



**BAYAWAN WATER DISTRICT**  
**BALANCE SHEET**  
As of July 31, 2018

**ASSETS AND OTHER DEBITS**

**CURRENT ASSETS AND OTHER DEBITS**

Cash on Hand	257,154.92
Cash in Bank	14,539,570.45
Working Fund	15,000.00
Change Fund	4,000.00
Account Receivable- Customers	1,292,155.74
Less: Allowance for Bad Debts	(34,805.03)
Advances to Officers & Employees	212,537.42
Account Receivable-disallowances	33,000.00
Account Receivable - Others	504,611.79
Materials & Supplies Inventory	1,290,322.94
Other Current Assets & Other Debits	304,562.57
Due from Officers & Employees	-
Prepayments	15,854.30
Other Deffered Charges	7,482.11
<b>total</b>	<b>18,441,447.21</b>

**UTILITY PLANT**

Utility Plant in Service	114,204,582.04
Less: Accumulated Depreciation	(40,602,273.78)
Construction Work In Progress	2,767,173.06
<b>Net Utility Plant</b>	<b>76,369,481.32</b>

**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
<b>total</b>	<b>1,764,561.09</b>

**TOTAL ASSETS AND OTHER DEBITS** **P** **96,575,489.62**

**LIABILITIES AND OTHER CREDITS**

**CURRENT AND ACCRUED LIABILITIES**

Current Portion of Long Term Debt	568,113.87
Accounts Payable	531,417.00
Due to LGU-Septage Fee	157,838.75
Inter-Agency Payables	285,693.01
Guarantee Deposit Payable	16,000.00
Customers Deposit	203,816.17
Other Deferred Credits	-
Other Payables	585,072.40
<b>total</b>	<b>2,347,951.20</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	35,140,682.40
<b>total</b>	<b>66,756,114.29</b>

**TOTAL LIABILITIES & OTHER CREDITS** **P** **96,575,489.62**

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 July 31, 2018

	CURRENT MONTH	YEAR TO DATE
<b>OPERATING REVENUE</b>		
Metered Sales	3,191,575.32	21,909,805.78
Penalty Charges	89,016.95	616,889.43
Other Business & Service Income	110,111.71	1,044,054.86
Other Income	11,836.60	241,170.45
<b>Total Operating Revenue</b>	<b>3,402,540.58</b>	<b>23,811,920.52</b>
<b>OPERATING EXPENSES</b>		
<b>Personal services</b>		
Salaries and Wages	849,999.62	5,684,644.62
Other Compensation & Allowances	452,033.84	1,667,083.84
Personnel Benefit Contributions	119,501.24	828,319.92
Other Personnel Benefits	47,104.99	617,891.96
<b>Total Personal Services</b>	<b>1,468,639.69</b>	<b>8,797,940.34</b>
<b>Operating Expenses</b>		
Honoraria(Directors Fees & Remunerations)	27,846.00	211,027.50
Office Supplies Expenses	5,284.32	134,039.14
Fuel, Oil & Lubricants Expenses	34,195.46	187,388.70
Maintenance Supplies Expenses	1,764.10	4,003.89
Other Supplies Expenses	6,893.00	90,545.11
Travel Expenses	184,287.97	1,310,468.40
Training & Scholarship Expenses	-	126,121.96
Gender and Development	504,576.38	2,098,895.53
Water	-	8,574.80
Electricity	30,412.36	219,681.10
Fuel	14,464.10	107,328.11
Postage & Deliveries	-	26,220.48
Telephone Expenses - Landline	954.15	20,053.83
Telephone Expenses - Mobile	13,098.53	76,976.57
Internet Expenses	5,973.72	46,608.77
Cable, Satellite, Telegraph & Radio Expenses	-	140.00
Printing Expenses	-	4,722.00
Advertising, Promotional & Marketing Expenses	-	4,020.00
Taxes Duties & Licenses	131,566.84	377,798.24
Insurance Premiums	-	15,812.93
Representation expenses	33,410.00	134,774.38
Rent/lease expenses	-	12,000.00
Survey Expenses	-	-
Generation , Transmission & Distribution Expenses	132,928.15	2,013,896.09
Source of Supply - Miscellaneous Expense	6,300.00	
Source of Supply Mains - Engineering Expenses	28,000.00	
Fuel for Power Production	1,372.56	
Pumping Operations Expense	-	
Power/Fuel Purchased for Pumping	86,690.93	
Water Treatment Operations Expenses	23,286.00	
Chemical, Filtering and Laboratory Supplies Expense	(95,913.25)	
Transmission & Distribution Engineering Expense	10,486.04	
Miscellaneous Customer Accounts Expenses	72,705.87	
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	-	25,178.00
Auditing Services	-	-
General/Janitorial Services	6,000.00	54,000.00
Security Services	22,000.00	132,000.00
Other Professional Services	3,000.00	20,000.00
Confidential & Intellegence Funds	-	50,000.00
Other Maintenance and Operating Expense	15,583.00	56,452.42
<b>Total Operating Expenses</b>	<b>1,174,238.08</b>	<b>7,640,014.40</b>

**Maintenance Expenses**

Repairs & Maintenance - Plant	47,639.47	496,086.94
Repairs & Maintenance - Buildings & other structures	24,950.24	290,440.65
Repairs & Maintenance - Office Equipment	-	9,127.00
Repairs & Maintenance - Laboratory Equipment	-	-
Repairs & Maintenance - Land Transport Equipment	74,249.25	213,896.83
Repairs & Maintenance - Other machinery & equipment	36,395.97	107,047.67
Repairs & Maintenance - Furniture & Fixtures	-	-
Repairs & Maintenance - Calamity	-	-
<b>Total Maintenance Expenses</b>	<b>183,234.93</b>	<b>1,116,599.09</b>

<b>TOTAL Personal, Operating &amp; Maintenance Expenses</b>	<b>2,826,112.70</b>	<b>17,554,553.83</b>
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<b>NET INCOME BEFORE DEPRECIATION &amp; INTEREST</b>	<b>576,427.88</b>	<b>6,257,366.69</b>
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Less: Depreciation Expense	357,707.81	2,470,952.13
Bad Debts Expense	-	6,640.70
	<b>357,707.81</b>	<b>2,477,592.83</b>

**Add: OTHER INCOME**

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

**Less: OTHER EXPENSES**

Interest on LTD	196,478.65	1,342,890.28
Interest on Bank Deposits	-	-
Bank Charges	-	-
Documentary Stamp Expenses	-	30.00
Loss on Assets	-	-
<b>Total Other Expenses</b>	<b>196,478.65</b>	<b>1,342,920.28</b>

<b>NET INCOME/(LOSS)</b>	<b>P 22,241.42</b>	<b>16,532,829.67</b>
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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 July 31, 2018**

<b>RECEIPTS:</b>		<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>
Collection of Water Bills	P	3,338,731.79	22,558,210.86
Collection of Other Water Revenues		139,912.22	1,201,065.66
Collection of A/R Others - Materials on Account		29,360.40	273,102.23
Collection Receivables/Disallowances		-	39,000.00
Collection on Septage Fees-Due to LGU		157,615.00	1,053,200.00
Collection of WTP/GSIS/HDMF/PHILHEALTH		57,317.07	644,109.04
Proceeds from Loan Borrowings		-	-
Other Income		11,836.60	241,170.45
Refund of Employees Cash Advances		21,256.23	286,977.74
Receipt of Bids/Performance Bonds		26,572.50	205,149.82
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
Other Receipts /Adjustments		7,000.00	54,425.47
<b>Total Receipts</b>	<b>P</b>	<b>3,789,601.81</b>	<b>41,051,870.91</b>
<b>DISBURSEMENTS:</b>			
Payroll	P	861,949.62	5,668,709.62
Fuel/power for pumping		88,063.49	1,034,247.11
Chemicals		87,872.45	660,429.38
Franchise Tax		123,493.84	406,657.02
Other Operation & Maint. Expenses		914,120.61	4,947,031.19
Payment of Advances to officers & Employees		95,906.00	726,218.00
Materials & Supplies Inventory (procurement)		452,692.00	3,380,058.36
Remittance to BIR/GSIS/HDMF/PHILHEALTH		317,190.26	2,171,141.75
Remittance to LGU- Septage Fees		149,155.00	1,038,460.00
Payment of Accounts Payable		100,000.00	938,101.30
Payment of Bid/Performance Bonds		83,998.81	220,961.50
Construction Work In progress		82,338.16	590,323.47
Capital Expenditures		1,483,613.44	2,076,381.01
Amortizations of domestic loans (LWUA)		73,233.00	631,112.71
Amortizations of domestic loans (NHA)		-	62,977.28
Amortizations of domestic loans (LBP)		128,521.89	385,565.67
Payment of Interest of Long Term Debts (LWUA)		169,563.00	1,236,064.08
Payment of Interest of Long Term Debts (NHA)		-	20,590.47
Payment of Interest of Long Term Debts (LBP)		26,915.65	86,535.73
Bank Charges		-	1,750.00
Fund withdrawal - PNB TO LBP		-	400,000.00
Adjustments		-	8,219.90
<b>Total Disbursements</b>	<b>P</b>	<b>5,238,627.22</b>	<b>26,691,535.55</b>
<b>NET RECEIPTS/(DISBURSEMENTS)</b>		<b>(1,449,025.41)</b>	<b>14,360,335.36</b>
Add: CASH BALANCE, Beginning		<b>16,264,750.78</b>	<b>555,390.01</b>
Less: Fund Transfer (Reserve Fund)		-	100,000.00
Fund Transfer (Restricted Fund)		-	-
<b>CASH BALANCE, END</b>	<b>P</b>	<b>14,815,725.37</b>	<b>14,815,725.37</b>


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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 July 31, 2018**

**1 SERVICE CONNECTION DATA:**

1.1 TOTAL SERVICES	<u>6,959</u>	1.6 CHANGES: <i>New</i>	<u>145</u>
1.2 TOTAL ACTIVE	<u>6,284</u>	<i>Reconnected</i>	<u>47</u>
1.3 TOTAL METERED	<u>6,284</u>	<i>Disconnected</i>	<u>64</u>
1.4 TOTAL BILLED	<u>6,284</u>	1.7 CUSTOMER IN ARREARS:	
1.5 POPULATION SERVED	<u>31,490</u>	Nos.	<u>994</u>

**2 PRESENT WATER RATES: Effective May, 2016**

LWUA APPROVED?	YES [ <input checked="" type="checkbox"/> ]	NO [ <input type="checkbox"/> ]	DATE APPROVED:	<u>February 11, 2016</u>
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	No. of Connections	Minimum Charge	11-20	21-30	31-40	40+
DOMESTIC/GOVERNMENT	5,854	230.00	28.20	33.90	39.80	45.80
COMMERCIAL/INDUSTRIAL	428	460.00	56.40	67.80	79.60	91.60
COMMUNAL	2	230.00	23.00	23.00	23.00	23.00
BULK/WHOLESALE	-	-	-	-	-	-
<b>TOTAL</b>	<b><u>6,284</u></b>					

**3 BILLING AND COLLECTION DATA:**

3.1 BILLINGS ( WATER SALES )	<u>THIS MONTH</u>	<u>YEAR - TO - DATE</u>
a. CURRENT ( METERED )	P <u>3,214,362.84</u>	P <u>22,079,192.09</u>
b. CURRENT ( FLAT RATE )	<u>-</u>	<u>-</u>
c. PENALTY CHARGES	<u>89,016.95</u>	<u>616,889.43</u>
<b>TOTALS</b>	P <u><b>3,303,379.79</b></u>	P <u><b>22,696,081.52</b></u>

3.2 COLLECTIONS ( WATER SALES )		
a. CURRENT ACCOUNTS	P <u>2,303,896.15</u>	P <u>15,477,004.69</u>
b. ARREARS (CURRENT YEAR)	<u>1,012,085.53</u>	<u>6,406,145.69</u>
c. ARREARS (PREVIOUSYEAR)	<u>22,750.11</u>	<u>675,060.48</u>
d. COLLECTION - OTHERS	<u>-</u>	<u>-</u>
<b>TOTALS</b>	P <u><b>3,338,731.79</b></u>	P <u><b>22,558,210.86</b></u>
		P <u><b>1,332,246.19</b></u>

**3.3 A/R BEGINNING OF THE YEAR**

3.4 ON-TIME PAID, THIS MONTH	= $\frac{(3.2.a)}{(3.1.a) + (3.1.b)}$ x 100	= <u>72%</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>94%</u>

**4 FINANCIAL DATA:**

**4.1 REVENUE:**

- a. OPERATING
- b. NON-OPERATING
- c. INTEREST REVENUE
- d. OTHER INCOME
- e. GRANTS & DONATIONS
- TOTALS**

	<u>THIS MONTH ( TM )</u>
P	3,191,575.32
	210,965.26
	-
	-
P	<b>3,402,540.58</b>

	<u>YEAR - TO - DATE</u>
P	21,909,805.78
	1,902,114.74
	909.80
	-
	14,095,066.29
P	<b>37,907,896.61</b>

**4.2 EXPENSES:**

- a. SALARIES AND WAGES
- b. PUMPING COST  
( Fuel, Oil, Electric )
- c. CHEMICALS (Treatment)
- d. OTHER O&M EXPENSE
- e. DEPRECIATION EXPENSE
- f. BAD DEBT EXPENSE
- g. INTEREST EXPENSE

**TOTALS**

	<u>THIS MONTH ( TM )</u>
P	849,999.62
	88,063.49
	(95,913.25)
	1,983,962.84
	357,707.81
	-
	196,478.65
P	<b>3,380,299.16</b>
P	<b>22,241.42</b>

	<u>YEAR - TO - DATE</u>
P	5,684,644.62
	1,028,247.11
	483,143.68
	10,358,548.42
	2,470,952.13
	6,640.70
	1,342,890.28
	-
P	<b>21,375,066.94</b>
P	<b>16,532,829.67</b>

**4.3 NET INCOME ( LOSS ):**

**4.4 CASH FLOW REPORT**

- a. RECEIPTS
- b. DISBURSEMENT
- c. NET RECEIPT (Disbursement)
- d. CASH BAL. BEGINNING
- e. CASH BAL. END
- Less: transfer to Reserve Fund
- transfer to Restricted Fund

P	3,789,601.81
	5,238,627.22
	(1,449,025.41)
	16,264,750.78
	<b>14,815,725.37</b>
	-
	-
P	<b>14,815,725.37</b>

P	41,251,870.91
	26,891,535.55
	14,360,335.36
	555,390.01
	<b>14,915,725.37</b>
	100,000.00
	-
P	<b>14,815,725.37</b>

**4.5 MISCELLANEOUS FINANCIAL DATA:**

- a. LOAN FUNDS (TOTAL)
- 1. Cash on Hand
- 2. Cash in Bank
- b. WD FUNDS (TOTAL)
- 1. Cash on Hand
- 2. Cash in Bank
- 3. Investment
- 4. Working Fund
- 5. Reserve
- 6. Restricted Fund

	-
	-
	-
	16,576,286.46
	257,154.92
	14,539,570.45
	33,291.94
	15,000.00
	1,688,680.33
	42,588.82

- c. Inventories
- d. A/R -Customers
- e. Customers Dep.
- f. Loan Payable-LGU
- g. Loan Payable-LBP
- h. Loan Payable-NHA
- i. Payable to Suppliers  
& other Creditor
- j. Total Debt Service  
LWUA

	1,290,322.94
	1,292,155.74
	203,816.17
	-
	1,542,262.64
	1,115,064.12
	531,417.00
	24,814,097.37

**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	27,966.00	208,666.00	actual reading of flow meter
b. GRAVITY & TREATMENT PLANT	100,712.00	650,045.00	actual reading of flow meter
c. TOTALS	<b>128,678.00</b>	<b>858,711.00</b>	

**5.3 WATER PRODUCTION COST:**

	<u>THIS MONTH (TM)</u>	<u>YEAR TO DATE</u>
a. Total Power Consumption for Pumping	9,320	75,484.00 kwh
b. Total Power Cost for Pumping	P 88,063.49	P 1,153,114.38
c. Other energy cost for pumping	-	-
d. Total pumping hours (motor drive)	2,850	21,360 hrs.
e. Total pumping hours (engine drive)	-	-
f. Total gas chlorine consumed	0	4.8 kg.
g. Total powder chlorine consumed	1,341	4,164 kg.
h. Total chlorine cost	P 86,114.28	P 504,925.96
i. Total cost of other chemicals	P 1,758.17	P 157,508.17

**5.4 ACCOUNTED WATER USED:**

a. Metered billed	97,497	m3	670,736	m3
b. Unmetered billed	-	m3	0	m3
c. Total billed ( 5.4.a + 5.4.b.)	97,497	m3	670,736	m3
d. Metered Unbilled	-	m3	0	m3
e. Unmetered unbilled	5,450.58	m3	30,592.30	m3
f. Total Accounted (5.4.c + 5.4.d + 5.4.e)	<b>102,947.58</b>	<b>m3</b>	<b>701,328.30</b>	<b>m3</b>

**5.5 WATER USE ASSESSMENT:**

a. Ave. monthly consumption/connection	15.52	m3
b. Ave. per Capita/day consumption	0.10	m3
c. Accounted water $\frac{5.4.f}{5.2.c} \times 100$	80.00	%
d. Revenue producing water $\frac{5.4.c}{5.2.c} \times 100$	75.77	%

**6 MISCELLANEOUS DATA:**

**6.1 EMPLOYEES**

a. Total 23 Regular  
 b. No. of Connection / Employees  
 c. Average monthly salary / employees

23 CASUAL 3  
273  
 P 36,956.51

**6.2 BACTERIOLOGICAL**

a. Total sample taken  
 b. No. of negative results  
 c. No. of positive results  
 d. Test results submitted to LWUA (Y/N)

QUALITATIVE TEST (Positive/Negative)	TOTAL COLIFORM (MTFT)	FECAL COLIFORM (MTFT)	HETEROTROPHIC PLATE COUNT (Pour Plate)
10	10	10	10
10	10	10	10
0	0	0	0
Y	Y	Y	Y

**6.3 CHLORINATION:**

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

22  
22  
31

**6.4 BOARD OF DIRECTORS:**

a. Resolution Approved  
 b. Policies passed  
 c. Director's fee paid  
 d. Meetings  
 1. Held (No.)  
 2. Regular (No.)  
 3. Special (No.)  
 4. Emergency (executive)

THIS MONTH		YEAR - TO - DATE	
<u>4</u>	<u>0</u>	<u>63</u>	<u>0</u>
<u>0</u>	<u>27,846.00</u>	<u>211,027.50</u>	<u>17</u>
<u>3</u>	<u>3</u>	<u>18</u>	<u>7</u>
<u>3</u>	<u>1</u>	<u>11</u>	<u>0</u>
<u>1</u>	<u>2</u>		
<u>2</u>	<u>0</u>		
<u>0</u>			

**7 STATUS OF VARIOUS DEVELOPMENTS:**

**7.1 Status of Loans as of** \_\_\_\_\_ **Loan / Fund**  
 Committed \_\_\_\_\_

Availment to Date  
 Amount Percentile

a. New Service Connection  
 b. BPW FUNDS

TOTALS

**7.2 STATUS OF LOAN PAYMENT TO LWUA:**

Types of Loans / Funds  
 a. Early Action  
 b. Interim Improvement  
 c. Comprehensive  
 d. New Service Connection  
 e. Loan Payment  
 TOTALS

PROJECTED Collection / mo.	COLLECTION	
	This Month	Y - T - D
<u>242,796.00</u>	<u>242,796.00</u>	<u>1,699,572.00</u>
<u>242,796.00</u>	<u>242,796.00</u>	<u>1,699,572.00</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:**

8/15/18 \_\_\_\_\_  
 DATE MANAGEMENT ADVISOR DATE

**NOTED BY:**

\_\_\_\_\_  
 AREA MANAGER

**RECORDED BY:**

\_\_\_\_\_  
 DATE FINANCE MANAGER DATE