

CALBAYOG CITY WATER DISTRICT
Monthly Data Sheet
as of December 31, 2017

1. SERVICE CONNECTION DATA

		Prev.	This Mo.	Yr to Date		Prev. Mo.	This Mo.	Yr to date
1.1	Total Services	16,306	16,357	16,357	1.8 Charges: New	42	51	785
1.2	Total Active	13,636	13,674	13,674		89	62	991
1.3	Total Metered	13,636	13,636	13,636		101	75	1,123
1.4	Total Billed	13,588	13,618	13,618		2,670	2,683	2,683
1.5	Population Served	97,836	98,142	98,142	1.9 Customer In Arrears	3,959	3,927	3,927
1.6	Abandoned Services	2,068	2,138	2,138	Target New Connections for 12 months		1,000	785
1.7	Abandoned Record				Over/(Short)			(215)

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	12,743	287.00	sz	36.00	40.00	44.75
Commercial/Industrial	339	574.00	66.30	72.00	80.00	89.50
Commercial A	81	502.25	58.00	63.00	70.00	78.30
Commercial B	175	430.50	49.70	54.00	60.00	67.10
Commercial C	219	358.75	41.45	45.00	50.00	56.00
Public Faucet	61					
CCWD Warf Tar	0	66.00/cm				
TOTAL	13,618					

3. BILLING AND COLLECTION DATA

3.1		Prev. Month	This Month	Year to Date
	Billing (Water Sales)	(PM)	(TM)	(YTD)
a.	Current (metered) (net)	10,175,071.23	9,720,065.96	115,843,302.59
b.	Penalty Charges	106,214.74	263,413.59	2,561,227.50
	TOTALS	P 10,371,285.97	P 9,983,479.55	P 118,404,530.09

3.2	Collection (Water Sales)			
a.	Current Accounts	7,374,335.22	6,568,025.79	84,642,671.99
b.	Arrears (Current Year)	2,377,326.51	3,205,071.45	29,107,735.27
c.	Arrears (Previous Year)	10,469.50	12,304.73	3,160,725.28
d.	Penalty Charges (Current Year)	211,090.02	211,111.93	2,386,627.59
e.	Penalty Charges (Previous Year)	1,046.96	1,416.32	110,997.83
	TOTALS	P 9,974,268.21	P 9,997,930.22	P 119,408,757.96

3.3 Account Receivable-Customers Beg. 10,314,108.68

3.4				Prev. Mo.	This Mo.
	ON TIME PAID THIS MONTH	=	(3.2.a) + (3.2.d)	X 100 =	73.14%
			(3.1.a + 3.1.b)		67.90%
	COLLECTION EFFICIENCY, YTD	=	(3.2.a) + (3.2.b) + (3.2.d)	X 100 =	97.91%
			3.1 Totals		98.08%
	COLLECTION RATIO, YTD	=	3.2 Totals	X 100 =	92.15%
			3.1 Totals + A/R beg		92.77%

Prepared by:

Recommending Approval:

Approved and Submitted by:

ERNESTO M. MERINO JR

NICANDRO B. COQUILLA

EDITHA C. YRIGAN, MPM

Accounting Processor B

OIC Finance Services Department

General Manager

1/12/2018 14:24

CALBAYOG CITY WATER DISTRICT
Monthly Data Sheet
as of December 31, 2017

4. FINANCIAL DATA

4.1 REVENUE:		Prev. Month	This Month	Year to Date (YTD)
a.	Operating	F 11,071,535.17	9,966,374.03	123,213,363.46
b.	Non-Operating	73,641.96	51,763.79	471,816.99
		P 11,145,177.13	10,018,137.82 /	123,685,180.45 /

4.2 EXPENSES		Prev. Month	This Month	Year to Date (YTD)
a.	Salaries and Wages	5,217,036.94	1,985,357.81	20,579,231.74
b.	Other Bonuses & All & Other Ben.	1,355,479.00	854,628.66	9,864,634.27
c.	Pumping Cost	1,188,776.00	1,291,767.45	12,764,669.13
d.	Fuel and Lubricants	36,049.13	85,317.20	402,690.64
e.	Light and Power	86,052.32	57,976.13	534,292.35
f.	Other (water)	5,987.35	4,774.60	64,295.10
g.	Chemicals (treatment plant)	10,800.00	473,820.00	3,848,477.90
h.	Other O&M Expenses	(3,338,432.25)	1,032,724.11	16,888,099.06
i.	Interest Expenses (DBP)	1,337,406.13	1,286,601.82	12,157,576.74
j.	Depreciation/Amortization Exp.	1,176,773.76	1,178,928.58	13,780,640.97
h.	TOTALS	7,075,928.38	8,261,896.36	90,884,607.90

4.3	Adjustment	-		
	NET INCOME / (LOSS)	4,069,248.75	1,766,241.46 /	32,800,572.55 /

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

4.4 NET CASH FLOW REPORT:		Prev. Month	This Month	Year to Date (YTD)
a.	Total Cash Inflows	10,608,529.73	11,238,660.32	130,429,225.99
b.	Total Cash Outflows	11,312,566.14	12,697,468.67	122,073,914.17
c.	Increase/(Decrease) in Cash	704,036.41	-1,458,808.35	8,355,311.82
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	704,036.41	-1,458,808.35	8,355,311.82
f.	Cash Balance, Beginning	41,250,595.96	40,546,559.55	30,732,439.38
g.	Purchase Check Book/Adjustment	0.00	0.00	0.00
h.	Cash Balance, Ending	40,546,559.55	39,087,751.20	39,087,751.20

4.5 MISCELLANEOUS FINANCIAL DATA:			
a.	Working Fund (Total)	39,110,751.20	d. Other Receivables 5,970,556.49
	1. Cash on Hand	649,212.02	1. Materials on loans 26,637.69
	2. Cash in bank	38,433,539.18	2. Meter Maintenance fees 271,430.14
	2.1 Current & Savings	14,812,493.73	3. Miscellaneous fees 1,981.40
	2.2 Reserves (Time Depos)	16,640,655.79	3. Employees 39,690.71
	2.3 Cust. Dep - Time Depo	6,980,389.66	4. Non-LWUA Initiated Fund 4,537,938.72
	3. Working Fund	25,000.00	5. Disallowances 1,092,877.83
	4. Payroll Fund	0.00	c. Customers' Deposit 6,979,779.65
	5. Cash Fund	3,000.00	f. Loans Payable 285,424,006.20
b.	Materials & Supplies Invty	8,942,636.15	1. DBP 273,125,806.20
c.	Account Receivable	10,205,153.95	2. LWUA 12,298,200.00
	1. Customer	9,539,748.64	g. Accounts Payable 0.00
	2. Illegal fees	665,405.31	h. Current Portion of Long Term Debts 0.00

Prepared by:

Recommending Approval:

Approved and Submitted by:

ERNESTO M. MERINO JR

NICANDRO B. COQUILLA

EDITHA C. YRIGAN, MPM

Accounting Processor B

OIC- Finance Services Department

General Manager

1/12/2018 11:28

CALBAYOG CITY WATER DISTRICT
Monthly Data Sheet
 as of December 31, 2017

5. WATER PRODUCTION DATA:

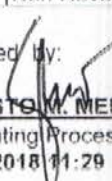
5.1	SOURCE OF SUPPLY:	#	Prev. Month	This Month	BASIS OF DATA
a.	Wells				
b.	Springs	1			
c.	Surface	2			
	Himonini		225 (LPS)	225 (LPS)	estimated
	Pasungon		46 (LPS)	46 (LPS)	estimated
	Pan-as		34 (LPS)	34 (LPS)	estimated
	TOTALS	3	305 (LPS)	305 (LPS)	estimated

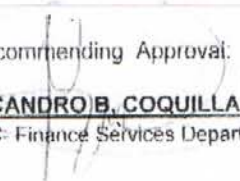
5.2	WATER PRODUCTION	Prev. Month (PM)	This Month (TM)	Year to Date (YTD)	Method of Measurement
a.	Pumped(Himonini)	329,225.81	296,303.23	3,536,864.04	
b.	Gravity (Pasungon)/(Pan-as)	0.00		0.00	Volumetric
c.	Available Water for Distrib				
	(Total Production)	329,225.81	296,303.23	3,536,864.04	Production/Bulk meter

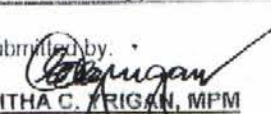
5.3	WATER PRODUCTION COST	Prev. Month	This Month	Units
a.	Power consumption			
a.1.	Cabatuan Intake		110,985.00	103,215.00 kw
a.2.	Pagbalican Pumping Station		3,351.50	3,022.10 kw
a.3.	Water Treatment Plant		3,526.10	3,117.30 kw
	Total Power Consumption		117,862.60	100,354.40 kw
b.	Power cost (Electricity)			
b.1.	Cabatuan Intake		760,161.91	1,220,391.45
b.2.	Pagbalican Pumping Station		17,785.36	37,233.31
b.3.	Water Treatment Plant		15,668.19	34,124.69
	Total Power Cost		793,615.46	1,291,749.45
c.	Fuel Cost			
c.1.	Cabatuan Intake		42,417.20	81,050.00
c.2.	Pagbalican Pumping Station		4,483.00	0.00
c.3.	Water Treatment Plant		0.00	0.00
	Total Fuel Cost		46,900.20	81,050.00
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		6	5 cyts
i.	Total Powder Chlorine Consumed		12.40	11.90 tubs
j.	Zetafloc			liter
k.	Pagbalican Chlorine (kg)			kg
l.	PAC		192.00	305.00 bgs
m.	DPD free Cl ₂		791	722 pillow
n.	DPD free Cl ₂		720	660 pillow
o.	Total chlorine cost and total cost of other chemicals(Paid)		10,800.00	473,820.00
	Total Water Production Cost		1,234,728.84	1,846,619.45

5.4	ACCOUNTED WATER USE:	Prev. Month	This Month	Year to Date (YTD)
a.	Metered Billed	260,108.00	243,599.00	2,938,499.00
b.	Total Billed	260,108.00	243,599.00	2,938,499.00
c.	Metered Unbilled	210.00	255.00	3,925.00
d.	Unmetered Unbilled	25.00	25.00	177.00
e.	Total Unbilled (5.4.c + 5.4.d)	235.00	280.00	4,102.00
f.	Total Accounted (5.4. b + 5.4.e)	260,343.00	243,879.00	2,942,601.00

5.5				
a.	Average Monthly consumption/connection	19.14	17.89	cu m
b.	Average per capita/day	0.68	0.64	cu m
c.	Accounted Water	79.08%	82.31%	%
d.	Revenue Producing Water	79.01%	82.21%	%
e.	Unaccounted Water	20.92%	17.69%	%
f.	Non Revenue Water	20.99%	17.79%	%

Prepared by:

ERNEST M. MERINO JR
 Accounting Processor B
 1/12/2018 11:29

Recommending Approval:

NICANDRO B. COQUILLA
 OIC: Finance Services Department

Approved and Submitted by:

EDITHA C. FRIGAN, MPM
 General Manager

CALBAYOG CITY WATER DISTRICT
 Monthly Data Sheet
 as of December 31, 2017

B. MISCELLANEOUS DATA

6.1 EMPLOYEES		
a. Regular	57 / 10 J.O. / Casual 42 Total Employee: / 109	
b. Number of Connection per employee	138	
c. Average Salary/Employee	16,345.29	
6.2 BACTERIOLOGICAL		
a. Total Samples Taken	15	
b. Number of Negative Results	0	
c. Test results submitted to LWUA (Y/N)	15	
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 chlorinat	Pan as 31 days	
	Panungon 31 days (8" DIA)	
	Himonini 31 days	
6.4 BOARD OF DIRECTORS:		
	This Month	Year to Date
a. Resolution Approved		47
b. Policies Passed		0
c. Directors Fee Paid	69,264.00	817,848
d. Meetings		
1 Held (No)	2	29
2 Regular (No.)	2	24
3 Special (No.)	0	5

7. STATUS OF VARIOUS DEVELOPMENTS

7.1 STATUS OF LOAN PAYMENTS TO DBP AS OF DECEMBER 31, 2017 (payment started Dec. 16, 2015)						
Type of Loans/Funds	Billing/Mo	Payments for the month	Payments Year to date	# of mos. Paid	Total Unpaid Year to date	
a. Early Action						
b. Interim Improvement						
c. 5625002820-002-003-1	2,744,606.28	2,744,606.28	67,612,229.17	24	209,869,879.66	
d. 562500220-002-002-5	292,359.31	292,359.31	7,124,076.54	24	63,155,926.53	
e. Other: Arrears restructuring						
Totals	3,036,965.59	3,036,965.59	74,736,305.71	24	273,125,806.19	
Total Amount Refinanced by DBP		317,237,125.45	3,172,225.01			

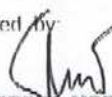
7.2 STATUS OF LOAN PAYMENTS TO LWUA AS OF DECEMBER 31, 2017 (Amortization starts August 2017)						
Type of Loans/Funds	Billing/Mo	Payments for the month	Payments Year to date	# of mos. Paid	Total Unpaid Year to date	
LA # 9 0293 NL	28,355.00	28,355.00	141,775.00	5	8,364,865.00	
less: Partially booked up Loan					3,541,846.00	
Balance	28,355.00	28,355.00	141,775.00	5	4,823,019.00	
LA # 9 0293 1 NL	13,333.00	13,333.00	66,665.00	5	3,933,335.00	
Totals	41,688.00	41,688.00	208,440.00	5	8,756,354.00	

7.3 OTHER ON GOING PROJECTS:				
Types	STATUS	SCHEDULE	FUNDED BY	DONE BY
a. Concrete restoration of pavements at Brgy. Dagum	on-goin		CCWD	Admin
b. Rehabilitation/Expansion of 8" dia UPVC at Brgy. Carmen - Motorpool	on-goin		CCWD	Admin
c. WTP Access Road at Panlayahan	on-goin		CCWD	Admin

8. STATUS OF INSTITUTIONAL DEVELOPMENT: (to be filled up by the advisor)

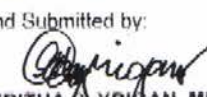
8.1 DEVELOPMENT PROGRESS INDICATOR:						
PHASE	EARNED	MIN. REQ'D.	VARIANCE	AGE IN MONTHS	DEVELOPMENT RATING	
I						

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 Assistance						
e. Financial Audit		4		1993/may 2003/2007/feb 2011(LWUA)		1987

Prepared by

ERNESTO M. MERINO JR
 Accounting Processor B
 1/12/2018 11:32

Recommending Approval:

NICANDRO B. COQUILLA
 OIC- Finance Services Department

Approved and Submitted by:

EDITHA A. YRIGAN, MPM
 General Manager

**Comparative Collection Report
Per Cashier Receipt Register
CY 2016 and 2017**

Water Sales*

Total Collection**

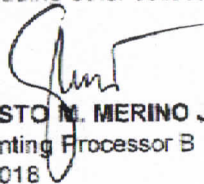
	2016	2017	over/(under)	2016	2017	over/(under)
January	9,195,274.02	10,126,841.31	931,567.29	9,712,760.66	11,052,839.59	1,340,078.93
February	8,546,748.38	8,438,432.68	(108,315.70)	8,986,369.62	9,080,833.81	94,464.19
March	9,154,949.97	9,850,681.57	695,731.60	9,588,021.99	10,277,115.53	689,093.54
April	8,496,953.66	8,219,881.04	(277,072.62)	9,081,295.26	8,686,540.43	(394,754.83)
May	10,193,840.14	10,741,695.92	547,855.78	11,362,651.26	11,389,976.70	27,325.44
June	9,514,176.60	8,985,349.41	(528,827.19)	10,530,574.10	9,871,034.05	(659,540.05)
July	9,402,595.14	10,389,868.77	987,273.63	9,983,645.22	11,034,549.51	1,050,904.29
August	9,926,526.06	10,415,435.26	488,909.20	10,443,838.80	11,175,301.49	731,462.69
September	9,940,389.00	10,054,635.05	114,246.05	10,430,543.14	10,686,712.01	256,168.87
October	9,130,775.11	10,045,903.57	915,128.46	9,240,557.26	10,835,816.32	1,595,259.06
November	9,162,935.02	9,730,231.26	567,296.24	9,633,591.80	10,608,529.73	974,937.93
December	9,544,773.82	10,206,487.75	661,713.93	10,464,741.62	10,431,583.40	(33,158.22)
	<u>112,209,936.92</u>	<u>117,205,443.59</u>	<u>4,995,506.67</u>	<u>119,458,590.73</u>	<u>125,130,832.57</u>	<u>5,672,241.84</u>

* Purely Collection of water sales separate and distinct from water sales billing.

** Including other collections aside from water sales

Includes fund received from LWUA

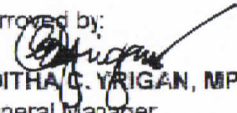
Prepared by:


ERNESTO M. MERINO JR.
Accounting Processor B
1/12/2018

Recommending Approval:


NICANDRO E. COQUILLA
CIC-Finance Services Department

Approved by:


EDITHA C. YRIGIAN, MPM
General Manager

**Comparative Collection Report
Per Cashier Receipt Register
Actual and Projected Revenue
CY 2017**

	Water Sales*			Total Collection		
	Projected	Actual	Over/(under)	Projected	Actual	Over/(under)
January	7,140,353.79	10,126,841.31	2,986,487.52	9,743,609.95	11,052,839.59	1,309,229.64
February	7,247,596.64	8,438,432.68	1,190,836.04	9,930,261.43	9,080,833.81	(849,427.62)
March	7,333,974.44	9,850,681.57	2,516,707.13	9,882,372.07	10,277,115.53	394,743.46
April	7,546,494.42	8,219,881.04	573,386.62	10,225,579.08	8,686,540.43	(1,539,038.65)
May	7,692,518.36	10,741,695.92	3,049,177.56	10,364,283.30	11,389,976.70	1,025,693.40
June	7,743,598.55	8,885,349.41	1,241,750.86	10,414,948.26	9,871,034.05	(543,912.21)
July	7,690,950.31	10,389,868.77	2,698,918.46	10,326,139.90	11,034,549.51	708,409.61
August	7,711,554.21	10,415,435.26	2,703,881.05	10,383,548.16	11,176,301.49	791,753.33
September	7,668,940.73	10,054,835.05	2,385,694.32	10,443,464.46	10,686,712.01	243,247.55
October	7,698,551.43	10,045,903.57	2,347,352.14	10,412,069.29	10,835,816.32	423,747.03
November	7,705,858.90	9,730,231.26	2,024,372.36	10,489,141.60	10,608,529.73	119,388.13
December	7,776,696.00	10,206,487.75	2,429,791.75	10,511,961.70	10,431,583.40	(80,378.30)
	<u>91,057,087.78</u>	<u>117,205,443.59</u>	<u>26,148,355.81</u>	<u>123,127,377.20</u>	<u>125,130,832.57</u>	<u>2,003,455.37</u>
Add: Interest Income		120,493.58	120,493.58		120,493.58	120,493.58
(TD)	<u>83,280,391.78</u>	<u>117,325,937.17</u>	<u>26,268,849.39</u>	<u>123,127,377.20</u>	<u>125,251,326.15</u>	<u>2,123,948.95</u>

* Purely Collection of water sales separate and distinct from water sales billing.

** Including other collections aside from water sales

Prepared by:

ERNESTO M. MERINO, JR.
Accounting Processor E
1/12/2018

Recommending Approval:

NICANDRO B. COQUILLA
OIC- Finance Services Department

Approved by:

EDITHA G. YRIGAN, MPM
General Manager

CALBAYOG CITY WATER DISTRICT
CONDENSED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
AS AT DECEMBER 31, 2017

Account Title	Note	2017	%	2016	%	Increase/ (Decrease)
ASSETS						
Current Assets						
Cash & Cash Equivalents	1	39,087,751.20	10.50%	30,732,439.38	8.66%	8,355,311.82
Receivables	2	13,952,945.60	3.75%	14,223,842.18	4.01%	(270,896.58)
Inventories	3	10,431,329.69	2.80%	5,109,121.39	1.44%	5,322,208.30
Total Current Assets		63,472,026.49	17.05%	50,065,402.95	14.11%	13,406,623.54
Non-Current Assets						
Investments	4	-	0.00%	-	0.00%	-
Property Plant & Equipment	5	305,214,094.28	82.01%	300,908,473.86	84.78%	4,305,620.42
Intangible Assets	6	1,235,766.60	0.33%	340,516.00	0.10%	895,250.60
Other Assets	7	2,258,573.46	0.61%	3,613,666.42	1.02%	(1,355,092.96)
Total Non-Current Assets		308,708,434.34	82.95%	304,862,656.28	85.89%	3,845,778.06
TOTAL ASSETS		372,180,460.83	100.00%	354,928,059.23	100.00%	17,252,401.60
LIABILITIES AND EQUITY						
LIABILITIES						
Financial Liabilities	8	4,338,643.63	1.17%	1,597,593.41	0.45%	2,741,050.22
Inter-Agency Payables	9	764,764.54	0.21%	710,073.58	0.20%	54,690.96
Trust Liabilities	10	6,979,779.65	1.88%	6,322,171.91	1.78%	657,607.74
Other Liabilities	11	211,576.64	0.06%	227,962.85	0.06%	(16,386.21)
Deferred Credits	12	1,423,769.95	10.38%	336,382.37	3.66%	1,087,387.58
Total Current Liabilities		13,718,534.41	3.69%	9,194,184.12	2.59%	4,524,350.29
Non-Current Liabilities						
Financial Liabilities	13	285,424,006.20	76.69%	297,841,085.44	83.92%	(12,417,079.24)
Total Non-Current Liabilities		285,424,006.20	76.69%	297,841,085.44	83.92%	(12,417,079.24)
TOTAL LIABILITIES		299,142,540.61	80.38%	307,035,269.56	86.51%	(7,892,728.95)
EQUITY						
Government Equity	14	10,178,366.56	2.73%	10,135,866.56	2.86%	42,500.00
Retained Earnings	15	62,859,553.66	16.89%	37,756,923.11	10.64%	25,102,630.55
TOTAL EQUITY		73,037,920.22	19.62%	47,892,789.67	13.49%	25,145,130.55
TOTAL LIABILITIES AND EQUITY		372,180,460.83	100.00%	354,928,059.23	100.00%	17,252,401.60

Prepared by:

ERNESTO M. MERINO JR.
Accounting Professor B

Recommending Approval by:

NICANDRO B. COQUILLA
OIC - Finance Service Department

Approved by:

EDITHA C. YRIGAN, MPM
General Manager B

CALBAYOG CITY WATER DISTRICT
CONDENSED STATEMENT OF COMPREHENSIVE INCOME
ALL FUNDS
FOR THE MONTH ENDED DECEMBER 31, 2017

Account Title	Note	2017				2016				Increase/ (Decrease)	
		This Month	%	Year to Date	%	This Month	%	Year to Date	%	This Month	Year to Date
INCOME											
Service & Business Income	16	9,966,374.03	99.48%	123,213,363.46	99.62%	9,764,891.03	99.00%	117,253,248.75	99.67%	201,483.00	5,960,114.71
Shares, Grant and Donations											
Other Non-Operating Income	16	51,763.79	0.52%	471,816.99	0.38%	98,975.23	1.00%	383,529.79	0.33%	(47,211.44)	88,287.20
Total Income		10,018,137.82	100.00%	123,685,180.45	100.00%	9,863,866.26	100.00%	117,636,778.54	100.00%	154,271.56	6,048,401.91
EXPENSES											
Personnel Services	17	(2,835,986.47)	34.42%	(30,443,866.01)	33.50%	(2,348,621.24)	38.05%	(22,007,450.80)	25.39%	508,634.77	(8,436,415.21)
Maintenance & Other Operating Expenses	18	(2,855,145.97)	34.65%	(29,804,922.16)	32.79%	(2,933,703.11)	33.34%	(33,307,098.55)	38.42%	74,557.14	3,502,176.39
Other Maintenance and Operating Expenses	19	(72,352.28)	0.88%	(563,008.77)	0.62%	(24,128.22)	0.27%	(604,993.02)	0.70%	(48,224.06)	41,984.25
Financial Expenses	20	(1,286,601.82)	15.59%	(16,102,863.42)	17.72%	(1,370,528.18)	15.57%	(17,268,785.19)	19.92%	83,926.36	1,165,921.77
Non-Cash Expenses	21	(1,193,869.82)	14.47%	(13,969,947.54)	15.37%	(1,122,897.77)	12.76%	(13,506,168.37)	15.58%	(70,912.05)	(463,779.17)
Total Expenses		(8,251,896.36)	-82.37%	(90,884,607.90)	-73.48%	(8,799,878.52)	-89.21%	(86,694,495.93)	-73.70%	547,982.16	(4,190,111.97)
Profit/(Loss) Before Tax		1,766,241.46	17.63%	32,800,572.55	26.52%	1,063,987.74	10.79%	30,942,282.61	26.30%	702,253.72	1,858,289.94
Income Tax Expense											
Net Income/(Loss)		1,766,241.46	100.00%	32,800,572.55	100.00%	1,063,987.74	100.00%	30,942,282.61	100.00%	702,253.72	1,858,289.94
Other Comprehensive Income/(Loss) for the Period											
Comprehensive Income/(Loss)		1,766,241.46	100.00%	32,800,572.55	100.00%	1,063,987.74	100.00%	30,942,282.61	100.00%	702,253.72	1,858,289.94

Prepared by:

ERNESTO M. MERINO JR.
Accounting Processor B

Recommending Approval by:

NICANDRO B. COQUELLA
OIC - Finance Service Department

Approved by:

EDITHA V. YRIBAN, MPM
General Manager

CALBAYOG CITY WATER DISTRICT
STATEMENT OF CHANGES IN EQUITY
ALL FUNDS
FOR THE MONTH ENDED DECEMBER 31, 2017

	Contributed Capital	Revaluation Surplus	Retained Earnings/ (Deficit)	Share Capital	Share Premiums	Cumulative Translation Adjustment	Cumulative change to Fair Value of Investments	Members Equity	TOTAL
BALANCE AT JANUARY 1, 2016	10,135,866.56		7,167,231.56						17,303,098.12
ADJUSTMENTS:									
Add/(Deduct):									
Changes in Accounting Policy									-
Prior Period Errors									-
Other Adjustments			30,589,691.55						30,589,691.55
RESTATED BALANCE AT DECEMBER 31, 2016	10,135,866.56	-	37,756,923.11	-	-	-	-	-	47,892,789.67
CHANGES IN EQUITY FOR 2017									
Add/(Deduct):									
Issuance of Share Capital									-
Additional Capital from National Government									-
Members Contribution									-
Comprehensive Income for the year									-
Dividends									-
Other Adjustment			(7,697,942.00)						(7,697,942.00)
BALANCE AT NOVEMBER 30, 2017,	10,135,866.56	-	30,058,981.11	-	-	-	-	-	40,194,847.67
CHANGES IN EQUITY FOR DECEMBER 2017									
Add/(Deduct):									
Issuance of Share Capital									-
Additional Capital from National Government									-
Members Contribution									-
Comprehensive Income for the year			32,800,572.55						32,800,572.55
Dividends									-
Other Adjustment	42,500.00								42,500.00
BALANCE AT DECEMBER 31, 2017	10,178,366.56	-	62,859,553.66	-	-	-	-	-	73,037,920.22

Prepared by:

ERNESTO M. MERINO JR.
Accounting Processor B

Recommending Approval by:

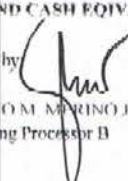
NICANDRO B. COQUILLA
OIC - Finance Service Department

Approved by:

EDITHA C. YRAGAN, MPM
General Manager B

**CAIBAYOG CITY WATER DISTRICT
CASH FLOW STATEMENT
FOR THE MONTH ENDED DECEMBER 31, 2017**

	Previous Month	Current Month	%	Year to Date	%
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash Inflows					
Proceeds from sale of goods and services	372,592.74	264,494.88	2.35%	4,030,119.65	3.00%
Collection of Income/Revenue	124,000.00		0.00%	169,727.95	0.13%
Receipts of Assistance/Subsidy			0.00%	0.00	0.00%
Office and Staff Bureaus		7,458.56	0.07%	36,894.78	0.03%
Collection of Receivable	9,784,239.00	9,915,227.66	88.22%	117,445,615.58	90.12%
Receipt of Inter-Agency Fund Transfer			0.00%	6,805.32	0.01%
Receipt of Intra-Agency Fund Transfer	0.00	0.00	0.00%	8,281,479.95	6.35%
3% Reserve Fund				4,899,208.85	
7% Reserve Fund				3,382,271.10	
Due from other funds			0.00%	3,156,465.50	
Trust Receipts	48,321.80	41,865.70	0.37%	663,123.74	0.51%
Other Receipts	279,376.19	179,837.10	1.60%	2,801,247.40	2.15%
Adjustment		830,076.92	7.39%	2,016,449.21	1.55%
Total Cash Inflows	10,608,529.73	11,238,660.32	100.00%	130,326,451.13	103.93%
Cash Outflows					
Payment of Expenses (Personnel Services/MOOW)	5,459,039.92	5,760,951.52	62.23%	42,149,920.63	51.80%
Purchase of Inventories	1,394,612.18	1,953,280.15	21.10%	15,246,638.80	18.74%
Grant of Cash Advances	6,480.00	33,240.00	0.36%	308,243.60	0.62%
Payment of Accounts Payable			0.00%	1,591,376.29	1.96%
Remittance of Personnel Benefit Contributions and Mandatory Ded.	846,003.04	1,012,757.52	10.94%	13,386,677.02	16.45%
Grant of Financial Assistance/Subsidy/Contribution			0.00%	0.00	0.00%
Release of Inter-Agency fund transfer	432,165.88	497,881.43	5.38%	5,534,658.12	6.80%
Release of Intra-Agency fund transfer	0.00	0.00	0.00%	8,281,479.95	10.18%
3% Reserve Fund				4,899,208.85	
7% Reserve Fund				3,382,271.10	
Due to other funds				2,734,174.21	
Other Disbursement			0.00%	168,071.84	0.58%
Adjustment			0.00%	(245,476.49)	-0.30%
Total Cash Outflows	8,138,601.02	9,258,110.62	100.00%	81,376,183.02	106.92%
Net Cash Provided by (Used in) Operating Activities	2,469,928.71	1,980,549.70	17.62%	48,950,268.11	37.56%
CASH FLOWS FROM INVESTING ACTIVITIES					
Cash Inflows					
Proceeds from Sale/Disposal of Investment Property			0.00%	0.00	0.00%
Proceeds from Sale/Disposal of Property, Plant and Equipment			0.00%	0.00	0.00%
Receipts of Interest Earned			0.00%	102,774.86	0.00%
Collection of Long Term Loans			0.00%	0.00	0.00%
Proceeds from Sale of Other Assets			0.00%	0.00	0.00%
Total Cash Inflows	0.00	0.00	0.00%	102,774.86	0.00%
Cash Outflows					
Purchase/Construction of Investment Property	30,418.22		0.00%	30,418.22	0.95%
Purchase/Construction of Property, Plant and Equipment		346,715.46	0.00%	3,184,649.38	99.05%
Grant of Loans			0.00%	0.00	0.00%
Payment of Interest			0.00%	0.00	0.00%
Total Cash Outflows	30,418.22	346,715.46	0.00%	3,215,067.60	100.00%
Net Cash Provided by (used in) Investing Activities	(30,418.22)	(346,715.46)	0.00%	(3,112,292.74)	-96.80%
CASH FLOWS FROM FINANCING ACTIVITIES					
Cash Inflows					
Proceeds from Domestic and Foreign Loans			0.00%	0.00	0.00%
Contribution from National Government			0.00%	0.00	0.00%
Proceeds from Issuance of Capital Stock and Other Equity Securities			0.00%	0.00	0.00%
Total Cash Inflows	0.00	0.00	0.00%	0.00	0.00%
Cash Outflows					
Payment of Long-Term Liabilities	1,806,140.77	1,806,140.77	58.40%	21,381,873.24	57.04%
Redemption of Bonds Issued and Unsecured Subordinated Debt			0.00%	0.00	0.00%
Payment of Interest on Loans and Other Financial Charges	1,337,406.13	1,286,501.82	41.60%	16,100,790.31	42.96%
Total Cash Outflows	3,143,546.90	3,092,642.59	100.00%	37,482,663.55	100.00%
Net Cash Provided by (Used in) Financing Activities	(3,143,546.90)	(3,092,642.89)	-100.00%	(37,482,663.55)	-100.00%
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(704,036.41)	(1,458,808.35)		8,355,311.82	
Effect of Exchange Rate Changes on Cash and Cash Equivalents	0.00	0.00		0.00	
CASH AND CASH EQUIVALENT, NOVEMBER 30, 2017	41,250,595.96	40,546,559.55		30,732,439.38	
CASH AND CASH EQUIVALENTS, DECEMBER 31, 2017	40,546,559.55	39,087,751.20		39,087,751.20	

Prepared by: 
ERNEST M. MARIANO JR.
 Accounting Processor B

Recommending Approval by: 
NICANDRO COCUBELA
 OIC - Finance Service Department

Approved by: 
EDITHA C. RICON, MPM
 General Manager

**CALBAYOG CITY WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE MONTH ENDED DECEMBER 31, 2017**

Note	Account Details
------	-----------------

1 Cash & Cash Equivalents 39,087,751.20

	Amount
Cash on Hand	
Cash Collecting Officer	649,212.02
Petty Cash	5,000.00
Total	654,212.02
Cash in Banks - Local Currency	
Cash in Banks - Local Currency, Current Account	
LBP Current Account	2172103823 13,312,478.71
DBP Current Account	0730-038232-030 1,185,403.15
Total	14,497,881.86
Cash in Banks - Local Currency, Savings Account	
LBP Savings Account (CCD)	2171099997 314,611.87
Total	314,611.87
Cash Equivalents	
Time Deposits - Local Currency	
DBP Time Deposit	073003783P160 6,980,389.66
DBP Time Deposit (7%)	0730-038237-160 12,694,088.48
LBP Time Deposit (3%)	2171-0993-34 3,946,567.31
Total	23,621,045.45

2 Accounts Receivable 13,952,945.60

Accounts Receivable	
Customers - Regular	9,539,748.64
Illegal Fees	665,405.31
sub-total	10,205,153.95
Less: Allowance for Doubtful Accounts	2,222,764.84
Accounts Receivable - Net	7,982,389.11
Inter-Agency Receivables	
Due from National Government Agencies	
Non LWUA Initiated Fund (NILF)	4,537,938.72
Cash Bond - DPWH	-
Total	4,537,938.72
Other Receivables	
Disallowance/Charges	1,092,877.83
Due from Officers & Employees	
Rosemary Felices	16,972.72
Allan Pelotos	3,166.65
Nerissa Uy	11,222.52
Jessel Biliran	373.82
Fortunato Lantada	3,777.50
Ignacio Cui	4,177.50
Other Receivables	-

(1)

**CALBAYOG CITY WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE MONTH ENDED DECEMBER 31, 2017**

Note	Account Details	
	Materials	26,637.69
	Meter Maintenance	271,430.14
	Miscellaneous Fees	1,981.40
	Total	1,432,617.77
3	Inventory	
	Other Supplies & Materials for Distribution	10,431,329.69
4	Investments	-
5	Property, Plant & Equipments	305,214,094.28
	Land	
	Land	8,947,462.11
	Land Improvements	
	Other Land Improvements	-
	Total	8,947,462.11
	Infrastructure Assets	
	Water Supply System	
	Plant (UPIS)	
	Springs and Tunnels	-
	Other Pumping Plant	644,010.63
	Transmission and Distribution Mains	353,677,082.75
	Meters	16,188,082.52
	Meter Installation	243,945.75
	Hydrants	-
		370,753,121.65
	Less: Accumulated Depreciation - Plant (UPIS)	105,385,457.71
	Net	265,367,663.94
	Building and Other Structures	
	Building	
	Administrative Structures and Improvements	1,468,290.50
	Water Plant, Structures & Improvements	
	Pumping Plant Structures and Improvements	610,651.25
	Water Treatment Structures and Improvements	797,338.00
	Transmission & Dist. Struct. Equity	824,812.07
	sub-total	3,701,091.82
	Less: Accumulated Depreciation -Buildings and Other Structures	2,312,653.90
	Net	1,388,437.92
	Machinery & Equipment	
	Office Equipment	
	IT Equipment	3,169,921.66
	Water Pump for Meter Calibration	663,282.67
	Less: Accumulated Depreciation -Office Equipment	2,476,520.26
	Net	1,356,684.07

④

**CALBAYOG CITY WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE MONTH ENDED DECEMBER 31, 2017**

Note	Account Details	
	Information and Communication Technology Equipment	
	Information and Communication Technology Equipment	22,090.50
	Less: Accumulated Depreciation -Office Equipment	-
	Net	22,090.50
	Technical & Scientific Equipment	
	Laboratory Equipments	1,324,073.44
	Less: Accumulated Depreciation -Laboratory Equipment	968,573.93
	Net	355,499.51
	Other Machinery and Equipment	
	Pumping Equipment	4,719,688.00
	Water Treatment Equipment/225-04 Other Machinery6900	440,830.00
	Communication Equipment	1,201,377.53
	Electrical Equipment	1,583,879.75
	Tools, Shop and Garage Equipment	229,639.50
	sub-total	8,175,414.78
	Less: Accumulated Depreciation -Other Machinery and Equipment	3,561,178.06
	Net	4,614,236.72
	Transportation Equipment	
	Motor Vehicles	4,125,461.34
	Less: Accumulated Depreciation -Land Transport Equipment	2,472,006.18
	Net	1,653,455.16
	Furniture, Fixtures & Books	
	Furnitures & Fixtures	850,388.06
	Less: Accumulated Depreciation-Furniture and Fixtures	567,314.45
	Books	-
	Less: Accumulated Depreciation-Books	-
	Net	283,073.61
	Construction in Progress-Infrastructure Assets	
	Construction in Progress - Pumping Vertical	85,423.50
	Construction in Progress - Façade	86,873.90
	Construction in Progress - China Leak Repair	67,160.00
	Construction in Progress - Obrero	153,183.36
	Construction in Progress - Cagbilwang	56,110.00
	Construction in Progress - San Policarpo/Plant(10)32500	70,900.00
	Construction in Progress- Pan as/Pasunigon	4,812,848.47
	Construction in Progress- Cajurao Bridge-Pipe Line Plant	32,500.00
	Repair L-300	165,000.00
	New Office Building	60,000.00
	Interconnection of Distribution Line - 200mm dia (Brgy. Carmen	1,090,714.04
	Expansion/Rehabilitation @ Brgy. Dagum - Diversion Road (75n	48,576.40
	proposed improvement & expansion of distribution line to nwssu	110,254.67
	WTP Access Road	369,829.82
	Total	7,209,374.16

**CALBAYOG CITY WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE MONTH ENDED DECEMBER 31, 2017**

Note	Account Details
	<p>Construction in Progress-Buildings & Structures</p> <p>Building-Capoocan 1,277,480.29</p> <p>Warehouse/Stockyard 333,007.21</p> <p>Labuyao Bridge 2,356,144.92</p> <p>Bunkhouse- panlayahan 46,070.21</p> <p>Bankhouse - Rawis 17,674.70</p> <p>Pagsangjan Pipe Bridge Crossing / Support 1,176,000.00</p> <p>Pan-as Rehabilitation 8,707,459.25</p> <p>Expansion at San Policarpo (Caruyan) 102,280.00</p> <p>Total 14,016,116.58</p>
6	<p>Intangible Assets 1,235,766.60</p> <p>Intangible Assets</p> <p>Computer Software 717,092.70</p> <p>Accumulated Amortization -Intangible Assets-IT Software 381,076.10</p> <p>Other Intangible Assets 280,000.00</p> <p>Net 616,016.60</p> <p>Development in Progress</p> <p>Computcrization System 576,000.00</p> <p>Website 43,750.00</p> <p>Total 619,750.00</p>
7	<p>Other Assets 2,258,573.46</p> <p>Advances</p> <p>Advances for Payroll 2,177,519.29</p> <p>Advances to Officers and Employees 309,880.50</p> <p>Total 2,487,399.79</p> <p>Other Assets</p> <p>Other Deferred Charges</p> <p>Preliminary Survey and Investigation Charges 29,400.00</p> <p>Deferred Charges - Franchise Tax Withheld (260,713.42)</p> <p>Deferred Charges-Franchise (Senior Citizen) 2,487.09</p> <p>Total (228,826.33)</p>
8	<p>Financial Liabilities 4,338,643.63</p> <p>Accounts Payable 700,101.94</p> <p>Due to Officers & Employees (SSS Refund) 3,317.12</p> <p>Bond Payable 125,000.00</p> <p>Other Financial Liabilities 3,510,224.57</p>

**CALBAYOG CITY WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE MONTH ENDED DECEMBER 31, 2017**

Note	Account Details	
9	Inter-Agency Payables	764,764.54
	Due to BIR	280,075.93
	Withholding Tax on Compensation (Employees)	131,577.07
	Expanded Withholding Tax (Suppliers)	148,498.86
	Due to GSIS	296,294.74
	Life and Retirement Premium	130,326.88
	UOLI Premium Payable	496.92
	ECC	-
	GSIS Salary Loans Payable	125,255.75
	GSIS Policy Loan Payable	4,550.00
	GSIS Emergency Loan Payable	60,411.52
	GSIS Housing Loan Payable	4,651.08
	GSIS - SOS Loan	-
	GSIS Cash Advance Payable	-
	GSIS - Educational Loan	(29,397.41)
	UOLI Loans Payable	-
	Due to Pag-IBIG	57,553.72
	Pag-IBIG Premium	29,054.65
	Pag-IBIG Multi-Purpose Loan	28,499.07
	Pag-IBIG Housing Loan	-
	Due to PhilHealth	16,068.75
	Due to Government Corporations	114,771.40
	DBP Loans Payable	114,771.40
	Due to SSS	-
	Value Added Tax Payable	-
	Income Tax Payable	-
10	Trust Liabilities	6,979,779.65
11	Other Liabilities	211,576.64
	Other Payables	
	CFI Loans	43,224.00
	CCWDEA Premium	5,200.00
	CCWDEA Loans	20,300.00
	Provident Funds Premium	20,850.00
	Provident Loans	69,127.38
	OCCCI Loans	52,875.26
		211,576.64
12	Deferred Credits	1,423,769.95
	Other Deferred Credits	
	Advance Payment	167,923.58
	Paid Materials	190,162.29
	PN Materials	184,528.69
	Water Sales	876,155.39
	Surety bond/cash bond	5,000.00
	Total	1,423,769.95

**CALBAYOG CITY WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE MONTH ENDED DECEMBER 31, 2017**

Note	Account Details																																																								
13	<table border="1" style="width: 100%;"> <tr> <td>Financial Liabilities (Non-current)</td> <td style="text-align: right;">285,424,006.20</td> </tr> <tr> <td colspan="2">Loans Payable - Domestic</td> </tr> <tr> <td> LWUA LA# 9-0293</td> <td style="text-align: right;">3,933,335.00</td> </tr> <tr> <td> LWUA LA# 9-0293-1</td> <td style="text-align: right;">8,364,865.00</td> </tr> <tr> <td> DRP</td> <td style="text-align: right;">273,125,806.20</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">285,424,006.20</td> </tr> </table>	Financial Liabilities (Non-current)	285,424,006.20	Loans Payable - Domestic		LWUA LA# 9-0293	3,933,335.00	LWUA LA# 9-0293-1	8,364,865.00	DRP	273,125,806.20	Total	285,424,006.20																																												
Financial Liabilities (Non-current)	285,424,006.20																																																								
Loans Payable - Domestic																																																									
LWUA LA# 9-0293	3,933,335.00																																																								
LWUA LA# 9-0293-1	8,364,865.00																																																								
DRP	273,125,806.20																																																								
Total	285,424,006.20																																																								
14	<table border="1" style="width: 100%;"> <tr> <td>Government Equity</td> <td style="text-align: right;">10,178,366.56</td> </tr> <tr> <td>Accumulated Surplus/(Deficit)</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Contributed Capital</td> <td style="text-align: right;">10,178,366.56</td> </tr> <tr> <td> Capital Contribution - National Govt.</td> <td style="text-align: right;">5,760,287.56</td> </tr> <tr> <td> Capital Contribution - LGU</td> <td style="text-align: right;">3,418,079.00</td> </tr> <tr> <td> Capital Contribution - LINGAP</td> <td style="text-align: right;">1,000,000.00</td> </tr> </table>	Government Equity	10,178,366.56	Accumulated Surplus/(Deficit)	-	Contributed Capital	10,178,366.56	Capital Contribution - National Govt.	5,760,287.56	Capital Contribution - LGU	3,418,079.00	Capital Contribution - LINGAP	1,000,000.00																																												
Government Equity	10,178,366.56																																																								
Accumulated Surplus/(Deficit)	-																																																								
Contributed Capital	10,178,366.56																																																								
Capital Contribution - National Govt.	5,760,287.56																																																								
Capital Contribution - LGU	3,418,079.00																																																								
Capital Contribution - LINGAP	1,000,000.00																																																								
15	<table border="1" style="width: 100%;"> <tr> <td>Retained Earnings</td> <td style="text-align: right;">62,859,553.66</td> </tr> <tr> <td>Retained Earnings -Previous Month</td> <td style="text-align: right;">30,058,981.11</td> </tr> <tr> <td>Prior period errors/adjustments</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Change in Accounting Policy</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Corrected Beg Balance</td> <td style="text-align: right;">30,058,981.11</td> </tr> <tr> <td>Add: Net Income/(Loss)</td> <td style="text-align: right;">32,800,572.55</td> </tr> <tr> <td>Dividends</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Appropriated for Contingencies</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Retained Earnings Current Month</td> <td style="text-align: right;">62,859,553.66</td> </tr> <tr> <td colspan="2">Service and Business Income</td> </tr> <tr> <td colspan="2">Business Income</td> </tr> <tr> <td> Waterworks System Fees</td> <td></td> </tr> <tr> <td> Metered Sales Regular</td> <td style="text-align: right;">116,174,775.26</td> </tr> <tr> <td> Other Waterworks System Fees (Other Sales & Services)</td> <td style="text-align: right;">53,494.65</td> </tr> <tr> <td colspan="2">Interest Income</td> </tr> <tr> <td> Due from Other Banks</td> <td style="text-align: right;">120,493.58</td> </tr> <tr> <td>sub-total</td> <td style="text-align: right;">116,348,763.49</td> </tr> <tr> <td colspan="2">Other Business Income</td> </tr> <tr> <td> Misc. Service Revenue</td> <td style="text-align: right;">2,474,149.70</td> </tr> <tr> <td> Rent of Water Property</td> <td style="text-align: right;">-</td> </tr> <tr> <td> Meter Rental Maintenance</td> <td style="text-align: right;">1,510,590.54</td> </tr> <tr> <td>sub-total</td> <td style="text-align: right;">3,984,740.24</td> </tr> <tr> <td colspan="2">Service Income</td> </tr> <tr> <td> Fines/Penalties-Busi. Service Income</td> <td></td> </tr> <tr> <td> Penalty Charges-Overdue Water Bills</td> <td style="text-align: right;">2,517,859.73</td> </tr> <tr> <td> Penalty Charges-Illegal Connections</td> <td style="text-align: right;">362,000.00</td> </tr> <tr> <td>sub-total</td> <td style="text-align: right;">2,879,859.73</td> </tr> <tr> <td>Total Service and Business Income</td> <td style="text-align: right;">123,213,363.46</td> </tr> </table>	Retained Earnings	62,859,553.66	Retained Earnings -Previous Month	30,058,981.11	Prior period errors/adjustments	-	Change in Accounting Policy	-	Corrected Beg Balance	30,058,981.11	Add: Net Income/(Loss)	32,800,572.55	Dividends	-	Appropriated for Contingencies	-	Retained Earnings Current Month	62,859,553.66	Service and Business Income		Business Income		Waterworks System Fees		Metered Sales Regular	116,174,775.26	Other Waterworks System Fees (Other Sales & Services)	53,494.65	Interest Income		Due from Other Banks	120,493.58	sub-total	116,348,763.49	Other Business Income		Misc. Service Revenue	2,474,149.70	Rent of Water Property	-	Meter Rental Maintenance	1,510,590.54	sub-total	3,984,740.24	Service Income		Fines/Penalties-Busi. Service Income		Penalty Charges-Overdue Water Bills	2,517,859.73	Penalty Charges-Illegal Connections	362,000.00	sub-total	2,879,859.73	Total Service and Business Income	123,213,363.46
Retained Earnings	62,859,553.66																																																								
Retained Earnings -Previous Month	30,058,981.11																																																								
Prior period errors/adjustments	-																																																								
Change in Accounting Policy	-																																																								
Corrected Beg Balance	30,058,981.11																																																								
Add: Net Income/(Loss)	32,800,572.55																																																								
Dividends	-																																																								
Appropriated for Contingencies	-																																																								
Retained Earnings Current Month	62,859,553.66																																																								
Service and Business Income																																																									
Business Income																																																									
Waterworks System Fees																																																									
Metered Sales Regular	116,174,775.26																																																								
Other Waterworks System Fees (Other Sales & Services)	53,494.65																																																								
Interest Income																																																									
Due from Other Banks	120,493.58																																																								
sub-total	116,348,763.49																																																								
Other Business Income																																																									
Misc. Service Revenue	2,474,149.70																																																								
Rent of Water Property	-																																																								
Meter Rental Maintenance	1,510,590.54																																																								
sub-total	3,984,740.24																																																								
Service Income																																																									
Fines/Penalties-Busi. Service Income																																																									
Penalty Charges-Overdue Water Bills	2,517,859.73																																																								
Penalty Charges-Illegal Connections	362,000.00																																																								
sub-total	2,879,859.73																																																								
Total Service and Business Income	123,213,363.46																																																								

**CALBAYOG CITY WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE MONTH ENDED DECEMBER 31, 2017**

Note	Account Details	
	Other Non-Operating Income	
	Miscellaneous Income	
	Materials	291,926.27
	Bidding fees	109,000.00
	Scrap/ Insurance refund strada	64,764.15
	OCCCI	-
	C/I Incentive	6,126.57
	sub-total	471,816.99
16	TOTAL INCOME	123,685,180.45
17	Personnel Services	
	Salaries & Wages - Regular	14,647,710.90
	Salaries & Wages - Casual/Contractual	5,931,520.84
	Personnel Economic Relief Allowance (PERA)	2,261,487.47
	Representation Allowance	397,000.00
	Transportation Allowance	397,000.00
	Clothing and Uniform Allowance	270,000.00
	Honoraria (Director's fees & Remuneration, etc.)	817,848.00
	Year-End Bonus	1,651,979.00
	Personnel Benefit Contribution	
	Retirement & Life Insurance Premiums (GSIS)	2,168,204.04
	Pag-ibig Contribution	109,150.00
	Phil. Health Contribution	196,887.50
	Employees Compensation Insurance Premiums	109,050.35
	Provident/Welfare Fund Contribution	-
	Other Personnel Benefits	
	Pension Benefits - Regular	-
	Retirement Benefits - Regular	-
	Terminal Leave Benefits	347,013.45
	Other Personnel Benefits (Overtime/Holiday)	54,014.46
	Other Bonuses and Allowances	1,085,000.00
	Total Personnel Services	30,443,866.01
18	Maintenance and Other Operating Expenses	
	Traveling Expenses-Local	452,290.29
	Training/Scholarship Expense	101,700.00
	Supplies & Materials Expenses	820,854.68
	Office Supplies Expense	360,921.76
	Medical, Dental and Laboratory Supplies Ex	1,331.00
	Fuel, Oil & Lubricants	435,043.67
	Textbooks & Instructional Materials Expens	-
	Chemical & Filtering Supplies Expenses	-
	Other Supplies & Materials Expenses	23,558.25
	Utility Expenses	636,925.93
	Water Expenses	80,134.05
	Electricity Expenses	556,791.88

(1)

**CALBAYOG CITY WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE MONTH ENDED DECEMBER 31, 2017**

Note	Account Details	
	Communication Expenses	237,659.33
	Postage & Deliveries	51,166.04
	Telephone Expenses	142,909.80
	Internet Expenses	39,173.49
	Cable, Satellite, Telegraphs, Radio Expenses	4,410.00
	Awards and Rewards	29,598.00
	Indemnities	
	Survey Expenses	6,880.00
	Research, Exploration and Development Expenses	
	Generation, Transmission & Distribution Expenses	18,446,166.37
	Confidential, Intelligence & Extraordinary Expenses	228,787.55
	Extra Ordinary/ Misc. Expense	228,787.55
	Professional Services	174,530.08
	Legal Services	66,227.00
	Auditing Services	108,303.08
	General Services	1,857,650.58
	Security Services	1,662,080.58
	Other Professional Fees	140,000.00
	Other General Services	55,570.00
	Repairs & Maintenance	4,501,767.47
	Repairs & Maintenance - Infrastructure Asse	2,557,463.32
	Repairs & Maintenance - Buildings & Other	588,802.40
	Repairs and Maintenance-Machinery and Eq	1,014,292.13
	Repairs & Maintenance - Transportation Eq	333,075.62
	Repairs and Maintenance - Furniture and Fix	5,384.00
	Repairs and Maintenance - Other Property P	2,750.00
	Taxes, Insurance Premiums and Other Fees	2,310,111.88
	Taxes, Duties & Licenses	2,202,105.18
	Fidelity Bond Premiums	-
	Insurance Expenses	108,006.70
	Total Maintenance and Other Operating Expenses	29,804,922.16
19.	Other Maintenance and Operating Expenses	
	Advertising, Promotional & Mktg. Exp.	37,217.50
	Printing Expense	9,423.00
	Representation Expense	111,283.00
	Transportation & Delivery Expenses	-
	Rent and Lease Expense	-
	Membership Dues & Contributions to Organizations	29,292.00
	Donation	2,500.00
	Other Maintenance & Operating Exp.	373,293.27
	Total Other Maintenance and Operating Expenses	563,008.77
20	Financial Expenses	
	Interest Expenses	16,098,546.41
	Bank Charges	1,090.00
	Other Financial Charges	3,227.01
	Total Financial Expense	16,102,863.42

**CALBAYOG CITY WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE MONTH ENDED DECEMBER 31, 2017**

Note	Account Details	
21	Non-Cash Expenses	
	Depreciation	13,767,741.57
	Depreciation - Plant (UPIS)	12,191,121.06
	Depreciation - Buildings and Other Structures	93,995.45
	Depreciation - Machinery and Equipment	1,127,246.33
	Depreciation - Transportation Equipment	280,289.25
	Depreciation - Furniture, Fixtures and Books	75,089.48
	Amortization	12,899.40
	Amortization - Intangible Assets	12,899.40
	Discounts and Rebates	
	Other Discounts	189,306.57
	Total Non-Cash Expenses	13,969,947.54
	TOTAL EXPENSES	90,884,607.90

(1)



CALBAYOG CITY WATER DISTRICT

Calbayog City

Trial Balance

December 31, 2017

Revised Chart of Accts		ACCOUNT TITLE	SUBSIDIARY	This Month		SUBSIDIARY	Previous Month		SUBSIDIARY	Year to Date	
Acct. Code	GL			SL	Debit		Credit	Debit		Credit	Debit
		Assets									
		Cash & Cash Equivalents									
		Cash on Hand									
		Cash Collecting Officer									
		Petty Cash									
		Cash in Banks - Local Currency									
		Cash in Banks - Local Currency, Current Account									
		Gen Fund - LBP Current Account	(1 659,904.00)			14,972,382.71		13,312,478.71			
		DBP Current Account				1,185,403.15		1,185,403.15			
		Cash in Banks - Local Currency, Savings Account									
		Cash Equivalents									
		Time Deposits - Local Currency									
		DBP - Time Deposit Account				5,980,389.66		6,980,389.66			
		DBP - Time Deposit Account (7%)				12,694,088.48		12,694,088.48			
		LBP - Time Deposit Account (3%)				3,946,567.31		3,946,567.31			
		Receivables									
		Accounts Receivable									
		Regular Accounts Receivable	(357,241.00)			9,896,989.64		9,539,748.64			
		Illegal Fees Accounts	1,492.20			663,913.11		665,405.31			
		Allowance for Impairment - Accounts Receivables						2,222,764.84			2,222,764.84
		Inter-Agency Receivable									
		Due from National Government Agencies						4,537,938.72			4,537,938.72
		Non-LWUA Initiated Fund (NLIF)				4,537,938.72		4,537,938.72			
		DPWH - Cash Bond									
		Other Receivables									
		Disallowances/Charges						1,092,877.83			1,092,877.83
		Due from Officers & Employees						40,090.71			39,690.71
		Due from Rosemay Felices				16,972.72				16,972.72	
		Due from Allan Pelotos				3,166.65				3,166.65	
		Due from Nerissa Uy				11,222.52				11,222.52	
		Due from Jessel Biliran				373.82				373.82	
		Due from Fortunato Liantada	(200.00)			3,977.50				3,777.50	
		Due from Ignacio Cue	(200.00)			4,377.50				4,177.50	
		Other Receivables						301,462.05			300,049.23
		Other Receivables - Materials	(6,834.15)			33,471.85				26,637.69	
		Other Receivables - Meter Maintenance	6,041.12			295,389.02				271,430.14	
		Other Receivables - Miscellaneous Fees	(619.78)			2,601.18				1,981.40	
		Allowance for Impairment - Other Receivables									
		Inventories									

CALBAYOG CITY WATER DISTRICT

Calbayog City

Trial Balance

December 31, 2017

Revised Chart of Accts		ACCOUNT TITLE	SUBSIDIARY	This Month		SUBSIDIARY	Previous Month		SUBSIDIARY	Year to Date	
Acct. Code				Debit	Credit		Debit	Credit		Debit	Credit
GL	SL										
10402		Inventory Held for Distribution									
10402080		Construction Materials for Distribution		400,214.20						400,214.20	
10402081		Allowance for Impairment - Construction Materials for Distribution									
104020990		Other Supplies & Materials for Distribution		2,506,901.95			6,435,734.20			8,942,636.15	
104020991		Allowance for Impairment - Other Supplies & Materials for Distribution									
10404		Inventory Held for Consumption									
10404010		Office Supplies Inventory		58,914.14						58,914.14	
10404011		Allowance for Impairment - Office Supplies									
10404020		Accountable Forms, Plates and Stickers Inventory		225,000.00						225,000.00	
10404021		Allowance for Impairment - Accountable Forms									
10404030		Non-Accountable Forms Inventory									
10404031		Allowance for Impairment - Non-Accountable Forms									
10404080		Fuel, Oil & Lubricants Inventory									
10404081		Allowance for Impairment - Fuel, Oil & Lubricants									
10404120		Chemical & Filtering Supplies Inventory		597,256.00						597,256.00	
10404121		Allowance for Impairment - Chemicals & Filtering Supplies									
10404070		Medical, Dental & Laboratory Supplies Inventory									
10404071		Allowance for Impairment - Medical, Dental & Laboratory Supplies Inventory									
10404990		Other Supplies & Materials Inventory		207,309.20						207,309.20	
10404991		Allowance for Impairment - Other Supplies & Materials Inventory									
106		Property Plant & Equipment									
10601		Land									
10601010		Land					8,947,462.11			8,947,462.11	
10601011		Accumulated Impairment Losses - Land									
10602		Land Improvements									
10602010		Land Improvements - Aquaculture Structure									
10602011		Accumulated Depreciation - Land Improvements - Aquaculture Structure									
10602012		Accumulated Impairment Losses - Land Improvements - Aquaculture Structure									
10602020		Land Improvements - Reforestation Project									
10602021		Accumulated Impairment Losses - Land Improvements - Reforestation Project									
10602990		Other Land Improvements									
10602991		Accumulated Depreciation - Other Land Improvements									
10602992		Accumulated Impairment Losses - Other Land Improvements									
10603		Infrastructure Assets									
10603040		Water Supply System									
10603110		Pumps (UPIS)		322,632.04			370,430,489.61			370,753,121.65	
	10603110-03	Springs and Tunnels				644,010.63			644,010.63		
	10603110-07	Other Pumping Plant									
	10603110-08	Transmission and Distribution Mains	190,000.00			353,487,062.75			353,677,062.75		

CALBAYOG CITY WATER DISTRICT

Calbayog City
 Trial Balance
 December 31, 2017

Revised Chart of Accts		ACCOUNT TITLE	SUBSIDIARY	This Month		SUBSIDIARY	Previous Month		SUBSIDIARY	Year to Date	
Acct. Code				Debit	Credit		Debit	Credit		Debit	Credit
GL	SL										
10607012		Accumulated Impairment Losses - Furniture and Fixtures									
10607020		Books									
10607021		Accumulated Depreciation - Books									
10607022		Accumulated Impairment Losses - Books									
10699		Construction in Progress									
10699010		Construction in Progress-Land Improvements									
10699020		Construction in Progress-Infrastructure Assets		641,799.49			6,567,563.67			7,209,374.16	
	10699020-01	Construction in Progress - Pumping Vertical				85,423.50			85,423.50		
	10699020-02	Construction in Progress - Facade				86,873.90			86,873.90		
	10699020-03	Construction in Progress - China Leak Repair				67,160.00			67,160.00		
	10699020-04	Construction in Progress - Obrero				153,183.36			153,183.36		
	10699020-05	Construction in Progress - Cagbilwang				56,110.00			56,110.00		
	10699020-06	Construction in Progress - San Policarpo/Plani(10)3250				70,900.00			70,900.00		
	10699020-07	Construction in Progress- Pan as/Pasungon				4,812,848.47			4,812,848.47		
	10699020-08	Plant				32,500.00			32,500.00		
	10699020-09	Repair L-300				165,000.00			165,000.00		
	10699020-10	Construction in Progress - Cajurao Bridge (Pavahan)									
	10699020-11	New Office Building				60,000.00			60,000.00		
	10699020-12	Interconnection of Distribution Line - 200mm dia (Brgy. C	220,000.00			870,714.04			1,090,714.04		
	10699020-13	Expansion/Rehabilitation @ Brgy Dagum - Diversion Ro				48,576.40			48,576.40		
	10699020-14	proposed improvement & expansion of distribution line t	51,960.67			58,294.00			110,254.67		
	10699020-15	WTP Access Road	369,829.82						369,829.82		
10699030		Construction in Progress-Buildings & Structures					14,016,116.56			14,016,116.56	
	10699030-01	Building-Capocan				1,277,480.29			1,277,480.29		
	10699030-02	Warehouse/Stockyard				333,007.21			333,007.21		
	10699030-03	Lapuyan Bridge				2,356,144.92			2,356,144.92		
	10699030-04	Bunkhouse- panlavahan				46,070.21			46,070.21		
	10699030-05	Bankhouse - Rawis				17,674.70			17,674.70		
	10699030-06	Pagsangjan Pipe Bridge Crossing / Support				1,176,000.00			1,176,000.00		
	10699030-07	Pan-as Rehabilitation				5,707,459.25			5,707,459.25		
	10699030-08	Expansion at San Policarpo (Caruyan)				102,280.00			102,280.00		
10699060		Construction in Progress-Furniture & Fixtures									
108		Intangible Assets									
10801		Intangible Assets									
10801020		Computer Software					717,092.70			717,092.70	
10801021		Accumulated Amortization -Intangible Assets-Computer Software		1,098.00				379,978.10			381,075.10
10801022		Accumulated impairment Losses -Intangible Assets-Computer Software									
10801030		Websites									
10801031		Accumulated Amortization - Websites									

CALBAYOG CITY WATER DISTRICT

Calbayog City

Trial Balance

December 31, 2017

Revised Chart of Accts		ACCOUNT TITLE	SUBSIDIARY	This Month		SUBSIDIARY	Previous Month		SUBSIDIARY	Year to Date	
Acct. Code	GL			SL	Debit		Credit	Debit		Credit	Debit
		Accumulated Impairment Losses - Websites									
		Other Intangible Assets									
		Accumulated Depreciation - Other Intangible Assets									
		Accumulated Impairment Losses - Other Intangible Assets									
		Development in Progress									
		Development in Progress-Computer Software						576,000.00			576,000.00
		Development in Progress-Website						43,750.00			43,750.00
		Development in Progress-Other Intangible Assets		140,000.00				140,000.00			280,000.00
		Other Assets									
		Advances									
		Advances for Payroll		2,177,519.29				0.00			2,177,519.29
		Advances to Officers and Employees		(12,750.00)				322,640.50			309,880.50
		Other Assets									
		Other Deferred Charges		750.34				(229,586.67)			(228,826.33)
		1999080-01 Preliminary Survey and Investigation Charges				29,400.00			29,400.00		
		1999080-02 Franchise Tax Withheld	794.87			(251,508.29)			(260,713.42)		
		1999080-03 Franchise Tax Withheld-Senior Citizen	(34.53)			2,521.62			2,487.09		
		Other Assets									
		Accumulated Impairment of Other Assets									
		Liabilities									
		Financial Liabilities									
		Payables									
		Accounts Payable			700,101.94						700,101.94
		Due to Officers & Employees						3,317.12			3,317.12
		Bills/Bonds/Loans Payable									
		Bond Payable						125,000.00			125,000.00
		Loans Payable - Domestic			(1,806,140.77)			297,230,146.97			285,424,006.20
		20102040-01 LWJA 9-0293	(28,355.00)			3,946,668.00			3,918,313.00		
		20102040-02 LWJA 9-0293-I	(13,333.00)			8,390,220.00			8,379,887.00		
		20102040-03 DBF LOAN	(1,764,452.77)			274,890,258.57			273,125,806.20		
		Other Bills/Bonds/Loans Payable									
		Other Financial Liabilities			3,510,224.57						3,510,224.57
		Inter-Agency Payables									
		Inter-Agency Payables									
		Due to BIR			15,977.31			261,098.62			280,575.93
		20201010-01 Withholding Tax on Compensation (Employees)	57.35			131,519.72			131,577.07		
		20201010-02 Expanded Withholding Tax (Suppliers)	13,919.96			125,578.90			148,496.83		
		Due to GSIS			(525.89)			296,820.63			296,294.74
		20201020-01 Life and Retirement Premium	(525.89)			131,349.68			130,823.80		

CALBAYOG CITY WATER DISTRICT

Calbayog City
 Trial Balance
 December 31, 2017

Revised Chart of Accts		ACCOUNT TITLE	SUBSIDIARY	This Month		SUBSIDIARY	Previous Month		SUBSIDIARY	Year to Date	
Acct. Code	SL			Debit	Credit		Debit	Credit		Debit	Credit
	SL										
	30101000-01	Contributed Capital - National Government	-	-	5,760,287.56	-	-	5,760,287.56	-	-	-
	30101000-02	Contributed Capital - LGU	-	-	3,418,079.00	-	-	3,418,079.00	-	-	-
	30101000-03	Contributed Capital - LINGAP	-	-	1,000,000.00	-	-	1,000,000.00	-	-	-
307		Retained Earnings/(Deficit)									
30701		Retained Earnings/(Deficit)									
30701010		Retained Earnings/(Deficit)									
4		Revenue									
402		Service & Business Income									
40202		Business Income									
40202090		Waterworks System Fees			9,424,905.83			106,803,354.08			116,228,259.91
	40202090-01	Metered Sales-Regular	9,423,305.89			106,751,469.27					116,174,775.26
	40202090-05	Other Waterworks System Fees (Other Sales & Serv)	1,599.84			51,894.81					53,494.65
40202210		Interest Income						120,493.58			120,493.58
	40202210-05	Due from Other Banks				120,493.58					120,493.58
40202230		Fines/Penalties-Business Income			278,173.16			2,601,656.57			2,879,859.73
	40202230-01	Penalty - Regular	262,173.16			2,255,586.57					2,517,859.73
	40202230-02	Penalty - Illegal	16,000.00			346,000.00					362,000.00
40202990		Other Business Income			263,295.04			3,721,445.20			3,984,740.24
	40202990-01	Misc. Service Revenue	164,788.00			2,309,361.70					2,474,149.70
	40202990-02	Rent of Water Property									
	40202990-03	Meter Rental Maintenance	98,507.04			1,412,083.60					1,510,590.64
	40202990-04	Other Water Revenue									
40603		Miscellaneous Income									
40603990		Miscellaneous Income			51,763.79			420,053.20			471,816.99
	40603990-01	Materials	48,836.77			243,087.50					291,926.27
	40603990-02	Bidding Fees				109,000.00					109,000.00
	40603990-03	Scrap Sale	2,400.00			62,364.15					64,764.15
	40603990-04	OCCC Commission									
	40603990-05	CFI Commission	525.02			5,801.55					6,326.57
5		Expenses									
501		Personnel Services									
50101		Salaries & Wages									
50101010		Salaries & Wages - Regular			1,279,689.29			13,368,021.61			14,647,710.90
	50101010-01	Source of Supply Expense - Operator Supervision	125,740.59			1,450,096.50					1,575,837.00
	50101010-02	Source of Supply Expense - Operator Labor									
	50101010-03	Source of Supply Expense - Maintenance Supervisor									
	50101010-04	Pumping Expense - Power Production Labor									
	50101010-05	Pumping Expense - Pumping Labor									
	50101010-06	Water Treatment Expense - Operation Labor									

CALBAYOG CITY WATER DISTRICT

Calbayog City
 Trial Balance
 December 31, 2017

Revised Chart of Accts		ACCOUNT TITLE	SUBSIDIARY	This Month		SUBSIDIARY	Previous Month		SUBSIDIARY	Year to Date	
Acct. Code	GL			SL	Debit		Credit	Debit		Credit	Debit
						3,094,811.80	-		3,391,011.80	-	
		50101010-07	Transmission and Distribution Expense - Maintenance S	296,199.80							
		50101010-08	Customer Account Expense - Supervision	118,750.00		1,308,250.00			1,425,000.00		
		50101010-09	Customer Account Expense - Meter Reading	39,330.00		410,898.00			450,028.00		
		50101010-10	Customer Account Expense - Customer Records and C	-		864,778.90			864,778.90		
		50101010-11	Administrative and General Salaries	378,898.60		2,378,140.15			3,255,038.75		
		50101010-12	Office of the General Manager	105,329.50		1,077,979.88			1,183,309.38		
		50101010-13	Finance Services Department	217,440.89		2,285,268.40			2,502,707.29		
50101020			Salaries & Wages - Casual/Contractual		705,668.52	-	5,225,852.32		-	5,931,520.84	
		50101020-01	Source of Supply Expense - Operation Supervision	-		-			-		
		50101020-02	Source of Supply Expense - Operation Labor	-		-			-		
		50101020-03	Source of Supply Expense - Maintenance Supervision	-		-			-		
		50101020-04	Pumping Expense - Power Production Labor	-		-			-		
		50101020-05	Pumping Expense - Pumping Labor	-		-			-		
		50101020-06	Water Treatment Expense - Operation Labor	-		-			-		
		50101020-07	Transmission and Distribution Expense - Maintenance S	513,423.92		3,576,062.99			4,089,506.91		
		50101020-08	Customer Account Expense - Supervision	-		-			-		
		50101020-09	Customer Account Expense - Meter Reading	60,831.20		525,182.20			586,013.40		
		50101020-10	Customer Account Expense - Customer Records and C	14,527.23		106,851.16			121,378.44		
		50101020-11	Administrative and General Salaries	66,856.83		649,180.68			716,138.56		
		50101020-12	Office of the General Manager	35,402.95		183,716.17			219,119.13		
		50101020-13	Finance Services Department	14,527.25		184,838.12			199,366.40		
50102			Other Compensation	-		-			-		
50102010			Personnel Economic Relief Allowance (PERA)		194,636.75	-	2,086,350.72		-	2,261,487.47	
		50102010-01	Source of Supply Expense - Operation Supervision	13,000.00		154,000.00			167,000.00		
		50102010-02	Source of Supply Expense - Operation Labor	-		-			-		
		50102010-03	Source of Supply Expense - Maintenance Supervision	-		-			-		
		50102010-04	Pumping Expense - Power Production Labor	-		-			-		
		50102010-05	Pumping Expense - Pumping Labor	-		-			-		
		50102010-06	Water Treatment Expense - Operation Labor	-		-			-		
		50102010-07	Transmission and Distribution Expense - Maintenance S	93,091.20		958,805.88			1,051,897.08		
		50102010-08	Customer Account Expense - Supervision	6,000.00		66,000.00			72,000.00		
		50102010-09	Customer Account Expense - Meter Reading	11,635.40		130,181.65			141,818.05		
		50102010-10	Customer Account Expense - Customer Records and C	15,909.13		156,409.05			171,318.18		
		50102010-11	Administrative and General Salaries	35,636.43		393,181.57			428,817.97		
		50102010-12	Office of the General Manager	3,909.13		44,964.49			48,863.59		
		50102010-13	Finance Services Department	15,454.55		164,318.08			179,772.63		
50102020			Representation Allowance		33,500.00	-	363,500.00		-	397,000.00	
		50102020-01	Engineering & Operations	5,000.00		55,000.00			60,000.00		
		50102020-02	Commercial Division	5,000.00		55,000.00			60,000.00		

CALBAYOG CITY WATER DISTRICT

Calbayog City

Trial Balance

December 31, 2017

Revised Chart of Accts		ACCOUNT TITLE	SUBSIDIARY	This Month		SUBSIDIARY	Previous Month		SUBSIDIARY	Year to Date	
Acct. Code				Debit	Credit		Debit	Credit		Debit	Credit
GL	SL										
	50104990-09	Customer Account Expense - Meter Reading	-	-	-	-	-	-	-	-	-
	50104990-10	Customer Account Expense - Customer Records and Co	-	-	-	-	-	-	-	-	-
	50104990-11	Administrative and General Salaries	-	-	54,014.46	-	-	54,014.46	-	-	-
	50104990-12	Office of the General Manager	-	-	-	-	-	-	-	-	-
	50104990-13	Finance Services Department	-	-	-	-	-	-	-	-	-
502		Maintenance & Other Operating Expenses									
50201		Traveling Expenses									
50201010		Traveling Expenses-Local	36,889.39	-	-	415,400.90	-	-	-	452,290.29	-
50201020		Traveling Expenses-Foreign	-	-	-	-	-	-	-	-	-
50202		Training & Scholarship Expenses									
50202010		Training/Scholarship Expense	7,500.00	-	-	94,200.00	-	-	-	101,700.00	-
50202020		Scholarship Grants/Expenses	-	-	-	-	-	-	-	-	-
50203		Supplies & Materials Expenses									
50203010		Office Supplies Expense	24,653.71	-	-	336,266.05	-	-	-	360,920.76	-
50203020		Accountable Forms Expense	-	-	-	-	-	-	-	-	-
50203060		Medical, Dental and Laboratory Supplies Expenses	-	-	-	1,331.00	-	-	-	1,331.00	-
50203090		Fuel Oil & Lubricants	9,927.40	-	-	425,116.27	-	-	-	435,043.67	-
50203110		Textbooks & Instructional Materials Expenses	-	-	-	-	-	-	-	-	-
50203130		Chemical & Filtering Supplies Expenses	-	-	-	-	-	-	-	-	-
50203890		Other Supplies & Materials Expenses	5,458.75	-	-	18,089.50	-	-	-	23,548.25	-
50204		Utility Expenses									
50204010		Water Expenses	4,774.60	-	-	75,359.45	-	-	-	80,134.05	-
50204020		Electricity Expenses	57,975.13	-	-	498,815.75	-	-	-	556,790.88	-
50204990		Other Utility Expenses	-	-	-	-	-	-	-	-	-
50205		Communication Expenses									
50205010		Postage & Deliveries	10,766.63	-	-	40,399.41	-	-	-	51,166.04	-
50205020		Telephone Expenses	18,379.58	-	-	124,530.22	-	-	-	142,909.80	-
50205030		Internet Subscription Expenses	3,400.00	-	-	35,773.45	-	-	-	39,173.45	-
50205040		Cable, Satellite, Telegraphs, Radio Expenses	720.00	-	-	3,690.00	-	-	-	4,410.00	-
50206		Awards/Rewards, Prizes and Indemnities									
50206010		Awards and Rewards	-	-	-	29,598.00	-	-	-	29,598.00	-
50206020		Prizes	-	-	-	-	-	-	-	-	-
50206030		Indemnities	-	-	-	-	-	-	-	-	-
50207		Survey, Research, Exploration & Development Expenses									
50207010		Survey Expenses	-	-	-	6,680.00	-	-	-	6,680.00	-
50207020		Research, Exploration and Development Expenses	-	-	-	-	-	-	-	-	-
50208		Generation, Transmission & Distribution Expenses									
50208010		Generation, Transmission & Distribution Expenses	1,864,036.25	-	-	16,582,130.12	-	-	-	18,446,166.37	-
50209		Source of Supply - Miscellaneous Expenses									

CALBAYOG CITY WATER DISTRICT

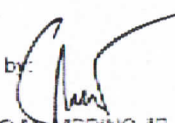
Calbayog City
 Trial Balance
 December 31, 2017

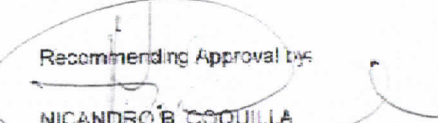
Revised Chart of Accts		ACCOUNT TITLE	SUBSIDIARY	This Month		SUBSIDIARY	Previous Month		SUBSIDIARY	Year to Date	
Acct. Code				Debit	Credit		Debit	Credit		Debit	Credit
GL	SL										
	50209010-02	Purchased Water	-	-	-	-	-	-	-	-	-
	50209010-03	Source of Supply - Engineering Expenses	-	-	-	-	-	-	-	-	-
	50209010-04	Power for Production Expenses	71,376.00	-	11,529,466.67	-	-	11,600,832.67	-	-	-
	50209010-05	Fuel for Power Production	85,317.20	-	1,403,548.35	-	-	1,488,865.55	-	-	-
	50209010-06	Pumping Operations Expenses	-	-	21,009.00	-	-	21,009.00	-	-	-
	50209010-07	Power or Fuel Purchased for Pumping	1,220,391.45	-	-	-	-	1,220,391.45	-	-	-
	50209010-08	Water Treatment Operations Expenses	-	-	13,717.60	-	-	13,717.80	-	-	-
	50209010-09	Transmission and Distribution - Engineering Expenses	473,820.00	-	3,374,657.90	-	-	3,848,477.90	-	-	-
	50209010-10	Miscellaneous Customer Accounts Expenses	13,131.60	-	239,740.40	-	-	252,872.00	-	-	-
50210		Confidential, Intelligence & Extraordinary Expenses	-	-	-	-	-	-	-	-	-
50210030		Extra Ordinary Misc. Expense	-	16,630.33	-	-	212,157.22	-	-	228,787.55	-
50211		Professional Services	-	-	-	-	-	-	-	-	-
50211010		Legal Services	-	21,540.00	-	-	44,687.00	-	-	66,227.00	-
50211020		Auditing Services	-	2,080.00	-	-	106,223.08	-	-	108,303.08	-
50211030		Consultancy Services	-	-	-	-	-	-	-	-	-
50211990		Other Professional Services	-	135,000.00	-	-	5,000.00	-	-	140,000.00	-
50212		General Services	-	-	-	-	-	-	-	-	-
50212020		Janitorial Services	-	-	-	-	-	-	-	-	-
50212030		Security Services	-	80,423.10	-	-	1,581,657.48	-	-	1,662,080.58	-
50212990		Other General Services	-	3,850.00	-	-	51,720.00	-	-	55,570.00	-
50213		Repairs & Maintenance	-	-	-	-	-	-	-	-	-
50213010		Repairs & Maintenance-Investment Property	-	-	-	-	-	-	-	-	-
50213020		Repairs & Maintenance-Land Improvements	-	-	-	-	-	-	-	-	-
50213030		Repairs & Maintenance - Infrastructure Assets	-	72,193.24	-	-	2,485,270.08	-	-	2,557,463.32	-
	50213030-01	R & M - Collecting & Impounding Reservoirs	-	-	-	-	-	-	-	-	-
	50213030-02	R & M - Lake River and Other Channels	-	-	-	-	-	-	-	-	-
	50213030-03	R & M - Springs and Tunnels	-	-	-	-	-	-	-	-	-
	50213030-04	R & M - Wells	-	-	-	-	-	-	-	-	-
	50213030-05	R & M - Supply Mains	-	-	-	-	-	-	-	-	-
	50213030-06	R & M - Other Source of Supply Plant	-	-	-	-	-	-	-	-	-
	50213030-07	R & M - Other Pumping Plant	-	-	-	151,022.07	-	151,022.07	-	-	-
	50213030-08	R & M - Reservoirs and Tanks	-	-	-	81.60	-	81.60	-	-	-
	50213030-09	R & M - Transmission and Distribution Mains	32,475.09	-	931,400.61	-	-	963,875.70	-	-	-
	50213030-10	R & M - Fire Mains	-	-	-	-	-	-	-	-	-
	50213030-11	R & M - Plant Service (UP'S)	-	-	-	-	-	-	-	-	-
	50213030-12	R & M - Meters	2,512.22	-	13,058.38	-	-	15,570.60	-	-	-
	50213030-13	R & M - Meter Installation	425.00	-	21,643.90	-	-	22,068.90	-	-	-
	50213030-14	R & M - Hydrants	-	-	705.00	-	-	705.00	-	-	-
	50213030-15	R & M - Other Transmission and Distribution Mains	34,500.93	-	1,331,518.52	-	-	1,366,019.45	-	-	-

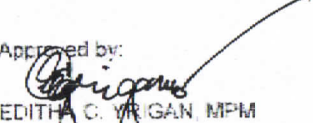
CALBAYOG CITY WATER DISTRICT

Calbayog City
 Trial Balance
 December 31, 2017

Revised Chart of Accts		ACCOUNT TITLE	SUBSIDIARY	This Month		SUBSIDIARY	Previous Month		SUBSIDIARY	Year to Date	
Acct. Code	GL			SL	Debit		Credit	Debit		Credit	Debit
50299060		Membership Dues & Contributions to Organizations		2,400.00	-		26,392.00	-		29,292.00	-
50299070		Subscription Expenses		-	-		-	-		-	-
50299080		Donations		-	-		2,500.00	-		2,500.00	-
50299120		Directors and Committee Members' Fees		-	-		-	-		-	-
50299990		Other Maintenance & Operating Exp.		17,953.28	-		355,339.99	-		373,293.27	-
503		Financial Expenses		-	-		-	-		-	-
50301		Financial Expenses		-	-		-	-		-	-
50301020		Interest Expenses		1,286,501.82	-		14,812,044.59	-		16,098,546.41	-
50301040		Bank Charges		100.00	-		990.00	-		1,090.00	-
50301990		Other Financial Charges		-	-		3,227.01	-		3,227.01	-
505		Non-Cash Expenses		-	-		-	-		-	-
50501		Depreciation		-	-		-	-		-	-
50501010		Depreciation - Investment Property		-	-		-	-		-	-
50501020		Depreciation - Land Improvements		-	-		-	-		-	-
50501030		Depreciation - Plant (UPIS)		1,041,054.55	-		11,150,088.51	-		12,191,121.06	-
50501040		Depreciation - Buildings and Other Structures		8,711.57	-		85,283.86	-		93,995.45	-
50501050		Depreciation - Machinery and Equipment		99,231.28	-		1,028,015.05	-		1,127,246.33	-
50501060		Depreciation - Transportation Equipment		21,687.79	-		258,601.46	-		280,289.25	-
50501070		Depreciation - Furniture, Fixtures and Books		7,145.39	-		57,944.09	-		75,089.48	-
50501990		Depreciation - Other Property Plant and Equipment		-	-		-	-		-	-
50502		Amortization		-	-		-	-		-	-
50502010		Amortization - Intangible Assets		1,098.00	-		11,801.40	-		12,899.40	-
50505		Discounts and Rebates		-	-		-	-		-	-
50505010		Other Discounts		14,881.24	-		174,425.33	-		189,306.57	-
GRAND TOTAL				13,723,154.84	13,723,154.84		569,731,959.62	569,731,959.62		583,455,114.16	583,455,114.16

Prepared by: 
 ERNESTO M. MERINO JR.
 Accounting Processor B
 1/12/2018

Recommending Approval by: 
 NICANDRO B. COQUILLA
 OIC - Finance Service Department

Approved by: 
 EDITHA C. YRIGANS, MPM
 General Manager B