



BAYAWAN WATER DISTRICT
BALANCE SHEET
As of May 31, 2018

ASSETS AND OTHER DEBITS

CURRENT ASSETS AND OTHER DEBITS

Cash on Hand	264,820.54
Cash in Bank	1,944,386.12
Working Fund	8,000.00
Change Fund	4,000.00
Account Receivable- Customers	1,243,753.25
Less: Allowance for Bad Debts	(34,805.03)
Advances to Officers & Employees	235,305.42
Account Receivable-disallowances	33,000.00
Account Receivable - Others	185,761.43
Materials & Supplies Inventory	1,202,065.47
Other Current Assets & Other Debits	304,562.57
Due from Officers & Employees	-
Prepayments	15,854.30
Other Deferred Charges	7,482.11
total	5,414,186.18

UTILITY PLANT

Utility Plant in Service	113,015,652.97
Less: Accumulated Depreciation	(40,180,621.05)
Construction Work In Progress	2,016,788.26
Net Utility Plant	74,851,820.18

INVESTMENTS & FUND ACCOUNTS

Sinking Fund (PNB Acct.# 3210000029)	33,291.94
Reserve Fund (LBP Acct # 1181020683)	1,588,680.33
Restricted Fund (PNB Acct.# 283943200052)	42,588.82
total	1,664,561.09

TOTAL ASSETS AND OTHER DEBITS P **81,930,567.45**

LIABILITIES AND OTHER CREDITS

CURRENT AND ACCRUED LIABILITIES

Current Portion of Long Term Debt	907,485.53
Accounts Payable	731,417.00
Due to LGU-Septage Fee	156,223.75
Inter-Agency Payables	276,181.47
Guarantee Deposit Payable	16,000.00
Customers Deposit	203,816.17
Other Deferred Credits	-
Other Payables	200,526.34
total	2,491,650.26

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	20,352,061.17
total	51,967,493.06

TOTAL LIABILITIES & OTHER CREDITS P **81,930,567.45**

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 May 31, 2018

	CURRENT MONTH	YEAR TO DATE
OPERATING REVENUE		
Metered Sales	3,352,285.19	15,464,763.02
Penalty Charges	86,473.75	433,042.81
Other Business & Service Income	93,538.56	824,034.64
Other Income	32,078.41	198,991.47
Total Operating Revenue	3,564,375.91	16,920,831.94
OPERATING EXPENSES		
Personal services		
Salaries and Wages	755,250.00	4,036,347.00
Other Compensation & Allowances	683,250.00	1,132,050.00
Personnel Benefit Contributions	119,040.20	589,720.04
Other Personnel Benefits	95,769.40	547,330.36
Total Personal Services	1,653,309.60	6,305,447.40
Operating Expenses		
Honoraria(Directors Fees & Renummerations)	40,244.00	152,761.50
Office Supplies Expenses	33,401.95	117,473.67
Fuel, Oil & Lubricants Expenses	-	88,138.41
Maintenance Supplies Expenses	693.76	2,239.79
Other Supplies Expenses	-	83,652.11
Travel Expenses	125,277.45	973,543.85
Training & Scholarship Expenses	33,285.00	99,052.96
Gender and Development	638,043.02	1,305,303.03
Water	1,429.50	6,691.60
Electricity	30,847.62	158,210.50
Fuel	15,717.07	75,164.07
Postage & Deliveries	817.00	21,901.48
Telephone Expenses - Landline	2,157.43	15,787.15
Telephone Expenses - Mobile	10,038.97	45,513.34
Internet Expenses	14,209.85	36,451.08
Cable, Satellite, Telegraph & Radio Expenses	-	140.00
Printing Expenses	-	972.00
Advertising, Promotional & Marketing Expenses	-	4,020.00
Taxes Duties & Licenses	(66,371.98)	240,397.80
Insurance Premiums	-	11,716.53
Representation expenses	8,594.00	83,467.38
Rent/lease expenses	-	6,000.00
Survey Expenses	-	-
Generation , Transmission & Distribution Expenses	339,676.97	1,690,966.29
Source of Supply - Miscellaneous Expense	6,300.00	
Source of Supply Mains - Engineering Expenses	19,200.00	
Fuel for Power Production	-	
Pumping Operations Expense	-	
Power/Fuel Purchased for Pumping	206,034.96	
Water Treatment Operations Expenses	17,556.00	
Chemical, Filtering and Laboratory Supplies Expense	77,571.40	
Transmission & Distribution Engineering Expense	688.74	
Miscellaneous Customer Accounts Expenses	12,325.87	
Extraordinary and Miscellaneous Expenses	8,637.75	55,460.50
Membership Dues & Contribution to Organizations	-	8,914.20
Cultural & Athletic Expenses	-	3,151.75
Donations	-	3,760.00
Legal Services	200.00	16,178.00
Auditing Services	-	-
General/Janitorial Services	6,000.00	42,000.00
Security Services	22,000.00	88,000.00
Other Professional Services	3,000.00	11,000.00
Confidential & Intelligence Funds	-	50,000.00
Other Maintenance and Operating Expense	20,508.93	23,961.42
Total Operating Expenses	1,288,408.29	5,521,990.41

Maintenance Expenses

Repairs & Maintenance - Plant	(110,425.11)	392,814.16
Repairs & Maintenance - Buildings & other structures	37,658.60	196,598.37
Repairs & Maintenance - Office Equipment	-	2,500.00
Repairs & Maintenance - Laboratory Equipment	-	-
Repairs & Maintenance - Land Transport Equipment	9,013.71	73,486.06
Repairs & Maintenance - Other machinery & equipment	5,506.61	52,915.52
Repairs & Maintenance - Furniture & Fixtures	-	-
Repairs & Maintenance - Calamity	-	-
Total Maintenance Expenses	(58,246.19)	718,314.11

TOTAL Personal, Operating & Maintenance Expenses	2,883,471.70	12,545,751.92
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NET INCOME BEFORE DEPRECIATION & INTEREST	680,904.21	4,375,080.02
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Les Depreciation Expense	356,466.95	1,755,519.27
Bad Debts Expense	-	6,640.70
	356,466.95	1,762,159.97

Adc OTHER INCOME

Interest Revenue	-	909.80
Income from Grants & Donations	-	-
Dividend Revenue	-	-
Total Other Income	-	909.80

Les OTHER EXPENSES

Interest on LTD	170,554.00	957,664.65
Interest on Bank Deposits	-	-
Bank Charges	-	-
Documentary Stamp Expenses	-	30.00
Loss on Assets	-	-
Total Other Expenses	170,554.00	957,694.65

NET INCOME/(LOSS)	P 153,883.26	1,656,135.20
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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 May 31, 2018**

RECEIPTS:		CURRENT MONTH	YEAR TO DATE
Collection of Water Bills	P	3,490,863.19	15,979,607.17
Collection of Other Water Revenues		142,047.70	939,819.18
Collection of A/R Others - Materials on Account		-	243,741.83
Collection Receivables/Disallowances		-	39,000.00
Collection on Septage Fees-Due to LGU		156,000.00	746,430.00
Collection of WTP/GSIS/HDMF/PHILHEALTH		53,785.72	390,738.40
Proceeds from Loan Borrowings		-	-
Other Income		32,078.41	198,991.47
Refund of Employees Cash Advances		53,346.28	226,976.08
Receipt of Bids/Performance Bonds		-	117,479.32
Interest Revenue		-	393.35
Fund transfer - PNB TO LBP		200,000.00	400,000.00
Reserve Fund withdrawal/transfer		-	-
Other Receipts /Adjustments		39,425.47	47,425.47
Total Receipts	P	4,167,546.77	19,330,602.27
DISBURSEMENTS:			
Payroll	P	803,850.00	4,084,947.00
Fuel/power for pumping		206,034.96	865,015.93
Chemicals		77,571.40	530,942.65
Franchise Tax		-	283,163.18
Other Operation & Maint. Expenses		1,058,382.14	3,222,040.43
Payment of Advances to officers & Employees		69,350.00	563,512.00
Materials & Supplies Inventory (procurement)		658,190.03	2,238,850.36
Remittance to BIR/GSIS/HDMF/PHILHEALTH		323,445.09	1,570,283.77
Remittance to LGU- Septage Fees		149,450.00	733,305.00
Payment of Accounts Payable		-	738,101.30
Payment of Bid/Performance Bonds		-	52,963.88
Construction Work In progress		76,250.00	82,300.00
Capital Expenditures		179,705.00	592,767.57
Amortizations of domestic loans (LWUA)		72,242.00	420,262.94
Amortizations of domestic loans (NHA)		-	62,977.28
Amortizations of domestic loans (LBP)		-	257,043.78
Payment of Interest of Long Term Debts (LWUA)		170,554.00	877,754.10
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		200,000.00	400,000.00
Adjustments		6,593.90	6,593.90
Total Disbursements	P	4,051,618.52	17,664,785.62
NET RECEIPTS/(DISBURSEMENTS)		115,928.25	1,665,816.65
Add: CASH BALANCE, Beginning		2,105,278.41	555,390.01
Less: Fund Transfer (Reserve Fund)		-	-
Fund Transfer (Restricted Fund)		-	-
CASH BALANCE, END	P	2,221,206.66	2,221,206.66

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Division Manager C

Noted by:


ALMA L. ABRASALDO
General Manager C



**BAYAWAN WATER DISTRICT
MONTHLY DATA SHEET
CCC - 221
For the Month Ending May 31, 2018**

1 SERVICE CONNECTION DATA:

1.1 TOTAL SERVICES	<u>6,727</u>	1.6 CHANGES: <i>New</i>	<u>175</u>
1.2 TOTAL ACTIVE	<u>6,022</u>	<i>Reconnected</i>	<u>38</u>
1.3 TOTAL METERED	<u>6,022</u>	<i>Disconnected</i>	<u>38</u>
1.4 TOTAL BILLED	<u>6,022</u>	1.7 CUSTOMER IN ARREARS:	
1.5 POPULATION SERVED	<u>30,215</u>	Nos.	<u>891</u>

2 PRESENT WATER RATES: Effective May, 2016

LWUA APPROVED ? YES [] NO []

DATE APPROVED: February 11, 2016

	No. of Connections	Minimum Charge	11-20	21-30	31-40	40+
DOMESTIC/GOVERNMENT	5,597	230.00	28.20	33.90	39.80	45.80
COMMERCIAL/INDUSTRIAL	422	460.00	56.40	67.80	79.60	91.60
COMMUNAL	3	230.00	23.00	23.00	23.00	23.00
BULK/WHOLESALE	-	-	-	-	-	-
TOTAL	<u>6,022</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>3,378,493.04</u>	P <u>15,589,805.94</u>
b. CURRENT (FLAT RATE)	<u>-</u>	<u>-</u>
c. PENALTY CHARGES	<u>86,473.75</u>	<u>433,042.81</u>
TOTALS	P <u>3,464,966.79</u>	P <u>16,022,848.75</u>

3.2 COLLECTIONS (WATER SALES)

a. CURRENT ACCOUNTS	P <u>2,486,254.34</u>	P <u>10,879,456.56</u>
b. ARREARS (CURRENT YEAR)	<u>977,500.41</u>	<u>4,454,914.16</u>
c. ARREARS (PREVIOUSYEAR)	<u>27,108.44</u>	<u>645,236.45</u>
d. COLLECTION - OTHERS	<u>-</u>	<u>-</u>
TOTALS	P <u>3,490,863.19</u>	P <u>15,979,607.17</u>
		P <u>1,332,246.19</u>

3.3 A/R BEGINNING OF THE YEAR

3.4 ON-TIME PAID, THIS MONTH	= $\frac{(3.2.a)}{(3.1.a) + (3.1.b)} \times 100$	= <u>74%</u>
COL. EFFICIENCY, YTD	= $\frac{(3.2.a) + (3.2.b)}{3.1 \text{ TOTALS}} \times 100$	= <u>96%</u>
COLLECTION RATIO, YTD	= $\frac{3.2 \text{ TOTALS}}{3.3 + 3.1 \text{ TOTALS} + \text{A/R others}} \times 100$	= <u>92%</u>

4 FINANCIAL DATA:

4.1 REVENUE:

	<u>THIS MONTH (TM)</u>	<u>YEAR - TO - DATE</u>
a. OPERATING	P 3,352,285.19	P 15,464,763.02
b. NON-OPERATING	212,090.72	1,456,068.92
c. INTEREST REVENUE	-	909.80
d. OTHER INCOME	-	-
e. GRANTS & DONATIONS	-	-
TOTALS	P 3,564,375.91	P 16,921,741.74

4.2 EXPENSES:

	<u>THIS MONTH (TM)</u>	<u>YEAR - TO - DATE</u>
a. SALARIES AND WAGES	P 755,250.00	P 4,036,347.00
b. PUMPING COST (Fuel, Oil, Electric)	206,034.96	859,015.93
c. CHEMICALS (Treatment)	77,571.40	537,442.65
d. OTHER O&M EXPENSE	1,844,615.34	7,112,976.34
e. DEPRECIATION EXPENSE	356,466.95	1,755,519.27
f. BAD DEBT EXPENSE	-	6,640.70
g. INTEREST EXPENSE	170,554.00	957,664.65
		-
TOTALS	P 3,410,492.65	P 15,265,606.54

4.3 NET INCOME (LOSS):

P 153,883.26	P 1,656,135.20
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4.4 CASH FLOW REPORT

a. RECEIPTS	P 4,167,546.77	P 19,530,602.27
b. DISBURSEMENT	4,051,618.52	17,864,785.62
c. NET RECEIPT (Disbursement)	115,928.25	1,665,816.65
d. CASH BAL. BEGINNING	2,105,278.41	555,390.01
e. CASH BAL. END	2,221,206.66	2,221,206.66
Less: transfer to Reserve Fund	-	-
transfer to Restricted Fund	-	-
P 2,221,206.66	P 2,221,206.66	

4.5 MISCELLANEOUS FINANCIAL DATA:

a. LOAN FUNDS (TOTAL)	-	c. Inventories	1,202,065.47
1. Cash on Hand	-	d. A/R -Customers	1,243,753.25
2. Cash in Bank		e. Customers Dep.	203,816.17
		f. Loan Payable-LGU	-
b. WD FUNDS (TOTAL)	3,881,767.75	g. Loan Payable-LBP	1,542,262.64
1. Cash on Hand	264,820.54	h. Loan Payable-NHA	1,115,064.12
2. Cash in Bank	1,944,386.12	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	1,588,680.33		
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	<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>20,843.00</u>	<u>163,387.00</u>	<u>actual reading of flow meter</u>
b. GRAVITY & TREATMENT PLANT	<u>101,321.00</u>	<u>444,209.00</u>	<u>actual reading of flow meter</u>
c. TOTALS	<u>122,164.00</u>	<u>607,596.00</u>	

5.3 WATER PRODUCTION COST:

	<u>THIS MONTH (TM)</u>		<u>YEAR TO DATE</u>	
a. Total Power Consumption for Pumping		<u>10,161</u>		<u>57,661.00</u> kwh
b. Total Power Cost for Pumping	P	<u>206,034.96</u>	P	<u>859,015.93</u>
c. Other energy cost for pumping		<u>-</u>		<u>-</u>
d. Total pumping hours (motor drive)		<u>2,850</u>		<u>15,660</u> hrs.
e. Total pumping hours (engine drive)		<u>-</u>		<u>-</u> hrs.
f. Total gas chlorine consumed		<u>0</u>		<u>4.8</u> kg.
g. Total powder chlorine consumed		<u>451</u>		<u>2,732</u> kg.
h. Total chlorine cost	P	<u>77,571.40</u>	P	<u>377,197.40</u>
i. Total cost of other chemicals	P	<u>-</u>	P	<u>155,750.00</u>

5.4 ACCOUNTED WATER USED:

a. Metered billed	<u>101,035</u>	<u>m3</u>	<u>473,620</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>101,035</u>	<u>m3</u>	<u>473,620</u>	<u>m3</u>
d. Metered Unbilled		<u>m3</u>	<u>0</u>	<u>m3</u>
e. Unmetered unbilled	<u>3,544.20</u>	<u>m3</u>	<u>20,078.78</u>	<u>m3</u>
f. Total Accounted (5.4.c + 5.4.d + 5.4.e)	<u>104,579.20</u>	<u>m3</u>	<u>493,698.78</u>	<u>m3</u>

5.5 WATER USE ASSESSMENT:

a. Ave. monthly consumption/connection		<u>16.78</u>	<u>m3</u>
b. Ave. per Capita/day consumption		<u>0.11</u>	<u>m3</u>
c. Accounted water $\frac{5.4.f}{5.2.c} \times 100$	=	<u>85.61</u>	<u>%</u>
d. Revenue producing water $\frac{5.4.c}{5.2.c} \times 100$	=	<u>82.70</u>	<u>%</u>

6 MISCELLANEOUS DATA:

6.1 EMPLOYEES

a. Total	<u>23</u>	Regular	<u>23</u>	CASUAL	<u>0</u>
b. No. of Connection / Employees					<u>262</u>
c. Average monthly salary / employees				P	<u>32,836.96</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>29</u>
b. No. of samples meeting standards	<u>29</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>16</u>	<u>49</u>
b. Policies passed	<u>0</u>	<u>0</u>
c. Director's fee paid	P <u>40,244.00</u>	P <u>152,761.50</u>
d. Meetings	<u>2</u>	<u>11</u>
1. Held (No.)	<u>2</u>	<u>12</u>
2. Regular (No.)	<u>1</u>	<u>5</u>
3. Special (No.)	<u>1</u>	<u>7</u>
4. Emergency (executive)	<u>0</u>	<u>0</u>

7 STATUS OF VARIOUS DEVELOPMENTS:

7.1 Status of Loans as of _____ Loan / Fund

	<u>Committed</u>	<u>Availment to Date</u>	<u>Amount</u>	<u>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>242,796.00</u>	<u>242,796.00</u>	<u>1,213,980.00</u>
TOTALS	<u>242,796.00</u>	<u>242,796.00</u>	<u>1,213,980.00</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:

	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