



**BAYAWAN WATER DISTRICT
BALANCE SHEET**

As of August 31, 2018

ASSETS AND OTHER DEBITS

CURRENT ASSETS AND OTHER DEBITS

Cash on Hand	262,276.68
Cash in Bank	14,592,755.89
Working Fund	15,000.00
Change Fund	4,000.00
Account Receivable- Customers	1,378,122.67
Less: Allowance for Bad Debts	(34,805.03)
Advances to Officers & Employees	483,294.55
Account Receivable-disallowances	33,000.00
Account Receivable - Others	523,986.17
Materials & Supplies Inventory	734,746.96
Other Current Assets & Other Debits	304,562.57
Due from Officers & Employees	-
Prepayments	15,854.30
Other Deferred Charges	7,482.11
total	18,320,276.87

UTILITY PLANT

Utility Plant in Service	113,801,450.88
Less: Accumulated Depreciation	(40,269,371.60)
Construction Work In Progress	2,975,366.82
Net Utility Plant	76,507,446.10

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 **96,592,284.06**

LIABILITIES AND OTHER CREDITS

CURRENT AND ACCRUED LIABILITIES

Current Portion of Long Term Debt	494,380.87
Accounts Payable	431,417.00
Due to LGU-Septage Fee	153,138.75
Inter-Agency Payables	291,672.36
Guarantee Deposit Payable	16,000.00
Customers Deposit	203,816.17
Other Deferred Credits	-
Other Payables	683,519.69
total	2,273,944.84

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	35,231,483.20
total	66,846,915.09

TOTAL LIABILITIES & OTHER CREDITS P **96,592,284.06**


Prepared by:

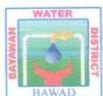

CHIRAMIE V. MORENO, CPA
Corporate Accounts Analyst

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 August 31, 2018**

RECEIPTS:		CURRENT MONTH	YEAR TO DATE
Collection of Water Bills	P	3,309,150.78	25,867,361.64
Collection of Other Water Revenues		103,594.29	1,304,659.95
Collection of A/R Others - Materials on Account		-	273,102.23
Collection Receivables/Disallowances		-	39,000.00
Collection on Septage Fees-Due to LGU		152,915.00	1,206,115.00
Collection of WTP/GSIS/HDMF/PHILHEALTH		308,354.40	952,463.44
Proceeds from Loan Borrowings		-	-
Other Income		16,996.15	258,166.60
Refund of Employees Cash Advances		3,089.00	290,066.74
Receipt of Bids/Performance Bonds		51,960.00	257,109.82
Interest Revenue		-	393.35
Fund transfer - PNB TO LBP		-	400,000.00
Fund transfer - PNB TO PNB		203,816.17	203,816.17
Reserve Fund withdrawal/transfer		-	-
Subsidy from Local Government Units		-	14,095,066.29
Other Receipts /Adjustments		-	54,425.47
Total Receipts	P	4,149,875.79	45,201,746.70
DISBURSEMENTS:			
Payroll	P	886,836.04	6,559,530.66
Fuel/power for pumping		153,956.77	1,188,203.88
Chemicals		280,321.45	940,750.83
Franchise Tax		-	406,657.02
Other Operation & Maint. Expenses		775,117.67	5,718,163.86
Payment of Advances to officers & Employees		325,759.13	1,051,977.13
Materials & Supplies Inventory (procurement)		547,287.25	3,927,345.61
Remittance to BIR/GSIS/HDMF/PHILHEALTH		301,137.76	2,472,279.51
Remittance to LGU- Septage Fees		157,615.00	1,196,075.00
Payment of Accounts Payable		100,000.00	1,038,101.30
Payment of Bid/Performance Bonds		-	220,961.50
Construction Work In progress		76,473.00	666,796.47
Capital Expenditures		30,000.00	2,106,381.01
Amortizations of domestic loans (LWUA)		73,233.00	704,345.71
Amortizations of domestic loans (NHA)		-	62,977.28
Amortizations of domestic loans (LBP)		-	385,565.67
Payment of Interest of Long Term Debts (LWUA)		169,063.00	1,405,127.08
Payment of Interest of Long Term Debts (NHA)		-	20,590.47
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		203,816.17	203,816.17
Adjustments		10,952.35	19,172.25
Total Disbursements	P	4,091,568.59	30,783,104.14
NET RECEIPTS/(DISBURSEMENTS)		58,307.20	14,418,642.56
Add: CASH BALANCE, Beginning		14,815,725.37	555,390.01
Less: Fund Transfer (Reserve Fund)		-	100,000.00
Fund Transfer (Restricted Fund)		-	-
CASH BALANCE, END	P	14,874,032.57	14,874,032.57

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Division Manager C

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ALMA L. ABRASALDO
General Manager C



BAYAWAN WATER DISTRICT
INCOME STATEMENT
 For the month Ending August 31, 2018

	CURRENT MONTH	YEAR TO DATE
OPERATING REVENUE		
Metered Sales	3,304,739.25	25,214,545.03
Penalty Charges	95,676.66	712,566.09
Other Business & Service Income	92,179.92	1,136,234.78
Other Income	(21,853.85)	219,316.60
Total Operating Revenue	3,470,741.98	27,282,662.50
OPERATING EXPENSES		
Personal services		
Salaries and Wages	874,886.04	6,559,530.66
Other Compensation & Allowances	93,000.00	1,760,083.84
Personnel Benefit Contributions	130,170.93	958,490.85
Other Personnel Benefits	-	617,891.96
Total Personal Services	1,098,056.97	9,895,997.31
Operating Expenses		
Honoraria(Directors Fees & Renummerations)	34,345.00	245,372.50
Office Supplies Expenses	8,871.68	142,910.82
Fuel, Oil & Lubricants Expenses	-	187,388.70
Maintenance Supplies Expenses	72.29	4,076.18
Other Supplies Expenses	2,220.11	92,765.22
Travel Expenses	124,483.58	1,434,951.98
Training & Scholarship Expenses	68,312.00	194,433.96
Gender and Development	127,582.21	2,226,477.74
Water	5,298.20	13,873.00
Electricity	22,332.36	242,013.46
Fuel	14,407.00	121,735.11
Postage & Deliveries	1,080.00	27,300.48
Telephone Expenses - Landline	3,166.69	23,220.52
Telephone Expenses - Mobile	10,101.99	87,078.56
Internet Expenses	3,710.14	50,318.91
Cable, Satellite, Telegraph & Radio Expenses	-	140.00
Printing Expenses	1,581.00	6,303.00
Advertising, Promotional & Marketing Expenses	-	4,020.00
Taxes Duties & Licenses	102,734.91	480,533.15
Insurance Premiums	-	15,812.93
Representation expenses	39,652.25	174,426.63
Rent/lease expenses	-	12,000.00
Survey Expenses	-	-
Generation , Transmission & Distribution Expenses	542,976.21	2,556,872.30
Source of Supply - Miscellaneous Expense	8,190.00	
Source of Supply Mains - Engineering Expenses	-	
Fuel for Power Production	-	
Pumping Operations Expense	-	
Power/Fuel Purchased for Pumping	153,956.77	
Water Treatment Operations Expenses	31,402.00	
Chemical, Filtering and Laboratory Supplies Expense	280,321.45	
Transmission & Distribution Engineering Expense	2,118.12	
Miscellaneous Customer Accounts Expenses	66,987.87	
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	1,050.00	26,228.00
Auditing Services	-	-
General/Janitorial Services	6,000.00	60,000.00
Security Services	22,000.00	154,000.00
Other Professional Services	-	20,000.00
Confidential & Intelligence Funds	-	50,000.00
Other Maintenance and Operating Expense	200,996.19	257,448.61
Total Operating Expenses	1,342,973.81	8,982,988.21


Maintenance Expenses

Repairs & Maintenance - Plant	191,309.32	687,396.26
Repairs & Maintenance - Buildings & other structures	79,949.44	370,390.09
Repairs & Maintenance - Office Equipment	1,413.00	10,540.00
Repairs & Maintenance - Laboratory Equipment	-	-
Repairs & Maintenance - Land Transport Equipment	1,470.00	215,366.83
Repairs & Maintenance - Other machinery & equipment	55,600.19	162,647.86
Repairs & Maintenance - Furniture & Fixtures	-	-
Repairs & Maintenance - Calamity	-	-
Total Maintenance Expenses	329,741.95	1,446,341.04
TOTAL Personal, Operating & Maintenance Expenses	2,770,772.73	20,325,326.56
NET INCOME BEFORE DEPRECIATION & INTEREST	699,969.25	6,957,335.94
Less: Depreciation Expense	357,044.69	2,827,996.82
Bad Debts Expense	-	6,640.70
	357,044.69	2,834,637.52
<i>Add: OTHER INCOME</i>		
Interest Revenue	-	909.80
Income from Grants & Donations	-	-
Subsidy from Local Government Units	-	14,095,066.29
Dividend Revenue	-	-
Total Other Income	-	14,095,976.09
<i>Less: OTHER EXPENSES</i>		
Interest on LTD	169,063.00	1,511,953.28
Interest on Bank Deposits	-	-
Bank Charges	-	-
Documentary Stamp Expenses	-	30.00
Loss on Assets	-	-
Total Other Expenses	169,063.00	1,511,983.28
NET INCOME/(LOSS)	P 173,861.56	16,706,691.23


Prepared by:


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Division Manager C

Noted by:


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General Manager C



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

1 SERVICE CONNECTION DATA:

1.1 TOTAL SERVICES	<u>6,996</u>	1.6 CHANGES: <i>New</i>	<u>37</u>
1.2 TOTAL ACTIVE	<u>6,419</u>	<i>Reconnected</i>	<u>49</u>
1.3 TOTAL METERED	<u>6,419</u>	<i>Disconnected</i>	<u>74</u>
1.4 TOTAL BILLED	<u>6,419</u>	1.7 CUSTOMER IN ARREARS:	
1.5 POPULATION SERVED	<u>32,165</u>	Nos.	<u>994</u>

2 PRESENT WATER RATES: Effective May, 2016

LWUA APPROVED ? YES [] NO [] DATE APPROVED: February 11, 2016

	No. of <u>Connections</u>	Minimum <u>Charge</u>	<u>11-20</u>	<u>21-30</u>	<u>31-40</u>	<u>40+</u>
DOMESTIC/GOVERNMENT	<u>5,988</u>	<u>230.00</u>	<u>28.20</u>	<u>33.90</u>	<u>39.80</u>	<u>45.80</u>
COMMERCIAL/INDUSTRIAL	<u>429</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>6,419</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>3,325,849.07</u>		<u>25,405,041.16</u>
b. CURRENT (FLAT RATE)		<u>-</u>		<u>-</u>
c. PENALTY CHARGES		<u>95,676.66</u>		<u>712,566.09</u>
TOTALS	P	<u>3,421,525.73</u>		<u>26,117,607.25</u>

3.2 COLLECTIONS (WATER SALES)				
a. CURRENT ACCOUNTS	P	<u>2,293,639.16</u>		<u>17,770,643.85</u>
b. ARREARS (CURRENT YEAR)		<u>1,013,323.28</u>		<u>7,419,468.97</u>
c. ARREARS (PREVIOUSYEAR)		<u>2,188.34</u>		<u>677,248.82</u>
d. COLLECTION - OTHERS		<u>-</u>		<u>-</u>
TOTALS	P	<u>3,309,150.78</u>		<u>25,867,361.64</u>
				<u>1,332,246.19</u>

3.3 A/R BEGINNING OF THE YEAR				<u>1,332,246.19</u>
3.4 ON-TIME PAID, THIS MONTH	=	$\frac{(3.2.a)}{(3.1.a) + (3.1.b)}$	x 100 =	<u>69%</u>
COL. EFFICIENCY, YTD	=	$\frac{(3.2.a) + (3.2.b)}{3.1 \text{ TOTALS}}$	x 100 =	<u>96%</u>
COLLECTION RATIO, YTD	=	$\frac{3.2 \text{ TOTALS}}{3.3 + 3.1 \text{ TOTALS} + A/R \text{ others}}$	x 100 =	<u>94%</u>

4 FINANCIAL DATA:

4.1 REVENUE:

	<u>THIS MONTH (TM)</u>	<u>YEAR - TO - DATE</u>
a. OPERATING	P 3,304,739.25	P 25,214,545.03
b. NON-OPERATING	166,002.73	2,068,117.47
c. INTEREST REVENUE	-	909.80
d. OTHER INCOME	-	-
e. GRANTS & DONATIONS	-	14,095,066.29
TOTALS	P 3,470,741.98	P 41,378,638.59

4.2 EXPENSES:

	<u>THIS MONTH (TM)</u>	<u>YEAR - TO - DATE</u>
a. SALARIES AND WAGES	P 874,886.04	P 6,559,530.66
b. PUMPING COST (Fuel, Oil, Electric)	153,956.77	1,388,238.84
c. CHEMICALS (Treatment)	280,321.45	763,465.13
d. OTHER O&M EXPENSE	1,461,608.47	11,971,166.62
e. DEPRECIATION EXPENSE	357,044.69	2,470,952.13
f. BAD DEBT EXPENSE	-	6,640.70
g. INTEREST EXPENSE	169,063.00	1,511,953.28
	-	-
TOTALS	P 3,296,880.42	P 24,671,947.36

4.3 NET INCOME (LOSS):

P 173,861.56	P 16,706,691.23
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4.4 CASH FLOW REPORT

a. RECEIPTS	P 4,149,875.79	P 45,401,746.70
b. DISBURSEMENT	4,091,568.59	30,983,104.14
c. NET RECEIPT (Disbursement)	58,307.20	14,418,642.56
d. CASH BAL. BEGINNING	14,815,725.37	555,390.01
e. CASH BAL. END	14,874,032.57	14,974,032.57
Less: transfer to Reserve Fund	-	100,000.00
transfer to Restricted Fund	-	-
P 14,874,032.57	P 14,874,032.57	

4.5 MISCELLANEOUS FINANCIAL DATA:

a. LOAN FUNDS (TOTAL)	-	c. Inventories	734,746.96
1. Cash on Hand	-	d. A/R -Customers	1,378,122.67
2. Cash in Bank	-	e. Customers Dep.	203,816.17
	-	f. Loan Payable-LGU	-
b. WD FUNDS (TOTAL)	16,634,593.66	g. Loan Payable-LBP	1,542,262.64
1. Cash on Hand	262,276.68	h. Loan Payable-NHA	1,115,064.12
2. Cash in Bank	14,592,755.89	i. Payable to Suppliers & other Creditor	431,417.00
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	<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>36,394.00</u>	<u>245,060.00</u>	<u>actual reading of flow meter</u>
b. GRAVITY & TREATMENT PLANT	<u>94,585.00</u>	<u>744,630.00</u>	<u>actual reading of flow meter</u>
c. TOTALS	<u>130,979.00</u>	<u>989,690.00</u>	

5.3 WATER PRODUCTION COST:

	<u>THIS MONTH (TM)</u>		<u>YEAR TO DATE</u>	
a. Total Power Consumption for Pumping		<u>15,978</u>		<u>91,462.00</u> kwh
b. Total Power Cost for Pumping	P	<u>153,956.77</u>	P	<u>1,307,071.15</u>
c. Other energy cost for pumping		<u>-</u>		<u>-</u>
d. Total pumping hours (motor drive)		<u>2,850</u>		<u>24,210</u> hrs.
e. Total pumping hours (engine drive)		<u>-</u>		<u>-</u> hrs.
f. Total gas chlorine consumed		<u>5</u>		<u>9.8</u> kg.
g. Total powder chlorine consumed		<u>1,705</u>		<u>5,869</u> kg.
h. Total chlorine cost	P	<u>198,071.45</u>	P	<u>702,921.41</u>
i. Total cost of other chemicals	P	<u>78,750.00</u>	P	<u>236,258.17</u>

5.4 ACCOUNTED WATER USED:

a. Metered billed	<u>99,238</u>	<u>m3</u>	<u>769,974</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>99,238</u>	<u>m3</u>	<u>769,974</u>	<u>m3</u>
d. Metered Unbilled		<u>m3</u>	<u>0</u>	<u>m3</u>
e. Unmetered unbilled	<u>5,558.58</u>	<u>m3</u>	<u>36,150.88</u>	<u>m3</u>
f. Total Accounted (5.4.c + 5.4.d + 5.4.e)	<u>104,796.58</u>	<u>m3</u>	<u>806,124.88</u>	<u>m3</u>

5.5 WATER USE ASSESSMENT:

a. Ave. monthly consumption/connection		<u>15.46</u>	<u>m3</u>
b. Ave. per Capita/day consumption		<u>0.10</u>	<u>m3</u>
c. Accounted water $\frac{5.4.f}{5.2.c} \times 100$	=	<u>80.01</u>	<u>%</u>
d. Revenue producing water $\frac{5.4.c}{5.2.c} \times 100$	=	<u>75.77</u>	<u>%</u>

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>279</u>
c. Average monthly salary / employees				P	<u>38,038.52</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>19</u>
b. No. of samples meeting standards	<u>19</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>6</u>	<u>69</u>
b. Policies passed	<u>0</u>	<u>0</u>
c. Director's fee paid	P <u>34,345.00</u>	P <u>245,372.50</u>
d. Meetings	<u>3</u>	<u>20</u>
1. Held (No.)	<u>3</u>	<u>21</u>
2. Regular (No.)	<u>1</u>	<u>8</u>
3. Special (No.)	<u>2</u>	<u>13</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
	Committed <u> </u>	Amount <u> </u>
a. New Service Connection	<u> </u>	<u> </u>
b. BPW FUNDS	<u> </u>	<u> </u>
TOTALS	P <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>1,942,368.00</u>
TOTALS	<u>242,796.00</u>	<u>242,796.00</u>	<u>1,942,368.00</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