



BAYAWAN WATER DISTRICT

BALANCE SHEET

As of June 30, 2019

ASSETS AND OTHER DEBITS

CURRENT ASSETS AND OTHER DEBITS

Cash on Hand	31,821.45
Cash in Bank	4,473,238.96
Working Fund	15,000.00
Change Fund	4,000.00
Account Receivable- Customers	1,825,328.33
Less: Allowance for Bad Debts	(34,805.03)
Advances to Officers & Employees	222,471.42
Account Receivable-disallowances	33,000.00
Account Receivable - Others	623,105.45
Materials & Supplies Inventory	934,605.94
Supplies and Materials Inventory - VEI	277,771.96
Supplies and Materials Inventory - BUB	849,822.50
Other Current Assets & Other Debits	304,562.57
Due from Officers & Employees	-
Prepayments	15,854.30
Other Deferred Charges	7,482.11

total **9,583,259.96**

UTILITY PLANT

Utility Plant in Service	111,222,307.43
Less: Accumulated Depreciation	(40,110,302.00)
Construction Work In Progress	19,424,984.55

Net Utility Plant **90,536,989.98**

INVESTMENTS & FUND ACCOUNTS

Sinking Fund (PNB Acct.# 3210000029)	33,363.22
Reserve Fund (LBP Acct # 1181020683)	1,691,154.46
Restricted Fund (PNB Acct.# 283943200052)	42,609.35

total **1,767,127.03**

TOTAL ASSETS AND OTHER DEBITS P 101,887,376.97

LIABILITIES AND OTHER CREDITS

CURRENT AND ACCRUED LIABILITIES

Current Portion of Long Term Debt	872,098.31
Accounts Payable	574,852.00
Due to LGU-Septage Fee	155,755.00
Due to International Institution - VEI Grant	277,480.55
Inter-Agency Payables	345,523.45
Guarantee Deposit Payable	712,161.94
Customers Deposit	203,816.17
Other Deferred Credits	-
Other Payables	118,958.46

total **3,260,645.88**

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	42,146,077.65

total **73,761,509.54**

TOTAL LIABILITIES & OTHER CREDITS P 101,887,376.97

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 June 30, 2019

	CURRENT MONTH	YEAR TO DATE
OPERATING REVENUE		
Metered Sales	3,713,590.93	21,284,165.09
Penalty Charges	116,485.68	641,929.91
Other Business & Service Income	166,419.81	1,576,937.00
Other Income	7,922.50	288,660.63
Total Operating Revenue	4,004,418.92	23,791,692.63
OPERATING EXPENSES		
Personal services		
Salaries and Wages	1,519,047.45	6,089,600.41
Other Compensation & Allowances	107,000.00	1,565,672.00
Personnel Benefit Contributions	120,321.03	679,729.96
Other Personnel Benefits	8,943.37	788,728.97
Total Personal Services	1,755,311.85	9,123,731.34
Operating Expenses		
Honoraria(Directors Fees & Renumerations)	21,558.99	132,473.99
Office Supplies Expenses	27,744.37	79,477.14
Fuel, Oil & Lubricants Expenses	41,898.78	223,196.15
Other Supplies and Materials Expenses	15,855.28	52,004.93
Supplies and Materials Expenses -VEI	156,300.99	1,752,216.22
Travel Expenses-Local	78,932.84	762,503.12
Travel Expenses-Foreign	(600,000.00)	555,138.00
Training Expenses	647,003.46	698,660.04
Gender and Development	142,146.87	813,742.72
Water	1,169.70	8,526.10
Electricity	7,355.32	183,965.96
Gas/Heating Expenses	16,139.00	82,944.52
Postage & Deliveries	750.00	35,647.71
Telephone/Mobile Expenses	6,264.93	74,156.07
Internet Expenses	25,760.87	53,409.86
Cable, Satellite, Telegraph & Radio Expenses	-	-
Printing Expenses	22,186.62	44,399.24
Advertising, Promotional & Marketing Expenses	-	21,859.00
Taxes, Duties & Licenses	17,577.10	270,491.51
Insurance Premiums	3,956.87	12,573.09
Representation expenses	11,080.00	42,712.60
Rent/lease expenses	-	-
Survey Expenses	-	30,000.00
Generation , Transmission & Distribution Expenses	631,885.78	3,350,133.58
Source of Supply - Miscellaneous Expense	6,300.00	
Source of Supply Mains - Engineering Expenses	7,228.00	
Power Production Expenses	-	
Fuel for Power Production	2,565.00	
Pumping Operations Expense	-	
Power/Fuel Purchased for Pumping	247,561.23	
Water Treatment Operations Expenses	18,156.00	
Chemical, Filtering and Laboratory Supplies Expense	219,850.00	
Transmission & Distribution Engineering Expense	46,922.14	
Miscellaneous Customer Accounts Expenses	83,303.41	
Extraordinary and Miscellaneous Expenses	-	127,909.75
Membership Dues & Contribution to Organizations	3,600.00	69,228.40
Cultural & Athletic Expenses	-	-
Donations	-	-
Legal Services	200.00	18,500.00
Auditing Services	-	-
General/Janitorial Services	6,500.00	38,500.00
Security Services	21,994.60	131,973.00
Other Professional Services	9,000.00	43,983.60
Confidential & Intellegence Funds	-	-
Other Maintenance and Operating Expense	1,519.84	33,232.94
Total Operating Expenses	1,318,382.21	9,743,559.24

Maintenance Expenses

Repairs & Maintenance - Plant	162,888.81	709,818.41
Repairs & Maintenance - Buildings & other structures	206,360.63	422,515.49
Repairs & Maintenance - Office Equipment	21,048.00	27,508.00
Repairs & Maintenance - Land Transport Equipment	24,623.72	277,436.37
Repairs & Maintenance - Other machinery & equipment	41,574.12	202,127.59
Repairs & Maintenance - Furniture & Fixtures	704.00	17,167.55
Repairs & Maintenance - Calamity	-	-
Total Maintenance Expenses	457,199.28	1,656,573.41

TOTAL Personal, Operating & Maintenance Expenses	3,530,893.34	20,523,863.99
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NET INCOME BEFORE DEPRECIATION & INTEREST	473,525.58	3,267,828.64
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Less: Depreciation Expense	344,926.07	1,698,680.27
Bad Debts Expense	-	-
	344,926.07	1,698,680.27

Add: <i>OTHER INCOME</i>		
Interest Revenue	720.82	5,796.87
Income from Grants & Donations	156,300.99	2,912,636.10
Subsidy from Local Government Units	-	229,625.00
Miscellaneous Income - BUB	-	-
Dividend Revenue	-	-
Total Other Income	157,021.81	3,148,057.97

Less: <i>OTHER EXPENSES</i>		
Interest Expenses	161,060.16	1,054,651.29
Bank Charges	-	-
Documentary Stamp Expenses	-	-
Other Financial Charges	-	10,000.00
Loss on Assets	-	-
Total Other Expenses	161,060.16	1,064,651.29

NET INCOME/(LOSS)	P 124,561.16	3,652,555.05
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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 June 30, 2019

RECEIPTS:

		CURRENT MONTH	YEAR TO DATE
Collection of Water Bills	P	3,465,727.78	21,749,970.26
Collection of Other Water Revenues		203,312.42	1,811,829.12
Collection of A/R Others - Materials on Account		-	-
Collection Receivables/Disallowances		-	299,422.40
Collection on Septage Fees-Due to LGU		155,755.00	993,607.94
Collection of WTP/GSIS/HDMF/PHILHEALTH		78,005.36	754,817.18
Collection of WTP(BUB)		-	12,015.00
Proceeds from Loan Borrowings		-	-
Other Income		7,922.50	78,162.63
Miscellaneous Income - BUB		-	-
Refund of Employees Cash Advances		14,287.50	178,362.13
Receipt of Bids/Performance Bonds		17,875.00	236,212.50
Interest Revenue		226.12	3,940.34
Fund transfer - PNB TO LBP		100,000.00	300,000.00
Fund transfer - PNB TO PNB Customer Deposits		-	-
Fund transfer - PNB TO PNB Bail Bonds Payable		-	100,000.00
Reserve Fund withdrawal/transfer		-	-
Subsidy from Local Government Units		-	229,625.00
Other Receipts /Adjustments		1,148.16	446,535.03
Total Receipts	P	4,044,259.84	27,194,499.53

DISBURSEMENTS:

Payroll	P	1,519,047.45	6,089,600.41
Fuel/power for pumping		250,126.23	850,309.94
Chemicals		219,850.00	760,762.17
Franchise Tax		-	241,185.83
Other Operation & Maint. Expenses		186,744.09	6,317,728.51
Payment of Advances to officers & Employees		25,440.00	954,402.20
Materials & Supplies Inventory (procurement)		471,103.10	1,408,863.26
Supplies & Materials Inventory (BUB)		-	-
Remittance to BIR (BUB)		1,146.16	197,768.83
Remittance to BIR/GSIS/HDMF/PHILHEALTH		377,767.92	2,142,140.88
Remittance to LGU- Septage Fees		173,250.00	988,362.94
Payment of Accounts Payable		671,365.00	4,353,195.98
Payment of Guarantee Deposit		-	759,846.10
Construction Work In progress		29,730.00	1,241,328.12
Capital Expenditures		-	502,330.00
Amortizations of domestic loans (LWUA)		77,509.00	457,233.00
Amortizations of domestic loans (NHA)		-	134,686.21
Amortizations of domestic loans (LBP)		-	257,043.78
Payment of Interest of Long Term Debts (LWUA)		160,916.00	973,317.00
Payment of Interest of Long Term Debts (NHA)		-	32,449.29
Payment of Interest of Long Term Debts (LBP)		-	47,725.63
Bank Charges		-	-
Fund withdrawal - PNB TO LBP		100,000.00	300,000.00
Fund withdrawal - PNB TO PNB Customer Deposit		-	-
Fund withdrawal - PNB TO PNB Bail Bonds Payable		-	100,000.00
Adjustments		-	530.00
Total Disbursements	P	4,263,994.95	29,110,810.08

NET RECEIPTS/(DISBURSEMENTS)

		(219,735.11)	(1,916,310.55)
Add: CASH BALANCE, Beginning		4,743,795.52	6,440,370.96
Less: Fund Transfer (Reserve Fund)		-	-
Fund Transfer (Restricted Fund)		-	-
CASH BALANCE, END	P	4,524,060.41	4,524,060.41



**BAYAWAN WATER DISTRICT
MONTHLY DATA SHEET
CCC - 221
For the Month Ending June 30, 2019**

1. SERVICE CONNECTION DATA:

1.1 TOTAL SERVICES	<u>8,232</u>	1.6 CHANGES: <i>New</i>	<u>77</u>
1.2 TOTAL ACTIVE	<u>7,537</u>	<i>Reconnected</i>	<u>20</u>
1.3 TOTAL METERED	<u>7,537</u>	<i>Disconnected</i>	<u>14</u>
1.4 TOTAL BILLED	<u>7,537</u>	1.7 CUSTOMER IN ARREARS:	
1.5 POPULATION SERVED	<u>63,130</u>	Nos.	<u>1,126</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	6,367	230.00	28.20	33.90	39.80	45.80
COMMERCIAL/INDUSTRIAL	<u>443</u>	<u>460.00</u>	<u>56.40</u>	<u>67.80</u>	<u>79.60</u>	<u>91.60</u>
COMMUNAL	<u>727</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>7,537</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>3,735,939.56</u>	P	<u>21,435,837.10</u>
b. CURRENT (FLAT RATE)		<u>-</u>		<u>-</u>
c. PENALTY CHARGES		<u>116,485.68</u>		<u>637,054.91</u>
TOTALS	P	<u>3,852,425.24</u>	P	<u>22,072,892.01</u>

3.2 COLLECTIONS (WATER SALES)				
a. CURRENT ACCOUNTS	P	<u>2,527,754.01</u>	P	<u>14,639,191.52</u>
b. ARREARS (CURRENT YEAR)		<u>935,246.59</u>		<u>6,132,217.76</u>
c. ARREARS (PREVIOUS YEAR)		<u>2,727.18</u>		<u>978,562.98</u>
d. COLLECTION - OTHERS		<u>397,019.92</u>		<u>3,600,104.09</u>
TOTALS	P	<u>3,862,747.70</u>	P	<u>25,350,076.35</u>

3.3 A/R BEGINNING OF THE YEAR P 1,662,604.69

3.4 ON-TIME PAID, THIS MONTH = $\frac{(3.2.a)}{(3.1.a) + (3.1.b)}$ x 100 = 68%

COL. EFFICIENCY, YTD = $\frac{(3.2.a) + (3.2.b)}{3.1 \text{ TOTALS}}$ x 100 = 94%

COLLECTION RATIO, YTD = $\frac{3.2 \text{ TOTALS}}{3.3 + 3.1 \text{ TOTALS} + A/R \text{ others}}$ x 100 = 92%

4. FINANCIAL DATA:

4.1 REVENUE:

	<u>THIS MONTH (TM)</u>	<u>YEAR - TO - DATE</u>
a. OPERATING	P 3,713,590.93	P 21,284,165.09
b. NON-OPERATING	290,827.99	2,507,527.54
c. INTEREST REVENUE	720.82	5,796.87
d. OTHER INCOME	-	-
e. GRANTS & DONATIONS	156,300.99	3,142,261.10
TOTALS	P 4,161,440.73	P 26,939,750.60

4.2 EXPENSES:

	<u>THIS MONTH (TM)</u>	<u>YEAR - TO - DATE</u>
a. SALARIES AND WAGES	P 1,519,047.45	P 6,089,600.41
b. PUMPING COST (Fuel, Oil, Electric)	250,126.23	1,305,150.46
c. CHEMICALS (Treatment)	219,850.00	1,117,898.17
d. OTHER O&M EXPENSE	1,541,869.66	12,021,214.95
e. DEPRECIATION EXPENSE	344,926.07	1,698,680.27
f. BAD DEBT EXPENSE	-	-
g. INTEREST EXPENSE	161,060.16	1,054,651.29
TOTALS	P 4,036,879.57	P 23,287,195.55

4.3 NET INCOME (LOSS):

	P 124,561.16	P 3,652,555.05
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4.4 CASH FLOW REPORT

a. RECEIPTS	P 4,044,259.84	P 27,194,499.53
b. DISBURSEMENT	4,263,994.95	29,110,810.08
c. NET RECEIPT (Disbursement)	(219,735.11)	(1,916,310.55)
d. CASH BAL. BEGINNING	4,743,795.52	6,440,370.96
e. CASH BAL. END	4,524,060.41	4,524,060.41
Less: transfer to Reserve Fund	-	-
transfer to Restricted Fund	-	-
P	4,524,060.41	P 4,524,060.41

4.5 MISCELLANEOUS FINANCIAL DATA:

a. LOAN FUNDS (TOTAL)	-	c. Inventories	2,071,200.40
1. Cash on Hand	-	d. A/R -Customers	1,825,328.33
2. Cash in Bank		e. Customers Dep.	203,816.17
b. WD FUNDS (TOTAL)	6,287,187.44	f. Loan Payable-LGU	-
1. Cash on Hand	31,821.45	g. Loan Payable-LBP	1,285,218.86
2. Cash in Bank	4,473,238.96	h. Loan Payable-NHA	980,377.91
3. Investment	33,363.22	i. Payable to Suppliers & other Creditor	574,852.00
4. Working Fund	15,000.00	j. Total Debt Service LWUA	23,471,723.09
5. Reserve	1,691,154.46		
6. Restricted Fund	42,609.35		

5 WATER PRODUCTION DATA:

5.1 SOURCE OF SUPPLY

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

5.2 WATER PRODUCTION

	<u>THIS MONTH</u>	<u>Y-T-D</u>	<u>METHOD OF MEASUREMENT</u>
a. PUMPED	55,578.00	244,304.00	actual reading of flow meter
b. GRAVITY & TREATMENT PLANT	87,989.00	553,918.00	actual reading of flow meter
c. TOTALS	<u>143,567.00</u>	<u>798,222.00</u>	

5.3 WATER PRODUCTION COST:

	<u>THIS MONTH (TM)</u>	<u>YEAR TO DATE</u>
a. Total Power Consumption for Pumping	19,066	101,839 kwh
b. Total Power Cost for Pumping	P 250,126.23	P 1,305,150.46
c. Other energy cost for pumping	P -	P -
d. Total pumping hours (motor drive)	2,540	16,170 hrs.
e. Total pumping hours (engine drive)	-	- hrs.
f. Total gas chlorine consumed	3	17 kg.
g. Total powder chlorine consumed	1,900	6,245 kg.
h. Total chlorine cost	P 219,000.00	P 795,600.00
i. Total cost of other chemicals	P 4,450.00	P 325,898.17

5.4 ACCOUNTED WATER USED:

a. Metered billed	114,526	m3	655,642	m3
b. Unmetered billed	0	m3	0	m3
c. Total billed (5.4.a + 5.4.b.)	114,526	m3	655,642	m3
d. Metered Unbilled	0	m3	0	m3
e. Unmetered unbilled	4,317.82	m3	27,126.30	m3
f. Total Accounted (5.4.c + 5.4.d + 5.4.e)	<u>118,843.82</u>	<u>m3</u>	<u>682,768.3</u>	<u>m3</u>

5.5 WATER USE ASSESSMENT:

a. Ave. monthly consumption/connection	<u>15.20</u>	m3
b. Ave. per Capita/day consumption	<u>0.06</u>	m3
c. Accounted water $\frac{5.4.f \times 100}{5.2.c}$	<u>82.78</u>	%
d. Revenue producing water $\frac{5.4.c \times 100}{5.2.c}$	<u>79.77</u>	%

6. MISCELLANEOUS DATA:

6.1 EMPLOYEES

a. Total	<u>35</u>	Regular	<u>25</u>	CASUAL	<u>10</u>
b. No. of Connection / Employees					<u>215</u>
c. Average monthly salary / employees				P	<u>43,401.36</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>129</u>
b. No. of samples meeting standards	<u>129</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>5</u>	<u>31</u>
b. Policies passed	<u>0</u>	<u>0</u>
c. Director's fee paid	P <u>21,558.99</u>	P <u>132,473.99</u>
d. Meetings	<u>2</u>	<u>12</u>
1. Held (No.)	<u>2</u>	<u>11</u>
2. Regular (No.)	<u>1</u>	<u>7</u>
3. Special (No.)	<u>1</u>	<u>4</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	<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>1,430,550.00</u>
TOTALS	<u>238,425.00</u>	<u>238,425.00</u>	<u>1,430,550.00</u>

7.3 OTHER ON-GOING PROJECTS:
TYPES

	<u>STATUS</u> <u>Schedule (%)</u>	<u>FUNDED BY</u>	<u>DONE BY</u>
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)

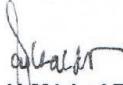
8.1 DEVELOPMENT PROGRESS INDICATOR:

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:

July 16, 2019 _____
 DATE MANAGEMENT ADVISOR DATE

NOTED BY:

 AREA MANAGER

RECORDED BY:

 DATE

 FINANCE MANAGER

 DATE