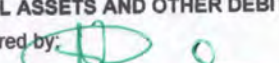
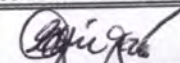


CALBAYOG CITY WATER DISTRICT
Balance Sheet
December 31, 2015

	Year to Date				Increase / (Decrease over last year	
	Actual This Month Amount	% to Total	This Month Last Year Amount	% to Total	Amount	% of Variance
Assets and Other Debits:						
CURRENT ASSETS						
Cash						
Cash-Collecting Officer	596,352.22	3.27%	744,021.40	1.46%	(147,669.18)	-19.85%
Working Fund	5,000.00	0.03%	30,000.00	0.15%	(25,000.00)	-83.33%
Payroll Fund	6,021.41	0.03%	112,509.37	0.57%	(106,487.96)	0.00%
Cash Fund	0.00	0.00%	3,000.00	0.02%	(3,000.00)	-100.00%
Cash in Bank-Local Currency	17,626,421.98	96.67%	17,067,576.70	97.80%	558,845.28	3.27%
Total	18,233,795.61	47.84%	17,957,107.47	52.30%	276,688.14	1.54%
Receivable Accounts						
Accounts Receivable	10,355,365.80	127.33%	11,242,415.93	125.52%	(887,050.13)	-7.89%
Allowance for Doubtful Accounts	2,222,764.84	27.33%	2,222,764.84	25.52%	0.00	0.00%
Accounts Receivable-Net	8,132,600.96	100.00%	9,019,651.09	100.00%	(887,050.13)	-9.83%
Total	8,132,600.96	21.34%	9,019,651.09	23.12%	(887,050.13)	-9.83%
Other Receivables						
Advances to Officers and Employees	137,130.50	2.18%	171,331.30	2.72%	(34,200.80)	-19.96%
Other Receivable	6,142,318.99	97.82%	6,172,873.60	97.28%	(30,554.61)	-0.49%
Total	6,279,449.49	16.48%	6,344,204.90	16.84%	(64,755.41)	-1.02%
Inventories						
Materials and Supplies Inventory	5,468,017.22	100.00%	2,927,793.83	100.00%	2,540,223.39	86.76%
Total	5,468,017.22	14.35%	2,927,793.83	7.61%	2,540,223.39	86.76%
Prepayments, Deposits and Deferred Charges						
Other Deferred Charges	(183.24)	100.00%	50,746.53	100.00%	(50,929.77)	-100.36%
Total	(183.24)	0.00%	50,746.53	0.12%	(50,929.77)	-100.36%
TOTAL CURRENT ASSETS	38,113,680.04	11.08%	36,299,503.82	10.97%	1,814,176.22	5.00%
PROPERTY, PLANT AND EQUIPMENT						
Land and Other Improvements						
Land	6,955,362.11	100.00%	6,955,362.11	100.00%	0.00	0.00%
Land Improvements						
Total	6,955,362.11	2.27%	6,955,362.11	2.28%	0.00	0.00%
Plant, Buildings and Structures						
Plant (UPIS)	353,282,549.42	129.91%	351,340,945.69	123.84%	1,941,603.73	0.55%
Accumulated Depreciation-Plant	81,333,506.49	29.85%	68,606,871.20	23.80%	12,726,635.29	18.55%
Plant (UPIS) - Net	271,949,042.93	99.82%	282,734,074.49	99.80%	(10,785,031.56)	-3.81%
Buildings and Other Structures	2,617,024.52	543.71%	2,617,024.52	461.95%	0.00	0.00%
Accumulated Dep'n-Buildings and other Structures	2,135,695.77	443.71%	2,056,638.42	361.95%	79,057.35	3.84%
Buildings and Other Structures-Net	481,328.75	0.18%	560,386.10	0.20%	(79,057.35)	-14.11%
Total	272,430,371.68	89.05%	283,294,460.59	93.00%	(10,864,088.91)	-3.83%
Equipment and Machinery						
Land Transport Equipment	3,052,433.34	275.98%	3,052,433.34	218.43%	0.00	0.00%
Accumulated Depreciation-Land Transportation	1,946,382.81	175.98%	1,675,781.18	118.43%	270,601.63	16.15%
Land Transport Equipment - Net	1,106,050.53	13.79%	1,376,652.16	26.17%	(270,601.63)	-19.66%
Office Equipment	2,866,056.20	245.08%	2,686,222.53	189.42%	179,833.67	6.69%
Accumulated Depreciation-Office Equipment	1,696,600.42	145.08%	1,296,028.44	89.42%	400,571.98	30.91%
Office Equipment - Net	1,169,455.78	14.58%	1,390,194.09	26.50%	(220,738.31)	-15.88%
Laboratory Equipment	1,324,073.44	219.37%	1,316,873.44	183.52%	7,200.00	0.55%
Accumulated Depreciation-Laboratory Equipmen	720,491.57	119.37%	582,800.36	83.52%	137,691.21	23.63%
Laboratory Equipment - Net	603,581.87	7.52%	734,073.08	12.85%	(130,491.21)	-17.78%
Other Machinery and Equipment	7,540,904.78	146.61%	3,721,396.78	199.79%	3,819,508.00	102.64%
Accumulated Dep'r'n-Other Machinery and Equip	2,397,488.11	46.61%	1,877,865.82	99.79%	519,622.29	27.67%
Other Machinery and Equipment Net	5,143,416.67	64.11%	1,843,530.96	34.48%	3,299,885.71	179.00%
Total	8,022,504.85	2.62%	5,344,450.29	1.75%	2,678,054.56	50.11%
Furniture, Fixtures and Books						
Furniture, Fixtures	615,251.12	328.21%	595,142.12	245.50%	20,109.00	3.38%
Accumulated Depreciation-Furniture and Fixtures	427,793.40	228.21%	358,082.88	145.50%	69,710.52	19.47%
Furniture, Fixtures - Net	187,457.72	100.00%	237,059.24	100.00%	(49,601.52)	-20.92%
Books						
Total	187,457.72	0.06%	237,059.24	0.08%	(49,601.52)	-20.92%
Construction-in-Progress						
Construction-in-Progress - Pan-as Rehabilitation	2,354,274.92	12.85%	1,952,656.78	21.55%	401,618.14	
Construction in Progress - Pumping Vertical	85,423.50	0.47%	85,423.50	0.96%	0.00	0.00%
Construction in Progress - Cagsalaosao						
Construction in Progress - Façade	86,873.90	0.47%	86,873.90	0.98%	0.00	0.00%
Construction in Progress - China Leak Repair	67,160.00	0.37%	67,160.00	0.76%	0.00	0.00%
Construction in Progress - Obrero	153,183.36	0.84%	153,183.36	1.73%	0.00	0.00%
Construction in Progress - Dagum						
Construction in Progress - Cagbilwang	56,110.00	0.31%	56,110.00	0.63%	0.00	0.00%
Construction in Progress - San Policarpo	70,900.00	0.39%	70,900.00	0.80%	0.00	
Construction-in-Progress- Building (Capoocan)	1,277,480.29	6.97%	1,277,480.29	14.42%	0.00	0.00%
Construction in Progress - Warehouse	333,007.21	1.82%	333,007.21	3.76%	0.00	0.00%
Construction in Progress- Warehouse Rawis	4,344.70	0.00%	4,344.70	0.00%		
Construction in Progress- Pasungon	4,812,848.47	0.00%	4,803,232.15	29579.20%		
Construction in Progress- Computerizaton Syatem	386,000.00		16,227.01	0.18%		
244-08 Pan-as Rehabilitation	7,386,878.15		8,906,598.90	2.90%		
Cons in Progress -Pagsanjan Bridge Crossing	1,176,000.00		304,737,931.13	89.02%		
Construction in Progress- Plant	32,500.00					
Construction in Progress - Web Site	21,875.00					
Construction in Progress - Bunkhouse	16,227.01	0.09%			16,227.01	
Total	18,321,086.51	5.99%	388,692.70	980.59%	17,932,393.81	4613.51%
TOTAL PROPERTY, PLANT AND EQUIPMENT	305,916,782.87	88.91%	349,858.67	880.59%	305,566,924.20	87340.10%
OTHER ASSETS						
Intangible Assets	388,692.70	1369.82%	38,834.03	0.01%	349,858.67	900.91%
Accumulated Amortization-Intangible Assets	360,317.30	1269.82%	341,076,268.98	100.00%	(340,715,951.68)	-99.89%
Intangible Assets- IT Equipment (Net)	28,375.40	100.00%			28,375.40	#DIV/0!
Other Assets						
Total	28,375.40	0.01%	39,638.54	0.01%	(11,263.14)	0.00%
TOTAL OTHER ASSETS	28,375.40	0.01%	39,638.54	0.01%	(11,263.14)	0.00%
TOTAL ASSETS AND OTHER DEBITS	344,058,838.31	100.00%	343,297,492.01	100.00%	761,346.30	0.22%
Prepared by: 	Recommending Approval: 					

CALBAYOG CITY WATER DISTRICT
Balance Sheet
December 31, 2015

	Actual This Month		Year to Date This Month Last Year		Increase /Decrease over last year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS						
CURRENT LIABILITIES						
Payable Accounts						
Accounts Payable	1,888,982.61	100.00%	11,357,978.59	100.00%	(9,468,995.98)	-83.37%
Notes Payable						
Insurance Premium Payable						
Pension and Retirement Benefits Payable						
Total	1,888,982.61	99.38%	11,357,978.59	87.59%	(9,468,995.98)	-83.37%
Inter-Agency Payables						
Due to National Government Agencies (BIR, etc.)	6,021.41	0.00%	17,592.82	0.00%	(11,571.41)	
Due to Government Owned and/or Controlled Corporation	1,083.34	0.00%	(0.00)	0.00%	1,083.34	
Total	7,104.75	0.37%	17,592.82	0.01%	(10,488.07)	
Other Payables						
Due to Members (SSS Refund)	3,317.12	70.32%	3,317.12	70.32%	0.00	0.00%
Due to Officers and Employees						
Contractor's Security Deposits						
Accrued Light and Power	0.00	0.00%	894,153.51	0.00%	(894,153.51)	-100.00%
Accrued Fuel and Lubricants	0.00	0.00%	0.00	0.00%	0.00	#DIV/0!
Accrued Security Service Payable	0.00		246,035.17	0.00%		
Accrued Wages Payable	0.00	0.00%	162,148.30	29.68%		
Other Payables	1,400.00	29.68%	1,305,654.10	0.03%	(1,304,254.10)	-99.89%
Total	4,717.12	0.25%			4,717.12	
Loans/Lease Payable			793,563.00	86.33%		
Current Portion of Long-Term Debt	0.00	#DIV/0!	250,000.00	13.67%	(250,000.00)	-100.00%
Interest Payable	0.00	#DIV/0!			0.00	#DIV/0!
Loan Penalty Payable						
Lease Payable			1,043,563.00	12.37%		
Total	0.00	0.00%	13,724,788.51	5.41%	(13,724,788.51)	-100.00%
TOTAL CURRENT LIABILITIES	1,900,804.48	0.59%			1,900,804.48	#DIV/0!
NON-CURRENT LIABILITIES			258,216,303.43			
Loans Payable	319,014,518.68	100.00%	258,216,303.43	100.00%	(258,216,303.43)	-94.95%
TOTAL NON-CURRENT LIABILITIES	319,014,518.68	99.41%	271,941,091.94	94.59%	(258,216,303.43)	#DIV/0!
TOTAL LIABILITIES	320,915,323.16	93.27%			(256,315,498.95)	#DIV/0!
DEFERRED CREDITS						
Deferred Tax Liability (Franchise Tax)			4,740,546.36			
Deferred Income from Penalty Charges			189,569.10	96.16%	5,311,492.65	2801.88%
Customer's Deposit	5,501,061.75	94.19%				
Other Deferred Credits	339,355.28	5.81%	4,930,115.46	3.84%	(4,590,760.18)	-93.12%
TOTAL DEFERRED CREDITS	5,840,417.03	1.70%			5,840,417.03	#DIV/0!
EQUITY						
Government Equity	10,178,366.56	58.82%	10,178,366.56	15.56%	10,220,866.56	-24049.10%
Capital/Equity Reserve	(42,500.00)	-0.25%	(42,500.00)	-0.06%	(42,500.00)	0.00%
Donated Capital (OPIC)			54,069,195.02		(54,069,195.02)	0.00%
Retained Earnings	7,167,231.56	41.42%	64,205,061.58	84.51%	(57,037,830.02)	-88.84%
TOTAL EQUITY	17,303,098.12	5.03%	341,076,268.98	19.06%	(323,773,170.86)	-94.93%
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS	344,058,838.31	100.00%	343,297,492.01	100.00%	761,346.30	0.22%

Prepared by:

NICANDRO B. COQUILLA
 Sr, Corporate Budget Analyst
 1/27/2016 16:17

Recommending Approval:

ENGR. JOSEPH M. DACURRO
 OIC-Division Manager C
 Finance & Commercial Division

Approved by:


EDITHA C. YRIGAN
 General Manager

CALBAYOG CITY WATER DISTRICT
BUDGET UPDATE
 December 31, 2015

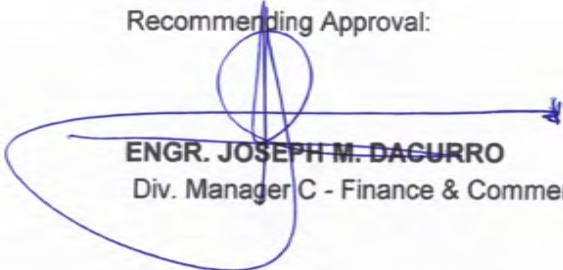
RECAP: [BUDGET UPDATE] Current & Year to Date

	THIS MONTH				YEAR TO DATE			
	Budget	Expended / Accomplished	OVER (UNDER) BUDGET Amount	% of variance	Budget	Expended / Accomplished	OVER (UNDER) BUDGET Amount	% of variance
Total Revenue	8,918,791.64	8,659,386.57	(259,405.07)	-2.91%	107,025,499.70	108,571,828.13	1,546,328.43	1.44%
Expenses								
Office of the Board of Directors	107,270.00	112,101.47	(4,831.47)	-4.50%	1,287,240.00	1,173,795.30	113,444.70	8.81%
Office of the General Manager	60,835.00	75,028.00	(14,193.00)	-23.33%	1,001,213.64	493,703.96	507,509.68	50.69%
Commercial & Finance Division	509,542.78	1,052,013.59	(542,470.81)	-106.46%	9,619,237.03	7,107,703.44	2,511,533.59	26.11%
Production & Water Quality Div.	1,866,128.41	2,233,284.70	(367,156.29)	-19.67%	19,009,552.28	22,254,317.87	(3,244,765.59)	-17.07%
Engineering & Construction Div.	611,466.14	856,248.67	(244,782.53)	-40.03%	11,722,677.17	6,183,335.85	5,539,341.32	47.25%
Adm. & Gen. Services Division	3,416,544.88	3,049,370.05	367,174.83	10.75%	17,992,237.16	14,469,708.65	3,522,528.51	19.58%
Total budgeted Expense	6,571,787.21	7,378,046.48	(806,259.27)	-12.27%	60,632,157.28	51,682,565.07	8,949,592.21	14.76%
5% reserve					5,351,274.98	3,414,553.56	(1,936,721.42)	
Debt Service					40,712,232.00	43,894,322.44	3,182,090.44	
Other Related Expenses (Dep'n)	0.00	1,098,903.82				13,120,866.06		
Total Expenses	6,571,787.21	8,476,950.30	(806,259.27)	-12.27%	106,695,664.26	112,112,307.13	8,949,592.21	8.39%

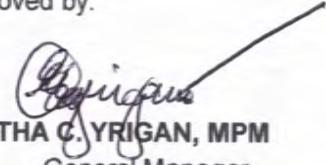
Prepared by:


NICANDRO B. COQUILLA
 Sr. Corporate Budget Analyst
 1/27/2016

Recommending Approval:


ENGR. JOSEPH M. DACURRO
 Div. Manager C - Finance & Commercial Division

Approved by:


I EDITHA C. YRIGAN, MPM
 General Manager

J. Coor
2/16/14

CALBAYOG CITY WATER DISTRICT
J. D. Avelino St. , Calbayog City

Cash Flow Statement
As of December 31, 2015
(With Comparative Figures for CY 2014)

	CY 2015	CY 2014
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Water Bills	99,678,244.80	93,386,542.45
Collection of Other Water Revenues	4,698,855.20	2,786,240.94
Collection of Customer's Deposit	888,061.84	754,360.67
Settlement Account Receivable - Illegal Fees	455,908.96	447,651.00
Refund of overpayment of expenses and Cash Advances	42,667.49	248,864.88
Sale of tapping materials	1,413,735.66	1,098,613.89
Settlement of Account Receivable - Materials	13,482.68	79,196.35
Settlement of Other Receivable - Miscellaneous Fees	2,285.00	5,798.00
Settlement of Other Receivable/ Advance payment (water sales)	237,381.32	199,651.42
Settlement Account Receivable - Meter Maintenance	250,773.62	238,581.69
Other Receipts/Scrap/Bidding fees/INLIP/ cash bond	6,849,737.00	107,309.54
Liquidation of payroll fund/Working Fund/Cash Fund	29,966.74	68,891.88
Total Cash Inflows	<u>114,561,100.31</u>	<u>99,421,702.71</u>
Cash Outflows:		
Payment of Operating Expenses:		
Salaries	6,491,844.57	7,354,320.63
Wages	4,875,390.84	7,152,899.96
Benefits and Allowances	6,781,238.86	5,733,319.28
Fuel and Lubricants	3,949,676.27	2,724,283.73
Power/Electricity	10,831,393.82	11,742,284.69
Chemicals	1,304,272.67	3,418,780.16
Other Operation and Maint. Expenses	27,094,526.24	16,182,343.56
CAPEX	1,815,940.19	1,436,409.85
Remittance of Withholding Taxes	5,512,192.82	5,167,301.38
Remittance of GSIS/PAG-IBIG/Philhealth & other loans of employees	7,536,530.44	7,603,700.37
Total Cash Outflows	<u>76,193,006.72</u>	<u>68,515,643.61</u>
Total Cash Provided (used) by Operating Activities	<u>38,368,093.59</u>	<u>30,906,059.10</u>
Cash Flows from Investing Activities:		
Cash Inflows:		
Deposit for reserved funds	3,414,553.56	1,533,731.60
Fund transfer to current account	0.00	0.00
Interest Earned from deposits	51,925.01	48,091.87
Total Cash Inflows	<u>3,466,478.57</u>	<u>1,581,823.47</u>
Cash Outflows:		
Fund transfer to/from time deposit accounts	3,414,553.56	1,533,731.60
Total Cash Outflows	<u>3,414,553.56</u>	<u>1,533,731.60</u>
Total Cash Provided (Used) by Investing Activities	<u>51,925.01</u>	<u>48,091.87</u>
Cash Flows from Financing Activities		
Cash Inflows:		
Proceeds from Borrowing (Loans Payable)		
Cash Outflows:		
Cash payment of interest on loans payable and other fin. Charges	29,581,968.01	23,748,142.00
Payments of Principal loans(LWUA)	10,499,775.77	6,786,032.00
Total Cash Outflows	<u>40,081,743.78</u>	<u>30,534,174.00</u>
Total Cash Provided (used) by Financing Activities	<u>40,081,743.78</u>	<u>30,534,174.00</u>
Cash Provided by Operating, Investing and Financing Activities	<u>(1,661,725.18)</u>	<u>419,976.97</u>
Add: Cash and Cash Equivalents-Beginning	<u>15,492,112.44</u>	<u>15,082,499.05</u>
Add/Less :Adjustment(Add'tand unliquidated payroll	<u>4,403,408.35</u>	<u>(10,363.58)</u>
Cash and Cash Equivalents, Ending	<u>18,233,795.61</u>	<u>15,492,112.44</u>

Prepared by
NICANDRO B. COQUILLA
Sr. Corporate Budget Analyst

Recommending Approval:
ENGR. JOSEPH M. SACURRO
Division Manager - C
Commercial/Financial Division

Approved By:
EDITHA C. TRIGAN, MPM
General Manager

CALBAYOG CITY WATER DISTRICT
Cash Flow Statement
December 31, 2015

	Previous Month	Actual this Month	% Total	Year to Date	%Total
Cash Flows from Operating Activities					
Cash Inflows:					
Collection of Water Bills	7,831,873.30	8,528,835.99	91.91%	99,678,244.80	87.01%
Collection of Other Water Revenues	1,457,807.73	394,136.13	4.25%	4,698,855.20	4.10%
Collection of Customer's Deposit	127,542.45	104,840.20	1.13%	888,061.84	0.78%
Settlement Account Receivable - Illegal Fees	15,161.18	23,227.35	0.25%	455,908.96	0.40%
Refund of overpayment of expenses and Cash Advances		2,509.00	0.03%	42,667.49	0.04%
Sale of tapping materials	187,192.83	168,857.88	1.82%	1,413,735.86	1.23%
Settlement of Account Receivable - Materials	338.98	100.80	0.00%	13,482.68	0.01%
Settlement of Other Receivable - Miscellaneous Fees			0.00%	2,285.00	0.00%
Settlement of Other Receivable/ Advance payment (water sales)	23,413.78	12,193.55	0.13%	237,381.32	0.21%
Settlement Account Receivable - Meter Maintenance	41,290.40	20,460.38	0.22%	250,773.62	0.22%
Other Receipts/Scrap/Bidding fees/INLIP/ cash bond/LWUA :PAN-AS	1,013,103.00		0.00%	6,849,737.00	5.98%
Liquidation of payroll fund/Working Fund/Cash Fund		24,853.00	0.27%	29,966.74	0.03%
Total Cash Inflows	10,697,523.65	9,279,414.28	99.99%	114,561,100.31	96.68%
Cash Outflows:					
Payment of Operating Expenses:					
Salaries	554,618.55	626,151.98	8.33%	6,491,844.57	8.52%
Wages	227,251.45	609,533.14	8.11%	4,875,390.84	6.40%
Benefits and Allowances	661,471.68	2,061,144.43	27.42%	6,781,238.86	8.90%
Fuel and Lubricants	310,887.37	161,226.02	2.14%	3,949,676.27	5.18%
Power/Electricity		1,916,858.27	25.50%	10,831,393.82	14.22%
Chemicals	82,283.89	133,333.18	1.77%	1,304,272.67	1.71%
Other Operation and Maint. Expenses	5,976,649.15	834,358.61	11.10%	27,094,526.24	35.56%
CAPEX	21,884.08	26,413.28	0.35%	1,815,940.19	2.38%
Remittance of Withholding Taxes	410,256.25	300,723.09	4.00%	5,512,192.82	7.23%
Remittance of GSIS/PAG-IBIG/Philhealth & other loans of employees	616,513.88	846,996.94	11.27%	7,536,530.44	9.89%
Total Cash Outflows	8,861,816.30	7,516,738.94	69.92%	76,193,006.72	63.66%
Total Cash Provided (used) by Operating Activities	1,835,707.35	1,762,675.34	-119.99%	0.00	0.00%
Cash Flows from Investing Activities:					
Cash Inflows:					
Deposit for reserved funds			0.00%	3,414,553.56	86.84%
Fund transfer to current account				0.00	0.00%
Interest Earned from deposits	9,124.90	1,278.78	100.00%	51,925.01	1.32%
Total Cash Inflows	9,124.90	1,278.78	0.01%	3,466,478.57	3.32%
Cash Outflows:					
Fund transfer to/from time deposit accounts		0.00		3,414,553.56	100.000%
Total Cash Outflows		0.00	0.000%	3,414,553.56	2.853%
Total Cash Provided (Used) by Investing Activities	0.00	0.00	0.00%	0.00	0.00%
Cash Flows from Financing Activities					
Cash Inflows:					
Proceeds from Borrowing (Loans Payable)					
Cash Outflows:					
Cash payment of interest on loans payable and other fin. Charges		1,468,543.53	45.42%	29,581,968.01	73.80%
Payments of Principal loans(LWUA)		1,784,452.77	54.58%	10,499,775.77	26.20%
Total Cash Outflows	0.00	3,232,996.30	30.08%	40,081,743.78	33.49%
Total Cash Provided (used) by Financing Activities	0.00	3,232,996.30	-220.08%	40,081,743.78	-2412.08%
Cash Provided by Operating, Investing and Financing Activities	1,844,832.25	(1,468,042.18)	-340.06%	(1,661,725.18)	-2412.08%
Add: Cash and Cash Equivalents-Beginning	14,481,163.61	19,824,670.85		15,492,112.44	
Add/Less :Adjustment(Add'tand unliquidated payroll/Charge to Retained Earning	3,498,675.09	(121,833.06)		4,403,408.35	
Cash and Cash Equivalents, Ending	19,824,670.85	18,233,795.61		18,233,795.61	

Prepared by:

NICANDRO B. ODQUILLA
Sr. Corporate Budget Analyst

1/29/2016

ENGR. JOSEPH M. DACURRO
Div. Manager - Finance & Commercial Division

Approved by:

EDITHA C. YRIGAN,MPM
General Manager

**Comparative Collection Report
Per Cashier Receipt Register
CY 2014 and 2015**

Water Sales

Total Collection

	2014	2015	over/(under)	2014	2015	over/ (under)
January	8,102,885.72	8,454,023.10	351,137.38	8,669,948.75	8,889,027.87	219,079.12
February	6,672,771.35	7,230,311.13	557,539.78	7,113,123.57	7,748,572.11	635,448.54
March	7,790,519.36	8,041,387.22	250,867.86	8,354,678.34	8,495,467.90	140,789.56
April	7,548,843.80	8,140,119.71	591,275.91	8,034,239.30	8,758,835.15	724,595.85
May	7,991,872.16	8,387,087.29	395,215.13	8,562,800.89	14,049,511.48	5,486,710.59
June	7,667,585.99	8,450,557.86	782,971.87	8,254,545.62	9,700,492.35	1,445,946.73
July	8,404,266.36	8,856,033.00	451,766.64	9,050,651.36	9,413,638.04	362,986.68
August	7,394,651.29	7,916,020.56	521,369.27	7,773,077.28	8,188,142.90	415,065.62
September	9,082,240.20	8,941,126.30	(141,113.90)	9,461,963.56	9,411,182.71	(50,780.85)
October	7,864,470.70	8,964,100.24	1,099,629.54	8,277,130.43	9,782,872.14	1,505,741.71
November	7,756,946.98	7,878,391.94	121,444.96	8,214,036.63	10,697,523.65	2,483,487.02
December	7,173,136.72	8,629,958.06	1,456,821.34	7,655,506.98	9,279,414.28	1,623,907.30
	<u>93,450,190.63</u>	<u>99,889,116.41</u>	<u>6,438,925.78</u>	<u>99,421,702.71</u>	<u>114,414,680.58</u>	<u>14,992,977.87</u>

Prepared by:

NICANDRO B. COQUILLA
Sr. Corporate Budget Analyst

Recommending Approval::

JOSEPH M. DACURRO
Commercial / Finance Division Manager - C

Approved by:

EDITHA C. YRIGAN, MPM
General Manager

Comparative Collection Report
Per Cashier Receipt Register
Actual and Projected Revenue
CY 2015

	Water Sales			Total Collection		
	Projected	Actual	Over/(under)	Projected	Actual	Over/(under)
January	7,131,165.78	8,454,023.10	1,322,857.32	8,777,046.76	8,889,027.87	111,981.11
February	7,127,655.75	7,230,311.13	102,655.38	8,144,635.21	7,748,572.11	(396,063.10)
March	7,201,369.59	8,041,387.22	840,017.63	8,494,661.58	8,495,467.90	806.32
April	7,162,376.86	8,140,119.71	977,742.85	8,431,668.17	8,758,835.15	327,166.98
May	7,641,088.15	8,387,087.29	745,999.14	8,838,638.15	14,049,511.48	5,210,873.33
June	7,430,051.65	8,450,557.86	1,020,506.21	8,579,651.65	9,700,492.35	1,120,840.70
July	8,098,691.39	8,856,033.00	757,341.61	9,123,141.39	9,413,638.04	290,496.65
August	8,212,166.98	7,916,020.56	(296,146.42)	9,150,643.79	8,188,142.90	(962,500.89)
September	8,272,104.40	8,941,126.30	669,021.90	9,196,904.40	9,402,988.80	206,084.40
October	8,394,713.60	8,964,100.24	569,386.64	9,363,850.40	9,782,872.14	419,021.74
November	8,471,837.52	7,878,391.94	(593,445.58)	9,419,257.52	10,697,523.65	1,278,266.13
December	8,554,440.68	8,629,958.06	75,517.38	9,505,400.68	9,279,414.28	(225,986.40)
	<u>93,697,662.35</u>	<u>99,889,116.41</u>	<u>6,191,454.06</u>	<u>107,025,499.70</u>	<u>114,406,486.67</u>	<u>7,380,986.97</u>
Collection thru Bank					6,657.13	
Add : Interest Income		51,925.01	51,925.01		51,925.01	31,399.91
YTD (DEC.)	<u>85,143,221.67</u>	<u>99,941,041.42</u>	<u>6,243,379.07</u>	<u>97,520,099.02</u>	<u>114,465,068.81</u>	<u>16,944,969.79</u>

Prepared by:

NICANDRO B. COQUILLA
Sr. Corporate Budget Analyst

Recommending Approval::

JOSEPH M. DAGURRO
Commercial / Finance Division Manager - C

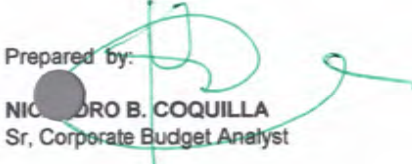
Approved by:

EDITHA C. YRIGAN, MPM
General Manager

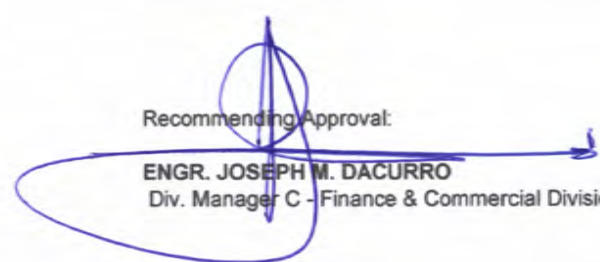
**CALBAYOG CITY WATER DISTRICT
 DETAILED STATEMENT OF REVENUES AND EXPENSES
 December 31, 2015**

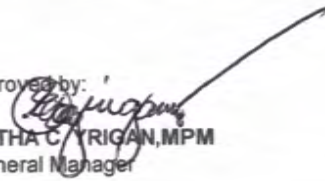
FINANCE AND COMMERCIAL DIVISION

Particulars	ACTUAL		CURRENT MONTH BUDGET		OVER (UNDER) BUDGET		ACTUAL		YEAR TO DATE BUDGET		OVER (UNDER) BUDGET	
	Amount	% ToTotal	Amount	% To Total	Amount	% of variance	Amount	% ToTotal	Amount	% ToTotal	Amount	% of variance
Operation Revenues:												
Generation, Trans. And Distribution Income												
576-01 Metered Sales	8,089,531.80	100.00%	8,521,871.32	99.95%	(432,339.52)	-5.07%	97,605,951.05	99.99%	102,262,455.88	97.99%	(4,656,504.83)	-4.55%
576-08 Other Sales or Services	0.00	0.00%	4,166.67	0.05%	(4,166.67)	-100.00%	12,490.94	0.01%	50,000.00	2.01%	(37,509.06)	-75.02%
TOTAL WATER SALES	8,089,531.80	93.42%	8,526,037.99	95.60%	(436,506.19)	-5.12%	97,618,441.99	89.91%	102,312,455.88	94.03%	(4,694,013.89)	-4.59%
Other Business and Service Income												
618-01 Miscellaneous Service Revenue	151,923.00	26.66%	102,082.17	25.99%	49,840.83	48.82%	2,151,317.23	19.64%	1,224,986.00	25.59%	926,331.23	75.62%
618-02 Rent of Water Property	0.00	0.00%	330.00		(330.00)		0.00	0.00%	3,960.00		(3,960.00)	-100.00%
618-03 Meter Maintenance	241,763.13	42.43%	74,415.00	18.95%	167,348.13	224.88%	1,668,329.31	15.23%	892,980.00	26.30%	775,349.31	86.83%
619-01 Penalty Charges - Overdue Water Bills	128,718.65	22.59%	134,464.26	34.24%	(5,745.61)	-4.27%	1,977,962.84	18.06%	1,613,571.09	29.22%	364,391.75	22.58%
619-02 Penalty Charges - Illegal Connections	2,000.00	0.35%	33,583.33	8.55%	(31,583.33)	-94.04%	507,000.00	4.63%	403,000.00	8.40%	104,000.00	25.81%
612 Interest Income	1,278.78	0.22%	20,584.11	5.24%	(19,305.33)	-93.79%	51,925.01	0.47%	247,009.36	4.47%	(195,084.35)	-78.98%
649 LWUA Grant and Donation (Pan -as)	0.00						3,541,846.00					
659-01 Other Income-Materials	42,142.05	7.40%	11,099.91	2.83%	31,042.14	279.66%	217,259.92	1.98%	133,198.87	2.41%	84,061.05	63.11%
659-02 Bidding fees	0.00	0.00%	16,194.88	4.12%	(16,194.88)	-100.00%	27,000.00	0.25%	194,338.50	3.52%	(167,338.50)	-86.11%
659-03 Scrap	450.00	0.08%			450.00		785,445.97	7.17%			785,445.97	
659-06 CFI Incentive	1,579.16				1,579.16		9,432.37	0.01%			15,867.49	
659-04 % Concessionaire's Refund	0.00	0.00%			0.00		15,867.49	0.14%			15,867.49	
TOTAL OTHER REVENUES	589,854.77	6.58%	392,753.65	4.40%	177,101.12	45.09%	10,953,386.14	10.09%	4,713,043.82	5.97%	6,240,342.32	132.41%
TOTAL OPERATING REVENUES	8,659,386.57	100.00%	8,918,791.64	100.00%	(259,405.07)	-2.91%	108,571,828.13	100.00%	107,025,499.70	100.00%	1,546,328.43	1.44%
							<i>Jan. 31, 2013</i>		<i>Jan.31, 2013</i>			
							0.00		0.00		0.00	0.00%
									<i>Per actual approved corp budget 2012</i>			

Prepared by:

NICANDRO B. COQUILLA
 Sr. Corporate Budget Analyst

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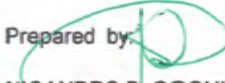
Recommending Approval:

ENGR. JOSEPH M. DACURRO
 Div. Manager C - Finance & Commercial Division

Approved by:

EDITHA C. YRIGAN, MPM
 General Manager

CALBAYOG CITY WATER DISTRICT
 DETAILED STATEMENT OF REVENUES AND EXPENSES
 December 31, 2015

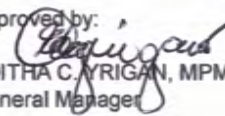
OFFICE OF THE BOARD OF DIRECTORS

Particulars	CURRENT MONTH		BUDGET	% of Total	OVER (UNDER) BUDGET	% of variance	YEAR TO DATE		BUDGET	% of Total	OVER (UNDER) BUDGET	% of variance
	ACTUAL	% of Total					ACTUAL	% of Total				
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
OPERATION EXPENSES												
Salaries and Wages and Other Comp./Benefits												
713 Honoraria (Director's Fees and Remunerations)	69,264.00	61.79%	65,520.00	61.08%	(3,744.00)	-5.71%	782,316.00	66.65%	786,240.00	61.08%	3,924.00	0.50%
Supplies Expenses												
765-05 Other Supplies Expenses	214.75	0.19%	1,250.00	1.17%	1,035.25	82.82%	8,435.34	0.72%	15,000.00	1.17%	6,564.66	43.76%
Travel and Educational Expenses												
766-05 Travel Expense	10,201.00	9.10%	12,500.00	11.65%	2,299.00	18.39%	47,876.00	4.08%	150,000.00	11.65%	102,124.00	68.08%
767-05 Training and Scholarship Expenses	0.00	0.00%	12,500.00	11.65%	12,500.00	100.00%	20,000.00	1.70%	150,000.00	11.65%	130,000.00	86.67%
Communications Expenses												
774-05 Telephone Expenses- Mobile	13,575.00	12.11%	3,000.00	2.80%	(10,575.00)	-352.50%	32,827.00	2.80%	36,000.00	2.80%	3,173.00	8.81%
MAINTENANCE EXPENSES												
804-05 Maint. of Gen. Adm. Structures and Improv't	18,846.72	16.81%	6,250.00	5.83%	(12,596.72)	-201.55%	282,340.96	24.05%	75,000.00	5.83%	(207,340.96)	-276.45%
826-05 Repairs and Maintenance- Furn. and Fixtures	0.00	0.00%	6,250.00	5.83%	6,250.00	100.00%	0.00	0.00%	75,000.00	5.83%	75,000.00	100.00%
TOTAL MAINTENANCE EXPENSES	18,846.72	16.81%	12,500.00	11.65%	(6,346.72)	-50.77%	282,340.96	24.05%	150,000.00	11.65%	(132,340.96)	-88.23%
TOTAL BOARD OF DIRECTORS EXPENSES	112,101.47	1.51%	107,270.00	1.77%	(4,831.47)	-4.50%	1,173,795.30	1.40%	1,287,240.00	1.67%	113,444.70	8.81%

Prepared by:

 NICANDRO B. COQUILLA
 Sr. Corporate Budget Analyst

Recommending Approval:

 ENGR. JOSEPH M. DACURRO
 Div. Manager C - Finance & Commercial Division

Approved by:

 EDITHA C. YRIGAN, MPM
 General Manager

CALBAYOG CITY WATER DISTRICT
DETAILED STATEMENT OF REVENUES AND EXPENSES

OFFICE OF THE GENERAL MANAGER

Particulars	CURRENT MONTH		BUDGET	OVER (UNDER) BUDGET	YEAR TO DATE		BUDGET	OVER (UNDER) BUDGET				
	ACTUAL				ACTUAL							
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of variance
OPERATION EXPENSES												
Salaries and Wages and Other Comp./Benefits												
701-12 Office of the General Manager	58,028.00	77.34%	31,335.00	51.51%	(26,693.00)	-85.19%	263,204.00	53.31%	376,020.00	51.51%	112,816.00	30.00%
710-04 Representation Allowance	8,500.00	11.33%	8,500.00	13.97%	0.00	0.00%	102,000.00	20.66%	102,000.00	13.97%	0.00	0.00%
711-04 Transportation Allowance	8,500.00	11.33%	8,500.00	13.97%	0.00	0.00%	102,000.00	20.66%	102,000.00	13.97%	0.00	0.00%
MAINTENANCE EXPENSES												
795-1 EME	0.00	0.00%	12,500.00	20.55%	12,500.00	100.00%	26,499.96	5.37%	150,000.00	20.55%	123,500.04	82.33%
	0.00	0.00%	<u>12,500.00</u>	<u>20.55%</u>	<u>12,500.00</u>	<u>100.00%</u>	<u>26,499.96</u>	<u>5.37%</u>	<u>0.00</u>	20.55%	<u>123,500.04</u>	82.33%
TOTAL OFFICE OF THE MANAGER EXPENSES	75,028.00	1.01%	60,835.00	1.00%	(14,193.00)	-23.33%	493,703.96	0.59%	730,020.00	0.95%	236,316.04	32.37%

Prepared by:
NICANDRO B. COQUILLA
Sr. Corporate Budget Analyst

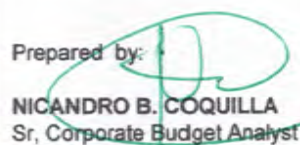
Recommending Approval:
ENGR. JOSEPH M. DACURRO
Div. Manager C - Finance & Commercial Division


Approved by:
EDITHA C. RIGAN, MPM
General Manager

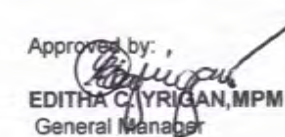
CALBAYOG CITY WATER DISTRICT
 DETAILED STATEMENT OF REVENUES AND EXPENSES
 December 31, 2015

FINANCE AND COMMERCIAL DIVISION

	ACTUAL		CURRENT MONTH BUDGET		OVER (UNDER) BUDGET		ACTUAL		YEAR TO DATE BUDGET		OVER (UNDER) BUDGET		
	Amount	% ToTotal	Amount	% To Total	Amount	% of variance	Amount	% ToTotal	Amount	% ToTotal	Amount	% of variance	
CUSTOMER'S ACCTS EXPENSE													
OPERATIONS EXPENSES													
Salaries and Wages and Other Comp./Benefits													
701-08	Salaries/Wages-Customer Acct Superv.sion Exp.	187,771.00	17.85%	187,489.00	37.10%	(282.00)	-0.15%	2,470,644.00		2,249,868.00	33.34%	(220,776.00)	-9.81%
701-09	Salaries/Wages-Meter Reading Expenses	34,826.00	3.31%	34,481.00	6.82%	(345.00)	-1.00%	417,912.00	5.88%	413,772.00	6.75%	(4,140.00)	-1.00%
701-10	Salaries/Wages-Customer Records and Collection E:	65,236.00	6.20%	58,382.63	11.55%	(6,853.37)	-11.74%	859,139.00	12.09%	700,591.56	9.58%	(158,547.44)	-22.63%
706-09	Salaries/Wages-Others (JO)-Meter Reading	0.00	0.00%	-	0.00%	0.00	#DIV/0!	0.00	0.00%		10.40%	0.00	#DIV/0!
706-10	Salaries/Wages-Others (JO)-Cust. Records	0.00	0.00%	-	0.00%	0.00	#DIV/0!	0.00	0.00%		2.12%	0.00	#DIV/0!
707-08	PERA-Customer Account Supervision Exp.	3,500.00	0.33%	4,125.00	0.82%	625.00	15.15%	46,000.00	0.65%	49,500.00	0.62%	3,500.00	7.07%
707-09	PERA-Meter Reading Expenses	1,000.00	0.10%	1,000.00	0.20%	0.00	0.00%	12,000.00	0.17%	12,000.00	0.17%	0.00	0.00%
707-10	PERA-Customer Records and Collection Exp.	2,500.00	0.24%	3,000.00	0.59%	500.00	16.67%	33,000.00	0.46%	36,000.00	0.36%	3,000.00	8.33%
708-08	ADCOM-Cust. Acct. Supervision Exp.	10,500.00	1.00%	12,375.00	2.45%	1,875.00	15.15%	138,000.00	1.94%	148,500.00	1.85%	10,500.00	7.07%
708-09	ADCOM-Meter Reading Expenses	3,000.00	0.29%	3,000.00	0.59%	0.00	0.00%	36,000.00	0.51%	36,000.00	0.51%	0.00	0.00%
708-10	ADCOM-Customer Records and Collection Exp.	7,500.00	0.71%	9,000.00	1.78%	1,500.00	16.67%	99,000.00	1.39%	108,000.00	1.09%	9,000.00	8.33%
710-02	Representation Allowance	5,000.00	0.48%	5,000.00	0.99%	0.00	0.00%	60,000.00	0.84%	60,000.00	0.68%	0.00	0.00%
711-02	Transportation Allowance	5,000.00	0.48%	5,000.00	0.99%	0.00	0.00%	60,000.00	0.84%	60,000.00	0.68%	0.00	0.00%
712-08	Clothing & Uniform All.-Cust. Acct Superv	0.00	0.00%	3,333.33	0.66%	3,333.33	100.00%	40,000.00	0.56%	40,000.00	0.57%	0.00	0.00%
712-09	Clothing & Uniform All.-Meter Reading Expenses	0.00	0.00%	833.33	0.16%	833.33	100.00%	10,000.00	0.14%	10,000.00	0.14%	0.00	0.00%
712-10	Clothing & Uniform All.-Cust.Records/Coll. Exp.	0.00	0.00%	2,916.67	0.58%	2,916.67	100.00%	25,000.00	0.35%	35,000.00	0.36%	10,000.00	28.57%
714-08	Year-End Bonus-Cust. Acct. Superv.	0.00	0.00%	22,582.58	4.47%	22,582.58	100.00%	238,858.00	3.36%	270,991.00	3.21%	32,133.00	11.86%
714-09	Year end Bonus -Meter Reading Expenses	0.00	0.00%	3,706.75	0.73%	3,706.75	100.00%	44,826.00	0.63%	44,481.00	0.81%	(345.00)	-0.78%
714-10	Year-end Bonus-Cust.Records/Coll. Exp.	0.00	0.00%	10,209.15	2.02%	10,209.15	100.00%	80,548.00	1.13%	122,509.82	1.08%	41,961.82	34.25%
719-08	Other Bonuses & All. -Cust.Records Superv Exp.	375,000.00	35.65%	48,125.00	9.52%	(326,875.00)	-679.22%	1,049,945.00	14.77%	577,500.00	6.75%	(472,445.00)	-81.81%
719-09	Other Bonuses & All.-Meter Reading Expenses	100,000.00	9.51%	11,666.67	2.31%	(88,333.33)	-757.14%	254,826.00	3.59%	140,000.00	2.13%	(114,826.00)	-82.02%
719-10	Other Bonuses & All.-Cust.Record/coll.exp.	205,000.00	19.49%	35,000.00	6.93%	(170,000.00)	-485.71%	604,573.00	8.51%	420,000.00	3.69%	(184,573.00)	-43.95%
749-08	Overtime/Holiday Pay-Cust. Acct. Superv.	5,954.00	0.57%			(5,954.00)		15,861.49	0.22%	304,896.00		289,034.51	
749-09	Overtime/Holiday Pay-Meter Reading Expen	0.00	0.00%			0.00		0.00	0.00%	58,773.00		58,773.00	
749-10	Other Personnel Benefits-Cust Records/Coll Exp	3,935.50	0.37%			(3,935.50)		8,762.38	0.12%	148,552.50		139,790.12	
Utility Expenses													
771-01	Fuel	2,429.70	0.23%	14,983.33	2.96%	12,553.63	83.78%	74,303.15	1.05%	179,800.00	3.75%	105,496.85	58.67%
Supplies and Research Expenses													
788	Research, Exploration and Development Expenses	0.00	0.00%	1,666.67	0.33%	1,666.67	100.00%	0.00	0.00%	20,000.00	1.28%	20,000.00	100.00%
Generation, Trans. And Distribution Expenses													
792-11	Miscellaneous Customer Accounts Exp.	33,861.39	3.22%	27,500.00	5.44%	(6,361.39)	-23.13%	428,505.42	6.03%	330,000.00	8.09%	(98,505.42)	-29.85%
Total Operation Expenses		1,052,013.59	100.00%	505,376.12	100.00%	(546,637.48)	-108.16%	7,107,703.44	65.24%	7,041,411.34	100.00%	(66,292.10)	-0.94%
MAINTENANCE EXPENSES													
Repairs and Maintenance Expenses													
803-12	Maintenance of Water Meters	0.00	0	4,166.67	0.00%	4,166.67	100.00%	0.00	#DIV/0!	50,000.00	1.28%	50,000.00	100.00%
Total Maintenance Expenses		-	0.00%	4,166.67	0.00%	4,166.67	100.00%	-	0.00%	-	0.00%	50,000.00	-306.90%
Total Operation and maintenance expenses		1,052,013.59	0.00%	509,542.78	0.00%	(542,470.81)	-0.77%	7,107,703.44		7,091,411.34	0.00%	(16,292.10)	

Prepared by: 
 NICANDRO B. COQUILLA
 Sr. Corporate Budget Analyst

Recommending Approval: 
 ENGR. JOSEPH M. DACURRO
 Div. Manager C - Finance & Commercial Division

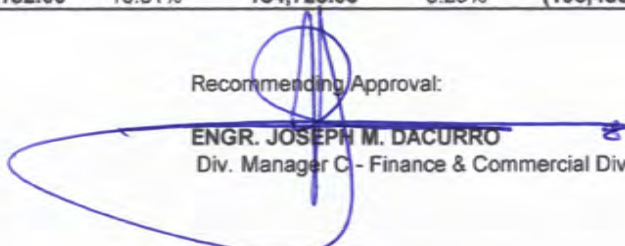
Approved by: 
 EDITHA C. YRIGAN, MPM
 General Manager

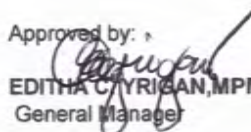
CALBAYOG CITY WATER DISTRICT
DETAILED STATEMENT OF REVENUES AND EXPENSES
 December 31, 2015

PRODUCTION AND WATER QUALITY DIVISION

Particulars	ACTUAL		CURRENT MONTH BUDGET		OVER (UNDER) BUDGET		ACTUAL		YEAR TO DATE BUDGET		OVER (UNDER) BUDGET	
	Amount	% of Total	Amount	% of Total	Amount	% of variance	Amount	% of Total	Amount	% of Total	Amount	% of variance
SOURCE OF SUPPLY EXPENSES:												
<u>OPERATIONS EXPENSES</u>												
Salaries and Wages and Other Comp./Benefits												
701-01 Salaries Regular -Source of Supply Operation Super	75,323.00	21.33%	74,003.00	47.83%	(1,320.00)	-1.78%	858,005.00	38.99%	888,036.00	51.92%	30,031.00	3.38%
701-02 Salaries & Wages-Source of Supply Operation Labor	0.00	0.00%			0.00		0.00	0.00%	0.00		0.00	
701-03 Salaries/Wages-Source of Supply Maint. & Supervisi	32,859.00	9.30%	32,859.00	21.24%	0.00	0.00%	394,308.00	17.92%	394,308.00	17.24%	0.00	0.00%
707-01 PERA-Source of Supply Operation Supervision	1,000.00	0.28%	500.00	0.32%	(500.00)	-100.00%	11,500.00	0.52%	6,000.00	0.87%	(5,500.00)	-91.67%
707-02 PERA-Source of Supply Operation Labor Exp	500.00	0.14%			(500.00)		2,500.00	0.11%	954.54		(1,545.46)	
707-03 PERA-Source of Supply Maint. & Superv Exp	1,000.00	0.28%	1,000.00	0.65%	0.00	0.00%	12,000.00	0.55%	12,000.00	0.50%	0.00	0.00%
708-01 ADCOM-Source of Supply Operation Supervision Exp	3,000.00	0.85%	1,500.00	0.97%	(1,500.00)	-100.00%	34,500.00	1.57%	18,000.00	2.62%	(16,500.00)	-91.67%
708-02 ADCOM-Source of Supply Operation Labor	1,500.00	0.42%			(1,500.00)		7,500.00	0.34%	-		(7,500.00)	
708-03 ADCOM-Source of Supply Maint. & Super Exp	3,000.00	0.85%	3,000.00	1.94%	0.00	0.00%	36,000.00	1.64%	36,000.00	1.50%	0.00	0.00%
710-04 Representation Allowance	5,000.00	1.42%	4,250.00	2.75%	(750.00)	-17.65%	60,000.00	2.73%	51,000.00	1.00%	(9,000.00)	-17.65%
711-04 Transportation Allowance	5,000.00	1.42%	4,250.00	2.75%	(750.00)	-17.65%	60,000.00	2.73%	51,000.00	1.00%	(9,000.00)	-17.65%
712-01 Clothing & Uniform All. -Sourceof Supply Oper Super	-	0.00%	416.67	0.27%	416.67	100.00%	10,000.00	0.45%	5,000.00	1.66%	(5,000.00)	-100.00%
712-02 Clothing & Uniform All. -Sourceof Supply Oper Labor	-											
712-03 Clothing & Uniform All-Source of Supply Maint.&Supe	-	0.00%	833.33	0.54%	833.33	100.00%	10,000.00	0.45%	10,000.00	0.42%	0.00	0.00%
714-01 Year-end Bonus-Source of Supply Op Superv Exp	-	0.00%	3,971.00	2.57%	3,971.00	100.00%	47,652.00	2.17%	47,652.00	6.19%	0.00	0.00%
714-02 Year-end Bonus-Source of Supply Op Labor Exp	-	0.00%	5,107.78		5,107.78	100.00%	38,248.00	1.74%	61,293.33		23,045.33	37.60%
714-03 Year-end Bonus-Source of Supply Maint Exp	-	0.00%	3,571.58	2.31%	3,571.58	100.00%	42,859.00	1.95%	42,859.00	1.85%	0.00	0.00%
719-01 Other Bonuses & All.-Source of Supply Oper Superv	75,000.00	21.24%	5,833.33	3.77%	(69,166.67)	-1185.71%	232,652.00	10.57%	70,000.00	6.07%	(162,652.00)	-232.36%
719-02 Other Bonuses/Allowances-Source of SupplyOperatic	50,000.00	14.16%			(50,000.00)		70,000.00	3.18%	223,333.33		153,333.33	
719-03 Other Bonuses & All.-Source of Supply Maint&Super	100,000.00	28.31%	11,666.67	7.54%	(88,333.33)	-757.14%	252,859.00	11.49%	140,000.00	5.41%	(112,859.00)	-80.61%
749-01 Other Personnel Bene-Source of Supply Sup. Exp.	-	0.00%	1,306.29	0.84%	1,306.29	100.00%	0.00	0.00%	15,675.50	1.06%	15,675.50	100.00%
749-02 Other Personnel Bene-Source of Supply Operation	-	0.00%			0.00		0.00	0.00%	541.33		541.33	
749-03 Other Personnel Benefits-Source of Supply Maint & S	-	0.00%	657.18	0.42%	657.18	100.00%	20,086.64	0.91%	7,886.16	0.69%	(12,200.48)	-154.71%
Total Operation Expenses	353,182.00	100.00%	154,725.83	100.00%	(198,456.17)	-128.26%	2,200,669.64	100.00%	1,202,209.00	100.00%	(998,460.64)	-83.05%
<u>MAINTENANCE EXPENSES</u>												
Utility Plant												
803-01 Maint. Of Supply Mains									270,460.00			
Buildings and Structures												
804-01 Maint. of Source of Supply Plant Str. & Imp.												
Total Maintenance Expenses	-	0.00%	0.00	0.00%	-	-	0.00%	-	0.00%	-	0.00%	0.00%
TOTAL SOURCE OF SUPPLY EXPENSES	353,182.00	15.81%	154,725.83	8.29%	(198,456.17)	-128.26%	2,200,669.64	9.89%	1,202,209.00	5.74%	(998,460.64)	-83.05%

Prepared by: 
NICANDRO B. COQUILLA
 Sr. Corporate Budget Analyst 1/27/2016 16:17

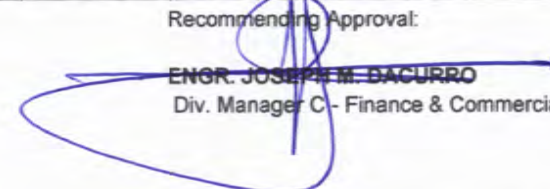
Recommending Approval:

ENGR. JOSEPH M. DACURRO
 Div. Manager C - Finance & Commercial Division

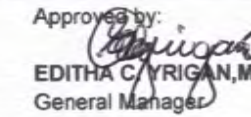
Approved by: 
EDITHA C. YRIBE,MPM
 General Manager

CALBAYOG CITY WATER DISTRICT
DETAILED STATEMENT OF REVENUES AND EXPENSES
 December 31, 2015
PRODUCTION AND WATER QUALITY DIVISION

Particulars	ACTUAL		CURRENT MONTH BUDGET		OVER (UNDER) BUDGET		ACTUAL		YEAR TO DATE BUDGET		OVER (UNDER) BUDGET	
	Amount	% of Total	Amount	% of Total	Amount	% of variance	Amount	% of Total	Amount	% of Total	Amount	% of variance
<u>PUMPING EXPENSES:</u>												
<u>PUMPING EXPENSES - SOURCE</u>												
<u>OPERATIONS EXPENSES</u>												
Salaries and Wages and Other Comp./Benefits												
701-05 Salaries & Wages - Pumping Labor Expenses	11,292.00	0.75%	38,303.00	3.77%	27,011.00	70.52%	182,753.86	1.31%	459,636.00	3.30%	276,882.14	60.24%
706-05a J.O.-Pumping Labor and Expenses	-	0.00%	172,245.83	16.93%	172,245.83	100.00%	0.00	0.00%	2,066,949.93	7.04%	2,066,949.93	100.00%
707-05 PERA-Pumping Labor and Expenses	500.00	0.03%	1,250.00	0.12%	750.00	60.00%	7,977.27	0.06%	15,000.00	0.15%	7,022.73	46.82%
708-05 ADCOM-Pumping Labor and Expenses	1,500.00	0.10%	3,750.00	0.37%	2,250.00	60.00%	24,000.00	0.17%	45,000.00	0.46%	21,000.00	46.67%
712-05 Clothing & Uniform All -Pumping Labor	-	0.00%	1,666.67	0.16%	1,666.67	100.00%	5,000.00	0.04%	20,000.00	0.13%	15,000.00	75.00%
714-05 Year-end Bonus -Pumping Labor and Expenses	-	0.00%	5,748.92	0.57%	5,748.92	100.00%	84,076.00	0.60%	68,987.00	0.40%	(15,089.00)	-21.87%
719-05 Other Bonuses & Allowances-Pumping Labor	230,000.00	15.22%	15,833.33	1.56%	(214,166.67)	-1352.63%	368,780.55	2.65%	190,000.00	1.66%	(178,780.55)	-94.10%
719-05 Overtime/Holiday Pay	-	0.00%	447.24	0.04%	447.24	100.00%	19,222.10	0.14%	5,366.88	0.13%	(13,855.22)	-258.16%
Generation, Trans. And Distribution Expenses												
792-05a Fuel for Power Production	79,950.00	5.29%	80,403.75	7.90%	453.75	0.56%	1,752,321.00	12.61%	964,845.00	15.79%	(787,476.00)	-81.62%
792-06a Pumping Operations Expenses	151,886.84	10.05%	135,980.58	13.37%	(15,906.26)	-11.70%	1,973,994.79	14.20%	1,631,767.01	0.50%	(342,227.78)	-20.97%
792-07a Power/Fuel Purchased for Pumping (Electricity)	1,035,910.99	68.56%	561,689.54	55.21%	(474,221.45)	-84.43%	9,480,011.26	68.21%	6,740,274.43	70.44%	(2,739,736.83)	-40.65%
Total Operation Expenses	1,511,039.83	98.93%	1,017,318.85	97.40%	(493,720.98)	-48.53%	13,898,136.83	93.55%	11,767,282.22	93.40%	(2,130,854.61)	-18.11%
<u>MAINTENANCE EXPENSES</u>												
Utility Plant												
803-07 Maint. Of Other Pumping Plant	0.00	0.00%	-	-	-	-	79,455.56	8.29%	146,542.67	-	67,087.11	-
Buildings and Structures												
804-02 Maint. of Pumping Plant Structures & Improvements	0.00	0.00%	-	-	-	-	0.00	0.00%	-	-	0.00	-
Other Machinery Equipment												
825-02a Pumping Equipment	16,373.98	100.00%	27,123.69	100.00%	10,749.71	39.63%	878,601.87	91.71%	325,484.29	100.00%	(553,117.58)	-169.94%
Total Maintenance Expenses	16,373.98	1.07%	27,123.69	2.60%	10,749.71	39.63%	958,057.43	6.45%	831,630.00	6.60%	(126,427.43)	-15.20%
TOTAL PUMPING EXPENSES - SOURCE	1,527,413.81	98.74%	1,044,442.55	93.38%	(482,971.27)	-46.24%	14,856,194.26	96.65%	12,598,912.22	95.74%	-	0.00%
<u>PUMPING EXPENSES - DISTRIBUTION</u>												
<u>OPERATIONS EXPENSES</u>												
Salaries and Wages and Other Comp./Benefits												
706-05c J.O.-Pumping Labor and Expenses	-	0.00%	358.63	0.50%	358.63	100.00%	0.00	0.00%	4,303.59	66.73%	4,303.59	100.00%
Generation, Trans. And Distribution Expenses												
792-05c Fuel for Power Production (Pagbalican)	13,820.60	70.86%	11,167.08	15.45%	(2,653.52)	-23.76%	245,303.10	47.68%	134,005.00	2.28%	(111,298.10)	-83.06%
792-06c Pumping Operations Expenses	1,953.00	10.01%	40,399.47	55.89%	38,446.47	95.17%	6,819.00	1.33%	484,793.62	2.37%	477,974.62	98.59%
792-07c Power/Fuel Purchased for Pumping (Electricity)	3,730.18	19.13%	20,352.25	28.16%	16,622.07	81.67%	262,395.02	51.00%	244,227.00	28.62%	(18,168.02)	-7.44%
Total Operation Expenses	19,503.78	100.00%	72,277.43	97.66%	52,773.65	73.02%	514,517.12	99.94%	558,408.65	99.54%	43,891.53	7.86%
<u>MAINTENANCE EXPENSES</u>												
825-02c Pumping Equipment(Maint. - Pagbalican Pumping Station)	-	-	1,735.10	100.00%	1,735.10	100.00%	300.00	-	20,821.14	100.00%	20,521.14	98.56%
Total Maintenance Expenses	-	0.00%	1,735.10	2.34%	1,735.10	100.00%	300.00	0.06%	2,580.00	0.46%	2,280.00	88.37%
TOTAL PUMPING EXPENSES - DISTRIBUTION	19,503.78	1.26%	74,012.53	6.62%	54,508.75	73.65%	514,817.12	3.35%	560,988.65	4.26%	46,171.53	8.23%
TOTAL PUMPING EXPENSES	1,546,917.59	69.27%	1,118,455.07	59.93%	(428,462.52)	-38.31%	15,371,011.38	69.07%	13,159,900.87	62.86%	(2,211,110.51)	-16.80%

Prepared by: 
NICANDRO B. COQUILLA
 Sr. Corporate Budget Analyst
 1/27/2016 16:17

Recommending Approval:

ENGR. JOSEPH M. BACURRO
 Div. Manager C - Finance & Commercial Division

Approved by:

EDITHA C. YRIGAN,MPM
 General Manager

CALBAYOG CITY WATER DISTRICT
 DETAILED STATEMENT OF REVENUES AND EXPENSES
 December 31, 2015

PRODUCTION AND WATER QUALITY DIVISION

Particulars	ACTUAL		CURRENT MONTH BUDGET		OVER (UNDER) BUDGET		ACTUAL		YEAR TO DATE BUDGET		OVER (UNDER) BUDGET	
	Amount	% of Total	Amount	% of Total	Amount	% of variance	Amount	% of Total	Amount	% of Total	Amount	% of variance
<u>WATER TREATMENT EXPENSES</u>												
<u>OPERATIONS EXPENSES</u>												
Salaries and Wages and Other Comp./Benefits												
701-06 Salaries & Wages Regular -Water Treatment Operati	38,395.00	11.53%	29,213.00	5.41%	(9,182.00)	-31.43%	450,455.00	9.74%	350,556.00	5.72%	(99,899.00)	-28.50%
706-06 J.O.-Water Treatment Operation Labor	-	0.00%	42,638.66	7.90%	42,638.66	100.00%	0.00	0.00%	511,663.95	20.81%	511,663.95	100.00%
707-06 PERA -Water Treatment Expense-Operation Labor	1,500.00	0.45%	1,500.00	0.28%	-	0.00%	17,500.00	0.38%	18,000.00	0.19%	500.00	2.78%
708-06 ADCOM-Water Treatment Operation Labor	4,500.00	1.35%	4,500.00	0.83%	-	0.00%	52,500.00	1.14%	54,000.00	0.58%	1,500.00	2.78%
710-06 Clothing and Uniform All-Water Treat Op	-	0.00%	1,250.00	0.23%	1,250.00	100.00%	15,000.00	0.32%	15,000.00	0.16%	0.00	0.00%
714-06 Year-end Bonus	-	0.00%	4,401.00	0.82%	4,401.00	100.00%	39,030.00	0.84%	52,812.00	0.48%	13,782.00	26.10%
719-06 Other Bonuses and Allowances	105,000.00	31.53%	17,500.00	3.24%	(87,500.00)	-500.00%	309,030.00	6.68%	210,000.00	2.11%	(99,030.00)	-47.16%
749-06 Other Personnel Benefits	-	0.00%	951.52	0.18%	951.52	100.00%	36,773.46	0.80%	11,418.24	0.23%	(25,355.22)	-222.06%
Utility Expenses												
771-03 Fuel	8,462.00	2.54%	12,085.83	2.24%	3,623.83	29.98%	174,666.81	3.78%	145,030.00	2.70%	(29,636.81)	-20.43%
Generation, Trans. And Distribution Expenses												
792-05b Fuel for Power Production	6,696.00	2.01%	11,894.82	2.20%	5,198.82	43.71%	46,562.00	1.01%	142,737.84	1.46%	96,175.84	67.38%
792-07b Power/Fuel Purchased for Pumping (Electricity)	24,413.05	7.33%	12,533.69	2.32%	(11,879.36)	-94.78%	212,801.46	4.60%	150,404.26	3.56%	(62,397.20)	-41.49%
792-07-d Pumping Operation Expenses	12,260.22						168,849.61		346,553.06			
792-08 Water Treatment Operation Exp.	67,949.28	20.40%	137,361.56	25.45%	69,412.28	50.53%	813,101.04	17.59%	1,648,338.76	0.89%	835,237.72	50.67%
792-09 Chemicals & Filtering & lab. Supplies Expenses	63,869.56	19.18%	263,996.42	48.90%	200,126.86	75.81%	2,286,710.32	49.46%	3,167,957.00	61.11%	881,246.68	27.82%
Total Operation Expenses	333,045.11	99.96%	539,826.50	91.04%	206,781.39	38.31%	4,622,979.70	98.73%	6,169,837.67	93.85%	1,546,857.97	25.07%
<u>MAINTENANCE EXPENSES</u>												
Plant (UPIS)												
803-08 Maint. Of Reservoirs and Tanks												
Buildings and Structures												
804-03 Maint. of Water Treatment Structures and Imp.	140.00		5,963.16	11.23%	5,823.16	97.65%	29,015.15	48.64%	71,557.95	35.16%	42,542.80	59.45%
Other Machinery Equipment												
803-03 Water Treatment Equipment	0.00		47,157.83	88.77%	47,157.83	100.00%	30,642.00	51.36%	565,894.00	64.84%	535,252.00	94.59%
Maintenance Expenses	140.00	0.04%	53,121.00	8.96%	52,981.00	99.74%	59,657.15	1.27%	404,093.23	6.15%	344,436.08	85.24%
TOTAL WATER TREATMENT EXPENSES	333,185.11	14.92%	592,947.50	31.77%	259,762.39	43.81%	4,682,636.85	21.04%	6,573,930.90	31.40%	1,891,294.05	28.77%
TOTAL PRODUCTION EXPENSES	2,233,284.70	30.08%	1,866,128.41	30.76%	(367,156.29)	-19.67%	22,254,317.87	26.57%	20,936,040.77	27.23%	(1,318,277.10)	-6.30%

Prepared by:

NICANDRO B. COQUILLA
 Sr. Corporate Budget Analyst

1/27/2016 16:17

Recommending Approval:

ENGR. JOSEPH M. DACURRO
 Div. Manager - C - Finance & Commercial Division

Approved by:

EDITHA C. YRIGAN,MPM
 General Manager

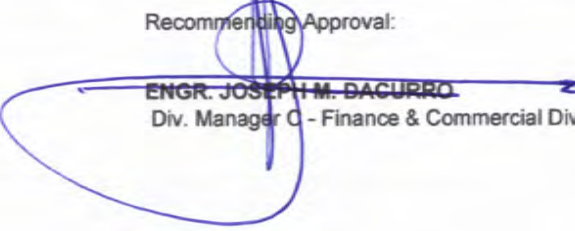
CALBAYOG CITY WATER DISTRICT
DETAILED STATEMENT OF REVENUES AND EXPENSES
 December 31, 2015

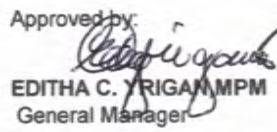
ENGINEERING AND CONSTRUCTION DIVISION

Particulars	ACTUAL		CURRENT MONTH BUDGET		OVER (UNDER) BUDGET		ACTUAL		YEAR TO DATE BUDGET		OVER (UNDER) BUDGET	
	Amount	% of Total	Amount	% of Total	Amount	% of variance	Amount	% of Total	Amount	% of Total	Amount	% of variance
TRANSMISSION & DISTRIBUTION EXPENSES												
OPERATIONS EXPENSES												
Salaries and Wages and Other Comp./Benefits												
701-07 Salaries & Wages-Regular -Maintenance Supervisor	169,793.00	26.40%	198,692.25	46.38%	28,899.25	14.54%	2,156,515.57	50.69%	2,384,307.00	45.83%	227,791.43	9.55%
706-07 J.O. -Trans. & Dist. Expenses	-	0.00%	72,529.09	16.93%	72,529.09	100.00%	0.00	0.00%	870,349.09	18.50%	870,349.09	100.00%
707-07 PERA-Trans. & Dist. Expenses	5,000.00	0.78%	5,500.00	1.28%	500.00	9.09%	62,261.36	1.46%	66,000.00	1.52%	3,738.64	5.66%
708-07 ADCOM-Trans. & Dist. Expenses	15,000.00	2.33%	16,500.00	3.85%	1,500.00	9.09%	187,022.73	4.40%	198,000.00	4.56%	10,977.27	5.54%
710-07 Representation Allowance	5,000.00	0.78%	5,000.00	1.17%	-	0.00%	60,000.00	1.41%	60,000.00	0.81%	48,000.00	80.00%
711-07 Transportation Allowance	5,000.00	0.78%	5,000.00	1.17%	-	0.00%	60,000.00	1.41%	60,000.00	0.81%	0.00	0.00%
712-07 Clothing & Uniform All.-Trans/Dist. Expenses	-	0.00%	4,583.33	1.07%	4,583.33	100.00%	50,000.00	1.18%	55,000.00	1.52%	5,000.00	9.09%
714-07 Year-end Bonus-Trans/Dist. Expenses	-	0.00%	22,256.50	5.20%	22,256.50	100.00%	233,551.00	5.49%	267,078.00	5.72%	33,527.00	12.55%
719-07 Other Bonuses & All.-Trans. & Dist. Expenses	435,000.00	67.64%	64,166.67	14.98%	(370,833.33)	-577.92%	1,238,455.99	29.11%	770,000.00	16.05%	(468,455.99)	-60.84%
749-07 Other Personnel Benefits-Maint. Supervision	-	0.00%	6,609.30	1.54%	-	-	49,820.53	1.17%	79,311.60	-	29,491.07	37.18%
Utility Expenses												
771-04 Fuel	8,278.65	1.29%	27,580.00	6.44%	19,301.35	69.98%	157,015.32	3.69%	330,960.00	4.68%	173,944.68	52.56%
Generation, Trans. And Dist. Expenses												
Total Operation Expenses	643,071.65	75.10%	428,417.14	70.06%	(214,654.51)	-50.10%	4,254,642.50	68.81%	5,919,255.00	80.54%	1,664,612.50	28.12%
MAINTENANCE EXPENSES												
Utility Plant												
803-09 Maintenance of Transmission & Distribution Mains	89,358.58	41.92%	89,902.58	49.11%	544.00	0.61%	1,187,148.39	61.55%	1,078,831.00	74.16%	(108,317.39)	-10.04%
803-15 Maintenance of Transmission & Distribution Mains	123,818.44	58.08%	93,146.42	50.89%	(30,672.02)	-32.93%	741,369.96	38.44%	1,117,757.00	18.84%	376,387.04	33.67%
803-14 Maintenance of Hydrants	0.00	0.00%	-	-	-	-	0.00	0.00%	0.00	0.00	0.00	-
803-12 Maintenance of Meters	0.00	0.00%	-	0.00%	-	#DIV/0!	0.00	0.00%	0.00	6.99%	0.00	#DIV/0!
803-13 Maintenance of Meter Installation	-	0.00%	-	-	-	-	175.00	0.01%	0.00	-	(175.00)	-
803-16 Maintenance of Other Plants	-	0.00%	-	-	-	-	0.00	0.00%	-	-	0.00	-
825 Repairs and Maintenance Plant	-	-	-	-	-	-	-	-	-	-	-	-
Buildings and Structures												
04 Maint. Of Trans. And Dist. Structures & Imp.	-	-	-	-	-	-	-	-	23,121.00	-	-	-
Total Maintenance Expenses	213,177.02	24.90%	183,049.00	29.94%	(30,128.02)	-16.46%	1,928,693.35	31.19%	1,429,981.00	19.46%	(498,712.35)	-34.88%
TOTAL TRANSMISSION & DISTRIBUTION EXPENSES	856,248.67	11.53%	611,466.14	10.08%	(244,782.53)	-40.03%	6,183,335.85	7.38%	7,349,236.00	9.56%	1,165,900.15	15.86%

Prepared by:

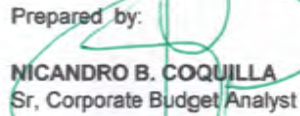
NICANDRO B. COQUILLA
 Sr. Corporate Budget Analyst
 1/27/2016 16:17

Recommending Approval:

ENGR. JOSEPH M. DACURRO
 Div. Manager C - Finance & Commercial Division

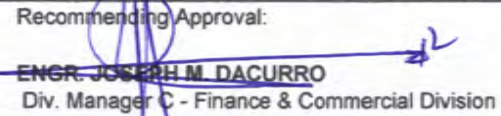
Approved by:

EDITHA C. YRIGAM MPM
 General Manager

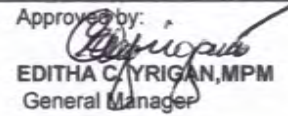
CALBAYOG CITY WATER DISTRICT
DETAILED STATEMENT OF REVENUES AND EXPENSES
 December 31, 2015
ADMINISTRATIVE AND GENERAL SERVICES DIVISION

Particulars	ACTUAL		BUDGET		OVER (UNDER) BUDGET		ACTUAL		YEAR TO DATE BUDGET		OVER (UNDER) BUDGET	
	Amount	% of Total	Amount	% of Total	Amount	% of variance	Amount	% of Total	Amount	% of Total	Amount	% of variance
OPERATION EXPENSES												
Salaries and Wages and Other Comp./Benefits												
701-11 Administrative / General Salaries	174,139.00	11.50%	181,766.00	15.21%	7,627.00	4.20%	2,123,659.68	15.97%	2,181,192.00	17.13%	57,532.32	2.64%
706-11 Wages - J.O.	40,230.19	2.66%	119,696.13	10.02%	79,465.94	66.39%	514,084.89	3.87%	1,436,353.60	7.60%	922,268.71	64.21%
707-11 PERA	5,000.00	0.33%	5,125.00	0.43%	125.00	2.44%	58,000.00	0.44%	61,500.00	0.45%	3,500.00	5.69%
708-11 ADCOM	15,000.00	0.99%	15,375.00	1.29%	375.00	2.44%	175,500.00	1.32%	184,500.00	1.34%	9,000.00	4.88%
710-03 Representation Allowance	-	0.00%	5,000.00	0.42%	5,000.00	100.00%	0.00	0.00%	60,000.00	0.76%	60,000.00	100.00%
711-03 Transportation Allowance	-	0.00%	5,000.00	0.42%	5,000.00	100.00%	0.00	0.00%	60,000.00	0.76%	60,000.00	100.00%
721 Life & Retirement Insurance Contribution	100,489.44	6.64%	88,298.18	7.39%	(12,191.27)	-13.81%	1,207,195.24	9.08%	1,059,578.10	5.71%	(147,617.14)	-13.93%
722 PAG-IBIG Contribution	4,300.00	0.28%	5,376.53	0.45%	1,076.53	20.02%	52,650.00	0.40%	64,518.30	0.35%	11,868.30	18.40%
723 Phil. Health Contribution	9,587.50	0.63%	8,460.16	0.71%	(1,127.34)	-13.33%	117,206.25	0.88%	101,521.88	0.55%	(15,684.37)	-15.45%
724 ECC Contributions	4,243.65	0.28%	5,691.66	0.48%	1,448.01	25.44%	52,004.57	0.39%	68,299.88	0.41%	16,295.31	23.86%
725 Provident Fund Contribution	12,900.00	0.85%	15,000.00	1.26%	2,100.00	14.00%	157,950.00	1.19%	180,000.00	1.17%	22,050.00	12.25%
712-11 Clothing & Uniform Allowances	-	0.00%	4,583.33	0.38%	4,583.33	100.00%	50,000.00	0.38%	55,000.00	0.44%	5,000.00	9.09%
714-11 Year End Bonus	0.00	0.00%	15,288.32	1.28%	15,288.32	100.00%	220,773.00	1.66%	183,459.80	1.81%	(37,313.20)	-20.34%
737 Vacation and Sick Leave Benefits	-	0.00%	74,367.23	6.22%	74,367.23	100.00%	601,813.83	4.53%	892,406.74	1.70%	290,592.91	32.56%
719-11 Other Bonuses and Allowances	475,000.00	31.36%	55,833.33	4.67%	(419,166.67)	-75.07%	1,241,261.00	9.33%	670,000.00	4.90%	(571,261.00)	-85.26%
749-11 Other Personnel Benefits (Overtime/Holiday)	-	0.00%	2,805.80	0.23%	2,805.80	100.00%	3,062.01	0.02%	33,669.62	0.27%	30,863.81	91.56%
749-12 Other Personnel Benefits	0.00	0.00%	16,666.67	1.40%	16,666.67	100.00%	0.00	0.00%	200,000.00	1.26%	200,000.00	100.00%
Supplies Expenses												
751 Office Supplies Expense	27,002.65	1.78%	20,594.59	1.72%	(6,408.06)	-31.12%	302,794.99	2.28%	247,135.05	1.95%	(55,659.94)	-22.52%
752 Medical, Dental & Laboratory Supplies Expenses	-	0.00%	875.00	0.07%	875.00	100.00%	0.00	0.00%	10,500.00	0.07%	10,500.00	100.00%
757 Fuel, Oil & Lubricants Expense	1,032.50	0.07%	17,600.89	1.47%	16,568.39	94.13%	85,414.24	0.64%	211,210.72	1.30%	125,796.48	59.56%
759 Maintenance Supplies Expenses	0.00	0.00%	-	-	-	#DIV/0!	2,655.00	0.02%	0.00	0.00%	(2,655.00)	#DIV/0!
765-03 Other Supplies Expenses	0.00	0.00%	833.33	0.07%	833.33	100.00%	0.00	0.00%	10,000.00	0.06%	10,000.00	100.00%
Travel and Educational Expenses												
766-03 Travel Expense	140,815.95	9.30%	28,333.33	2.37%	(112,482.62)	-397.00%	140,815.95	1.06%	340,000.00	2.15%	199,184.05	58.58%
767-03 Training and Scholarship Expenses	5,500.00	0.36%	22,138.52	1.85%	16,638.52	75.16%	38,800.00	0.29%	265,662.20	0.86%	226,862.20	85.39%
Utility Expenses												
768 Water	5,879.50	0.39%	4,793.61	0.40%	(1,085.89)	-22.65%	79,106.20	0.59%	57,523.30	0.47%	(21,582.90)	-37.52%
769 Electricity	50,269.55	3.32%	82,830.29	6.93%	32,560.74	39.31%	453,202.00	3.41%	993,963.44	6.22%	540,761.44	54.40%
Communications Expenses												
772 Postage and Deliveries	2,404.60	0.16%	5,000.00	0.42%	2,595.40	51.91%	21,241.81	0.16%	60,000.00	0.71%	38,758.19	64.60%
773 Telephone Expenses- Landline	6,324.99	0.42%	5,697.58	0.48%	(627.41)	-11.01%	76,332.30	0.57%	68,370.99	0.56%	(7,961.31)	-11.64%
774-03 Telephone Expenses- Mobile	985.00	0.07%	2,000.00	0.17%	1,015.00	50.75%	41,122.00	0.31%	24,000.00	0.26%	(17,122.00)	-71.34%
775 Internet Expenses	0.00	0.00%	3,000.00	0.25%	3,000.00	100.00%	13,474.07	0.10%	36,000.00	0.10%	22,525.93	62.57%
776 Cable, Satellite, Telegraph and Radio Exp.	0.00	0.00%	350.00	0.03%	350.00	100.00%	4,010.00	0.03%	4,200.00	0.03%	190.00	4.52%
Printing and Advertising Expenses												
777 Printing Expenses	0.00	0.00%	1,777.11	0.15%	1,777.11	100.00%	0.00	0.00%	21,325.33	0.13%	21,325.33	100.00%
778 Advertising, Promotional and Marketing Exp.	0.00	0.00%	8,333.33	0.70%	8,333.33	100.00%	60,041.20	0.45%	100,000.00	1.26%	39,958.80	39.96%
	1,081,104.52	71.38%	828,490.91	69.35%	(252,613.61)	-30.49%	7,894,170.23	59.36%	11,063,131.41	69.91%	3,168,961.18	28.64%

Prepared by:

NICANDRO B. COQUILLA
 Sr. Corporate Budget Analyst

1/27/2016 16:17


Recommending Approval:

ENGR. JOSEPH M. DACURRO
 Div. Manager C - Finance & Commercial Division

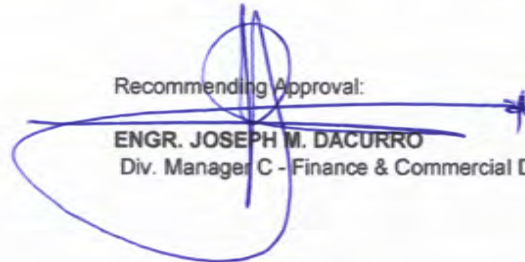
Approved by:

EDITHA C. YRIGIAN, MPM
 General Manager

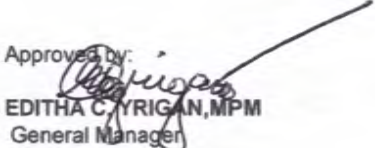
CALBAYOG CITY WATER DISTRICT
DETAILED STATEMENT OF REVENUES AND EXPENSES
 December 31, 2015

ADMINISTRATIVE AND GENERAL SERVICES DIVISION

Particulars	ACTUAL		CURRENT MONTH BUDGET		OVER (UNDER) BUDGET		ACTUAL		YEAR TO DATE BUDGET		OVER (UNDER) BUDGET	
	Amount	% of Total	Amount	% of Total	Amount	% of variance	Amount	% of Total	Amount	% of Total	Amount	% of variance
Taxes, Duties and Premiums												
779-01 Franchise & Regulatory Req. Exp.	156,764.64	10.35%	75,000.00	6.28%	(81,764.64)	-109.02%	1,186,930.03	8.93%	900,000.00	12.01%	(286,930.03)	-31.88%
779-02 Licenses	0.00	0.00%	6,583.42	0.55%	6,583.42	100.00%	1,603,447.95	12.06%	79,001.00	0.63%	95,695.87	121.13%
781 Insurance Premiums	2,679.06	0.18%	7,602.96	0.64%	4,923.90	64.76%	59,727.42	0.45%	91,235.51	0.58%	31,508.09	34.53%
Representation Expenses												
782 Representation Expenses	6,857.00	0.45%	17,500.00	1.46%	10,643.00	60.82%	119,917.00	0.90%	210,000.00	1.26%	90,083.00	42.90%
Awards, Prizes and Other Claims												
783 Awards and Rewards	0.00	0.00%	5,833.33	0.49%	5,833.33	100.00%	25,000.00	0.19%	70,000.00	0.44%	45,000.00	64.29%
785 Indemnities and Other Claims	0.00	0.00%	1,304.17	0.11%	1,304.17	100.00%	0.00	0.00%	15,650.00	0.10%	15,650.00	100.00%
Rent/Lease Expenses												
786 Rent/Lease Expenses	0.00	0.00%	3,333.33	0.28%	3,333.33	100.00%	6,722.00	0.05%	40,000.00	0.25%	33,278.00	83.20%
Survey and Research Expenses												
787 Survey Expenses	0.00	0.00%	4,166.67	0.35%	4,166.67	100.00%	0.00	0.00%	50,000.00	1.14%	50,000.00	100.00%
788 Research, Exploration and Development Expenses			-	0.00%					0.00	1.89%	0.00	
Extraordinary and Miscellaneous Expenses												
795 Extraordinary and Miscellaneous Expenses	68,744.50	4.54%	14,598.02	1.22%	(54,146.48)	-370.92%	195,208.60	1.47%	175,176.20	1.58%	(20,032.40)	-11.44%
Membership Dues and Contributions to Org.												
796 Membership Dues and Contribution to Org.	0.00	0.00%	4,166.67	0.35%	4,166.67	100.00%	13,301.00	0.10%	50,000.00	0.13%	36,699.00	73.40%
Cultural and Athletic Expenses												
797 Cultural and Athletic Expenses			8,333.33						100,000.00			
Subsidies												
839 Other Subsidies	15,125.76	1.00%			(15,125.76)		185,223.50	1.39%			(185,223.50)	
Donations												
841 Donations	0.00	0.00%	1,100.00	0.09%	1,100.00	100.00%	7,300.00	0.05%	13,200.00	0.08%	5,900.00	44.70%
Professional Services												
842 Legal Services	0.00	0.00%	14,166.67	1.19%	14,166.67	100.00%	60,000.00	0.45%	170,000.00	1.17%	110,000.00	64.71%
843 Auditing Services	0.00	0.00%	-	0.00%	-	#DIV/0!	30,000.00	0.23%	0.00	0.77%	(30,000.00)	#DIV/0!
845 General Service	5,600.00	0.37%	3,750.00	0.31%	(1,850.00)	-49.33%	44,800.00	0.34%	45,000.00	0.28%	200.00	0.44%
846 Security Services	142,974.72	9.44%	160,846.56	13.46%	17,871.84	11.11%	1,644,209.28	12.36%	1,930,158.72	6.46%	285,949.44	14.81%
848 Computer Data Processing Services	0.00	0.00%	8,333.33	0.70%	8,333.33	100.00%	0.00	0.00%	100,000.00	1.77%	100,000.00	100.00%
849 Other Professional Services	10,000.00	0.66%	7,097.76	0.59%	(2,902.24)	-40.89%	41,000.00	0.31%	85,173.14	0.00	44,173.14	51.86%
Other Maintenance and Operating Expenses												
NRP	0.00	0.00%	-	0.00%	-	#DIV/0!	8,687.54	0.16%				
989 Other Maintenance and Operating Expenses	24,657.18	1.63%	22,485.80	1.88%	(2,171.38)	-9.66%	173,196.01	1.30%	269,829.60	0.63%	96,633.59	35.81%
TOTAL OPERATIONS EXPENSES	1,514,507.38	36.51%	1,194,692.93	34.97%	(319,814.45)	-26.77%	13,298,840.56	24.79%	15,825,207.90	38.09%	2,526,367.34	15.96%


Prepared by:

NICANDRO B. COQUILLA
 Sr. Corporate Budget Analyst

Recommending Approval:

ENGR. JOSEPH M. DACURRO
 Div. Manager C - Finance & Commercial Division

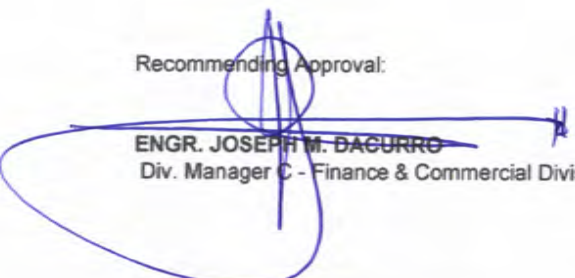
Approved by:

EDITHA C. YRIGIAN, MPM
 General Manager

CALBAYOG CITY WATER DISTRICT
DETAILED STATEMENT OF REVENUES AND EXPENSES
 December 31, 2015
ADMINISTRATIVE AND GENERAL SERVICES DIVISION

Particulars	ACTUAL		CURRENT MONTH BUDGET		OVER (UNDER) BUDGET		ACTUAL		YEAR TO DATE BUDGET		OVER (UNDER) BUDGET	
	Amount	% of Total	Amount	% of Total	Amount	% of variance	Amount	% of Total	Amount	% of Total	Amount	% of variance
MAINTENANCE EXPENSES												
804-05 Maint. of Gen. Adm. Structures and Improv't	18,846.72	28.42%	40,556.42	29.30%	21,709.70	53.53%	282,340.96	24.15%	486,677.00	15.86%	204,336.04	41.99%
807 Repairs and Maintenance - Office Equipment	12,793.20	19.29%	14,697.46	10.62%	1,904.26	12.96%	124,226.80	10.63%	176,369.50	4.14%	52,142.70	29.56%
814 Repairs and Maintenance - Land Trans. Equip't	25,457.22	38.39%	42,254.82	30.53%	16,797.60	39.75%	423,184.70	36.20%	507,057.80	34.48%	83,873.10	16.54%
825-04 Stores Equipment		0.00%	10,820.62	7.82%	10,820.62		58,779.28	5.03%	129,847.40	4.14%	71,068.12	54.73%
825-05 Communications Equipment	0.00	0.00%	8,333.33	6.02%	8,333.33	100.00%	14,505.30	1.24%	100,000.00	6.90%	85,494.70	85.49%
825-06 Power Operated Equipment	7,337.00	11.06%	11,366.75	8.21%	4,029.75	35.45%	123,203.00	10.54%	136,401.00	13.79%	13,198.00	9.68%
825-07 Tool's Shop and Garage Equipment	1,885.00	2.84%	8,715.64	6.30%	6,830.64	78.37%	142,840.84	12.22%	104,587.71	17.93%	(38,253.13)	-36.58%
825-03 Repairs and Maintenance- Furn. and Fixtures	0.00	0.00%	1,666.67	1.20%	1,666.67	100.00%	0.00	0.00%	20,000.00	2.76%	20,000.00	100.00%
TOTAL MAINTENANCE EXPENSES	66,319.14	1.60%	138,411.70	4.05%	72,092.56	52.09%	1,169,080.88	2.18%	725,000.00	1.74%	(444,080.88)	-61.25%
FINANCIAL EXPENSES												
991 Bank Charges	0.00	0.000%			-		1,787.21	0.007%			(1,787.21)	
996 Interest Expense	1,468,543.53	100.00%	2,083,440.25	100.00%	614,896.72	29.51%	26,059,180.53	99.9931%	25,001,283.00	100.00%	(1,057,897.53)	-4.23%
	1,468,543.53	35.401%	2,083,440.25	60.98%	614,896.72	29.51%	26,060,967.74	48.578%	25,001,283.00	60.17%	(1,059,684.74)	-4.24%
DEPRECIATION												
903 Depreciation Expenses - Plant (UPIS)	980,152.60	89.194%					11,747,464.97	89.53%				
904 Depreciation Expenses - Buildings and Other Str.	6,068.15	0.552%					72,927.32	0.56%				
907 Depreciation Expenses - Office Equipment	30,654.80	2.790%					370,101.78	2.82%				
926 Depreciation Expenses - Furniture and Fixtures	5,287.37	0.481%					64,350.54	0.49%				
908 Depreciation Expenses - Laboratory Equipment	10,633.17	0.968%					127,328.04	0.97%				
914 Depreciation Expenses - Land Transport Equipment	20,815.51	1.894%					249,786.12	1.90%				
925 Depreciation Expenses-Other Machinery and Equip't.	44,487.71	4.048%					479,253.17	3.65%				
931 Amortization - Intangible Assets	804.51	0.073%					9,654.12	0.07%				
Total	1,098,903.82	26.49%	0.00	0.00%	0.00	0.00%	13,120,866.06	24.46%	0.00	0.00%	0.00	0.00%
Total Administrative Misc. Expenses	4,148,273.87	55.87%	3,416,544.88	56.32%	(247,721.89)	-7.25%	53,649,755.24	64.06%	41,551,490.90	54.05%	2,082,266.46	5.01%
GRAND TOTAL	7,424,936.71	100.00%	6,066,411.09	99.93%	(1,358,525.62)	-22.39%	83,754,908.22	100.00%	76,878,179.01	100.00%	(6,876,729.21)	-8.94%

Prepared by:

NICANDRO B. COQUILLA
 Sr. Corporate Budget Analyst

Recommending Approval:


ENGR. JOSEPH M. DACURRO
 Div. Manager C - Finance & Commercial Division

Approved by:


EDITHA C. YRIGAN, MPM
 General Manager

CALBAYOG CITY WATER DISTRICT
MONTHLY DATA SHEET
December 31, 2015

1. SERVICE CONNECTION DATA

		Prev.	This Mo.	Yr to Date		Prev. Mo.	This Mo.	Yr to date	
1.1	Total Services	14,274	14,429	14,429	1.8	Charges: New	132	155	983
1.2	Total Active	11,693	11,849	11,849		Reconnected	89	73	593
1.3	Total Metered	11,693	11,849	11,849		Disconnected	58	72	564
1.4	Total Billed	11,544	11,651	11,651		Inactive	2,581	2,580	2,580
1.5	Population Served	85,644	86,574	86,574	1.9	Customer In Arrears	5,984	5,564	5,564
1.6	Abandoned Services	2,104	2,105	2,105					
1.7	Abandoned Record								

2. PRESENT WATER RATES: Effective January, 2009
 LWUA Approved? YES(x) NO()

	No. of Connections	Minimum Charge	Commodity Charges			
			11-20	21-30	31-40	41 up
Domestic/Gov't	10,844	287.00	33.15	36.00	40.00	44.75
Commercial/Indust'l	305	574.00	66.30	72.00	80.00	89.50
Commercial A	75	502.25	58.00	63.00	70.00	78.30
Commercial B	162	430.50	49.70	54.00	60.00	67.10
Commercial C	202	358.75	41.45	45.00	50.00	56.00
Public Faucet	63					
Bulk/Wholesale						
CCWD Warf Tar		66.00/cum				
	0					
TOTAL	11,651					

3. BILLING AND COLLECTION DATA

3.1		Prev. Month	This Month	Year to Date
	Billing (Water Sales)	(PM)	(TM)	(YTD)
a.	Current (metered) (net)	8,681,237.41	8,067,701.85	97,350,211.37
b.	Penalty Charges	129,374.76	182,642.17	2,075,249.91
	T O T A L S	P 8,810,612.17	8,250,344.02	P 99,425,461.28

3.2	Collection (Water Sales)			
a.	Current Accounts	5,796,330.32	6,434,292.57	71,160,412.94
b.	Arrears (Current Year)	1,862,770.13	1,905,754.10	22,338,225.38
c.	Arrears (Previous Year)	33,751.02	30,400.74	4,156,359.78
d.	Penalty Charges (Current Year)	142,708.31	163,889.10	2,062,201.20
e.	Penalty Charges (Previous Year)	2,671.99	2,964.26	9,873.96
	T O T A L S	P 7,838,231.77	8,537,300.77	P 99,727,073.26

3.3 Account Receivable-Customers Beg. 11,135,267.90

			Prev. Mo.	This Mo.
3.4	ON TIME PAID THIS MONTH	= $\frac{(3.2.a) + (3.2.d)}{(3.1.a + 3.1.b)}$	X 100 = 67.41%	79.97%
	COLLECTION EFFICIENCY, YTD	= $\frac{(3.2.a) + (3.2.b) + (3.2.d)}{3.1 \text{ Totals}}$	X 100 = 95.48%	96.11%
	COLLECTION RATIO, YTD	= $\frac{3.2 \text{ Totals}}{3.1 \text{ Totals} + \text{A/R beg.}}$	X 100 = 89.13%	90.20%

Prepared by:

Recommending Approval:

Approved and Submitted by:

NICANDRO B. COQUILLA
 Sr. Corporate Budget Analyst
 1/27/2016 10:15

ENGR. JOSEPH M. DACURRO
 Div. Manager C-Fin. & Comm'l Div.

EDITHA C. YRIGAN, MPM
 General Manager

4. FINANCIAL DATA

4.1	REVENUE:	Prev. Month	This Month	Year to Date (YTD)
a.	Operating	F 9,285,453.67	8,615,215.36	103,974,976.38
b.	Non-Operating	1,038,631.05	44,171.21	4,596,851.75
		P 10,324,084.72	8,659,386.57	108,571,828.13

4.2	EXPENSES	Prev. Month	This Month	Year to Date (YTD)
a.	Salaries and Wages	896,465.34	899,551.87	10,837,609.15
b.	Other Bonuses & All & Other Ben.	1,083,972.07	2,493,674.09	11,649,289.40
c.	Pumping Cost	1,120,308.67	1,133,411.77	11,740,030.38
d.	Fuel and Lubricants	73,958.45	26,898.85	537,961.52
e.	Light and Power	63,129.75	74,682.60	666,003.46
f.	Other (water)	11,912.40	5,879.50	79,106.20
g.	Chemicals (treatment plant)	78,332.07	63,869.56	2,286,710.32
h.	Other O&M Expenses	2,600,273.55	1,070,264.77	13,718,814.83
i.	Interest Expenses (LWUA RL & SL Int.)		1,468,543.53	26,059,180.53
j.	Depreciation/Amortization Exp.	1,103,669.60	1,098,903.82	13,120,866.06
h.	TOTALS	7,032,021.90	8,335,680.36	90,695,571.85

4.3	Adjustment	-		
	NET INCOME / (LOSS)	3,292,062.82	323,706.21	17,876,256.28

Note: Cont. & Honorarium charged fr OOME to Other Ben

4.4	NET CASH FLOW REPORT:	Prev. Month	This Month	Year to Date (YTD)
a.	Receipts	10,706,648.55	9,280,693.06	118,493,047.12
b.	Disbursements	8,861,816.30	10,749,735.24	109,189,528.29
c.	Net Receipts (Disbursement)	1,844,832.25	-1,469,042.18	9,303,518.83
d.	Less: Auto Debit from our CA # 2172-1038-233 (salary loan/cost of check book, tax remittance & other)	0.00	0.00	0.00
e.	Total	1,844,832.25	-1,469,042.18	-1,661,725.18
f.	Cash Balance, Beginning	14,481,163.51	19,824,670.85	15,492,112.44
g.	Purchase Check Book/Adjustment	3,498,675.09	-16,619.84	4,508,621.57
h.	Cash Balance, Ending	19,824,670.85	18,339,008.83	18,339,008.83

4.5	MISCELLANEOUS FINANCIAL DATA:			
a.	Working Fund (Total)	18,339,008.83	d. Other Receivables	6,142,318.99
	1. Cash on Hand	596,352.22	1. Materials on loans	48,572.85
	2. Cash in bank	17,626,421.98	2. Meter Maintenance fees	245,552.89
	2.1 Current & Savings	4,492,788.42	3. Miscellaneous fees	1,940.28
	2.2 Reserves(Time Depos)	1,827,788.44	3. Employees	1,166,729.69
	2.3 Cust. Dep - Time Deposit	0.00	4. Non-LWUA Initiated Fund	4,537,938.72
	3. Working Fund	5,000.00	5. Cash Bond - DPWH	141,584.56
	4. Payroll Fund	111,234.63	e. Customers' Deposit	5,501,061.75
	5. Cash Fund	0.00	f. Loans Payable	320,472,008.68
b.	Materials & Supplies Invty.	5,468,017.22	1. City Government	0.00
c.	Account Receivable	10,355,365.80	2. LWUA	1,457,490.00
	1. Customer	9,726,172.11	g. Other Payables	12,078,862.48
	2. Illegal fees	629,193.69	h. Current Portion of Long Term Debts	0.00

Prepared by:

Recommending Approval:

Approved and Submitted by:

NICANDRO B. COQUILLA
Sr. Corporate Budget Analyst
1/27/2016 10:15

ENGR. JOSEPH M. DACURRO
Div. Manager C-Fin. & Comm'l Div.

EDITHA C. YRIGAN, MPM
General Manager

5. WATER PRODUCTION DATA:

5.1	SOURCE OF SUPPLY:	#	Prev. Month	This Month	BASIS OF DATA
a.	Wells				
b.	Springs	1			
c.	Surface	2			
	Himonini		1,579 (LPS)	1,579 (LPS)	estimated
	Pasungon		46 (LPS)	46 (LPS)	estimated
	Pan-as				estimated
	TOTALS	3	1625 (LPS)	1625 (LPS)	estimated

5.2	WATER PRODUCTION	Prev. Month (PM)	This Month (TM)	Year to Date (YTD)	Method of Measurement
a.	Pumped(Himonini)	316,196.00	331,281.00	3,480,597.00	Volumetric
b.	Gravity (Pasungon)	30,876.00	29,487.00	162,881.00	
c.	Available Water for Distrib. (Total Production)	347,072.00	360,768.00	3,643,478.00	

5.3	WATER PRODUCTION COST	Prev. Month	This Month	Units
a.	Power consumption			
a.1.	Cabatuan Intake	282.60	303.80	kw
a.2.	Pagbalican Pumping Station	316.50	3,291.00	kw
a.3.	Water Treatment Plant	2,381.20	2,299.50	kw
	Total Power Consumption	2,980.30	5,894.30	kw
b.	Power cost (Electricity)			
b.1.	Cabatuan Intake	812,628.74	1,035,910.99	
b.2.	Pagbalican Pumping Station	26.43	3,730.18	
b.3.	Water Treatment Plant	19,755.67	24,413.05	
	Total Power Cost	832,410.84	1,064,054.22	
c.	Fuel Cost			
c.1.	Cabatuan Intake	210,470.00	79,950.00	
c.2.	Pagbalican Pumping Station	97,183.50	13,820.60	
c.3.	Water Treatment Plant	9,929.00	6,696.00	
	Total Fuel Cost	317,582.50	100,466.60	
d.	Other Energy Cost(oil, grease, etc)			
e.	Other Energy Consumption for Pumping			gal./kg.
f.	Total Pumping Hours (Commercial Power Drive)			hr
g.	Total Pumping Hours (Gen Set)			hr
h.	Total Liquid/Gas Chlorine Consumed	544	544	kgs
i.	Total Powder Chlorine Consumed	1,022.50	836.00	kgs
j.	Zetafloc			liter
k.	Pagbalican Chlorine (kg)	12.50	38.00	kg.
l.	PAC	650.00	1,575.00	liter
m.	DPD free Cl ₂	1,097	993	pillow
n.	DPD free Cl ₂	719	740	pillow
o.	Total chlorine cost and total cost of other chemicals(Paid)	78,332.07	63,869.56	
	Total Water Production Cost	1,228,325.41	1,228,390.38	

5.4	ACCOUNTED WATER USE:	Prev. Month	This Month	Year to Date (YTD)
a.	Metered Billed	223,198.00	205,759.00	2,498,673.00
b.	Total Billed	223,198.00	205,759.00	2,498,673.00
c.	Metered Unbilled	2,067.00	2,182.00	17,326.00
d.	Unmetered Unbilled	2,761.40	2,953.40	35,228.30
e.	Total Unbilled (5.4.c + 5.4.d)	4,828.40	5,135.40	52,554.30
f.	Total Accounted (5.4. b + 5.4.e)	228,026.40	210,894.40	2,551,227.30

5.5				
a.	Average Monthly consumption/connection	18.82	17.66	cu.m.
b.	Average per capita/day	0.61	0.57	cu.m.
c.	Accounted Water	77.43%	58.46%	%
d.	Revenue Producing Water	76.12%	57.03%	%
e.	Unaccounted Water	22.57%	41.54%	%
f.	Non Revenue Water	23.88%	42.97%	%

Prepared by: **NICANDRO B. COQUILLA**
 Sr. Corporate Budget Analyst
 1/27/2016 10:15

Recommending Approval: **ENGR. JOSEPH M. DACURRO**
 Div. Manager C-Fin. & Comm'l Div.

Approved and Submitted by: **EDITHA C. YRIGAN, MPM**
 General Manager

6. MISCELLANEOUS DATA

6.1	EMPLOYEES						
a.	Regular	43	J.O.	61	Emergency	Total Employees	104
b.	Number of Connection per employee		276				
c.	Average Salary/Employee		8,649.54				

6.2	BACTERIOLOGICAL				
a.	Total Samples Taken				15
b.	Number of Negative Results				15
c.	Test results submitted to LWUA (Y/N)				

6.2	CHLORINATION:				
a.	Total Samples Taken				
b.	Number of samples meeting standards				
c.	Test results submitted to LWUA (Y/N)				
	Number of days full chlorinati Pan-as		0	days	
	Pasungon		31	days (8" DIA)	
	Himonini		31	days	

6.4	BOARD OF DIRECTORS:		This Month	Year to Date
a.	Resolution Approved		5	26
b.	Policies Passed			0
c.	Directors Fee Paid		69,264.00	782,316
d.	Meetings			
	1. Held (No.)		2	24
	2. Regular (No.)		2	24
	3. Special (No.)		0	0

7. STATUS OF VARIOUS DEVELOPMENTS

7.1	STATUS OF LOAN PAYMENTS TO LWUA AS OF November 30, 2015 (Refinanced by DBP)					
	(Subject for Adjustment)	Billing/Mo	Payments for the month	Payments Year to date	Accrued Interest Pay This month	Total Unpaid Year to date
	Type of Loans/Funds					
a.	Early Action					
b.	Interim Improvement					
c.	Regular Loan (Principal + Interest)	2,168,358.00	2,168,358.00	21,683,580.00	0.00	4,336,716.00
d.	Soft Loan (Interest)	1,224,328.00	1,224,328.00	22,210,742.44	0.00	4,621,640.00
e.	Other: Arrears restructuring					
	TOTALS	3,392,686.00	3,392,686.00	43,894,322.44	0.00	8,958,356.00

Total Amount Refinanced by DBP 317,237,125.45

7.2	OTHER ON GOING PROJECTS:			
	Types:	STATUS SCHEDULE	FUNDED BY	DONE BY
a.				

8. STATUS OF INSTITUTIONAL DEVELOPMENT:

(to be filled up by the advisor)

8.1	DEVELOPMENT PROGRESS INDICATOR:					
	PHASE	EARNED	MIN. REQ'D.	VARIANCE	AGE IN MONTHS	DEVELOPMENT RATING
	I					
	II					

8.2	COMMERCIAL SYSTEM/AUDIT			
a.	CPS I Installed	2	1993	1987
b.	CPS II Installed			
c.	Management Audit	3	1995/2003/Feb 2011	
d.	PR Assitance			
e.	Financial Audit	4	1993/May 2003/2007/Feb 2011(LWUA)	1987

Prepared by:

Recommending Approval:

Approved and Submitted by:

NICANDRO B. COQUILLA
Sr. Corporate Budget Analyst
1/27/2016 10:15

ENGR. JOSEPH M. DACURRO
Div. Manager C-Fin. & Comm'l Div.

EDITHA C. YRIGAN, MPM
General Manager

CALBAYOG CITY WATER DISTRICT
Calbayog City
Post - Trial Balance
December 31, 2015

Acct. #	Account Title	SUBSIDIARY	This Month		SUBSIDIARY	Previous Month		SUBSIDIARY	Year to Date	
			Debit	Credit		Debit	Credit		Debit	Credit
102	Cash Collecting Officer		(157,593.24)			753,945.46			596,352.22	
103	Working Fund		(20,000.00)			25,000.00			5,000.00	
104	Cash Fund		(3,000.00)			3,000.00			-	
105	Payroll Fund		(99,191.81)			105,213.22			6,021.41	
107	Cash in Banks - Local Currency		(1,311,090.19)			18,937,512.17			17,626,421.98	
	107-01 Cash in Bank - PNB Current Account	387,104.89			295,958.06			683,062.95		
	107-02 Cash in Bank - PNB Savings Account	100,421.30			123,339.16			223,760.46		
	107-03 Cash in Bank - PNB Time Deposit (7%)				-			-		
	107-04 Cash in Bank - PNB Time Deposit (3%)	1,278.78			1,826,509.66			1,827,788.44		
	107-05 Cash in Bank -PNB Time(Customer Deposit)				-			-		
	107-06 Cash in Bank - LBP Current	(1,761,348.95)			5,347,313.96			3,585,965.01		
	107-10 Cash in Bank-PNB waterbill payment	5,388.50			192,381.16			197,769.66		
	107-11-Cash in Bank- LBP (Pan-as Project)	(43,934.71)			2,177,270.21			2,133,335.50		
	107-12 DBP - Time Deposit				5,474,739.96			5,474,739.96		
	107-13 DBP - Current Account				1,000,000.00			1,000,000.00		
	107-14 DBP - Time Deposit (7%)				2,500,000.00			2,500,000.00		
11	Accounts Receivable		(375,979.91)			10,731,345.71			10,355,365.80	
	111-01 Customers	(354,752.56)			10,080,924.67			9,726,172.11		
	111-02 Illegal Fees	(21,227.35)			650,421.04			629,193.69		
131	Materials and Supplies Inventory		(549,931.14)			6,017,948.36			5,468,017.22	
134	Advances to Officers and Employees		117,776.71			19,353.79			137,130.50	
149	Other Receivables		(20,561.18)			6,162,880.17			6,142,318.99	
	149-01 Other Receivable - Materials	(100.80)			48,673.65			48,572.85		
	149-02 Other Receivable- Meter Maintenance	(20,460.38)			266,013.27			245,552.89		
	149-03 Other Receivable - Misc. Fees				1,940.28			1,940.28		
	149-04 Other Receivable - Disallowances				1,092,877.83			1,092,877.83		
	149-05 Other Receivable - Rosemay Felices				16,972.72			16,972.72		
	149-06 Other Receivable - Allan Pelotos				3,166.65			3,166.65		
	149-07 Other Receivable - Nerissa Uy				11,222.52			11,222.52		
	149-08 Other Receivable - Jessel Biliran				373.82			373.82		
	149-09 Other Receivable - Arlette Monsanto				41,916.15			41,916.15		
	149-10 Other Receivable - Cust. Deposit				-			-		
	149-11 Other Receivable - Non LWUA Initiated Fund (NLIF)				4,537,938.72			4,537,938.72		
	149-12 Other Receivable - Cash Bond (DPWH)				141,584.56			141,584.56		
	149-14 Other Receivable- Erwin Rojas				200.00			200.00		
189	Other Deferred Charges		(53,200.23)			53,016.99			(183.24)	
	189-01 Preliminary Survey and Investigation Charges				29,400.00			29,400.00		
	189-02 Deferred Charges - Franchise Tax Withheld	(53,200.23)			21,095.37			(32,104.86)		
	189-03 Deferred Charges-Franchise (Senior Citizen)				2,521.62			2,521.62		
201	Land					6,955,362.11			6,955,362.11	
202	Land Improvements									
203	Plant (UPIS)		342,900.00			352,939,649.42			353,282,549.42	
	203-03 Springs and Tunnels				-			-		
	203-07 Other Pumping Plant				644,010.63			644,010.63		
	203-09 Transmission and Distribution Mains				341,656,146.85			341,656,146.85		
	203-12 Meters	342,900.00			10,411,492.40			10,754,392.40		
	203-13 Meter Installation				227,999.54			227,999.54		
	203-14 Hydrants				-			-		
204	Building and Other Structures					2,617,024.52			2,617,024.52	
	204-02 Pumping Plant Structures and Improvements				607,753.52			607,753.52		
	204-03 Water Treatment Structures and Improvements				717,268.00			717,268.00		
	204-04 Transmission & Dist. Struct. Equity				10,950.00			10,950.00		
	204-05 Administrative Structures and Improvements				1,281,053.00			1,281,053.00		

Prepared by:
NICANDRO B. COQUILLA
 Sr. Corporate Budget Analyst

1/27/2016 15:50

Recommending Approval By:

ENGR. JOSEPH M. DACURRO
 Div. Manager C - Finance & Commercial Division

Page 1 of 8

Approved By:

EDITHA C. TRIGAN,MPM
 General Manager

CALBAYOG CITY WATER DISTRICT
 Calbayog City
 Post - Trial Balance
 December 31, 2015

Acct. #	Account Title	SUBSIDIARY	This Month		SUBSIDIARY	Previous Month		SUBSIDIARY	Year to Date	
			Debit	Credit		Debit	Credit		Debit	Credit
207	Office Equipment		16,990.00			2,849,066.20			2,866,056.20	
	207-01 IT Equipment(207-3 = 22,940.00)	16,990.00			2,489,031.53			2,506,021.53		
	207-02 Water Pump for Meter Calibration				360,034.67			360,034.67		
208	Laboratory Equipment					1,324,073.44			1,324,073.44	
214	Land Transport Equipment					3,052,433.34			3,052,433.34	
225	Other Machinery and Equipment		112,500.00			7,428,404.78			7,540,904.78	
	225-02 Pumping Equipment				4,376,416.00			4,376,416.00		
	225-03 Water Treatment Equipment/225-04 Other Machinery6900				440,830.00			440,830.00		
	225-05 Communications Equipment				913,237.53			913,237.53		
	225-06 Power Operated Equipment	112,500.00			1,470,379.75			1,582,879.75		
	225-07 Tools, Shop and Garage Equipment				227,541.50			227,541.50		
226	Furnitures & Fixtures					615,251.12			615,251.12	
243	Construction in Progress					5,772,874.23			5,772,874.23	
	243-01 Construction in Progress - Pumping Vertical				85,423.50			85,423.50		
	243-03 Construction in Progress - Façade				86,873.90			86,873.90		
	243-04 Construction in Progress - China Leak Repair				67,160.00			67,160.00		
	243-05 Construction in Progress - Obrero				153,183.36			153,183.36		
	243-07 Construction in Progress - Cagbilwang				56,110.00			56,110.00		
	243-08 Construction in Progress - San Policarpo/Plant(10)32500				70,900.00			70,900.00		
	243-09 Construction in Progress- Pan as/Pasungon				4,812,848.47			4,812,848.47		
	243-10 Plant				32,500.00			32,500.00		
	243-11 Computerization System				386,000.00			386,000.00		
	243-12 Website				21,875.00			21,875.00		
244	Construction in Progress-Buildings & Structures		31,021.49			12,517,190.79			12,548,212.28	
	244-01 Building-Capoocan				1,277,480.29			1,277,480.29		
	244-02 Warehouse/Stockyard				333,007.21			333,007.21		
	244-06 Labuyao Bridge				2,354,274.92			2,354,274.92		
	244-04 Bunkhouse- panlayahan				16,227.01			16,227.01		
	244-05 Bankhouse - Rawis				4,344.70			4,344.70		
	244-07 Pagsangjan Pipe Bridge Crossing / Support				1,176,000.00			1,176,000.00		
	244-08 Pan-as Rehabilitation	31,021.49			7,355,856.66			7,386,878.15		
261	Intangible Assets					388,692.70		388,692.70	388,692.70	
	261-01 IT Software				388,692.70					
301	Allowance for Doubtful Accounts						2,222,764.84			2,222,764.84
303	Accumulated Depreciation -Plant (UPIS)			980,152.60			80,353,353.89			81,333,506.49
304	Accumulated Depreciation -Buildings and Other Structures			6,068.15			2,129,627.62			2,135,695.77
307	Accumulated Depreciation -Office Equipment			30,654.80			1,665,945.62			1,696,600.42
308	Accumulated Depreciation -Laboratory Equipment			10,633.17			709,858.40			720,491.57
309	Accumulated Depreciation -Land Transport Equipment			20,815.51			1,925,567.30			1,946,382.81
325	Accumulated Depreciation -Other Machinery and Equipment			44,487.71			2,353,000.40			2,397,488.11
326	Accumulated Depreciation-Furniture and Fixtures			5,287.37			422,506.03			427,793.40
361	Accumulated Amortization -Intangible Assets			804.51			359,512.79			360,317.30
401	Accounts Payable			(11,429,091.69)			13,318,074.30			1,888,982.61
403	Due to Members (SSS Refund)						3,317.12			3,317.12
406	Interest Payable - LWUA						0.00			-
412	Due to National Government (BIR)			(3,689.81)			9,711.22			6,021.41
	412-01 Withholding Tax Payable - Employees	(3,689.81)			9,711.22			6,021.41		
	412-02 Withholding Tax Payable - Suppliers									
413	Due to GOCC (GSIS,Pag - ibig, Medicare)			(925.69)			2,009.03			1,083.34
	413-01 Pag-ibig Premium Payable									
	413-02 Pag-ibig Loan Payable									
	413-03 GSIS Premiums Payable									
	413-04 GSIS Salary Loans Payable	(925.69)			925.69					
	413-05 UOLI Premium Payable									
	413-06 UOLI Loans Payable									
	413-07 GSIS Policy Loan Payable				100.00			100.00		
	413-08 GSIS Emergency Loan Payable				983.34			983.34		
	413-09 GSIS Housing Loan Payable									

Prepared by:

1/21/2016 15:50

Recommending Approval By:

Page 2 of 8

Approved By:

CALBAYOG CITY WATER DISTRICT
Post - Trial Balance
December 31, 2015

Acct. #	Account Title	SUBSIDIARY	THIS MONTH		SUBSIDIARY	Previous Month		SUBSIDIARY	Year to Date	
			Debit	Credit		Debit	Credit		Debit	Credit
	413-10 GSIS - SOS Loan				-			-		
	413-11 GSIS Cash Advance Payable				-			-		
	413-12 Phil. Health Premium Payable				-			-		
	413-13 GSIS - Educational Loan				-			-		
426	Accrued Light and Power						0.00			-
427	Accrued Fuel & Lubricants						0.00			-
428	Accrued Wages Payable			(190,752.65)			190,752.65			-
429	Other Payables			(190,067.92)			191,467.92			1,400.00
	429-01 Bond Payable				1,000.00			1,000.00		
	429-02 SSS Accounts Payable				-			-		
	429-03 Accrued Wages Payable				-			-		
	429-04 CFI Loans Payable	(82,458.00)			82,708.00			250.00		
	429-05 Mercury Loans Payable				-			-		
	429-06 CCWDEA Premium Payable				-			-		
	429-07 CCWDEA Loans Payable				-			-		
	429-08 Provident Funds Premium Payable				150.00			150.00		
	429-09 Provident Loans Payable				(0.00)			(0.00)		
	429-11 OCCCI Payable	(107,609.92)			107,609.92			-		
430	Accrued Security Service Payable				-		0.00			
433	Loans Payable			(3,221,942.77)			322,236,461.45			319,014,518.68
	433-01 City Government				-			-		
	433-02 L W U A-Regular Loan	(1,457,490.00)			1,457,490.00			(0.00)		
	433-03 L W U A Soft Loan				-			-		
	433-04 LWUA PAN -AS				3,541,846.00			3,541,846.00		
	433-05 DBP	(1,764,452.77)			317,237,125.45			315,472,672.68		
434	Current Portion of Long Term Debts						0.00			
451	Customer Deposit				104,640.20		5,396,421.55			5,501,061.75
459	Other Deferred Credits			(86,041.81)			425,397.09			339,355.28
	459-01 Other Deferred Credits - Advance Payment				15,814.61			15,814.61		
	459-02A Other Deferred Credits - Paid Materials	(84,090.00)			324,753.02			240,663.02		
	459-02B Other Deferred Credits - PN Materials				58,537.51			58,537.51		
	459-03 Other Deferred Credits - Water Sales	(1,951.81)			21,291.95			19,340.14		
	459-04-05 Other Deferred Credits- Surety bond/cash bond				5,000.00			5,000.00		
471	Government Equity						10,178,366.56			10,178,366.56
	471-01 Capital Contribution - National Govt.				5,760,287.56			5,760,287.56		
	471-02 Capital Contribution - LGU				3,418,079.00			3,418,079.00		
	471-03 Capital Contribution - LINGAP				1,000,000.00			1,000,000.00		
	Capital/Equity Reserve						(42,500.00)			(42,500.00)
	477-04 Other operating reserve				(42,500.00)			(42,500.00)		
481	Retained Earnings/Unappropriated Ret. Earnings expense (op/maint/depn/bad debts)			29,502,158.89			(22,334,927.33)			7,167,231.56
	481-01 Balance Transferred from Income				19,930,471.15			19,930,471.15		
	481-02 Prior Period Adjustment to Retained Earnings (unrecognized Php 1669 being considered)	29,502,158.89			(41,838,178.48)			(12,336,019.59)		
	481-03 Appropriated Retained Earnings				(427,220.00)			(427,220.00)		
576	Generation, Transmission & Distribution Income			(89,528,910.19)			89,528,910.19			-
	576-01 Metered Sales Regular	(89,516,419.25)			89,516,419.25			-		
	576-08 Other Sales & Services	(12,490.94)			12,490.94			-		
612	Interest Income			(50,646.23)			50,646.23			-
618	Other Business Service Income			(3,425,960.41)			3,425,960.41			-
	618-01 Misc. Service Revenue	(1,999,394.23)			1,999,394.23			-		
	618-02 Rent of Water Property				-			-		
	618-03 Meter Rental Maintenance	(1,426,566.18)			1,426,566.18			-		
619	Fines/Penalties-Busi. Service Income			(2,354,244.19)			2,354,244.19			-
	619-01 Penalty Charges-Overdue Water Bills	(1,849,244.19)			1,849,244.19			-		
	619-02 Penalty Charges-Illegal Connections	(505,000.00)			505,000.00			-		

Prepared by:
NICANDRO B. COQUILLA

Recommending Approval By:
ENGR. JOSEPH M. DACURRO

Approved By:
EDITHA C. YRIGAN,MPM

CALBAYOG CITY WATER DISTRICT
 Calbayog City
 Post - Trial Balance
 December 31, 2015

Acct. #	Account Title	SUBSIDIARY	This Month		SUBSIDIARY	Previous Month		SUBSIDIARY	Year to Date	
			Debit	Credit		Debit	Credit		Debit	Credit
649	LWUA Grant/Donations (Pan-as)			(3,541,846.00)			3,541,846.00			-
659	Other Income			(1,010,834.54)			1,010,834.54			-
	659-01 Materials	(175,117.87)			175,117.87					-
	659-02 Bidding fees	(27,000.00)			27,000.00					-
	659-03 Scrap/ Insurance refund strada	(784,995.97)			784,995.97					-
	659-04 OCCCI	(15,867.49)			15,867.49					-
	659-06 Cfl Incentive	(7,853.21)			7,853.21					-
701	Salaries & Wages - Regular		(9,328,934.11)			9,328,934.11				-
	701-01 Source of Supply Operation Superv. Exp.	(782,682.00)			782,682.00					-
	701-02 Source of Supply Operation Labor Exp.				-					-
	701-03 Source of Supply Exp-Maint Supervision	(361,449.00)			361,449.00					-
	701-05 Pumping Labor Expense	(171,461.86)			171,461.86					-
	701-06 Water Treatment Operation Labor Exp.	(412,060.00)			412,060.00					-
	701-07 Trans & Dist Exp - Maintenance Supervision	(1,986,722.57)			1,986,722.57					-
	701-08 Customer Acct. Supervision Exp.	(2,282,873.00)			2,282,873.00					-
	701-09 Meter Reading Expense	(383,086.00)			383,086.00					-
	701-10 Customer Records & Collection Exp.	(793,903.00)			793,903.00					-
	701-11 Administrative & General Salaries	(1,949,520.68)			1,949,520.68					-
	701-12 Salaries & Wages office of General manager	(205,176.00)			205,176.00					-
706	Salaries & Wages - Others		(609,123.17)			609,123.17				-
	706-05a Pumping Labor Expense (Source)				-					-
	706-05c Pumping Labor Expense (Distribution)				0					-
	706-06 J.O.-Water Treatment Operation Labor Exp				-					-
	706-07 J.O.-Trans & Dist Exp-Maintenance Superv.				-					-
	706-08 Customer Account Supervision Expense				-					-
	706-09 Meter Reading Expense				-					-
	706-10 Customer Records & Collection Expense				-					-
	706-11 Administrative & General Salaries	(473,854.70)			473,854.70					-
	706-12 Administrative & General Expenses	(135,268.47)			135,268.47					-
707	Personnel Economic Relief Allowance (PERA)		(241,238.63)			241,238.63				-
	707-01 Source of Supply Operation Superv. Exp.	(10,500.00)			10,500.00					-
	707-12 Office of the General Manager	(2,000.00)			2,000.00					-
	707-03 Source of Supply Exp-Maint Supervision	(11,000.00)			11,000.00					-
	707-05 Pumping Labor Expense	(7,477.27)			7,477.27					-
	707-06 Water Treatment Operation Labor Exp.	(16,000.00)			16,000.00					-
	707-07 Trans & Dist Exp - Maintenance Supervision	(57,261.36)			57,261.36					-
	707-08 Customer Acct. Supervision Exp.	(42,500.00)			42,500.00					-
	707-09 Meter Reading Expense	(11,000.00)			11,000.00					-
	707-10 Customer Records & Collection Exp.	(30,500.00)			30,500.00					-
	707-11 Administrative & General Salaries	(53,000.00)			53,000.00					-
708	Additional Compensation (ADCOM)		(725,522.73)			725,522.73				-
	708-01 Source of Supply Operation Superv. Exp.	(31,500.00)			31,500.00					-
	708-12 Office of the General Manager	(6,000.00)			6,000.00					-
	708-03 Source of Supply Exp-Maint Supervision	(33,000.00)			33,000.00					-
	708-05 Pumping Labor Expense	(22,500.00)			22,500.00					-
	708-06 Water Treatment Operation Labor Exp.	(48,000.00)			48,000.00					-
	708-07 Trans & Dist Exp - Maintenance Supervision	(172,022.73)			172,022.73					-
	708-08 Customer Acct. Supervision Exp.	(127,500.00)			127,500.00					-
	708-09 Meter Reading Expense	(33,000.00)			33,000.00					-
	708-10 Customer Records & Collection Exp.	(91,500.00)			91,500.00					-
	708-11 Administrative & General Salaries	(160,500.00)			160,500.00					-
710	Representation Allowance		(258,500.00)			258,500.00				-
	710-01 Technical Division	(55,000.00)			55,000.00					-
	710-02 Commercial Division	(55,000.00)			55,000.00					-

Prepared by: NICANDRO B. COQUILLA
 1/0/1900 0:00

Recommending Approval By:

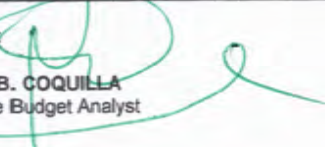
ENGR. JOSEPH M. DACURRO

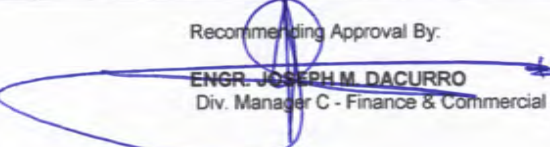
Approved By:

EDITHA C. YRIGAN,MPM

CALBAYOG CITY WATER DISTRICT
 Calbayog City
 Post - Trial Balance
 December 31, 2015

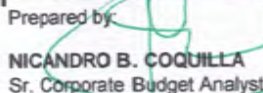
Acct. #	Account Title	SUBSIDIARY	This Month		SUBSIDIARY	Previous Month		SUBSIDIARY	Year to Date	
			Debit	Credit		Debit	Credit		Debit	Credit
	710-03 Administrative Division				0.00					
	710-04 Office of the General Manager-Representation Allow.	(93,500.00)			93,500.00					
	710-05 Production Division	(55,000.00)			55,000.00					
711	Transportation Allowance		(258,500.00)			258,500.00				
	711-01 Technical Division	(55,000.00)			55,000.00					
	711-02 Commercial Division	(55,000.00)			55,000.00					
	711-03 Administrative Division				0.00					
	711-04 Office of the General Manager	(93,500.00)			93,500.00					
	711-05 Production Division	(55,000.00)			55,000.00					
712	Clothing and Uniform Allowance		(215,000.00)			215,000.00				
	712-01 Source of Supply Operation Superv. Exp.	(10,000.00)			10,000.00					
	712-02 Source of Supply Operation Labor Exp.				-					
	712-03 Source of Supply Exp-Maint Supervision	(10,000.00)			10,000.00					
	712-05 Pumping Labor Expense	(5,000.00)			5,000.00					
	712-06 Water Treatment Operation Labor Exp.	(15,000.00)			15,000.00					
	712-07 Trans & Dist Exp - Maintenance Supervision	(50,000.00)			50,000.00					
	712-08 Customer Acct. Supervision Exp.	(40,000.00)			40,000.00					
	712-09 Meter Reading Expense	(10,000.00)			10,000.00					
	712-10 Customer Records & Collection Exp.	(25,000.00)			25,000.00					
	712-11 Administrative & General Salaries	(50,000.00)			50,000.00					
713	Honoraria (Director's fees & Renumeration, etc.)		(713,052.00)			713,052.00				
714	Year End Bonus		(1,070,421.00)			1,070,421.00				
	714-01 Source of Supply Operation Superv. Exp.	(47,652.00)			47,652.00					
	714-12 Office of the General Manager	(38,248.00)			38,248.00					
	714-03 Source of Supply Exp-Maint Supervision	(42,859.00)			42,859.00					
	714-05 Pumping Labor Expense	(84,076.00)			84,076.00					
	714-06 Water Treatment Operation Labor Exp.	(39,030.00)			39,030.00					
	714-07 Trans & Dist Exp - Maintenance Supervision	(233,551.00)			233,551.00					
	714-08 Customer Acct. Supervision Exp.	(238,858.00)			238,858.00					
	714-09 Meter Reading Expense	(44,826.00)			44,826.00					
	714-10 Customer Records & Collection Exp.	(80,548.00)			80,548.00					
	714-11 Administrative & General Salaries	(220,773.00)			220,773.00					
719	Other Bonuses and Allowances		(3,472,382.54)			3,472,382.54				
	719-01 Source of Supply Operation Superv. Exp.	(157,652.00)			157,652.00					
	719-12 Office of the General Manager	(20,000.00)			20,000.00					
	719-03 Source of Supply Exp-Maint Supervision	(152,859.00)			152,859.00					
	719-05 Pumping Labor Expense	(138,780.55)			138,780.55					
	719-06 Water Treatment Operation Labor Exp.	(204,030.00)			204,030.00					
	719-07 Trans & Dist Exp - Maintenance Supervision	(803,455.99)			803,455.99					
	719-08 Customer Acct. Supervision Exp.	(674,945.00)			674,945.00					
	719-09 Meter Reading Expense	(154,826.00)			154,826.00					
	719-10 Customer Records & Collection Exp.	(399,573.00)			399,573.00					
	719-11 Administrative & General Salaries	(766,261.00)			766,261.00					
721	Life & Retirement Insurance Contribution		(1,106,705.80)			1,106,705.80				
722	Pag-ibig Contribution		(48,350.00)			48,350.00				
723	Phil. Health Contribution		(107,618.75)			107,618.75				
724	ECC Contribution		(47,760.92)			47,760.92				
725	Provident Fund Contribution		(145,050.00)			145,050.00				
731	Pension Benefits - Regular									
734	Retirement Benefits - Regular					0.00				
737	Vacation/Sick Leave Benefits		(601,813.83)			601,813.83				

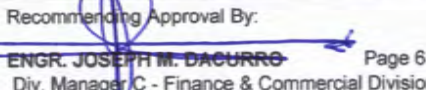
Prepared by:

NICANDRO B. COQUILLA
 Sr. Corporate Budget Analyst

Recommending Approval By:

ENGR. JOSEPH M. DACURRO
 Div. Manager C - Finance & Commercial Division
 Page 5 of 8

Approved By:
EDITHA C. YRIGAN, MPM
 General Manager

Acct. #	Account Title	SUBSIDIARY	This Month		SUBSIDIARY	Previous Month		SUBSIDIARY	Year to Date	
			Debit	Credit		Debit	Credit		Debit	Credit
749	Other Personnel Benefits (Overtime/Holiday)		(143,699.11)			143,699.11				
	749-01 O.T. -Source of Supply Operation Supervision Expense	-			-			-		
	749-02 -O.T.-Source of Supply Op Superv									
	749-03 O.T. - Source of Supply-Maintenance Superv.	(20,086.64)			20,086.64					
	749-05 O.T. - Pumping Labor Exp.(Technical Div.)	(19,222.10)			19,222.10					
	749-06 O.T. -Water Treatment Op Labor	(36,773.46)			36,773.46					
	749-07 O.T. - Dist Trans & Maint Expense	(49,820.53)			49,820.53					
	749-08 O.T. - Water Treatment Op Labor	(9,907.49)			9,907.49					
	749-09 O.T. - Meter Reading Expense									
	749-10 O.T. - Customer Records & Coll Expense	(4,826.88)			4,826.88					
	749-11 O.T.- Administrative & Gen. Salaries	(3,062.01)			3,062.01					
	749-12 Other Personnel Benefits									
751	Office Supplies Expense		(275,792.34)			275,792.34				
752	Medical, Dental and Laboratory Supplies Expenses					0.00				
757	Fuel, Oil & Lubricants		(84,381.74)			84,381.74				
759	Maintenance Supply Expense		(2,655.00)			2,655.00				
765	Other Supplies Expense		(8,220.59)			8,220.59				
	765-03 Administrative Division									
	765-05 Office of the Board of Directors									
766	Travel Expense		(175,770.95)			175,770.95				
	766-03 Administrative Division	(138,095.95)			138,095.95					
	766-05 Office of the Board of Directors	(37,675.00)			37,675.00					
767	Training/Scholarship Expense		(53,300.00)			53,300.00				
	767-03 Administrative Division	(33,300.00)			33,300.00					
	767-05 Office of the Board of Directors	(20,000.00)			20,000.00					
768	Utility Expense-Water		(73,226.70)			73,226.70				
769	Electricity		(402,932.45)			402,932.45				
771	Fuel		(386,814.93)			386,814.93				
	771-01 Fuel - Finance & Commercial Div	(71,873.45)			71,873.45					
	771-03 Fuel - Production Division	(166,204.81)			166,204.81					
	771-04 Fuel - Engineering & Construction Div	(148,736.67)			148,736.67					
772	Postage & Deliveries		(18,837.21)			18,837.21				
773	Telephone Exp. - Landline		(70,007.31)			70,007.31				
774	Telephone Exp. - Mobile		(26,562.00)			26,562.00				
	774-03 Administrative Division									
	774-05 Office of the Board of Directors				19,252.00					
775	Internet Expenses		(13,474.07)			13,474.07				
776	Cable, Satellite, Telegraphs, Radio Expenses		(4,010.00)			4,010.00				
	Printing Expense					0.00				
	Advertising, Promotional & Mktg. Exp.		(60,041.20)			60,041.20				
779	Taxes, Duties & Licenses		(2,633,613.34)			2,633,613.34				
	779-01 Franchise & Regulatory Req. Expense	(1,030,165.39)			1,030,165.39					
	779-02 Licenses	(1,603,447.95)			1,603,447.95					
781	Insurance Premiums		(57,048.36)			57,048.36				
782	Representation Expense		(113,060.00)			113,060.00				
783	Awards and Rewards		(25,000.00)			25,000.00				
785	Indemnities and Other Claims									
786	Rent and Lease Expense		(6,722.00)			6,722.00				
787	Survey Expenses									
788	Research, Exploration and Development Expenses									
792	Generation, Transmission & Dist. Exp.		(16,181,072.91)			16,181,072.91				
	792-05(a) Fuel for Power Production-Pumping Expenses	(1,672,371.00)			1,672,371.00					
	792-05(b) Fuel for Power Production-WTP	(39,866.00)			39,866.00					
	792-05(c) Fuel for Power Production-Trans./Dist.	(231,482.50)			231,482.50					
	792-06a Pumping Operating Expense - Source/	(1,822,107.95)			1,822,107.95					
	792-06c Pumping Operating Expense - Distribution	(4,866.00)			4,866.00					
	792-07(a) Power Purchased for Pumping Expenses- Source	(8,444,100.27)			8,444,100.27					

Prepared by:

NICANDRO B. COQUILLA
 Sr. Corporate Budget Analyst

Recommending Approval By:

ENGR. JOSEPH M. DACURRO
 Div. Manager C - Finance & Commercial Division

Page 6 of 8

Approved By:
EDITHA C. YRIGAN, MPM
 General Manager

CALBAYOG CITY WATER DISTRICT

Calbayog City

Post - Trial Balance

December 31, 2015

Acct. #	Account Title	SUBSIDIARY	This Month		SUBSIDIARY	Previous Month		SUBSIDIARY	Year to Date	
			Debit	Credit		Debit	Credit		Debit	Credit
	792-07(b) Power Purchased for WTP Expenses	(188,388.41)			188,388.41			-		
	792-10 Warn	(156,589.39)			156,589.39			-		
	792-07(c) Power Purchased for Pumping Expenses - Distribution	(258,664.84)			258,664.84			-		
	792-08 Treatment Operating Expenses	(745,151.76)			745,151.76			-		
	792-09 Chemicals, Filtering, Lab. Supp. Exp.	(2,222,840.76)			2,222,840.76			-		
	792-11 Misc. Customer Accts. Expense	(394,644.03)			394,644.03			-		
795	Extra Ordinary/ Misc. Expense		(126,464.10)				126,464.10		-	
796	Membership Dues & Contributions to Organizations		(13,301.00)				13,301.00		-	
797	Cultural and Athletic Expenses						-		-	
803	Repairs & Maint. - Plant(UPIS)		(1,794,971.89)				1,794,971.89		-	
	803-07 Maintenance of Other Pumping Plant/(803-1)	(79,455.56)			79,455.56			-		
	803-08 Maintenance of Reservoirs and Tanks				-			-		
	803-09 Maintenance of Trans/Dist. Mains	(1,097,789.81)			1,097,789.81			-		
	803-11 Maintenance of services (Meters)				-			-		
	803-12 Maintenance of Meters				-			-		
	803-13 Maintenance of Meter Installation	(175.00)			175.00			-		
	803-14 Maintenance of Hydrants				-			-		
	803-15 Maintenance of Other Trans/Distrib Mains	(617,551.52)			617,551.52			-		
	803-16 Maintenance of Other Plants				-			-		
804	Repairs & Maintenance - Buildings & Other Struct.		(318,869.35)				318,869.35		-	
	804-01 Repairs/ Maintenance Bldg.-Other Structure				-			-		
	804-02 Maint. of Pumping Plant Structures & Improvements				-			-		
	804-03 Water Treatment Structure & Improvement	(28,875.15)			28,875.15			-		
	804-04 Maint. Of Transmission/Distribution Str. & Imp.	(26,499.96)			26,499.96			-		
	804-05 Maint. Of Gen. Adm. Structure & Improvement	(263,494.24)			263,494.24			-		
807	Repairs & Maint.- Office Equipment		(111,433.60)				111,433.60		-	
814	Repairs & Maint.- Land Transportation Exp.		(397,727.48)				397,727.48		-	
825	Repairs and Maintenance-Other Machinery and Equipment		(1,219,263.26)				1,219,263.26		-	
	825-02a Pumping Equipment - Source	(862,227.89)			862,227.89			-		
	825-02c Pumping Equipment - Distribution	(300.00)			300.00			-		
	825-03 Water Treatment Equipment	(30,642.00)			30,642.00			-		
	825-04 Store Equipment	(54,766.23)			54,766.23			-		
	825-05 Communications Equipment	(14,505.30)			14,505.30			-		
	825-06 Power Operated Equipment	(115,866.00)			115,866.00			-		
	825-07 Tools, Shop and Garage Equipment	(140,955.84)			140,955.84			-		
826	Repairs and Maintenance Furniture and Fixtures		(1,200.00)				1,200.00		-	
	826-03 Administrative Division							-		
	826-05 Office of the Board of Directors							-		
839	Other Subsidies		(170,097.74)				170,097.74		-	
841	Donation		(7,300.00)				7,300.00		-	
842	Legal Services		(60,000.00)				60,000.00		-	
843	Auditing Services		(30,000.00)				30,000.00		-	
845	General Services		(39,200.00)				39,200.00		-	
846	Security Services		(1,501,234.56)				1,501,234.56		-	
848	Computer Data Processing Services						0.00		-	
849	Other Professional Fees		(31,000.00)				31,000.00		-	
903	Depreciation Expenses - Plant (UPIS)		(10,767,312.37)				10,767,312.37		-	
904	Depreciation Expenses - Buildings and Other Structures		(66,859.17)				66,859.17		-	
907	Depreciation Expenses - Office Equipment		(339,446.98)				339,446.98		-	
908	Depreciation Expenses - Laboratory Equipment		(116,694.87)				116,694.87		-	

Prepared by:

NICANDRO B. COQUILLA
Sr. Corporate Budget Analyst

Recommending Approval By:

ENGR. JOSEPH M. DACURRO
Div. Manager C - Finance & Commercial Division

Approved By:

EDITHA C. YRIGAN,MPM
General Manager

CALBAYOG CITY WATER DISTRICT
 Calbayog City
 Post - Trial Balance
 CALBAYOG CITY WATER DISTRICT
 December 31, 2015

Acct. #	Account Title	SUBSIDIARY	This Month		SUBSIDIARY	Previous Month		SUBSIDIARY	Year to Date	
			Debit	Credit		Debit	Credit		Debit	Credit
914	Depreciation Expenses - Land Transport Equipment		(228,970.61)			228,970.61			-	
925	Depreciation Expenses - Other Machinery and Equipment		(434,765.46)			434,765.46			-	
926	Depreciation Expenses - Furniture and Fixtures		(59,063.17)			59,063.17			-	
931	Amortization - Intangible Assets		(8,849.61)			8,849.61			-	
989	Other Maintenance & Operating Exp. NRP		(148,538.83)			148,538.83			-	
991	Bank Charges		(1,787.21)			1,787.21			-	
996	Interest Expenses		(24,590,637.00)			24,590,637.00			-	
			(84,329,250.99)	(84,329,250.99)		516,143,257.80	516,143,257.80		437,299,879.02	437,299,879.02

0.00

0.00

0.00

Prepared by:

NICANDRO B. COQUILLA
 Sr. Corporate Budget Analyst

Recommending Approval By:

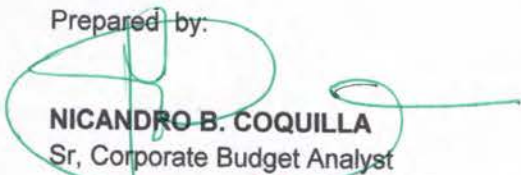
ENGR. JOSEPH M. DACURRO
 Div. Manager C - Finance & Commercial Division

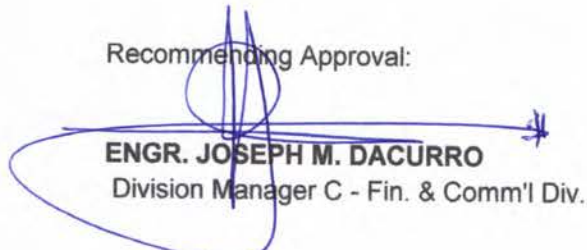
Approved By:

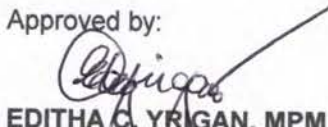
General Manager

Statement of Retained Earnings
For the Period ended December 31, 2015

	Actual This Month	This Month Last Year	Increase (Decrease) Over Last Year	% to Last Year
Retained Earnings:				
Unappropriated Retained Earnings	(10,709,024.72)	54,338,450.66	(65,047,475.38)	-119.71%
Net Income(Loss) for the Period	17,876,256.28	(269,255.64)	18,145,511.92	-6739.14%
	<u>7,167,231.56</u>	<u>54,069,195.02</u>	<u>(46,901,963.46)</u>	-86.74%

Prepared by:

NICANDRO B. COQUILLA
 Sr, Corporate Budget Analyst
 1/27/2016 16:18

Recommending Approval:

ENGR. JOSEPH M. DACURRO
 Division Manager C - Fin. & Comm'l Div.

Approved by:

EDITHA C. YRIGAN, MPM
 General manager

CALBAYOG CITY WATER DISTRICT
STATEMENT OF INCOME
December 31, 2015

	CURRENT MONTH						YEAR TO DATE					
	ACTUAL		BUDGET		OVER (UNDER) BUDGET		ACTUAL		BUDGET		OVER (UNDER) BUDGET	
	Amount	% toTotal	Amount	% toTotal	Amount	% toTotal	Amount	% toTotal	Amount	% toTotal	Amount	% toTotal
Business and Service Income:												
Generation, Transmission and Distribution Income	8,089,531.80	93.90%	7,243,480.84	94.03%	846,050.96	11.68%	97,618,441.99	93.89%	86,921,770.12	94.03%	10,696,671.87	12.31%
Rent/Lease Income			330.00	0.004%	(330.00)	-100.00%			3,960.00	0.004%		0.00%
Interest Income	1,278.78	0.01%	20,584.11	0.27%	(19,305.33)	-93.79%	51,925.01	0.05%	247,009.36	0.27%	(195,084.35)	-78.98%
Other Business and Service Income	393,686.13	4.57%	266,073.51	3.45%	127,612.62	47.96%	3,819,646.54	3.67%	3,192,882.16	3.45%	626,764.38	19.63%
Fines and Penalties-Service Income	130,718.65	1.52%	173,130.92	2.25%	(42,412.27)	-24.50%	2,484,962.84	2.39%	2,077,571.09	2.25%	407,391.75	19.61%
Total Business and Service Income	8,615,215.36	99.49%	7,703,599.39	100.00%	911,615.97	11.83%	103,974,976.38	95.77%	92,443,192.73	100.00%	11,531,783.65	12.47%
Less: Operating Expenses:												
Operation Expenses:												
Personal Services												
Salaries and Wages-Regular (701)	847,662.00	24.98%	874,433.04	45.49%	26,771.04	3.06%	10,176,596.11	45.26%	10,493,196.50	41.52%	316,600.39	3.02%
Salaries and Wages-J.O. (706)	51,889.87	1.53%	471,995.55	24.56%	420,105.68	89.01%	661,013.04	2.94%	5,663,946.61	22.41%	5,002,933.57	88.33%
Personnel Economic Relief Allowance (PERA)(707)	21,500.00	0.63%	24,000.00	1.25%	2,500.00	10.42%	262,738.63	1.17%	288,000.00	1.14%	25,261.37	8.77%
Additional Compensation Allowance (ADCOM)(708)	64,500.00	1.90%	72,000.00	3.75%	7,500.00	10.42%	790,022.73	3.51%	864,000.00	3.42%	73,977.27	8.56%
Representation Allowance (710)	23,500.00	0.69%	18,975.00	0.99%	(4,525.00)	-23.85%	282,000.00	1.25%	227,700.00	0.90%	(54,300.00)	-23.85%
Transportation Allowance (711)	23,500.00	0.69%	18,975.00	0.99%	(4,525.00)	-23.85%	282,000.00	1.25%	227,700.00	0.90%	(54,300.00)	-23.85%
Clothing and Uniform Allowance (712)	-	0.00%	23,750.00	1.24%	23,750.00	100.00%	215,000.00	0.96%	285,000.00	1.13%	70,000.00	24.56%
Honoraria (Director's Fees/ Remunerations,etc)713	69,264.00	2.04%	98,124.34	5.10%	28,860.34	29.41%	782,316.00	3.48%	1,177,492.11	4.66%	395,176.11	33.56%
Year-end Bonus (714)	-	0.00%	96,490.55	5.02%	96,490.55	100.00%	1,070,421.00	4.76%	1,157,886.62	4.58%	87,465.62	7.55%
Other Bonuses & Allow(Rice/Fin & Medical)(719)	2,150,000.00	63.36%	256,083.33	13.32%	(1,893,916.67)	-739.57%	5,622,382.54	25.00%	3,073,000.00	12.16%	(2,549,382.54)	-82.96%
Life and Retirement Insurance Contributions	100,489.44	2.96%	75,327.74	3.92%	(25,161.70)	-33.40%	1,207,195.24	5.37%	903,932.85	3.58%	(303,262.39)	-33.55%
PAG-IBIG Contributions	4,300.00	0.13%	4,655.00	0.24%	355.00	7.63%	52,650.00	0.23%	55,860.00	0.22%	3,210.00	5.75%
PHILHEALTH Contributions	9,587.50	0.28%	7,317.71	0.38%	(2,269.79)	-31.02%	117,206.25	0.52%	87,812.50	0.35%	(29,393.75)	-33.47%
ECC Contributions	4,243.65	0.13%	5,420.63	0.28%	1,176.98	21.71%	52,004.57	0.23%	65,047.50	0.26%	13,042.93	20.05%
Provident Fund Contributions (725)	12,900.00	0.38%	15,400.00	0.80%	2,500.00	16.23%	157,950.00	0.70%	184,800.00	0.73%	26,850.00	14.53%
Vacation and Sick Leave Benefits	-	0.00%	22,471.88	1.17%	22,471.88	100.00%	601,813.83	2.68%	269,662.57	1.07%	(332,151.26)	-123.17%
Other Personnel Benefits (749)	9,889.50	0.29%	20,820.98	1.08%	10,931.48	52.50%	153,588.61	0.68%	249,851.75	0.99%	96,263.14	38.53%
Total Personal Services	3,393,225.96	49.41%	1,922,140.54	46.52%	(1,471,085.43)	-76.53%	22,486,898.55	34.79%	25,274,889.01	48.81%	2,787,990.46	11.03%

Prepared by:
NICANDRO B. COQUILLA 1/27/2016
Sr, Corporate Budget Analyst

Recommending Approval:
ENGR. JOSEPH M. DACURRO
Div. Manager C - Finance & Commercial Division

Approved by:
EDITHA C. YRIGAN, MPM
General Manager

CALBAYOG CITY WATER DISTRICT
STATEMENT OF INCOME
December 31, 2015

	CURRENT MONTH						YEAR TO DATE					
	ACTUAL		BUDGET		OVER (UNDER) BUDGET		ACTUAL		BUDGET		OVER (UNDER) BUDGET	
	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total
Other operations Expenses												
Office Supplies Expense	27,002.65	1.30%	25,745.72	1.34%	(1,256.93)	-4.88%	302,794.99	1.22%	308,948.64	1.34%	6,153.65	1.99%
Medical, Dental & Laboratory Supplies Exp	-	0.00%	875.00	0.05%	875.00	100.00%	-	0.00%	10,500.00	0.05%	10,500.00	100.00%
Fuel, Oil and Lubricants Expenses	1,032.50	0.05%	17,088.25	0.89%	16,055.75	93.96%	85,414.24	0.34%	205,059.00	0.89%	119,644.76	58.35%
Maintenance Supply Expense	-	0.00%	-	-	-	-	2,655.00	0.01%	-	-	(2,655.00)	-
Other Supplies Expenses	214.75	0.00%	833.33	0.00%	618.58	74.23%	8,435.34	0.00%	10,000.00	0.04%	1,564.66	15.65%
Travel Expenses	12,921.00	0.62%	28,333.33	1.47%	15,412.33	54.40%	188,691.95	0.76%	340,000.00	0.01%	151,308.05	44.50%
Training and Scholarship Expenses	5,500.00	0.27%	11,375.00	0.59%	5,875.00	51.65%	58,800.00	0.24%	136,500.00	0.59%	77,700.00	56.92%
Water	5,879.50	0.28%	6,250.00	0.32%	370.50	5.93%	79,106.20	0.32%	75,000.00	0.32%	(4,106.20)	-5.47%
Electricity	50,269.55	2.42%	82,010.19	4.26%	31,740.64	38.70%	453,202.00	1.82%	984,122.22	4.26%	530,920.22	53.95%
Fuel	19,170.35	0.92%	58,961.67	3.06%	39,791.32	67.49%	405,985.28	1.63%	707,540.00	3.06%	301,554.72	42.62%
Postage and Deliveries	2,404.60	0.12%	9,367.53	0.49%	6,962.93	74.33%	21,241.81	0.09%	112,410.35	0.49%	91,168.54	81.10%
Telephone Expense-Landline	6,324.99	0.30%	7,327.04	0.38%	1,002.05	13.68%	76,332.30	0.31%	87,924.46	0.38%	11,592.16	13.18%
Telephone Expense-Mobile	14,560.00	0.70%	3,420.00	0.18%	(11,140.00)	-325.73%	41,122.00	0.17%	41,040.00	0.18%	(82.00)	-0.20%
Internet Expenses	-	0.00%	1,269.10	0.07%	1,269.10	100.00%	13,474.07	0.05%	15,229.20	0.07%	1,755.13	11.52%
Cable, Satellite, Telegraph and Radio Expenses	-	0.00%	350.00	0.02%	350.00	100.00%	4,010.00	0.02%	4,200.00	0.02%	190.00	4.52%
Printing Expenses	-	0.00%	1,777.11	0.09%	1,777.11	100.00%	-	0.00%	21,325.33	0.09%	21,325.33	100.00%
Advertising, Promotional and Marketing Expenses	-	0.00%	16,666.67	0.87%	16,666.67	100.00%	60,041.20	0.24%	200,000.00	0.87%	139,958.80	69.98%
Taxes, Duties and Licenses-Franchise & Reg. Req.	156,764.64	7.55%	158,333.33	8.22%	1,568.69	0.99%	1,186,930.03	4.77%	1,900,000.00	8.22%	713,069.97	37.53%
Taxes, Duties and Licenses-Licenses	-	0.00%	8,333.33	0.43%	8,333.33	100.00%	1,603,447.95	6.45%	100,000.00	0.43%	(1,503,447.95)	#####
Insurance Premiums	2,679.06	0.13%	7,602.96	0.39%	4,923.90	64.76%	59,727.42	0.24%	91,235.51	0.39%	31,508.09	34.53%
Representation Expenses	6,857.00	0.33%	16,666.67	0.87%	9,809.67	58.86%	119,917.00	0.48%	200,000.00	0.87%	80,083.00	40.04%
Awards and Rewards	-	0.00%	5,833.33	0.30%	5,833.33	100.00%	25,000.00	0.10%	70,000.00	0.30%	45,000.00	64.29%
Indemnities and Other Claims	-	0.00%	1,304.17	0.07%	1,304.17	100.00%	-	0.00%	15,650.00	0.07%	15,650.00	100.00%
Rent/Lease Expenses	-	0.00%	3,333.33	0.17%	3,333.33	100.00%	6,722.00	0.03%	40,000.00	0.17%	33,278.00	83.20%
Survey Expenses	-	0.00%	15,000.00	0.78%	15,000.00	100.00%	-	0.00%	180,000.00	0.78%	180,000.00	100.00%
Research, Exploration and Development Expenses	-	0.00%	7,500.00	0.39%	7,500.00	100.00%	-	0.00%	90,000.00	0.39%	90,000.00	100.00%
Generation, Transmission and Distribution Exp.	1,496,301.11	72.11%	1,258,070.59	65.30%	(238,230.52)	-18.94%	17,677,374.02	71.07%	15,096,847.08	65.30%	(2,580,526.94)	-17.09%
Extraordinary and Miscellaneous Expenses	68,744.50	3.31%	20,848.02	1.08%	(47,896.48)	-229.74%	195,208.60	0.78%	250,176.24	1.08%	54,967.64	21.97%
Membership Dues and Cont. to Organizations	-	0.00%	1,666.67	0.09%	1,666.67	100.00%	13,301.00	0.05%	20,000.00	0.09%	6,699.00	33.50%
Cultural and Athletic Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Other Subsidies	15,125.76	0.73%	-	0.00%	(15,125.76)	-	185,223.50	0.74%	-	-	(185,223.50)	-
Donations	-	0.00%	1,000.00	0.05%	1,000.00	100.00%	7,300.00	0.03%	12,000.00	0.05%	4,700.00	39.17%
Legal Services	-	0.00%	15,416.67	0.80%	15,416.67	100.00%	60,000.00	0.24%	185,000.00	0.80%	125,000.00	67.57%
	1,891,751.96	91.17%	1,792,559.00	93.04%	(99,192.96)	-5.53%	22,941,457.90	92.23%	21,510,708.03	93.04%	(1,430,749.87)	-6.65%

Prepared by:

NICANDRO B. COQUILLA
Sr. Corporate Budget Analyst

1/27/2016

Recommending Approval:

ENGR. JOSEPH M. DACURRO
Div. Manager C - Finance & Commercial Division

Page 2 of 4

Approved by:

EDITHA C. YRIGAN, MPM
General Manager

CALBAYOG CITY WATER DISTRICT
STATEMENT OF INCOME
December 31, 2015

	CURRENT MONTH						YEAR TO DATE					
	ACTUAL		BUDGET		OVER (UNDER) BUDGET		ACTUAL		BUDGET		OVER (UNDER) BUDGET	
	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total
Other operation Expenses												
Balance forwarded	1,891,751.96	91.17%	1,792,559.00	93.04%	(99,192.96)	-5.53%	22,941,457.90	92.23%	21,510,708.03	93.04%	(1,430,749.87)	-6.65%
Auditing Services	-	0.00%	10,144.43	0.00%	10,144.43	100.00%	30,000.00	0.00%	121,733.15	0.53%	91,733.15	75.36%
General/Janitorial Services	5,600.00	0.00%	3,733.33	0.00%	(1,866.67)	-50.00%	44,800.00	0.00%	44,800.00	0.19%	-	0.00%
Security Services	142,974.72	0.0689	85,240.00	0.04424	(57,734.72)	-67.73%	1,644,209.28	0.0661	1,022,880.00	0.0442	(621,329.28)	-60.74%
Computer Data Processing Services	-	0.00%	23,333.33	1.21%	23,333.33		-	0.00%	280,000.00	1.21%	280,000.00	
Other Professional Services	10,000.00	0.32%	3,216.80	0.17%	(6,783.20)	-210.87%	41,000.00	0.11%	38,601.59	0.17%	(2,398.41)	-6.21%
Other Maintenance and Operating Expenses	24,657.18	1.19%	8,333.33	0.43%	(16,323.85)	-195.89%	173,196.01	0.70%	100,000.00	0.43%	(73,196.01)	-73.20%
Doubtful Accounts Expenses												
	2,074,983.86	65.38%	1,926,560.23	100.00%	(148,423.63)	-430.02%	24,874,663.19	65.47%	23,118,722.77	100.00%	(1,755,940.42)	-7.60%
Depreciation-Plant (UPIS)	980,152.60	89.19%					11,747,464.97	89.53%				
Depreciation-Buildings and Other Structures	6,068.15	0.55%					72,927.32	0.56%				
Depreciation-Office Equipment	30,654.80	2.79%					370,101.78	2.82%				
Depreciation-Laboratory Equipment	10,633.17	0.97%					127,328.04	0.97%				
Depreciation-Land Transport Equipment	20,815.51	1.89%					249,786.12	1.90%				
Depreciation-Other Machinery and Equipment	44,487.71	4.05%					479,253.17	3.65%				
Depreciation-Furniture and Fixtures	5,287.37	0.48%					64,350.54	0.49%				
Amortization - Intangible Assets	804.51	0.07%					9,654.12	0.07%				
	1,098,903.82	34.62%	-	0.00%	-	-	13,120,866.06	34.53%	-	0.00%	-	-
Total Other Operations Expenses	3,173,887.68	48.33%	1,926,560.23	50.06%	(148,423.63)	-430.02%	37,995,529.25	62.82%	23,118,722.77	47.77%	(14,876,806.48)	-64.35%
Total Operations Expenses	6,567,113.64	95.63%	3,848,700.77	93.16%	(1,619,509.05)	-42.08%	60,482,427.80	93.58%	48,393,611.78	93.45%	(12,088,816.02)	-24.98%
Repairs and Maintenance-Plant (UPIS):	213,177.02	71.05%	119,165.08	42.14%	(94,011.94)	-78.89%	2,008,148.91	48.36%	1,429,981.00	42.14%	(578,167.91)	-40.43%
Repairs and Maintenance-Bldgs. & Other Struct.	18,986.72	6.33%	21,424.44	7.58%	2,437.72	11.38%	337,856.07	8.14%	257,093.23	7.58%	(80,762.84)	-31.41%
Repairs and Maintenance-Office Equipment	12,793.20	4.26%	2,500.00	0.88%	(10,293.20)	-411.73%	124,226.80	2.99%	30,000.00	0.88%	(94,226.80)	#####
Repairs and Maintenance-Land Transport Equip't	25,457.22	8.49%	20,833.33	7.37%	(4,623.89)	-22.19%	423,184.70	10.19%	250,000.00	7.37%	(173,184.70)	-69.27%
Repairs/Maintenance-Other Machinery and Equipm NRP	29,609.03	9.87%	117,184.17	41.44%	87,575.14	74.73%	1,248,872.29	30.08%	1,406,210.00	41.44%	157,337.71	11.19%
Repairs and Maintenance-Furn. and Fixtures	-	0.00%	1,666.67	0.59%	1,666.67	100.00%	1,200.00	0.03%	20,000.00	0.59%	18,800.00	94.00%
Total Maintenance Expenses	300,023.19	4.37%	282,773.69	6.84%	(17,249.50)	-6.10%	4,152,176.31	6.42%	3,393,284.23	6.55%	(758,892.08)	-22.36%
Total Operation and Maintenance Expenses	6,867,136.83	100.00%	4,131,474.45	100.00%	(1,636,758.56)	-39.62%	64,634,604.11	100.00%	51,786,896.01	100.00%	(12,847,708.10)	-24.81%

Prepared by:

NICANDRO B. COQUILLA
Sr, Corporate Budget Analyst

1/27/2016

Recommending Approval:

ENGR. JOSEPH M. DACURRO
Div. Manager C - Finance & Commercial Division

Approved by:

EDITHA C. YRIGAN, MPM
General Manager

CALBAYOG CITY WATER DISTRICT
STATEMENT OF INCOME
December 31, 2015

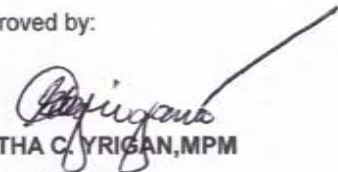
	CURRENT MONTH						YEAR TO DATE					
	ACTUAL		BUDGET		OVER (UNDER) BUDGET		ACTUAL		BUDGET		OVER (UNDER) BUDGET	
	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total
Utility Operating Income												
Other Income												
Gain on Sale of Assets												
Grants and Donations												
Other Income	44,171.21				44,171.21		3,541,846.00				1,055,005.75	
Total	44,171.21				44,171.21		1,055,005.75				1,055,005.75	
Total Income	8,659,386.57	100%	7,703,599.39	100%	955,787.18	100%	108,571,828.13	100%	92,443,192.73	100%	16,128,635.40	17.45%
Miscellaneous Income Deductions												
Loss on Sale of Assets												
Loss of Assets												
Other Losses												
Net Income Before Interest & Financial Charges	1,792,249.74		3,572,124.94		(1,779,875.20)		43,937,224.02		40,656,296.72		3,280,927.30	
Bank Charges							1,787.21				(1,787.21)	
Commitment Fees												
Documentary Stamps Expenses												
Interest Expenses	1,468,543.53		2,083,440.25		614,896.72		26,059,180.53		25,001,283.00		(1,057,897.53)	
Loan Penalty Expenses												
Net Income(Loss) for the Period	323,706.21		1,488,684.69		(1,164,978.48)		17,876,256.28		15,655,013.72		2,221,242.56	

Prepared by:

NICANDRO B. COQUILLA 1/27/2016
 Sr. Corporate Budget Analyst

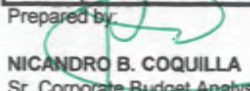
Recommending Approval:

ENGR. JOSEPH M. DACURRO
 Div. Manager C - Finance & Commercial Division

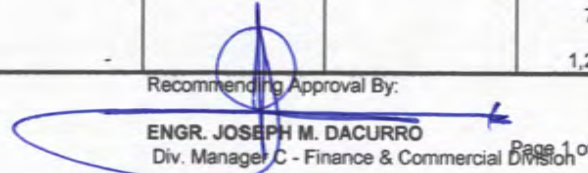
Approved by:

EDITHA C. YRIGANA, MPM
 General Manager

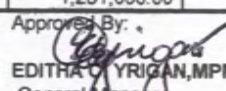
CALBAYOG CITY WATER DISTRICT
Calbayog City
Trial Balance
December 31, 2015

Acct. #	Account Title	SUBSIDIARY	This Month		SUBSIDIARY	Previous Month		SUBSIDIARY	Year to Date	
			Debit	Credit		Debit	Credit		Debit	Credit
102	Cash Collecting Officer		(157,593.24)			753,945.46			596,352.22	
103	Working Fund		(20,000.00)			25,000.00			5,000.00	
104	Cash Fund		(3,000.00)			3,000.00			-	
105	Payroll Fund		(99,191.81)			105,213.22			6,021.41	
107	Cash in Banks - Local Currency		(1,311,090.19)			18,937,512.17			17,626,421.98	
	107-01 Cash in Bank - PNB Current Account	387,104.89			295,958.06			683,062.95		
	107-02 Cash in Bank - PNB Savings Account	100,421.30			123,339.16			223,760.46		
	107-03 Cash in Bank - PNB Time Deposit (7%)				-			-		
	107-04 Cash in Bank - PNB Time Deposit (3%)	1,278.78			1,826,509.66			1,827,788.44		
	107-05 Cash in Bank -PNB Time(Customer Deposit)				-			-		
	107-06 Cash in Bank - LBP Current	(1,761,348.95)			5,347,313.96			3,585,965.01		
	107-10 Cash in Bank-PNB waterbill payment	5,388.50			192,381.16			197,769.66		
	107-11-Cash in Bank- LBP (Pan-as Project)	(43,934.71)			2,177,270.21			2,133,335.50		
	107-12 DBP - Time Deposit				5,474,739.96			5,474,739.96		
	107-13 DBP - Current Account				1,000,000.00			1,000,000.00		
	107-14 DBP - Time Deposit (7%)				2,500,000.00			2,500,000.00		
11	Accounts Receivable		(375,979.91)			10,731,345.71			10,355,365.80	
	111-01 Customers	(354,752.56)			10,080,924.67			9,726,172.11		
	111-02 Illegal Fees	(21,227.35)			650,421.04			629,193.69		
131	Materials and Supplies Inventory		(549,931.14)			6,017,948.36			5,468,017.22	
134	Advances to Officers and Employees		117,776.71			19,353.79			137,130.50	
149	Other Receivables		(20,561.18)			6,162,880.17			6,142,318.99	
	149-01 Other Receivable - Materials	(100.80)			48,673.65			48,572.85		
	149-02 Other Receivable- Meter Maintenance	(20,460.38)			266,013.27			245,552.89		
	149-03 Other Receivable - Misc. Fees				1,940.28			1,940.28		
	149-04 Other Receivable - Disallowances				1,092,877.83			1,092,877.83		
	149-05 Other Receivable - Rosemay Felices				16,972.72			16,972.72		
	149-06 Other Receivable - Allan Pelotos				3,166.65			3,166.65		
	149-07 Other Receivable - Nerissa Uy				11,222.52			11,222.52		
	149-08 Other Receivable - Jessel Biliran				373.82			373.82		
	149-09 Other Receivable - Arlette Monsanto				41,916.15			41,916.15		
	149-10 Other Receivable - Cust. Deposit				-			-		
	149-11 Other Receivable - Non LWUA Initiated Fund (NLIF)				4,537,938.72			4,537,938.72		
	149-12 Other Receivable - Cash Bond (DPWH)				141,584.56			141,584.56		
	149-14 Other Receivable- Erwin Rojas				200.00			200.00		
189	Other Deferred Charges		(53,200.23)			53,016.99			(183.24)	
	189-01 Preliminary Survey and Investigation Charges				29,400.00			29,400.00		
	189-02 Deferred Charges - Franchise Tax Withheld	(53,200.23)			21,095.37			(32,104.86)		
	189-03 Deferred Charges-Franchise (Senior Citizen)				2,521.62			2,521.62		
201	Land					6,955,362.11			6,955,362.11	
202	Land Improvements									
203	Plant (UPIs)		342,900.00			352,939,649.42			353,282,549.42	
	203-03 Springs and Tunnels				-			-		
	203-07 Other Pumping Plant				644,010.63			644,010.63		
	203-09 Transmission and Distribution Mains				341,656,146.85			341,656,146.85		
	203-12 Meters	342,900.00			10,411,492.40			10,754,392.40		
	203-13 Meter Installation				227,999.54			227,999.54		
	203-14 Hydrants				-			-		
204	Building and Other Structures					2,617,024.52			2,617,024.52	
	204-02 Pumping Plant Structures and Improvements				607,753.52			607,753.52		
	204-03 Water Treatment Structures and Improvements				717,268.00			717,268.00		
	204-04 Transmission & Dist. Struct. Equity				10,950.00			10,950.00		
	204-05 Administrative Structures and Improvements				1,281,053.00			1,281,053.00		

Prepared by:

NICANDRO B. COQUILLA
 Sr, Corporate Budget Analyst

1/27/2016 15:50

Recommending Approval By:

ENGR. JOSEPH M. DACURRO
 Div. Manager C - Finance & Commercial Division

Approved By:

EDITHA O. YRIGIAN,MPM
 General Manager

CALBAYOG CITY WATER DISTRICT
 Calbayog City
Trial Balance
 December 31, 2015

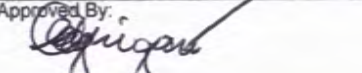
Acct. #	Account Title	SUBSIDIARY	This Month		SUBSIDIARY	Previous Month		SUBSIDIARY	Year to Date	
			Debit	Credit		Debit	Credit		Debit	Credit
207	Office Equipment		16,990.00			2,849,066.20			2,866,056.20	
	207-01 IT Equipment(207-3 = 22,940.00)	16,990.00			2,489,031.53			2,506,021.53		
	207-02 Water Pump for Meter Calibration				360,034.67			360,034.67		
208	Laboratory Equipment					1,324,073.44			1,324,073.44	
214	Land Transport Equipment					3,052,433.34			3,052,433.34	
225	Other Machinery and Equipment		112,500.00			7,428,404.78			7,540,904.78	
	225-02 Pumping Equipment				4,376,416.00			4,376,416.00		
	225-03 Water Treatment Equipment/225-04 Other Machinery6900				440,830.00			440,830.00		
	225-05 Communications Equipment				913,237.53			913,237.53		
	225-06 Power Operated Equipment	112,500.00			1,470,379.75			1,582,879.75		
	225-07 Tools, Shop and Garage Equipment				227,541.50			227,541.50		
226	Furnitures & Fixtures					615,251.12			615,251.12	
243	Construction in Progress					5,772,874.23			5,772,874.23	
	243-01 Construction in Progress - Pumping Vertical				85,423.50			85,423.50		
	243-03 Construction in Progress - Façade				86,873.90			86,873.90		
	243-04 Construction in Progress - China Leak Repair				67,160.00			67,160.00		
	243-05 Construction in Progress - Obrero				153,183.36			153,183.36		
	243-07 Construction in Progress - Cagbilwang				56,110.00			56,110.00		
	243-08 Construction in Progress - San Policarpo/Plant(10)32500				70,900.00			70,900.00		
	243-09 Construction in Progress- Pan as/Pasungon				4,812,848.47			4,812,848.47		
	243-10 Plant				32,500.00			32,500.00		
	243-11 Computerization System				386,000.00			386,000.00		
	243-12 Website				21,875.00			21,875.00		
244	Construction in Progress-Buildings & Structures		31,021.49			12,517,190.79			12,548,212.28	
	244-01 Building-Capooacan				1,277,480.29			1,277,480.29		
	244-02 Warehouse/Stockyard				333,007.21			333,007.21		
	244-06 Labuyao Bridge				2,354,274.92			2,354,274.92		
	244-04 Bunkhouse- panlayahan				16,227.01			16,227.01		
	244-05 Bankhouse - Rawis				4,344.70			4,344.70		
	244-07 Pagsangjan Pipe Bridge Crossing / Support				1,176,000.00			1,176,000.00		
	244-08 Pan-as Rehabilitation	31,021.49			7,355,856.66			7,386,878.15		
261	Intangible Assets					388,692.70			388,692.70	
	261-01 IT Software				388,692.70			388,692.70		
301	Allowance for Doubtful Accounts						2,222,764.84			2,222,764.84
303	Accumulated Depreciation -Plant (UPIS)			980,152.60			80,353,353.89			81,333,506.49
304	Accumulated Depreciation -Buildings and Other Structures			6,068.15			2,129,627.62			2,135,695.77
307	Accumulated Depreciation -Office Equipment			30,654.80			1,665,945.62			1,696,600.42
308	Accumulated Depreciation -Laboratory Equipment			10,633.17			709,858.40			720,491.57
314	Accumulated Depreciation -Land Transport Equipment			20,815.51			1,925,567.30			1,946,382.81
325	Accumulated Depreciation -Other Machinery and Equipment			44,487.71			2,353,000.40			2,397,488.11
326	Accumulated Depreciation-Furniture and Fixtures			5,287.37			422,506.03			427,793.40
361	Accumulated Amortization -Intangible Assets			804.51			359,512.79			360,317.30
401	Accounts Payable			(11,429,091.69)			13,318,074.30			1,888,982.61
403	Due to Members (SSS Refund)						3,317.12			3,317.12
406	Interest Payable - LWUA						0.00			-
412	Due to National Government (BIR)				(3,689.81)		9,711.22			6,021.41
	412-01 Withholding Tax Payable - Employees	(3,689.81)			9,711.22			6,021.41		
	412-02 Withholding Tax Payable - Suppliers	-			-			-		
413	Due to GOCC (GSIS, Pag - ibig, Medicare)			(925.69)			2,009.03			1,083.34
	413-01 Pag-ibig Premium Payable									
	413-02 Pag-ibig Loan Payable									
	413-03 GSIS Premiums Payable									
	413-04 GSIS Salary Loans Payable	(925.69)			925.69					
	413-05 UOLI Premium Payable									
	413-06 UOLI Loans Payable									
	413-07 GSIS Policy Loan Payable				100.00			100.00		
	413-08 GSIS Emergency Loan Payable				983.34			983.34		
	413-09 GSIS Housing Loan Payable									

Prepared by: 

1/21/2016 15:50

Recommending Approval By: 

Page 2 of 8

Approved By: 

CALBAYOG CITY WATER DISTRICT
Final Balance
December 31, 2015

Acct. #	Account Title	SUBSIDIARY	THIS MONTH		SUBSIDIARY	Previous Month		Year to Date	
			Debit	Credit		Debit	Credit	Debit	Credit
	413-10 GSIS - SOS Loan								
	413-11 GSIS Cash Advance Payable								
	413-12 Phil. Health Premium Payable								
	413-13 GSIS - Educational Loan								
426	Accrued Light and Power						0.00		
427	Accrued Fuel & Lubricants						0.00		
428	Accrued Wages Payable			(190,752.65)			190,752.65		
429	Other Payables			(190,067.92)			191,467.92		1,400.00
	429-01 Bond Payable				1,000.00			1,000.00	
	429-02 SSS Accounts Payable								
	429-03 Accrued Wages Payable								
	429-04 CFI Loans Payable	(82,458.00)			82,708.00			250.00	
	429-05 Mercury Loans Payable								
	429-06 CCWDEA Premium Payable								
	429-07 CCWDEA Loans Payable								
	429-08 Provident Funds Premium Payable				150.00			150.00	
	429-09 Provident Loans Payable				(0.00)			(0.00)	
	429-11 OCCCI Payable	(107,609.92)			107,609.92				
430	Accrued Security Service Payable						0.00		
433	Loans Payable			(3,221,942.77)			322,236,461.45		319,014,518.68
	433-01 City Government								
	433-02 L W U A-Regular Loan	(1,457,490.00)			1,457,490.00			(0.00)	
	433-03 L W U A Soft Loan								
	433-04 LWUA PAN -AS				3,541,846.00			3,541,846.00	
	433-05 DBP	(1,764,452.77)			317,237,125.45			315,472,672.68	
434	Current Portion of Long Term Debts						0.00		
451	Customer Deposit			104,640.20			5,396,421.55		5,501,061.75
459	Other Deferred Credits			(86,041.81)			425,397.09		339,355.28
	459-01 Other Deferred Credits - Advance Payment				15,814.61			15,814.61	
	459-02A Other Deffered Credits - Paid Materials	(84,090.00)			324,753.02			240,663.02	
	459-02B Other Deffered Credits - PN Materials				58,537.51			58,537.51	
	459-03 Other Deffered Credits - Water Sales	(1,951.81)			21,291.95			19,340.14	
	459-04-05 Other Deffered Credits- Surety bond/cash bond				5,000.00			5,000.00	
471	Government Equity						10,178,366.56		10,178,366.56
	471-01 Capital Contribution - National Govt.				5,760,287.56			5,760,287.56	
	471-02 Capital Contribution - LGU				3,418,079.00			3,418,079.00	
	471-03 Capital Contribution - LINGAP				1,000,000.00			1,000,000.00	
477	Capital/Equity Reserve						(42,500.00)		(42,500.00)
	477-04 Other operating reserve				(42,500.00)			(42,500.00)	
481	Retained Earnings/Unappropriated Ret. Earnings expense (op/maint/deprn/bad debts)			11,625,902.61			(22,334,927.33)		(10,709,024.72)
	481-01 Balance Transferred from Income				19,930,471.15			19,930,471.15	
	481-02 Prior Period Adjustment to Retained Earnings (unrecognized Php 1669 being considered)	11,625,902.61			(41,838,178.48)			(30,212,275.87)	
	481-03 Appropriated Retained Earnings				(427,220.00)			(427,220.00)	
576	Generation, Transmission & Distribution Income			8,089,531.80			89,528,910.19		97,618,441.99
	576-01 Metered Sales Regular	8,089,531.80			89,516,419.25			97,605,951.05	
	576-08 Other Sales & Services				12,490.94			12,490.94	
612	Interest Income			1,278.78			50,646.23		51,925.01
618	Other Business Service Income			393,686.13			3,425,960.41		3,819,646.54
	618-01 Misc. Service Revenue	151,923.00			1,999,394.23			2,151,317.23	
	618-02 Rent of Water Property								
	618-03 Meter Rental Maintenance	241,763.13			1,426,566.18			1,668,329.31	
619	Fines/Penalties-Busi. Service Income			130,718.65			2,354,244.19		2,484,962.84
	619-01 Penalty Charges-Overdue Water Bills	128,718.65			1,849,244.19			1,977,962.84	
	619-02 Penalty Charges-Illegal Connections	2,000.00			505,000.00			507,000.00	

Prepared by:
NICANDRO B. COQUILLA

Recommending Approval By:
ENGR. JOSEPH M. DACURRO

Approved By:
EDITHA C. TRIGAN,MPM

CALBAYOG CITY WATER DISTRICT
Calbayog City
Trial Balance
December 31, 2015

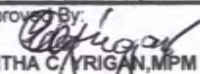
Acct. #	Account Title	SUBSIDIARY	This Month		SUBSIDIARY	Previous Month		SUBSIDIARY	Year to Date	
			Debit	Credit		Debit	Credit		Debit	Credit
649	LWUA Grant/Donations (Pan-as)						3,541,846.00			3,541,846.00
659	Other Income			44,171.21			1,010,834.54			1,055,005.75
	659-01 Materials	42,142.05			175,117.87			217,259.92		
	659-02 Bidding fees				27,000.00			27,000.00		
	659-03 Scrap/ Insurance refund strada	450.00			784,995.97			785,445.97		
	659-04 OCCCI				15,867.49			15,867.49		
	659-06 Cfl Incentive	1,579.16			7,853.21			9,432.37		
701	Salaries & Wages - Regular		847,662.00			9,328,934.11			10,176,596.11	
	701-01 Source of Supply Operation Superv. Exp.	75,323.00			782,682.00			858,005.00		
	701-02 Source of Supply Operation Labor Exp.				-			-		
	701-03 Source of Supply Exp-Maint Supervision	32,859.00			361,449.00			394,308.00		
	701-05 Pumping Labor Expense	11,292.00			171,461.86			182,753.86		
	701-06 Water Treatment Operation Labor Exp.	38,395.00			412,060.00			450,455.00		
	701-07 Trans & Dist Exp - Maintenance Supervision	169,793.00			1,986,722.57			2,156,515.57		
	701-08 Customer Acct. Supervision Exp.	187,771.00			2,282,873.00			2,470,644.00		
	701-09 Meter Reading Expense	34,826.00			383,086.00			417,912.00		
	701-10 Customer Records & Collection Exp.	65,236.00			793,903.00			859,139.00		
	701-11 Administrative & General Salaries	174,139.00			1,949,520.68			2,123,659.68		
	701-12 Salaries & Wages office of General manager	58,028.00			205,176.00			263,204.00		
706	Salaries & Wages - Others		51,889.87			609,123.17			661,013.04	
	706-05a Pumping Labor Expense (Source)				-			-		
	706-05c Pumping Labor Expense (Distribution)				0			-		
	706-06 J.O.-Water Treatment Operation Labor Exp				-			-		
	706-07 J.O.-Trans & Dist Exp-Maintenance Superv.				-			-		
	706-08 Customer Account Supervision Expense				-			-		
	706-09 Meter Reading Expense				-			-		
	706-10 Customer Records & Collection Expense				-			-		
	706-11 Administrative & General Salaries	40,230.19			473,854.70			514,084.89		
	706-12 Administrative & General Expenses	11,659.68			135,268.47			146,928.15		
707	Personnel Economic Relief Allowance (PERA)		21,500.00			241,238.63			262,738.63	
	707-01 Source of Supply Operation Superv. Exp.	1,000.00			10,500.00			11,500.00		
	707-12 Office of the General Manager	500.00			2,000.00			2,500.00		
	707-03 Source of Supply Exp-Maint Supervision	1,000.00			11,000.00			12,000.00		
	707-05 Pumping Labor Expense	500.00			7,477.27			7,977.27		
	707-06 Water Treatment Operation Labor Exp.	1,500.00			16,000.00			17,500.00		
	707-07 Trans & Dist Exp - Maintenance Supervision	5,000.00			57,261.36			62,261.36		
	707-08 Customer Acct. Supervision Exp.	3,500.00			42,500.00			46,000.00		
	707-09 Meter Reading Expense	1,000.00			11,000.00			12,000.00		
	707-10 Customer Records & Collection Exp.	2,500.00			30,500.00			33,000.00		
	707-11 Administrative & General Salaries	5,000.00			53,000.00			58,000.00		
708	Additional Compensation (ADCOM)		64,500.00			725,522.73			790,022.73	
	708-01 Source of Supply Operation Superv. Exp.	3,000.00			31,500.00			34,500.00		
	708-12 Office of the General Manager	1,500.00			6,000.00			7,500.00		
	708-03 Source of Supply Exp-Maint Supervision	3,000.00			33,000.00			36,000.00		
	708-05 Pumping Labor Expense	1,500.00			22,500.00			24,000.00		
	708-06 Water Treatment Operation Labor Exp.	4,500.00			48,000.00			52,500.00		
	708-07 Trans & Dist Exp - Maintenance Supervision	15,000.00			172,022.73			187,022.73		
	708-08 Customer Acct. Supervision Exp.	10,500.00			127,500.00			138,000.00		
	708-09 Meter Reading Expense	3,000.00			33,000.00			36,000.00		
	708-10 Customer Records & Collection Exp.	7,500.00			91,500.00			99,000.00		
	708-11 Administrative & General Salaries	15,000.00			160,500.00			175,500.00		
710	Representation Allowance		23,500.00			258,500.00			282,000.00	
	710-01 Technical Division	5,000.00			55,000.00			60,000.00		
	710-02 Commercial Division	5,000.00			55,000.00			60,000.00		

Prepared by:  1/0/1900 0:00
NICANDRO B. COQUILLA

Recommending Approval By:

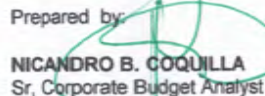
 ENGR. JOSE M. DACURRO

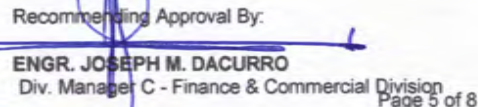
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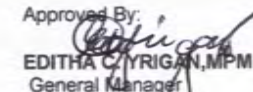
Approved By:  EDITHA C. YRIGAN, MPM

CALBAYOG CITY WATER DISTRICT
 Calbayog City
 Trial Balance
 December 31, 2015


Acct. #	Account Title	SUBSIDIARY	This Month		SUBSIDIARY	Previous Month		SUBSIDIARY	Year to Date	
			Debit	Credit		Debit	Credit		Debit	Credit
	710-03 Administrative Division				0.00			-		
	710-04 Office of the General Manager-Representation Allow.	8,500.00			93,500.00			102,000.00		
	710-05 Production Division	5,000.00			55,000.00			60,000.00		
711	Transportation Allowance		23,500.00			258,500.00			282,000.00	
	711-01 Technical Division	5,000.00			55,000.00			60,000.00		
	711-02 Commercial Division	5,000.00			55,000.00			60,000.00		
	711-03 Administrative Division				0.00			-		
	711-04 Office of the General Manager	8,500.00			93,500.00			102,000.00		
	711-05 Production Division	5,000.00			55,000.00			60,000.00		
712	Clothing and Uniform Allowance		-			215,000.00			215,000.00	
	712-01 Source of Supply Operation Superv. Exp.				10,000.00			10,000.00		
	712-02 Source of Supply Operation Labor Exp.				-			-		
	712-03 Source of Supply Exp-Maint Supervision				10,000.00			10,000.00		
	712-05 Pumping Labor Expense				5,000.00			5,000.00		
	712-06 Water Treatment Operation Labor Exp.				15,000.00			15,000.00		
	712-07 Trans & Dist Exp - Maintenance Supervision				50,000.00			50,000.00		
	712-08 Customer Acct. Supervision Exp.				40,000.00			40,000.00		
	712-09 Meter Reading Expense				10,000.00			10,000.00		
	712-10 Customer Records & Collection Exp.				25,000.00			25,000.00		
	712-11 Administrative & General Salaries				50,000.00			50,000.00		
713	Honoraria (Director's fees & Renumeration, etc.)		69,264.00			713,052.00			782,316.00	
714	Year End Bonus		-			1,070,421.00			1,070,421.00	
	714-01 Source of Supply Operation Superv. Exp.				47,652.00			47,652.00		
	714-12 Office of the General Manager				38,248.00			38,248.00		
	714-03 Source of Supply Exp-Maint Supervision				42,859.00			42,859.00		
	714-05 Pumping Labor Expense				84,076.00			84,076.00		
	714-06 Water Treatment Operation Labor Exp.				39,030.00			39,030.00		
	714-07 Trans & Dist Exp - Maintenance Supervision				233,551.00			233,551.00		
	714-08 Customer Acct. Supervision Exp.				238,858.00			238,858.00		
	714-09 Meter Reading Expense				44,826.00			44,826.00		
	714-10 Customer Records & Collection Exp.				80,548.00			80,548.00		
	714-11 Administrative & General Salaries				220,773.00			220,773.00		
719	Other Bonuses and Allowances		2,150,000.00			3,472,382.54			5,622,382.54	
	719-01 Source of Supply Operation Superv. Exp.	75,000.00			157,652.00			232,652.00		
	719-12 Office of the General Manager	50,000.00			20,000.00			70,000.00		
	719-03 Source of Supply Exp-Maint Supervision	100,000.00			152,859.00			252,859.00		
	719-05 Pumping Labor Expense	230,000.00			138,780.55			368,780.55		
	719-06 Water Treatment Operation Labor Exp.	105,000.00			204,030.00			309,030.00		
	719-07 Trans & Dist Exp - Maintenance Supervision	435,000.00			803,455.99			1,238,455.99		
	719-08 Customer Acct. Supervision Exp.	375,000.00			674,945.00			1,049,945.00		
	719-09 Meter Reading Expense	100,000.00			154,826.00			254,826.00		
	719-10 Customer Records & Collection Exp.	205,000.00			399,573.00			604,573.00		
	719-11 Administrative & General Salaries	475,000.00			766,261.00			1,241,261.00		
721	Life & Retirement Insurance Contribution		100,489.44			1,106,705.80			1,207,195.24	
722	Pag-ibig Contribution		4,300.00			48,350.00			52,650.00	
723	Phil. Health Contribution		9,587.50			107,618.75			117,206.25	
724	ECC Contribution		4,243.65			47,760.92			52,004.57	
725	Provident Fund Contribution		12,900.00			145,050.00			157,950.00	
731	Pension Benefits - Regular									
734	Retirement Benefits - Regular					0.00			-	
737	Vacation/Sick Leave Benefits					601,813.83			601,813.83	

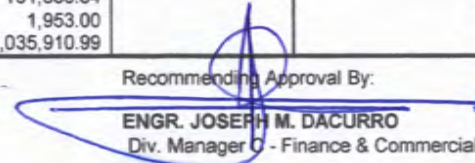
Prepared by:

 NICANDRO B. COQUILLA
 Sr, Corporate Budget Analyst

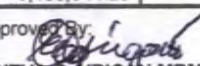
Recommending Approval By:

 ENGR. JOSEPH M. DACURRO
 Div. Manager C - Finance & Commercial Division
 Page 5 of 8

Approved By:

 EDITHA C. YRIGAN, MPM
 General Manager

Acct. #	Account Title	SUBSIDIARY	This Month		SUBSIDIARY	Previous Month		SUBSIDIARY	Year to Date	
			Debit	Credit		Debit	Credit		Debit	Credit
749	Other Personnel Benefits (Overtime/Holiday)		9,889.50			143,699.11			153,588.61	
	749-01 O.T. -Source of Supply Operation Supervision Expense	-			-			-		
	749-02 -O.T.-Source of Supply Op Superv									
	749-03 O.T. - Source of Supply-Maintenance Superv.				20,086.64			20,086.64		
	749-05 O.T. - Pumping Labor Exp.(Technical Div.)				19,222.10			19,222.10		
	749-06 O.T. -Water Treatment Op Labor				36,773.46			36,773.46		
	749-07 O.T. - Dist Trans & Maint Expense				49,820.53			49,820.53		
	749-08 O.T. - Water Treatment Op Labor	5,954.00			9,907.49			15,861.49		
	749-09 O.T. - Meter Reading Expense									
	749-10 O.T. - Customer Records & Coll Expense	3,935.50			4,826.88			8,762.38		
	749-11 O.T.- Administrative & Gen. Salaries				3,062.01			3,062.01		
	749-12 Other Personnel Benefits									
751	Office Supplies Expense		27,002.65			275,792.34			302,794.99	
752	Medical, Dental and Laboratory Supplies Expenses					0.00				
757	Fuel,Oil & Lubricants		1,032.50			84,381.74			85,414.24	
759	Maintenance Supply Expense					2,655.00			2,655.00	
765	Other Supplies Expense		214.75			8,220.59			8,435.34	
	765-03 Administrative Division									
	765-05 Office of the Board of Directors									
766	Travel Expense		12,921.00			175,770.95			188,691.95	
	766-03 Administrative Division	2,720.00			138,095.95			140,815.95		
	766-05 Office of the Board of Directors	10,201.00			37,675.00			47,876.00		
767	Training/Scholarship Expense		5,500.00			53,300.00			58,800.00	
	767-03 Administrative Division	5,500.00			33,300.00			38,800.00		
	767-05 Office of the Board of Directors				20,000.00			20,000.00		
768	Utility Expense-Water		5,879.50			73,226.70			79,106.20	
769	Electricity		50,269.55			402,932.45			453,202.00	
771	Fuel		19,170.35			386,814.93			405,985.28	
	771-01 Fuel - Finance & Commercial Div	2,429.70			71,873.45			74,303.15		
	771-03 Fuel - Production Division	8,462.00			166,204.81			174,666.81		
	771-04 Fuel - Engineering & Construction Div	8,278.65			148,736.67			157,015.32		
772	Postage & Deliveries		2,404.60			18,837.21			21,241.81	
773	Telephone Exp. - Landline		6,324.99			70,007.31			76,332.30	
774	Telephone Exp. - Mobile		14,560.00			26,562.00			41,122.00	
	774-03 Administrative Division	985.00								
	774-05 Office of the Board of Directors	13,575.00			19,252.00			32,827.00		
775	Internet Expenses					13,474.07			13,474.07	
776	Cable,Satellite, Telegraphs, Radio Expenses					4,010.00			4,010.00	
777	Printing Expense					0.00				
778	Advertising, Promotional & Mrktg. Exp.					60,041.20			60,041.20	
779	Taxes,Duties & Licenses		156,764.64			2,633,613.34			2,790,377.98	
	779-01 Franchise & Regulatory Req. Expense	156,764.64			1,030,165.39			1,186,930.03		
	779-02 Licenses				1,603,447.95			1,603,447.95		
781	Insurance Premiums		2,679.06			57,048.36			59,727.42	
782	Representation Expense		6,857.00			113,060.00			119,917.00	
783	Awards and Rewards					25,000.00			25,000.00	
785	Indeminities and Other Claims									
786	Rent and Lease Expense					6,722.00			6,722.00	
787	Survey Expenses									
788	Research, Exploration and Development Expenses									
792	Generation, Transmission & Dist. Exp.		1,496,301.11			16,181,072.91			17,677,374.02	
	792-05(a) Fuel for Power Production-Pumping Expenses	79,950.00			1,672,371.00			1,752,321.00		
	792-05(b) Fuel for Power Production-WTP	6,696.00			39,866.00			46,562.00		
	792-05(c) Fuel for Power Production-Trans./Dist.	13,820.60			231,482.50			245,303.10		
	792-06a Pumping Operating Expense - Source/	151,886.84			1,822,107.95			1,973,994.79		
	792-06c Pumping Operating Expense - Distribution	1,953.00			4,866.00			6,819.00		
	792-07(a) Power Purchased for Pumping Expenses- Source	1,035,910.99			8,444,100.27			9,480,011.26		

Prepared by:

NICANDRO B. COQUILLA
 Sr, Corporate Budget Analyst

Recommending Approval By:

ENGR. JOSEPH M. DACURRO
 Div. Manager - Finance & Commercial Division

Approved By:

EDITHA C. YRIGA,MPM
 General Manager

CALBAYOG CITY WATER DISTRICT
Calbayog City
Trial Balance
December 31, 2015

Acct. #	Account Title	SUBSIDIARY	This Month		SUBSIDIARY	Previous Month		SUBSIDIARY	Year to Date	
			Debit	Credit		Debit	Credit		Debit	Credit
	792-07(b) Power Purchased for WTP Expenses	24,413.05			188,388.41			212,801.46		
	792-10 Warn	12,260.22			156,589.39			168,849.61		
	792-07(c) Power Purchased for Pumping Expenses - Distribution	3,730.18			258,664.84			262,395.02		
	792-08 Treatment Operating Expenses	67,949.28			745,151.76			813,101.04		
	792-09 Chemicals, Filtering, Lab. Supp. Exp.	63,869.56			2,222,840.76			2,286,710.32		
	792-11 Misc. Customer Accts. Expense	33,861.39			394,644.03			428,505.42		
795	Extra Ordinary/ Misc. Expense		68,744.50			126,464.10			195,208.60	
796	Membership Dues & Contributions to Organizations					13,301.00			13,301.00	
797	Cultural and Athletic Expenses					-			-	
803	Repairs & Maint. - Plant(UPIS)		213,177.02			1,794,971.89			2,008,148.91	
	803-07 Maintenance of Other Pumping Plant/(803-1)				79,455.56			79,455.56		
	803-08 Maintenance of Reservoirs and Tanks				-			-		
	803-09 Maintenance of Trans/Dist. Mains	89,358.58			1,097,789.81			1,187,148.39		
	803-11 Maintenance of services (Meters)				-			-		
	803-12 Maintenance of Meters				-			-		
	803-13 Maintenance of Meter Installation				175.00			175.00		
	803-14 Maintenance of Hydrants				-			-		
	803-15 Maintenance of Other Trans/Distrib Mains	123,818.44			617,551.52			741,369.96		
	803-16 Maintenance of Other Plants				-			-		
804	Repairs & Maintenance - Buildings & Other Struct.		18,986.72			318,869.35			337,856.07	
	804-01 Repairs/ Maintenance Bldg.-Other Structure				-			-		
	804-02 Maint. of Pumping Plant Structures & Improvements				-			-		
	804-03 Water Treatment Structure & Improvement	140.00			28,875.15			29,015.15		
	804-04 Maint. Of Transmission/Distribution Str. & Imp.				26,499.96			26,499.96		
	804-05 Maint. Of Gen. Adm. Structure & Improvement	18,846.72			263,494.24			282,340.96		
807	Repairs & Maint.- Office Equipment		12,793.20			111,433.60			124,226.80	
814	Repairs & Maint.- Land Transportation Exp.		25,457.22			397,727.48			423,184.70	
825	Repairs and Maintenance-Other Machinery and Equipment		29,609.03			1,219,263.26			1,248,872.29	
	825-02a Pumping Equipment - Source	16,373.98			862,227.89			878,601.87		
	825-02c Pumping Equipment - Distribution				300.00			300.00		
	825-03 Water Treatment Equipment				30,642.00			30,642.00		
	825-04 Store Equipment	4,013.05			54,766.23			58,779.28		
	825-05 Communications Equipment				14,505.30			14,505.30		
	825-06 Power Operated Equipment	7,337.00			115,866.00			123,203.00		
	825-07 Tools, Shop and Garage Equipment	1,885.00			140,955.84			142,840.84		
826	Repairs and Maintenance Furniture and Fixtures					1,200.00			1,200.00	
	826-03 Administrative Division									
	826-05 Office of the Board of Directors									
839	Other Subsidies		15,125.76			170,097.74			185,223.50	
841	Donation					7,300.00			7,300.00	
842	Legal Services					60,000.00			60,000.00	
843	Auditing Services					30,000.00			30,000.00	
845	General Services		5,600.00			39,200.00			44,800.00	
846	Security Services		142,974.72			1,501,234.56			1,644,209.28	
848	Computer Data Processing Services					0.00			-	
849	Other Professional Fees		10,000.00			31,000.00			41,000.00	
903	Depreciation Expenses - Plant (UPIS)		980,152.60			10,767,312.37			11,747,464.97	
904	Depreciation Expenses - Buildings and Other Structures		6,068.15			66,859.17			72,927.32	
907	Depreciation Expenses - Office Equipment		30,654.80			339,446.98			370,101.78	
908	Depreciation Expenses - Laboratory Equipment		10,633.17			116,694.87			127,328.04	

Prepared by:

NICANDRO B. COQUILLA
Sr. Corporate Budget Analyst

Recommending Approval By:

ENGR. JOSEPH M. DACURRO
Div. Manager C - Finance & Commercial Division

Approved By:

EDITHA C. YRIGAN,MPM
General Manager

CALBAYOG CITY WATER DISTRICT
 Calbayog City
 Trial Balance
 CALBAYOG CITY WATER DISTRICT
 December 31, 2015


Acct. #	Account Title	SUBSIDIARY	This Month			Previous Month		SUBSIDIARY	Year to Date	
			Debit	Credit	SUBSIDIARY	Debit	Credit		Debit	Credit
914	Depreciation Expenses - Land Transport Equipment		20,815.51			228,970.61			249,786.12	
925	Depreciation Expenses - Other Machinery and Equipment		44,487.71			434,765.46			479,253.17	
926	Depreciation Expenses - Furniture and Fixtures		5,287.37			59,063.17			64,350.54	
931	Amortization - Intangible Assets		804.51			8,849.61			9,654.12	
989	Other Maintenance & Operating Exp. NRP		24,657.18			148,538.83			173,196.01	
991	Bank Charges					8,687.54			8,687.54	
996	Interest Expenses		1,468,543.53			1,787.21			1,787.21	
						24,590,637.00			26,059,180.53	
			6,366,320.86	6,366,320.86		516,143,257.80	516,143,257.80		527,995,450.87	527,995,450.87

0.00

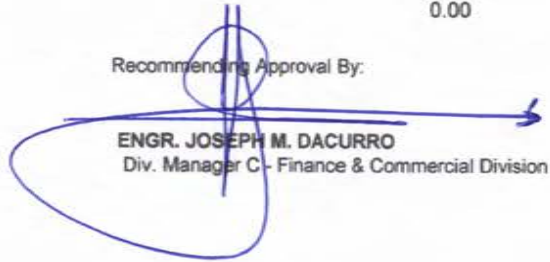
0.00

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Prepared by:


NICANDRO B. COQUILLA
 Sr, Corporate Budget Analyst

Recommending Approval By:


ENGR. JOSEPH M. DACURRO
 Div. Manager C - Finance & Commercial Division

Approved By:


 General Manager