



BAYAWAN WATER DISTRICT
BALANCE SHEET
As of December 31, 2017

ASSETS AND OTHER DEBITS

CURRENT ASSETS AND OTHER DEBITS

Cash on Hand	17,519.78
Cash in Bank	533,870.23
Working Fund	-
Change Fund	4,000.00
Account Receivable- Customers	1,332,246.19
Less: Allowance for Bad Debts	(28,164.33)
Advances to Officers & Employees	352,847.17
Account Receivable-disallowances	33,000.00
Account Receivable - Others	379,662.56
Materials & Supplies Inventory	2,408,017.27
Other Current Assets & Other Debits	277,129.57
Due from Officers & Employees	-
Prepayments	5,854.30
Other Deferred Charges	7,482.11
total	5,323,464.85

UTILITY PLANT

Utility Plant in Service	110,937,273.40
Less: Accumulated Depreciation	(38,583,798.78)
Construction Work In Progress	1,465,844.73
Net Utility Plant	73,819,319.35

INVESTMENTS & FUND ACCOUNTS

Sinking Fund (PNB Acct.# 3210000029)	33,280.11
Reserve Fund (LBP Acct # 1181020683)	1,588,362.50
Restricted Fund (PNB Acct.# 283943200052)	35,987.72
total	1,657,630.33

TOTAL ASSETS AND OTHER DEBITS

P

80,800,414.53

LIABILITIES AND OTHER CREDITS

CURRENT AND ACCRUED LIABILITIES

Current Portion of Long Term Debt	1,647,769.53
Accounts Payable	738,101.30
Due to LGU-Septage Fee	143,098.75
Inter-Agency Payables	187,336.36
Guarantee Deposit Payable	16,000.00
Customers Deposit	203,816.17
Other Deferred Credits	-
Other Payables	118,750.13
total	3,054,872.24

LONG TERM DEBT

Loan Payable - LWUA	24,814,097.37
Loan Payable - Landbank	1,542,262.64
Loan Payable - NHA	1,115,064.12
total	27,471,424.13

CAPITAL & EQUITY

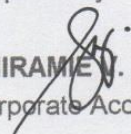
Capital contribution - Government	31,074,648.31
Other Paid in Capital	540,783.58
Retained Earnings	18,658,686.27
total	50,274,118.16

TOTAL LIABILITIES & OTHER CREDITS


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80,800,414.53

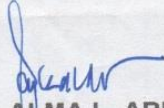
Prepared by:


CHIRAME N. 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 December 31, 2017

OPERATING REVENUE	CURRENT MONTH	YEAR TO DATE
Metered Sales		
Penalty Charges	2,947,349.47	33,330,186.91
Other Business & Service Income	87,949.96	1,027,727.91
Other Income	109,814.60	1,668,467.94
Grants and Donations	(523.50)	239,760.18
Total Operating Revenue	1,602,491.94	1,602,491.94
OPERATING EXPENSES	4,747,082.47	37,868,634.88
Personal services		
Salaries and Wages	510,365.00	8,101,427.23
Other Compensation & Allowances	340,000.00	3,525,104.41
Personnel Benefit Contributions	116,753.71	1,352,737.22
Other Personnel Benefits	10,422.15	426,331.26
Total Personal Services	977,540.86	13,405,600.12
Operating Expenses		
Honoraria(Directors Fees & Renumerations)	28,695.00	656,273.28
Office Supplies Expenses	9,900.42	211,439.88
Fuel, Oil & Lubricants Expenses	476.00	206,631.97
Maintenance Supplies Expenses	-	12,511.85
Other Supplies Expenses	54,468.74	157,682.70
Travel Expenses	78,050.16	2,365,093.15
Training & Scholarship Expenses	50,221.76	2,609,090.68
Water	9,909.20	22,233.10
Electricity	-	224,341.14
Fuel	17,455.00	173,321.05
Postage & Deliveries	421.00	14,468.48
Telephone Expenses - Landline	2,157.43	35,605.87
Telephone Expenses - Mobile	31,357.48	198,474.03
Internet Expenses	13,782.53	78,010.15
Cable, Satellite, Telegraph & Radio Expenses	-	1,280.00
Printing Expenses	-	179,671.00
Advertising, Promotional & Marketing Expenses	-	10,251.50
Taxes Duties & Licenses	28,466.71	315,837.62
Insurance Premiums	-	14,668.10
Representation expenses	1,825.00	167,113.31
Rent/lease expenses	-	24,000.00
Survey Expenses	-	90,000.00
Generation , Transmission & Distribution Expenses	312,563.45	3,327,385.46
Extraordinary and Miscellaneous Expenses	-	119,951.73
Membership Dues & Contribution to Organizations	-	10,463.00
Cultural & Athletic Expenses	1,758.17	27,198.17
Donations	-	8,606.59
Legal Services	21,777.00	48,977.00
Auditing Services	-	115.31
General/Janitorial Services	9,150.00	87,974.00
Security Services	36,000.00	236,052.00
Other Professional Services	-	61,329.00
Other Maintenance and Operating Expense	816.55	39,224.31
Total Operating Expenses	709,251.60	11,735,275.43

Maintenance Expenses

Repairs & Maintenance - Plant		
Repairs & Maintenance - Buildings & other structures	145,816.26	683,961.34
Repairs & Maintenance - Office Equipment	127,683.02	659,452.81
Repairs & Maintenance - Laboratory Equipment	812.00	27,810.55
Repairs & Maintenance - Land Transport Equipment	-	1,544.55
Repairs & Maintenance - Other machinery & equipment	(591.03)	254,867.77
Repairs & Maintenance - Furniture & Fixtures	(14,173.00)	394,470.75
Repairs & Maintenance - Calamity	-	9,980.50

Total Maintenance Expenses	259,547.25	2,032,088.27
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TOTAL Personal, Operating & Maintenance Expenses	1,946,339.71	27,172,963.82
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NET INCOME BEFORE DEPRECIATION & INTEREST	2,800,742.76	10,695,671.06
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Less: Depreciation Expense		
Bad Debts Expense	550,462.22	3,922,314.14
	-	-
	550,462.22	3,922,314.14

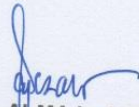
Add: OTHER INCOME		
Interest Revenue		
Income from Grants & Donations	200.40	4,327.14
Dividend Revenue	-	-
	-	-
Total Other Income	200.40	4,327.14

Less: OTHER EXPENSES		
Interest on LTD		
Interest on Bank Deposits	173,906.00	2,411,531.07
Bank Charges	40.08	865.44
Loss on Assets	-	1,750.00
	-	-
Total Other Expenses	173,946.08	2,414,146.51

NET INCOME/(LOSS)	P 2,076,534.86	4,363,537.55
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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 December 31, 2017

RECEIPTS:		CURRENT MONTH	YEAR TO DATE
Collection of Water Bills	P	3,051,753.35	34,272,856.41
Collection of Other Water Revenues		120,309.45	1,948,696.24
Collection of A/R Others - Materials on Account		51,570.85	326,657.35
Collection Receivables/Disallowances		-	-
Collection on Septage Fees-Due to LGU		142,875.00	1,664,487.50
Collection of WTP/GSIS/HDMF/PHILHEALTH		198,568.88	1,504,450.05
Proceeds from Loan Borrowings		-	-
Other Income		11,876.50	252,160.18
Refund of Employees Cash Advances		840.00	309,067.33
Receipt of Bids/Performance Bonds		-	-
Interest Revenue		160.32	1,746.42
Reserve Fund withdrawal/transfer		-	-
Other Receipts /Adjustments		-	629,446.00
Total Receipts	P	3,577,954.35	40,909,567.48
DISBURSEMENTS:			
Payroll	P	436,835.00	8,101,427.23
Fuel/power for pumping		172,758.35	1,660,442.74
Chemicals		162,338.50	937,545.84
Franchise Tax		28,466.71	278,399.78
Other Operation & Maint. Expenses		797,318.28	5,471,940.52
Payment of Advances to officers & Employees		247,185.75	6,203,615.06
Materials & Supplies Inventory (procurement)		784,226.10	4,850,448.29
Remittance to BIR/GSIS/HDMF/PHILHEALTH		349,942.18	4,041,136.33
Remittance to LGU- Septage Fees		151,435.00	1,642,499.50
Payment of Accounts Payable		-	864,397.00
Payment of Bid/Performance Bonds		1,050.00	220,382.72
Construction Work In progress		-	1,438,832.50
Capital Expenditures		29,771.00	1,700,033.90
Amortizations of domestic loans		206,569.77	3,085,818.79
Payment of Interest of Long Term Debts		173,906.00	2,387,299.52
Bank Charges		-	1,750.00
Adjustments		7,251.90	171,040.84
Total Disbursements	P	3,549,054.54	43,057,010.56
NET RECEIPTS/(DISBURSEMENTS)		28,899.81	(2,147,443.08)
Add: CASH BALANCE, Beginning		<u>550,477.92</u>	<u>2,927,820.81</u>
Less: Fund Transfer (Reserve Fund)			<u>200,000.00</u>
Fund Transfer (Restricted Fund)		<u>23,987.72</u>	<u>24,987.72</u>
CASH BALANCE, END	P	555,390.01	555,390.01

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 December 31, 2017**

1 SERVICE CONNECTION DATA:

1.1 TOTAL SERVICES	<u>6,317</u>	1.6 CHANGES: <i>New</i>	<u>9</u>
1.2 TOTAL ACTIVE	<u>5,794</u>	<i>Reconnected</i>	<u>44</u>
1.3 TOTAL METERED	<u>5,794</u>	<i>Disconnected</i>	<u>37</u>
1.4 TOTAL BILLED	<u>5,794</u>	1.7 CUSTOMER IN ARREARS:	
1.5 POPULATION SERVED	<u>34,890</u>	Nos.	<u> </u>

2 PRESENT WATER RATES: Effective May, 2016

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

	No. of Connections	Minimum Charge	<u>11-20</u>	<u>21-30</u>	<u>31-40</u>	<u>40+</u>
DOMESTIC/GOVERNMENT	<u>5,382</u>	<u>230.00</u>	<u>28.20</u>	<u>33.90</u>	<u>39.80</u>	<u>45.80</u>
COMMERCIAL/INDUSTRIAL	<u>409</u>	<u>460.00</u>	<u>56.40</u>	<u>67.80</u>	<u>79.60</u>	<u>91.60</u>
COMMUNAL	<u>3</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>5,794</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>3,011,892.95</u>	P	<u>33,606,910.30</u>
b. CURRENT (FLAT RATE)		<u>-</u>		<u>-</u>
c. PENALTY CHARGES		<u>87,949.96</u>		<u>1,028,026.49</u>
TOTALS	P	<u>3,099,842.91</u>	P	<u>34,634,936.79</u>

3.2 COLLECTIONS (WATER SALES)				
a. CURRENT ACCOUNTS	P	<u>1,900,895.20</u>	P	<u>23,160,836.82</u>
b. ARREARS (CURRENT YEAR)		<u>1,145,169.04</u>		<u>10,694,394.70</u>
c. ARREARS (PREVIOUSYEAR)		<u>5,689.11</u>		<u>417,624.89</u>
d. COLLECTION - OTHERS				<u>-</u>
TOTALS	P	<u>3,051,753.35</u>	P	<u>34,272,856.41</u>

3.3 A/R BEGINNING OF THE YEAR P 1,267,241.28

3.4 ON-TIME PAID, THIS MONTH = $\frac{(3.2.a)}{(3.1.a) + (3.1.b)} \times 100 = \underline{\quad 63\% \quad}$

COL. EFFICIENCY, YTD = $\frac{(3.2.a) + (3.2.b)}{3.1 \text{ TOTALS}} \times 100 = \underline{\quad 98\% \quad}$

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

4 FINANCIAL DATA:

4.1 REVENUE:

	<u>THIS MONTH (TM)</u>	<u>YEAR - TO - DATE</u>
a. OPERATING	P 2,947,349.47	P 33,330,186.91
b. NON-OPERATING	197,764.56	2,696,195.85
c. INTEREST REVENUE	200.40	4,327.14
d. OTHER INCOME	(523.50)	239,760.18
e. GRANTS & DONATIONS	1,602,491.94	1,602,491.94
TOTALS	P 4,747,282.87	P 37,872,962.02

4.2 EXPENSES:

	<u>THIS MONTH (TM)</u>	<u>YEAR - TO - DATE</u>
a. SALARIES AND WAGES	P 510,365.00	P 8,101,427.23
b. PUMPING COST (Fuel, Oil, Electric)	172,758.35	1,660,442.74
c. CHEMICALS (Treatment)	162,338.50	937,545.84
d. OTHER O&M EXPENSE	1,100,877.86	16,506,947.46
e. DEPRECIATION EXPENSE	550,462.22	3,922,314.14
f. BAD DEBT EXPENSE	-	-
g. INTEREST EXPENSE	173,946.08	2,380,747.06
TOTALS	P 2,670,748.01	P 33,509,424.47

4.3 NET INCOME (LOSS):

	P <u>2,076,534.86</u>	P <u>4,363,537.55</u>
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4.4 CASH FLOW REPORT

a. RECEIPTS	P 3,577,954.35	P 40,909,567.48
b. DISBURSEMENT	3,549,054.54	43,057,010.56
c. NET RECEIPT (Disbursement)	28,899.81	(2,147,443.08)
d. CASH BAL. BEGINNING	550,477.92	2,927,820.81
e. CASH BAL. END	579,377.73	780,377.73
Less: transfer to Reserve Fund	-	200,000.00
transfer to Restricted Fund	23,987.72	24,987.72
	P <u>555,390.01</u>	P <u>555,390.01</u>

4.5 MISCELLANEOUS FINANCIAL DATA:

a. LOAN FUNDS (TOTAL)	-	c. Inventories	2,408,017.27
1. Cash on Hand	-	d. A/R -Customers	1,332,246.19
2. Cash in Bank	-	e. Customers Dep.	203,816.17
b. WD FUNDS (TOTAL)	2,209,020.34	f. Loan Payable-LGU	-
1. Cash on Hand	17,519.78	g. Loan Payable-LBP	1,542,262.64
2. Cash in Bank	533,870.23	h. Loan Payable-NHA	1,115,064.12
3. Investment	33,280.11	i. Payable to Suppliers & other Creditor	-
4. Working Fund	-	j. Total Debt Service LWUA	24,814,097.37
5. Reserve	1,588,362.50		
6. Restricted Fund	35,987.72		

5 WATER PRODUCTION DATA:

5.1 SOURCE

		<u>THIS MONTH</u>	
	<u>NUMBER</u>	<u>TOTAL RATED CAPACITY</u>	
a. WELLS	<u>5</u>	<u>44,064.00</u>	<u>m3/mo.</u>
b. SPRINGS	<u>1</u>	<u>139,968</u>	<u>m3/mo.</u>
c. SURFACE	<u>NONE</u>	<u>NONE</u>	<u>m3/mo.</u>
d. TOTALS	<u>6</u>	<u>184,032.00</u>	<u>m3/mo.</u>

5.2 WATER PRODUCTION

	<u>THIS MONTH</u>	<u>Y-T-D</u>	<u>METHOD OF MEASUREMENT</u>
a. PUMPED	<u>37,379.00</u>	<u>405,022.00</u>	<u>actual reading of flow meter</u>
b. GRAVITY & TREATMENT PLANT	<u>83,119.00</u>	<u>999,860.00</u>	<u>actual reading of flow meter</u>
c. TOTALS	<u>120,498.00</u>	<u>1,404,882.00</u>	

5.3 WATER PRODUCTION COST:

	<u>THIS MONTH (TM)</u>		<u>YEAR TO DATE</u>	
a. Total Power Consumption for Pumping	P	<u>-</u>	P	<u>135,559</u> kwh
b. Total Power Cost for Pumping		<u>172,758.35</u>		<u>1,473,652</u>
c. Other energy cost for pumping				<u>-</u>
d. Total pumping hours (motor drive)		<u>5.3</u>		<u>28,359</u> hrs.
e. Total pumping hours (engine drive)		<u>-</u>		<u>-</u> hrs.
f. Total gas chlorine consumed		<u>-</u>		<u>-</u> kg.
g. Total powder chlorine consumed		<u>550.00</u>		<u>5,215</u> kg.
h. Total chlorine cost		<u>58,000.00</u>		<u>645,065.00</u>
i. Total cost of other chemicals		<u>1,758.17</u>		<u>292,480.84</u>

5.4 ACCOUNTED WATER USED:

a. Metered billed	<u>91,804</u>	<u>m3</u>	<u>1,031,852</u>	<u>m3</u>
b. Unmetered billed	<u>-</u>	<u>m3</u>	<u>0</u>	<u>m3</u>
c. Total billed (5.4.a + 5.4.b.)	<u>91,804</u>	<u>m3</u>	<u>1,031,852</u>	<u>m3</u>
d. Metered Unbilled		<u>m3</u>	<u>0</u>	<u>m3</u>
e. Unmetered unbilled	<u>9,433.57</u>	<u>m3</u>	<u>64,144</u>	<u>m3</u>
f. Total Accounted (5.4.c + 5.4.d + 5.4.e)	<u>101,237.57</u>	<u>m3</u>	<u>1,095,995.57</u>	<u>m3</u>

5.5 WATER USE ASSESSMENT:

a. Ave. monthly consumption/connection		<u>15.84</u>	<u>m3</u>
b. Ave. per Capita/day consumption		<u>0.08</u>	<u>m3</u>
c. Accounted water $\frac{5.4.f}{5.2.c} \times 100$	=	<u>84.02</u>	<u>%</u>
d. Revenue producing water $\frac{5.4.c}{5.2.c} \times 100$	=	<u>76.19</u>	<u>%</u>

6 MISCELLANEOUS DATA:

6.1 EMPLOYEES

a. Total	<u>24</u>	Regular	<u>24</u>	CASUAL	<u>0</u>
b. No. of Connection / Employees					<u>241</u>
c. Average monthly salary / employees				P	<u>21,265.21</u>

6.2 BACTERIOLOGICAL

	QUALITATIVE TEST (Positive/Negative)	TOTAL COLIFORM (MTFT)	FECAL COLIFORM (MTFT)	HETEROTROPHIC PLATE COUNT (Pour Plate)
a. Total sample taken	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>
b. No. of negative results	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</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>77</u>
b. No. of samples meeting standards	<u>77</u>
c. No. of days full chlorinating	<u>31</u>

6.4 BOARD OF DIRECTORS:

	<u>THIS MONTH</u>	<u>YEAR - TO - DATE</u>
a. Resolution Approved	<u>4</u>	<u>77</u>
b. Policies passed	<u>-</u>	<u>0</u>
c. Director's fee paid	P <u>24,570.00</u>	P <u>308,880.00</u>
d. Meetings	<u>2</u>	<u>30</u>
1. Held (No.)	<u>2</u>	<u>32</u>
2. Regular (No.)	<u>1</u>	<u>12</u>
3. Special (No.)	<u>1</u>	<u>20</u>
4. Emergency (executive)	<u>0</u>	<u>0</u>

7 STATUS OF VARIOUS DEVELOPMENTS:

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

7.2 STATUS OF LOAN PAYMENT TO LWUA:

Types of Loans / Funds	PROJECTED	COLLECTION	
	Collection / mo.	This Month	Y - T - D
a. Early Action	_____	_____	_____
b. Interim Improvement	_____	_____	_____
c. Comprehensive	_____	_____	_____
d. New Service Connection	<u>380,473.00</u>	<u>380,475.77</u>	<u>4,565,678.77</u>
e. Loan Payment	<u>380,473.00</u>	<u>380,475.77</u>	<u>4,565,678.77</u>
TOTALS	<u>380,473.00</u>	<u>380,475.77</u>	<u>4,565,678.77</u>

7.3 OTHER ON-GOING PROJECTS:
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)

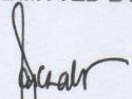
8.1 DEVELOPMENT PROGRESS INDICATOR:

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:


ALMA L. ABRASALDO
GENERAL MANAGER C

VERIFIED BY:

DATE MANAGEMENT ADVISOR DATE

NOTED BY:

AREA MANAGER

RECORDED BY:

DATE FINANCE MANAGER DATE

