

**CALBAYOG CITY WATER DISTRICT
MONTHLY DATA SHEET
December 31,2014**

1. SERVICE CONNECTION DATA

		Prev.	This Mo.	Yr to Date		Prev. Mo.	This Mo.	Yr to date
1.1	Total Services	13,419	13,446	13,446	1.8 Charges: New	24	27	498
1.2	Total Active	10,800	10,901	10,901	Reconnected	123	125	1,100
1.3	Total Metered	10,800	10,901	10,901	Disconnected	106	51	1,210
1.4	Total Billed	10,852	10,866	10,866	Inactive	2,619	2,545	2,545
1.5	Population Served	80,514	80,676	80,676	1.9 Customer In Arrears	5,809	5,809	5,809
1.6	Abandoned Services	1,743	2,034	2,034				
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	10,108	287.00	33.15	36.00	40.00	44.75
Commercial/Indust'l	287	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	155	430.50	49.70	54.00	60.00	67.10
Commercial C	176	358.75	41.45	45.00	50.00	56.00
Public Faucet	65					
Bulk/Wholesale						
CCWD Warf Tar	0	66.00/cum				
	0					
TOTAL	10,866					

3. BILLING AND COLLECTION DATA

3.1		Prev. Month (PM)	This Month (TM)	Year to Date (YTD)
	Billing (Water Sales)			
a.	Current (metered) (net)	7,952,653.57	6,946,489.66	90,951,667.82
b.	Penalty Charges	145,506.22	187,622.16	1,842,073.32
	TOTALS	P 8,098,159.79	7,134,111.82	P 92,793,741.14

3.2	Collection (Water Sales)			
a.	Current Accounts	5,546,986.69	5,138,702.77	66,423,458.88
b.	Arrears (Current Year)	1,813,928.28	1,855,034.69	20,667,373.92
c.	Arrears (Previous Year)	176,711.50	17,076.20	3,853,744.30
d.	Penalty Charges (Current Year)	154,257.05	161,246.70	1,913,862.80
e.	Penalty Charges (Previous Year)	336.11		623,016.38
	TOTALS	P 7,692,219.63	7,172,060.36	P 93,481,456.28

3.3 Account Receivable-Customers Beg. 11,363,858.56

3.4				Prev. Mo.	This Mo.
	ON TIME PAID THIS MONTH	=	$\frac{(3.2.a) + (3.2.d)}{(3.1.a + 3.1.b)}$	X 100 = 70.40%	74.29%
	COLLECTION EFFICIENCY, YTD	=	$\frac{(3.2.a) + (3.2.b) + (3.2.d)}{3.1 \text{ Totals}}$	X 100 = 95.85%	95.92%
	COLLECTION RATIO, YTD	=	$\frac{3.2 \text{ Totals}}{3.1 \text{ Totals} + \text{A/R beg.}}$	X 100 = 89.25%	89.75%

Prepared by:

Recommending Approval:

Approved and Submitted by:

NICANDRO B. COQUILLA
Sr. Corporate Budget Analyst
4/8/2015 9:33

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

ENGR. ANTONIO RONELO C. PALENCIA
Interim General Manager

4. FINANCIAL DATA

4.1	REVENUE:		Prev. Month	This Month	Year to Date (YTD)
a.	Operating	F	8,374,858.16	7,468,703.42	97,506,796.41
b.	Non-Operating		14,100.27	12,510.40	226,917.22
		P	8,388,958.43	7,481,213.82	97,733,713.63

4.2	EXPENSES		Prev. Month	This Month	Year to Date (YTD)
a.	Salaries and Wages		916,809.72	889,535.26	12,122,611.21
b.	Other Bonuses & All & Other Ben.		1,182,168.49	2,449,777.78	10,699,362.86
c.	Pumping Cost		1,611,618.98	568,743.41	11,498,393.63
d.	Fuel and Lubricants		102,947.11	79,067.93	579,706.39
e.	Light and Power		107,403.68	29,530.60	616,538.47
f.	Other (water)		8,623.55	6,938.75	95,759.45
g.	Chemicals (treatment plant)		737,400.00	26,395.00	3,839,041.50
h.	Other O&M Expenses		1,233,747.41	1,230,892.09	15,254,765.25
i.	Interest Expenses (LWUA RL & SL Int.)		2,607,304.00	2,599,123.00	31,711,290.00
j.	Depreciation/Amortization Exp.		1,091,508.60	1,093,482.84	13,077,773.35
h.	TOTALS		9,599,531.54	8,973,486.66	99,495,242.11

4.3	Adjustment		-		
	NET INCOME / (LOSS)		(1,210,573.11)	(1,492,272.84)	(1,761,528.48)

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		8,214,036.63	7,665,611.19	101,003,526.18
b.	Disbursements		9,952,494.85	10,116,946.22	93,797,517.21
c.	Net Receipts (Disbursement)		-1,738,458.22	-2,451,335.03	7,206,008.97
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		-1,738,458.22	-2,451,335.03	419,976.97
f.	Cash Balance, Beginning		19,695,565.69	17,957,107.47	14,902,658.66
g.	Purchase Check Book/Adjustment		0.00	-13,660.00	169,476.81
h.	Cash Balance, Ending		17,957,107.47	15,492,112.44	15,492,112.44

4.5	MISCELLANEOUS FINANCIAL DATA:				
a.	Working Fund (Total)		15,492,112.44	d. Other Receivables	6,169,530.75
	1. Cash on Hand		551,097.66	1. Materials on loans	54,050.47
	2. Cash in bank		14,812,165.41	2. Meter Maintenance fees	307,818.18
	2.1 Current & Savings		4,117,370.86	3. Miscellaneous fees	3,325.28
	2.2 Reserves(Time Depos		6,251,387.08	3. Employees	1,124,813.54
	2.3 Cust. Dep - Time Deposit		3,155,026.20	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		123,849.37	e. Customers' Deposit	4,709,345.17
	5. Cash Fund		0.00	f. Loans Payable	258,216,303.43
b.	Materials & Supplies Invty.		4,597,823.02	1. City Government	68,962.16
c.	Account Receivable		11,135,267.90	2. LWUA	258,147,341.27
	1. Customer		10,558,165.25	g. Other Payables	13,596,221.03
	2. Illegal fees		577,102.65	h. Current Portion of Long Term Debts	0.00

Prepared by:

Recommending Approval:

Approved and Submitted by:

NICANDRO B. COQUILLA
Sr. Corporate Budget Analyst
4/8/2015 9:33

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

ENGR. ANTONIO RONELO C. PALENCIA
Interim 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)	256,251.60	275,340.78	3,256,771.94	
b.	Gravity (Pasungon)	12,072.24	20,057.47	135,618.12	Volumetric
c.	Available Water for Distrib. (Total Production)	268,323.84	295,398.25	3,392,390.06	Production/Bulk meter

5.3	WATER PRODUCTION COST	Prev. Month	This Month	Units
a.	Power consumption			
a.1.	Cabatuan Intake	88,200		kw
a.2.	Pagbalican Pumping Station	2,246		kw
a.3.	Water Treatment Plant	1,383		kw
	Total Power Consumption	91,829	0	kw
b.	Power cost (Electricity)			
b.1.	Cabatuan Intake	1,563,194.48	343,587.21	
b.2.	Pagbalican Pumping Station	40,300.50	20,810.20	
b.3.	Water Treatment Plant	28,255.58	8,638.45	
	Total Power Cost	1,631,750.56	373,035.86	
c.	Fuel Cost			
c.1.	Cabatuan Intake	2,300.00	202,620.00	
c.2.	Pagbalican Pumping Station	5,824.00	1,726.00	
c.3.	Water Treatment Plant	1,709.75	8,630.00	
	Total Fuel Cost	9,833.75	212,976.00	
d.	Other Energy Cost(oil, grease, etc)			
e.	Other Energy Consumption for Pumping			gal./kg
f.	Total Pumping Hours (Commercial Power Drive)	1,294.21		hr
g.	Total Pumping Hours (Gen Set)	76.51		hr
h.	Total Liquid/Gas Chlorine Consumed	408	272	kgs
i.	Total Powder Chlorine Consumed	1,501.40	1,834.20	kgs
j.	Zetafloc			liter
k.	Pagbalican Chlorine (kg)	39.90	32.20	kg.
l.	PAC	2,825.00	3,775.00	liter
m.	DPD free Cl ₂	1,293	1,213	pillow
n.	DPD free Cl ₂	734	711	pillow
o.	Total chlorine cost and total cost of other chemicals(Paid)	737,400.00	26,395.00	
	Total Water Production Cost	2,378,984.31	612,406.86	

5.4	ACCOUNTED WATER USE:	Prev. Month	This Month	Year to Date (YTD)
a.	Metered Billed	204,253.00	178,837.00	2,345,667.00
b.	Total Billed	204,253.00	178,837.00	2,345,667.00
c.	Metered Unbilled	2,378.78	20.00	29,395.14
d.	Unmetered Unbilled	1,138.67		12,088.95
e.	Total Unbilled (5.4.c + 5.4.d)	3,517.45		41,484.09
f.	Total Accounted (5.4. b + 5.4.e)	207,770.45	178,857.00	2,387,151.09

5.5				
a.	Average Monthly consumption/connection	18.82	16.46	cu.m.
b.	Average per capita/day	0.61	0.53	cu.m.
c.	Accounted Water	77.43%	60.55%	%
d.	Revenue Producing Water	76.12%	60.54%	%
e.	Unaccounted Water	22.57%	39.45%	%
f.	Non Revenue Water	23.88%	39.46%	%

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4/8/2015 9:33

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

Approved and Submitted by:
ENGR. ANTONIO RONELO C. PALENCIA
Interim General Manager

6. MISCELLANEOUS DATA

6.1	EMPLOYEES					
a.	Regular	45	J.O.	82	Emergency	Total Employees: 127
b.	Number of Connection per employee					242
c.	Average Salary/Employee					7,004.21

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		6	43
b.	Policies Passed			0
c.	Directors Fee Paid		52,920.00	576,240
d.	Meetings			
	1. Held (No.)		2	21
	2. Regular (No.)		2	20
	3. Special (No.)		0	1

7. STATUS OF VARIOUS DEVELOPMENTS

7.1	STATUS OF LOAN PAYMENTS TO LWUA AS OF December 31, 2014					
	Type of Loans/Funds	Billing/Mo	Payments for the month	Payments Year to date	Accrued Interest Pay This month	Total Unpaid Year to date
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	12,243,280.00	0.00	4,621,640.00
e.	Other: Arrears restructuring					
	Totals	3,392,686.00	3,392,686.00	33,926,860.00	0.00	8,958,356.00

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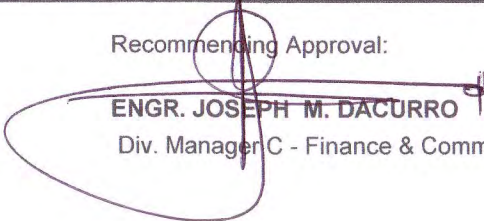
ENGR. JOSEPH M. DACURRO
Div. Manager C-Fin. & Comm'l Div.

ENGR. ANTONIO RONELO C. PALENCIA
Interim General Manager

CALBAYOG CITY WATER DISTRICT
STATEMENT OF INCOME
December 31,2014

	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	7,042,392.75	94.29%	7,243,480.84	94.03%	(201,088.09)	-2.78%	91,852,226.81	94.20%	86,921,770.12	94.03%	4,930,456.69	5.67%
Rent/Lease Income			330.00	0.004%	(330.00)	-100.00%			3,960.00	0.004%		0.00%
Interest Income	10,104.21	0.14%	20,584.11	0.27%	(10,479.90)	-50.91%	48,091.87	0.05%	247,009.36	0.27%	(198,917.49)	-80.53%
Other Business and Service Income	228,322.00	3.06%	266,073.51	3.45%	(37,751.51)	-14.19%	2,964,011.28	3.04%	3,192,882.16	3.45%	(228,870.88)	-7.17%
Fines and Penalties-Service Income	187,884.46	2.52%	173,130.92	2.25%	14,753.54	8.52%	2,642,466.45	2.71%	2,077,571.09	2.25%	564,895.36	27.19%
Total Business and Service Income	7,468,703.42	99.83%	7,703,599.39	100.00%	(234,895.97)	-3.05%	97,506,796.41	99.77%	92,443,192.73	100.00%	5,063,603.68	5.48%
Less: Operating Expenses:												
Operation Expenses:												
Personal Services												
Salaries and Wages-Regular (701)	889,535.26	26.64%	874,433.04	45.49%	(15,102.22)	-1.73%	10,814,605.80	47.39%	10,493,196.50	41.52%	(321,409.30)	-3.06%
Salaries and Wages-J.O. (706)	-	0.00%	471,995.55	24.56%	471,995.55	100.00%	1,308,005.41	5.73%	5,663,946.61	22.41%	4,355,941.20	76.91%
Personnel Economic Relief Allowance (PERA)(707)	22,300.68	0.67%	24,000.00	1.25%	1,699.32	7.08%	268,982.50	1.18%	288,000.00	1.14%	19,017.50	6.60%
Additional Compensation Allowance (ADCOM)(708)	66,902.04	2.00%	72,000.00	3.75%	5,097.96	7.08%	808,890.69	3.54%	864,000.00	3.42%	55,109.31	6.38%
Representation Allowance (710)	28,500.00	0.85%	18,975.00	0.99%	(9,525.00)	-50.20%	342,000.00	1.50%	227,700.00	0.90%	(114,300.00)	-50.20%
Transportation Allowance (711)	28,500.00	0.85%	18,975.00	0.99%	(9,525.00)	-50.20%	342,000.00	1.50%	227,700.00	0.90%	(114,300.00)	-50.20%
Clothing and Uniform Allowance (712)	-	0.00%	23,750.00	1.24%	23,750.00	100.00%	225,000.00	0.99%	285,000.00	1.13%	60,000.00	21.05%
Honoraria (Director's Fees/ Remunerations,etc)713	52,920.00	1.58%	98,124.34	5.10%	45,204.34	46.07%	576,240.00	2.52%	1,177,492.11	4.66%	601,252.11	51.06%
Year-end Bonus (714)	-	0.00%	96,490.55	5.02%	96,490.55	100.00%	1,071,642.50	4.70%	1,157,886.62	4.58%	86,244.12	7.45%
Other Bonuses & Allow(Rice/Fin & Medical)(719)	2,113,092.73	63.28%	256,083.33	13.32%	(1,857,009.40)	-725.16%	4,802,967.72	21.05%	3,073,000.00	12.16%	(1,729,967.72)	-56.30%
Life and Retirement Insurance Contributions	101,834.62	3.05%	75,327.74	3.92%	(26,506.88)	-35.19%	1,267,635.04	5.55%	903,932.85	3.58%	(363,702.19)	-40.24%
PAG-IBIG Contributions	4,500.00	0.13%	4,655.00	0.24%	155.00	3.33%	55,500.00	0.24%	55,860.00	0.22%	360.00	0.64%
PHILHEALTH Contributions	9,987.50	0.30%	7,317.71	0.38%	(2,669.79)	-36.48%	119,550.00	0.52%	87,812.50	0.35%	(31,737.50)	-36.14%
ECC Contributions	4,442.73	0.13%	5,420.63	0.28%	977.90	18.04%	54,804.66	0.24%	65,047.50	0.26%	10,242.84	15.75%
Provident Fund Contributions (725)	13,500.00	0.40%	15,400.00	0.80%	1,900.00	12.34%	166,500.00	0.73%	184,800.00	0.73%	18,300.00	9.90%
Vacation and Sick Leave Benefits	-	0.00%	22,471.88	1.17%	22,471.88	100.00%	557,919.68	2.44%	269,662.57	1.07%	(288,257.11)	-106.90%
Other Personnel Benefits (749)	3,297.48	0.10%	20,820.98	1.08%	17,523.50	84.16%	39,730.07	0.17%	249,851.75	0.99%	210,121.68	84.10%
Total Personal Services	3,339,313.04	52.39%	1,922,140.54	46.52%	(1,417,172.51)	-73.73%	22,821,974.07	33.67%	25,274,889.01	48.81%	2,452,914.94	9.70%

Prepared by: 
NICANDRO B. COQUILLA 4/8/2015
Sr, Corporate Budget Analyst

Recommending Approval:

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

Approved by:
ENGR. ANTONIO RONELO C. PALENCIA
Interim - General Manager

**CALBAYOG CITY WATER DISTRICT
STATEMENT OF INCOME
December 31, 2014**

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	20,731.25	1.31%	25,745.72	1.34%	5,014.47	19.48%	233,162.04	0.89%	308,948.64	1.34%	75,786.60	24.53%
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	1,633.42	0.10%	17,088.25	0.89%	15,454.83	90.44%	30,128.54	0.12%	205,059.00	0.89%	174,930.46	85.31%
Maintenance Supply Expense	-	0.00%	-	-	-	-	7,039.00	0.03%	-	-	(7,039.00)	-
Other Supplies Expenses	640.00	0.00%	833.33	0.00%	193.33	23.20%	11,892.50	0.00%	10,000.00	0.04%	(1,892.50)	-18.93%
Travel Expenses	9,875.00	0.62%	28,333.33	1.47%	18,458.33	65.15%	276,795.32	1.06%	340,000.00	0.01%	63,204.68	18.59%
Training and Scholarship Expenses	-	0.00%	11,375.00	0.59%	11,375.00	100.00%	78,000.00	0.30%	136,500.00	0.59%	58,500.00	42.86%
Water	6,938.75	0.44%	6,250.00	0.32%	(688.75)	-11.02%	95,759.45	0.37%	75,000.00	0.32%	(20,759.45)	-27.68%
Electricity	20,892.15	1.32%	82,010.19	4.26%	61,118.04	74.52%	437,222.44	1.67%	984,122.22	4.26%	546,899.78	55.57%
Fuel	68,804.51	4.35%	58,961.67	3.06%	(9,842.84)	-16.69%	501,565.65	1.92%	707,540.00	3.06%	205,974.35	29.11%
Postage and Deliveries	2,528.58	0.16%	9,367.53	0.49%	6,838.95	73.01%	20,252.16	0.08%	112,410.35	0.49%	92,158.19	81.98%
Telephone Expense-Landline	-	0.00%	7,327.04	0.38%	7,327.04	100.00%	70,238.05	0.27%	87,924.46	0.38%	17,686.41	20.12%
Telephone Expense-Mobile	2,370.00	0.15%	3,420.00	0.18%	1,050.00	30.70%	29,645.00	0.11%	41,040.00	0.18%	11,395.00	27.77%
Internet Expenses	3,000.00	0.19%	1,269.10	0.07%	(1,730.90)	-136.39%	19,938.10	0.08%	15,229.20	0.07%	(4,708.90)	-30.92%
Cable, Satellite, Telegraph and Radio Expenses	360.00	0.02%	350.00	0.02%	(10.00)	-2.86%	3,960.00	0.02%	4,200.00	0.02%	240.00	5.71%
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%	24,436.00	0.09%	200,000.00	0.87%	175,564.00	87.78%
Taxes, Duties and Licenses-Franchise & Reg. Req.	155,138.94	9.81%	158,333.33	8.22%	3,194.39	2.02%	1,864,483.69	7.14%	1,900,000.00	8.22%	35,516.31	1.87%
Taxes, Duties and Licenses-Licenses	-	0.00%	8,333.33	0.43%	8,333.33	100.00%	36,821.72	0.14%	100,000.00	0.43%	63,178.28	63.18%
Insurance Premiums	-	0.00%	7,602.96	0.39%	7,602.96	100.00%	63,029.78	0.24%	91,235.51	0.39%	28,205.73	30.92%
Representation Expenses	7,198.00	0.46%	16,666.67	0.87%	9,468.67	56.81%	84,464.25	0.32%	200,000.00	0.87%	115,535.75	57.77%
Awards and Rewards	-	0.00%	5,833.33	0.30%	5,833.33	100.00%	35,000.00	0.13%	70,000.00	0.30%	35,000.00	50.00%
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%	-	0.00%	40,000.00	0.17%	40,000.00	100.00%
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.	1,040,387.33	65.82%	1,258,070.59	65.30%	217,683.26	17.30%	19,907,092.25	76.20%	15,096,847.08	65.30%	(4,810,245.17)	-31.86%
Extraordinary and Miscellaneous Expenses	39,060.00	2.47%	20,848.02	1.08%	(18,211.98)	-87.36%	172,451.22	0.66%	250,176.24	1.08%	77,725.02	31.07%
Membership Dues and Cont. to Organizations	-	0.00%	1,666.67	0.09%	1,666.67	100.00%	10,660.00	0.04%	20,000.00	0.09%	9,340.00	46.70%
Cultural and Athletic Expenses												
Other Subsidies	13,492.35	0.85%	-	0.00%	(13,492.35)	-	85,297.35	0.33%	-	-	(85,297.35)	-
Donations	-	0.00%	1,000.00	0.05%	1,000.00	100.00%	19,200.00	0.07%	12,000.00	0.05%	(7,200.00)	-60.00%
Legal Services	12,000.00	0.76%	15,416.67	0.80%	3,416.67	22.16%	132,500.00	0.51%	185,000.00	0.80%	52,500.00	28.38%
TOTAL	1,405,050.28	88.89%	1,792,559.00	93.04%	387,508.72	21.62%	24,251,034.51	92.82%	21,510,708.03	93.04%	(2,740,326.48)	-12.74%

Prepared by:

NICANDRO B. COQUILLA
Sr. Corporate Budget Analyst

4/8/2015

Recommending Approval:

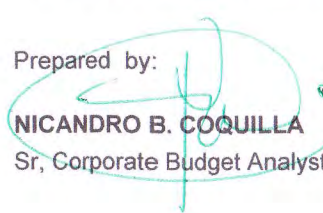
ENGR. JOSEPH M. DAGURRO
Div. Manager C - Finance & Commercial Division

Approved by:

ENGR. ANTONIO RONELO C. PALENCIA
Interim - General Manager

CALBAYOG CITY WATER DISTRICT
STATEMENT OF INCOME
December 31, 2014

	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												
<i>Balance forwarded</i>	1,405,050.28	88.89%	1,792,559.00	93.04%	387,508.72	21.62%	24,251,034.51	92.82%	21,510,708.03	93.04%	(2,740,326.48)	-12.74%
Auditing Services	-	0.00%	10,144.43	0.00%	10,144.43	100.00%	-	0.00%	121,733.15	0.53%	121,733.15	100.00%
General/Janitorial Services	-	0.00%	3,733.33	0.00%	3,733.33	100.00%	16,800.00	0.00%	44,800.00	0.19%	28,000.00	62.50%
Security Services	142,974.72	0.0904	85,240.00	0.04424	(57,734.72)	-67.73%	1,644,209.28	0.06293	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	-	0.00%	3,216.80	0.17%	3,216.80	100.00%	30,000.00	0.08%	38,601.59	0.17%	8,601.59	22.28%
Other Maintenance and Operating Expenses	32,686.66	2.07%	8,333.33	0.43%	(24,353.33)	-292.24%	183,572.55	0.70%	100,000.00	0.43%	(83,572.55)	-83.57%
Doubtful Accounts Expenses												
	1,580,711.66	59.11%	1,926,560.23	100.00%	345,848.57	-38.35%	26,125,616.34	66.64%	23,118,722.77	100.00%	(3,006,893.57)	-13.01%
Depreciation-Plant (UPIS)	979,170.32	89.55%					11,694,725.24	89.42%				
Depreciation-Buildings and Other Structures	6,130.03	0.56%					75,441.61	0.58%				
Depreciation-Office Equipment	30,470.20	2.79%					343,902.47	2.63%				
Depreciation-Laboratory Equipment	10,363.17	0.95%					113,712.41	0.87%				
Depreciation-Land Transport Equipment	20,815.51	1.90%					249,786.12	1.91%				
Depreciation-Other Machinery and Equipment	40,369.12	3.69%					526,984.06	4.03%				
Depreciation-Furniture and Fixtures	5,359.98	0.49%					60,267.43	0.46%				
Amortization - Intangible Assets	804.51	0.07%					12,954.01	0.10%				
	1,093,482.84	40.89%	-	0.00%	-	-	13,077,773.35	33.36%	-	0.00%	-	-
Total Other Operations Expenses	2,674,194.50	44.47%	1,926,560.23	50.06%	345,848.57	-38.35%	39,203,389.69	63.21%	23,118,722.77	47.77%	(16,084,666.92)	-69.57%
Total Operations Expenses	6,013,507.54	94.34%	3,848,700.77	93.16%	(1,071,323.93)	-27.84%	62,025,363.76	91.50%	48,393,611.78	93.45%	(13,631,751.98)	-28.17%
Repairs and Maintenance-Plant (UPIS):	141,871.92	39.32%	119,165.08	42.14%	(22,706.84)	-19.05%	2,529,996.87	43.93%	1,429,981.00	42.14%	(1,100,015.87)	-76.93%
Repairs and Maintenance-Bldgs. & Other Struct.	46,234.58	12.81%	21,424.44	7.58%	(24,810.14)	-115.80%	506,485.89	8.80%	257,093.23	7.58%	(249,392.66)	-97.00%
Repairs and Maintenance-Office Equipment	7,672.14	2.13%	2,500.00	0.88%	(5,172.14)	-206.89%	92,648.23	1.61%	30,000.00	0.88%	(62,648.23)	#####
Repairs and Maintenance-Land Transport Equip't	52,761.98	14.62%	20,833.33	7.37%	(31,928.65)	-153.26%	594,085.70	10.32%	250,000.00	7.37%	(344,085.70)	#####
Repairs/Maintenance-Other Machinery and Equipm NRP	-		117,184.17	41.44%	4,868.67	4.15%	1,363,437.98	23.68%	1,406,210.00	41.44%	42,772.02	3.04%
Repairs and Maintenance-Furn. and Fixtures	-	0.00%	1,666.67	0.59%	1,666.67	100.00%	-	0.00%	20,000.00	0.59%	20,000.00	100.00%
Total Maintenance Expenses	360,856.12	5.66%	282,773.69	6.84%	(78,082.43)	-27.61%	5,758,588.35	8.50%	3,393,284.23	6.55%	(2,365,304.12)	-69.71%
Total Operation and Maintenance Expenses	6,374,363.66	100.00%	4,131,474.45	100.00%	(1,149,406.37)	-27.82%	67,783,952.11	100.00%	51,786,896.01	100.00%	(15,997,056.10)	-30.89%

Prepared by:

NICANDRO B. COQUILLA
Sr. Corporate Budget Analyst

4/8/2015

Recommending Approval:


ENGR. JOSEPH M. DACURRO

Div. Manager C - Finance & Commercial Division

Approved by:

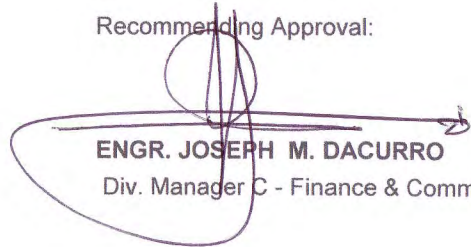
ENGR. ANTONIO RONELO C. PALENCIA
Interim - General Manager

CALBAYOG CITY WATER DISTRICT
STATEMENT OF INCOME
 December 31, 2014

	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	12,510.40				12,510.40		226,917.22				226,917.22	
Total	12,510.40				12,510.40		226,917.22		-		226,917.22	
Total Income	7,481,213.82	100%	7,703,599.39	100%	(222,385.57)	100%	97,733,713.63	100%	92,443,192.73	100%	5,290,520.90	5.72%
Miscellaneous Income Deductions												
Loss on Sale of Assets												
Loss of Assets												
Other Losses												
Net Income Before Interest & Financial Charges	1,106,850.16		3,572,124.94		(2,465,274.78)		29,949,761.52		40,656,296.72		(10,706,535.20)	
Bank Charges	-		-		-		-		-		-	
Commitment Fees												
Documentary Stamps Expenses												
Interest Expenses	2,599,123.00		2,083,440.25		(515,682.75)		31,711,290.00		25,001,283.00		(6,710,007.00)	
Loan Penalty Expenses												
Net Income(Loss) for the Period	(1,492,272.84)		1,488,684.69		(2,980,957.53)		(1,761,528.48)		15,655,013.72		(17,416,542.20)	

Prepared by:

NICANDRO B. COQUILLA 4/8/2015
 Sr. Corporate Budget Analyst

Recommending Approval:

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

Approved by:

ENGR. ANTONIO RONELO C. PALENCIA
 Interim - General Manager

CALBAYOG CITY WATER DISTRICT
Trial Balance
December 31,2014

Acct. #	Account Title	SUBSIDIARY	This Month		SUBSIDIARY	Previous Month		SUBSIDIARY	Year to Date	
			Debit	Credit		Debit	Credit		Debit	Credit
102	Cash Collecting Officer		(192,923.74)			744,021.40			551,097.66	
103	Working Fund		(25,000.00)			30,000.00			5,000.00	
104	Cash Fund		(3,000.00)			3,000.00			-	
105	Payroll Fund		11,340.00			112,509.37			123,849.37	
107	Cash in Banks - Local Currency		(2,255,411.29)			17,067,576.70			14,812,165.41	
	107-01 Cash in Bank - PNB Current Account	(2,499,404.21)			4,798,423.68			2,299,019.47		
	107-02 Cash in Bank - PNB Savings Account	(13,982.28)			1,754,393.06			1,740,410.78		
	107-03 Cash in Bank - PNB Time Deposit (7%)	3,139.99			3,191,560.20			3,194,700.19		
	107-04 Cash in Bank - PNB Time Deposit (3%)	250,544.76			2,806,142.13			3,056,686.89		
	107-05 Cash in Bank -PNB Time(Customer Deposit)	4,290.45			3,150,735.75			3,155,026.20		
	107-06 Cash in Bank - Land Bank Current Account				77,940.61			77,940.61		
	107-07 Cash in OCCI Account				20,750.69			20,750.69		
	107-08 Cash in Bank - LBP (Pasungon Current Account)				1,257,630.58			1,257,630.58		
	107-10 Cash in Bank-PNB waterbill payment				10,000.00			10,000.00		
111	Accounts Receivable		(107,148.03)			11,242,415.93			11,135,267.90	
	111-01 Customers	(87,948.03)			10,646,113.28			10,558,165.25		
	111-02 Illegal Fees	(19,200.00)			596,302.65			577,102.65		
131	Materials and Supplies Inventory		1,670,029.19			2,927,793.83			4,597,823.02	
134	Advances to Officers and Employees		(15,010.00)			171,331.30			156,321.30	
149	Other Receivables		(3,342.85)			6,172,873.60			6,169,530.75	
	149-01 Other Receivable - Materials	(1,744.35)			55,794.82			54,050.47		
	149-02 Other Receivable- Meter Maintenance	(1,448.50)			309,266.68			307,818.18		
	149-03 Other Receivable - Misc. Fees	(150.00)			3,475.28			3,325.28		
	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				-			-		
	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		447.97			50,746.53			51,194.50	
	189-01 Preliminary Survey and Investigation Charges				29,400.00			29,400.00		
	189-02 Deferred Charges - Franchise Tax Withheld	447.97			18,824.91			19,272.88		
	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)		82,500.00			351,340,945.69			351,423,445.69	
	203-03 Springs and Tunnels				-			-		
	203-07 Other Pumping Plant				644,010.63			644,010.63		
	203-09 Transmission and Distribution Mains				341,364,946.85			341,364,946.85		
	203-12 Meters	82,500.00			9,110,970.80			9,193,470.80		
	203-13 Meter Installation				221,017.41			221,017.41		
	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:

5/2/2016 11:38

Recommending Approval By:

ENGR. JOSEPH M. DACURRO Page 1 of 8
 Div. Manager C - Finance & Commercial Division

Approved By:

ENGR. ANTONIO RONELO C. PALENCIA
 Interim General Manager

NICANDRO B. COQUILLA
 Sr, Corporate Budget Analyst

CALBAYOG CITY WATER DISTRICT
 Calbayog City
Trial Balance
 December 31, 2014

Acct. #	Account Title	SUBSIDIARY	This Month		SUBSIDIARY	Previous Month		SUBSIDIARY	Year to Date	
			Debit	Credit		Debit	Credit		Debit	Credit
207	Office Equipment		-			2,686,222.53			2,686,222.53	
	207-01 IT Equipment(207-3 = 22,940.00)				2,398,820.53			2,398,820.53		
	207-02 Water Pump for Meter Calibration				287,402.00			287,402.00		
208	Laboratory Equipment					1,316,873.44			1,316,873.44	
214	Land Transport Equipment	-				3,052,433.34			3,052,433.34	
225	Other Machinery and Equipment		278,150.00			3,721,396.78			3,999,546.78	
	225-02 Pumping Equipment	184,800.00			998,348.00			1,183,148.00		
	225-03 Water Treatment Equipment/225-04 Other Machinery6900				440,830.00			440,830.00		
	225-05 Communications Equipment	93,350.00			809,297.53			902,647.53		
	225-06 Power Operated Equipment				1,245,379.75			1,245,379.75		
	225-07 Tools, Shop and Garage Equipment				227,541.50			227,541.50		
226	Furnitures & Fixtures					595,142.12			595,142.12	
243	Construction in Progress		5,775.37			5,322,882.91			5,328,658.28	
	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	5,775.37			4,803,232.15			4,809,007.52		
244	Construction in Progress-Buildings & Structures		26,584.50			3,583,715.99			3,610,300.49	
	244-01 Building-Capoocon	-			1,277,480.29			1,277,480.29		
	244-02 Warehouse/Stockyard				333,007.21			333,007.21		
	244-06 Labuyao Bridge	26,584.50			1,952,656.78			1,979,241.28		
	244-04 Bunkhouse- panlayahan				16,227.01			16,227.01		
	244-05 Bankhouse - Rawis				4,344.70			4,344.70		
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)			979,170.32			68,606,871.20			69,586,041.52
304	Accumulated Depreciation -Buildings and Other Structures			6,130.03			2,056,638.42			2,062,768.45
307	Accumulated Depreciation -Office Equipment			30,470.20			1,296,028.44			1,326,498.64
308	Accumulated Depreciation -Laboratory Equipment			10,363.17			582,800.36			593,163.53
314	Accumulated Depreciation -Land Transport Equipment			20,815.51			1,675,781.18			1,696,596.69
325	Accumulated Depreciation -Other Machinery and Equipment			40,369.12			1,877,865.82			1,918,234.94
326	Accumulated Depreciation-Furniture and Fixtures			5,359.98			358,082.88			363,442.86
361	Accumulated Amortization -Intangible Assets			804.51			349,858.67			350,663.18
401	Accounts Payable			1,586,782.43			11,357,978.59			12,944,761.02
403	Due to Members (SSS Refund)						3,317.12			3,317.12
406	Interest Payable - LWUA						250,000.00			250,000.00
412	Due to National Government (BIR)			(17,592.82)			17,592.82			0.00
	412-01 Withholding Tax Payable - Employees	(17,592.82)			17,592.82			0.00		
	412-02 Withholding Tax Payable - Suppliers	-			0.00			0.00		
413	Due to GOCC (GSIS, Pag - ibig, Medicare)			1,814.88			(0.00)			1,814.88
	413-01 Pag-ibig Premium Payable				-			-		
	413-02 Pag-ibig Loan Payable				-			-		
	413-03 GSIS Premiums Payable				-			-		
	413-04 GSIS Salary Loans Payable	1,814.88			(0.00)			1,814.88		
	413-05 UOLI Premium Payable				-			-		
	413-06 UOLI Loans Payable				-			-		
	413-07 GSIS Policy Loan Payable				-			-		
	413-08 GSIS Emergency Loan Payable				-			-		
	413-09 GSIS Housing Loan Payable				-			-		

Prepared by:

5/2/2016 11:38

Recommending Approval By:

Approved By:

NICANDRO B. COQUILLA
 Sr, Corporate Budget Analyst

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

Page 2 of 8

ENGR. ANTONIO RONELO C. PALENCIA
 Interim General Manager

CALBAYOG CITY WATER DISTRICT
Trial Balance
December 31,2014

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			(500,225.50)			894,153.51		393,928.01
427	Accrued Fuel & Lubricants						0.00		-
428	Accrued Wages Payable			(246,035.17)			246,035.17		-
429	Other Payables			(159,748.30)			162,148.30		2,400.00
	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	(72,062.00)			72,312.00			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	(87,686.30)			88,686.30			1,000.00	
433	Loans Payable			-			258,216,303.43		258,216,303.43
	433-01 City Government				68,962.16			68,962.16	
	433-02 L W U A-Regular Loan				140,423,495.04			140,423,495.04	
	433-03 L W U A Soft Loan				117,723,846.23			117,723,846.23	
434	Current Portion of Long Term Debts			(793,563.00)			793,563.00		-
451	Customer Deposit			(31,201.19)			4,740,546.36		4,709,345.17
459	Other Deferred Credits			31,549.79			189,569.10		221,118.89
	459-01 Other Deferred Credits - Advance Payment				14,714.61			14,714.61	
	459-02A Other Deffered Credits - Paid Materials	31,234.39			102,432.91			133,667.30	
	459-02B Other Deffered Credits - PN Materials	413.97			52,336.08			52,750.05	
	459-03 Other Deffered Credits - Water Sales	(98.57)			15,085.50			14,986.93	
	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/depn/bad debts)			-			54,338,450.66		54,338,450.66
	481-01 Balance Transferred from Income				21,691,999.63			21,691,999.63	
	481-02 Prior Period Adjustment to Retained Earnings				33,073,671.03			33,073,671.03	
	481-03 Appropriated Retained Earnings				(427,220.00)			(427,220.00)	
576	Generation, Transmission & Distribution Income			7,042,392.75			84,809,834.06		91,852,226.81
	576-01 Metered Sales Regular	7,038,393.15			84,764,502.94			91,802,896.09	
	576-08 Other Sales & Services	3,999.60			45,331.12			49,330.72	
612	Interest Income			10,104.21			37,987.66		48,091.87
618	Other Business Service Income			228,322.00			2,735,689.28		2,964,011.28
	618-01 Misc. Service Revenue	154,270.00			1,702,874.96			1,857,144.96	
	618-02 Rent of Water Property				(450.00)			(450.00)	
	618-03 Meter Rental Maintenance	74,052.00			1,033,264.32			1,107,316.32	
619	Fines/Penalties-Busi. Service Income			187,884.46			2,454,581.99		2,642,466.45
	619-01 Penalty Charges-Overdue Water Bills	185,884.46			1,859,671.81			2,045,556.27	
	619-02 Penalty Charges-Illegal Connections	2,000.00			594,910.18			596,910.18	

Prepared by:

Recommending Approval By:

Approved By:

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

ENGR. ANTONIO RONELO C. PALENCIA
 Interim General Manager

CALBAYOG CITY WATER DISTRICT
Trial Balance
December 31,2014

Acct. #	Account Title	SUBSIDIARY	This Month		SUBSIDIARY	Previous Month		SUBSIDIARY	Year to Date	
			Debit	Credit		Debit	Credit		Debit	Credit
659	Other Income			12,510.40			214,406.82			226,917.22
	659-01 Materials	10,893.34			179,715.13			190,608.47		
	659-02 Bidding fees	150.00			-			150.00		
	659-03 Scrap				27,600.00			27,600.00		
	659-04 OCCCI				-			-		
	659-06 Cfl Incentive	1,467.06			7,091.69			8,558.75		
701	Salaries & Wages - Regular		889,535.26			9,925,070.54			10,814,605.80	
	701-01 Source of Supply Operation Superv. Exp.	42,652.00			469,172.00			511,824.00		
	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	54,561.09			630,243.23			684,804.32		
	701-06 Water Treatment Operation Labor Exp.	29,030.00			319,330.00			348,360.00		
	701-07 Trans & Dist Exp - Maintenance Supervision	196,021.00			2,154,479.00			2,350,500.00		
	701-08 Customer Acct. Supervision Exp.	214,945.00			2,360,778.32			2,575,723.32		
	701-09 Meter Reading Expense	34,826.00			381,787.95			416,613.95		
	701-10 Customer Records & Collection Exp.	64,573.00			709,622.30			774,195.30		
	701-11 Administrative & General Salaries	202,673.17			2,184,216.12			2,386,889.29		
	701-12 Salaries & Wages office of General manager	17,395.00			353,992.62			371,387.62		
706	Salaries & Wages - Others		-			1,308,005.41			1,308,005.41	
	706-05a Pumping Labor Expense (Source)				416,470.68			416,470.68		
	706-05c Pumping Labor Expense (Distribution)				0			-		
	706-06 J.O.-Water Treatment Operation Labor Exp				189,641.04			189,641.04		
	706-07 J.O.-Trans & Dist Exp-Maintenance Superv.				184,303.96			184,303.96		
	706-08 Customer Account Supervision Expense				-			-		
	706-09 Meter Reading Expense				174,503.81			174,503.81		
	706-10 Customer Records & Collection Expense				44,203.57			44,203.57		
	706-11 Administrative & General Salaries				298,882.35			298,882.35		
	706-12 Administrative & General Expenses				-			-		
707	Personnel Economic Relief Allowance (PERA)		22,300.68			246,681.82			268,982.50	
	707-01 Source of Supply Operation Superv. Exp.	500.00			5,500.00			6,000.00		
	707-02 Source of Supply Operation Labor Exp.	1,000.00			1,000.00			2,000.00		
	707-03 Source of Supply Exp-Maint Supervision				10,000.00			10,000.00		
	707-05 Pumping Labor Expense	2,300.68			26,704.55			29,005.23		
	707-06 Water Treatment Operation Labor Exp.	1,000.00			11,000.00			12,000.00		
	707-07 Trans & Dist Exp - Maintenance Supervision	5,000.00			55,000.00			60,000.00		
	707-08 Customer Acct. Supervision Exp.	4,000.00			44,000.00			48,000.00		
	707-09 Meter Reading Expense	1,000.00			11,000.00			12,000.00		
	707-10 Customer Records & Collection Exp.	2,500.00			27,500.00			30,000.00		
	707-11 Administrative & General Salaries	5,000.00			54,977.27			59,977.27		
708	Additional Compensation (ADCOM)		66,902.04			741,988.65			808,890.69	
	708-01 Source of Supply Operation Superv. Exp.	1,500.00			16,500.00			18,000.00		
	708-02 Source of Supply Operation Labor Exp.	3,000.00			3,000.00			6,000.00		
	708-03 Source of Supply Exp-Maint Supervision	6,902.04			30,000.00			36,902.04		
	708-05 Pumping Labor Expense	3,000.00			82,056.83			85,056.83		
	708-06 Water Treatment Operation Labor Exp.	15,000.00			33,000.00			48,000.00		
	708-07 Trans & Dist Exp - Maintenance Supervision	12,000.00			165,000.00			177,000.00		
	708-08 Customer Acct. Supervision Exp.	3,000.00			132,000.00			135,000.00		
	708-09 Meter Reading Expense	7,500.00			33,000.00			40,500.00		
	708-10 Customer Records & Collection Exp.	15,000.00			82,500.00			97,500.00		
	708-11 Administrative & General Salaries				164,931.82			164,931.82		
710	Representation Allowance		28,500.00			313,500.00			342,000.00	
	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

Recommending Approval By:

Approved By:

NICANDRO B. COQUILLA
Sr, Corporate Budget Analyst

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

ENGR. ANTONIO RONELO C. PALENCIA
Interim General Manager

CALBAYOG CITY WATER DISTRICT
Calbayog City
Trial Balance
December 31, 2014

Acct. #	Account Title	SUBSIDIARY	This Month		SUBSIDIARY	Previous Month		SUBSIDIARY	Year to Date	
			Debit	Credit		Debit	Credit		Debit	Credit
	710-03 Administrative Division	5,000.00			55,000.00			60,000.00		
	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		28,500.00			313,500.00			342,000.00	
	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	5,000.00			55,000.00			60,000.00		
	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		-			225,000.00			225,000.00	
	712-01 Source of Supply Operation Superv. Exp.				5,000.00			5,000.00		
	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				25,000.00			25,000.00		
	712-06 Water Treatment Operation Labor Exp.				10,000.00			10,000.00		
	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 & Remuneration, etc.)		52,920.00			523,320.00			576,240.00	
714	Year End Bonus		-			1,071,642.50			1,071,642.50	
	714-01 Source of Supply Operation Superv. Exp.				47,652.00			47,652.00		
	714-02 Source of Supply Operation Labor Exp.				-			-		
	714-03 Source of Supply Exp-Maint Supervision				42,859.00			42,859.00		
	714-05 Pumping Labor Expense				77,589.50			77,589.50		
	714-06 Water Treatment Operation Labor Exp.				39,030.00			39,030.00		
	714-07 Trans & Dist Exp - Maintenance Supervision				246,021.00			246,021.00		
	714-08 Customer Acct. Supervision Exp.				254,945.00			254,945.00		
	714-09 Meter Reading Expense				44,826.00			44,826.00		
	714-10 Customer Records & Collection Exp.				89,573.00			89,573.00		
	714-11 Administrative & General Salaries				229,147.00			229,147.00		
719	Other Bonuses and Allowances		2,113,092.73			2,689,874.99			4,802,967.72	
	719-01 Source of Supply Operation Superv. Exp.	47,000.00			60,000.00			107,000.00		
	719-02 Source of Supply Operation Labor Exp.				-			-		
	719-03 Source of Supply Exp-Maint Supervision	94,000.00			120,000.00			214,000.00		
	719-05 Pumping Labor Expense	233,092.73			290,102.26			523,194.99		
	719-06 Water Treatment Operation Labor Exp.	94,000.00			120,000.00			214,000.00		
	719-07 Trans & Dist Exp - Maintenance Supervision	470,000.00			600,000.00			1,070,000.00		
	719-08 Customer Acct. Supervision Exp.	376,000.00			480,000.00			856,000.00		
	719-09 Meter Reading Expense	94,000.00			120,000.00			214,000.00		
	719-10 Customer Records & Collection Exp.	235,000.00			300,000.00			535,000.00		
	719-11 Administrative & General Salaries	470,000.00			599,772.73			1,069,772.73		
721	Life & Retirement Insurance Contribution		101,834.62			1,165,800.42			1,267,635.04	
722	Pag-ibig Contribution		4,500.00			51,000.00			55,500.00	
723	Phil. Health Contribution		9,987.50			109,562.50			119,550.00	
724	ECC Contribution		4,442.73			50,361.93			54,804.66	
725	Provident Fund Contribution		13,500.00			153,000.00			166,500.00	
731	Pension Benefits - Regular									
734	Retirement Benefits - Regular					0.00			-	
737	Vacation/Sick Leave Benefits					557,919.68			557,919.68	

Prepared by:

Recommending Approval By:

Approved By:

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

ENGR. ANTONIO RONELO C. PALENCIA
Interim General Manager

Acct. #	Account Title	SUBSIDIARY	This Month			Previous Month		SUBSIDIARY	Year to Date	
			Debit	Credit	SUBSIDIARY	Debit	Credit		Debit	Credit
749	Other Personnel Benefits (Overtime/Holiday)		3,297.48				36,432.59		39,730.07	
	749-01 O.T. -Source of Supply Operation Supervision Expense	3,297.48			-			3,297.48		
	749-02 -O.T.-Source of Supply Op Superv				-			-		
	749-03 O.T.- Source of Supply-Maintenance Superv.				-			-		
	749-05 O.T. - Pumping Labor Exp.(Technical Div.)				655.26			655.26		
	749-06 O.T. -Water Treatment Op Labor				-			-		
	749-07 O.T. - Dist Trans & Maint Expense				21,757.10			21,757.10		
	749-08 O.T. - Water Treatment Op Labor				-			-		
	749-09 O.T. - Meter Reading Expense				-			-		
	749-10 O.T. - Customer Records & Coll Expense				14,020.23			14,020.23		
	749-11 O.T.- Administrative & Gen. Salaries				-			-		
	749-12 Other Personnel Benefits	-			-			-		
751	Office Supplies Expense		20,731.25				212,430.79		233,162.04	
752	Medical, Dental and Laboratory Supplies Expenses						0.00		-	
757	Fuel,Oil & Lubricants		1,633.42				28,495.12		30,128.54	
759	Maintenance Supply Expense						7,039.00		7,039.00	
765	Other Supplies Expense		640.00				11,252.50		11,892.50	
	765-03 Administrative Division									
	765-05 Office of the Board of Directors									
766	Travel Expense		9,875.00				266,920.32		276,795.32	
	766-03 Administrative Division	9,875.00			211,653.62			221,528.62		
	766-05 Office of the Board of Directors				55,266.70			55,266.70		
767	Training/Scholarship Expense		-				78,000.00		78,000.00	
	767-03 Administrative Division				51,000.00			51,000.00		
	767-05 Office of the Board of Directors				27,000.00			27,000.00		
768	Utility Expense-Water		6,938.75				88,820.70		95,759.45	
769	Electricity		20,892.15				416,330.29		437,222.44	
771	Fuel		68,804.51				432,761.14		501,565.65	
	771-01 Fuel - Finance & Commercial Div	10,058.09			88,383.00			98,441.09		
	771-03 Fuel - Production Division	45,561.95			168,676.73			214,238.68		
	771-04 Fuel - Engineering & Construction Div	13,184.47			175,701.41			188,885.88		
772	Postage & Deliveries		2,528.58				17,723.58		20,252.16	
773	Telephone Exp. - Landline						70,238.05		70,238.05	
774	Telephone Exp. - Mobile		2,370.00				27,275.00		29,645.00	
	774-03 Administrative Division									
	774-05 Office of the Board of Directors	2,370.00			27,275.00			29,645.00		
775	Internet Expenses		3,000.00				16,938.10		19,938.10	
776	Cable,Satellite, Telegraphs, Radio Expenses		360.00				3,600.00		3,960.00	
777	Printing Expense						0.00		-	
778	Advertising, Promotional & Mrktg. Exp.						24,436.00		24,436.00	
779	Taxes,Duties & Licenses		155,138.94				1,746,166.47		1,901,305.41	
	779-01 Franchise & Regulatory Req. Expense	155,138.94			1,709,344.75			1,864,483.69		
	779-02 Licenses				36,821.72			36,821.72		
781	Insurance Premiums						63,029.78		63,029.78	
782	Representation Expense		7,198.00				77,266.25		84,464.25	
783	Awards and Rewards						35,000.00		35,000.00	
785	Indeminties and Other Claims						-		-	
786	Rent and Lease Expense						-		-	
787	Survey Expenses									
788	Research, Exploration and Development Expenses									
792	Generation, Transmission & Dist. Exp.		1,040,387.33				18,866,704.92		19,907,092.25	
	792-05(a) Fuel for Power Production-Pumping Expenses	202,620.00			665,273.00			867,893.00		
	792-05(b) Fuel for Power Production-WTP	8,630.00			39,382.20			48,012.20		
	792-05(c) Fuel for Power Production-Trans./Dist.	1,726.00			25,969.30			27,695.30		
	792-06a Pumping Operating Expense - Source/b (36878.05)	171,499.88			1,559,724.32			1,731,224.20		
	792-06c Pumping Operating Expense - Distribution	976.50			9,765.00			10,741.50		
	792-07(a) Power Purchased for Pumping Expenses- Source	343,587.21			9,970,112.23			10,313,699.44		

Prepared by:

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CALBAYOG CITY WATER DISTRICT
 Calbayog City
Trial Balance
December 31,2014

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			Debit	Credit		Debit	Credit		Debit	Credit
	792-07(b) Power Purchased for WTP Expenses	8,638.45			170,677.58			179,316.03		
	792-10 Warn	43,680.40			132,108.93			175,789.33		
	792-07(c) Power Purchased for Pumping Expenses - Distribution	20,810.20			268,295.69			289,105.89		
	792-08 Treatment Operating Expenses	95,132.85			985,020.33			1,080,153.18		
	792-09 Chemicals, Filtering, Lab. Supp. Exp.	26,395.00			3,812,646.50			3,839,041.50		
	792-11 Misc. Customer Accts. Expense	116,690.84			1,227,729.84			1,344,420.68		
795	Extra Ordinary/ Misc. Expense		39,060.00				133,391.22		172,451.22	
796	Membership Dues & Contributions to Organizations						10,660.00		10,660.00	
797	Cultural and Athletic Expenses						-		-	
803	Repairs & Maint. - Plant(UPIS)		141,871.92				2,388,124.95		2,529,996.87	
	803-07 Maintenance of Other Pumping Plant/(803-1)	857.00			27,358.53			28,215.53		
	803-08 Maintenance of Reservoirs and Tanks				-			-		
	803-09 Maintenance of Trans/Dist. Mains	111,753.97			772,575.22			884,329.19		
	803-11 Maintenance of services (Meters)				-			-		
	803-12 Maintenance of Meters				-			-		
	803-13 Maintenance of Meter Installation				-			-		
	803-14 Maintenance of Hydrants				662.02			662.02		
	803-15 Maintenance of Other Trans/Distrib Mains	29,260.95			1,587,529.18			1,616,790.13		
	803-16 Maintenance of Other Plants				-			-		
804	Repairs & Maintenance - Buildings & Other Struct.		46,234.58				460,251.31		506,485.89	
	804-01 Repairs/ Maintenance Bldg.-Other Structure				-			-		
	804-02 Maint. of Pumping Plant Structures & Improvements				-			-		
	804-03 Water Treatment Structure & Imprvoment				2,439.00			2,439.00		
	804-04 Maint. Of Transmission/Distribution Str. & Imp.				-			-		
	804-05 Maint. Of Gen. Adm. Structure & Improvement	46,234.58			457,812.31			504,046.89		
807	Repairs & Maint.- Office Equipment		7,672.14				84,976.09		92,648.23	
814	Repairs & Maint.- Land Transportation Exp.		52,761.98				541,323.72		594,085.70	
825	Repairs and Maintenance-Other Machinery and Equipment		112,315.50				1,251,122.48		1,363,437.98	
	825-02a Pumping Equipment - Source	55,236.41			728,674.97			783,911.38		
	825-02c Pumping Equipment - Distribution				72,134.00			72,134.00		
	825-03 Water Treatment Equipment	18,060.90			154,046.04			172,106.94		
	825-04 Store Equipment	4,326.38			29,508.55			33,834.93		
	825-05 Communications Equipment				28,931.87			28,931.87		
	825-06 Power Operated Equipment	11,626.21			89,028.07			100,654.28		
	825-07 Tools, Shop and Garage Equipment	23,065.60			148,798.98			171,864.58		
826	Repairs and Maintenance Furniture and Fixtures						0.00		-	
	826-03 Administrative Division									
	826-05 Office of the Board of Directors									
839	Other Subsidies		13,492.35				71,805.00		85,297.35	
841	Donation						19,200.00		19,200.00	
842	Legal Services		12,000.00				120,500.00		132,500.00	
843	Auditing Services						0.00		-	
845	General Services						16,800.00		16,800.00	
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						30,000.00		30,000.00	
903	Depreciation Expenses - Plant (UPIS)		979,170.32				10,715,554.92		11,694,725.24	
904	Depreciation Expenses - Buildings and Other Structures		6,130.03				69,311.58		75,441.61	
907	Depreciation Expenses - Office Equipment		30,470.20				313,432.27		343,902.47	
908	Depreciation Expenses - Laboratory Equipment		10,363.17				103,349.24		113,712.41	

Prepared by:

Recommending Approval By:

Approved By:

NICANDRO B. COQUILLA
 Sr, Corporate Budget Analyst

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

ENGR. ANTONIO RONELO C. PALENCIA
 Interim General Manager

CALBAYOG CITY WATER DISTRICT
 Calbayog City
Trial Balance
 CALBAYOG CITY WATER DISTRICT
 December 31,2014

Acct. #	Account Title	SUBSIDIARY	This Month		Previous Month		SUBSIDIARY	Year to Date		
			Debit	Credit	Debit	Credit		Debit	Credit	
			914	Depreciation Expenses - Land Transport Equipment		20,815.51				228,970.61
925	Depreciation Expenses - Other Machinery and Equipment		40,369.12			486,614.94		526,984.06		
926	Depreciation Expenses - Furniture and Fixtures		5,359.98			54,907.45		60,267.43		
931	Amortization - Intangible Assets		804.51			12,149.50		12,954.01		
989	Other Maintenance & Operating Exp. NRP		32,686.66			150,885.89		183,572.55		
991	Bank Charges					671,933.68		671,933.68		
996	Interest Expenses		2,599,123.00			29,112,167.00		31,711,290.00		
			8,446,477.78	8,446,477.78			510,624,716.24	510,624,716.24	519,071,194.02	519,071,194.02

0.00

0.00

0.00

Prepared by:

Recommending Approval By:

Approved By:

NICANDRO B. COQUILLA
 Sr, Corporate Budget Analyst

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

ENGR. ANTONIO RONELO C. PALENCIA
 Interim General Manager

**CALBAYOG CITY WATER DISTRICT
Balance Sheet
December 31,2014**

	Year to Date				Increase / (Decrease over last year	
	Actual This Month		This Month Last Year		Amount	% of Variance
	Amount	% to Total	Amount	% to Total		
Assets and Other Debits:						
CURRENT ASSETS						
Cash						
Cash-Collecting Officer	551,097.66	3.56%	909,787.83	6.03%	(358,690.17)	-39.43%
Working Fund	5,000.00	0.03%	15,000.00	0.10%	(10,000.00)	-66.67%
Payroll Fund	123,849.37	0.80%	112,731.25	0.75%	11,118.12	0.00%
Cash Fund	0.00	0.00%	0.00	0.00%	0.00	#DIV/0!
Cash in Bank-Local Currency	14,812,165.41	95.61%	14,044,979.97	93.12%	767,185.44	5.46%
Total	15,492,112.44	43.79%	15,082,499.05	42.29%	409,613.39	2.72%
Receivable Accounts						
Accounts Receivable	11,135,267.90	124.94%	11,793,612.21	123.22%	(658,344.31)	-5.58%
Allowance for Doubtful Accounts	2,222,764.84	24.94%	2,222,764.84	23.22%	0.00	0.00%
Accounts Receivable-Net	8,912,503.06	100.00%	9,570,847.37	100.00%	(658,344.31)	-6.88%
Total	8,912,503.06	25.19%	9,570,847.37	26.84%	(658,344.31)	-6.88%
Other Receivables						
Advances to Officers and Employees	156,321.30	2.47%	319,569.90	4.92%	(163,248.60)	-51.08%
Other Receivable	6,169,530.75	97.53%	6,177,775.91	95.08%	(8,245.16)	-0.13%
Total	6,325,852.05	17.88%	6,497,345.81	18.22%	(171,493.76)	-2.64%
Inventories						
Materials and Supplies Inventory	4,597,823.02	100.00%	4,470,146.15	100.00%	127,676.87	2.86%
Total	4,597,823.02	13.00%	4,470,146.15	12.53%	127,676.87	2.86%
Prepayments, Deposits and Deferred Charges						
Other Deferred Charges	51,194.50	100.00%	43,985.57	100.00%	7,208.93	16.39%
Total	51,194.50	0.14%	43,985.57	0.12%	7,208.93	16.39%
TOTAL CURRENT ASSETS	35,379,485.07	10.42%	35,664,823.95	10.37%	(285,338.88)	-0.80%
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	2.29%	6,955,362.11	2.26%	0.00	0.00%
Plant, Buildings and Structures						
Plant (UPIS)	351,423,445.69	124.69%	350,332,733.43	119.80%	1,090,712.26	0.31%
Accumulated Depreciation-Plant	69,586,041.52	24.64%	57,891,316.28	19.75%	11,694,725.24	20.20%
Plant (UPIS) - Net	281,837,404.17	99.80%	292,441,417.15	99.79%	(10,604,012.98)	-3.63%
Buildings and Other Structures	2,617,024.52	472.17%	2,606,074.52	421.19%	10,950.00	0.42%
Accumulated Dep'n-Buildings and other Structure	2,062,768.45	372.17%	1,987,326.84	321.19%	75,441.61	3.80%
Buildings and Other Structures-Net	554,256.07	0.20%	618,747.68	0.21%	(64,491.61)	-10.42%
Total	282,391,660.24	92.88%	293,060,164.83	95.13%	(10,668,504.59)	-3.64%
Equipment and Machinery						
Land Transport Equipment	3,052,433.34	225.13%	3,052,433.34	190.11%	0.00	0.00%
Accumulated Depreciation-Land Transportation	1,696,596.69	125.13%	1,446,810.57	90.11%	249,786.12	17.26%
Land Transport Equipment - Net	1,355,836.65	24.56%	1,605,622.77	29.40%	(249,786.12)	-15.56%
Office Equipment	2,686,222.53	197.56%	2,365,152.53	171.07%	321,070.00	13.58%
Accumulated Depreciation-Office Equipment	1,326,498.64	97.56%	982,596.17	71.07%	343,902.47	35.00%
Office Equipment - Net	1,359,723.89	24.63%	1,382,556.36	25.32%	(22,832.47)	-1.65%
Laboratory Equipment	1,316,873.44	181.96%	1,256,117.88	161.73%	60,755.56	4.84%
Accumulated Depreciation-Laboratory Equipment	593,163.53	81.96%	479,451.12	61.73%	113,712.41	23.72%
Laboratory Equipment - Net	723,709.91	13.11%	776,666.76	14.22%	(52,956.85)	-6.82%
Other Machinery and Equipment	3,999,546.78	192.16%	3,086,843.28	182.05%	912,703.50	29.57%
Accumulated Dep'n-Other Machinery and Equip	1,918,234.94	92.16%	1,391,250.88	82.05%	526,984.06	37.88%
Other Machinery and Equipment Net	2,081,311.84	37.70%	1,695,592.40	31.05%	385,719.44	22.75%
Total	5,520,582.29	1.82%	5,460,438.29	1.77%	60,144.00	1.10%
Furniture, Fixtures and Books						
Furniture, Fixtures	595,142.12	256.86%	544,992.12	225.37%	50,150.00	9.20%
Accumulated Depreciation-Furniture and Fixtures	363,442.86	156.86%	303,175.43	125.37%	60,267.43	19.88%
Furniture, Fixtures - Net	231,699.26	100.00%	241,816.69	100.00%	(10,117.43)	-4.18%
Books						
Total	231,699.26	0.08%	241,816.69	0.08%	(10,117.43)	-4.18%
Construction-in-Progress						
Construction-in-Progress - Pan-as Rehabilitation	1,979,241.28	22.14%	252,750.00	10.77%	1,726,491.28	
Construction in Progress - Pumping Vertical	85,423.50	0.96%	85,423.50	3.64%	0.00	0.00%
Construction in Progress - Cagsalaosao						
Construction in Progress - Façade	86,873.90	0.97%	86,873.90	3.70%	0.00	0.00%
Construction in Progress - China Leak Repair	67,160.00	0.75%	67,160.00	2.86%	0.00	0.00%
Construction in Progress - Obrero	153,183.36	1.71%	153,183.36	6.52%	0.00	0.00%
Construction in Progress - Dagum						
Construction in Progress - Cagbilwang	56,110.00	0.63%	56,110.00	2.39%	0.00	0.00%
Construction in Progress - San Policarpo	70,900.00	0.79%	38,400.00	1.64%	32,500.00	
Construction-in-Progress- Building (Capoocan)	1,277,480.29	14.29%	1,277,480.29	54.41%	0.00	0.00%
Construction in Progress - Warehouse	333,007.21	3.73%	309,830.59	13.20%	23,176.62	7.48%
Construction in Progress- Warehouse Rawis	4,344.70	0.00%	4,344.70	0.00%		
Construction in Progress- Pasungon	4,809,007.52	29635.82%		0.69%		
Construction in Progress - Bunkhouse	16,227.01	0.18%	16,227.01	0.76%	0.00	
Total	8,938,958.77	2.94%	2,347,783.35	89.61%	6,591,175.42	280.74%
TOTAL PROPERTY, PLANT AND EQUIPMENT	304,038,262.67	89.57%	308,065,565.27	(4,027,302.60)	-1.31%	
OTHER ASSETS						
Intangible Assets	388,692.70	1022.08%	388,692.70	662.39%	0.00	0.00%
Accumulated Amortization-Intangible Assets	350,663.18	922.08%	337,709.17	100.00%	12,954.01	3.84%
Intangible Assets- IT Equipment (Net)	38,029.52	100.00%	50,983.53		(12,954.01)	-25.41%
Other Assets				0.01%		
TOTAL OTHER ASSETS	38,029.52	0.01%	50,983.53	100.00%	(12,954.01)	0.00%
TOTAL ASSETS AND OTHER DEBITS	339,455,777.26	100.00%	343,781,372.75	(4,325,595.49)	-1.26%	

Prepared by:

Recommending Approval:

NICANDRO B. COQUILLA
Sr, Corporate Budget Analyst
5/2/2016 11:38

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

ENGR. ANTONIO RONELO C. PALENCIA
Interim General Manager

CALBAYOG CITY WATER DISTRICT
Balance Sheet
December 31,2014

	Actual This Month		Year to Date This Month Last Year		Increase /Decrease over last year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
<u>LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS</u>						
<u>CURRENT LIABILITIES</u>						
Payable Accounts						
Accounts Payable	12,944,761.02	100.00%	4,578,061.08	100.00%	8,366,699.94	182.76%
Notes Payable						
Insurance Premium Payable						
Pension and Retirement Benefits Payable						
Total	12,944,761.02	95.21%	4,578,061.08	78.46%	8,366,699.94	182.76%
Inter-Agency Payables						
Due to National Government Agencies (BIR, etc.)	0.00	0.00%	0.00	0.00%	0.00	
Due to Government Owned and/or Controlled Corp.	1,814.88	0.00%	0.00	0.00%	1,814.88	
Total	1,814.88	0.01%	0.00	0.00%	1,814.88	
Other Payables						
Due to Members (SSS Refund)	3,317.12	0.83%	3,317.12	0.33%	0.00	0.00%
Due to Officers and Employees						
Contractor's Security Deposits						
Accrued Light and Power	393,928.01	98.57%	1,002,046.14	99.56%	(608,118.13)	-60.69%
Accrued Fuel and Lubricants	0.00	0.00%	0.00	0.00%	0.00	#DIV/0!
Accrued Wages Payable	0.00	0.00%	0.00	0.00%		
Other Payables	2,400.00	0.60%	1,150.00	0.11%	1,250.00	108.70%
Total	399,645.13	2.94%	1,006,513.26	17.25%	(606,868.13)	
Loans/Lease Payable						
Current Portion of Long-Term Debt	0.00	0.00%	0.00	0.00%	0.00	#DIV/0!
Interest Payable	250,000.00	100.00%	250,000.00	100.00%	0.00	0.00%
Loan Penalty Payable						
Lease Payable						
Total	250,000.00	1.84%	250,000.00	4.28%	0.00	0.00%
TOTAL CURRENT LIABILITIES	13,596,221.03	5.00%	5,834,574.34	2.13%	7,761,646.69	133.03%
<u>NON-CURRENT LIABILITIES</u>						
Loans Payable	258,216,303.43	100.00%	267,675,007.97	100.00%	(267,675,007.97)	-100.00%
TOTAL NON-CURRENT LIABILITIES	258,216,303.43	95.00%	267,675,007.97	97.87%	(267,675,007.97)	-95.03%
TOTAL LIABILITIES	271,812,524.46	80.07%	273,509,582.31	79.56%	(259,913,361.28)	-95.03%
<u>DEFERRED CREDITS</u>						
Deferred Tax Liability (Franchise Tax)						
Deferred Income from Penalty Charges						
Customer's Deposit	4,709,345.17	95.52%	4,223,761.20	95.02%	485,583.97	11.50%
Other Deferred Credits	221,118.89	4.48%	221,383.82	4.98%	(264.93)	-0.12%
TOTAL DEFERRED CREDITS	4,930,464.06	1.45%	4,445,145.02	1.29%	485,319.04	10.92%
<u>EQUITY</u>						
Government Equity	10,178,366.56	16.23%	10,178,366.56	15.46%	0.00	0.00%
Capital/Equity Reserve	(42,500.00)	-0.07%	(42,500.00)	-0.06%	0.00	0.00%
Donated Capital (OPIC)					0.00	0.00%
Retained Earnings	52,576,922.18	83.84%	55,690,778.86	84.60%	(3,113,856.68)	-5.59%
TOTAL EQUITY	62,712,788.74	18.47%	65,826,645.42	19.15%	(3,113,856.68)	-4.73%
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS	339,455,777.26	100.00%	343,781,372.75	100.00%	(4,325,595.49)	-1.26%

Prepared by:

Recommending Approval:

Approved by:

NICANDRO B. COQUILLA
 Sr, Corporate Budget Analyst
 5/2/2016 11:38

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

ANTONIO RONELO C. PALENCIA
 Interim General Manager

CALBAYOG CITY WATER DISTRICT
Cash Flow Statement
 December 31,2014

Cash Flows from Operating Activities	Previous Month	Actual this Month	% Total	Year to Date	%Total
Cash Inflows:					
Collection of Water Bills	7,752,494.95	7,168,230.61	93.63%	93,386,542.45	93.93%
Collection of Other Water Revenues	212,045.82	215,470.00	2.81%	2,786,240.94	2.80%
Collection of Customer's Deposit	49,343.29	59,252.00	0.77%	754,360.67	0.76%
Settlement Account Receivable - Illegal Fees	40,840.70	21,200.00	0.28%	447,651.00	0.45%
Refund of overpayment of expenses and Cash Advances	8,183.14	19,835.00	0.26%	248,864.88	0.25%
Sale of tapping materials	71,750.99	97,654.78	1.28%	1,098,613.89	1.11%
Settlement of Account Receivable - Materials	2,443.02	2,158.32	0.03%	79,196.35	0.08%
Settlement of Other Receivable - Miscellaneous Fees	150.00	150.00	0.00%	5,798.00	0.01%
Settlement of Other Receivable/ Advance payment (water sales)	12,899.33	25,106.17	0.33%	199,651.42	0.20%
Settlement Account Receivable - Meter Maintenance	13,596.20	14,450.50	0.19%	238,581.69	0.24%
Other Receipts/Scrap/Bidding fees/INLIP/ cash bond	44,619.19	3,999.60	0.05%	107,309.54	0.11%
Liquidation of payroll fund/Working Fund/Cash Fund	5,670.00	28,000.00	0.37%	68,891.88	0.07%
Total Cash Inflows	8,214,036.63	7,655,506.98	99.87%	99,421,702.71	98.43%
Cash Outflows:					
Payment of Operating Expenses:					
Salaries	576,719.68	648,189.50	9.64%	7,354,320.63	10.73%
Wages	302,844.68	811,453.76	12.07%	7,152,899.96	10.44%
Benefits and Allowances	764,306.88	2,018,915.48	30.02%	5,733,319.28	8.37%
Fuel and Lubricants	226,612.70	274,342.77	4.08%	2,724,283.73	3.98%
Power/Electricity	897,365.05	778,642.97	11.58%	11,742,284.69	17.14%
Chemicals	598,411.07	1,022,942.57	15.21%	3,418,780.16	4.99%
Other Operation and Maint. Expenses	1,479,636.02	368,133.46	5.47%	16,182,343.56	23.62%
CAPEX	165,609.29	174,702.00	2.60%	1,436,409.85	2.10%
Remittance of Withholding Taxes	829,232.22	403,874.25	6.01%	5,167,301.38	7.54%
Remittance of GSIS/PAG-IBIG/Philhealth & other loans of employees	719,071.26	223,063.46	3.32%	7,603,700.37	11.10%
Total Cash Outflows	6,559,808.85	6,724,260.22	66.47%	68,515,643.61	68.12%
Total Cash Provided (used) by Operating Activities	1,654,227.78	931,246.76	-37.99%	30,906,059.10	7358.99%
Cash Flows from Investing Activities:					
Cash Inflows:					
Deposit for reserved funds			0.00%	1,533,731.60	96.96%
Fund transfer to current account				0.00	0.00%
Interest Earned from deposits		10,104.21	100.00%	48,091.87	3.04%
Total Cash Inflows		10,104.21	0.13%	1,581,823.47	1.57%
Cash Outflows:					
Fund transfer to/from time deposit accounts				1,533,731.60	100.000%
Total Cash Outflows		0.00	0.000%	1,533,731.60	1.525%
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	2,615,400.00	2,599,123.00	76.61%	23,748,142.00	77.78%
Payments of Principal loans(LWUA)	777,286.00	793,563.00	23.39%	6,786,032.00	22.22%
Total Cash Outflows	3,392,686.00	3,392,686.00	33.53%	30,534,174.00	30.36%
Total Cash Provided (used) by Financing Activities	3,392,686.00	3,392,686.00	-138.40%	30,534,174.00	7270.44%
Cash Provided by Operating, Investing and Financing Activities	(1,738,458.22)	(2,451,335.03)	-176.39%	419,976.97	14629.43%
Add: Cash and Cash Equivalents-Beginning	19,695,565.69	17,957,107.47		15,082,499.05	
Add/Less :Adjustment(Add'tand unliquidated payroll/Charge to Retained Earning		(13,660.00)		(10,363.58)	
Cash and Cash Equivalents, Ending	17,957,107.47	15,492,112.44		15,492,112.44	

Prepared by:

NICANDRO B. COQUILLA
 Sr, Corporate Budget Analyst

5/2/2016

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

Approved by:

ENGR. ANTONIO RONELO C. PALENCIA
 Interim General Manager

CALBAYOG CITY WATER DISTRICT
BUDGET UPDATE
 December 31, 2014

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	8,874,419.58	7,481,213.82	(1,393,205.76)	-15.70%	106,493,034.97	97,733,713.63	(8,759,321.34)	-8.23%
Expenses								
Office of the Board of Directors	80,367.03	102,164.58	(21,797.55)	-27.12%	989,404.33	1,204,091.09	(214,686.76)	-21.70%
Office of the General Manager	67,434.89	34,395.00	33,039.89	49.00%	1,009,568.64	575,387.62	434,181.02	43.01%
Commercial & Finance Division	717,689.80	1,189,949.93	(472,260.13)	-65.80%	9,664,688.47	7,994,465.95	1,670,222.52	17.28%
Production & Water Quality Div.	1,834,944.16	1,718,107.77	116,836.39	6.37%	20,029,944.62	24,073,367.47	(4,043,422.85)	-20.19%
Engineering & Construction Div.	611,466.14	847,220.39	(235,754.25)	-38.56%	8,401,788.94	6,970,249.28	1,431,539.66	17.04%
Adm. & Gen. Services Division	3,416,544.88	4,242,584.97	(826,040.09)	-24.18%	16,311,574.96	30,406,535.76	(14,094,960.80)	-86.41%
Total budgeted Expense	6,728,446.89	8,134,422.64	(1,405,975.75)	-20.90%	56,406,969.96	71,224,097.17	(14,817,127.21)	-26.27%
6% reserve					6,389,582.10	1,533,731.60		
Debt Service					41,462,232.00	23,748,802.00		
Other Related Expenses (Dep'n)	0.00	1,093,482.84				13,077,773.35		
Total Expenses	6,728,446.89	9,227,905.48	(1,405,975.75)	-20.90%	104,258,784.06	109,584,404.12	(14,817,127.21)	-14.21%

Prepared by:

Recommending Approval:

Approved by:

NICANDRO B. COQUILLA
 Sr, Corporate Budget Analyst
 5/2/2016

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

ENGR. ANTONIO RONELO C. PALENCIA
 Interim- General Manager

Statement of Retained Earnings
For the Period ended December 31,2014

	Actual This Month	This Month Last Year	Increase (Decrease) Over Last Year	% to Last Year
Retained Earnings:				
Unappropriated Retained Earnings	54,338,450.66	56,792,594.81	(2,454,144.15)	-4.32%
Net Income(Loss) for the Period	(1,761,528.48)	(1,101,815.95)	(659,712.53)	59.88%
	<u>52,576,922.18</u>	<u>55,690,778.86</u>	<u>(3,113,856.68)</u>	-5.59%

Prepared by:

NICANDRO B. COQUILLA
Sr, Corporate Budget Analyst
5/2/2016 11:38

Recommending Approval:

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

Approved by:

ENGR. ANTONIO RONELO C. PALENCIA
Interim General Manager

CALBAYOG CITY WATER DISTRICT
DETAILED STATEMENT OF REVENUES AND EXPENSES
 December 31, 2014

FINANCE AND COMMERCIAL DIVISION

Particulars	CURRENT MONTH						YEAR TO DATE					
	ACTUAL		BUDGET		OVER (UNDER) BUDGET		ACTUAL		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	7,038,393.15	99.94%	8,424,831.03	99.61%	(1,386,437.88)	-16.46%	91,802,896.09	99.95%	101,097,972.35	97.99%	(9,295,076.26)	-9.19%
576-08 Other Sales or Services	3,999.60	0.06%	33,333.33	0.39%	(29,333.73)	-88.00%	49,330.72	0.05%	400,000.00	2.01%	(350,669.28)	-87.67%
TOTAL WATER SALES	7,042,392.75	94.13%	8,458,164.36	95.31%	(1,415,771.61)	-16.74%	91,852,226.81	93.98%	101,497,972.35	94.03%	(9,645,745.54)	-9.50%
Other Business and Service Income												
618-01 Miscellaneuos Service Revenue	154,270.00	35.16%	117,123.00	28.14%	37,147.00	31.72%	1,857,144.96	31.58%	1,405,476.00	25.59%	451,668.96	32.14%
618-02 Rent of Water Property	0.00	0.00%	330.00		(330.00)		(450.00)	-0.01%	3,960.00		(4,410.00)	-111.36%
618-03 Meter Maintenance	74,052.00	16.88%	77,792.40	18.69%	(3,740.40)	-4.81%	1,107,316.32	18.83%	933,508.80	26.30%	173,807.52	18.62%
619-01 Penalty Charges - Overdue Water Bills	185,884.46	42.36%	134,464.26	32.30%	51,420.20	38.24%	2,045,556.27	34.78%	1,613,571.09	29.22%	431,985.18	26.77%
619-02 Penalty Charges - Illegal Connections	2,000.00	0.46%	38,666.67	9.29%	(36,666.67)	-94.83%	596,910.18	10.15%	464,000.00	8.40%	132,910.18	28.64%
612 Interest Income	10,104.21	2.30%	20,584.11	4.95%	(10,479.90)	-50.91%	48,091.87	0.82%	247,009.36	4.47%	(198,917.49)	-80.53%
659-01 Other Income-Materials	10,893.34	2.48%	11,099.91	2.67%	(206.57)	-1.86%	190,608.47	3.24%	133,198.87	2.41%	57,409.60	43.10%
659-02 Bidding fees	150.00	0.03%	16,194.88	3.89%	(16,044.88)	-99.07%	150.00	0.00%	194,338.50	3.52%	(194,188.50)	-99.92%
659-03 Scrap	0.00	0.00%			0.00		27,600.00	0.47%			27,600.00	
659-06 CFI Incentive	1,467.06				1,467.06		8,558.75	0.01%				
659-04 % Concessionaire's Refund	0.00	0.00%			0.00		0.00	0.00%			0.00	
TOTAL OTHER REVENUES	438,821.07	5.87%	416,255.22	4.69%	22,565.85	5.42%	5,881,486.82	6.02%	4,995,062.62	5.97%	886,424.20	17.75%
TOTAL OPERATING REVENUES	7,481,213.82	100.00%	8,874,419.58	100.00%	(1,393,205.76)	-15.70%	97,733,713.63	100.00%	106,493,034.97	100.00%	(8,759,321.34)	-8.23%
							<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

5/2/2016 11:38

Recommending Approval:

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

Approved by:

ENGR. ANTONIO RONELO C. PALENCIA
 Interim - General Manager

CALBAYOG CITY WATER DISTRICT
 DETAILED STATEMENT OF REVENUES AND EXPENSES
 December 31,2014

OFFICE OF THE BOARD OF DIRECTORS

Particulars	CURRENT MONTH				OVER (UNDER) BUDGET		YEAR TO DATE				OVER (UNDER) BUDGET	
	ACTUAL Amount	% of Total	BUDGET Amount	% of Total	Amount	% of variance	ACTUAL Amount	% of Total	BUDGET Amount	% of Total	Amount	% of variance
OPERATION EXPENSES												
Salaries and Wages and Other Comp./Benefits												
713 Honoraria (Director's Fees and Remunerations)	52,920.00	51.80%	66,096.00	82.24%	13,176.00	19.93%	576,240.00	47.86%	793,152.00	82.24%	216,912.00	27.35%
Supplies Expenses												
765-05 Other Supplies Expenses	640.00	0.63%	833.33	1.04%	193.33	23.20%	11,892.50	0.99%	10,000.00	1.04%	(1,892.50)	-18.93%
Travel and Educational Expenses												
766-05 Travel Expense	0.00	0.00%	4,583.33	5.70%	4,583.33	100.00%	55,266.70	4.59%	55,000.00	5.70%	(266.70)	-0.48%
767-05 Training and Scholarship Expenses	0.00	0.00%	6,666.67	8.30%	6,666.67	100.00%	27,000.00	2.24%	80,000.00	8.30%	53,000.00	66.25%
Communications Expenses												
774-05 Telephone Expenses- Mobile	2,370.00	2.32%	2,187.69	2.72%	(182.31)	-8.33%	29,645.00	2.46%	26,252.33	2.72%	(3,392.67)	-12.92%
MAINTENANCE EXPENSES												
804-05 Maint. of Gen. Adm. Structures and Improv't	46,234.58	45.25%	0.00	0.00%	(46,234.58)	#DIV/0!	504,046.89	41.86%	0.00	0.00%	(504,046.89)	#DIV/0!
826-05 Repairs and Maintenance- Furn. and Fixtures	0.00	0.00%	0.00	0.00%	0.00	#DIV/0!	0.00	0.00%	0.00	0.00%	0.00	#DIV/0!
TOTAL MAINTENANCE EXPENSES	46,234.58	45.25%	0.00	0.00%	(46,234.58)	#DIV/0!	504,046.89	41.86%	0.00	0.00%	(504,046.89)	#DIV/0!
TOTAL BOARD OF DIRECTORS EXPENSES	102,164.58	1.27%	80,367.03	1.34%	(21,797.55)	-27.12%	1,204,091.09	1.31%	964,404.33	1.25%	(239,686.76)	-24.85%

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

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

Approved by:
 ENGR. ANTONIO RONELO C. PALENCIA
 Interim - 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 variance	Amount	% of Total	Amount	% of Total	Amount	% of variance
<u>OPERATION EXPENSES</u>												
Salaries and Wages and Other Comp./Benefits												
701-12 Office of the General Manager	17,395.00	50.57%	50,434.89	74.79%	33,039.89	65.51%	371,387.62	64.55%	605,218.64	74.79%	233,831.02	38.64%
710-04 Representation Allowance	8,500.00	24.71%	8,500.00	12.60%	0.00	0.00%	102,000.00	17.73%	102,000.00	12.60%	0.00	0.00%
711-04 Transportation Allowance	8,500.00	24.71%	8,500.00	12.60%	0.00	0.00%	102,000.00	17.73%	102,000.00	12.60%	0.00	0.00%
MAINTENANCE EXPENSES												
804-04 Maint. of Gen. Adm. Structures and Improv't-Mgr.	0.00	0.00%	0.00	0.00%	0.00	#DIV/0!	0.00	0.00%	0.00	0.00%	0.00	#DIV/0!
804-05 General Manager's Office - Repair and Maintenance	0.00	0.00%	0.00	0.00%	0.00	#DIV/0!	0.00	0.00%	0.00	0.00%	0.00	#DIV/0!
TOTAL OFFICE OF THE MANAGER EXPENSES	34,395.00	0.43%	67,434.89	1.12%	33,039.89	49.00%	575,387.62	0.63%	809,218.64	1.05%	233,831.02	28.90%

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

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

Approved by:
 ENGR. ANTONIO RONELO C. PALENCIA
 Interim - General Manager

CALBAYOG CITY WATER DISTRICT
DETAILED STATEMENT OF REVENUES AND EXPENSES
 December 31,2014

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	
<u>CUSTOMER'S ACCTS EXPENSE</u>													
<u>OPERATIONS EXPENSES</u>													
Salaries and Wages and Other Comp./Benefits													
701-08	Salaries/Wages-Customer Acct Superv.sion Exp.	214,945.00	18.08%	222,500.75	31.18%	7,555.75	3.40%	2,575,723.32		2,670,009.00	33.34%	94,285.68	3.53%
701-09	Salaries/Wages-Meter Reading Expenses	34,826.00	2.93%	34,481.00	4.83%	(345.00)	-1.00%	416,613.95	5.21%	413,772.00	6.75%	(2,841.95)	-0.69%
701-10	Salaries/Wages-Customer Records and Collection Ex	64,573.00	5.43%	75,533.50	10.59%	10,960.50	14.51%	774,195.30	9.68%	906,402.00	9.58%	132,206.70	14.59%
706-09	Salaries/Wages-Others (JO)-Meter Reading	0.00	0.00%	117,075.90	16.41%	117,075.90	100.00%	174,503.81	2.18%	1,404,910.80	10.40%	1,230,406.99	87.58%
706-10	Salaries/Wages-Others (JO)-Cust. Records	0.00	0.00%	38,908.50	5.45%	38,908.50	100.00%	44,203.57	0.55%	466,902.00	2.12%	422,698.43	90.53%
707-08	PERA-Customer Account Supervision Exp.	4,000.00	0.34%	4,125.00	0.58%	125.00	3.03%	48,000.00	0.60%	49,500.00	0.62%	1,500.00	3.03%
707-09	PERA-Meter Reading Expenses	1,000.00	0.08%	1,000.00	0.14%	0.00	0.00%	12,000.00	0.15%	12,000.00	0.17%	0.00	0.00%
707-10	PERA-Customer Records and Collection Exp.	2,500.00	0.21%	3,000.00	0.42%	500.00	16.67%	30,000.00	0.38%	36,000.00	0.36%	6,000.00	16.67%
708-08	ADCOM-Cust. Acct. Supervision Exp.	3,000.00	0.25%	12,375.00	1.73%	9,375.00	75.76%	135,000.00	1.69%	148,500.00	1.85%	13,500.00	9.09%
708-09	ADCOM-Meter Reading Expenses	7,500.00	0.63%	3,000.00	0.42%	(4,500.00)	-150.00%	40,500.00	0.51%	36,000.00	0.51%	(4,500.00)	-12.50%
708-10	ADCOM-Customer Records and Collection Exp.	15,000.00	1.26%	9,000.00	1.26%	(6,000.00)	-66.67%	97,500.00	1.22%	108,000.00	1.09%	10,500.00	9.72%
710-02	Representation Allowance	5,000.00	0.42%	5,000.00	0.70%	0.00	0.00%	60,000.00	0.75%	60,000.00	0.68%	0.00	0.00%
711-02	Transportation Allowance	5,000.00	0.42%	5,000.00	0.70%	0.00	0.00%	60,000.00	0.75%	60,000.00	0.68%	0.00	0.00%
712-08	Clothing & Uniform All.-Cust. Acct Superv	0.00	0.00%	3,333.33	0.47%	3,333.33	100.00%	40,000.00	0.50%	40,000.00	0.57%	0.00	0.00%
712-09	Clothing & Uniform All.-Meter Reading Expenses	0.00	0.00%	833.33	0.12%	833.33	100.00%	10,000.00	0.13%	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	0.41%	2,916.67	100.00%	25,000.00	0.31%	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	3.16%	22,582.58	100.00%	254,945.00	3.19%	270,991.00	3.21%	16,046.00	5.92%
714-09	Year end Bonus -Meter Reading Expenses	0.00	0.00%	3,706.75	0.52%	3,706.75	100.00%	44,826.00	0.56%	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	1.43%	10,209.15	100.00%	89,573.00	1.12%	122,509.82	1.08%	32,936.82	26.89%
719-08	Other Bonuses & All. -Cust.Records Superv Exp.	376,000.00	31.62%	48,125.00	6.74%	(327,875.00)	-681.30%	856,000.00	10.71%	577,500.00	6.75%	(278,500.00)	-48.23%
719-09	Other Bonuses & All.-Meter Reading Expenses	94,000.00	7.91%	11,666.67	1.64%	(82,333.33)	-705.71%	214,000.00	2.68%	140,000.00	2.13%	(74,000.00)	-52.86%
719-10	Other Bonuses & All.-Cust.Record/coll.exp.	235,000.00	19.76%	35,000.00	4.91%	(200,000.00)	-571.43%	535,000.00	6.69%	420,000.00	3.69%	(115,000.00)	-27.38%
749-08	Overtime/Holiday Pay-Cust. Acct. Superv.	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	304,896.00		304,896.00	
749-09	Overtime/Holiday Pay-Meter Reading Expen	0.00	0.00%	0.00	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	0.00	0.00%	0.00	0.00%	0.00	0.00%	14,020.23	0.18%	148,552.50		134,532.27	
Utility Expenses													
771-01	Fuel	10,058.09	0.85%	14,983.33	2.10%	4,925.24	32.87%	98,441.09	1.23%	179,800.00	3.75%	81,358.91	45.25%
Survey and Research Expenses													
788	Research, Exploration and Development Expenses	0.00	0.00%	1,666.67	0.23%	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.	116,690.84	9.81%	27,500.00	3.85%	(89,190.84)	-324.33%	1,344,420.68	16.82%	330,000.00	8.09%	(1,014,420.68)	-307.40%
Total Operation Expenses		1,189,092.93	100.00%	713,523.14	100.00%	(475,569.80)	-66.65%	7,994,465.95	67.78%	7,041,411.34	100.00%	(953,054.61)	-13.53%
<u>MAINTENANCE EXPENSES</u>													
Repairs and Maintenance Expenses													
803-12	Maintenance of Water Meters	857.00	0	4,166.67	0.00%	3,309.67	100.00%	0.00	#DIV/0!	50,000.00	1.28%	50,000.00	100.00%
Total Maintenance Expenses		857.00	0.00%	4,166.67	0.00%	3,309.67	100.00%	-	0.00%	-	0.00%	50,000.00	-5.54%
Total Operation and maintenance expenses		1,189,949.93	0.00%	717,689.80	0.00%	(472,260.13)	-0.70%	7,994,465.95		7,091,411.34	0.00%	(903,054.61)	

Prepared by:

NICANDRO B. COQUILLA 5/2/2016 11:38
 Sr, Corporate Budget Analyst

Recommending Approval:

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

Approved by:

ENGR. ANTONIO RONELO C. PALENCIA
 Interim - General Manager

CALBAYOG CITY WATER DISTRICT
DETAILED STATEMENT OF REVENUES AND EXPENSES
 December 31,2014

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>SOURCE OF SUPPLY EXPENSES:</u>													
<u>OPERATIONS EXPENSES</u>													
Salaries and Wages and Other Comp./Benefits													
701-01	Salaries Regular -Source of Supply Operation Superv	42,652.00	17.57%	42,652.00	34.57%	0.00	0.00%	511,824.00	33.35%	511,824.00	51.92%	0.00	0.00%
701-02	Salaries & Wages-Source of Supply Operation Labor I	0.00	0.00%			0.00		0.00	0.00%	0.00		0.00	
701-03	Salaries/Wages-Source of Supply Maint. & Supervisio	32,859.00	13.54%	32,859.00	26.63%	0.00	0.00%	394,308.00	25.69%	394,308.00	17.24%	0.00	0.00%
707-01	PERA-Source of Supply Operation Supervision	500.00	0.21%	500.00	0.41%	0.00	0.00%	6,000.00	0.39%	6,000.00	0.87%	0.00	0.00%
707-02	PERA-Source of Supply Operation Labor Exp	1,000.00	0.41%			(1,000.00)		2,000.00	0.13%	954.54		(1,045.46)	
707-03	PERA-Source of Supply Maint. & Superv Exp	0.00	0.00%	1,000.00	0.81%	1,000.00	100.00%	10,000.00	0.65%	12,000.00	0.50%	2,000.00	16.67%
708-01	ADCOM-Source of Supply Operation Supervision Exp.	1,500.00	0.62%	1,500.00	1.22%	0.00	0.00%	18,000.00	1.17%	18,000.00	2.62%	0.00	0.00%
708-02	ADCOM-Source of Supply Operation Labor	3,000.00	1.24%			(3,000.00)		6,000.00	0.39%	-		(6,000.00)	
708-03	ADCOM-Source of Supply Maint. & Super Exp	6,902.04	2.84%	3,000.00	2.43%	(3,902.04)	-130.07%	36,902.04	2.40%	36,000.00	1.50%	(902.04)	-2.51%
710-04	Representation Allowance	5,000.00	2.06%	4,250.00	3.44%	(750.00)	-17.65%	60,000.00	3.91%	51,000.00	1.00%	(9,000.00)	-17.65%
711-04	Transportation Allowance	5,000.00	2.06%	4,250.00	3.44%	(750.00)	-17.65%	60,000.00	3.91%	51,000.00	1.00%	(9,000.00)	-17.65%
712-01	Clothing & Uniform All. -Sourceof Supply Oper Superv	-	0.00%	416.67	0.34%	416.67	100.00%	5,000.00	0.33%	5,000.00	1.66%	0.00	0.00%
712-02	Clothing & Uniform All. -Sourceof Supply Oper Labor												
712-03	Clothing & Uniform All-Source of Supply Maint.&Supe	-	0.00%	833.33	0.68%	833.33	100.00%	10,000.00	0.65%	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	3.22%	3,971.00	100.00%	47,652.00	3.10%	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%	0.00	0.00%	61,293.33		61,293.33	100.00%
714-03	Year-end Bonus-Source of Supply Maint Exp	-	0.00%	3,571.58	2.89%	3,571.58	100.00%	42,859.00	2.79%	42,859.00	1.85%	0.00	0.00%
719-01	Other Bonuses & All.-Source of Supply Oper Superv	47,000.00	19.36%	5,833.33	4.73%	(41,166.67)	-705.71%	107,000.00	6.97%	70,000.00	6.07%	(37,000.00)	-52.86%
719-02	Other Bonuses/Allowances-Source of SupplyOperatio	-	0.00%			0.00		0.00	0.00%	223,333.33		223,333.33	
719-03	Other Bonuses & All.-Source of Supply Maint&Superv	94,000.00	38.73%	11,666.67	9.46%	(82,333.33)	-705.71%	214,000.00	13.94%	140,000.00	5.41%	(74,000.00)	-52.86%
749-01	Other Personnel Bene-Source of Supply Sup. Exp.	3,297.48	1.36%	1,306.29	1.06%	(1,991.19)	-152.43%	3,297.48	0.21%	15,675.50	1.06%	12,378.02	78.96%
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 & St	-	0.00%	657.18	0.53%	657.18	100.00%	0.00	0.00%	7,886.16	0.69%	7,886.16	100.00%
Total Operation Expenses		242,710.52	100.00%	123,374.83	100.00%	(119,335.69)	-96.73%	1,534,842.52	100.00%	1,202,209.00	100.00%	(332,633.52)	-27.67%
<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%
TOTAL SOURCE OF SUPPLY EXPENSES		242,710.52	14.13%	123,374.83	6.72%	(119,335.69)	-96.73%	1,534,842.52	6.38%	1,202,209.00	5.74%	(332,633.52)	-27.67%

Prepared by:

NICANDRO B. COQUILLA
 Sr, Corporate Budget Analyst

5/2/2016 11:38

Recommending Approval:

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

Approved by:

ENGR. ANTONIO RONELO C. PALENCIA
 Interim - General Manager

CALBAYOG CITY WATER DISTRICT
DETAILED STATEMENT OF REVENUES AND EXPENSES
 December 31, 2014
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	54,561.09	5.40%	38,469.75	3.78%	(16,091.34)	-41.83%	684,804.32	4.64%	461,637.00	3.30%	(223,167.32)	-48.34%
706-05a J.O.-Pumping Labor and Expenses	-	0.00%	172,245.83	16.93%	172,245.83	100.00%	416,470.68	2.82%	2,066,949.93	7.04%	1,650,479.25	79.85%
707-05 PERA-Pumping Labor and Expenses	2,300.68	0.23%	1,250.00	0.12%	(1,050.68)	-84.05%	29,005.23	0.20%	15,000.00	0.15%	(14,005.23)	-93.37%
708-05 ADCOM-Pumping Labor and Expenses	3,000.00	0.30%	3,750.00	0.37%	750.00	20.00%	85,056.83	0.58%	45,000.00	0.46%	(40,056.83)	-89.02%
712-05 Clothing & Uniform All -Pumping Labor	-	0.00%	1,666.67	0.16%	1,666.67	100.00%	25,000.00	0.17%	20,000.00	0.13%	(5,000.00)	-25.00%
714-05 Year-end Bonus -Pumping Labor and Expenses	-	0.00%	5,748.92	0.57%	5,748.92	100.00%	77,589.50	0.53%	68,987.00	0.40%	(8,602.50)	-12.47%
719-05 Other Bonuses & Allowances-Pumping Labor	233,092.73	23.06%	15,833.33	1.56%	(217,259.40)	-1372.16%	523,194.99	3.55%	190,000.00	1.66%	(333,194.99)	-175.37%
749-05 Overtime/Holiday Pay	-	0.00%	447.24	0.04%	447.24	100.00%	655.26	0.00%	5,366.88	0.13%	4,711.62	87.79%
Generation, Trans. And Distribution Expenses												
792-05a Fuel for Power Production	202,620.00	20.05%	80,403.75	7.90%	(122,216.25)	-152.00%	867,893.00	5.88%	964,845.00	15.79%	96,952.00	10.05%
792-06a Pumping Operations Expenses	171,499.88	16.97%	135,980.58	13.36%	(35,519.30)	-26.12%	1,731,224.20	11.73%	1,631,767.01	0.50%	(99,457.19)	-6.10%
792-07a Power/Fuel Purchased for Pumping (Electricity)	343,587.21	34.00%	561,689.54	55.20%	218,102.33	38.83%	10,313,699.44	69.90%	6,740,274.43	70.44%	(3,573,425.01)	-53.02%
Total Operation Expenses	1,010,661.59	94.74%	1,017,485.60	97.40%	6,824.01	0.67%	14,754,593.45	94.78%	11,767,282.22	93.40%	(2,987,311.23)	-25.39%
<u>MAINTENANCE EXPENSES</u>												
Utility Plant												
803-07 Maint. Of Other Pumping Plant	857.00	1.53%			(857.00)		28,215.53	3.47%	146,542.67		118,327.14	
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	55,236.41	98.47%	27,123.69	100.00%	(28,112.72)	-103.65%	783,911.38	96.53%	325,484.29	100.00%	(458,427.09)	-140.84%
Total Maintenance Expenses	56,093.41	5.26%	27,123.69	2.60%	(28,969.72)	-106.81%	812,126.91	5.22%	831,630.00	6.60%	19,503.09	2.35%
TOTAL PUMPING EXPENSES - SOURCE	1,066,755.00	97.84%	1,044,609.30	93.38%	(22,145.71)	-2.12%	15,566,720.36	97.50%	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)	1,726.00	7.34%	11,167.08	15.45%	9,441.08	84.54%	27,695.30	8.46%	134,005.00	2.28%	106,309.70	79.33%
792-06c Pumping Operations Expenses	976.50	4.15%	40,399.47	55.89%	39,422.97	97.58%	10,741.50	3.28%	484,793.62	2.37%	474,052.12	97.78%
792-07c Power/Fuel Purchased for Pumping (Electricity)	20,810.20	88.51%	20,352.25	28.16%	(457.95)	-2.25%	289,105.89	88.27%	244,227.00	28.62%	(44,878.89)	-18.38%
Total Operation Expenses	23,512.70	100.00%	72,277.43	97.66%	48,764.73	67.47%	327,542.69	81.95%	558,408.65	99.54%	230,865.96	41.34%
<u>MAINTENANCE EXPENSES</u>												
825-02c Pumping Equipment(Maint. - Pagbalican Pumping Station)	-		1,735.10	100.00%	1,735.10	100.00%	72,134.00		20,821.14	100.00%	(51,312.86)	-246.45%
Total Maintenance Expenses	-	0.00%	1,735.10	2.34%	1,735.10	100.00%	72,134.00	18.05%	2,580.00	0.46%	(69,554.00)	#####
TOTAL PUMPING EXPENSES - DISTRIBUTION	23,512.70	2.16%	74,012.53	6.62%	50,499.83	68.23%	399,676.69	2.50%	560,988.65	4.26%	161,311.96	28.75%
TOTAL PUMPING EXPENSES	1,090,267.70	63.46%	1,118,621.82	60.96%	28,354.12	2.53%	15,966,397.05	66.32%	13,159,900.87	62.86%	(2,806,496.18)	-21.33%

Prepared by:

Recommending Approval:

Approved by:

NICANDRO B. COQUILLA
Sr, Corporate Budget Analyst

5/2/2016 11:38

ENGR. JOSEPH M. DACURRO
Div. Manager C - Finance & Commercial Division
Page 6 of 11

ENGR. ANTONIO RONELO C. PALENCIA
Interim - General Manager

CALBAYOG CITY WATER DISTRICT
DETAILED STATEMENT OF REVENUES AND EXPENSES
 December 31,2014

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 Operatic	29,030.00	7.91%	29,213.00	5.41%	183.00	0.63%	348,360.00	5.45%	350,556.00	5.72%	2,196.00	0.63%
706-06 J.O.-Water Treatment Operation Labor	-	0.00%	42,638.66	7.90%	42,638.66	100.00%	189,641.04	2.96%	511,663.95	20.81%	322,022.91	62.94%
707-06 PERA -Water Treatment Expense-Operation Labor	1,000.00	0.27%	1,500.00	0.28%	500.00	33.33%	12,000.00	0.19%	18,000.00	0.19%	6,000.00	33.33%
708-06 ADCOM-Water Treatment Operation Labor	15,000.00	4.09%	4,500.00	0.83%	(10,500.00)	-233.33%	48,000.00	0.75%	54,000.00	0.58%	6,000.00	11.11%
712-06 Clothing and Uniform All-Water Treat Op	-	0.00%	1,250.00	0.23%	1,250.00	100.00%	10,000.00	0.16%	15,000.00	0.16%	5,000.00	33.33%
714-06 Year-end Bonus	-	0.00%	4,401.00	0.82%	4,401.00	100.00%	39,030.00	0.61%	52,812.00	0.48%	13,782.00	26.10%
719-06 Other Bonuses and Allowances	94,000.00	25.61%	17,500.00	3.24%	(76,500.00)	-437.14%	214,000.00	3.35%	210,000.00	2.11%	(4,000.00)	-1.90%
749-06 Other Personnel Benefits	-	0.00%	951.52	0.18%	951.52	100.00%	0.00	0.00%	11,418.24	0.23%	11,418.24	100.00%
Utility Expenses												
771-03 Fuel	45,561.95	12.41%	12,085.83	2.24%	(33,476.12)	-276.99%	214,238.68	3.35%	145,030.00	2.70%	(69,208.68)	-47.72%
Generation, Trans. And Distribution Expenses												
792-05b Fuel for Power Production	8,630.00	2.35%	11,894.82	2.20%	3,264.82	27.45%	48,012.20	0.75%	142,737.84	1.46%	94,725.64	66.36%
792-07b Power/Fuel Purchased for Pumping (Electricity)	8,638.45	2.35%	12,533.69	2.32%	3,895.24	31.08%	179,316.03	2.80%	150,404.26	3.56%	(28,911.77)	-19.22%
792-07-d Pumping Operation Expenses	43,680.40						175,789.33		346,553.06			
792-08 Water Treatment Operation Exp.	95,132.85	25.92%	137,361.56	25.45%	42,228.71	30.74%	1,080,153.18	16.88%	1,648,338.76	0.89%	568,185.58	34.47%
792-09 Chemicals & Filtering & lab. Supplies Expenses	26,395.00	7.19%	263,996.42	48.90%	237,601.42	90.00%	3,839,041.50	60.01%	3,167,957.00	61.11%	(671,084.50)	-21.18%
Total Operation Expenses	367,068.65	95.31%	539,826.50	91.04%	172,757.85	32.00%	6,397,581.96	97.34%	6,169,837.67	93.85%	(227,744.29)	-3.69%
<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.	0.00		5,963.16	11.23%	5,963.16	100.00%	2,439.00	1.40%	71,557.95	35.16%	69,118.95	96.59%
Other Machinery Equipment												
825-03 Water Treatment Equipment	18,060.90		47,157.83	88.77%	29,096.93	61.70%	172,106.94	98.60%	565,894.00	64.84%	393,787.06	69.59%
Total Maintenance Expenses	18,060.90	4.69%	53,121.00	8.96%	35,060.10	66.00%	174,545.94	2.66%	404,093.23	6.15%	229,547.29	56.81%
TOTAL WATER TREATMENT EXPENSES	385,129.55	22.42%	592,947.50	32.31%	207,817.95	35.05%	6,572,127.90	27.30%	6,573,930.90	31.40%	1,803.00	0.03%
TOTAL PRODUCTION EXPENSES	1,718,107.77	21.37%	1,834,944.16	30.51%	116,836.39	6.37%	24,073,367.47	26.16%	20,936,040.77	27.23%	(3,137,326.70)	-14.99%

Prepared by:

Recommending Approval:

Approved by:

NICANDRO B. COQUILLA
Sr, Corporate Budget Analyst

5/2/2016 11:38

ENGR. JOSEPH M. DACURRO
Div. Manager C - Finance & Commercial Division
Page 7 of 11

ENGR. ANTONIO RONELO C. PALENCIA
Interim - General Manager

CALBAYOG CITY WATER DISTRICT
DETAILED STATEMENT OF REVENUES AND EXPENSES
 December 31,2014

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													
<u>OPERATIONS EXPENSES</u>													
Salaries and Wages and Other Comp./Benefits													
701-07	Salaries & Wages-Regular -Maintenance Supervision	196,021.00	27.76%	198,692.25	46.38%	2,671.25	1.34%	2,350,500.00	52.60%	2,384,307.00	45.83%	33,807.00	1.42%
706-07	J.O. -Trans. & Dist. Expenses	-	0.00%	72,529.09	16.93%	72,529.09	100.00%	184,303.96	4.12%	870,349.09	18.50%	686,045.13	78.82%
707-07	PERA-Trans. & Dist. Expenses	5,000.00	0.71%	5,500.00	1.28%	500.00	9.09%	60,000.00	1.34%	66,000.00	1.52%	6,000.00	9.09%
708-07	ADCOM-Trans. & Dist. Expenses	12,000.00	1.70%	16,500.00	3.85%	4,500.00	27.27%	177,000.00	3.96%	198,000.00	4.56%	21,000.00	10.61%
710-07	Representation Allowance	5,000.00	0.71%	5,000.00	1.17%	-	0.00%	60,000.00	1.34%	60,000.00	0.81%	48,000.00	80.00%
711-07	Transportation Allowance	5,000.00	0.71%	5,000.00	1.17%	-	0.00%	60,000.00	1.34%	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	1.12%	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%	246,021.00	5.51%	267,078.00	5.72%	21,057.00	7.88%
719-07	Other Bonuses & All.-Trans. & Dist. Expenses	470,000.00	66.55%	64,166.67	14.98%	(405,833.33)	-632.47%	1,070,000.00	23.95%	770,000.00	16.05%	(300,000.00)	-38.96%
749-07	Other Personnel Banefits-Maint. Supervision	-	0.00%	6,609.30	1.54%	-	-	21,757.10	0.49%	79,311.60	-	57,554.50	72.57%
Utility Expenses													
771-04	Fuel	13,184.47	1.87%	27,580.00	6.44%	14,395.53	52.20%	188,885.88	4.23%	330,960.00	4.68%	142,074.12	42.93%
Generation, Trans. And Dist. Expenses													
Total Operation Expenses		706,205.47	83.36%	428,417.14	70.06%	(277,788.33)	-64.84%	4,468,467.94	64.11%	5,919,255.00	80.54%	1,450,787.06	24.51%
<u>MAINTENANCE EXPENSES</u>													
Utility Plant													
803-09	Maintenance of Transmission & Distribution Mains	111,753.97	79.25%	89,902.58	49.11%	(21,851.39)	-24.31%	884,329.19	35.35%	1,078,831.00	74.16%	194,501.81	18.03%
803-15	Maintenance of Transmission & Distribution Mains	29,260.95	20.75%	93,146.42	50.89%	63,885.47	68.59%	1,616,790.13	64.63%	1,117,757.00	18.84%	(499,033.13)	-44.65%
803-14	Maintenance of Hydrants	0.00	0.00%	-	-	-	-	662.02	0.03%	0.00	-	(662.02)	-
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%	-	-	-	-	0.00	0.00%	0.00	-	0.00	-
803-16	Maintenance of Other Plants	-	0.00%	-	-	-	-	0.00	0.00%	-	-	0.00	-
825	Repairs and Maintenance Plant	-	-	-	-	-	-	-	-	-	-	-	-
Buildings and Structures													
804-04	Maint. Of Trans. And Dist. Structures & Imp.	-	-	-	-	-	-	-	-	23,121.00	-	-	-
Total Maintenance Expenses		141,014.92	16.64%	183,049.00	29.94%	42,034.08	22.96%	2,501,781.34	35.89%	1,429,981.00	19.46%	(1,071,800.34)	-74.95%
TOTAL TRANSMISSION & DISTRIBUTION EXPENSES		847,220.39	10.54%	611,466.14	10.17%	(235,754.25)	-38.56%	6,970,249.28	7.57%	7,349,236.00	9.56%	378,986.72	5.16%

Prepared by:

Recommending Approval:

Approved by:

NICANDRO B. COQUILLA
 Sr, Corporate Budget Analyst

5/2/2016 11:38

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

ENGR. ANTONIO RONELO C. PALENCIA
 Interim - General Manager

CALBAYOG CITY WATER DISTRICT
DETAILED STATEMENT OF REVENUES AND EXPENSES
 December 31, 2014
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
OPERATION EXPENSES												
Salaries and Wages and Other Comp./Benefits												
701-11 Administrative / General Salaries	202,673.17	13.49%	181,766.00	15.21%	(20,907.17)	-11.50%	2,386,889.29	18.51%	2,181,192.00	17.13%	(205,697.29)	-9.43%
706-11 Wages - J.O.	-	0.00%	119,696.13	10.02%	119,696.13	100.00%	298,882.35	2.32%	1,436,353.60	7.60%	1,137,471.25	79.19%
707-11 PERA	5,000.00	0.33%	5,125.00	0.43%	125.00	2.44%	59,977.27	0.47%	61,500.00	0.45%	1,522.73	2.48%
708-11 ADCOM	-	0.00%	15,375.00	1.29%	15,375.00	100.00%	164,931.82	1.28%	184,500.00	1.34%	19,568.18	10.61%
710-03 Representation Allowance	5,000.00	0.33%	5,000.00	0.42%	-	0.00%	60,000.00	0.47%	60,000.00	0.76%	0.00	0.00%
711-03 Transportation Allowance	5,000.00	0.33%	5,000.00	0.42%	-	0.00%	60,000.00	0.47%	60,000.00	0.76%	0.00	0.00%
721 Life & Retirement Insurance Contribution	101,834.62	6.78%	88,298.18	7.39%	(13,536.45)	-15.33%	1,267,635.04	9.83%	1,059,578.10	5.71%	(208,056.94)	-19.64%
722 PAG-IBIG Contribution	4,500.00	0.30%	5,376.53	0.45%	876.53	16.30%	55,500.00	0.43%	64,518.30	0.35%	9,018.30	13.98%
723 Phil. Health Contribution	9,987.50	0.66%	8,460.16	0.71%	(1,527.34)	-18.05%	119,550.00	0.93%	101,521.88	0.55%	(18,028.12)	-17.76%
724 ECC Contributions	4,442.73	0.30%	5,691.66	0.48%	1,248.93	21.94%	54,804.66	0.42%	68,299.88	0.41%	13,495.22	19.76%
725 Provident Fund Contribution	13,500.00	0.90%	15,000.00	1.26%	1,500.00	10.00%	166,500.00	1.29%	180,000.00	1.17%	13,500.00	7.50%
712-11 Clothing & Uniform Allowances	-	0.00%	4,583.33	0.38%	4,583.33	100.00%	50,000.00	0.39%	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%	229,147.00	1.78%	183,459.80	1.81%	(45,687.20)	-24.90%
737 Vacation and Sick Leave Benefits	-	0.00%	74,367.23	6.22%	74,367.23	100.00%	557,919.68	4.33%	892,406.74	1.70%	334,487.06	37.48%
719-11 Other Bonuses and Allowances	470,000.00	31.29%	55,833.33	4.67%	(414,166.67)	-741.79%	1,069,772.73	8.30%	670,000.00	4.90%	(399,772.73)	-59.67%
749-11 Other Personnel Benefits (Overtime/Holiday)	-	0.00%	2,805.80	0.23%	2,805.80	0.00%	0.00	0.00%	33,669.62			
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	20,731.25	1.38%	20,594.59	1.72%	(136.66)	-0.66%	233,162.04	1.81%	247,135.05	1.95%	13,973.01	5.65%
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	1,633.42	0.11%	17,600.89	1.47%	15,967.47	90.72%	30,128.54	0.23%	211,210.72	1.30%	181,082.18	85.74%
759 Maintenance Supplies Expenses	0.00	0.00%	-		-	#DIV/0!	7,039.00	0.05%	0.00		(7,039.00)	#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	221,528.62	14.75%	28,333.33	2.37%	(193,195.29)	-681.87%	221,528.62	1.72%	340,000.00	2.15%	118,471.38	34.84%
767-03 Training and Scholarship Expenses	0.00	0.00%	22,138.52	1.85%	22,138.52	100.00%	51,000.00	0.40%	265,662.20	0.86%	214,662.20	80.80%
Utility Expenses												
768 Water	6,938.75	0.46%	4,793.61	0.40%	(2,145.14)	-44.75%	95,759.45	0.74%	57,523.30	0.47%	(38,236.15)	-66.47%
769 Electricity	20,892.15	1.39%	82,830.29	6.93%	61,938.14	74.78%	437,222.44	3.39%	993,963.44	6.22%	556,741.00	56.01%
Communications Expenses												
772 Postage and Deliveries	2,528.58	0.17%	5,000.00	0.42%	2,471.42	49.43%	20,252.16	0.16%	60,000.00	0.71%	39,747.84	66.25%
773 Telephone Expenses- Landline	0.00	0.00%	5,697.58	0.48%	5,697.58	100.00%	70,238.05	0.54%	68,370.99	0.56%	(1,867.06)	-2.73%
774-03 Telephone Expenses- Mobile	0.00	0.00%	2,000.00	0.17%	2,000.00	100.00%	29,645.00	0.23%	24,000.00	0.26%	(5,645.00)	-23.52%
775 Internet Expenses	3,000.00	0.20%	3,000.00	0.25%	-	0.00%	19,938.10	0.15%	36,000.00	0.10%	16,061.90	44.62%
776 Cable, Satellite, Telegraph and Radio Exp.	360.00	0.02%	350.00	0.03%	(10.00)	-2.86%	3,960.00	0.03%	4,200.00	0.03%	240.00	5.71%
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%	24,436.00	0.19%	100,000.00	1.26%	75,564.00	75.56%
	1,099,550.79	73.20%	828,490.91	69.35%	(271,059.88)	-32.72%	7,845,819.24	60.84%	11,063,131.41	69.91%	3,217,312.17	29.08%

Prepared by:

Recommending Approval:

Approved by:

NICANDRO B. COQUILLA
 Sr, Corporate Budget Analyst

5/2/2016 11:38

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

ENGR. ANTONIO RONELO C. PALENCIA
 Interim - General Manager

CALBAYOG CITY WATER DISTRICT
DETAILED STATEMENT OF REVENUES AND EXPENSES
 December 31,2014

ADMINISTRATIVE AND GENERAL SERVICES DIVISION

Particulars	CURRENT MONTH						YEAR TO DATE					
	ACTUAL		BUDGET		OVER (UNDER) BUDGET		ACTUAL		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.	155,138.94	10.33%	75,000.00	6.28%	(80,138.94)	-106.85%	1,864,483.69	14.46%	900,000.00	12.01%	(964,483.69)	-107.16%
779-02 Licenses	0.00	0.00%	6,583.42	0.55%	6,583.42	100.00%	36,821.72	0.29%	79,001.00	0.63%	95,695.87	121.13%
781 Insurance Premiums	0.00	0.00%	7,602.96	0.64%	7,602.96	100.00%	63,029.78	0.49%	91,235.51	0.58%	28,205.73	30.92%
Representation Expenses												
782 Representation Expenses	7,198.00	0.48%	17,500.00	1.46%	10,302.00	58.87%	84,464.25	0.65%	210,000.00	1.26%	125,535.75	59.78%
Awards, Prizes and Other Claims												
783 Awards and Rewards	0.00	0.00%	5,833.33	0.49%	5,833.33	100.00%	35,000.00	0.27%	70,000.00	0.44%	35,000.00	50.00%
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%	0.00	0.00%	40,000.00	0.25%	40,000.00	100.00%
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	39,060.00	2.60%	14,598.02	1.22%	(24,461.98)	-167.57%	172,451.22	1.34%	175,176.20	1.58%	2,724.98	1.56%
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%	10,660.00	0.08%	50,000.00	0.13%	39,340.00	78.68%
Cultural and Athletic Expenses												
797 Cultural and Athletic Expenses			8,333.33						100,000.00			
Subsidies												
839 Other Subsidies	13,492.35	0.90%			(13,492.35)		85,297.35	0.66%			(85,297.35)	
Donations												
841 Donations	0.00	0.00%	1,100.00	0.09%	1,100.00	100.00%	19,200.00	0.15%	13,200.00	0.08%	(6,000.00)	-45.45%
Professional Services												
842 Legal Services	12,000.00	0.80%	14,166.67	1.19%	2,166.67	15.29%	132,500.00	1.03%	170,000.00	1.17%	37,500.00	22.06%
843 Auditing Services	0.00	0.00%	-	0.00%	-	#DIV/0!	0.00	0.00%	0.00	0.77%	0.00	#DIV/0!
845 General Service	0.00	0.00%	3,750.00	0.31%	3,750.00	100.00%	16,800.00	0.13%	45,000.00	0.28%	28,200.00	62.67%
846 Security Services	142,974.72	9.52%	160,846.56	13.46%	17,871.84	11.11%	1,644,209.28	12.75%	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	0.00	0.00%	7,097.76	0.59%	7,097.76	100.00%	30,000.00	0.23%	85,173.14	0.00	55,173.14	64.78%
Other Maintenance and Operating Expenses												
NRP	0.00	0.00%	-	0.00%	-	#DIV/0!	671,933.68	13.30%				
989 Other Maintenance and Operating Expenses	32,686.66	2.18%	22,485.80	1.88%	(10,200.86)	-45.37%	183,572.55	1.42%	269,829.60	0.63%	86,257.05	31.97%
	402,550.67	26.80%	366,202.01	29.95%	(36,348.66)	-9.93%	5,050,423.52	47.26%	4,762,076.49	31.41%	(288,347.03)	-6.06%
TOTAL OPERATIONS EXPENSES	1,502,101.46	28.15%	1,194,692.93	34.97%	(307,408.53)	-25.73%	12,896,242.76	21.78%	15,825,207.90	38.09%	2,928,965.14	18.51%

Prepared by:

NICANDRO B. COQUILLA
 Sr, Corporate Budget Analyst

Recommending Approval:

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

Approved by:

ENGR. ANTONIO RONELO C. PALENCIA
 Interim - General Manager

CALBAYOG CITY WATER DISTRICT
DETAILED STATEMENT OF REVENUES AND EXPENSES
 December 31, 2014
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	46,234.58	32.71%	40,556.42	29.30%	(5,678.16)	-14.00%	504,046.89	33.03%	486,677.00	15.86%	(17,369.89)	-3.57%
807 Repairs and Maintenance - Office Equipment	7,672.14	5.43%	14,697.46	10.62%	7,025.32	47.80%	92,648.23	6.07%	176,369.50	4.14%	83,721.27	47.47%
814 Repairs and Maintenance - Land Trans. Equip't	52,761.98	37.32%	42,254.82	30.53%	(10,507.16)	-24.87%	594,085.70	38.93%	507,057.80	34.48%	(87,027.90)	-17.16%
825-04 Stores Equipment		0.00%	10,820.62	7.82%	10,820.62		33,834.93	2.22%	129,847.40	4.14%	96,012.47	73.94%
825-05 Communications Equipment	0.00	0.00%	8,333.33	6.02%	8,333.33	100.00%	28,931.87	1.90%	100,000.00	6.90%	71,068.13	71.07%
825-06 Power Operated Equipment	11,626.21	8.22%	11,366.75	8.21%	(259.46)	-2.28%	100,654.28	6.60%	136,401.00	13.79%	35,746.72	26.21%
825-07 Tool's Shop and Garage Equipment	23,065.60	16.32%	8,715.64	6.30%	(14,349.96)	-164.65%	171,864.58	11.26%	104,587.71	17.93%	(67,276.87)	-64.33%
826-03 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	141,360.51	2.65%	138,411.70	4.05%	(2,948.81)	-2.13%	1,526,066.48	2.58%	725,000.00	1.74%	(801,066.48)	-110.49%
FINANCIAL EXPENSES												
991 Bank Charges	0.00	0.000%			-		0.00	0.000%			0.00	
996 Interest Expense	2,599,123.00	100.00%	2,083,440.25	100.00%	(515,682.75)	-24.75%	31,711,290.00	100.0000%	25,001,283.00	100.00%	(6,710,007.00)	-26.84%
	2,599,123.00	48.709%	2,083,440.25	60.98%	(515,682.75)	-24.75%	31,711,290.00	53.556%	25,001,283.00	60.17%	(6,710,007.00)	-26.84%
DEPRECIATION												
903 Depreciation Expenses - Plant (UPIS)	979,170.32	89.546%					11,694,725.24	89.42%				
904 Depreciation Expenses - Buildings and Other Str.	6,130.03	0.561%					75,441.61	0.58%				
907 Depreciation Expenses - Office Equipment	30,470.20	2.787%					343,902.47	2.63%				
926 Depreciation Expenses - Furniture and Fixtures	5,359.98	0.490%					60,267.43	0.46%				
908 Depreciation Expenses - Laboratory Equipment	10,363.17	0.948%					113,712.41	0.87%				
914 Depreciation Expenses - Land Transport Equipment	20,815.51	1.904%					249,786.12	1.91%				
925 Depreciation Expenses-Other Machinery and Equip't.	40,369.12	3.692%					526,984.06	4.03%				
931 Amortization - Intangible Assets	804.51	0.074%					12,954.01	0.10%				
Total	1,093,482.84	20.49%	0.00	0.00%	0.00	0.00%	13,077,773.35	22.09%	0.00	0.00%	0.00	0.00%
Total Administrative Misc. Expenses	5,336,067.81	66.38%	3,416,544.88	56.80%	(310,357.34)	-9.08%	59,211,372.59	64.34%	41,551,490.90	54.05%	2,127,898.66	5.12%
GRAND TOTAL	8,038,812.55	99.99%	6,014,923.76	99.93%	(2,023,888.79)	-33.65%	92,034,468.05	100.00%	76,878,179.01	100.00%	(15,156,289.04)	-19.71%

Prepared by:

Recommending Approval:

Approved by:

NICANDRO B. COQUILLA
Sr, Corporate Budget Analyst

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

ENGR. ANTONIO RONELO C. PALENCIA
Interim - General Manager