



BAYAWAN WATER DISTRICT
BALANCE SHEET
As of September 30, 2018

ASSETS AND OTHER DEBITS

CURRENT ASSETS AND OTHER DEBITS

Cash on Hand	325,624.96
Cash in Bank	14,948,733.54
Working Fund	15,000.00
Change Fund	4,000.00
Account Receivable- Customers	1,438,337.88
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	733,644.37
Supplies and Materials Inventory - VEI	3,539,239.63
Other Current Assets & Other Debits	304,562.57
Due from Officers & Employees	-
Prepayments	15,854.30
Other Deffered Charges	7,482.11

total **22,064,392.00**

UTILITY PLANT

Utility Plant in Service	113,115,400.23
Less: Accumulated Depreciation	(39,559,521.86)
Construction Work In Progress	3,250,859.79

Net Utility Plant **76,806,738.16**

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 100,635,661.25

LIABILITIES AND OTHER CREDITS

CURRENT AND ACCRUED LIABILITIES

Current Portion of Long Term Debt	354,289.89
Accounts Payable	331,417.00
Due to LGU-Septage Fee	156,320.00
Due to International Institution - VEI Grant	3,539,239.63
Inter-Agency Payables	319,028.18
Guarantee Deposit Payable	16,000.00
Customers Deposit	203,816.17
Other Deferred Credits	-
Other Payables	1,465,788.33

total **6,385,899.20**

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	35,162,906.03

total **66,778,337.92**

TOTAL LIABILITIES & OTHER CREDITS P 100,635,661.25

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 September 30, 2018

	CURRENT MONTH	YEAR TO DATE
OPERATING REVENUE		
Metered Sales	3,246,436.76	28,460,981.79
Penalty Charges	110,121.32	822,687.41
Other Business & Service Income	78,862.14	1,215,096.92
Other Income	14,499.39	233,815.99
Total Operating Revenue	3,449,919.61	30,732,582.11
OPERATING EXPENSES		
Personal services		
Salaries and Wages	884,930.25	7,444,460.91
Other Compensation & Allowances	93,000.00	1,853,083.84
Personnel Benefit Contributions	140,401.78	1,098,892.63
Other Personnel Benefits	185,814.14	803,706.10
Total Personal Services	1,304,146.17	11,200,143.48
Operating Expenses		
Honoraria(Directors Fees & Renummerations)	36,107.50	281,480.00
Office Supplies Expenses	7,554.61	150,465.43
Fuel, Oil & Lubricants Expenses	19,984.81	207,373.51
Maintenance Supplies Expenses	2,433.80	6,509.98
Other Supplies Expenses	3,712.69	96,477.91
Travel Expenses	436,636.91	1,871,588.89
Training & Scholarship Expenses	-	194,433.96
Gender and Development	99,020.29	2,325,498.03
Water	718.20	14,591.20
Electricity	32,409.07	274,422.53
Fuel	15,021.30	136,756.41
Postage & Deliveries	320.00	27,620.48
Telephone Expenses - Landline	2,752.05	25,972.57
Telephone Expenses - Mobile	13,611.25	100,689.81
Internet Expenses	4,190.17	54,509.08
Cable, Satellite, Telegraph & Radio Expenses	-	140.00
Printing Expenses	-	6,303.00
Advertising, Promotional & Marketing Expenses	-	4,020.00
Taxes Duties & Licenses	(80.00)	480,453.15
Insurance Premiums	-	15,812.93
Representation expenses	8,841.50	183,268.13
Rent/lease expenses	-	12,000.00
Survey Expenses	-	-
Generation , Transmission & Distribution Expenses	584,789.40	3,141,661.70
Source of Supply - Miscellaneous Expense	6,300.00	
Source of Supply Mains - Engineering Expenses	(12,552.95)	
Power Production Expenses	18,745.92	
Fuel for Power Production	21,970.19	
Pumping Operations Expense	-	
Power/Fuel Purchased for Pumping	164,323.22	
Water Treatment Operations Expenses	20,544.00	
Chemical, Filtering and Laboratory Supplies Expense	216,622.45	
Transmission & Distribution Engineering Expense	(3,476.28)	
Miscellaneous Customer Accounts Expenses	152,312.85	
Extraordinary and Miscellaneous Expenses	-	55,460.50
Membership Dues & Contribution to Organizations	-	8,914.20
Cultural & Athletic Expenses	-	3,151.75
Donations	-	3,760.00
Legal Services	800.00	27,028.00
Auditing Services	-	-
General/Janitorial Services	3,000.00	63,000.00
Security Services	22,000.00	176,000.00
Other Professional Services	6,000.00	26,000.00
Confidential & Intelligence Funds	-	50,000.00
Other Maintenance and Operating Expense	100,973.00	358,421.61
Total Operating Expenses	1,400,796.55	10,383,784.76




**BAYAWAN WATER DISTRICT
CASH FLOW STATEMENT
As of September 30, 2018**

RECEIPTS:		CURRENT MONTH	YEAR TO DATE
Collection of Water Bills	P	3,295,624.67	29,162,986.31
Collection of Other Water Revenues		84,087.02	1,388,746.97
Collection of A/R Others - Materials on Account		-	273,102.23
Collection Receivables/Disallowances		-	39,000.00
Collection on Septage Fees-Due to LGU		156,320.00	1,362,435.00
Collection of WTP/GSIS/HDMF/PHILHEALTH		214,977.07	1,167,440.51
Proceeds from Loan Borrowings		-	-
Other Income		13,299.39	271,465.99
Refund of Employees Cash Advances		54,086.43	344,153.17
Receipt of Bids/Performance Bonds		785,168.64	1,042,278.46
Interest Revenue		-	393.35
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	368,452.64
Reserve Fund withdrawal/transfer		-	-
Subsidy from Local Government Units		-	14,095,066.29
Other Receipts /Adjustments		12,052.16	66,477.63
Total Receipts	P	4,984,068.02	50,185,814.72
DISBURSEMENTS:			
Payroll	P	884,930.25	7,444,460.91
Fuel/power for pumping		186,293.41	1,374,497.29
Chemicals		216,622.45	1,157,373.28
Franchise Tax		-	406,657.02
Other Operation & Maint. Expenses		735,285.51	6,453,449.37
Payment of Advances to officers & Employees		147,639.96	1,199,617.09
Materials & Supplies Inventory (procurement)		497,188.86	4,424,534.47
Remittance to BIR/GSIS/HDMF/PHILHEALTH		308,629.03	2,780,908.54
Remittance to LGU- Septage Fees		153,138.75	1,349,213.75
Payment of Accounts Payable		100,000.00	1,138,101.30
Payment of Bid/Performance Bonds		-	220,961.50
Construction Work In progress		100,667.33	767,463.80
Capital Expenditures		530,000.00	2,636,381.01
Amortizations of domestic loans (LWUA)		74,237.00	778,582.71
Amortizations of domestic loans (NHA)		65,853.98	128,831.26
Amortizations of domestic loans (LBP)		-	385,565.67
Payment of Interest of Long Term Debts (LWUA)		168,559.00	1,573,686.08
Payment of Interest of Long Term Debts (NHA)		17,713.77	38,304.24
Payment of Interest of Long Term Debts (LBP)		-	86,535.73
Bank Charges		-	1,750.00
Fund withdrawal - PNB TO LBP		-	400,000.00
Fund withdrawal - PNB TO PNB Cutomer Deposit		-	203,816.17
Fund withdrawal - PNB TO PNB Bail Bonds Payable		368,452.64	368,452.64
Adjustments		9,530.15	28,702.40
Total Disbursements	P	4,564,742.09	35,347,846.23
NET RECEIPTS/(DISBURSEMENTS)		419,325.93	14,837,968.49
Add: CASH BALANCE, Beginning		14,874,032.57	555,390.01
Less: Fund Transfer (Reserve Fund)		-	100,000.00
Fund Transfer (Restricted Fund)		-	-
CASH BALANCE, END	P	15,293,358.50	15,293,358.50

Prepared by:


CHIRAMIE V. MORENO, CPA
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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 September 30, 2018**

1. SERVICE CONNECTION DATA:

1.1 TOTAL SERVICES	<u>7,027</u>	1.6 CHANGES: <i>New</i>	<u>31</u>
1.2 TOTAL ACTIVE	<u>6,437</u>	<i>Reconnected</i>	<u>49</u>
1.3 TOTAL METERED	<u>6,437</u>	<i>Disconnected</i>	<u>72</u>
1.4 TOTAL BILLED	<u>6,437</u>	1.7 CUSTOMER IN ARREARS:	
1.5 POPULATION SERVED	<u>32,255</u>	Nos.	<u>1,090</u>

2. PRESENT WATER RATES: Effective May, 2016

LWUA APPROVED? YES [x] 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	6,003	230.00	28.20	33.90	39.80	45.80
COMMERCIAL/INDUSTRIAL	<u>432</u>	<u>460.00</u>	<u>56.40</u>	<u>67.80</u>	<u>79.60</u>	<u>91.60</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>6,437</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>3,310,296.43</u>	P <u>28,715,337.59</u>
b. CURRENT (FLAT RATE)	<u>-</u>	<u>-</u>
c. PENALTY CHARGES	<u>110,121.32</u>	<u>822,687.41</u>
TOTALS	P <u>3,420,417.75</u>	P <u>29,538,025.00</u>

3.2 COLLECTIONS (WATER SALES)		
a. CURRENT ACCOUNTS	P <u>2,182,375.55</u>	P <u>19,953,019.40</u>
b. ARREARS (CURRENT YEAR)	<u>1,103,954.52</u>	<u>8,523,423.49</u>
c. ARREARS (PREVIOUSYEAR)	<u>9,294.60</u>	<u>686,543.42</u>
d. COLLECTION - OTHERS	<u>-</u>	<u>-</u>
TOTALS	P <u>3,295,624.67</u>	P <u>29,162,986.31</u>
		P <u>1,332,246.19</u>

3.3 A/R BEGINNING OF THE YEAR

3.4 ON-TIME PAID, THIS MONTH = $\frac{(3.2.a)}{(3.1.a) + (3.1.b)} \times 100 = 66\%$

COL. EFFICIENCY, YTD = $\frac{(3.2.a) + (3.2.b)}{3.1 \text{ TOTALS}} \times 100 = 96\%$

COLLECTION RATIO, YTD = $\frac{3.2 \text{ TOTALS}}{3.3 + 3.1 \text{ TOTALS} + \text{A/R others}} \times 100 = 94\%$

4 FINANCIAL DATA:

4.1 REVENUE:

	<u>THIS MONTH (TM)</u>	<u>YEAR - TO - DATE</u>
a. OPERATING	P 3,246,436.76	P 28,460,981.79
b. NON-OPERATING	203,482.85	2,271,600.32
c. INTEREST REVENUE	640.15	1,549.95
d. OTHER INCOME	-	-
e. GRANTS & DONATIONS	40,780.37	14,135,846.66
TOTALS	P 3,491,340.13	P 44,869,978.72

4.2 EXPENSES:

	<u>THIS MONTH (TM)</u>	<u>YEAR - TO - DATE</u>
a. SALARIES AND WAGES	P 884,930.25	P 7,444,460.91
b. PUMPING COST (Fuel, Oil, Electric)	186,293.41	1,574,532.25
c. CHEMICALS (Treatment)	216,622.45	980,087.58
d. OTHER O&M EXPENSE	1,584,974.33	13,556,140.95
e. DEPRECIATION EXPENSE	358,273.94	2,829,226.07
f. BAD DEBT EXPENSE	-	6,640.70
g. INTEREST EXPENSE	186,400.80	1,698,354.08
	-	-
TOTALS	P 3,417,495.18	P 28,089,442.54

4.3 NET INCOME (LOSS):

P 73,844.95	P 16,780,536.18
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4.4 CASH FLOW REPORT

a. RECEIPTS	P 4,984,068.02	P 50,185,814.72
b. DISBURSEMENT	4,564,742.09	35,347,846.23
c. NET RECEIPT (Disbursement)	419,325.93	14,837,968.49
d. CASH BAL. BEGINNING	14,874,032.57	555,390.01
e. CASH BAL. END	15,293,358.50	15,393,358.50
Less: transfer to Reserve Fund	-	100,000.00
transfer to Restricted Fund	-	-
P 15,293,358.50	P 15,293,358.50	

4.5 MISCELLANEOUS FINANCIAL DATA:

a. LOAN FUNDS (TOTAL)	-	c. Inventories	733,644.37
1. Cash on Hand	-	d. A/R -Customers	1,438,337.88
2. Cash in Bank	-	e. Customers Dep.	203,816.17
	-	f. Loan Payable-LGU	-
b. WD FUNDS (TOTAL)	17,053,919.59	g. Loan Payable-LBP	1,542,262.64
1. Cash on Hand	325,624.96	h. Loan Payable-NHA	1,115,064.12
2. Cash in Bank	14,948,733.54	i. Payable to Suppliers & other Creditor	331,417.00
3. Investment	33,291.94	j. Total Debt Service LWUA	24,814,097.37
4. Working Fund	15,000.00		
5. Reserve	1,688,680.33		
6. Restricted Fund	42,588.82		

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	39,351.00	284,411.00	actual reading of flow meter
b. GRAVITY & TREATMENT PLANT	92,619.14	837,249.14	actual reading of flow meter
c. TOTALS	131,970.14	1,121,660.14	

5.3 WATER PRODUCTION COST:

	<u>THIS MONTH (TM)</u>	<u>YEAR TO DATE</u>
a. Total Power Consumption for Pumping	15,371	106,833.00 kwh
b. Total Power Cost for Pumping	186,293.41	1,493,364.56
c. Other energy cost for pumping	-	-
d. Total pumping hours (motor drive)	2,850	27,060 hrs.
e. Total pumping hours (engine drive)	-	-
f. Total gas chlorine consumed	2	11.8 kg.
g. Total powder chlorine consumed	2,590	8,459 kg.
h. Total chlorine cost	216,622.45	980,087.58
i. Total cost of other chemicals	1,758.17	238,016.34

5.4 ACCOUNTED WATER USED:

a. Metered billed	100,031	m3	870,005	m3
b. Unmetered billed	-	m3	0	m3
c. Total billed (5.4.a + 5.4.b.)	100,031	m3	870,005	m3
d. Metered Unbilled		m3	0	m3
e. Unmetered unbilled	5,548.14	m3	41,699.02	m3
f. Total Accounted (5.4.c + 5.4.d + 5.4.e)	105,579.14	m3	911,704.02	m3

5.5 WATER USE ASSESSMENT:

a. Ave. monthly consumption/connection	15.54	m3
b. Ave. per Capita/day consumption	0.10	m3
c. Accounted water $\frac{5.4.f}{5.2.c} \times 100$	80.00	%
d. Revenue producing water $\frac{5.4.c}{5.2.c} \times 100$	75.80	%

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>280</u>
c. Average monthly salary / employees				P	<u>38,475.23</u>

6.2 BACTERIOLOGICAL

	QUALITATIVE TEST (Positive/Negative)	TOTAL COLIFORM (MTFT)	FECAL COLIFORM (MTFT)	HETEROTROPHIC PLATE COUNT (Pour Plate)
a. Total sample taken	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>
b. No. of negative results	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</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>91</u>
b. No. of samples meeting standards	<u>91</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>2</u>	<u>71</u>
b. Policies passed	<u>0</u>	<u>0</u>
c. Director's fee paid	P <u>36,107.50</u>	P <u>281,480.00</u>
d. Meetings	<u>2</u>	<u>22</u>
1. Held (No.)	<u>2</u>	<u>23</u>
2. Regular (No.)	<u>1</u>	<u>9</u>
3. Special (No.)	<u>1</u>	<u>14</u>
4. Emergency (executive)	<u>0</u>	<u>0</u>

7 STATUS OF VARIOUS DEVELOPMENTS:

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

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	<u> </u>	<u> </u>	<u> </u>
b. Interim Improvement	<u> </u>	<u> </u>	<u> </u>
c. Comprehensive	<u> </u>	<u> </u>	<u> </u>
d. New Service Connection	<u> </u>	<u> </u>	<u> </u>
e. Loan Payment	<u>242,796.00</u>	<u>242,796.00</u>	<u>2,185,164.00</u>
TOTALS	<u>242,796.00</u>	<u>242,796.00</u>	<u>2,185,164.00</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:

	<u>D A T E S</u>		
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:

10/10/18

DATE

MANAGEMENT ADVISOR

DATE

NOTED BY:

AREA MANAGER

DATE

RECORDED BY:

FINANCE MANAGER

DATE

