



BAYAWAN WATER DISTRICT
BALANCE SHEET
As of September 30, 2019

ASSETS AND OTHER DEBITS

CURRENT ASSETS AND OTHER DEBITS

Cash on Hand	25,041.76
Cash in Bank	4,001,356.38
Working Fund	15,000.00
Change Fund	4,000.00
Account Receivable- Customers	1,846,708.19
Less: Allowance for Bad Debts	(34,805.03)
Advances to Officers & Employees	197,031.42
Account Receivable-disallowances	33,000.00
Account Receivable - Others	417,663.66
Materials & Supplies Inventory	641,799.45
Supplies and Materials Inventory - VEI	520,095.60
Other Current Assets & Other Debits	304,562.57
Due from Officers & Employees	-
Prepayments	15,854.30
Other Deffered Charges	7,482.11
total	7,994,790.41

UTILITY PLANT

Utility Plant in Service	113,724,770.49
Less: Accumulated Depreciation	(40,751,897.69)
Construction Work In Progress	19,752,932.18
Net Utility Plant	92,725,804.98

INVESTMENTS & FUND ACCOUNTS

Sinking Fund (PNB Acct.# 3210000029)	33,363.22
Reserve Fund (LBP Acct # 1181020683)	711,154.46
Restricted Fund (PNB Acct.# 283943200052)	42,609.35
total	787,127.03

TOTAL ASSETS AND OTHER DEBITS P **101,507,722.42**

LIABILITIES AND OTHER CREDITS

CURRENT AND ACCRUED LIABILITIES

Current Portion of Long Term Debt	438,996.34
Accounts Payable	424,582.00
Due to LGU-Septage Fee	172,563.60
Due to International Institution - VEI Grant	519,804.19
Inter-Agency Payables	333,676.70
Guarantee Deposit Payable	552,364.19
Customers Deposit	203,816.17
Other Deferred Credits	-
Other Payables	120,908.46
total	2,766,711.65

LONG TERM DEBT

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

CAPITAL & EQUITY

Capital contribution - Government	31,074,648.31
Other Paid in Capital	540,783.58
Retained Earnings	42,260,357.33
total	73,875,789.22

TOTAL LIABILITIES & OTHER CREDITS P **101,507,722.42**

Prepared by:

GURAMIEL MORENO, CPA

Checked/Verified by:

GINALYN B. BIOSCA



BAYAWAN WATER DISTRICT INCOME STATEMENT

For the month Ending September 30, 2019

	CURRENT MONTH	YEAR TO DATE
OPERATING REVENUE		
Metered Sales	3,766,567.98	32,138,614.48
Penalty Charges	115,822.12	980,133.59
Other Business & Service Income	121,977.90	2,180,578.36
Other Income	6,921.75	315,070.33
Total Operating Revenue	4,011,289.75	35,614,396.76
OPERATING EXPENSES		
Personal services		
Salaries and Wages	1,112,126.90	9,427,937.93
Other Compensation & Allowances	1,103,000.00	2,890,672.00
Personnel Benefit Contributions	126,027.86	1,049,770.99
Other Personnel Benefits	4,055.94	862,351.82
Total Personal Services	2,345,210.70	14,230,732.74
Operating Expenses		
Honoraria(Directors Fees & Renumerations)	23,107.50	199,808.99
Office Supplies Expenses	27,097.09	140,404.53
Fuel, Oil & Lubricants Expenses	33,524.91	323,411.16
Other Supplies and Materials Expenses	9,019.10	67,174.96
Supplies and Materials Expenses -VEI	7,567.21	2,145,139.03
Travel Expenses-Local	91,867.76	1,183,016.08
Travel Expenses-Foreign	-	555,138.00
Training Expenses	36,422.00	800,632.28
Gender and Development	193,767.37	1,342,946.51
Water	1,277.10	14,588.30
Electricity	35,059.48	351,790.25
Gas/Heating Expenses	14,929.71	133,809.23
Postage & Deliveries	1,140.00	42,584.71
Telephone/Mobile Expenses	12,991.30	117,755.56
Internet Expenses	11,748.99	83,194.13
Cable, Satellite, Telegraph & Radio Expenses	-	-
Printing Expenses	7,395.54	78,100.32
Advertising, Promotional & Marketing Expenses	519.00	22,378.00
Taxes, Duties & Licenses	749.00	409,729.85
Insurance Premiums	4,149.95	18,318.77
Representation expenses	10,633.55	68,875.25
Rent/lease expenses	-	-
Survey Expenses	-	30,000.00
Generation , Transmission & Distribution Expenses	462,493.01	4,931,826.60
Source of Supply - Miscellaneous Expense	6,300.00	
Source of Supply Mains - Engineering Expenses	8,304.53	
Power Production Expenses	-	
Fuel for Power Production	194,556.00	
Pumping Operations Expense	-	
Power/Fuel Purchased for Pumping	150,729.25	
Water Treatment Operations Expenses	24,809.80	
Chemical, Filtering and Laboratory Supplies Expense	68,680.80	
Transmission & Distribution Engineering Expense	(62,495.78)	
Miscellaneous Customer Accounts Expenses	71,608.41	
Extraordinary and Miscellaneous Expenses	-	178,365.75
Membership Dues & Contribution to Organizations	700.00	69,928.40
Cultural & Athletic Expenses	-	-
Donations	-	-
Legal Services	9,400.00	40,000.00
Auditing Services	-	-
General/Janitorial Services	6,500.00	58,000.00
Security Services	21,994.60	197,956.80
Other Professional Services	19,500.00	68,283.60

Maintenance Expenses

Repairs & Maintenance - Plant	78,349.54	1,256,933.00
Repairs & Maintenance - Buildings & other structures	278,660.70	854,424.24
Repairs & Maintenance - Office Equipment	1,570.00	10,773.00
Repairs & Maintenance - Land Transport Equipment	3,945.00	394,406.61
Repairs & Maintenance - Other machinery & equipment	58,816.30	263,992.99
Repairs & Maintenance - Furniture & Fixtures	-	17,167.55
Repairs & Maintenance - Calamity	-	-
Total Maintenance Expenses	421,341.54	2,797,697.39

TOTAL Personal, Operating & Maintenance Expenses	3,811,696.41	30,835,602.89
---	---------------------	----------------------

NET INCOME BEFORE DEPRECIATION & INTEREST	199,593.34	4,778,793.87
--	-------------------	---------------------

Less: Depreciation Expense	-	2,400,231.21
Bad Debts Expense	-	-
	-	2,400,231.21

Add: OTHER INCOME

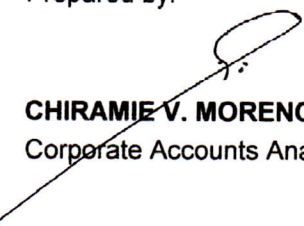
Interest Revenue	-	5,796.87
Income from Grants & Donations	7,567.21	3,305,558.91
Subsidy from Local Government Units	-	2,593,907.32
Miscellaneous Income - BUB	-	-
Dividend Revenue	-	-
Total Other Income	7,567.21	5,905,263.10

Less: OTHER EXPENSES


Interest Expenses	159,317.00	1,571,343.67
Bank Charges	-	2,500.00
Documentary Stamp Expenses	-	-
Other Financial Charges	-	10,000.00
Loss on Assets	-	-
Total Other Expenses	159,317.00	1,583,843.67

NET INCOME/(LOSS)	P 47,843.55	6,699,982.09
--------------------------	--------------------	---------------------


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 September 30, 2019

RECEIPTS:

		CURRENT MONTH	YEAR TO DATE
Collection of Water Bills	P	3,876,007.79	32,912,081.27
Collection of Other Water Revenues		169,418.33	2,532,151.24
Collection of A/R Others - Materials on Account		1,100.00	1,608.85
Collection Receivables/Disallowances		-	299,422.40
Collection on Septage Fees-Due to LGU		172,563.60	1,500,886.10
Collection of WTP/GSIS/HDMF/PHILHEALTH		51,205.83	1,007,834.48
Collection of WTP(BUB)		323.29	13,701.88
Proceeds from Loan Borrowings		-	-
Other Income		6,921.75	104,572.33
Miscellaneous Income - BUB		-	-
Refund of Employees Cash Advances		5,466.74	204,009.87
Receipt of Bids/Performance Bonds		-	286,212.50
Interest Revenue		-	3,940.34
Fund transfer - PNB TO LBP		-	300,000.00
Fund transfer - PNB TO PNB Customer Deposits		-	-
Fund transfer - PNB TO PNB Bail Bonds Payable		-	500,000.00
Reserve Fund withdrawal/transfer		-	980,000.00
Subsidy from Local Government Units		-	2,593,907.32
Other Receipts /Adjustments		1,194.98	451,484.12
Total Receipts	P	4,284,202.31	43,691,812.70

DISBURSEMENTS:

Payroll	P	1,112,126.90	9,427,937.93
Fuel/power for pumping		345,285.25	1,355,713.64
Chemicals		68,680.80	1,033,895.47
Franchise Tax		-	241,535.83
Other Operation & Maint. Expenses		1,300,423.60	11,838,668.74
Payment of Advances to officers & Employees		62,100.00	1,105,362.20
Materials & Supplies Inventory (procurement)		185,275.00	2,704,994.36
Supplies & Materials Inventory (BUB)		-	-
Remittance to BIR (BUB)		707.48	199,132.42
Remittance to BIR/GSIS/HDMF/PHILHEALTH		381,998.18	3,357,792.79
Remittance to LGU- Septage Fees		156,675.00	1,478,894.50
Payment of Accounts Payable		-	4,553,465.98
Payment of Guarantee Deposit		11,424.00	969,643.85
Construction Work In progress		60,571.85	1,389,758.55
Capital Expenditures		400,000.00	2,774,710.00
Amortizations of domestic loans (LWUA)		79,108.00	692,951.00
Amortizations of domestic loans (NHA)		-	203,548.29
Amortizations of domestic loans (LBP)		-	385,565.67
Payment of Interest of Long Term Debts (LWUA)		159,317.00	1,452,874.00
Payment of Interest of Long Term Debts (NHA)		-	47,154.96
Payment of Interest of Long Term Debts (LBP)		-	70,155.34
Bank Charges		-	2,500.00
Fund withdrawal - PNB TO LBP		-	300,000.00
Fund withdrawal - PNB TO PNB Cutomer Deposit		-	-
Fund withdrawal - PNB TO PNB Bail Bonds Payable		-	500,000.00
Adjustments		-	530.00
Total Disbursements	P	4,323,693.06	46,086,785.52
NET RECEIPTS/(DISBURSEMENTS)		(39,490.75)	(2,394,972.82)

Add: CASH BALANCE, Beginning		4,084,888.89	6,440,370.96
Less: Fund Transfer (Reserve Fund)		-	-
Fund Transfer (Restricted Fund)		-	-
CASH BALANCE, END	P	4,045,398.14	4,045,398.14

4. FINANCIAL DATA:

4.1 REVENUE:

	<u>THIS MONTH (TM)</u>	<u>YEAR - TO - DATE</u>
a. OPERATING	P <u>3,766,567.98</u>	P <u>32,138,614.48</u>
b. NON-OPERATING	<u>244,721.77</u>	<u>3,475,782.28</u>
c. INTEREST REVENUE	<u>-</u>	<u>5,796.87</u>
d. OTHER INCOME	<u>-</u>	<u>-</u>
e. GRANTS & DONATIONS	<u>7,567.21</u>	<u>5,899,466.23</u>
TOTALS	P <u>4,018,856.96</u>	P <u>41,519,659.86</u>

4.2 EXPENSES:

	<u>THIS MONTH (TM)</u>	<u>YEAR - TO - DATE</u>
a. SALARIES AND WAGES	P <u>1,112,126.00</u>	P <u>9,427,937.03</u>
b. PUMPING COST (Fuel, Oil, Electric)	<u>345,285.25</u>	<u>2,142,453.14</u>
c. CHEMICALS (Treatment)	<u>68,680.80</u>	<u>1,497,981.47</u>
d. OTHER O&M EXPENSE	<u>2,285,604.36</u>	<u>17,779,731.25</u>
e. DEPRECIATION EXPENSE	<u>-</u>	<u>2,400,231.21</u>
f. BAD DEBT EXPENSE	<u>-</u>	<u>-</u>
g. INTEREST EXPENSE	<u>159,317.00</u>	<u>1,571,343.67</u>
TOTALS	P <u>3,971,013.41</u>	P <u>34,819,677.77</u>

4.3 NET INCOME (LOSS):

P <u>47,843.55</u>	P <u>6,699,982.09</u>
--------------------	-----------------------

4.4 CASH FLOW REPORT

a. RECEIPTS	P <u>4,284,202.31</u>	P <u>43,691,812.70</u>
b. DISBURSEMENT	<u>4,323,693.06</u>	<u>46,086,785.52</u>
c. NET RECEIPT (Disbursement)	<u>(39,490.75)</u>	<u>(2,394,972.82)</u>
d. CASH BAL. BEGINNING	<u>4,084,888.89</u>	<u>6,440,370.96</u>
e. CASH BAL. END	<u>4,045,398.14</u>	<u>4,045,398.14</u>
Less: transfer to Reserve Fund	<u>-</u>	<u>-</u>
transfer to Restricted Fund	<u>-</u>	<u>-</u>
P <u>4,045,398.14</u>	P <u>4,045,398.14</u>	

4.5 MISCELLANEOUS FINANCIAL DATA:

a. LOAN FUNDS (TOTAL)	-	c. Inventories	<u>1,161,896.05</u>
1. Cash on Hand	<u>-</u>	d. A/R -Customers	<u>1,846,708.19</u>
2. Cash in Bank	<u>-</u>	e. Customers Dep.	<u>203,816.17</u>
b. WD FUNDS (TOTAL)	<u>4,828,525.17</u>	f. Loan Payable-LGU	<u>-</u>
1. Cash on Hand	<u>25,041.76</u>	g. Loan Payable-LBP	<u>1,156,696.97</u>
2. Cash in Bank	<u>4,001,356.38</u>	h. Loan Payable-NHA	<u>911,515.83</u>
3. Investment	<u>33,363.22</u>	i. Payable to Suppliers & other Creditor	<u>424,582.00</u>
4. Working Fund	<u>15,000.00</u>	j. Total Debt Service LWUA	<u>23,236,005.09</u>
5. Reserve	<u>711,154.46</u>		
6. Restricted Fund	<u>42,609.35</u>		

5. WATER PRODUCTION DATA:

5.1 SOURCE OF SUPPLY

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

5.2 WATER PRODUCTION

	<u>THIS MONTH</u>	<u>Y-T-D</u>	<u>METHOD OF MEASUREMENT</u>
a. PUMPED	<u>41,513.00</u>	<u>389,166.00</u>	actual reading of flow meter
b. GRAVITY & TREATMENT PLANT	<u>98,810.00</u>	<u>820,078.00</u>	actual reading of flow meter
c. TOTALS	<u>140,323.00</u>	<u>1,209,244.00</u>	

5.3 WATER PRODUCTION COST:

	<u>THIS MONTH (TM)</u>		<u>YEAR TO DATE</u>	
a. Total Power Consumption for Pumping		<u>11,715</u>		<u>156,018</u> kwh
b. Total Power Cost for Pumping	P	<u>345,285.25</u>	P	<u>2,142,453.14</u>
c. Other energy cost for pumping	P	<u>-</u>	P	<u>-</u>
d. Total pumping hours (motor drive)		<u>2,540</u>		<u>24,070</u> hrs.
e. Total pumping hours (engine drive)		<u>-</u>		<u>-</u> hrs.
f. Total Chlorine Dioxide consumed		<u>4</u>		<u>26</u> kg.
g. Total powder chlorine consumed		<u>90</u>		<u>8,825</u> kg.
h. Total chlorine cost	P	<u>68,680.80</u>	P	<u>1,153,233.30</u>
i. Total cost of other chemicals	P	<u>-</u>	P	<u>330,348.17</u>

5.4 ACCOUNTED WATER USED:

a. Metered billed	<u>113,367</u>	m3	<u>985,773</u>	m3
b. Unmetered billed	<u>0</u>	m3	<u>0</u>	m3
c. Total billed (5.4.a + 5.4.b.)	<u>113,367</u>	m3	<u>985,773</u>	m3
d. Metered Unbilled	<u>0</u>	m3	<u>0</u>	m3
e. Unmetered unbilled	<u>5,040.10</u>	m3	<u>41,464.32</u>	m3
f. Total Accounted (5.4.c + 5.4.d + 5.4.e)	<u>118,407.10</u>	m3	<u>1,027,237.3</u>	m3

5.5 WATER USE ASSESSMENT:

a. Ave. monthly consumption/connection		<u>14.25</u>	m3
b. Ave. per Capita/day consumption		<u>0.07</u>	m3
c. Accounted water $\frac{5.4.f \times 100}{5.2.c}$	=	<u>84.38</u>	%
d. Revenue producing water $\frac{5.4.c \times 100}{5.2.c}$	=	<u>80.79</u>	%

6. MISCELLANEOUS DATA:

6.1 EMPLOYEES

a. Total	<u>38</u>	Regular	<u>24</u>	CASUAL	<u>14</u>
b. No. of Connection / Employees					<u>209</u>
c. Average monthly salary / employees				P	<u>29,266.47</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>130</u>
b. No. of samples meeting standards	<u>130</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>4</u>	<u>45</u>
b. Policies passed	<u>0</u>	<u>0</u>
c. Director's fee paid	P <u>23,107.50</u>	P <u>199,808.99</u>
d. Meetings	<u>3</u>	<u>19</u>
1. Held (No.)	<u>3</u>	<u>19</u>
2. Regular (No.)	<u>1</u>	<u>8</u>
3. Special (No.)	<u>2</u>	<u>11</u>
4. Emergency (executive)	<u>0</u>	<u>0</u>

7. STATUS OF VARIOUS DEVELOPMENTS:

7.1 Status of Loans as of _____ Loan / Fund

	Committed _____	Availment to Date Amount Percentile
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>238,425.00</u>	<u>2,145,825.00</u>
TOTALS	<u>238,425.00</u>	<u>238,425.00</u>	<u>2,145,825.00</u>

7.3 OTHER ON-GOING PROJECTS:

TYPES	STATUS <u>Schedule (%)</u>	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

Oct. 7, 2019
 DATE

VERIFIED BY:

 MANAGEMENT ADVISOR DATE

NOTED BY:

 AREA MANAGER

 DATE

RECORDED BY:

 FINANCE MANAGER DATE