

BAYAWAN WATER DISTRICT

BALANCE SHEET

As of November 30, 2018

ASSETS AND OTHER DEBITS**CURRENT ASSETS AND OTHER DEBITS**

Cash on Hand	50,105.62
Cash in Bank	10,454,310.72
Working Fund	15,000.00
Change Fund	4,000.00
Account Receivable- Customers	1,384,522.28
Less: Allowance for Bad Debts	(34,805.03)
Advances to Officers & Employees	197,031.42
Account Receivable-disallowances	33,000.00
Account Receivable - Others	536,686.25
Materials & Supplies Inventory	177,777.49
Supplies and Materials Inventory - VEI	3,578,060.87
Supplies and Materials Inventory - BUB	3,195,899.60
Other Current Assets & Other Debits	304,562.57
Due from Officers & Employees	-
Prepayments	15,854.30
Other Deffered Charges	7,482.11
total	19,919,488.20

UTILITY PLANT

Utility Plant in Service	111,163,134.46
Less: Accumulated Depreciation	(38,492,863.44)
Construction Work In Progress	9,339,282.01
Net Utility Plant	82,009,553.03

INVESTMENTS & FUND ACCOUNTS

Sinking Fund (PNB Acct.# 3210000029)	33,291.94
Reserve Fund (LBP Acct # 1181020683)	1,688,680.33
Restricted Fund (PNB Acct.# 283943200052)	42,558.82
total	1,764,531.09

TOTAL ASSETS AND OTHER DEBITS**P****103,693,572.32****LIABILITIES AND OTHER CREDITS****CURRENT AND ACCRUED LIABILITIES**

Current Portion of Long Term Debt	77,124.00
Accounts Payable	331,417.00
Due to LGU-Septage Fee	159,265.00
Due to International Institution - VEI Grant	3,578,060.88
Inter-Agency Payables	605,260.42
Guarantee Deposit Payable	16,000.00
Customers Deposit	203,816.17
Other Deferred Credits	-
Other Payables	1,167,277.94
total	6,138,221.41

LONG TERM DEBT

Loan Payable - LWUA	23,926,237.09
Loan Payable - Landbank	1,542,262.64
Loan Payable - NHA	1,115,064.12
total	26,583,563.85

CAPITAL & EQUITY

Capital contribution - Government	31,074,648.31
Other Paid in Capital	540,783.58
Retained Earnings	39,356,355.17
total	70,971,787.06

TOTAL LIABILITIES & OTHER CREDITS**P****103,693,572.32**

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 November 30, 2018

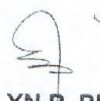
	CURRENT MONTH	YEAR TO DATE
OPERATING REVENUE		
Metered Sales	3,281,361.59	34,750,261.93
Penalty Charges	93,018.52	1,010,070.45
Other Business & Service Income	95,479.04	1,422,626.96
Other Income	119,595.98	378,407.81
Total Operating Revenue	3,589,455.13	37,561,367.15
OPERATING EXPENSES		
Personal services		
Salaries and Wages	844,670.20	9,231,806.55
Other Compensation & Allowances	727,136.30	3,108,220.14
Personnel Benefit Contributions	137,121.14	1,376,415.55
Other Personnel Benefits	-	823,280.51
Total Personal Services	1,708,927.64	14,539,722.75
Operating Expenses		
Honoraria(Directors Fees & Renumerations)	27,932.50	338,307.50
Office Supplies Expenses	23,174.20	174,648.63
Fuel, Oil & Lubricants Expenses	36,693.80	267,764.40
Maintenance Supplies Expenses	3,898.82	11,319.70
Other Supplies Expenses	9,358.00	109,338.61
Supplies and Materials Expenses -VEI	178,256.60	178,256.60
Travel Expenses	122,579.84	2,163,856.84
Training & Scholarship Expenses	9,800.00	230,233.96
Gender and Development	97,643.18	2,568,321.06
Water	1,468.50	17,088.10
Electricity	30,074.58	337,012.65
Fuel	16,849.00	169,111.41
Postage & Deliveries	465.00	29,770.48
Telephone Expenses - Landline	5,695.55	35,385.02
Telephone Expenses - Mobile	15,210.96	120,900.77
Internet Expenses	1,424.11	60,123.36
Cable, Satellite, Telegraph & Radio Expenses	-	140.00
Printing Expenses	-	6,303.00
Advertising, Promotional & Marketing Expenses	-	4,020.00
Taxes Duties & Licenses	-	597,815.46
Insurance Premiums	6,020.87	26,168.36
Representation expenses	21,019.60	243,851.38
Rent/lease expenses	-	112,000.00
Survey Expenses	-	-
Generation , Transmission & Distribution Expenses	539,362.38	3,992,035.85
Source of Supply - Miscellaneous Expense	6,300.00	
Source of Supply Mains - Engineering Expenses	-	
Power Production Expenses	-	
Fuel for Power Production	7,807.24	
Pumping Operations Expense	-	
Power/Fuel Purchased for Pumping	110,386.11	
Water Treatment Operations Expenses	18,480.00	
Chemical, Filtering and Laboratory Supplies Expense	307,250.00	
Transmission & Distribution Engineering Expense	14,474.76	
Miscellaneous Customer Accounts Expenses	74,664.27	
Extraordinary and Miscellaneous Expenses	20,543.50	76,004.00
Membership Dues & Contribution to Organizations	15,000.00	23,914.20
Cultural & Athletic Expenses	-	3,151.75
Donations	-	3,760.00
Legal Services	12,900.00	42,828.00
Auditing Services	-	-
General/Janitorial Services	6,065.00	75,065.00
Security Services	22,000.00	220,000.00
Other Professional Services	6,000.00	32,000.00
Confidential & Intelligence Funds	-	50,000.00
Other Maintenance and Operating Expense	1,464.00	411,005.61
Total Operating Expenses	1,230,899.99	12,731,501.70

Maintenance Expenses		
Repairs & Maintenance - Plant	204,026.42	900,197.16
Repairs & Maintenance - Buildings & other structures	317,403.63	825,236.37
Repairs & Maintenance - Office Equipment	-	10,768.00
Repairs & Maintenance - Laboratory Equipment	-	338.00
Repairs & Maintenance - Land Transport Equipment	40,001.22	320,344.99
Repairs & Maintenance - Other machinery & equipment	77,620.33	276,983.06
Repairs & Maintenance - Furniture & Fixtures	-	2,029.50
Repairs & Maintenance - Calamity	-	-
Total Maintenance Expenses	639,051.60	2,335,897.08
TOTAL Personal, Operating & Maintenance Expenses	3,578,879.23	29,607,121.53
NET INCOME BEFORE DEPRECIATION & INTEREST	10,575.90	7,954,245.62
Less: Depreciation Expense	671,904.17	3,964,650.66
Bad Debts Expense	-	6,640.70
	671,904.17	3,971,291.36
<i>Add: OTHER INCOME</i>		
Interest Revenue	367.90	1,917.85
Income from Grants & Donations	2,111,531.75	2,152,312.12
Subsidy from Local Government Units	2,754,086.71	16,849,153.00
Miscellaneous Income - BUB	1,000.00	1,000.00
Dividend Revenue	-	-
Total Other Income	4,866,986.36	19,004,382.97
<i>Less: OTHER EXPENSES</i>		
Interest on LTD	164,525.00	2,055,901.52
Interest on Bank Deposits	73.58	370.90
Bank Charges	50.00	3,550.00
Documentary Stamp Expenses	-	30.00
Loss on Assets	-	-
Total Other Expenses	164,648.58	2,059,852.42
NET INCOME/(LOSS)	P 4,041,009.51	20,927,484.81


Prepared by:


CHIRAME 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 November 30, 2018

RECEIPTS:		CURRENT MONTH	YEAR TO DATE
Collection of Water Bills	P	3,343,185.15	35,719,865.14
Collection of Other Water Revenues		116,644.48	1,617,442.45
Collection of A/R Others - Materials on Account		-	273,102.23
Collection Receivables/Disallowances		-	39,000.00
Collection on Septage Fees-Due to LGU		159,265.00	1,680,397.51
Collection of WTP/GSIS/HDMF/PHILHEALTH		60,491.38	1,561,164.42
Collection of WTP(BUB)		317,010.54	317,010.54
Proceeds from Loan Borrowings		-	-
Other Income		11,346.98	307,808.81
Miscellaneous Income - BUB		1,000.00	1,000.00
Refund of Employees Cash Advances		34,384.79	379,579.39
Receipt of Bids/Performance Bonds		26,406.25	1,134,225.37
Interest Revenue		294.32	687.67
Fund transfer - PNB TO LBP		-	400,000.00
Fund transfer - PNB TO PNB Customer Deposits		-	203,816.17
Fund transfer - PNB TO PNB Bail Bonds Payable		-	368,452.64
Reserve Fund withdrawal/transfer		-	-
Subsidy from Local Government Units		2,754,086.71	16,849,153.00
Other Receipts /Adjustments		108,249.00	174,726.63
Total Receipts	P	6,932,364.60	61,027,431.97
DISBURSEMENTS:			
Payroll	P	844,670.20	9,231,806.55
Payroll (BUB)		265,060.00	265,060.00
Fuel/power for pumping		118,193.35	1,717,728.85
Chemicals		307,250.00	1,681,245.73
Franchise Tax		-	406,657.02
Other Operation & Maint. Expenses		678,088.49	8,721,182.28
Payment of Advances to officers & Employees		29,600.00	1,291,883.09
Materials & Supplies Inventory (procurement)		354,729.23	4,903,263.70
Supplies & Materials Inventory (BUB)		5,920,311.40	5,920,311.40
Remittance to BIR (BUB)		34,228.81	34,228.81
Remittance to BIR/GSIS/HDMF/PHILHEALTH		297,267.93	3,425,278.96
Remittance to LGU- Septage Fees		158,697.51	1,664,231.26
Payment of Accounts Payable		-	1,138,101.30
Payment of Bid/Performance Bonds		-	611,607.94
Construction Work In progress		299,047.11	1,959,100.19
Capital Expenditures		500,000.00	3,358,331.01
Amortizations of domestic loans (LWUA)		73,900.00	927,226.71
Amortizations of domestic loans (NHA)		-	128,831.26
Amortizations of domestic loans (LBP)		-	514,087.56
Payment of Interest of Long Term Debts (LWUA)		164,525.00	1,906,263.08
Payment of Interest of Long Term Debts (NHA)		-	38,304.24
Payment of Interest of Long Term Debts (LBP)		-	111,803.49
Bank Charges		50.00	1,800.00
Fund withdrawal - PNB TO LBP		-	400,000.00
Fund withdrawal - PNB TO PNB Customer Deposit		-	203,816.17
Fund withdrawal - PNB TO PNB Bail Bonds Payable		-	368,452.64
Adjustments		100.00	28,802.40
Total Disbursements	P	10,045,719.03	50,959,405.64
NET RECEIPTS/(DISBURSEMENTS)		(3,113,354.43)	10,068,026.33
Add: CASH BALANCE, Beginning		13,636,770.77	555,390.01
Less: Fund Transfer (Reserve Fund)		-	100,000.00
Fund Transfer (Restricted Fund)		-	-
CASH BALANCE, END	P	10,523,416.34	10,523,416.34

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 November 30, 2018**

1 SERVICE CONNECTION DATA:

1.1	TOTAL SERVICES	<u>7,155</u>	1.6	CHANGES: <i>New</i>	<u>56</u>
1.2	TOTAL ACTIVE	<u>6,472</u>		<i>Reconnected</i>	<u>56</u>
1.3	TOTAL METERED	<u>6,472</u>		<i>Disconnected</i>	<u>59</u>
1.4	TOTAL BILLED	<u>6,472</u>	1.7	CUSTOMER IN ARREARS:	
1.5	POPULATION SERVED	<u>32,430</u>		Nos.	<u>1,090</u>

2 PRESENT WATER RATES: Effective May, 2016

LWUA APPROVED ? YES [] NO [] DATE APPROVED: February 11, 2016

	No. of <u>Connections</u>	Minimum <u>Charge</u>	<u>11-20</u>	<u>21-30</u>	<u>31-40</u>	<u>40+</u>
DOMESTIC/GOVERNMENT	6,037	230.00	28.20	33.90	39.80	45.80
COMMERCIAL/INDUSTRIAL	<u>433</u>	<u>460.00</u>	<u>56.40</u>	<u>67.80</u>	<u>79.80</u>	<u>91.80</u>
COMMUNAL	<u>2</u>	<u>230.00</u>	<u>23.00</u>	<u>23.00</u>	<u>23.00</u>	<u>23.00</u>
BULK/WHOLESALE	-	-	-	-	-	-
TOTAL	<u><u>6,472</u></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>3,306,478.37</u>	<u>35,052,347.76</u>
b. CURRENT (FLAT RATE)		<u>-</u>	<u>-</u>
c. PENALTY CHARGES		<u>93,018.52</u>	<u>1,010,070.45</u>
TOTALS	P	<u>3,399,496.89</u>	<u>36,062,418.21</u>

3.2 COLLECTIONS (WATER SALES)			
a. CURRENT ACCOUNTS	P	<u>2,346,140.14</u>	<u>24,145,035.81</u>
b. ARREARS (CURRENT YEAR)		<u>983,939.43</u>	<u>10,740,095.90</u>
c. ARREARS (PREVIOUSYEAR)		<u>13,105.58</u>	<u>752,802.44</u>
d. COLLECTION - OTHERS		<u>-</u>	<u>-</u>
TOTALS	P	<u>3,343,185.15</u>	<u>35,637,934.15</u>

3.3 A/R BEGINNING OF THE YEAR P 1,332,246.19

3.4 ON-TIME PAID, THIS MONTH = $\frac{(3.2.a)}{(3.1.a) + (3.1.b)} \times 100 = 71\%$

COL. EFFICIENCY, YTD = $\frac{(3.2.a) + (3.2.b)}{3.1 \text{ TOTALS}} \times 100 = 97\%$

COLLECTION RATIO, YTD = $\frac{3.2 \text{ TOTALS}}{3.3 + 3.1 \text{ TOTALS} + \text{A/R others}} \times 100 = 95\%$

4 FINANCIAL DATA:

4.1 REVENUE:

	<u>THIS MONTH (TM)</u>	<u>YEAR - TO - DATE</u>
a. OPERATING	3,281,361.59	34,750,261.93
b. NON-OPERATING	308,093.54	2,811,105.22
c. INTEREST REVENUE	367.90	1,917.85
d. OTHER INCOME	2,755,086.71	2,755,086.71
e. GRANTS & DONATIONS	2,111,531.75	16,247,378.41
TOTALS	8,456,441.49	56,565,750.12

4.2 EXPENSES:

	<u>THIS MONTH (TM)</u>	<u>YEAR - TO - DATE</u>
a. SALARIES AND WAGES	844,670.20	9,174,061.36
b. PUMPING COST (Fuel, Oil, Electric)	118,193.35	1,879,019.01
c. CHEMICALS (Treatment)	307,250.00	1,503,960.03
d. OTHER O&M EXPENSE	2,308,815.68	17,165,826.57
e. DEPRECIATION EXPENSE	671,904.17	3,859,404.18
f. BAD DEBT EXPENSE	-	6,640.70
g. INTEREST EXPENSE	164,598.58	2,049,353.46

TOTALS

P	4,415,431.98	P 35,638,265.31
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4.3 NET INCOME (LOSS):

P	4,041,009.51	P 20,927,484.81
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4.4 CASH FLOW REPORT

a. RECEIPTS	6,932,364.60	60,627,431.97
b. DISBURSEMENT	10,045,719.03	50,559,405.64
c. NET RECEIPT (Disbursement)	(3,113,354.43)	10,068,026.33
d. CASH BAL. BEGINNING	13,636,770.77	555,390.01
e. CASH BAL. END	10,523,416.34	10,623,416.34
Less: transfer to Reserve Fund	-	100,000.00
transfer to Restricted Fund	-	-
P	10,523,416.34	P 10,523,416.34

4.5 MISCELLANEOUS FINANCIAL DATA:

a. LOAN FUNDS (TOTAL)	-	c. Inventories	6,951,737.96
1. Cash on Hand	-	d. A/R -Customers	1,384,522.28
2. Cash in Bank	-	e. Customers Dep.	203,816.17
b. WD FUNDS (TOTAL)	12,283,977.43	f. Loan Payable-LGU	-
1. Cash on Hand	50,105.62	g. Loan Payable-LBP	1,542,262.64
2. Cash in Bank	10,454,310.72	h. Loan Payable-NHA	1,115,064.12
3. Investment	33,291.94	i. Payable to Suppliers & other Creditor	331,417.00
4. Working Fund	15,000.00	j. Total Debt Service LWUA	23,926,237.09
5. Reserve	1,688,680.33		
6. Restricted Fund	42,588.82		

6 MISCELLANEOUS DATA:

6.1 EMPLOYEES

a. Total	<u>23</u>	Regular	<u>23</u>	CASUAL	<u>3</u>
b. No. of Connection / Employees					<u>281</u>
c. Average monthly salary / employees				P	<u>36,724.79</u>

6.2 BACTERIOLOGICAL	QUALITATIVE TEST (Positive/Negative)	TOTAL COLIFORM (MTFT)	FECAL COLIFORM (MTFT)	HETEROTROPHIC PLATE COUNT (Pour Plate)
a. Total sample taken	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>
b. No. of negative results	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>
c. No. of positive results	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
d. Test results submitted to LWUA (Y/N)	<u>Y</u>	<u>Y</u>	<u>Y</u>	<u>Y</u>

6.3 CHLORINATION:	
a. Total samples taken	<u>82</u>
b. No. of samples meeting standards	<u>82</u>
c. No. of days full chlorinating	<u>30</u>

6.4 BOARD OF DIRECTORS:

	<u>THIS MONTH</u>	<u>YEAR - TO - DATE</u>
a. Resolution Approved	<u>3</u>	<u>80</u>
b. Policies passed	<u>0</u>	<u>0</u>
c. Director's fee paid	P <u>28,895.00</u>	P <u>339,270.00</u>
d. Meetings	<u>2</u>	<u>24</u>
1. Held (No.)	<u>2</u>	<u>27</u>
2. Regular (No.)	<u>1</u>	<u>11</u>
3. Special (No.)	<u>1</u>	<u>16</u>
4. Emergency (executive)	<u>0</u>	<u>0</u>

7 STATUS OF VARIOUS DEVELOPMENTS:

7.1 Status of Loans as of _____	<u>Loan / Fund</u>	<u>Availment to Date</u>
	<u>Committed _____</u>	<u>Amount Percentile</u>
a. New Service Connection	_____	_____
b. BPW FUNDS	_____	_____
TOTALS	P _____	_____

7.2 STATUS OF LOAN PAYMENT TO LWUA:

Types of Loans / Funds	<u>PROJECTED</u>	<u>COLLECTION</u>	
	<u>Collection / mo.</u>	<u>This Month</u>	<u>Y - T - D</u>
a. Early Action	_____	_____	_____
b. Interim Improvement	_____	_____	_____
c. Comprehensive	_____	_____	_____
d. New Service Connection	_____	_____	_____
e. Loan Payment	<u>238,425.00</u>	<u>242,796.00</u>	<u>2,670,756.00</u>
TOTALS	<u>238,425.00</u>	<u>242,796.00</u>	<u>2,670,756.00</u>

7.3 OTHER ON-GOING PROJEC. . .

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:

VERIFIED BY:


ALMA L. ABRASALDO
 GENERAL MANAGER C

12/17/18

 DATE

 MANAGEMENT ADVISOR _____
 DATE

NOTED BY:

RECORDED BY:

 AREA MANAGER

 DATE

 FINANCE MANAGER _____
 DATE