



**BAYAWAN WATER DISTRICT**  
**BALANCE SHEET**  
 As of April 30, 2018

**ASSETS AND OTHER DEBITS**

**CURRENT ASSETS AND OTHER DEBITS**

Cash on Hand	180,243.90
Cash in Bank	1,913,034.51
Working Fund	8,000.00
Change Fund	4,000.00
Account Receivable- Customers	1,297,287.00
Less: Allowance for Bad Debts	(34,805.03)
Advances to Officers & Employees	197,031.42
Account Receivable-disallowances	(6,000.00)
Account Receivable - Others	175,398.27
Materials & Supplies Inventory	1,609,956.64
Other Current Assets & Other Debits	304,562.57
Due from Officers & Employees	-
Prepayments	5,854.30
Other Deffered Charges	7,482.11
<b>total</b>	<b>5,662,045.69</b>

**UTILITY PLANT**

Utility Plant in Service	111,886,415.97
Less: Accumulated Depreciation	(39,824,154.10)
Construction Work In Progress	1,752,625.26
<b>Net Utility Plant</b>	<b>73,814,887.13</b>

**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)	35,994.92
<b>total</b>	<b>1,657,967.19</b>

**TOTAL ASSETS AND OTHER DEBITS** **P** **81,134,900.01**

**LIABILITIES AND OTHER CREDITS**

**CURRENT AND ACCRUED LIABILITIES**

Current Portion of Long Term Debt	979,727.53
Accounts Payable	-
Due to LGU-Septage Fee	149,673.75
Inter-Agency Payables	334,829.50
Guarantee Deposit Payable	16,000.00
Customers Deposit	203,816.17
Other Deferred Credits	-
Other Payables	204,819.13
<b>total</b>	<b>1,888,866.08</b>

**LONG TERM DEBT**

Loan Payable - LWUA	24,814,097.37
Loan Payable - Landbank	1,542,262.64
Loan Payable - NHA	1,115,064.12
<b>total</b>	<b>27,471,424.13</b>

**CAPITAL & EQUITY**

Capital contribution - Government	31,074,648.31
Other Paid in Capital	540,783.58
Retained Earnings	20,159,177.91
<b>total</b>	<b>51,774,609.80</b>

**TOTAL LIABILITIES & OTHER CREDITS** **P** **81,134,900.01**

Prepared by:

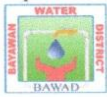
**CHIRAMIE V. MORENO, CPA**  
 Corporate Accounts Analyst

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 April 30, 2018

	CURRENT MONTH	YEAR TO DATE
<b>OPERATING REVENUE</b>		
Metered Sales	3,217,204.60	12,112,477.83
Penalty Charges	89,481.55	346,569.06
Other Business & Service Income	226,193.97	730,496.08
Other Income	57,917.70	166,913.06
<b>Total Operating Revenue</b>	<b>3,590,797.82</b>	<b>13,356,456.03</b>
<b>OPERATING EXPENSES</b>		
<b>Personal services</b>		
Salaries and Wages	813,764.00	3,281,097.00
Other Compensation & Allowances	83,000.00	448,800.00
Personnel Benefit Contributions	118,955.72	470,679.84
Other Personnel Benefits	320,116.61	451,560.96
<b>Total Personal Services</b>	<b>1,335,836.33</b>	<b>4,652,137.80</b>
<b>Operating Expenses</b>		
Honoraria(Directors Fees & Renummerations)	27,432.50	112,517.50
Office Supplies Expenses	35,322.03	84,071.72
Fuel, Oil & Lubricants Expenses	30,824.61	88,138.41
Maintenance Supplies Expenses	997.20	1,546.03
Other Supplies Expenses	1,541.50	83,652.11
Travel Expenses	226,590.08	848,266.40
Training & Scholarship Expenses	271,070.06	733,027.97
Training for Employees	49,804.96	
Gender and Development	221,265.10	
Water	2,026.20	5,262.10
Electricity	34,234.57	127,362.88
Fuel	13,809.00	59,447.00
Postage & Deliveries	2,115.00	21,084.48
Telephone Expenses - Landline	2,157.43	13,629.72
Telephone Expenses - Mobile	15,212.94	35,474.37
Internet Expenses	5,697.22	22,241.23
Cable, Satellite, Telegraph & Radio Expenses	-	140.00
Printing Expenses	312.00	972.00
Advertising, Promotional & Marketing Expenses	-	4,020.00
Taxes Duties & Licenses	82,837.83	306,769.78
Insurance Premiums	-	11,716.53
Representation expenses	52,243.73	74,873.38
Rent/lease expenses	-	6,000.00
Survey Expenses	-	-
Generation , Transmission & Distribution Expenses	419,281.25	1,351,289.32
Source of Supply - Miscellaneous Expense	6,300.00	
Source of Supply Mains - Engineering Expenses	5,696.65	
Fuel for Power Production	3,422.79	
Pumping Operations Expense	-	
Power/Fuel Purchased for Pumping	173,926.55	
Water Treatment Operations Expenses	43,702.00	
Chemical, Filtering and Laboratory Supplies Expense	157,750.00	
Transmission & Distribution Engineering Expense	8,922.39	
Miscellaneous Customer Accounts Expenses	19,560.87	
Extraordinary and Miscellaneous Expenses	15,942.75	46,822.75
Membership Dues & Contribution to Organizations	-	8,914.20
Cultural & Athletic Expenses	1,844.75	3,151.75
Donations	-	3,760.00
Legal Services	-	15,978.00
Auditing Services	-	-
General/Janitorial Services	9,000.00	36,000.00
Security Services	22,000.00	66,000.00
Other Professional Services	-	8,000.00
Confidential & Intelligence Funds	-	50,000.00
Other Maintenance and Operating Expense	1,426.00	3,452.49
<b>Total Operating Expenses</b>	<b>1,273,918.65</b>	<b>4,233,582.12</b>



**Maintenance Expenses**

Repairs & Maintenance - Plant	324,849.57	503,239.27
Repairs & Maintenance - Buildings & other structures	19,633.00	158,939.77
Repairs & Maintenance - Office Equipment	-	2,500.00
Repairs & Maintenance - Laboratory Equipment	-	-
Repairs & Maintenance - Land Transport Equipment	20,000.00	64,472.35
Repairs & Maintenance - Other machinery & equipment	7,197.89	47,408.91
Repairs & Maintenance - Furniture & Fixtures	-	-
Repairs & Maintenance - Calamity	-	-
<b>Total Maintenance Expenses</b>	<b>371,680.46</b>	<b>776,560.30</b>

<b>TOTAL Personal, Operating &amp; Maintenance Expenses</b>	<b>2,981,435.44</b>	<b>9,662,280.22</b>
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<b>NET INCOME BEFORE DEPRECIATION &amp; INTEREST</b>	<b>609,362.38</b>	<b>3,694,175.81</b>
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Les Depreciation Expense	355,534.44	1,399,052.32
Bad Debts Expense	-	6,640.70
	<b>355,534.44</b>	<b>1,405,693.02</b>

*Adc OTHER INCOME*

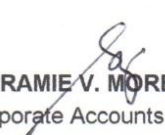
Interest Revenue	457.06	909.80
Income from Grants & Donations	-	-
Dividend Revenue	-	-
<b>Total Other Income</b>	<b>457.06</b>	<b>909.80</b>

*Les OTHER EXPENSES*

Interest on LTD	199,654.35	787,110.65
Interest on Bank Deposits	-	-
Bank Charges	-	-
Documentary Stamp Expenses	30.00	30.00
Loss on Assets	-	-
<b>Total Other Expenses</b>	<b>199,684.35</b>	<b>787,140.65</b>

<b>NET INCOME/(LOSS)</b>	<b>P 54,600.65</b>	<b>1,502,251.94</b>
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Prepared by:

  
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 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 April 30, 2018**

<b>RECEIPTS:</b>		<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>
Collection of Water Bills	P	3,235,710.43	12,488,743.98
Collection of Other Water Revenues		238,374.20	797,771.48
Collection of A/R Others - Materials on Account		-	243,741.83
Collection Receivables/Disallowances		-	39,000.00
Collection on Septage Fees-Due to LGU		149,450.00	590,430.00
Collection of WTP/GSIS/HDMF/PHILHEALTH		61,280.99	336,952.68
Proceeds from Loan Borrowings		-	-
Other Income		57,917.70	166,913.06
Refund of Employees Cash Advances		81,365.97	173,629.80
Receipt of Bids/Performance Bonds		-	117,479.32
Interest Revenue		31.15	393.35
Fund transfer - PNB TO LBP		200,000.00	400,000.00
Reserve Fund withdrawal/transfer		-	-
Other Receipts /Adjustments		-	8,000.00
<b>Total Receipts</b>	<b>P</b>	<b>4,024,130.44</b>	<b>15,363,055.50</b>
<b>DISBURSEMENTS:</b>			
Payroll	P	813,764.00	3,281,097.00
Fuel/power for pumping		183,349.34	658,980.97
Chemicals		157,750.00	453,371.25
Franchise Tax		82,837.83	283,163.18
Other Operation & Maint. Expenses		649,818.63	2,163,658.29
Payment of Advances to officers & Employees		118,326.00	494,162.00
Materials & Supplies Inventory (procurement)		687,286.83	1,580,660.33
Remittance to BIR/GSIS/HDMF/PHILHEALTH		355,883.29	1,246,838.68
Remittance to LGU- Septage Fees		149,370.00	583,855.00
Payment of Accounts Payable		-	738,101.30
Payment of Bid/Performance Bonds		-	52,963.88
Construction Work In progress		-	6,050.00
Capital Expenditures		217,912.57	413,062.57
Amortizations of domestic loans (LWUA)		71,752.00	348,020.94
Amortizations of domestic loans (NHA)		-	62,977.28
Amortizations of domestic loans (LBP)		128,521.89	257,043.78
Payment of Interest of Long Term Debts (LWUA)		171,133.05	707,200.10
Payment of Interest of Long Term Debts (NHA)		-	20,590.47
Payment of Interest of Long Term Debts (LBP)		28,521.30	59,620.08
Bank Charges		-	1,750.00
Fund withdrawal - PNB TO LBP		200,000.00	400,000.00
Adjustments		-	-
<b>Total Disbursements</b>	<b>P</b>	<b>4,016,226.73</b>	<b>13,813,167.10</b>
<b>NET RECEIPTS/(DISBURSEMENTS)</b>		<b>7,903.71</b>	<b>1,549,888.40</b>
Add: CASH BALANCE, Beginning		<b>2,097,374.70</b>	<b>555,390.01</b>
Less: Fund Transfer (Reserve Fund)		-	-
Fund Transfer (Restricted Fund)		-	-
<b>CASH BALANCE, END</b>	<b>P</b>	<b>2,105,278.41</b>	<b>2,105,278.41</b>

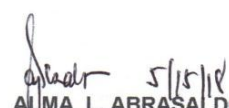
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**BAYAWAN WATER DISTRICT  
MONTHLY DATA SHEET  
CCC - 221  
For the Month Ending April 30, 2018**

**1 SERVICE CONNECTION DATA:**

1.1 TOTAL SERVICES	<u>6,552</u>	1.6 CHANGES: <i>New</i>	<u>199</u>
1.2 TOTAL ACTIVE	<u>5,819</u>	<i>Reconnected</i>	<u>43</u>
1.3 TOTAL METERED	<u>5,819</u>	<i>Disconnected</i>	<u>29</u>
1.4 TOTAL BILLED	<u>5,819</u>	1.7 CUSTOMER IN ARREARS:	
1.5 POPULATION SERVED	<u>29,200</u>	Nos.	<u>916</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	5,395	230.00	28.20	33.90	39.80	45.80
COMMERCIAL/INDUSTRIAL	<u>421</u>	<u>460.00</u>	<u>56.40</u>	<u>67.80</u>	<u>79.60</u>	<u>91.60</u>
COMMUNAL	<u>3</u>	<u>230.00</u>	<u>23.00</u>	<u>23.00</u>	<u>23.00</u>	<u>23.00</u>
BULK/WHOLESALE	-	-	-	-	-	-
<b>TOTAL</b>	<b><u>5,819</u></b>					

**3 BILLING AND COLLECTION DATA:**

<b>3.1 BILLINGS ( WATER SALES )</b>		<u>THIS MONTH</u>		<u>YEAR - TO - DATE</u>
a. CURRENT ( METERED )	P	<u>3,243,212.90</u>		<u>12,211,312.90</u>
b. CURRENT ( FLAT RATE )		<u>-</u>		<u>-</u>
c. PENALTY CHARGES		<u>89,481.55</u>		<u>346,569.06</u>
<b>TOTALS</b>	P	<b><u>3,332,694.45</u></b>		<b><u>12,557,881.96</u></b>

<b>3.2 COLLECTIONS ( WATER SALES )</b>				
a. CURRENT ACCOUNTS	P	<u>2,311,638.32</u>		<u>8,393,202.22</u>
b. ARREARS (CURRENT YEAR)		<u>910,645.05</u>		<u>3,477,413.75</u>
c. ARREARS (PREVIOUSYEAR)		<u>13,427.06</u>		<u>618,128.01</u>
d. COLLECTION - OTHERS		<u>-</u>		<u>-</u>
<b>TOTALS</b>	P	<b><u>3,235,710.43</u></b>		<b><u>12,488,743.98</u></b>

**3.3 A/R BEGINNING OF THE YEAR**      P 1,332,246.19

**3.4 ON-TIME PAID, THIS MONTH** =  $\frac{(3.2.a)}{(3.1.a) + (3.1.b)} \times 100 = \underline{71\%}$

COL. EFFICIENCY, YTD =  $\frac{(3.2.a) + (3.2.b)}{3.1 \text{ TOTALS}} \times 100 = \underline{95\%}$

COLLECTION RATIO, YTD =  $\frac{3.2 \text{ TOTALS}}{3.3 + 3.1 \text{ TOTALS} + \text{A/R others}} \times 100 = \underline{90\%}$



**4 FINANCIAL DATA:**

**4.1 REVENUE:**

	<u>THIS MONTH ( TM )</u>	<u>YEAR - TO - DATE</u>
a. OPERATING	P 3,217,204.60	P 12,112,477.83
b. NON-OPERATING	373,593.22	1,243,978.20
c. INTEREST REVENUE	457.06	909.80
d. OTHER INCOME	-	-
e. GRANTS & DONATIONS	-	-
<b>TOTALS</b>	<b>P 3,591,254.88</b>	<b>P 13,357,365.83</b>

**4.2 EXPENSES:**

	<u>THIS MONTH ( TM )</u>	<u>YEAR - TO - DATE</u>
a. SALARIES AND WAGES	P 813,764.00	P 3,281,097.00
b. PUMPING COST ( Fuel, Oil, Electric )	177,349.34	652,980.97
c. CHEMICALS (Treatment)	157,750.00	459,871.25
d. OTHER O&M EXPENSE	1,832,602.10	5,268,361.00
e. DEPRECIATION EXPENSE	355,534.44	1,399,052.32
f. BAD DEBT EXPENSE	-	6,640.70
g. INTEREST EXPENSE	199,654.35	787,110.65
		-
<b>TOTALS</b>	<b>P 3,536,654.23</b>	<b>P 11,855,113.89</b>

**4.3 NET INCOME ( LOSS ):**

P 54,600.65	P 1,502,251.94
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**4.4 CASH FLOW REPORT**

a. RECEIPTS	P 4,024,130.44	P 15,363,055.50
b. DISBURSEMENT	4,016,226.73	13,813,167.10
c. NET RECEIPT (Disbursement)	7,903.71	1,549,888.40
d. CASH BAL. BEGINNING	2,097,374.70	555,390.01
e. CASH BAL. END	2,105,278.41	2,105,278.41
Less: transfer to Reserve Fund	-	-
transfer to Restricted Fund	-	-
<b>P 2,105,278.41</b>	<b>P 2,105,278.41</b>	

**4.5 MISCELLANEOUS FINANCIAL DATA:**

a. LOAN FUNDS (TOTAL)	-	c. Inventories	1,609,956.64
1. Cash on Hand	-	d. A/R -Customers	1,297,287.00
2. Cash in Bank		e. Customers Dep.	203,816.17
		f. Loan Payable-LGU	-
b. WD FUNDS (TOTAL)	3,759,245.60	g. Loan Payable-LBP	1,542,262.64
1. Cash on Hand	180,243.90	h. Loan Payable-NHA	1,115,064.12
2. Cash in Bank	1,913,034.51	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	35,994.92		

**5 WATER PRODUCTION DATA:**

**5.1 SOURCE**

		<u>THIS MONTH</u>
	<u>NUMBER</u>	<u>TOTAL RATED CAPACITY</u>
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**

	<u>THIS MONTH</u>	<u>Y-T-D</u>	<u>METHOD OF MEASUREMENT</u>
a. PUMPED	24,097.00	142,544.00	actual reading of flow meter
b. GRAVITY & TREATMENT PLANT	96,090.00	342,888.00	actual reading of flow meter
c. TOTALS	120,187.00	485,432.00	

**5.3 WATER PRODUCTION COST:**

	<u>THIS MONTH (TM)</u>	<u>YEAR TO DATE</u>
a. Total Power Consumption for Pumping	7,708	47,500.00 kwh
b. Total Power Cost for Pumping	P 177,349.34	P 652,980.97
c. Other energy cost for pumping	-	-
d. Total pumping hours (motor drive)	3,090.00	12810 hrs.
e. Total pumping hours (engine drive)	-	- hrs.
f. Total gas chlorine consumed	0	4.8 kg.
g. Total powder chlorine consumed	451	2281 kg.
h. Total chlorine cost	P 79,000.00	P 299,626.00
i. Total cost of other chemicals	P 78,750.00	P 155,750.00

**5.4 ACCOUNTED WATER USED:**

a. Metered billed	98,885	m3	372,585	m3
b. Unmetered billed	-	m3	0	m3
c. Total billed ( 5.4.a + 5.4.b.)	98,885	m3	372,585	m3
d. Metered Unbilled		m3	0	m3
e. Unmetered unbilled	4,288.58	m3	16,534	m3
f. Total Accounted (5.4.c + 5.4.d + 5.4.e)	103,173.58	m3	389,118.58	m3

**5.5 WATER USE ASSESSMENT:**

a. Ave. monthly consumption/connection	16.99	m3
b. Ave. per Capita/day consumption	0.11	m3
c. Accounted water $\frac{5.4.f}{5.2.c} \times 100$	85.84	%
d. Revenue producing water $\frac{5.4.c}{5.2.c} \times 100$	82.28	%

**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>253</u>
c. Average monthly salary / employees				P	<u>35,381.04</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>25</u>
b. No. of samples meeting standards	<u>25</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>10</u>	<u>33</u>
b. Policies passed	<u>0</u>	<u>0</u>
c. Director's fee paid	P <u>27,432.50</u>	P <u>112,517.50</u>
d. Meetings	<u>3</u>	<u>9</u>
1. Held ( No. )	<u>3</u>	<u>10</u>
2. Regular ( No. )	<u>1</u>	<u>4</u>
3. Special ( No. )	<u>2</u>	<u>6</u>
4. Emergency (executive)	<u>0</u>	<u>0</u>

**7 STATUS OF VARIOUS DEVELOPMENTS:**

<b>7.1 Status of Loans as of</b>	<u>                    </u> <b>Loan / Fund</b>	<b>Availment to Date</b>
	<u>                    </u> <b>Committed</b>	<b>Amount Percentile</b>
a. New Service Connection	<u>                    </u>	<u>                    </u>
b. BPW FUNDS	<u>                    </u>	<u>                    </u>
<b>TOTALS</b>	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>971,184.00</u>
<b>TOTALS</b>	<u>242,796.00</u>	<u>242,796.00</u>	<u>971,184.00</u>



