




BAYAWAN WATER DISTRICT
CCC-221
BAYAWAN CITY, NEGROS ORIENTAL
TRIAL BALANCE

For the Month Ended September 30, 2020

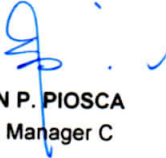
Code	Account Title	Debit	Credit
1-01-01-010	Cash- Collecting Officer	60,416.88	-
1-01-01-020	Working Fund	15,000.00	-
1-01-01-050	Change Fund	4,000.00	-
1-01-02-020	Cash in Bank Local Currency	6,498,530.22	-
1-03-01-010	Accounts Receivable	2,627,155.96	-
1-03-05-010	Receivable-Disallowances/Charges	33,000.00	-
1-03-05-990	Other Receivable	535,449.70	-
1-04-04-010	Office Supplies Inventory	136,556.59	-
1-04-04-120	Chemicals and Filtering Supplies Inventory	195,703.44	-
1-04-04-990	Other Supplies and Materials Inventory	3,006,517.71	-
1-04-04-110	Supplies and Materials Inventory - VEI Grant	1,194,569.28	-
1-04-04-210	Supplies and Materials Inventory - BUB	1,393,916.18	-
1-99-01-040	Advances to Officers and Employees	197,031.42	-
1-99-02-990	Other Prepayments and Deposits	15,854.30	-
1-99-99-080	Other Deferred Charges	7,482.11	-
1-06-01-010	Land	3,419,354.04	-
1-06-03-110	Plant (UPIS)	76,806,052.54	-
1-06-04-010	Buildings and Other Structures	13,948,542.45	-
1-06-05-020	Office Equipment	2,806,280.57	-
1-06-06-010	Land Transport Equipment	4,587,746.00	-
1-06-98-990	Other Machinery and Equipment	19,684,896.62	-
1-06-07-010	Furnitures and Fixtures	82,518.76	-
1-08-01-020	Intangible Assets	3,002,499.64	-
1-02-07-010	Sinking Fund	33,488.92	-
1-99-04-010	Restricted Fund	42,644.01	-
1-02-99-990	Other Reserve Funds	1,011,798.41	-
1-99-99-990	Other Assets	304,562.57	-
1-06-99-030	Construction in Progress -Building and Other Structures	1,185,716.10	-
1-06-99-040	Construction in Progress - Program	905,875.90	-
1-03-05-020	Due from Officers and Employees	-	-
1-03-01-011	Allowance for Doubtful Accounts	-	42,665.50
1-06-03-111	Acc'td Depreciation- Plant	-	23,550,109.98
1-06-04-011	Acc'td Depreciation- Bldngs and Structures	-	4,375,241.36
1-06-05-021	Acc'td Depreciation- Office Equipment	-	1,825,102.30
1-06-06-011	Acc'td Depreciation- Land Transport Equipment	-	2,432,437.13
1-06-98-991	Acc'td Depreciation- Other Machinery and Equipment	-	13,059,101.38
1-06-07-011	Acc'td Depreciation- Furniture and Fixtures	-	53,912.37
1-08-01-021	Acc'td Amortization- Intangible Assets	-	868,976.89
2-01-01-010	Accounts Payable	-	444,663.16
2-04-01-040	Guarantee Deposit Payable	-	487,560.12
2-02-01-010	Due to National Government Agencies (BIR, etc)	-	141,927.87
2-02-01-050	Due to BIR - BUB	-	-
2-02-01-020	Due to GOCC (GSIS)	-	232,846.19
2-02-01-030	Due to Nat'l Gov't Agencies - HDMF	-	38,550.00
2-02-01-040	Due to Nat'l Gov't Agencies - Philhealth Payable	-	14,362.07
2-02-02-990-01	Due to Officers & Employees-Provident Fund	-	60,628.01
2-02-01-070-01	Due to LGU - Septage Fee	-	178,989.77
2-02-01-070-02	Due to LGU -Project	-	6,292,575.65
2-01-01-020	Due to Officers and Employees	-	-
2-02-02-980	Due to International Institution - VEI Grant	-	1,194,569.24
2-01-02-040-02	Loans Payable	-	23,047,878.68
2-01-02-040-01	Current Portion of Long Term Debt	-	463,775.91
2-04-01-030	Trust Liabilities-DRRMF	-	-
2-04-01-050	Customer's Deposit	-	203,816.17
3-01-01-020	Government Equity	-	31,074,648.31
3-01-01-030	Capital/Equity Reserve	-	540,783.58
3-07-01-010	Retained Earnings	-	25,146,851.87
4-02-02-090	Generation, Transmission & Distribution Income (Water Sales)	-	38,496,224.28
4-02-02-210	Interest Income	-	2,771.19
4-02-02-990	Other Business and Service Income	-	1,185,504.26
4-02-02-230	Fines and Penalties - Business and Service Income	-	861,259.76
4-06-03-990	Other Income	-	129,798.79
4-04-02-020	Income from Grants and Donations	-	1,662,794.28
4-03-01-030	Subsidy from Local Government Units	-	-

5-01-01-010	Salaries and Wages - Regular	8,833,435.95	-
5-01-01-020	Salaries and Wages - Others	2,013,758.73	-
5-01-02-010	Personnel Economic Relief Allowance	782,000.00	-
5-01-02-020	Representation Allowance	166,500.00	-
5-01-02-030	Transportation Allowance	158,685.53	-
5-01-02-040	Clothing and Uniform Allowance	252,000.00	-
5-01-02-100	Honoraria (Directors' fees and Renumerations)	308,444.20	-
5-01-02-140	Year-End Bonus	-	-
5-01-02-150	Cash Gift	-	-
5-01-02-990	Other Bonuses and Allowances	1,000,481.00	-
5-01-03-010	Retirement and Life Insurance Contributions	1,096,350.14	-
5-01-03-020	PAG-IBIG Contributions	38,350.00	-
5-01-03-030	PHILHEALTH Contributions	123,358.96	-
5-01-03-040	ECC Contributions	38,500.00	-
5-01-04-990	Other Personnel Benefits	1,323,603.45	-
5-01-02-130	Overtime and Holiday Pay	276,051.36	-
5-02-03-010	Office Supplies Expense	114,858.55	-
5-02-03-090	Fuel, Oil and Lubricants Expenses	332,364.20	-
5-02-03-990	Other Supplies and Materials Expenses	89,235.93	-
5-02-03-890	Supplies and Materials Expense -VEI	400,701.14	-
5-02-01-030	Travel Expenses-Foreign	-	-
5-02-01-010	Travel Expenses-Local	565,051.38	-
5-02-02-010	Training and Scholarship Expenses	229,972.28	-
5-02-99-090	Gender and Development	1,300,697.63	-
5-02-04-010	Water	20,938.10	-
5-02-04-020	Electricity	337,581.71	-
5-02-04-030	Gas/Heating	197,097.01	-
5-02-05-010	Postage and Deliveries	7,280.00	-
5-02-05-020	Telephone Expenses	157,955.99	-
5-02-05-030	Internet Expenses	82,840.19	-
5-02-99-010	Advertising, Promotional and Marketing Expenses	-	-
5-02-99-020	Printing and Publication Expenses	144,424.31	-
5-02-99-050	Rent/Lease Expense	16,800.00	-
5-02-15-010	Taxes, Duties and Licenses	464,954.08	-
5-02-15-030	Insurance Expenses	25,758.34	-
5-02-99-030	Representation Expenses	69,169.05	-
5-02-07-010	Survey Expenses	69,500.00	-
5-02-09-010	Generation, Transmission and Distribution Expenses	5,805,243.46	-
5-02-10-030	Extraordinary and Miscellaneous Expense	65,627.51	-
5-02-99-060	Membership Dues and Contribution to Organizations	56,596.40	-
5-02-13-030	Repairs and Maintenance - Plant (UPIS)	754,441.37	-
5-02-13-040	Repairs and Maintenance - Buildings and Other Structures	480,864.59	-
5-02-13-050	Repairs and Maintenance - Office Equipment	480.00	-
5-02-13-060	Repairs and Maintenance - Land Transport Equipment	342,994.10	-
5-02-13-990	Repairs and Maintenance - Other Machinery and Equipment	225,138.76	-
5-02-13-070	Repairs and Maintenance - Furniture and Fixtures	930.00	-
5-02-99-080	Donations	-	-
5-02-11-010	Legal Services	25,100.00	-
5-02-12-990	Other General Services	58,500.00	-
5-02-12-030	Security Services	206,946.60	-
5-02-11-990	Other Professional Services	38,600.00	-
5-05-03-020	Doubtful Accounts Expenses	-	-
5-05-01-030	Depreciation - Plant (UPIS)	2,104,196.14	-
5-05-01-040	Depreciation - Buildings and Other Structures	430,950.33	-
5-05-01-050	Depreciation - Office Equipment	248,144.32	-
5-05-01-060	Depreciation - Land Transport Equipment	308,282.13	-
5-05-01-990	Depreciation - Other Machinery and Equipment	436,487.38	-
5-05-01-070	Depreciation - Furniture and Fixtures	7,378.20	-
5-05-02-010	Amortization - Intangible Assets	202,668.75	-
5-02-99-990	Other Maintenance and Operating Expenses	43,946.79	-
5-03-01-040	Bank Charges	2,800.00	-
5-03-01-990	Other Financial Charges	-	-
5-03-01-020	Interest Expenses	1,483,149.71	-
4-02-02-999	Income Summary	-	-
5-05-04-090	Loss on Assets	-	-
	TOTAL	178,110,326.07	178,110,326.07

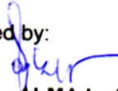
Prepared by:


SHERLYN D. MANANQUIL
 Corporate Accounts Analyst

Check/Verified by:


GINALYN P. PIOSCA
 Division Manager C

Approved by:


ALMA L. ABRASALDO
 General Manager C

**BAYAWAN WATER DISTRICT****BALANCE SHEET**

As of September 30, 2020

ASSETS AND OTHER DEBITS**CURRENT ASSETS AND OTHER DEBITS**

Cash on Hand	60,416.88
Cash in Bank	6,498,530.22
Working Fund	15,000.00
Change Fund	4,000.00
Account Receivable- Customers	2,627,155.96
Less: Allowance for Doubtful Accounts	(42,665.50)
Advances to Officers & Employees	197,031.42
Account Receivable-disallowances	33,000.00
Account Receivable - Others	535,449.70
Materials & Supplies Inventory	3,338,777.74
Supplies and Materials Inventory - VEI	1,194,569.28
Supplies and Materials Inventory - BUB	1,393,916.18
Other Current Assets & Other Debits	304,562.57
Due from Officers & Employees	-
Prepayments	15,854.30
Other Deferred Charges	7,482.11
total	16,183,080.86

PROPERTY, PLANT AND EQUIPMENT

Property, Plant and Equipment	124,337,890.62
Less: Accumulated Depreciation	(46,164,881.41)
Construction Work In Progress	2,091,592.00
Property, Plant and Equipment (Net)	80,264,601.21

INVESTMENTS & FUND ACCOUNTS

Sinking Fund (PNB Acct.# 3210000029)	33,488.92
Reserve Fund (LBP Acct # 1181020683)	1,011,798.41
Restricted Fund (PNB Acct.# 283943200052)	42,644.01
total	1,087,931.34

TOTAL ASSETS AND OTHER DEBITS P **97,535,613.41****LIABILITIES AND OTHER CREDITS**

Current Portion of Long Term Debt	463,775.91
Accounts Payable	444,663.16
Due to LGU-Septage Fee	178,989.77
Trust Liabilities- DRRMF	-
Inter-Agency Payables	427,686.13
Guarantee Deposit Payable	487,560.12
Customers Deposit	203,816.17
Other Deferred Credits	-
Other Payables	60,628.01
total	2,267,119.27

LONG TERM DEBT

Due to LGU- Project	6,292,575.65
Due to International Institution- VEI	1,194,569.24
Loan Payable - LWUA	21,982,393.09
Loan Payable - Landbank	514,087.52
Loan Payable - NHA	551,398.07
total	30,535,023.57

CAPITAL & EQUITY

Capital contribution - Government	31,074,648.31
Other Paid in Capital	540,783.58
Retained Earnings	33,118,038.68
total	64,733,470.57

TOTAL LIABILITIES & OTHER CREDITS P **97,535,613.41**

Prepared by:

SHERLYN D. MANANQUIL
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 Ended September 30, 2020

OPERATING REVENUE	CURRENT MONTH	YEAR TO DATE
Metered Sales		
Penalty Charges	4,875,669.16	38,496,224.28
Other Business & Service Income	141,063.53	861,259.76
Other Income	113,180.09	1,185,504.26
Total Operating Revenue	5,148,818.28	40,672,787.09
OPERATING EXPENSES		
Personal services		
Salaries and Wages	1,073,325.09	10,847,194.68
Other Compensation & Allowances	127,435.53	2,359,666.53
Personnel Benefit Contributions	151,516.29	1,296,559.10
Other Personnel Benefits	37,295.47	1,599,654.81
Total Personal Services	1,389,572.38	16,103,075.12
Operating Expenses		
Honoraria(Directors Fees & Renummerations)	33,345.00	308,444.20
Office Supplies Expenses	11,780.13	114,858.55
Fuel, Oil & Lubricants Expenses	31,539.98	332,364.20
Other Supplies and Materials Expenses	1,880.43	88,235.93
Supplies and Materials Expenses -VEI	20,020.00	400,701.14
Travel Expenses-Local	14,795.00	565,051.38
Travel Expenses-Foreign	-	-
Training Expenses	-	229,972.28
Gender and Development	526,898.65	1,300,697.63
Water	1,757.00	20,938.10
Electricity	32,713.21	337,581.71
Gas/Heating Expenses	25,166.79	197,097.01
Postage & Deliveries	740.00	7,280.00
Telephone/Mobile Expenses	12,928.84	157,955.99
Internet Expenses	11,748.99	82,840.19
Cable, Satellite, Telegraph & Radio Expenses	-	-
Printing Expenses	-	144,424.31
Advertising, Promotional & Marketing Expenses	-	-
Taxes, Duties & Licenses	3,574.00	464,954.08
Insurance Premiums	-	25,758.34
Representation expenses	7,518.05	69,169.05
Rent/lease expenses	-	16,800.00
Survey Expenses	69,500.00	69,500.00
Generation , Transmission & Distribution Expenses	595,065.34	5,805,243.46
Source of Supply - Miscellaneous Expense	-	-
Source of Supply Mains - Engineering Expenses	6,695.00	-
Power Production Expenses	-	-
Fuel for Power Production	4,133.50	-
Pumping Operations Expense	-	-
Power/Fuel Purchased for Pumping	284,476.62	-
Water Treatment Operations Expenses	27,492.00	-
Chemical, Filtering and Laboratory Supplies Expense	175,550.90	-
Transmission & Distribution Engineering Expense	18,171.45	-
Miscellaneous Customer Accounts Expenses	78,545.87	-
Extraordinary and Miscellaneous Expenses	7,721.00	65,627.51
Membership Dues & Contribution to Organizations	-	56,596.40
Cultural & Athletic Expenses	-	-
Donations	-	-
Legal Services	1,300.00	25,100.00
Auditing Services	-	-
General/Janitorial Services	13,000.00	58,500.00
Security Services	23,119.00	206,946.60
Other Professional Services	9,000.00	38,600.00
Confidential & Intelligence Funds	-	-
Other Maintenance and Operating Expense	(12,288.70)	43,946.79
Total Operating Expenses	1,442,822.71	11,235,184.85

Maintenance Expenses

Repairs & Maintenance - Plant	91,656.19	754,441.37
Repairs & Maintenance - Buildings & other structures	15,682.78	480,864.59
Repairs & Maintenance - Office Equipment	-	480.00
Repairs & Maintenance - Land Transport Equipment	-	342,994.10
Repairs & Maintenance - Other machinery & equipment	8,488.50	225,138.76
Repairs & Maintenance - Furniture & Fixtures	-	930.00
Repairs & Maintenance - Calamity	-	-
Total Maintenance Expenses	115,827.47	1,804,848.82

TOTAL Personal, Operating & Maintenance Expenses	2,948,222.56	29,143,108.79
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NET INCOME BEFORE DEPRECIATION & INTEREST	2,200,595.72	11,529,678.30
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Less Depreciation Expense	417,054.81	3,738,107.25
Bad Debts Expense	-	-
	417,054.81	3,738,107.25

Add: OTHER INCOME

Interest Revenue	893.86	2,771.19
Income from Grants & Donations	848,639.07	1,662,794.28
Subsidy from Local Government Units	-	-
Miscellaneous income - BÜB	-	-
Dividend Revenue	-	-
Total Other Income	849,532.93	1,665,565.47

Less OTHER EXPENSES

Interest Expenses	152,580.00	1,483,149.71
Bank Charges	-	2,800.00
Documentary Stamp Expenses	-	-
Other Financial Charges	-	-
Loss on Assets	-	-
Total Other Expenses	152,580.00	1,485,949.71

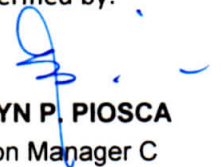
NET INCOME/(LOSS)	P 2,480,493.84	7,971,186.81
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Prepared by:



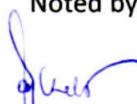
SHERLYN D. MANANQUIL
Corporate Accounts Analyst

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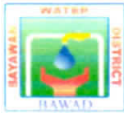


GINALYN P. PIOSCA
Division Manager C

Noted by:



ALMA L. ABRASALDO
General Manager C



**BAYAWAN WATER DISTRICT
CASH FLOW STATEMENT**

As of September 30, 2020

RECEIPTS:		CURRENT MONTH	YEAR TO DATE
Collection of Water Bills	P	5,078,246.75	39,186,561.96
Collection of Other Water Revenues		115,381.00	1,351,256.16
Collections of Fines and Penalties		-	-
Collection on Septage Fees-Due to LGU		178,989.77	1,581,466.72
Collection of WTP/GSIS/HDMF/PHILHEALTH		471,653.44	3,482,912.64
Collection of WTP(BUB)		-	31,295.25
Other Income		10,940.00	123,995.44
Refund of Employees Cash Advances		-	30,923.00
Receipt of LGU Project Fund		-	1,143,880.00
Other Receipts /Adjustments		1,135.01	373,519.28
Trust Liabilities-DRRMF		-	190,073.58
Guarantee Deposit		-	225,484.88
Total Receipts	P	5,856,345.97	47,721,368.91
DISBURSEMENTS:			
Payroll	P	1,073,325.09	10,847,194.68
Fuel/power for pumping		288,610.12	2,472,629.13
Chemicals		175,550.90	1,903,216.38
Franchise Tax		-	154,758.69
Other Operation & Maintenance Expenses		824,570.02	4,161,875.75
Payment of Advances to Officers & Employees		745,067.49	6,938,859.72
Materials & Supplies Inventory (Procurement)		41,482.45	1,168,327.40
Supplies & Materials Inventory (BUB)		-	-
Remittance to BIR (BUB)		28,613.99	31,042.90
Remittance to BIR/GSIS/HDMF/PHILHEALTH		461,893.65	3,354,662.28
Remittance to LGU- Septage Fees		170,215.23	1,552,921.95
Payment of Accounts Payable		1,194,192.90	8,620,204.49
Payment of Guarantee Deposit		-	120,675.00
Construction Work In progress		14,560.00	434,140.04
Capital Expenditures		-	705,336.00
Amortizations of domestic loans (LWUA)		85,845.00	751,959.00
Amortizations of domestic loans (NHA)		-	216,038.73
Amortizations of domestic loans (LBP)		-	385,565.67
Payment of Interest of Long Term Debts (LWUA)		152,580.00	1,393,866.00
Payment of Interest of Long Term Debts (NHA)		-	34,664.52
Payment of Interest of Long Term Debts (LBP)		-	54,502.08
Bank Charges		-	2,800.00
Adjustments		-	894.55
Total Disbursements	P	5,256,506.84	45,306,134.96
NET RECEIPTS/(DISBURSEMENTS)		599,839.13	2,415,233.95
Add: CASH BALANCE, Beginning		5,629,423.60	3,814,028.78
Less Fund Transfer (Reserve Fund)		-	-
Fund Transfer (Restricted Fund)		-	-
CASH BALANCE, END	P	6,229,262.73	6,229,262.73

Prepared by:

SHERLYN D. MANANQUIL
Corporate Accounts Analyst

Checked/Verified by:

GINALYN P. PIOSCA
Division Manager C

Noted by:

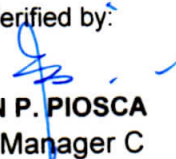
ALMA L. ABRASALDO
General Manager C




BAYAWAN WATER DISTRICT
CCC-221
BAYAWAN CITY, NEGROS ORIENTAL
STATEMENT OF CHANGES IN EQUITY
As of September 30, 2020

	Current Month		Year to Date
Government Equity			
Beginning Balance	31,074,648.31	P	31,074,648.31
Capital/Equity Reserve	540,783.58		540,783.58
	<u>31,615,431.89</u>		<u>31,615,431.89</u>
Retained Earnings			
Beginning Balance	30,559,919.15		30,104,793.66
Net Income (Loss)	2,480,493.84		7,971,186.81
Correction of prior year's income/expenses	77,625.69		(4,957,941.79)
Retained Earnings, end	<u>33,118,038.68</u>		<u>33,118,038.68</u>
Total Government Equity	<u>64,733,470.57</u>	P	<u>64,733,470.57</u>

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