



BAYAWAN WATER DISTRICT
BALANCE SHEET
As of June 30, 2018

ASSETS AND OTHER DEBITS

CURRENT ASSETS AND OTHER DEBITS

Cash on Hand	284,075.71
Cash in Bank	15,968,675.07
Working Fund	8,000.00
Change Fund	4,000.00
Account Receivable- Customers	1,350,295.26
Less: Allowance for Bad Debts	(34,805.03)
Advances to Officers & Employees	197,031.42
Account Receivable-disallowances	33,000.00
Account Receivable - Others	207,045.37
Materials & Supplies Inventory	1,379,812.66
Other Current Assets & Other Debits	304,562.57
Due from Officers & Employees	-
Prepayments	15,854.30
Other Deferred Charges	7,482.11

total **19,725,029.44**

UTILITY PLANT

Utility Plant in Service	112,689,230.60
Less: Accumulated Depreciation	(40,244,565.97)
Construction Work In Progress	2,578,698.74
Net Utility Plant	75,023,363.37

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)	42,588.82
total	1,764,561.09

TOTAL ASSETS AND OTHER DEBITS

P

96,512,953.90

LIABILITIES AND OTHER CREDITS

CURRENT AND ACCRUED LIABILITIES

Current Portion of Long Term Debt	769,868.76
Accounts Payable	631,417.00
Due to LGU-Septage Fee	149,378.75
Inter-Agency Payables	304,050.48
Guarantee Deposit Payable	16,000.00
Customers Deposit	203,816.17
Other Deferred Credits	-
Other Payables	177,694.74

total **2,252,225.90**

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	35,173,871.98


total **66,789,303.87**

TOTAL LIABILITIES & OTHER CREDITS

P

96,512,953.90


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
INCOME STATEMENT
For the month Ending June 30, 2018

	CURRENT MONTH	YEAR TO DATE
OPERATING REVENUE		
Metered Sales	3,253,467.44	18,718,230.46
Penalty Charges	94,829.67	527,872.48
Other Business & Service Income	109,908.51	933,943.15
Other Income	30,342.38	229,333.85
Total Operating Revenue	3,488,548.00	20,409,379.94
OPERATING EXPENSES		
Personal services		
Salaries and Wages	798,298.00	4,834,645.00
Other Compensation & Allowances	83,000.00	1,215,050.00
Personnel Benefit Contributions	119,098.64	708,818.68
Other Personnel Benefits	23,456.61	570,786.97
Total Personal Services	1,023,853.25	7,329,300.65
Operating Expenses		
Honoraria(Directors Fees & Renumerationes)	30,420.00	183,181.50
Office Supplies Expenses	11,281.15	128,754.82
Fuel, Oil & Lubricants Expenses	65,054.83	153,193.24
Maintenance Supplies Expenses	-	2,239.79
Other Supplies Expenses	-	83,652.11
Travel Expenses	152,636.58	1,126,180.43
Training & Scholarship Expenses	27,069.00	126,121.96
Gender and Development	289,016.12	1,594,319.15
Water	1,883.20	8,574.80
Electricity	31,058.24	189,268.74
Fuel	17,699.94	92,864.01
Postage & Deliveries	4,319.00	26,220.48
Telephone Expenses - Landline	3,312.53	19,099.68
Telephone Expenses - Mobile	18,364.70	63,878.04
Internet Expenses	4,183.97	40,635.05
Cable, Satellite, Telegraph & Radio Expenses	-	140.00
Printing Expenses	3,750.00	4,722.00
Advertising, Promotional & Marketing Expenses	-	4,020.00
Taxes Duties & Licenses	5,833.60	246,231.40
Insurance Premiums	4,096.40	15,812.93
Representation expenses	17,897.00	101,364.38
Rent/lease expenses	6,000.00	12,000.00
Survey Expenses	-	-
Generation , Transmission & Distribution Expenses	190,001.65	1,880,967.94
Source of Supply - Miscellaneous Expense	6,300.00	
Source of Supply Mains - Engineering Expenses	1,632.89	
Fuel for Power Production	15,646.80	
Pumping Operations Expense	-	
Power/Fuel Purchased for Pumping	65,520.89	
Water Treatment Operations Expenses	21,000.00	
Chemical, Filtering and Laboratory Supplies Expense	41,614.28	
Transmission & Distribution Engineering Expense	21,232.42	
Miscellaneous Customer Accounts Expenses	17,054.37	
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	9,000.00	25,178.00
Auditing Services	-	-
General/Janitorial Services	6,000.00	48,000.00
Security Services	22,000.00	110,000.00
Other Professional Services	6,000.00	17,000.00
Confidential & Intelligence Funds	-	50,000.00
Other Maintenance and Operating Expense	16,908.00	40,869.42
Total Operating Expenses	943,785.91	6,465,776.32

Maintenance Expenses

Repairs & Maintenance - Plant	55,633.31	448,447.47
Repairs & Maintenance - Buildings & other structures	68,892.04	265,490.41
Repairs & Maintenance - Office Equipment	6,627.00	9,127.00
Repairs & Maintenance - Laboratory Equipment	-	-
Repairs & Maintenance - Land Transport Equipment	66,161.52	139,647.58
Repairs & Maintenance - Other machinery & equipment	17,736.18	70,651.70
Repairs & Maintenance - Furniture & Fixtures	-	-
Repairs & Maintenance - Calamity	-	-
Total Maintenance Expenses	215,050.05	933,364.16

TOTAL Personal, Operating & Maintenance Expenses	2,182,689.21	14,728,441.13
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NET INCOME BEFORE DEPRECIATION & INTEREST	1,305,858.79	5,680,938.81
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Less: Depreciation Expense	357,725.05	2,113,244.32
Bad Debts Expense	-	6,640.70
	357,725.05	2,119,885.02

Add: OTHER INCOME

Interest Revenue	-	909.80
Income from Grants & Donations	-	-
Subsidy from Local Government Units	14,095,066.29	14,095,066.29
Dividend Revenue	-	-
Total Other Income	14,095,066.29	14,095,976.09

Less: OTHER EXPENSES


Interest on LTD	188,746.98	1,146,411.63
Interest on Bank Deposits	-	-
Bank Charges	-	-
Documentary Stamp Expenses	-	30.00
Loss on Assets	-	-
Total Other Expenses	188,746.98	1,146,441.63

NET INCOME/(LOSS)**P 14,854,453.05 16,510,588.25**

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 June 30, 2018

RECEIPTS:

		CURRENT MONTH	YEAR TO DATE
Collection of Water Bills	P	3,239,871.90	19,219,479.07
Collection of Other Water Revenues		121,334.26	1,061,153.44
Collection of A/R Others - Materials on Account		-	243,741.83
Collection Receivables/Disallowances		-	39,000.00
Collection on Septage Fees-Due to LGU		149,155.00	895,585.00
Collection of WTP/GSIS/HDMF/PHILHEALTH		196,053.57	586,791.97
Proceeds from Loan Borrowings		-	-
Other Income		30,342.38	229,333.85
Refund of Employees Cash Advances		38,745.43	265,721.51
Receipt of Bids/Performance Bonds		61,098.00	178,577.32
Interest Revenue		-	393.35
Fund transfer - PNB TO LBP		-	400,000.00
Reserve Fund withdrawal/transfer		-	-
Subsidy from Local Government Units		14,095,066.29	14,095,066.29
Other Receipts /Adjustments		-	47,425.47
Total Receipts	P	17,931,666.83	37,262,269.10

DISBURSEMENTS:

Payroll	P	721,813.00	4,806,760.00
Fuel/power for pumping		81,167.69	946,183.62
Chemicals		41,614.28	572,556.93
Franchise Tax		-	283,163.18
Other Operation & Maint. Expenses		810,870.15	4,032,910.58
Payment of Advances to officers & Employees		66,800.00	630,312.00
Materials & Supplies Inventory (procurement)		688,516.00	2,927,366.36
Remittance to BIR/GSIS/HDMF/PHILHEALTH		283,667.72	1,853,951.49
Remittance to LGU- Septage Fees		156,000.00	889,305.00
Payment of Accounts Payable		100,000.00	838,101.30
Payment of Bid/Performance Bonds		83,998.81	136,962.69
Construction Work In progress		425,685.31	507,985.31
Capital Expenditures		-	592,767.57
Amortizations of domestic loans (LWUA)		137,616.77	557,879.71
Amortizations of domestic loans (NHA)		-	62,977.28
Amortizations of domestic loans (LBP)		-	257,043.78
Payment of Interest of Long Term Debts (LWUA)		188,746.98	1,066,501.08
Payment of Interest of Long Term Debts (NHA)		-	20,590.47
Payment of Interest of Long Term Debts (LBP)		-	59,620.08
Bank Charges		-	1,750.00
Fund withdrawal - PNB TO LBP		-	400,000.00
Adjustments		1,626.00	8,219.90
Total Disbursements	P	3,788,122.71	21,452,908.33

NET RECEIPTS/(DISBURSEMENTS)		14,143,544.12	15,809,360.77
Add: CASH BALANCE, Beginning		2,221,206.66	555,390.01
Less: Fund Transfer (Reserve Fund)		100,000.00	100,000.00
Fund Transfer (Restricted Fund)		-	-
CASH BALANCE, END	P	16,264,750.78	16,264,750.78


Prepared by:

Checked/Verified by:

Noted by:


CHIRAME V. MORENO, CPA
Corporate Accounts Analyst

GINALYN P. PIOSCA
Division Manager C


ALMA L. ABRASALDO
General Manager C



**BAYAWAN WATER DISTRICT
MONTHLY DATA SHEET
CCC - 221
For the Month Ending June 30, 2018**

1 SERVICE CONNECTION DATA:

1.1 TOTAL SERVICES	<u>6,814</u>	1.6 CHANGES: <i>New</i>	<u>87</u>
1.2 TOTAL ACTIVE	<u>6,202</u>	<i>Reconnected</i>	<u>40</u>
1.3 TOTAL METERED	<u>6,202</u>	<i>Disconnected</i>	<u>53</u>
1.4 TOTAL BILLED	<u>6,202</u>	1.7 CUSTOMER IN ARREARS:	
1.5 POPULATION SERVED	<u>31,080</u>	Nos.	<u>891</u>

2 PRESENT WATER RATES: Effective May, 2016

LWUA APPROVED ? YES [x] NO []

DATE APPROVED: February 11, 2016

	No. of Connections	Minimum Charge	11-20	21-30	31-40	40+
DOMESTIC/GOVERNMENT	<u>5,777</u>	<u>230.00</u>	<u>28.20</u>	<u>33.90</u>	<u>39.80</u>	<u>45.80</u>
COMMERCIAL/INDUSTRIAL	<u>423</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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	<u>6,202</u>					

3 BILLING AND COLLECTION DATA:

3.1 BILLINGS (WATER SALES)	THIS MONTH	YEAR - TO - DATE
a. CURRENT (METERED)	P <u>3,275,023.31</u>	P <u>18,864,829.25</u>
b. CURRENT (FLAT RATE)	<u>-</u>	<u>-</u>
c. PENALTY CHARGES	<u>94,829.67</u>	<u>527,872.48</u>
TOTALS	P <u>3,369,852.98</u>	P <u>19,392,701.73</u>

3.2 COLLECTIONS (WATER SALES)

a. CURRENT ACCOUNTS	P <u>2,293,651.98</u>	P <u>13,173,108.54</u>
b. ARREARS (CURRENT YEAR)	<u>939,146.00</u>	<u>5,394,060.16</u>
c. ARREARS (PREVIOUS YEAR)	<u>7,073.92</u>	<u>652,310.37</u>
d. COLLECTION - OTHERS	<u>-</u>	<u>-</u>
TOTALS	P <u>3,239,871.90</u>	P <u>19,219,479.07</u>

3.3 A/R BEGINNING OF THE YEAR

P 1,332,246.19

3.4 ON-TIME PAID, THIS MONTH	= $\frac{(3.2.a)}{(3.1.a) + (3.1.b)}$	x 100 = <u>70%</u>
COL. EFFICIENCY, YTD	= $\frac{(3.2.a) + (3.2.b)}{3.1 \text{ TOTALS}}$	x 100 = <u>96%</u>
COLLECTION RATIO, YTD	= $\frac{3.2 \text{ TOTALS}}{3.3 + 3.1 \text{ TOTALS} + \text{A/R others}}$	x 100 = <u>93%</u>

4 FINANCIAL DATA:

4.1 REVENUE:

	THIS MONTH (TM)	YEAR - TO - DATE
a. OPERATING	P 3,253,467.44	P 18,718,230.46
b. NON-OPERATING	235,080.56	1,691,149.48
c. INTEREST REVENUE	-	909.80
d. OTHER INCOME	-	-
e. GRANTS & DONATIONS	14,095,066.29	14,095,066.29
TOTALS	P 17,583,614.29	P 34,505,356.03

4.2 EXPENSES:

	THIS MONTH (TM)	YEAR - TO - DATE
a. SALARIES AND WAGES	P 798,298.00	P 4,834,645.00
b. PUMPING COST (Fuel, Oil, Electric)	206,034.96	1,065,050.89
c. CHEMICALS (Treatment)	77,571.40	615,014.05
d. OTHER O&M EXPENSE	1,120,235.93	8,233,212.27
e. DEPRECIATION EXPENSE	356,466.95	2,111,986.22
f. BAD DEBT EXPENSE	-	6,640.70
g. INTEREST EXPENSE	170,554.00	1,128,218.65
		-
TOTALS	P 2,729,161.24	P 17,994,767.78

4.3 NET INCOME (LOSS):	P 14,854,453.05	P 16,510,588.25
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4.4 CASH FLOW REPORT

a. RECEIPTS	P 17,931,666.83	P 37,462,269.10
b. DISBURSEMENT	3,788,122.71	21,652,908.33
c. NET RECEIPT (Disbursement)	14,143,544.12	15,809,360.77
d. CASH BAL. BEGINNING	2,221,206.66	555,390.01
e. CASH BAL. END	16,364,750.78	16,364,750.78
Less: transfer to Reserve Fund	100,000.00	100,000.00
transfer to Restricted Fund	-	-
	P 16,264,750.78	P 16,264,750.78

4.5 MISCELLANEOUS FINANCIAL DATA:

a. LOAN FUNDS (TOTAL)	-	c. Inventories	1,379,812.66
1. Cash on Hand	-	d. A/R -Customers	1,350,295.26
2. Cash in Bank		e. Customers Dep.	203,816.17
		f. Loan Payable-LGU	-
b. WD FUNDS (TOTAL)	18,025,311.87	g. Loan Payable-LBP	1,542,262.64
1. Cash on Hand	284,075.71	h. Loan Payable-NHA	1,115,064.12
2. Cash in Bank	15,968,675.07	i. Payable to Suppliers & other Creditor	-
3. Investment	33,291.94	j. Total Debt Service LWUA	24,814,097.37
4. Working Fund	8,000.00		
5. Reserve	1,688,680.33		
6. Restricted Fund	42,588.82		

6 MISCELLANEOUS DATA:

6.1 EMPLOYEES

a. Total	23	Regular	23	CASUAL	0
b. No. of Connection / Employees					270
c. Average monthly salary / employees				P	34,708.61

6.2 BACTERIOLOGICAL

	QUALITATIVE TEST (Positive/ Negative)	TOTAL COLIFORM (MTFT)	FECAL COLIFORM (MTFT)	HETEROTROPHIC PLATE COUNT (Pour Plate)
a. Total sample taken	10	10	10	10
b. No. of negative results	10	10	10	10
c. No. of positive results	0	0	0	0
d. Test results submitted to LWUA (Y/N)	Y	Y	Y	Y

6.3 CHLORINATION:

a. Total samples taken	18
b. No. of samples meeting standards	18
c. No. of days full chlorinating	30

6.4 BOARD OF DIRECTORS:

	THIS MONTH	YEAR - TO - DATE
a. Resolution Approved	10	59
b. Policies passed	0	0
c. Director's fee paid	P 30,420.00	P 183,181.50
d. Meetings	3	14
1. Held (No.)	3	15
2. Regular (No.)	1	6
3. Special (No.)	2	9
4. Emergency (executive)	0	0

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:

	PROJECTED	COLLECTION
Types of Loans / Funds	Collection / mo.	This Month Y - T - D
a. Early Action		
b. Interim Improvement		
c. Comprehensive		
d. New Service Connection		
e. Loan Payment	242,796.00	242,796.00 1,456,776.00
TOTALS	242,796.00	242,796.00 1,456,776.00

5 WATER PRODUCTION DATA:

5.1 SOURCE

		THIS MONTH
	NUMBER	TOTAL RATED CAPACITY
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

	THIS MONTH	Y-T-D	METHOD OF MEASUREMENT
a. PUMPED	17,313.00	180,700.00	actual reading of flow meter
b. GRAVITY & TREATMENT PLANT	105,124.00	549,333.00	actual reading of flow meter
c. TOTALS	122,437.00	730,033.00	

5.3 WATER PRODUCTION COST:

	THIS MONTH (TM)	YEAR TO DATE
a. Total Power Consumption for Pumping	8,503	66,164.00 kwh
b. Total Power Cost for Pumping	P 206,034.96	P 1,065,050.89
c. Other energy cost for pumping	-	-
d. Total pumping hours (motor drive)	2,850	18,510 hrs.
e. Total pumping hours (engine drive)	-	- hrs.
f. Total gas chlorine consumed	0	4.8 kg.
g. Total powder chlorine consumed	91	2,823 kg.
h. Total chlorine cost	P 41,614.28	P 418,811.68
i. Total cost of other chemicals	P -	P 155,750.00

5.4 ACCOUNTED WATER USED:

a. Metered billed	99,619 m3	573,239 m3
b. Unmetered billed	- m3	0 m3
c. Total billed (5.4.a + 5.4.b.)	99,619 m3	573,239 m3
d. Metered Unbilled	m3	0 m3
e. Unmetered unbilled	5,062.94 m3	25,141.72 m3
f. Total Accounted (5.4.c + 5.4.d + 5.4.e)	104,681.94 m3	598,380.72 m3

5.5 WATER USE ASSESSMENT:

a. Ave. monthly consumption/connection	16.06 m3
b. Ave. per Capita/day consumption	0.10 m3
c. Accounted water $\frac{5.4.f}{5.2.c} \times 100$	= 85.50 %
d. Revenue producing water $\frac{5.4.c}{5.2.c} \times 100$	= 81.36 %

6 MISCELLANEOUS DATA:

6.1 EMPLOYEES

a. Total	23	Regular	23	CASUAL	0
b. No. of Connection / Employees					270
c. Average monthly salary / employees				P	34,708.61

6.2 BACTERIOLOGICAL

	QUALITATIVE TEST (Positive/ Negative)	TOTAL COLIFORM (MTFT)	FECAL COLIFORM (MTFT)	HETEROTROPHIC PLATE COUNT (Pour Plate)
a. Total sample taken	10	10	10	10
b. No. of negative results	10	10	10	10
c. No. of positive results	0	0	0	0
d. Test results submitted to LWUA (Y/N)	Y	Y	Y	Y

6.3 CHLORINATION:

a. Total samples taken	18
b. No. of samples meeting standards	18
c. No. of days full chlorinating	30

6.4 BOARD OF DIRECTORS:

	THIS MONTH	YEAR - TO - DATE
a. Resolution Approved	10	59
b. Policies passed	0	0
c. Director's fee paid	P 30,420.00	P 183,181.50
d. Meetings	3	14
1. Held (No.)	3	15
2. Regular (No.)	1	6
3. Special (No.)	2	9
4. Emergency (executive)	0	0

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:

	PROJECTED	COLLECTION	
Types of Loans / Funds	Collection / mo.	This Month	Y - T - D
a. Early Action			
b. Interim Improvement			
c. Comprehensive			
d. New Service Connection			
e. Loan Payment	242,796.00	242,796.00	1,456,776.00
TOTALS	242,796.00	242,796.00	1,456,776.00