Loan Penalty payable						
Total	0.00	0.00%	0.00	0.00%	0.00	0.00%
TOTAL CURRENT LIABILITIES	668,764.01	1.75%	669,247.17	1.70%	(483.16)	0.06%
NON-CURRENT LIABILITIES						
Loans Payable	31,699,380.35	83.11%	31,536,595.45	80.30%	162,784.90	-20.23%
TOTAL NON-CURRENT LIABILITIES	31,699,380.35	83.11%	31,536,595.45	80.30%	162,784.90	-20.23%
TOTAL LIABILITIES	32,368,144.36	84.86%	32,205,842.62	82.01%	162,301.74	-20.17%
DEFERRED CREDITS						
Customer Deposit Payable	936,278.58	2.45%	792,335.62	2.02%	143,942.96	-17.88%
Other Deferred Credits	2,627,083.41	6.89%	2,952,083.37			
TOTAL DEFERRED CREDITS	3,563,361.99	9.34%	3,744,418.99	9.53%	143,942.96	-17.88%
EQUITY						
Government Equity	157,905.75	0.41%	157,905.75	0.40%	0.00	0.00%
Retained Earnings	3,181,983.24	8.34%	1,614,815.69	4.11%	1,567,167.55	-194.72%
Net income (loss) for the period	(1,128,589.04)	-2.96%	1,549,667.55	3.95%	(2,678,256.59)	332.77%
TOTAL EQUITY	2,211,299.95	5.80%	3,322,388.99	8.46%	(1,111,089.04)	138.05%
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS	38,142,806.30	100.00%	39,272,650.60	100.00%	(804,844.34)	100.00%

Prepared By :


ALORNA L. CASTILLO
Cashier C

Noted By :


Engr. VICTOR R. OBILLO
General Manager

BALAOAN WATER DISTRICT
Income Statement
For the period ended December 31, 2018


	CURRENT MONTH				YEAR - TO - DATE			
	Actual	Budget	Variance	% to Budget	Actual	Budget	Variance	% to Budg
Business and Service Income :								
Waterwork system fees	1,010,744.90	1,425,870.00	(415,125.10)	(0.29)	11,927,390.23	17,110,442.00	(5,183,051.77)	(0.30)
Interest Income	748.15	292.00	456.15	1.56	3,102.90	3,500.00	(397.10)	(0.11)
Other Business Income	24,803.57	42,000.00	(17,196.33)	(0.41)	434,399.01	504,000.00	(69,600.99)	(0.14)
Fines and Penalties - Business Income	22,469.30	28,517.00	(6,047.70)	(0.21)	297,869.85	342,209.00	(44,339.15)	(0.13)
Total Business and Service income	1,058,766.02	1,496,679.00	(437,912.98)	0.65	12,662,761.99	17,960,151.00	(5,297,389.01)	(0.68)
Less : Operating Expenses								
Operation Expenses								
Personal Services								
Salaries and Wages - Regular	256,310.00	312,701.00	(56,391.00)	(0.18)	3,031,809.10	3,752,408.00	(720,598.90)	(0.19)
Salaries and Wages - Casual/Contractual	11,400.00	25,000.00	(13,600.00)	(0.54)	144,187.50	300,000.00	(155,812.50)	(0.52)
Personnel Economic Relief Allowance	6,000.00	8,000.00	(2,000.00)	(0.25)	71,000.00	96,000.00	(25,000.00)	(0.26)
Additional Compensation Allowance	18,000.00	24,000.00	(6,000.00)	(0.25)	213,000.00	388,000.00	(175,000.00)	(0.45)
Representation Allowance	5,000.00	5,000.00	0.00	0.00	60,000.00	60,000.00	0.00	0.00
Transportation Allowance	5,000.00	5,000.00	0.00	0.00	60,000.00	60,000.00	0.00	0.00
Clothing/Uniform Allowance		6,667.00	(6,667.00)	(1.00)	72,000.00	80,000.00	(8,000.00)	(0.10)
Honoraria	26,664.00	21,023.00	5,641.00	0.27	192,852.00	252,270.00	(59,418.00)	(0.24)
Overtime and Night Pay		0.00	0.00	0.00	154,972.66	0.00	0.00	
Retirement and Life Insurance Premiums	23,058.99	28,143.00	(5,084.01)	(0.18)	335,169.39	337,717.00	(2,547.61)	(0.01)
Pag-Ibig Contributions	1,200.00	1,600.00	(400.00)	(0.25)	14,000.00	19,200.00	(5,200.00)	(0.27)
Philhealth Contributions	3,036.01	3,300.00	(263.99)	(0.08)	35,137.47	39,600.00	(4,462.53)	(0.11)
Employees Compensation Insurance Premium	1,200.00	1,633.00	(433.00)	(0.27)	14,100.00	19,600.00	(5,500.00)	(0.28)
Other Personnel Benefits	166,285.00	112,817.00	53,468.00	0.47	874,005.38	1,353,798.00	(479,792.62)	(0.35)
Total Personal Services	523,154.00	554,884.00	(31,730.00)	(2.26)	5,272,233.50	6,758,593.00	(1,641,332.16)	(2.78)

Other Operation Expenses


Office Supplies Expense	4,802.00	15,000.00	(10,398.00)	(0.69)	88,723.46	180,000.00	(91,276.54)	(0.51)
Accountable Form Expense	9,260.00				104,452.50	0.00		
Travel Expenses -- local	7,600.00	15,000.00	(7,400.00)	(0.49)	156,271.00	180,000.00	(23,729.00)	(0.13)
Training Expenses		6,000.00	(6,000.00)	(1.00)	29,400.00	72,000.00	(42,600.00)	(0.59)
Electricity Expenses	3,402.52	5,000.00	(1,597.48)	(0.32)	40,274.54	60,000.00	(19,725.46)	(0.33)
Fuel, Oil and Lubricants	8,802.50	11,000.00	(2,197.50)	(0.20)	101,488.35	132,000.00	(30,531.65)	(0.23)
Postage and Courier Services	240.00	300.00	(60.00)	(0.20)	1,825.00	3,600.00	(1,775.00)	(0.49)
Telephone Expenses - landline	2,307.44	6,000.00	(3,692.56)	(0.62)	28,229.27	12,000.00	16,229.27	1.35
Advertising, Promotional and Marketing Expense	30,460.00	15,000.00	15,460.00	1.03	40,460.00	180,000.00	(139,540.00)	(0.78)
Taxes, Duties and Licenses	22,618.76	27,000.00	(4,381.24)	(0.16)	286,609.84	324,000.00	(37,390.16)	(0.12)
Insurance Expense		0.00	0.00	0.00	1,672.94	0.00	1,672.94	
Fidelity Bond Premium		0.00	0.00	0.00	3,000.00	0.00	0.00	
Representation Expense	5,311.00	15,000.00	(9,689.00)	(0.65)	68,902.87	180,000.00	(111,097.13)	(0.62)
Rent/lease Expense	6,500.00	7,816.00	(1,316.00)	(0.17)	86,784.60	93,786.00	(7,001.40)	(0.07)
Generation, Transmission and Dist Expense	214,400.77	206,800.00	7,600.77	0.04	2,601,764.11	2,481,600.00	120,164.11	0.05
Extraordinary and Miscellaneous Expense	154,881.51	30,000.00	124,881.51	4.16	479,422.75	360,000.00	119,422.75	0.33
Printing and Publication Expense					2,388.00	0.00		
Membership Dues and Contributions to Organization	8,400.00	0.00	8,400.00	0.00	10,800.00	0.00	10,800.00	0.00
Donations		2,083.00	(2,083.00)	(1.00)		22,913.00	(22,913.00)	(1.00)
Legal Services	300.00	3,000.00	(2,700.00)	(0.90)	3,090.00	36,000.00	(32,910.00)	(0.91)
Auditing Services	163,279.68	10,000.00	153,279.68	15.33	209,485.98	120,000.00	89,485.98	0.00
Other Professional Services		10,000.00	(10,000.00)		8,000.00	0.00	8,000.00	
Impairment loss - loans and receivables	12,385.55	0.00 #	12,385.55	0.00	30,415.00	0.00	30,415.00	0.00
Depreciation - Other Property, Plant and Equipmt	195,153.97	10,437.00	184,716.97	17.70	2,450,155.04	125,238.00	2,324,917.04	18.56
Depreciation - Bldgs and Other structures	2,031.95	46,708.00	(44,676.05)	(0.96)	23,691.95	560,500.00	(536,808.05)	(0.96)
Depreciation - Office Equipment	159.13	1,769.00	(1,609.87)	(0.91)	2,633.92	21,231.00	(18,597.08)	(0.88)
Depreciation - Communication Equipment	99.00	0.00	99.00	0.00	1,188.00	0.00		
Depreciation - Info & Comm Tech Equipmt	3,935.86	0.00	3,935.86	0.00	42,010.28	0.00		
Depreciation - Transportation Equipment	9,025.00	6,451.00	2,574.00	0.40	108,300.00	77,416.00	30,884.00	0.40
Depreciation - Machineries and Equipment	3,071.19	1,378.00	1,693.19	1.23	30,952.44	16,536.00	14,416.44	0.87
Depreciation - Furniture and Fixtures	2,080.71	1,268.00	812.71	0.64	24,271.45	15,219.00	9,052.45	0.59
Total Other Operation Expenses	870,308.54	453,010.00	408,038.54	32.26	7,066,643.29	5,254,039.00	1,859,565.51	14.55
Total Operation Expenses	1,393,462.54	1,007,894.00	385,568.54	0.38	12,338,876.79	12,012,632.00	326,244.79	0.03

Maintenance Expenses								
Repairs and Maintenance - Infrastructure Assets	34,109.43	15,000.00	8.00	0.00	421,638.20	165,000.00	256,638.20	1.56
Repairs and Maintenance - Bldgs and Other Structures		41,667.00	(41,667.00)	(1.00)		458,337.00	(458,337.00)	(1.00)
Repairs and Maintenance - Office Equipment		800.00	(800.00)	(1.00)		8,800.00	(8,800.00)	(1.00)
Repairs and Maintenance - Transportation Equipmt	385.00	10,000.00	(9,615.00)	(0.96)	49,781.00	110,000.00	(60,219.00)	(0.55)
Repairs and Maintenance - Machinery & Equipmt		1,500.00	(1,500.00)	(1.00)	19,035.00	16,500.00	2,535.00	0.15
Repairs and Maintenance - Furniture and Fixture		1,000.00	(1,000.00)	(1.00)	2,900.00	11,000.00	(8,100.00)	(0.74)
Total Maintenance Expenses	34,494.43	69,967.00	(54,574.00)	(4.96)	493,354.20	769,637.00	(276,282.80)	(1.57)
Total Operation and Maintenance Expenses	1,427,956.97	1,077,861.00	350,095.97	(8.92)	12,832,230.99	12,782,269.00	49,961.99	(3.70)
Utility Operating Income	(369,190.95)	418,818.00	(788,008.95)	(15.88)	(169,469.00)	5,177,882.00	(231,885.81)	(5.86)
Other Income								
Grants and Donations	27,083.33	27,084.00	(0.67)	(0.00)	324,999.96	297,924.00	27,075.96	0.09
Other income								
Total Income	(342,107.62)	445,902.00	(788,009.62)	(15.88)	155,530.96	5,475,806.00	(204,809.85)	(5.77)
Miscellaneous Income Deductions								
Net Income Before interest & Financial Charges	(342,107.62)	445,902.00	(788,009.62)	(1.77)	155,530.96	5,475,806.00	(5,320,275.04)	(0.97)
Bank Charges		300.00	(300.00)	(1.00)	3,130.00	3,300.00	(170.00)	(0.05)
Interest Expenses	166,597.00	107,560.00	59,037.00	0.55	1,280,990.00	1,183,160.00	97,830.00	0.08
Net Income for the Period	(508,704.62)	338,042.00	(846,746.62)	(1.32)	(1,128,589.04)	4,289,346.00	(5,417,935.04)	(1.00)

Prepared By :


ALORNA L. CASTILLO
 Cashier C

Noted by :


Engr. VICTOR R. OBILLO
 General Manager

Balaoan Water District
Working Papers
For the month ended December 31, 2018

Cash - Collecting Officer	18,793.22		18,793.22	
Working Fund - General Fund				
Working Fund - KFW				
Cash in Bank, Local Currency - LBP CA - EFPS	106,610.45		106,610.45	
LBP CA - KFW				
LBP CA - LBP GF	1,716,306.91		1,716,306.91	
Rang-ay CA - KFW				
Rang-ay CA	332,053.89		332,053.89	
Reserve	215,513.52		215,513.52	
Customer Deposit	816,293.61		816,293.61	
Accounts Receivable	795,132.40		795,132.40	
Allowance for Doubtful Accounts		139,980.01		139,980.01
Advances to officers and Employees				
Due from Officers and Employees	54,586.66		54,586.66	
Receivable Disallowances/Charges	162,249.60		162,249.60	
Other Receivables	159,170.65		159,170.65	
Office Supplies Inventory	68,741.18		68,741.18	
Chemicals and Filtering Materials	30,089.65		30,089.65	
Construction Materials Inventory	93,563.27		93,563.27	
Other Inventories	190,483.65		190,483.65	
Prepaid Rent	10,000.00		10,000.00	
Other Prepayments and Deposits	23,805.11		23,805.11	
Land	159,500.00		159,500.00	
Water Supply System	46,257,885.94		46,257,885.94	
Accumulated Depreciation - Water Supply System		17,294,616.42		17,294,616.42
Other Structure	1,313,264.90		1,313,264.90	
Accumulated Depreciation - Bldg and Structures		64,094.15		64,094.15
Office Equipment	49,130.50		49,130.50	
Accumulated Depreciation - Office Equipment		37,202.32		37,202.32
Information and Comm Technology Equipment	385,513.00		385,513.00	
Accumulated Depreciation - Info and Comm Tech Equipment		229,514.02		229,514.02
Motor Vehicle	62,300.00		62,300.00	
Accumulated Depreciation - Motor Vehicle		57,238.12		57,238.12
Other Transportation Equipment	570,000.00		570,000.00	
Accumulated Depreciation - Other Transportation Equipment		319,200.00		319,200.00
Machinery	383,543.60		383,543.60	
Accumulated Depreciation - Machinery		172,288.62		172,288.62

Training Expense	29,400.00		29,400.00		
Electricity Expense	40,274.54		40,274.54		
Fuel, Oil and Lubricants Expense	101,468.35		101,468.35		
Postage and Deliveries	1,825.00		1,825.00		
Telephone Expense	28,229.27		28,229.27		
Insurance Expense	1,672.94		1,672.94		
Taxes, Duties and Licenses	286,609.84		286,609.84		
Fidelity Bond Premium	3,000.00		3,000.00		
Representation Expense	68,902.87		68,902.87		
Rent/lease Expense	86,784.60		86,784.60		
Generation, Trans and Dist Expenses	2,601,764.11		2,601,764.11		
Advertising, Promotional and Mktg Expense	40,460.00		40,460.00		
Extraordinary and Misc Expenses	479,422.75		479,422.75		
Printing and Publication Expense	2,388.00		2,388.00		
Repairs and Maint - Infrastructure Assets	421,638.20		421,638.20		
Repairs and Maint - Transportation Equipment	49,781.00		49,781.00		
Other Machineries and Equipment	19,035.00		19,035.00		
Furnitures and Fixtures	2,900.00		2,900.00		
Membership Dues and Contributions to Organization	10,800.00		10,800.00		
Donations					
Legal Services	3,090.00		3,090.00		
Auditing Services	209,485.98		209,485.98		
Other Professional Services	8,000.00		8,000.00		
Doubtful Accts Expense	30,415.00		30,415.00		
Depreciation - Other Property, Plant and Equipment	4,792,002.68		4,792,002.68		
Bldgs and Other Structures	23,691.95		23,691.95		
Communication Equipment	1,188.00		1,188.00		
Office Equipment	2,633.92		2,633.92		
Other Machinery & Equipmt - IT Equipment	42,010.28		42,010.28		
Transportation Equipment	108,300.00		108,300.00		
Machineries and Equipment	30,952.44		30,952.44		
Furnitures and Fixtures	24,271.45		24,271.45		
Bank Charge	3,130.00		3,130.00		
Interest Expense	1,280,990.00		1,280,990.00		
Interest Income		3,102.90		3,102.90	
	70,717,007.34	70,717,007.34	16,458,198.63	12,987,761.95	54,258,808.71
				3,470,436.68	3,470,436.68
	70,717,007.34	70,717,007.34	16,458,198.63	16,458,198.63	57,729,245.39
				57,729,245.39	57,729,245.39

Communication Equipment	6,600.00		6,600.00
Accumulated Depreciation - Communication Equipment		5,544.00	5,544.00
Furniture and Fixture	218,800.42		218,800.42
Accumulated Depreciation - Furniture and Equipment		138,172.39	138,172.39
Other Assets	58,876.58		58,876.58
CIP - Other Bldg and Structure			
Due to NGAs - BIR		83,325.34	83,325.34
GSIS		73,108.89	73,108.89
Pag-Ibig		13,229.03	13,229.03
PHIC		3,157.07	3,157.07
NGAs		184,457.93	184,457.93
Due to GOCCs		15,605.45	15,605.45
Due to Officers and Employees		79,200.00	79,200.00
Interest Payable			
Contractor's Security Deposit		93,622.84	93,622.84
Other Payables		123,057.46	123,057.46
Other Deferred Credits		2,627,083.41	2,627,083.41
Loans Payable		31,699,380.35	31,699,380.35
Current Portion of Long Term Debt			
Customer Deposit		936,278.58	936,278.58
Government Equity		157,905.75	157,905.75
Retained Earnings		3,181,983.24	3,181,983.24
Waterwork system fees		11,927,390.23	11,927,390.23
Other Business and Service Income		434,399.01	434,399.01
Grants and Donations		324,999.96	324,999.96
Fines and Penalties - Bus and Service Income		297,869.85	297,869.85
Salaries and Wages - Regular	3,031,809.10	3,031,809.10	3,031,809.10
Salaries and Wages - Casual/Contractual	144,187.50	144,187.50	144,187.50
Personnel Economic Relief Allowance	71,000.00	71,000.00	71,000.00
Additional Compensation Allowance	213,000.00	213,000.00	213,000.00
Representation Allowance	60,000.00	60,000.00	60,000.00
Transportation Allowance	60,000.00	60,000.00	60,000.00
Clothing/Uniform Allowance	72,000.00	72,000.00	72,000.00
Honoraria	192,852.00	192,852.00	192,852.00
Overtime and Night Pay	154,972.66	154,972.66	154,972.66
Retirement and Life Insurance Premium	335,169.39	335,169.39	335,169.39
Pag-Ibig Contributions	14,000.00	14,000.00	14,000.00
Philhealth Contributions	35,137.47	35,137.47	35,137.47
ECC Contributions	14,100.00	14,100.00	14,100.00
Other Personnel Benefits	874,005.38	874,005.38	874,005.38
Office Supplies Expense	88,723.46	88,723.46	88,723.46
Accountable Form Expense	104,452.50	104,452.50	104,452.50
Travel Expense - local	156,271.00	156,271.00	156,271.00