

CALBAYOG CITY WATER DISTRICT
Balance Sheet
December 31, 2013

	Year to Date				Increase / (Decrease over last year	
	Actual This Month Amount	% to Total	This Month Last Year Amount	% to Total	Amount	% of Variance
Assets and Other Debits:						
CURRENT ASSETS						
Cash						
Cash-Collecting Officer	909,787.83	6.03%	1,042,713.73	2.45%	(132,925.90)	-12.75%
Working Fund	15,000.00	0.10%	25,000.00	0.10%	(10,000.00)	-40.00%
Payroll Fund	112,731.25	0.75%	41,916.15		70,815.10	0.00%
Cash Fund	0.00	0.00%	3,000.00	0.01%	(3,000.00)	-100.00%
Cash in Bank-Local Currency	14,044,979.97	93.12%	18,289,795.84	97.44%	(4,244,815.87)	-23.21%
Total	15,082,499.05	42.29%	19,402,425.72	54.12%	(4,319,926.67)	-22.26%
Receivable Accounts						
Accounts Receivable	11,793,612.21	123.22%	8,249,124.14	138.67%	3,544,488.07	42.97%
Allowance for Doubtful Accounts	2,222,764.84	23.22%	2,222,764.84	38.67%	0.00	0.00%
Accounts Receivable-Net	9,570,847.37	100.00%	6,026,359.30	100.00%	3,544,488.07	58.82%
Total	9,570,847.37	26.84%	6,026,359.30	15.22%	3,544,488.07	58.82%
Other Receivables						
Advances to Officers and Employees	319,569.90	4.92%	161,804.50	3.22%	157,765.40	97.50%
Other Receivable	6,177,775.91	95.08%	6,136,616.71	96.78%	41,159.20	0.67%
Total	6,497,345.81	18.22%	6,298,421.21	15.67%	198,924.60	3.16%
Inventories						
Materials and Supplies Inventory	4,470,146.15	100.00%	5,606,602.87	100.00%	(1,136,456.72)	-20.27%
Total	4,470,146.15	12.53%	5,606,602.87	14.89%	(1,136,456.72)	-20.27%
Prepayments, Deposits and Deferred Charges						
Other Deferred Charges	43,985.57	100.00%	35,775.96	100.00%	8,209.61	22.95%
Total	43,985.57	0.12%	35,775.96	0.09%	8,209.61	22.95%
TOTAL CURRENT ASSETS	35,664,823.95	10.37%	37,369,585.06	10.61%	(1,704,761.11)	-4.56%
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	2.26%	6,955,362.11	2.19%	0.00	0.00%
Plant, Buildings and Structures						
Plant (UPIS)	350,332,733.43	119.80%	348,842,362.82	114.93%	1,490,370.61	0.43%
Accumulated Depreciation-Plant	57,891,316.28	19.75%	46,272,004.94	14.90%	11,619,311.34	25.11%
Plant (UPIS) - Net	292,441,417.15	99.79%	302,570,357.88	99.77%	(10,128,940.73)	-3.35%
Buildings and Other Structures	2,606,074.52	421.19%	2,591,074.52	377.64%	15,000.00	0.58%
Accumulated Dep'n-Buildings and other Structures	1,987,326.84	321.19%	1,912,290.48	277.64%	75,036.36	3.92%
Buildings and Other Structures-Net	618,747.68	0.21%	678,784.04	0.23%	(60,036.36)	-8.84%
Total	293,060,164.83	95.13%	303,249,141.92	95.68%	(10,188,977.09)	-3.36%
Equipment and Machinery						
Land Transport Equipment	3,052,433.34	190.11%	2,757,413.34	174.92%	295,020.00	10.70%
Accumulated Depreciation-Land Transportation	1,446,810.57	90.11%	1,201,285.65	74.92%	245,524.92	20.44%
Land Transport Equipment - Net	1,605,622.77	29.40%	1,556,127.69	33.84%	49,495.08	3.18%
Office Equipment	2,365,152.53	171.07%	1,610,308.00	183.36%	754,844.53	46.88%
Accumulated Depreciation-Office Equipment	982,596.17	71.07%	644,226.40	83.36%	338,369.77	52.52%
Office Equipment - Net	1,382,556.36	25.32%	966,081.60	16.04%	416,474.76	43.11%
Laboratory Equipment	1,256,117.88	161.73%	1,185,079.08	144.70%	71,038.80	5.99%
Accumulated Depreciation-Laboratory Equipmen	479,451.12	61.73%	374,392.60	44.70%	105,058.52	28.06%
Laboratory Equipment - Net	776,666.76	14.22%	810,686.48	17.58%	(34,019.72)	-4.20%
Other Machinery and Equipment	3,086,843.28	182.05%	2,145,890.53	141.62%	940,952.75	43.85%
Accumulated Dep'n-Other Machinery and Equip	1,391,250.88	82.05%	676,968.34	41.62%	714,282.54	105.51%
Other Machinery and Equipment Net	1,695,592.40	31.05%	1,468,922.19	32.53%	226,670.21	15.43%
Total	5,460,438.29	1.77%	4,801,817.96	1.47%	658,620.33	13.72%
Furniture, Fixtures and Books						
Furniture, Fixtures	544,992.12	225.37%	426,952.12	235.42%	118,040.00	27.65%
Accumulated Depreciation-Furniture and Fixtures	303,175.43	125.37%	250,204.16	135.42%	52,971.27	21.17%
Furniture, Fixtures - Net	241,816.69	100.00%	176,747.96	100.00%	65,068.73	36.81%
Books						
Total	241,816.69	0.08%	176,747.96	0.06%	65,068.73	36.81%
Construction-in-Progress						
Construction-in-Progress - Pan-as Rehabilitation	252,750.00	10.77%	0.00	0.00%	252,750.00	
Construction in Progress - Pumping Vertical	85,423.50	3.64%	85,423.50	4.44%	0.00	0.00%
Construction in Progress - Cagsalaosao						
Construction in Progress - Façade	86,873.90	3.70%	86,873.90	4.52%	0.00	0.00%
Construction in Progress - China Leak Repair	67,160.00	2.86%	67,160.00	3.49%	0.00	0.00%
Construction in Progress - Obrero	153,183.36	6.52%	153,183.36	7.97%	0.00	0.00%
Construction in Progress - Dagum						
Construction in Progress - Cagbiwang	56,110.00	2.39%	56,110.00	2.92%	0.00	0.00%
Construction in Progress - San Policarpo	38,400.00	1.64%	38,400.00	2.00%	0.00	
Construction-in-Progress- Building (Capoocan)	1,277,480.29	54.41%	1,266,458.29	65.87%	11,022.00	0.87%
Construction in Progress - Warehouse	309,830.59	13.20%	152,801.18	7.95%	157,029.41	102.77%
Construction in Progress- Warehouse Rawis	4,344.70	0.00%	16,227.01	0.84%		
Construction in Progress - Bunkhouse	16,227.01	0.69%		0.60%	16,227.01	
Total	2,347,783.35	0.76%	1,922,637.24	0.60%	425,146.11	22.11%
TOTAL PROPERTY, PLANT AND EQUIPMENT	308,065,565.27	89.61%	317,105,707.19	89.35%	(9,040,141.92)	-2.85%
OTHER ASSETS						
Intangible Assets	388,692.70	762.39%	370,558.70	308.83%	18,134.00	4.89%
Accumulated Amortization-Intangible Assets	337,709.17	662.39%	237,124.44	208.83%	100,584.73	42.42%
Intangible Assets- IT Equipment (Net)	50,983.53	100.00%	133,434.26	100.00%	(82,450.73)	-61.79%
Other Assets						
Total	50,983.53	0.01%	133,434.26	0.03%	(82,450.73)	0.00%
TOTAL OTHER ASSETS	50,983.53	0.01%	133,434.26	0.03%	(82,450.73)	-3.05%
TOTAL ASSETS AND OTHER DEBITS	343,781,372.75	100.00%	354,608,726.51	100.00%	(10,827,353.76)	

Prepared by:

NICANDRO B. COQUILLA
 Sr. Corporate Budget Analyst
 2/11/2014 13:42

Recommending Approval:

ENGR. ALFREDO P. LOCANAS
 OIC-Division Manager C
 Finance & Commercial Division

ENGR. ANTONIO RONELO C. PALENCIA
 Interim General Manager

CALBAYOG CITY WATER DISTRICT
Balance Sheet
December 31, 2013

	Actual This Month		Year to Date This Month Last Year		Increase /Decrease over last year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS						
CURRENT LIABILITIES						
Payable Accounts						
Accounts Payable	4,578,061.08	100.00%	1,275,112.01	100.00%	3,302,949.07	259.03%
Notes Payable						
Insurance Premium Payable						
Pension and Retirement Benefits Payable						
Total	4,578,061.08	78.46%	1,275,112.01	29.92%	3,302,949.07	259.03%
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 Cor	0.00	0.00%	1,006.79	0.00%	(1,006.79)	
Total	0.00	0.00%	1,006.79	0.04%	(1,006.79)	
Other Payables						
Due to Members (SSS Refund)	3,317.12	0.33%	3,317.12	0.40%	0.00	0.00%
Due to Officers and Employees						
Contractor's Security Deposits						
Accrued Light and Power	1,002,046.14	99.56%	825,595.12	97.68%	176,451.02	21.37%
Accrued Fuel and Lubricants	0.00	0.00%	183,585.36	1.80%	(183,585.36)	-100.00%
Accrued Wages Payable	0.00	0.00%	0.00	0.00%		
Other Payables	1,150.00	0.11%	1,000.00	0.12%	150.00	15.00%
Total	1,006,513.26	17.25%	1,013,497.60	34.19%	(6,984.34)	
Loans/Lease Payable						
Current Portion of Long-Term Debt	0.00	0.00%	0.00	71.23%	0.00	#DIV/0!
Interest Payable	250,000.00	100.00%	250,000.00	28.77%	0.00	0.00%
Loan Penalty Payable						
Lease Payable						
Total	250,000.00	4.28%	250,000.00	35.85%	0.00	0.00%
TOTAL CURRENT LIABILITIES	5,834,574.34	2.13%	2,539,616.40	0.87%	3,294,957.94	129.74%
NON-CURRENT LIABILITIES	267,675,007.97	100.00%	275,849,380.12	100.00%	(275,849,380.12)	-100.00%
Loans Payable						
TOTAL NON-CURRENT LIABILITIES	267,675,007.97	97.87%	275,849,380.12	99.13%	(275,849,380.12)	-97.90%
TOTAL LIABILITIES	273,509,582.31	79.56%	278,388,996.52	78.23%	(272,554,422.18)	-97.90%
DEFERRED CREDITS						
Deferred Tax Liability (Franchise Tax)						
Deferred Income from Penalty Charges						
Customer's Deposit	4,223,761.20	95.02%	3,145,302.14	97.38%	1,078,459.06	34.29%
Other Deferred Credits	221,383.82	4.98%	93,339.06	2.62%	128,044.76	137.18%
TOTAL DEFERRED CREDITS	4,445,145.02	1.29%	3,238,641.20	0.89%	1,206,503.82	37.25%
EQUITY						
Government Equity	10,178,366.56	15.46%	10,178,366.56	13.70%	0.00	0.00%
Capital/Equity Reserve	(42,500.00)	-0.06%	(42,500.00)	-0.06%	0.00	0.00%
Donated Capital (OPIC)					0.00	0.00%
Retained Earnings	55,690,778.86	84.60%	62,845,222.23	86.36%	(7,154,443.37)	-11.38%
TOTAL EQUITY	65,826,645.42	19.15%	72,981,088.79	20.88%	(7,154,443.37)	-9.80%
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS	343,781,372.75	100.00%	354,608,726.51	100.00%	(10,827,353.76)	-3.05%

Prepared by:

NICANDRO B. COQUILLA
 Sr. Corporate Budget Analyst
 2/11/2014 13:42

Recommending Approval:

ENGR. ALFREDO P. LOCANAS
 QIC-Division Manager C
 Finance & Commercial Division

Approved by:

ANTONIO RONELO C. PALENCIA
 Interim General Manager

CALBAYOG CITY WATER DISTRICT

Cash Flow Statement

December 31, 2013

Cash Flows from Operating Activities	Previous Month	Actual this Month	% Total	Year to Date	%Total
Cash Inflows:					
Collection of Water Bills	6,639,379.68	6,944,343.38	92.20%	88,170,218.60	91.61%
Collection of Other Water Revenues	169,888.00	201,981.00	2.68%	2,788,822.38	2.90%
Collection of Customer's Deposit	145,925.15	83,463.20	1.11%	1,261,433.80	1.33%
Settlement Account Receivable - Illegal Fees	27,600.00	25,193.00	0.33%	363,739.63	0.38%
Refund of overpayment of expenses and Cash Advances	6,767.74	2,221.45	0.03%	161,407.16	0.17%
Sale of tapping materials	44,408.59	64,966.89	0.86%	1,262,818.12	1.31%
Settlement of Account Receivable - Materials	8,118.08	8,643.17	0.11%	129,488.43	0.13%
Settlement of Other Receivable - Miscellaneous Fees	670.00	610.00	0.01%	7,887.72	0.01%
Settlement of Other Receivable/ Advance payment (water sales)	8,588.94	15,694.96	0.21%	189,316.54	0.20%
Settlement Account Receivable - Meter Maintenance	23,341.14	27,386.77	0.36%	378,913.35	0.39%
Other Receipts/Scrap/Bidding fees/INLIP/ cash bond	85,408.28	118,999.44	1.56%	360,768.75	0.37%
Liquidation of payroll fund/Working Fund/Cash Fund	78,315.45	38,000.00	0.50%	1,153,238.50	1.20%
Total Cash Inflows	7,238,211.05	7,531,523.26	99.91%	96,248,052.98	91.16%
Cash Outflows:					
Payment of Operating Expenses:					
Salaries	626,788.20	608,782.58	7.57%	7,512,104.19	13.03%
Wages	413,485.84	960,873.27	12.19%	8,284,150.22	14.37%
Benefits and Allowances	678,828.75	2,507,991.32	31.17%	5,771,718.25	10.01%
Fuel and Lubricants	183,107.62	760,698.39	9.46%	2,883,195.36	5.00%
Power/Electricity		862,685.59	10.72%	6,892,971.07	11.96%
Chemicals	643,334.44		0.00%	3,337,127.03	5.79%
Other Operation and Maint. Expenses	903,920.39	670,968.37	8.34%	9,411,055.59	16.33%
CAPEX	273,038.16	71,862.50	0.89%	1,877,604.09	3.26%
Remittance of Withholding Taxes	376,440.74	294,918.21	3.67%	3,861,288.45	6.70%
Remittance of GSIS/PAG-IBIG/Philhealth & other loans of employees	180,478.92	1,286,467.29	15.99%	7,812,073.17	13.55%
Total Cash Outflows	4,279,423.06	8,045,245.52	70.34%	57,843,287.42	51.64%
Total Cash Provided (used) by Operating Activities	2,121,339.05	(513,722.26)	13.17%	38,604,765.56	-84.24%
Cash Flows from Investing Activities:					
Cash Inflows:					
Deposit for reserved funds	0.00	0.00	0.00%	9,150,144.17	98.07%
Fund transfer to current account				0.00	0.00%
Interest Earned from deposits	4,872.05	7,083.22	100.00%	179,840.39	1.93%
Total Cash Inflows	4,872.05	7,083.22	0.09%	9,329,984.56	8.84%
Cash Outflows:					
Fund transfer to/from time deposit accounts				10,760,903.28	100.00%
Total Cash Outflows	0.00	0.00	0.00%	10,760,903.28	9.64%
Total Cash Provided (Used) by Investing Activities	4,872.05	0.00	0.00%	(1,453,321.30)	33.28%
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	2,740,949.00	2,740,949.00	80.79%	35,415,399.00	81.96%
Payments of Principal loans(LWUA)	651,737.00	651,737.00	19.21%	7,795,563.00	18.04%
Total Cash Outflows	3,392,686.00	3,392,686.00	29.66%	43,210,962.00	38.71%
Total Cash Provided (used) by Financing Activities	3,392,686.00	3,392,686.00	-87.01%	15,078,726.00	-345.38%
Cash Provided by Operating, Investing and Financing Activities	(418,778.65)	(3,899,326.04)	-73.83%	(4,365,890.48)	-1196.32%
Add: Cash and Cash Equivalents-Beginning	20,684,644.67	19,762,155.84		19,402,425.72	
Add/Less Adjustment/Add'l and unliquidated payroll	(316,081.88)	(780,331.75)		45,963.81	
Cash and Cash-Equivalents, Ending	19,762,155.84	15,082,499.05		15,082,499.05	

Prepared by:

NICANDRO B. COQUILLA

Sr. Corporate Budget Analyst

2/11/2014

ENGR. ALFREDO P. LOCAÑAS

C/C - Div. Manager C - Finance & Commercial Division

Approved by:

ENGR. ANTONIO RONELO C. PALENCIA

Interim General Manager

**CALBAYOG CITY WATER DISTRICT
MONTHLY DATA SHEET
December 31, 2013**

1. SERVICE CONNECTION DATA

		Prev.	This Mo.	Yr to Date			Prev. Mo.	This Mo.	Yr to date
1.1	Total Services	12,889	12,948	12,948	1.8	Charges: New	113	59	850
1.2	Total Active	10,477	10,513	10,513		Reconnected	86	65	874
1.3	Total Metered	10,477	10,513	10,513		Disconnected	63	88	830
1.4	Total Billed	10,440	10,483	10,483		Inactive	2,412	2,435	2,435
1.5	Population Served	77,334	77,688	77,688	1.9	Customer In Arrears	3,706	3,634	3,634
1.6	Abandoned Services	1,949	1,980	1,980					
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	9,757	287.00	33.15	36.00	40.00	44.75
Commercial/Indust'l	267	574.00	66.30	72.00	80.00	89.50
Commercial A	76	502.25	58.00	63.00	70.00	78.30
Commercial B	145	430.50	49.70	54.00	60.00	67.10
Commercial C	171	358.75	41.45	45.00	50.00	56.00
Public Faucet	67					
Bulk/Wholesale						
CCWD Warf Tar	0	66.00/cum				
	0					
TOTAL	10,483					

3. BILLING AND COLLECTION DATA

3.1		Prev. Month	This Month	Year to Date
	Billing (Water Sales)	(PM)	(TM)	(YTD)
a.	Current (metered) (net)	7,886,095.15	6,786,905.28	91,315,735.21
b.	Penalty Charges	156,706.37	130,443.22	1,863,712.66
	T O T A L S	P 8,042,801.52	6,917,348.50 P	93,179,447.87

3.2	Collection (Water Sales)			
a.	Current Accounts	4,857,033.13	4,817,623.68	63,929,771.67
b.	Arrears (Current Year)	1,551,635.65	1,819,840.04	18,604,809.89
c.	Arrears (Previous Year)	14,066.95	136,910.93	3,984,404.73
d.	Penalty Charges (Current Year)	131,536.76	164,260.16	1,743,157.58
e.	Penalty Charges (Previous Year)	1,467.99	1,612.62	164,603.51
	T O T A L S	P 6,555,740.48	6,940,247.43 P	88,426,747.38

3.3 Account Receivable-Customers Beg. 7,899,339.66

3.4				Prev. Mo.	This Mo.
	ON TIME PAID THIS MONTH	=	(3.2.a) + (3.2.d)		
			(3.1.a + 3.1.b)	X 100 =	76.03%
	COLLECTION EFFICIENCY, YTD	=	(3.2.a) + (3.2.b) + (3.2.d)		
			3.1 Totals	X 100 =	90.37%
	COLLECTION RATIO, YTD	=	3.2 Totals		
			3.1 Totals + A/R beg.	X 100 =	84.97%
					87.48%

Prepared by:

Recommending Approval:

Approved and Submitted by:

NICANDRO B. COQUILLA

ENGR. ALFREDO P. LOCAÑAS

ENGR. ANTONIO RONELO C. PALENCIA

Sr. Corporate Budget Analyst

OIC Div. Manager C-Fin. & Comm'l Div.

Interim General Manager

2/18/2014 9:13

4. FINANCIAL DATA

4.1	REVENUE:	Prev. Month	This Month	Year to Date (YTD)
a.	Operating	F 8,274,194.88	7,096,508.19	96,623,569.46
b.	Non-Operating	88,115.97	129,870.58	542,724.32
		P 8,362,310.85	7,226,378.77	97,166,293.78

4.2	EXPENSES	Prev. Month	This Month	Year to Date (YTD)
a.	Salaries and Wages	1,521,415.24	1,386,289.93	16,565,286.74
b.	Other Bonuses & All & Other Ben.	1,167,690.37	1,904,799.16	9,854,837.93
c.	Pumping Cost	343,235.56	1,861,424.58	10,853,420.31
d.	Fuel and Lubricants	35,212.56	485,123.57	1,272,920.69
e.	Light and Power	20,967.61	54,951.36	1,155,487.31
f.	Other (water)	4,640.85	4,382.85	57,523.30
g.	Chemicals (treatment plant)	336,740.00	42,383.35	4,316,638.30
h.	Other O&M Expenses	979,753.02	859,734.10	10,350,050.70
i.	Interest Expenses (LWUA RL & SL Int.)	2,699,140.00	2,691,916.00	30,590,805.00
j.	Depreciation/Amortization Exp.	1,129,742.79	1,123,439.99	13,251,139.45
h.	TOTALS	8,238,538.00	10,414,444.89	98,268,109.73
4.3	Adjustment	-	-	
	NET INCOME / (LOSS)	123,772.85	(3,188,066.12)	(1,101,815.95)

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	7,243,083.10	7,538,606.48	105,578,037.54
b.	Disbursements	7,672,109.06	11,437,931.52	103,819,589.70
c.	Net Receipts (Disbursement)	-418,778.65	-3,899,325.04	1,758,447.84
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	-418,778.65	-3,899,325.04	-4,365,890.48
f.	Cash Balance, Beginning	20,684,644.67	19,762,155.84	19,402,425.72
g.	Purchase Check Book/Adjustment	-316,081.88	-780,331.75	45,963.81
h.	Cash Balance, Ending	19,762,155.84	15,082,499.05	15,082,499.05

4.5	MISCELLANEOUS FINANCIAL DATA:			
a.	Working Fund (Total)	15,082,499.05	d. Other Receivables	6,177,775.91
	1. Cash on Hand	909,787.83	1. Materials on loans	71,810.94
	2. Cash in bank	14,044,979.97	2. Meter Maintenance fees	297,777.87
	2.1 Current & Savings	2,565,669.43	3. Miscellaneous fees	3,850.28
	2.2 Reserves(Time Depos	8,320,973.69	3. Employees	1,124,813.54
	2.3 Cust. Dep - Time Deposit	3,137,586.16	4. Non-LWUA Initiated Fund	4,537,938.72
	3. Working Fund	15,000.00	5. Cash Bond - DPWH	141,584.56
	4. Payroll Fund	112,731.25	e. Customers' Deposit	4,223,761.20
	5. Cash Fund	0.00	f. Loans Payable	267,675,007.97
b.	Materials & Supplies Invty.	4,470,146.15	1. City Government	526,724.70
c.	Account Receivable	11,793,612.21	2. LWUA	267,148,283.27
	1. Customer	11,363,858.56	g. Other Payables	5,834,574.34
	2. Illegal fees	429,753.65	h. Current Portion of Long Term Debts	0.00

Prepared by:

NICANDRO B. COQUILLA
Sr. Corporate Budget Analyst
2/18/2014 9:13

Recommending Approval:

ENGR. ALFREDO P. LOCANAS
OIC Div. Manager C-Fin. & Comm'l Div.

Approved and Submitted by:

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		34 (LPS)	34 (LPS)	estimated
	TOTALS	3	1,659 (LPS)	1,659 (LPS)	estimated

5.2	WATER PRODUCTION	Prev. Month (PM)	This Month (TM)	Year to Date (YTD)	Method of Measurement
a.	Pumped(Himonini)	241,703.28	279,488.16	3,227,680.33	
b.	Gravity (Pasungon)	68,334.84	42,774.48	679,533.25	Volumetric
c.	Available Water for Distrib.				
	(Total Production)	310,038.12	322,262.64	3,907,213.58	Production/Bulk meter

5.3	WATER PRODUCTION COST	Prev. Month	This Month	Units
a.	Power consumption			
a.1.	Cabatuan Intake	27,300	100,800	kw
a.2.	Pagbalican Pumping Station	506	2,245	kw
a.3.	Water Treatment Plant	632	1,950	kw
	Total Power Consumption	28,438	104,995	kw
b.	Power cost (Electricity)			
b.1.	Cabatuan Intake	341,702.45	928,361.53	
b.2.	Pagbalican Pumping Station	1,533.11	18,733.25	
b.3.	Water Treatment Plant	7,226.87	18,220.89	
	Total Power Cost	350,462.43	965,315.67	
c.	Fuel Cost			
c.1.	Cabatuan Intake		914,329.80	
c.2.	Pagbalican Pumping Station		0.00	
c.3.	Water Treatment Plant		258,624.80	
	Total Fuel Cost	0.00	1,172,954.60	
d.	Other Energy Cost(oil, grease, etc)			
e.	Other Energy Consumption for Pumping			gal./kg
f.	Total Pumping Hours (Commercial Power Drive)	353.48	1,094.34	hr
g.	Total Pumping Hours (Gen Set)	633.86	47.36	hr
h.	Total Liquid/Gas Chlorine Consumed	204	272	kgs
i.	Total Powder Chlorine Consumed	1,309.00	1,305.00	kgs
j.	Zetafloc			liter
k.	Pagbalican Chlorine (kg)	7.00	37.00	kg.
l.	PAC	2,400.00	3,850.00	## liter
m.	DPD free Cl ₂	1,073	1,050	pillow
n.	DPD free Cl ₂	600	646	pillow
o.	Total chlorine cost and total cost of other chemicals(Paid)	336,740.00	42,383.35	
	Total Water Production Cost	687,202.43	2,180,653.62	

5.4	ACCOUNTED WATER USE:	Prev. Month	This Month	Year to Date (YTD)
a.	Metered Billed	202,394.00	184,810.00	2,339,739.00
b.	Total Billed	202,394.00	184,810.00	2,339,739.00
c.	Metered Unbilled	2,040.00	1,709.00	15,033.00
d.	Unmetered Unbilled	147.08	870.00	39,741.36
e.	Total Unbilled (5.4.c + 5.4.d)	2,187.08	2,579.00	54,774.36
f.	Total Accounted (5.4. b + 5.4.e)	204,581.08	187,389.00	2,394,513.36

5.5				
a.	Average Monthly consumption/connection	19.72	17.63	cu.m.
b.	Average per capita/day	0.64	0.57	cu.m.
c.	Accounted Water	62.50%	58.15%	%
d.	Revenue Producing Water	61.21%	57.35%	%
e.	Unaccounted Water	37.50%	41.85%	%
f.	Non Revenue Water	38.79%	42.65%	%

Prepared by: NICANDRO B. COQUILLA
 Sr. Corporate Budget Analyst
 2/18/2014 9:13

Recommending Approval: ENGR. ALFREDO P. LOCAÑAS
 OIC 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. 86	Emergency	Total Employee 45 131
b.	Number of Connection per employee		234		
c.	Average Salary/Employee		10,582.37		

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		30	days	
	Pasungon		30	days (8" DIA)	
	Himonini		30	days	

6.4	BOARD OF DIRECTORS:		This Month	Year to Date
a.	Resolution Approved		6	43
b.	Policies Passed			0
c.	Directors Fee Paid		38,220.00	451,290
d.	Meetings			
	1. Held (No.)		2	26
	2. Regular (No.)		2	24
	3. Special (No.)		0	1

7. STATUS OF VARIOUS DEVELOPMENTS

7.1	STATUS OF LOAN PAYMENTS TO LWUA AS10F December 31, 2013					
	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	26,020,296.00	0.00	0.00
d.	Soft Loan (Interest)	1,224,328.00	1,224,328.00	17,190,666.00	0.00	2,172,984.00
e.	Other: Arrears restructuring					
	Totals	3,392,686.00	3,392,686.00	43,210,962.00	0.00	2,172,984.00

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

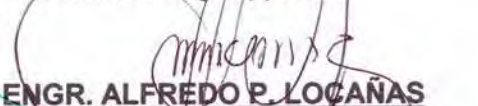
a.	CPS I Installed	2	1993	1987
b.	CPS II Installed			
c.	Management Audit	3	1995/2003/Feb 2011	
d.	PR Assitance			
e.	Financial Audit	4	1993/May 2003/2007/Feb 2011(LWUA)	1987


Prepared by:

Recommending Approval:

Approved and Submitted by:


NICANDRO B. COQUILLA
 Sr. Corporate Budget Analyst
 2/18/2014 9:13


ENGR. ALFREDO P. LOANAS
 OIC Div. Manager C-Fin. & Comm'l Div.


ENGR. ANTONIO RONELO C. PALENCIA
 Interim General Manager

CALBAYOG CITY WATER DISTRICT
STATEMENT OF INCOME
December 31, 2013

	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
Business and Service Income:												
Generation, Transmission and Distribution Income	6,702,864.99	94.45%	7,243,480.84	94.03%	(540,615.85)	-7.46%	90,914,572.22	94.09%	86,921,770.12	94.03%	3,992,802.10	4.59%
Rent/Lease Income			330.00	0.004%	(330.00)	-100.00%			3,960.00	0.004%		0.00%
Interest Income	7,083.22	0.10%	20,584.11	0.27%	(13,500.89)	-65.59%	179,840.39	0.19%	247,009.36	0.27%	(67,168.97)	-27.19%
Other Business and Service Income	233,546.26	3.29%	266,073.51	3.45%	(32,527.25)	-12.22%	3,174,900.17	3.29%	3,192,882.16	3.45%	(17,981.99)	-0.56%
Fines and Penalties-Service Income	153,013.72	2.16%	173,130.92	2.25%	(20,117.20)	-11.62%	2,354,256.68	2.44%	2,077,571.09	2.25%	276,685.59	13.32%
Total Business and Service Income	7,096,508.19	98.20%	7,703,599.39	100.00%	(607,091.20)	-7.88%	96,623,569.46	99.44%	92,443,192.73	100.00%	4,180,376.73	4.52%
Less: Operating Expenses:												
Operation Expenses:												
Personal Services												
Salaries and Wages-Regular (701)	914,002.73	27.77%	874,433.04	45.49%	(39,569.69)	-4.53%	10,842,149.09	41.04%	10,493,196.50	41.52%	(348,952.59)	-3.33%
Salaries and Wages-J.O. (706)	472,287.20	14.35%	471,995.55	24.56%	(291.65)	-0.06%	5,723,137.65	21.66%	5,663,946.61	22.41%	(59,191.04)	-1.05%
Personnel Economic Relief Allowance (PERA)(707)	22,500.00	0.68%	24,000.00	1.25%	1,500.00	6.25%	263,636.46	1.00%	288,000.00	1.14%	24,363.54	8.46%
Additional Compensation Allowance (ADCOM)(708)	67,500.00	2.05%	72,000.00	3.75%	4,500.00	6.25%	790,193.07	2.99%	864,000.00	3.42%	73,806.93	8.54%
Representation Allowance (710)	28,500.00	0.87%	18,975.00	0.99%	(9,525.00)	-50.20%	328,500.00	1.24%	227,700.00	0.90%	(100,800.00)	-44.27%
Transportation Allowance (711)	37,000.00	1.12%	18,975.00	0.99%	(18,025.00)	-94.99%	269,000.00	1.02%	227,700.00	0.90%	(41,300.00)	-18.14%
Clothing and Uniform Allowance (712)	-	0.00%	23,750.00	1.24%	23,750.00	100.00%	215,000.00	0.81%	285,000.00	1.13%	70,000.00	24.56%
Honoraria (Director's Fees/ Remunerations,etc)713	38,220.00	1.16%	98,124.34	5.10%	59,904.34	61.05%	451,290.00	1.71%	1,177,492.11	4.66%	726,202.11	61.67%
Year-end Bonus (714)	-	0.00%	96,490.55	5.02%	96,490.55	100.00%	1,057,031.00	4.00%	1,157,886.62	4.58%	100,855.62	8.71%
Other Bonuses & Allow(Rice/Fin & Medical)(719)	225,000.00	6.84%	256,083.33	13.32%	31,083.33	12.14%	2,848,420.40	10.78%	3,073,000.00	12.16%	224,579.60	7.31%
Life and Retirement Insurance Contributions	102,314.26	3.11%	75,327.74	3.92%	(26,986.52)	-35.83%	1,186,690.31	4.49%	903,932.85	3.58%	(282,757.46)	-31.28%
PAG-IBIG Contributions	4,500.00	0.14%	4,655.00	0.24%	155.00	3.33%	52,750.00	0.20%	55,860.00	0.22%	3,110.00	5.57%
PHILHEALTH Contributions	9,975.00	0.30%	7,317.71	0.38%	(2,657.29)	-36.31%	115,737.50	0.44%	87,812.50	0.35%	(27,925.00)	-31.80%
ECC Contributions	4,441.83	0.13%	5,420.63	0.28%	978.80	18.06%	52,096.56	0.20%	65,047.50	0.26%	12,950.94	19.91%
Provident Fund Contributions (725)	13,500.00	0.41%	15,400.00	0.80%	1,900.00	12.34%	158,100.00	0.60%	184,800.00	0.73%	26,700.00	14.45%
Vacation and Sick Leave Benefits	-	0.00%	22,471.88	1.17%	22,471.88	100.00%	635,035.41	2.40%	269,662.57	1.07%	(365,372.84)	-135.49%
Other Personnel Benefits (749)	1,351,348.07	41.06%	20,820.98	1.08%	(1,330,527.09)	-6390.32%	1,431,357.22	5.42%	249,851.75	0.99%	(1,181,505.47)	#####
Total Personal Services	3,291,089.09	42.62%	1,922,140.54	46.52%	(1,368,948.56)	-71.22%	26,420,124.67	39.04%	25,274,889.01	48.81%	(1,145,235.66)	-4.53%

Prepared by:

NICANDRO B. COQUILLA

Sr. Corporate Budget Analyst

2/11/2014

Recommending Approval:

ENGR. ALFREDO P. LOCAÑAS

OIC - 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, 2013**

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	16,538.51	0.57%	25,745.72	1.34%	9,207.21	35.76%	197,707.24	0.83%	308,948.64	1.34%	111,241.40	36.01%
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	73,856.48	2.54%	17,088.25	0.89%	(56,768.23)	-332.21%	228,326.84	0.96%	205,059.00	0.89%	(23,267.84)	-11.35%
Maintenance Supply Expense	1,876.00	0.06%	-	-	(1,876.00)	-	5,491.00	0.02%	-	-	(5,491.00)	-
Other Supplies Expenses	1,000.00	0.00%	833.33	0.00%	(166.67)	-20.00%	4,678.25	0.00%	10,000.00	0.04%	5,321.75	53.22%
Travel Expenses	27,568.05	0.95%	28,333.33	1.47%	765.28	2.70%	492,048.99	2.08%	340,000.00	0.01%	(152,048.99)	-44.72%
Training and Scholarship Expenses	-	0.00%	11,375.00	0.59%	11,375.00	100.00%	283,180.00	1.19%	136,500.00	0.59%	(146,680.00)	#####
Water	4,382.85	0.15%	6,250.00	0.32%	1,867.15	29.87%	57,523.30	0.24%	75,000.00	0.32%	17,476.70	23.30%
Electricity	36,730.47	1.27%	82,010.19	4.26%	45,279.72	55.21%	975,362.34	4.11%	984,122.22	4.26%	8,759.88	0.89%
Fuel	152,642.29	5.26%	58,961.67	3.06%	(93,680.62)	-158.88%	760,624.78	3.21%	707,540.00	3.06%	(53,084.78)	-7.50%
Postage and Deliveries	3,544.20	0.12%	9,367.53	0.49%	5,823.33	62.17%	16,863.65	0.07%	112,410.35	0.49%	95,546.70	85.00%
Telephone Expense-Landline	4,157.52	0.14%	7,327.04	0.38%	3,169.52	43.26%	68,370.99	0.29%	87,924.46	0.38%	19,553.47	22.24%
Telephone Expense-Mobile	2,350.00	0.08%	3,420.00	0.18%	1,070.00	31.29%	22,625.00	0.10%	41,040.00	0.18%	18,415.00	44.87%
Internet Expenses	-	0.00%	1,269.10	0.07%	1,269.10	100.00%	21,226.54	0.09%	15,229.20	0.07%	(5,997.34)	-39.38%
Cable, Satellite, Telegraph and Radio Expenses	-	0.00%	350.00	0.02%	350.00	100.00%	2,880.00	0.01%	4,200.00	0.02%	1,320.00	31.43%
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	11,491.20	0.40%	16,666.67	0.87%	5,175.47	31.05%	41,316.20	0.17%	200,000.00	0.87%	158,683.80	79.34%
Taxes, Duties and Licenses-Franchise & Reg. Req.	132,863.16	4.58%	158,333.33	8.22%	25,470.17	16.09%	1,762,440.99	7.43%	1,900,000.00	8.22%	137,559.01	7.24%
Taxes, Duties and Licenses-Licenses	-	0.00%	8,333.33	0.43%	8,333.33	100.00%	79,001.52	0.33%	100,000.00	0.43%	20,998.48	21.00%
Insurance Premiums	-	0.00%	7,602.96	0.39%	7,602.96	100.00%	61,738.11	0.26%	91,235.51	0.39%	29,497.40	32.33%
Representation Expenses	18,686.00	0.64%	16,666.67	0.87%	(2,019.33)	-12.12%	269,208.93	1.14%	200,000.00	0.87%	(69,208.93)	-34.60%
Awards and Rewards	30,000.00	1.03%	5,833.33	0.30%	(24,166.67)	-414.29%	55,000.00	0.23%	70,000.00	0.30%	15,000.00	21.43%
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%	2,300.00	0.01%	40,000.00	0.17%	37,700.00	94.25%
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.	2,209,728.73	76.11%	1,258,070.59	65.30%	(951,658.14)	-75.64%	16,399,442.42	69.16%	15,096,847.08	65.30%	(1,302,595.34)	-8.63%
Extraordinary and Miscellaneous Expenses	5,100.00	0.18%	20,848.02	1.08%	15,748.02	75.54%	54,180.60	0.23%	250,176.24	1.08%	195,995.64	78.34%
Membership Dues and Cont. to Organizations	-	0.00%	1,666.67	0.09%	1,666.67	100.00%	14,449.50	0.06%	20,000.00	0.09%	5,550.50	27.75%
Cultural and Athletic Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Other Subsidies	13,535.84	0.47%	-	0.00%	(13,535.84)	-	170,191.11	0.72%	-	-	(170,191.11)	-
Donations	3,000.00	0.10%	1,000.00	0.05%	(2,000.00)	-200.00%	15,100.00	0.06%	12,000.00	0.05%	(3,100.00)	-25.83%
Legal Services	24,200.00	0.83%	15,416.67	0.80%	(8,783.33)	-56.97%	133,320.00	0.56%	185,000.00	0.80%	51,680.00	27.94%
TOTAL	2,773,251.30	95.52%	1,792,559.00	93.04%	(980,692.30)	-54.71%	22,194,598.30	93.60%	21,510,708.03	93.04%	(683,890.27)	-3.18%

Prepared by:

Recommending Approval:

Approved by:

NICANDRO B. COQUILLA
Sr. Corporate Budget Analyst


2/11/2014

ENGR. ALFREDO P. LOCAÑAS
OIC - Div. Manager C - Finance & Commercial Division


ENGR. ANTONIO RONELO C. PALENCIA
Interim - General Manager

CALBAYOG CITY WATER DISTRICT
STATEMENT OF INCOME
December 31, 2013

	CURRENT MONTH						YEAR TO DATE					
	ACTUAL		BUDGET		OVER (UNDER) BUDGET		ACTUAL		BUDGET		OVER (UNDER) BUDGET	
	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total
Other operation Expenses												
Balance forwarded	2,773,251.30	95.52%	1,792,559.00	93.04%	(980,692.30)	-54.71%	22,194,598.30	93.60%	21,510,708.03	93.04%	(683,890.27)	-3.18%
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	109,554.68	0.0377	85,240.00	0.04424	(24,314.68)	-28.52%	1,379,867.32	0.05819	1,022,880.00	0.0442	(356,987.32)	-34.90%
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%	56,124.58	0.15%	38,601.59	0.17%	(17,522.99)	-45.39%
Other Maintenance and Operating Expenses	20,508.00	0.71%	8,333.33	0.43%	(12,174.67)	-146.10%	65,656.20	0.28%	100,000.00	0.43%	34,343.80	34.34%
Doubtful Accounts Expenses												
	2,903,313.98	72.10%	1,926,560.23	100.00%	(976,753.75)	70.67%	23,713,046.40	64.15%	23,118,722.77	100.00%	(594,323.63)	-2.57%
Depreciation-Plant (UPIS)	973,142.90	86.62%					11,619,311.34	87.69%				
Depreciation-Buildings and Other Structures	6,253.03	0.56%					75,036.36	0.57%				
Depreciation-Office Equipment	29,844.23	2.66%					338,369.77	2.55%				
Depreciation-Laboratory Equipment	9,370.84	0.83%					105,058.52	0.79%				
Depreciation-Land Transport Equipment	20,815.51	1.85%					245,524.92	1.85%				
Depreciation-Other Machinery and Equipment	74,665.47	6.65%					714,282.54	5.39%				
Depreciation-Furniture and Fixtures	4,669.97	0.42%					52,971.27	0.40%				
Amortization - Intangible Assets	4,658.04	0.41%					100,584.73	0.76%				
	1,123,439.99	27.90%	-	0.00%	-	-	13,251,139.45	35.85%	-	0.00%	-	-
Total Other Operations Expenses	4,026,753.97	55.03%	1,926,560.23	50.06%	(976,753.75)	70.67%	36,964,185.85	58.32%	23,118,722.77	47.77%	(13,845,463.08)	-59.89%
Total Operations Expenses	7,317,843.06	94.76%	3,848,700.77	93.16%	(2,345,702.30)	-60.95%	63,384,310.52	93.66%	48,393,611.78	93.45%	(14,990,698.74)	-30.98%
Repairs and Maintenance-Plant (UPIS):	261,602.46	64.64%	119,165.08	42.14%	(142,437.38)	-119.53%	2,351,786.86	54.78%	1,429,981.00	42.14%	(921,805.86)	-64.46%
Repairs and Maintenance-Bldgs. & Other Struct.	599.00	0.15%	21,424.44	7.58%	20,825.44	97.20%	309,646.43	7.21%	257,093.23	7.58%	(52,553.20)	-20.44%
Repairs and Maintenance-Office Equipment	-	0.00%	2,500.00	0.88%	2,500.00	100.00%	7,315.00	0.17%	30,000.00	0.88%	22,685.00	75.62%
Repairs and Maintenance-Land Transport Equip't	2,554.00	0.63%	20,833.33	7.37%	18,279.33	87.74%	283,115.29	6.59%	250,000.00	7.37%	(33,115.29)	-13.25%
Repairs/Maintenance-Other Machinery and Equipm	80,991.73	20.01%	117,184.17	41.44%	36,192.44	30.89%	945,149.06	22.02%	1,406,210.00	41.44%	461,060.94	32.79%
NRP	58,938.64						394,981.57					
Repairs and Maintenance-Furn. and Fixtures	-	0.00%	1,666.67	0.59%	1,666.67	100.00%	1,000.00	0.02%	20,000.00	0.59%	19,000.00	95.00%
Total Maintenance Expenses	404,685.83	5.24%	282,773.69	8.84%	(121,912.14)	-43.11%	4,292,994.21	6.34%	3,393,284.23	6.55%	(899,709.98)	-26.51%
Total Operation and Maintenance Expenses	7,722,528.89	100.00%	4,131,474.45	100.00%	(2,467,614.45)	-59.73%	67,677,304.73	100.00%	51,786,896.01	100.00%	(15,890,408.72)	-30.68%

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

2/11/2014

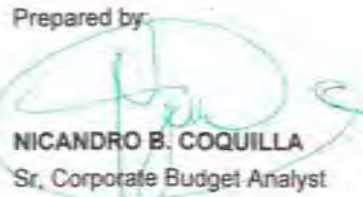
Recommending Approval: 
ENGR. ALFREDO P. LOCAÑAS
OIC - Div. Manager C - Finance & Commercial Division

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

CALBAYOG CITY WATER DISTRICT
STATEMENT OF INCOME
December 31, 2013

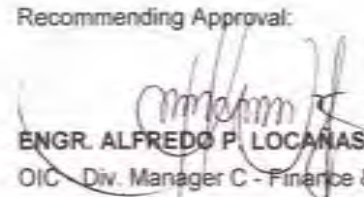
	CURRENT MONTH						YEAR TO DATE					
	ACTUAL		BUDGET		OVER (UNDER) BUDGET		ACTUAL		BUDGET		OVER (UNDER) BUDGET	
	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total
Utility Operating Income												
Other Income												
Gain on Sale of Assets												
Grants and Donations												
Other Income	129,870.58				129,870.58		542,724.32				542,724.32	
Total	129,870.58				129,870.58		542,724.32		-		542,724.32	
Total Income	7,226,378.77	100%	7,703,599.39	100%	(477,220.62)	100%	97,166,293.78	100%	92,443,192.73	100%	4,723,101.05	5.11%
Miscellaneous Income Deductions												
Loss on Sale of Assets												
Loss of Assets												
Other Losses												
Net Income Before Interest & Financial Charges	(496,150.12)		3,572,124.94		(4,068,275.06)		29,488,989.05		40,656,296.72		(11,167,307.67)	
Bank Charges												
Commitment Fees												
Documentary Stamps Expenses												
Interest Expenses	2,691,916.00		2,083,440.25		(608,475.75)		30,590,805.00		25,001,283.00		(5,589,522.00)	
Loan Penalty Expenses												
Net Income(Loss) for the Period	(3,188,066.12)		1,488,684.69		(4,676,750.81)		(1,101,815.95)		15,655,013.72		(16,756,829.67)	

Prepared by:


NICANDRO B. COQUILLA
Sr. Corporate Budget Analyst

2/11/2014

Recommending Approval:


ENGR. ALFREDO P. LOCANAS
OIC - Div. Manager C - Finance & Commercial Division

Approved by:

ENGR. ANTONIO RONELO C. PALENCIA
Interim - General Manager

CALBAYOG CITY WATER DISTRICT
Calbayog City
TRIAL BALANCE
December 31, 2013

Acct. #	Account Title	SUBSIDIARY	This Month		SUBSIDIARY	Previous Month		SUBSIDIARY	Year to Date	
			Debit	Credit		Debit	Credit		Debit	Credit
102	Cash Collecting Officer		286,688.47			623,099.38			909,787.83	
103	Working Fund		(35,000.00)			50,000.00			15,000.00	
104	Cash Fund		(3,000.00)			3,000.00			-	
105	Payroll Fund		(12,904.75)			125,838.00			112,731.25	
107	Cash in Banks - Local Currency		(4,180,779.98)			18,225,759.95			14,044,979.97	
	107-01 Cash in Bank - PNB Current Account	968,413.07			279,541.62			1,247,954.69		
	107-02 Cash in Bank - PNB Savings Account	89,490.20			1,150,363.23			1,239,853.43		
	107-03 Cash in Bank - PNB Time Deposit (7%)	(2,149,442.66)			4,661,602.52			2,512,159.86		
	107-04 Cash in Bank - PNB Time Deposit (3%)	(3,096,146.61)			8,904,960.44			5,808,813.83		
	107-05 Cash in Bank -PNB Time(Customer Deposit)	1,672.49			3,135,913.67			3,137,586.16		
	107-06 Cash in Bank - Land Bank Current Account				77,891.31			77,891.31		
	107-07 Cash in OCCU Account	5,233.53			15,517.16			20,750.69		
111	Accounts Receivable		(245,394.24)			12,039,006.45			11,793,612.21	
	111-01 Customers	(233,201.24)			11,597,059.80			11,363,858.56		
	111-02 Illegal Fees	(12,193.00)			441,946.65			429,753.65		
131	Materials and Supplies Inventory		101,143.95			4,369,002.20			4,470,146.15	
134	Advances to Officers and Employees		(25,584.50)			345,154.40			319,569.90	
149	Other Receivables		35,001.78			6,142,774.13			6,177,775.91	
	149-01 Other Receivable - Materials	372.03			71,438.91			71,810.94		
	149-02 Other Receivable- Meter Maintenance	34,239.75			263,538.12			297,777.87		
	149-03 Other Receivable - Misc. Fees	390.00			3,460.28			3,850.28		
	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 Billan				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		
	149-13 Other Receivable- Butch Canaman				-			-		
	149-14 Other Receivable- Erwin Rojas				200.00			200.00		
189	Other Deferred Charges		(976.58)			44,962.15			43,985.57	
	189-01 Preliminary Survey and Investigation Charges				29,400.00			29,400.00		
	189-02 Deferred Charges - Franchise Tax Withheld	(976.58)			13,040.53			12,063.95		
	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)		39,328.65			350,293,404.78			350,332,733.43	
	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	37,950.00			8,127,489.20			8,165,439.20		
	203-13 Meter Installation	1,378.65			156,958.10			158,336.75		
	203-14 Hydrants				-			-		
204	Building and Other Structures		15,000.00			2,591,074.52			2,606,074.52	
	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				-			-		
	204-05 Administrative Structures and Improvements	15,000.00			1,266,053.00			1,281,053.00		

Prepared by:

NICANDRO B. COQUILLA
 Sr. Corporate Budget Analyst

2/11/2014 13:42

Recommending Approval By:

ENGR. ALFREDO P. LOCAÑAS
 DIC - Div. Manager - Finance & Commercial Division

Approved By:


ENGR. ANTONIO RONELO C. PALENCIA
 Interim General Manager

CALAYOG CITY WATER DISTRICT
Calayog 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		110,710.00			2,264,442.53			2,385,152.53	
	207-01 IT Equipment	110,710.00			2,187,188.53			2,277,898.53		
	207-02 Water Pump for Meter Calibration				87,254.00			87,254.00		
208	Laboratory Equipment					1,300,117.83			1,256,117.38	
214	Land Transport Equipment					3,052,433.34			3,052,433.34	
225	Other Machinery and Equipment					3,086,843.25			3,086,843.25	
	225-02 Pumping Equipment				517,100.00			517,100.00		
	225-03 Water Treatment Equipment				412,530.00			412,530.00		
	225-05 Communications Equipment				809,297.53			809,297.53		
	225-06 Power Operated Equipment				1,120,374.25			1,120,374.25		
	225-07 Tools, Shop and Garage Equipment				227,541.50			227,541.50		
226	Furnitures & Fixtures					544,992.12			544,992.12	
243	Construction in Progress					487,150.76			487,150.76	
	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				87,160.00			87,160.00		
	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				38,400.00			38,400.00		
244	Construction in Progress-Buildings & Structures		10,556.00			1,850,076.59			1,860,632.59	
	244-01 Building-Capoccan				1,277,480.29			1,277,480.29		
	244-02 Warehouse/Stockyard	10,556.00			299,274.59			309,830.59		
	244-06 Labuyao Bridge				252,750.00			252,750.00		
	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)			973,142.90			56,918,173.38			57,891,316.29
304	Accumulated Depreciation -Buildings and Other Structures			6,253.03			1,981,073.81			1,987,326.84
307	Accumulated Depreciation -Office Equipment			29,844.23			952,751.94			982,596.17
308	Accumulated Depreciation -Laboratory Equipment			9,370.84			470,080.28			479,451.12
314	Accumulated Depreciation -Land Transport Equipment			20,815.51			1,425,995.06			1,446,810.57
325	Accumulated Depreciation -Other Machinery and Equipment			74,665.47			1,316,585.41			1,391,250.88
326	Accumulated Depreciation-Furniture and Fixtures			4,689.97			298,485.46			303,175.43
361	Accumulated Amortization -Intangible Assets			4,658.04			333,051.13			337,709.17
401	Accounts Payable			(244,761.36)			4,822,822.44			4,578,061.08
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)			990.00			(990.00)			0.00
	412-01 Withholding Tax Payable - Employees	0.00						0.00		
	412-02 Withholding Tax Payable - Suppliers	990.00			(990.00)			0.00		
413	Due to GOCC (GSIS, Pag - ibig, Medicare)			(1,377.80)			1,377.80			0.00
	413-01 Pag-ibig Premium Payable									
	413-02 Pag-ibig Loan Payable									
	413-03 GSIS Premiums Payable				0.00			0.00		
	413-04 GSIS Salary Loans Payable				0.00			0.00		
	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	(1,377.80)			1,377.80					

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

2/11/2014 13:42

Recommending Approval By:

ENGR. ALFREDO P. LOCANAS
 OIC - Div. Manager - Finance & Commercial Division

Approved By:
ENGR. ANTONIO RONELO C. PALENCIA
 Interim General Manager

CALABATOG CITY WATER DISTRICT
INITIAL BALANCE
 December 31, 2013

Account Title	SUBSIDIARY	THIS MONTH		SUBSIDIARY	PREVIOUS MONTH		SUBSIDIARY	YEAR TO DATE	
		Debit	Credit		Debit	Credit		Debit	Credit
413-10 GSIS - SOS Loan									
413-11 GSIS Cash Advance Payable									
413-12 Phil. Health Premium Payable									
413-13 GSIS - Educational Loan									
426 Accrued Light and Power			637,842.97			364,203.17			1,002,046.14
427 Accrued Fuel & Lubricants						0.00			
428 Accrued Wages Payable			(387,333.18)			387,333.18			
429 Other Payables			(133,162.00)			134,312.00			1,150.00
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	(72,800.00)			72,800.00					
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 OCCCC Payable	(60,362.00)			60,362.00					
433 Loans Payable			(89,750.59)			267,764,758.56			267,676,007.97
433-01 City Government	(89,750.59)			616,475.29			526,724.70		
433-02 L W U A-Regular Loan				149,424,437.04			149,424,437.04		
433-03 L W U A Soft Loan				117,723,846.23			117,723,846.23		
434 Current Portion of Long Term Debts			(700,770.00)			700,770.00			
451 Customer Deposit			83,453.20			4,140,298.00			4,223,761.20
459 Other Deferred Credits			19,273.69			202,110.13			221,383.82
459-01 Other Deferred Credits - Advance Payment				14,714.61			14,714.61		
459-02A Other Deferred Credits - Paid Materials	17,946.84			124,002.84			141,949.68		
459-02B Other Deferred Credits - PN Materials	2,097.61			31,220.92			33,318.73		
459-03 Other Deferred Credits - Water Sales	(770.96)			22,613.48			21,842.52		
459-04-05 Other Deferred Credits- Surety bond/cash bond				9,558.28			9,558.28		
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/depr/bad debts)			(1,025,000.00)			57,617,594.81			56,792,594.81
481-01 Balance Transferred from Income				22,793,815.58			22,793,815.58		
481-02 Prior Period Adjustment to Retained Earnings	(1,025,000.00)			35,450,999.23			34,425,999.23		
481-03 Appropriated Retained Earnings				(427,220.00)			(427,220.00)		
576 Generation, Transmission & Distribution Income			6,702,864.99			84,211,707.23			90,914,572.22
576-01 Metered Sales Regular	6,698,065.55			84,190,488.03			90,888,553.58		
576-08 Other Sales & Services	4,799.44			21,219.20			26,018.64		
612 Interest Income			7,083.22			172,757.17			179,840.39
618 Other Business Service Income			233,546.26			2,941,353.91			3,174,900.17
618-01 Misc. Service Revenue	147,095.00			1,291,085.82			1,438,180.82		
618-02 Rent of Water Property				5,000.00			5,000.00		
618-03 Meter Rental Maintenance	86,451.26			1,645,268.09			1,731,719.35		
619 Fines/Penalties-Busi. Service Income			153,013.72			2,201,242.96			2,354,256.68
619-01 Penalty Charges-Overdue Water Bills	140,013.72			1,769,242.96			1,909,256.68		
619-02 Penalty Charges-Illegal Connections	13,000.00			432,000.00			445,000.00		

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

Recommending Approval By:
ENGR. ALFREDO P. LOCANAS
 OIC - Div. Manager C - Finance & Commercial Division

Approved By:
ENGR. ANTONIO RONELO C. PALENCIA
 Interim General Manager

Calbayog City
TRIAL BALANCE
 December 31, 2013

Acct. #	Account Title	SUBSIDIARY	This Month		SUBSIDIARY	Previous Month		SUBSIDIARY	Year to Date	
			Debit	Credit		Debit	Credit		Debit	Credit
659	Other Income			129,870.58			412,853.74			542,724.32
	659-01 Materials	8,993.05			194,851.32			203,844.37		
	659-02 Bidding fees	10,000.00			31,000.00			41,000.00		
	659-03 Scrap	104,200.00			167,300.00			271,500.00		
	659-04 OCCCCI	5,233.53			14,977.16			20,210.69		
	659-08 Cfl Incentive	1,444.00			4,925.26			6,369.26		
701	Salaries & Wages - Regular		914,002.73			9,928,146.36			10,842,149.09	
	701-01 Source of Supply Operation Superv. Exp.	42,652.00			383,868.00			426,520.00		
	701-02 Source of Supply Operation Labor Exp.									
	701-03 Source of Supply Exp-Maint Supervision	32,859.00			252,967.08			285,826.08		
	701-05 Pumping Labor Expense	58,714.00			645,854.00			704,568.00		
	701-06 Water Treatment Operation Labor Exp.	29,778.00			335,667.29			365,445.29		
	701-07 Trans & Dist Exp - Maintenance Supervision	195,802.00			2,084,896.78			2,280,698.78		
	701-08 Customer Acct. Supervision Exp.	214,414.25			2,322,117.05			2,536,531.30		
	701-09 Meter Reading Expense	34,812.71			379,291.00			414,103.71		
	701-10 Customer Records & Collection Exp.	64,469.00			708,341.39			772,810.39		
	701-11 Administrative & General Salaries	212,585.73			2,284,206.50			2,496,792.23		
	701-12 Salaries & Wages office of General manager	27,916.04			530,937.27			558,853.31		
706	Salaries & Wages - Others		472,287.20			5,250,850.45			5,723,137.65	
	706-05a Pumping Labor Expense (Source)	164,356.42			1,893,291.38			2,057,647.80		
	706-05c Pumping Labor Expense (Distribution)				0					
	706-06 J.O.-Water Treatment Operation Labor Exp	67,891.23			406,453.40			474,344.63		
	706-07 J.O.-Trans & Dist Exp-Maintenance Superv.	34,386.36			531,949.41			566,335.77		
	706-08 Customer Account Supervision Expense									
	706-09 Meter Reading Expense	82,903.53			995,753.52			1,078,657.05		
	706-10 Customer Records & Collection Expense	19,595.40			226,023.61			245,619.01		
	706-11 Administrative & General Salaries	103,154.26			1,194,566.13			1,297,750.39		
	706-12 Administrative & General Expenses				2,783.00			2,783.00		
707	Personnel Economic Relief Allowance (PERA)		22,500.00			241,136.46			263,636.46	
	707-01 Source of Supply Operation Superv. Exp.	500.00			4,500.00			5,000.00		
	707-02 Source of Supply Operation Labor Exp.				954.54			954.54		
	707-03 Source of Supply Exp-Maint Supervision	1,000.00			7,000.00			8,000.00		
	707-05 Pumping Labor Expense	2,500.00			27,500.00			30,000.00		
	707-06 Water Treatment Operation Labor Exp.	1,000.00			11,340.97			12,340.97		
	707-07 Trans & Dist Exp - Maintenance Supervision	5,000.00			52,840.95			57,840.95		
	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			54,500.00			59,500.00		
708	Additional Compensation (ADCOM)		67,500.00			722,693.07			790,193.07	
	708-01 Source of Supply Operation Superv. Exp.	1,500.00			13,500.00			15,000.00		
	708-02 Source of Supply Operation Labor Exp.									
	708-03 Source of Supply Exp-Maint Supervision	3,000.00			23,931.78			26,931.78		
	708-05 Pumping Labor Expense	7,500.00			82,500.00			90,000.00		
	708-06 Water Treatment Operation Labor Exp.	3,000.00			32,829.51			35,829.51		
	708-07 Trans & Dist Exp - Maintenance Supervision	15,000.00			158,931.78			173,931.78		
	708-08 Customer Acct. Supervision Exp.	12,000.00			132,000.00			144,000.00		
	708-09 Meter Reading Expense	3,000.00			33,000.00			36,000.00		
	708-10 Customer Records & Collection Exp.	7,500.00			82,500.00			90,000.00		
	708-11 Administrative & General Salaries	15,000.00			163,500.00			178,500.00		
710	Representation Allowance		28,500.00			300,000.00			328,500.00	
	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: *[Signature]*
 1/0/1900 0:00

NICANDRO B. COQUILLA
 Sr. Corporate Budget Analyst

Recommending Approval By:

[Signature]
ENGR. ALFREDO P. LOZANAS
 R/C - Div Manager C - Finance & Commercial Division

Approved By:

ENGR. ANTONIO RONELO C. PALENCIA
 Interim General Manager

CALBAYOG CITY WATER DISTRICT

Calbayog City
TRIAL BALANCE
December 31, 2013

Acct. #	Account Title	SUBSIDIARY	This Month		SUBSIDIARY	Previous Month		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			89,000.00			97,500.00	
	710-05 Production Division	5,000.00			48,000.00			51,000.00	
711	Transportation Allowance		37,000.00			232,000.00			269,000.00
	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	17,000.00			21,000.00			38,000.00	
	711-05 Production Division	5,000.00			48,000.00			51,000.00	
712	Clothing and Uniform Allowance					215,000.00			215,000.00
	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				5,000.00			5,000.00	
	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				45,000.00			45,000.00	
	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.)		38,220.00			413,070.00			451,290.00
714	Year End Bonus					1,057,031.00			1,057,031.00
	714-01 Source of Supply Operation Superv. Exp.				47,652.00			47,652.00	
	714-02 Source of Supply Operation Labor Exp.				10,040.50			10,040.50	
	714-03 Source of Supply Exp-Maint Supervision				12,040.50			12,040.50	
	714-05 Pumping Labor Expense				83,714.00			83,714.00	
	714-06 Water Treatment Operation Labor Exp.				40,526.00			40,526.00	
	714-07 Trans & Dist Exp - Maintenance Supervision				245,802.00			245,802.00	
	714-08 Customer Acct. Supervision Exp.				254,159.00			254,159.00	
	714-09 Meter Reading Expense				44,481.00			44,481.00	
	714-10 Customer Records & Collection Exp.				89,469.00			89,469.00	
	714-11 Administrative & General Salaries				229,147.00			229,147.00	
719	Other Bonuses and Allowances		225,000.00			2,623,420.40			2,848,420.40
	719-01 Source of Supply Operation Superv. Exp.	5,000.00			50,000.00			55,000.00	
	719-02 Source of Supply Operation Labor Exp.				1,909.11			1,909.11	
	719-03 Source of Supply Exp-Maint Supervision	10,000.00			82,727.28			92,727.28	
	719-05 Pumping Labor Expense	25,000.00			300,000.00			325,000.00	
	719-06 Water Treatment Operation Labor Exp.	10,000.00			119,829.50			129,829.50	
	719-07 Trans & Dist Exp - Maintenance Supervision	50,000.00			573,954.51			623,954.51	
	719-08 Customer Acct. Supervision Exp.	40,000.00			480,000.00			520,000.00	
	719-09 Meter Reading Expense	10,000.00			120,000.00			130,000.00	
	719-10 Customer Records & Collection Exp.	25,000.00			300,000.00			325,000.00	
	719-11 Administrative & General Salaries	50,000.00			595,000.00			645,000.00	
721	Life & Retirement Insurance Contribution		102,314.26			1,084,376.05			1,186,690.31
722	Pag-ibig Contribution		4,500.00			48,250.00			52,750.00
723	Phil. Health Contribution		9,975.00			105,762.50			115,737.50
724	ECC Contribution		4,441.83			47,654.73			52,096.56
725	Provident Fund Contribution		13,500.00			144,600.00			158,100.00
731	Pension Benefits - Regular								
734	Retirement Benefits - Regular					0.00			
737	Vacation/Sick Leave Benefits					635,035.41			635,035.41

Prepared by:

NICANDRO B. COQUILLA
Sr. Corporate Budget Analyst

Recommending Approval By:

ENGR. ALFREDO F. LOCANAS
CIC - Div. Manager, C - Finance & Control Services Division

Approved By:

ENGR. ANTONIO RONELO C. PALENCIA
Interim General Manager

Account Title	SUBSIDIARY	This Month		SUBSIDIARY	Previous Month		SUBSIDIARY	Year to Date	
		Debit	Credit		Debit	Credit		Debit	Credit
Other Personnel Benefits (Overtime/Holiday)		1,351,348.07			80,009.15			1,431,357.22	
749-01 O.T. -Source of Supply Operation Supervision Expense									
749-02 -O.T.-Source of Supply Op Superv									
749-03 O.T.- Source of Supply-Maintenance Superv.				542.66		642.66			
749-05 O.T. - Pumping Labor Exp.(Technical Div.)	374.43			7,263.97		7,638.40			
749-06 O.T. -Water Treatment Op Labor	1,943.32			18,398.49		20,341.81			
749-07 O.T. - Dist Trans & Maint Expense	2,530.32			34,833.54		37,363.86			
749-08 O.T. - Water Treatment Op Labor				2,582.39		2,582.39			
749-09 O.T. - Meter Reading Expense				16,288.10		16,288.10			
749-10 O.T. - Customer Records & Coll Expense									
749-11 O.T.- Administrative & Gen. Salaries									
749-12 Other Personnel Benefits	1,346,500.00						1,346,500.00		
751 Office Supplies Expense		16,538.51			181,168.73			197,707.24	
752 Medical, Dental and Laboratory Supplies Expenses					0.00				
757 Fuel,Oil & Lubricants		73,856.48			154,470.36			228,326.84	
759 Maintenance Supply Expense		1,878.00			3,615.00			5,491.00	
765 Other Supplies Expense		1,000.00			3,678.25			4,678.25	
765-03 Administrative Division									
765-05 Office of the Board of Directors									
766 Travel Expense		27,568.05			464,480.94			492,048.99	
766-03 Administrative Division	27,568.05			461,850.94		489,418.99			
766-05 Office of the Board of Directors				2,630.00		2,630.00			
767 Training/Scholarship Expense					283,180.00			283,180.00	
767-03 Administrative Division				283,180.00		283,180.00			
767-05 Office of the Board of Directors									
768 Utility Expense-Water		4,382.85			53,140.45			57,523.30	
769 Electricity		36,730.47			936,631.87			975,362.34	
771 Fuel		152,642.29			607,982.49			760,624.78	
771-01 Fuel - Finance & Commercial Div	13,654.17			35,830.10		49,484.27			
771-03 Fuel - Production Division	112,554.30			448,064.11		560,618.41			
771-04 Fuel - Engineering & Construction Div	26,433.82			124,088.28		150,522.10			
772 Postage & Deliveries		3,544.20			13,319.45			16,863.65	
773 Telephone Exp. - Landline		4,157.52			64,213.47			68,370.99	
774 Telephone Exp. - Mobile		2,350.00			20,275.00			22,625.00	
774-03 Administrative Division									
774-05 Office of the Board of Directors	2,350.00								
775 Internet Expenses					21,226.54			21,226.54	
776 Cable,Satellite, Telegraphs, Radio Expenses					2,880.00			2,880.00	
777 Printing Expense					0.00				
778 Advertising, Promotional & Mktg. Exp.		11,491.20			29,825.00			41,316.20	
779 Taxes,Duties & Licenses		132,863.16			1,708,579.35			1,841,442.51	
779-01 Franchise & Regulatory Req. Expense	132,863.16			1,629,577.83		1,762,440.99			
779-02 Licenses				79,001.52		79,001.52			
781 Insurance Premiums					61,738.11			61,738.11	
782 Representation Expense		18,686.00			250,522.93			269,208.93	
783 Awards and Rewards		30,000.00			25,000.00			55,000.00	
785 Indemnities and Other Claims									
786 Rent and Lease Expense					2,300.00			2,300.00	
787 Survey Expenses									
788 Research, Exploration and Development Expenses									
792 Generation, Transmission & Dist. Exp.		2,209,728.73			14,189,713.69			16,399,442.42	
792-05(a) Fuel for Power Production-Pumping Expenses	914,329.80			476,286.91		1,390,616.71			
792-05(b) Fuel for Power Production-WTP	258,624.80			25,344.27		283,969.07			
792-05(c) Fuel for Power Production-Trans./Dist.				17,451.60		17,451.60			
792-06a Pumping Operating Expense - Source	4,165.10			175,863.28		180,028.38			
792-06c Pumping Operating Expense - Distribution	5,213.50			10,646.25		15,859.75			
792-07(a) Power Purchased for Pumping Expenses- Source	928,361.53			8,301,639.67		9,230,001.20			

Prepared by:

NICANDRO B. COQUILLA
Sr. Corporate Budget Analyst

Recommending Approval By:

ENGR. ALFREDO T. LOCANAS
OIC - Div. Manager C - Finance & Commercial Division

Page 6 of 8

Approved By:

ENGR. ANTONIO ROMELO C. PALENCIA
Interim General Manager

CALBAYOG CITY WATER DISTRICT

Calbayog City
TRIAL BALANCE
December 31, 2013

Acct. #	Account Title	SUBSIDIARY	This Month		SUBSIDIARY	Previous Month		Year to Date	
			Debit	Credit		Debit	Credit	Debit	Credit
	792-07(b) Power Purchased for WTP Expenses	18,220.89			161,904.08			180,124.97	
	792-07(d) Pumping Operation Expense				154.00			154.00	
	792-07(c) Power Purchased for Pumping Expenses - Distribution	18,733.25			196,617.55			215,350.80	
	792-08 Treatment Operating Expenses	1,537.80			233,984.89			235,522.69	
	792-09 Chemicals, Filtering, Lab. Supp. Exp.	42,383.35			4,274,254.95			4,316,638.30	
	792-11 Misc. Customer Accts. Expense	18,158.71			315,566.24			333,724.95	
795	Extra Ordinary/ Misc. Expense		5,100.00				49,080.60		54,180.60
796	Membership Dues & Contributions to Organizations						14,449.50		14,449.50
797	Cultural and Athletic Expenses								
803	Repairs & Maint. - Plant(UPIs)		261,602.46			2,090,184.40			2,351,786.86
	803-07 Maintenance of Other Pumping Plant				18,914.00			18,914.00	
	803-08 Maintenance of Reservoirs and Tanks								
	803-09 Maintenance of Trans/Dist. Mains	27,466.23			401,711.19			429,177.42	
	803-11 Maintenance of services (Meters)				5,819.00			5,819.00	
	803-12 Maintenance of Meters								
	803-13 Maintenance of Meter Installation				400.00			400.00	
	803-14 Maintenance of Hydrants								
	803-15 Maintenance of Other Trans/Distrib Mains	234,136.23			1,663,340.21			1,897,476.44	
	803-18 Maintenance of Other Plants								
804	Repairs & Maintenance - Buildings & Other Struct.		599.00				309,047.43		309,646.43
	804-01 Repairs/ Maintenance Bldg -Other Structure								
	804-02 Maint. of Pumping Plant Structures & Improvements								
	804-03 Water Treatment Structure & Improvement	120.00			161,945.53			162,065.53	
	804-04 Maint. Of Transmission/Distribution Str. & Imp.								
	804-05 Maint. Of Gen. Adm. Structure & Improvement	479.00			147,101.90			147,580.90	
807	Repairs & Maint.- Office Equipment						7,315.00		7,315.00
814	Repairs & Maint.- Land Transportation Exp.		2,554.00				280,561.29		283,115.29
825	Repairs and Maintenance-Other Machinery and Equipment		80,991.73				854,157.33		945,149.06
	825-02a Pumping Equipment - Source	36,418.00			100,415.50			136,833.50	
	825-02c Pumping Equipment - Distribution				85.00			85.00	
	825-03 Water Treatment Equipment	37,485.38			664,889.93			702,375.31	
	825-04 Store Equipment								
	825-05 Communications Equipment	1,955.00			4,260.00			6,215.00	
	825-06 Power Operated Equipment	1,750.00			14,220.00			15,970.00	
	825-07 Tools, Shop and Garage Equipment	3,383.35			80,286.90			83,670.25	
826	Repairs and Maintenance Furniture and Fixtures						1,000.00		1,000.00
	826-03 Administrative Division								
	826-05 Office of the Board of Directors								
839	Other Subsidies		13,535.84				156,655.27		170,191.11
841	Donation		3,000.00				12,100.00		15,100.00
842	Legal Services		24,200.00				109,120.00		133,320.00
843	Auditing Services						0.00		
845	General Services						16,800.00		16,800.00
848	Security Services		109,554.68				1,270,312.64		1,379,867.32
848	Computer Data Processing Services						0.00		
849	Other Professional Fees						56,124.58		56,124.58
903	Depreciation Expenses - Plant (UPIs)		973,142.90				10,646,168.44		11,619,311.34
904	Depreciation Expenses - Buildings and Other Structures		6,253.03				68,783.33		75,036.36
907	Depreciation Expenses - Office Equipment		29,844.23				308,525.54		338,369.77
908	Depreciation Expenses - Laboratory Equipment		9,370.84				95,687.68		105,058.52

Prepared by:

NICANDRO B. COQUILLA
Sr. Corporate Budget Analyst

Recommending Approval By:

ENGR. ALFREDO P. LOCANAS
Ofs - Div. Manager - Finance & Commercial Division

Approved By:

ENGR. ANTONIO ROMELO C. PALENCIA
Interim General Manager

CALBAYOG CITY WATER DISTRICT
 Calbayog City
TRIAL BALANCE
 CALBAYOG CITY WATER DISTRICT
 December 31, 2013

Acct. #	Account Title	SUBSIDIARY	This Month		SUBSIDIARY	Previous Month		SUBSIDIARY	Year to Date	
			Debit	Credit		Debit	Credit		Debit	Credit
914	Depreciation Expenses - Land Transport Equipment		20,815.51			224,709.41			245,524.92	
925	Depreciation Expenses - Other Machinery and Equipment		74,665.47			639,617.07			714,282.54	
926	Depreciation Expenses - Furniture and Fixtures		4,689.97			48,281.30			52,971.27	
931	Amortization - Intangible Assets		4,658.04			95,926.69			100,584.73	
989	Other Maintenance & Operating Exp.		20,508.00			45,148.20			65,656.20	
	NRP		58,938.64			336,042.93			394,981.57	
991	Bank Charges					0.00				
996	Interest Expenses		2,691,816.00			27,898,889.00			30,590,805.00	
			6,509,233.69	6,509,233.69		502,582,650.09	502,582,650.09		509,091,883.78	509,091,883.78

0.00

0.00

Prepared by:

NICANDRO B. COQUILLA
 Sr. Corporate Budget Analyst

Recommending Approval By:

ENGR. ALFREDO P. LOCAÑAS
 OIC - 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, 2013

FINANCE AND COMMERCIAL DIVISION

Particulars	ACTUAL		CURRENT MONTH BUDGET		OVER (UNDER) BUDGET		ACTUAL		YEAR TO DATE BUDGET		OVER (UNDER) BUDGET	
	Amount	% To Total	Amount	% To Total	Amount	% of variance	Amount	% To Total	Amount	% To Total	Amount	% of variance
Operation Revenues:												
Generation, Trans. And Distribution Income												
570-01 Metered Sales	6,633,063.55	99.93%	5,112,432.42	93.16%	(1,414,335.87)	-17.43%	90,888,553.58	99.97%	97,348,829.02	97.99%	(6,460,275.44)	-6.64%
570-08 Other Sales or Services	4,799.44	0.07%	63,786.67	0.84%	(53,937.23)	-93.02%	26,018.64	0.03%	825,440.00	2.01%	(799,421.36)	-96.85%
TOTAL WATER SALES	6,702,654.99	99.76%	3,181,189.09	95.16%	(1,472,324.10)	-18.07%	90,914,572.22	93.57%	98,174,269.02	84.03%	(7,259,696.80)	-7.39%
Other Business and Service Income												
618-01 Miscellaneous Service Revenue	147,095.00	28.10%	117,123.00	28.14%	29,972.00	25.59%	1,438,180.82	23.00%	1,405,476.00	25.59%	32,704.82	2.33%
618-02 Rent of Water Property	0.00	0.00%	330.00		(330.00)		5,000.00	0.08%	3,960.00		1,040.00	26.26%
618-03 Meter Maintenance	46,451.26	16.51%	77,792.40	18.69%	8,658.86	11.13%	1,731,719.35	27.70%	933,508.80	26.30%	798,210.55	85.51%
619-01 Penalty Charges - Overdue Water Bills	140,013.72	26.74%	134,464.25	32.30%	5,549.46	4.13%	1,909,256.68	30.54%	1,613,571.09	29.22%	295,685.59	18.32%
619-02 Penalty Charges - Illegal Connections	13,000.00	2.43%	38,666.67	9.29%	(25,666.67)	-66.36%	445,000.00	7.12%	464,000.00	8.40%	(19,000.00)	-4.09%
612 Interest Income	7,083.22	1.35%	20,684.11	4.95%	(13,500.89)	-65.09%	179,840.39	2.88%	247,009.36	4.47%	(67,168.97)	-27.19%
659-01 Other Income-Materials	8,993.05	1.72%	11,099.91	2.67%	(2,106.86)	-18.98%	203,644.37	3.26%	133,198.87	2.41%	70,445.50	52.89%
659-02 Bidding fees	10,000.00	1.91%	16,194.88	3.89%	(6,194.88)	-38.25%	41,000.00	0.66%	194,338.50	3.52%	(153,338.50)	-78.90%
659-03 Scrap	104,200.00	19.90%			104,200.00		271,500.00	4.34%			271,500.00	
659-06 CFI Incentive	1,444.00				1,444.00		6,369.26	0.01%				
659-04 % Concessionaire's Refund	5,233.53	1.00%			5,233.53		20,210.69	0.32%			20,210.69	
TOTAL OTHER REVENUES	523,513.73	7.24%	416,255.22	4.84%	107,258.56	25.77%	6,251,721.56	6.43%	4,995,062.62	5.97%	1,256,658.94	25.16%
TOTAL OPERATING REVENUES	7,226,378.77	100.00%	8,597,444.30	100.00%	(1,371,065.53)	-15.95%	97,166,293.78	100.00%	103,169,331.64	100.00%	(6,003,037.86)	-5.82%
							Jan. 31, 2013		Jan. 31, 2013			
							0.00		0.00		0.00	0.00%
									Per actual approved corp budget 2012			

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

2/12/2014 11:49

Recommending Approval:

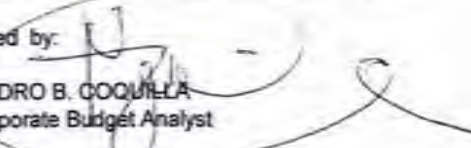
ENGR. ALFREDO P. LOCANAS
 CEC - Div. Manager C - Finance - Commercial Division


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

CALBAYOG CITY WATER DISTRICT
 DETAILED STATEMENT OF REVENUES AND EXPENSES
 December 31, 2013

OFFICE OF THE BOARD OF DIRECTORS

Particulars	CURRENT MONTH		BUDGET		OVER (UNDER) BUDGET		YEAR TO DATE		BUDGET		OVER (UNDER) BUDGET	
	ACTUAL Amount	% of Total	Amount	% of Total	Amount	% of variance	ACTUAL Amount	% of Total	Amount	% of Total	Amount	% of variance
OPERATION EXPENSES												
Salaries and Wages and Other Comp./Benefits												
713 Honoraria (Director's Fees and Remunerations)	38,220.00	90.89%	73,102.28	71.07%	34,882.28	47.72%	451,290.00	75.03%	877,227.40	71.07%	425,937.40	48.55%
Supplies Expenses												
765-05 Other Supplies Expenses	1,000.00	2.38%	1,157.50	1.13%	157.50	13.61%	0.00	0.00%	13,890.00	1.13%	13,890.00	100.00%
Travel and Educational Expenses												
766-05 Travel Expense	0.00	0.00%	12,500.00	12.15%	12,500.00	100.00%	2,630.00	0.44%	150,000.00	12.15%	147,370.00	98.25%
767-05 Training and Scholarship Expenses	0.00	0.00%	4,166.67	4.05%	4,166.67	100.00%	0.00	0.00%	50,000.00	4.05%	50,000.00	100.00%
Communications Expenses												
774-05 Telephone Expenses- Mobile	2,350.00	5.59%	3,600.00	3.50%	1,250.00	34.72%	0.00	0.00%	43,200.00	3.50%	43,200.00	100.00%
MAINTENANCE EXPENSES												
804-05 Maint. of Gen. Adm. Structures and Improv't	479.00	1.14%	7,504.38	7.30%	7,025.38	93.62%	147,580.90	24.54%	90,052.60	7.30%	(57,528.30)	-63.88%
826-05 Repairs and Maintenance- Furn. and Fixtures	0.00	0.00%	833.33	0.81%	833.33	100.00%	0.00	0.00%	10,000.00	0.81%	10,000.00	100.00%
TOTAL MAINTENANCE EXPENSES	479.00	1.14%	8,337.72	8.11%	7,858.72	94.26%	147,580.90	24.54%	100,052.60	8.11%	(47,528.30)	-47.50%
TOTAL BOARD OF DIRECTORS EXPENSES	42,049.00	8.41%	102,854.17	1.64%	60,815.17	59.12%	601,500.90	0.66%	1,234,370.00	1.61%	632,869.10	51.27%

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

Recommending Approval:

 ENGR. ALFREDO P. LOCAÑOS
 OIC - Div. Manager C - Finance & Commercial Division


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

OFFICE OF THE GENERAL MANAGER

Particulars	CURRENT MONTH		BUDGET	OVER (UNDER) BUDGET	YEAR TO DATE		BUDGET	OVER (UNDER) BUDGET				
	ACTUAL	% of Total			ACTUAL	% of Total						
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount				
OPERATION EXPENSES												
Salaries and Wages and Other Comp./Benefits												
701-12 Office of the General Manager	27,916.04	52.26%	58,028.00	79.28%	30,111.96	51.89%	558,853.31	80.49%	696,336.00	75.01%	137,482.69	19.74%
710-04 Representation Allowance	8,500.00	15.91%	8,125.00	11.10%	(375.00)	-4.62%	97,500.00	14.04%	97,500.00	10.50%	0.00	0.00%
711-04 Transportation Allowance	17,000.00	31.83%	2,875.00	3.93%	(14,125.00)	-491.30%	38,000.00	5.47%	34,500.00	3.72%	(3,500.00)	-10.14%
MAINTENANCE EXPENSES												
804-04 Maint. of Gen. Adm. Structures and Improv't-Mgr.	0.00	0.00%	4,166.67	5.69%	4,166.67	100.00%	0.00	0.00%	50,000.00	5.30%	50,000.00	100.00%
804-05 General Manager's Office - Repair and Maintenance	0.00	0.00%	4,166.67	5.69%	4,166.67	100.00%	0.00	0.00%	50,000.00	5.39%	50,000.00	100.00%
TOTAL OFFICE OF THE MANAGER EXPENSES	53,416.04	0.52%	73,194.67	1.17%	19,778.63	27.02%	694,353.31	0.76%	928,336.00	1.21%	183,982.69	19.82%

Prepared by:

 NICANDRO B. COQUILLA
 Sr. Corporate Budget Analyst

Recommending Approval:

 ENGR. ALFREDO P. LOCANAS
 SIC - Div. Manager C - Finance & Commercial Division

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

DETAILED STATEMENT OF REVENUES AND EXPENSES
December 31, 2013

FINANCE AND COMMERCIAL DIVISION

	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
CUSTOMER'S ACCTS EXPENSE												
OPERATIONS EXPENSES												
Salaries and Wages and Other Comp./Benefits												
701-08 Salaries/Wages-Customer Acct Supervision Exp.	214,414.25	38.08%	225,250.33	31.80%	10,836.08	4.81%	2,536,531.30		2,703,004.00	33.34%	166,472.70	6.16%
701-09 Salaries/Wages-Meter Reading Expenses	34,812.71	6.16%	34,659.00	4.89%	(153.71)	-0.44%	414,103.71	5.62%	415,908.00	6.75%	1,804.29	0.43%
701-10 Salaries/Wages-Customer Records and Collection Exp.	64,469.00	11.45%	67,921.00	9.59%	3,452.00	5.08%	772,810.39	10.49%	815,052.00	9.58%	42,241.61	5.18%
706-09 Salaries/Wages-Others (JO)-Meter Reading	82,903.53	14.73%	77,271.00	10.91%	(5,632.53)	-7.29%	1,078,657.05	14.64%	927,252.00	10.40%	(151,405.05)	-16.33%
706-10 Salaries/Wages-Others (JO)-Cust. Records	19,593.40	3.48%	46,019.70	6.50%	26,424.30	57.42%	245,619.01	3.33%	552,236.40	2.12%	306,617.39	55.52%
707-08 PERA-Customer Account Supervision Exp.	4,000.00	0.71%	4,500.00	0.64%	500.00	11.11%	48,000.00	0.65%	54,000.00	0.62%	6,000.00	11.11%
707-09 PERA-Meter Reading Expenses	1,000.00	0.18%	1,000.00	0.14%	0.00	0.00%	12,000.00	0.16%	12,000.00	0.17%	0.00	0.00%
707-10 PERA-Customer Records and Collection Exp.	2,500.00	0.44%	2,500.00	0.35%	0.00	0.00%	30,000.00	0.41%	30,000.00	0.36%	0.00	0.00%
708-08 ADCOM-Cust. Acct. Supervision Exp.	12,000.00	2.13%	13,500.00	1.91%	1,500.00	11.11%	144,000.00	1.95%	162,000.00	1.85%	18,000.00	11.11%
708-09 ADCOM-Meter Reading Expenses	3,000.00	0.53%	3,000.00	0.42%	0.00	0.00%	36,000.00	0.49%	36,000.00	0.51%	0.00	0.00%
708-10 ADCOM-Customer Records and Collection Exp.	7,500.00	1.33%	7,500.00	1.06%	0.00	0.00%	90,000.00	1.22%	90,000.00	1.09%	0.00	0.00%
710-02 Representation Allowance	5,000.00	0.89%	5,000.00	0.71%	0.00	0.00%	60,000.00	0.81%	60,000.00	0.68%	0.00	0.00%
711-02 Transportation Allowance	5,000.00	0.89%	5,000.00	0.71%	0.00	0.00%	60,000.00	0.81%	60,000.00	0.68%	0.00	0.00%
712-08 Clothing & Uniform All.-Cust. Acct Superv	0.00	0.00%	4,166.67	0.59%	4,166.67	100.00%	40,000.00	0.54%	50,000.00	0.57%	10,000.00	20.00%
712-09 Clothing & Uniform All.-Meter Reading Expenses	0.00	0.00%	833.33	0.12%	833.33	100.00%	10,000.00	0.14%	10,000.00	0.14%	0.00	0.00%
712-10 Clothing & Uniform All.-Cust. Records/Coll. Exp.	0.00	0.00%	2,083.33	0.29%	2,083.33	100.00%	25,000.00	0.34%	25,000.00	0.36%	0.00	0.00%
714-08 Year-End Bonus-Cust. Acct. Superv.	0.00	0.00%	22,894.17	3.23%	22,894.17	100.00%	254,159.00	3.45%	274,730.00	3.21%	20,571.00	7.49%
714-09 Year end Bonus -Meter Reading Expenses	0.00	0.00%	3,721.58	0.53%	3,721.58	100.00%	44,481.00	0.60%	44,659.00	0.81%	178.00	0.40%
714-10 Year-end Bonus-Cust. Records/Coll. Exp.	0.00	0.00%	7,845.75	1.11%	7,845.75	100.00%	89,469.00	1.21%	94,149.00	1.08%	4,680.00	4.97%
719-08 Other Bonuses & All. -Cust. Records Superv Exp.	40,000.00	7.10%	51,666.67	7.29%	11,666.67	22.58%	520,000.00	7.06%	620,000.00	6.75%	100,000.00	16.13%
719-09 Other Bonuses & All.-Meter Reading Expenses	10,000.00	1.78%	11,666.67	1.65%	1,666.67	14.29%	130,000.00	1.76%	140,000.00	2.13%	10,000.00	7.14%
719-10 Other Bonuses & All.-Cust. Record/coll.exp.	25,000.00	4.44%	29,166.67	4.12%	4,166.67	14.29%	325,000.00	4.41%	350,000.00	3.69%	25,000.00	7.14%
749-08 Overtime/Holiday Pay-Cust. Acct. Superv.	0.00	0.00%	0.00	0.00%	0.00	0.00%	2,582.39	0.04%	5,582.39	0.04%	3,000.00	0.00%
749-09 Overtime/Holiday Pay-Meter Reading Exp	0.00	0.00%	0.00	0.00%	0.00	0.00%	16,288.10	0.22%	9,918.91	0.11%	(6,369.19)	-3.94%
749-10 Other Personnel Benefits-Cust Records/Coll Exp	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Utility Expenses												
771-01 Fuel	13,654.17	2.43%	23,110.00	3.26%	9,455.83	40.92%	49,484.27	0.67%	277,320.00	3.75%	227,835.73	82.16%
Survey and Research Expenses												
783 Research, Exploration and Development Expenses	0.00	0.00%	4,208.23	0.59%	4,208.23	100.00%	0.00	0.00%	50,498.70	1.28%	50,498.70	100.00%
Generation, Trans. And Distribution Expenses												
792-11 Miscellaneous Customer Accounts Exp.	18,158.71	3.23%	53,903.33	7.61%	35,744.62	66.31%	333,724.95	4.53%	646,840.00	8.09%	313,115.05	48.41%
Total Operation Expenses	563,007.77	100.00%	708,387.43	8500.65%	145,379.66	20.52%	7,367,910.17	65.57%	7,041,411.34	100.00%	(326,498.83)	-4.64%
MAINTENANCE EXPENSES												
Repairs and Maintenance Expenses												
803-12 Maintenance of Water Meters	0.00	0.00%	8,333.33	0.00%	8,333.33	100.00%	-	0.00%	100,000.00	0.00%	-	0.00%
Total Maintenance Expenses	-	0.00%	8,333.33	0.00%	8,333.33	100.00%	-	0.00%	-	0.00%	(326,498.83)	-100.00%
Total Operation and maintenance expenses	563,007.77	0.00%	716,720.76	0.00%	153,712.99	5.42%	7,367,910.17	65.57%	7,141,411.34	100.00%	(326,498.83)	-4.64%

Prepared by:
NICANDRO B. COQUILLA
Sr. Corporate Budget Analyst
2/12/2014 11:40

Recommending Approval:
ENGR. ALFREDO P. LOCANAS
OIC - 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, 2013**

PRODUCTION AND WATER QUALITY DIVISION

Particulars	ACTUAL		CURRENT MONTH BUDGET		OVER (UNDER) BUDGET		ACTUAL		YEAR TO DATE BUDGET		OVER (UNDER) BUDGET	
	Amount	% of Total	Amount	% of Total	Amount	% of variance	Amount	% of Total	Amount	% of Total	Amount	% of variance
SOURCE OF SUPPLY EXPENSES:												
OPERATIONS EXPENSES												
Salaries and Wages and Other Comp./Benefits	42,652.00	40.04%	39,097.67	32.60%	(3,554.33)	-9.09%	426,520.00	38.77%	469,172.00	51.92%	42,652.00	9.09%
701-01 Salaries Regular -Source of Supply Operation Super	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
701-02 Salaries & Wages-Source of Supply Operation Labor	32,859.00	30.85%	32,859.00	27.39%	0.00	0.00%	285,826.08	25.98%	394,308.00	17.24%	108,481.92	27.51%
701-03 Salaries/Wages-Source of Supply Maint. & Supervisk	500.00	0.47%	458.33	0.38%	(41.67)	-9.09%	5,000.00	0.45%	5,500.00	0.87%	500.00	9.09%
707-01 PERA-Source of Supply Operation Supervision	0.00	0.00%	0.00	0.00%	0.00	0.00%	954.54	0.09%	954.54	0.00%	0.00	0.00%
707-02 PERA-Source of Supply Operation Labor Exp	1,000.00	0.94%	1,000.00	0.83%	0.00	0.00%	8,000.00	0.73%	12,000.00	0.50%	4,000.00	33.33%
707-03 PERA-Source of Supply Maint. & Superv Exp	1,500.00	1.41%	1,375.00	1.15%	(125.00)	-9.09%	15,000.00	1.36%	16,500.00	2.62%	1,500.00	9.09%
708-01 ADCOM-Source of Supply Operation Supervision Exp	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	-	0.00%	0.00	0.00%
708-02 ADCOM-Source of Supply Operation Labor	3,000.00	2.82%	3,000.00	2.50%	0.00	0.00%	26,931.78	2.45%	36,000.00	1.50%	9,068.22	25.19%
708-03 ADCOM-Source of Supply Maint. & Super Exp	5,000.00	4.69%	4,250.00	3.54%	(750.00)	-17.65%	51,000.00	4.64%	51,000.00	1.00%	0.00	0.00%
710-04 Representation Allowance	5,000.00	4.69%	4,250.00	3.54%	(750.00)	-17.65%	51,000.00	4.64%	51,000.00	1.00%	0.00	0.00%
711-04 Transportation Allowance	-	0.00%	416.67	0.35%	416.67	100.00%	5,000.00	0.45%	5,000.00	1.66%	0.00	0.00%
712-01 Clothing & Uniform All. -Sourceof Supply Oper Super	-	0.00%	833.33	0.69%	833.33	100.00%	5,000.00	0.45%	10,000.00	0.42%	5,000.00	50.00%
712-02 Clothing & Uniform All. -Sourceof Supply Oper Labor	-	0.00%	3,971.00	3.31%	3,971.00	100.00%	47,652.00	4.33%	47,652.00	6.19%	0.00	0.00%
712-03 Clothing & Uniform All-Source of Supply Maint.&Supe	-	0.00%	5,107.78	4.25%	5,107.78	100.00%	10,040.50	0.91%	61,293.33	6.63%	51,252.83	83.62%
714-01 Year-end Bonus-Source of Supply Op Superv Exp	-	0.00%	3,571.58	2.98%	3,571.58	100.00%	12,040.50	1.09%	42,859.00	1.85%	30,818.50	71.91%
714-02 Year-end Bonus-Source of Supply Op Labor Exp	-	0.00%	5,416.67	4.52%	5,416.67	100.00%	55,000.00	5.00%	65,000.00	6.07%	10,000.00	15.38%
714-03 Year-end Bonus-Source of Supply Maint Exp	-	0.00%	0.00	0.00%	0.00	0.00%	1,909.11	0.17%	223,333.33	2.43%	221,424.22	99.99%
719-01 Other Bonuses & All.-Source of Supply Oper Superv	10,000.00	9.39%	11,666.67	9.73%	1,666.67	14.29%	92,727.28	8.43%	140,000.00	5.41%	47,272.72	33.77%
719-02 Other Bonuses/Allowances-Source of Supply Operat	-	0.00%	1,306.29	1.09%	1,306.29	100.00%	0.00	0.00%	15,675.50	1.06%	15,675.50	100.00%
719-03 Other Bonuses & All.-Source of Supply Maint&Super	-	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	541.33	0.00%	541.33	100.00%
749-01 Other Personnel Bene-Source of Supply Sup. Exp.	-	0.00%	1,369.13	1.14%	1,369.13	100.00%	642.66	0.06%	16,429.50	0.69%	15,786.84	96.09%
749-02 Other Personnel Bene-Source of Supply Operation	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
749-03 Other Personnel Benefits-Source of Supply Maint & S	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Total Operation Expenses	106,511.00	100.00%	119,949.11	100.00%	13,438.11	11.20%	1,100,244.45	100.00%	1,202,209.00	100.00%	101,964.55	8.48%
MAINTENANCE EXPENSES												
Utility Plant												
803-05 Maint. Of Supply Mains	-	0.00%	0.00	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Buildings and Structures												
804-01 Maint. of Source of Supply Plant Str. & Imp.	-	0.00%	0.00	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Total Maintenance Expenses	-	0.00%	0.00	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
TOTAL SOURCE OF SUPPLY EXPENSES	106,511.00	3.73%	119,949.11	6.27%	13,438.11	11.20%	1,100,244.45	4.75%	1,202,209.00	5.74%	101,964.55	8.48%

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

2/12/2014 11:45

Recommendation and Approval

ENGR. ALFREDO P. LOCARIAS

OIC - Div. Manager - Finance & Commercial Division

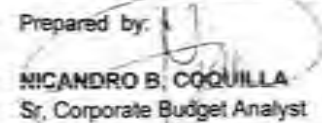
Approved by:

ENGR. ANTONIO RONELO C. PALENCIA
Interim - General Manager

CALBAYOG CITY WATER DISTRICT
DETAILED STATEMENT OF REVENUES AND EXPENSES
 December 31, 2013

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
PUMPING EXPENSES:												
PUMPING EXPENSES - SOURCE												
OPERATIONS EXPENSES												
Salaries and Wages and Other Comp./Benefits												
701-05 Salaries & Wages - Pumping Labor Expenses	58,714.00	2.79%	58,734.92	5.46%	20.92	0.04%	704,568.00	4.99%	704,819.00	3.30%	251.00	0.04%
706-05a J.O.-Pumping Labor and Expenses	164,356.42	7.81%	172,245.83	16.01%	7,889.41	4.58%	2,057,647.80	14.57%	2,066,949.93	7.04%	9,302.13	0.45%
707-05 PERA-Pumping Labor and Expenses	2,500.00	0.12%	2,500.00	0.23%	-	0.00%	30,000.00	0.21%	30,000.00	0.15%	0.00	0.00%
708-05 ADCOM-Pumping Labor and Expenses	7,500.00	0.36%	7,500.00	0.70%	-	0.00%	90,000.00	0.64%	90,000.00	0.46%	0.00	0.00%
712-05 Clothing & Uniform All -Pumping Labor	-	0.00%	2,083.33	0.19%	2,083.33	100.00%	25,000.00	0.18%	25,000.00	0.13%	0.00	0.00%
714-05 Year-end Bonus -Pumping Labor and Expenses	-	0.00%	7,942.00	0.74%	7,942.00	100.00%	83,714.00	0.59%	95,304.00	0.40%	11,590.00	12.16%
719-05 Other Bonuses & Allowances-Pumping Labor	25,000.00	1.19%	27,083.33	2.52%	2,083.33	7.69%	325,000.00	2.30%	325,000.00	1.66%	0.00	0.00%
749-05 Overtime/Holiday Pay	374.43	0.02%	2,446.42	0.23%	2,071.99	84.69%	7,638.40	0.05%	29,357.00	0.13%	21,718.60	73.98%
Generation, Trans. And Distribution Expenses												
792-05a Fuel for Power Production	914,329.80	43.43%	74,233.61	6.90%	(840,096.19)	-1131.69%	1,390,616.71	9.85%	890,803.32	15.79%	(499,813.39)	-56.11%
792-06a Pumping Operations Expenses	4,165.10	0.20%	23,055.06	2.14%	18,889.96	81.93%	180,028.38	1.27%	276,660.68	0.50%	96,632.30	34.93%
792-07a Power/Fuel Purchased for Pumping (Electricity)	928,361.53	44.10%	697,820.90	64.87%	(230,540.63)	-33.04%	9,230,001.20	65.35%	8,373,850.85	70.44%	(856,150.35)	-10.22%
Total Operation Expenses	2,105,301.28	98.30%	1,075,645.40	99.10%	(1,029,655.88)	-95.72%	14,124,214.49	98.91%	11,767,282.22	93.40%	(2,356,932.27)	-20.03%
MAINTENANCE EXPENSES												
Utility Expenses												
803-07 Maint. Of Other Pumping Plant	0.00	0.00%	-	-	-	-	18,914.00	12.14%	146,542.67	-	127,628.67	-
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	36,418.00	100.00%	9,800.83	100.00%	(26,617.17)	-271.58%	136,833.50	87.86%	117,610.00	100.00%	(19,223.50)	-16.35%
Total Maintenance Expenses	36,418.00	1.70%	9,800.83	0.90%	(26,617.17)	-271.58%	155,747.50	1.09%	831,630.00	6.60%	675,882.50	81.27%
TOTAL PUMPING EXPENSES - SOURCE	2,141,719.28	98.89%	1,085,446.23	97.12%	(1,056,273.05)	-97.31%	14,279,961.99	98.29%	12,598,912.22	95.74%	(1,681,049.77)	-11.70%
PUMPING EXPENSES - DISTRIBUTION												
OPERATIONS EXPENSES												
Salaries and Wages and Other Comp./Benefits												
706-05c J.O.-Pumping Labor and Expenses	-	0.00%	358.63	1.12%	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)	-	0.00%	7,734.30	24.20%	7,734.30	100.00%	17,451.60	7.02%	92,811.60	2.28%	75,360.00	81.20%
792-06c Pumping Operations Expenses	5,213.50	21.77%	2,236.68	7.00%	(2,976.82)	-133.09%	15,859.75	6.38%	26,840.16	2.37%	10,980.41	40.91%
792-07c Power/Fuel Purchased for Pumping (Electricity)	18,733.25	78.23%	21,632.71	67.68%	2,899.46	13.40%	215,350.80	86.60%	259,592.55	28.62%	44,241.75	17.04%
Total Operation Expenses	23,946.75	100.00%	31,962.33	99.33%	8,015.58	25.08%	248,662.15	99.97%	558,408.65	99.54%	309,746.50	55.47%
MAINTENANCE EXPENSES												
825-02c Pumping Equipment(Maint. - Pagbalican Pumping Station)	-	-	215.00	100.00%	215.00	100.00%	85.00	-	2,580.00	100.00%	2,495.00	96.71%
Total Maintenance Expenses	-	0.00%	215.00	0.67%	215.00	100.00%	85.00	0.03%	2,580.00	0.46%	2,495.00	96.71%
TOTAL PUMPING EXPENSES - DISTRIBUTION	23,946.75	1.11%	32,177.33	2.88%	8,230.58	25.58%	248,747.15	1.71%	560,988.65	4.26%	312,241.50	55.66%
TOTAL PUMPING EXPENSES	2,165,666.03	75.81%	1,117,623.56	58.38%	(1,048,042.47)	-93.77%	14,528,709.14	62.73%	13,159,900.87	62.86%	(1,368,808.27)	-10.40%

Prepared by:

NICANDRO B. COQUILLA
 Sr. Corporate Budget Analyst

2/12/2014 11:40

Recommending Approval:

ENGR. ALFREDO P. LOCANAS
 OIC - 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, 2013**

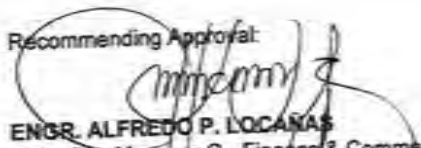
PRODUCTION AND WATER QUALITY DIVISION

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>OPERATIONS EXPENSES</u>												
Salaries and Wages and Other Comp./Benefits					748.00	2.45%	365,445.29	5.48%	366,312.00	5.72%	866.71	0.24%
701-06 Salaries & Wages Regular -Water Treatment Operati	29,778.00	5.44%	30,526.00	5.08%			474,344.63	7.12%	511,663.95	20.81%	37,319.32	7.29%
706-06 J.O.-Water Treatment Operation Labor	67,891.23	12.41%	42,638.66	7.10%	(25,252.57)	-59.22%	12,340.97	0.19%	12,000.00	0.19%	(340.97)	-2.84%
707-06 PERA -Water Treatment Expense-Operation Labor	1,000.00	0.18%	1,000.00	0.17%	-	0.00%	35,829.51	0.54%	36,000.00	0.58%	170.49	0.47%
708-06 ADCOM-Water Treatment Operation Labor	3,000.00	0.55%	3,000.00	0.50%	-	0.00%	10,000.00	0.15%	10,000.00	0.16%	0.00	0.00%
712-06 Clothing and Uniform All-Water Treat Op	-	0.00%	833.33	0.14%	833.33	100.00%	40,526.00	0.61%	40,526.00	0.48%	0.00	0.00%
714-06 Year-end Bonus	-	0.00%	3,377.17	0.56%	3,377.17	100.00%	129,829.50	1.95%	140,000.00	2.11%	10,170.50	7.26%
719-06 Other Bonuses and Allowances	10,000.00	1.83%	11,666.67	1.94%	1,666.67	14.29%	20,341.81	0.31%	31,032.49	0.23%	10,690.68	34.45%
749-06 Other Personnel Benefits	1,943.32	0.36%	2,586.04	0.43%	642.72	24.85%						
Utility Expenses					(71,600.27)	-174.83%	560,618.41	8.41%	491,448.40	2.70%	(69,170.01)	-14.07%
771-03 Fuel	112,554.30	20.58%	40,954.03	6.82%			283,969.07	4.26%	142,737.84	1.46%	(141,231.23)	-98.94%
Generation, Trans. And Distribution Expenses					(246,729.98)	-2074.26%	180,124.97	2.70%	150,404.26	3.56%	(29,720.71)	-19.76%
792-05b Fuel for Power Production	258,624.80	47.29%	11,894.82	1.98%	(246,729.98)	-2074.26%	154.00				97,535.00	29.28%
792-07b Power/Fuel Purchased for Pumping (Electricity)	18,220.89	3.33%	12,533.69	2.09%	(5,687.20)	-45.38%	235,522.69	3.53%	333,057.69	0.89%	622,761.70	12.61%
792-07-d Pumping Operation Expenses	0.00		27,754.81	4.62%	26,217.01	94.46%	4,316,638.30	64.76%	4,939,400.00	61.11%	(495,847.48)	-8.04%
792-08 Water Treatment Operation Exp.	1,537.60	0.28%					6,665,685.15	88.52%	6,169,837.67	93.85%		
792-09 Chemicals & Filtering & lab. Supplies Expenses	42,383.35	7.75%	411,616.67	68.56%	369,233.32	89.70%						
Total Operation Expenses	546,933.69	93.57%	600,381.89	88.71%	53,448.20	8.90%						
<u>MAINTENANCE EXPENSES</u>												
Plant (UPIS)												
803-08 Maint. Of Reservoirs and Tanks					29,944.79	99.60%	162,065.53	18.75%	360,777.53	35.16%	198,712.00	55.08%
Buildings and Structures												
804-03 Maint. of Water Treatment Structures and Imp.	120.00		30,064.79	39.33%			702,375.31	81.25%	556,560.00	64.84%	(145,815.31)	-26.20%
Other Machinery Equipment					8,894.62	19.18%	864,440.84	11.48%	404,093.23	6.15%	(460,347.61)	-113.92%
825-03 Water Treatment Equipment	37,485.38		46,380.00	60.67%			7,530,125.99	32.51%	6,573,930.90	31.40%	(956,195.09)	-14.55%
Total Maintenance Expenses	37,605.38	6.43%	76,444.79	11.29%	38,839.41	50.81%						
TOTAL WATER TREATMENT EXPENSES	584,539.07	20.46%	676,826.68	35.35%	92,287.61	13.64%	23,159,079.58	25.44%	20,936,040.77	27.23%	(2,223,038.81)	-10.62%
TOTAL PRODUCTION EXPENSES	2,856,716.10	27.70%	1,914,399.35	30.58%	(942,316.75)	-49.22%						

Prepared by:

NICANDRO B. COQUILLA
 Sr. Corporate Budget Analyst

2/12/2014 11:40

Recommending Approval:

ENGR. ALFREDO P. LOCANAS
 OIC - Div. Manager C - Finance & Commercial Division

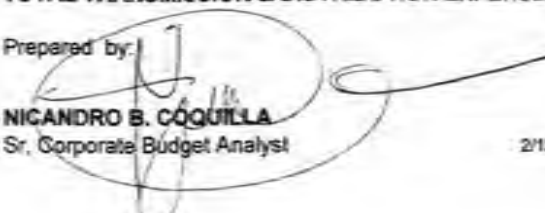
Approved by:
ENGR. ANTONIO RONELO C. PALENCIA
 Interim - General Manager

**CALBAYOG CITY WATER DISTRICT
DETAILED STATEMENT OF REVENUES AND EXPENSES**

December 31, 2013

ENGINEERING AND CONSTRUCTION DIVISION

Particulars	ACTUAL		CURRENT MONTH BUDGET		OVER (UNDER) BUDGET		ACTUAL		YEAR TO DATE BUDGET		OVER (UNDER) BUDGET	
	Amount	% of Total	Amount	% of Total	Amount	% of variance	Amount	% of Total	Amount	% of Total	Amount	% of variance
TRANSMISSION & DISTRIBUTION EXPENSES												
OPERATIONS EXPENSES												
Salaries and Wages and Other Comp./Benefits												
701-07 Salaries & Wages-Regular -Maintenance Supervisor	195,802.00	57.73%	194,094.42	46.42%	(1,707.58)	-0.88%	2,280,698.78	53.02%	2,329,133.00	45.83%	48,434.22	2.08%
706-07 J.O. -Trans. & Dist. Expenses	34,386.36	10.14%	66,547.50	15.92%	32,161.14	48.33%	566,335.77	13.17%	798,570.00	16.50%	232,234.23	29.08%
707-07 PERA-Trans. & Dist. Expenses	5,000.00	1.47%	5,458.33	1.31%	458.33	8.40%	57,840.95	1.34%	65,500.00	1.52%	7,659.05	11.89%
708-07 ADCOM-Trans. & Dist. Expenses	15,000.00	4.42%	16,375.00	3.92%	1,375.00	8.40%	173,931.78	4.04%	196,500.00	4.56%	22,568.22	11.49%
710-01 Representation Allowance	5,000.00	1.47%	4,000.00	0.96%	(1,000.00)	-25.00%	60,000.00	1.39%	48,000.00	0.81%	48,000.00	100.00%
711-01 Transportation Allowance	5,000.00	1.47%	5,500.00	1.32%	500.00	9.09%	60,000.00	1.39%	60,000.00	0.81%	6,000.00	9.09%
712-07 Clothing & Uniform All.-Trans/Dist. Expenses	-	0.00%	4,583.33	1.10%	4,583.33	100.00%	45,000.00	1.05%	55,000.00	1.52%	10,000.00	18.18%
714-07 Year-end Bonus-Trans/Dist. Expenses	-	0.00%	21,814.79	5.22%	21,814.79	100.00%	245,802.00	5.71%	261,777.50	5.72%	15,975.50	6.10%
719-07 Other Bonuses & All.-Trans. & Dist. Expenses	50,000.00	14.74%	63,750.00	15.25%	13,750.00	21.57%	623,954.51	14.51%	765,000.00	16.05%	141,045.49	18.44%
749-07 Other Personnel Benefits-Maint. Supervision	2,530.32	0.75%	2,703.63	0.65%	-	-	37,363.86	0.87%	32,443.50	-	(4,920.36)	-15.17%
Utility Expenses												
771-04 Fuel	26,433.82	7.79%	33,270.00	7.96%	6,836.18	20.55%	150,522.10	3.50%	399,240.00	4.68%	248,717.90	62.30%
Generation, Trans. And Dist. Expenses												
Total Operation Expenses	339,152.50	56.45%	418,097.00	59.06%	78,944.50	18.88%	4,301,449.75	64.89%	5,919,255.00	80.54%	1,617,805.25	27.33%
MAINTENANCE EXPENSES												
Utility Plant												
803-09 Maintenance of Transmission & Distribution Mains	27,466.23	10.50%	131,753.17	45.45%	104,286.94	79.15%	429,177.42	18.44%	1,581,038.00	74.16%	1,151,860.58	72.85%
803-15 Maintenance of Transmission & Distribution Mains	234,136.23	89.50%	158,123.04	54.55%	(76,013.19)	-48.07%	1,897,476.44	81.54%	1,897,476.44	18.84%	0.00	0.00%
803-14 Maintenance of Hydrants	0.00	0.00%	-	-	-	-	0.00	0.00%	0.00	0.00	0.00	-
803-12 Maintenance of Meters	0.00	0.00%	-	0.00%	-	#DIV/0!	0.00	0.00%	0.00	6.99%	0.00	#DIV/0!
803-13 Maintenance of Meter Installation	-	0.00%	-	-	-	-	400.00	0.02%	0.00	-	(400.00)	-
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.	-	-	-	-	-	-	-	-	-	-	-	-
Total Maintenance Expenses	261,602.46	43.55%	289,876.20	40.94%	28,273.74	9.75%	2,327,053.86	35.11%	1,429,981.00	19.46%	(897,072.86)	-62.73%
TOTAL TRANSMISSION & DISTRIBUTION EXPENSES	600,754.96	5.82%	707,973.20	11.31%	107,218.24	15.14%	6,628,503.61	7.28%	7,349,236.00	9.56%	720,732.39	9.81%

Prepared by:

NICANDRO B. COQUILLA
Sr. Corporate Budget Analyst

2/12/2014 11:40


Recommending Approval:

ENGR. ALFREDO R. LOCANAS
OIC - Div. Manager C - Finance & Commercial Division

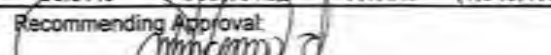
Approved by:
ENGR. ANTONIO RONELO C. PALENCIA
Interim - General Manager


CALBAYOG CITY WATER DISTRICT
DETAILED STATEMENT OF REVENUES AND EXPENSES
 December 31, 2013
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	212,585.73	7.24%	202,330.42	15.58%	(10,255.31)	-5.07%	2,496,792.23	16.04%	2,427,965.00	17.13%	(68,827.23)	-2.83%
706-11 Wages - J.O.	103,154.26	3.51%	124,437.18	9.58%	21,282.92	17.10%	1,297,750.39	8.34%	1,493,246.16	7.60%	195,495.77	13.09%
707-11 PERA	5,000.00	0.17%	7,500.00	0.58%	2,500.00	33.33%	59,500.00	0.38%	90,000.00	0.45%	30,500.00	33.89%
708-11 ADCOM	15,000.00	0.51%	16,375.00	1.26%	1,375.00	8.40%	178,500.00	1.15%	196,500.00	1.34%	18,000.00	9.16%
710-03 Representation Allowance	5,000.00	0.17%	5,000.00	0.39%	-	0.00%	60,000.00	0.39%	60,000.00	0.76%	0.00	0.00%
711-03 Transportation Allowance	5,000.00	0.17%	5,000.00	0.39%	-	0.00%	60,000.00	0.39%	60,000.00	0.76%	0.00	0.00%
721 Life & Retirement Insurance Contribution	102,314.26	3.49%	84,093.50	6.48%	(18,220.76)	-21.67%	1,186,690.31	7.62%	1,009,122.00	5.71%	(177,568.31)	-17.60%
722 PAG-IBIG Contribution	4,500.00	0.15%	5,120.50	0.39%	620.50	12.12%	52,750.00	0.34%	61,446.00	0.35%	8,696.00	14.15%
723 Phil. Health Contribution	9,975.00	0.34%	8,057.29	0.62%	(1,917.71)	-23.80%	115,737.50	0.74%	96,687.50	0.55%	(19,050.00)	-19.70%
724 ECC Contributions	4,441.83	0.15%	5,420.63	0.42%	978.80	18.06%	52,096.56	0.33%	65,047.50	0.41%	12,950.94	19.91%
725 Provident Fund Contribution	13,500.00	0.46%	12,300.00	0.95%	(1,200.00)	-9.76%	158,100.00	1.02%	147,600.00	1.17%	(10,500.00)	-7.11%
712-11 Clothing & Uniform Allowances	-	0.00%	6,250.00	0.48%	6,250.00	100.00%	50,000.00	0.32%	75,000.00	0.44%	25,000.00	33.33%
714-11 Year End Bonus	0.00	0.00%	22,748.17	1.75%	22,748.17	100.00%	229,147.00	1.47%	272,978.00	1.81%	43,831.00	16.06%
737 Vacation and Sick Leave Benefits	-	0.00%	50,954.27	3.92%	50,954.27	100.00%	635,035.41	4.08%	611,451.26	1.70%	(23,584.15)	-3.86%
719-11 Other Bonuses and Allowances	50,000.00	1.70%	59,583.33	4.59%	9,583.33	16.08%	645,000.00	4.14%	715,000.00	4.90%	70,000.00	9.79%
749-11 Other Personnel Benefits (Overtime/Holiday)	-	0.00%	210.44	0.02%	210.44	100.00%	0.00	0.00%	2,525.25	0.00%	2,525.25	100.00%
749-12 Other Personnel Benefits	1,346,500.00	45.67%	16,666.67	1.28%	(1,329,833.33)	-7979.00%	1,346,500.00	8.65%	200,000.00	1.26%	(1,146,500.00)	-573.25%
Supplies Expenses												
751 Office Supplies Expense	16,538.51	0.56%	26,260.63	2.02%	9,722.12	37.02%	197,707.24	1.27%	315,127.61	1.95%	117,420.37	37.26%
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	73,856.48	2.52%	17,088.25	1.32%	(56,768.23)	-332.21%	228,326.84	1.47%	205,059.00	1.30%	(23,267.84)	-11.35%
759 Maintenance Supplies Expenses	1,876.00	0.06%	12,500.00	0.95%	10,624.00	84.99%	5,491.00	0.04%	150,000.00	0.95%	144,509.00	96.34%
765-03 Other Supplies Expenses	0.00	0.00%	833.33	0.06%	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	489,418.99	16.67%	36,666.67	2.82%	(452,752.32)	-1234.78%	489,418.99	3.14%	440,000.00	2.15%	(49,418.99)	-11.23%
767-03 Training and Scholarship Expenses	0.00	0.00%	25,242.22	1.94%	25,242.22	100.00%	283,180.00	1.82%	302,906.66	0.86%	19,726.66	6.51%
Utility Expenses												
768 Water	4,382.85	0.15%	6,250.00	0.48%	1,867.15	29.87%	57,523.30	0.37%	75,000.00	0.47%	17,476.70	23.30%
769 Electricity	36,730.47	1.25%	82,830.29	6.38%	46,099.82	55.66%	975,362.34	6.27%	993,963.44	6.22%	18,601.10	1.87%
Communications Expenses												
772 Postage and Deliveries	3,544.20	0.12%	5,000.00	0.39%	1,455.80	29.12%	16,863.65	0.11%	60,000.00	0.71%	43,136.35	71.89%
773 Telephone Expenses- Landline	4,157.52	0.14%	7,327.04	0.56%	3,169.52	43.26%	68,370.99	0.44%	87,924.46	0.56%	19,553.47	22.24%
774-03 Telephone Expenses- Mobile	0.00	0.00%	3,420.00	0.26%	3,420.00	100.00%	22,625.00	0.15%	41,040.00	0.26%	18,415.00	44.87%
775 Internet Expenses	0.00	0.00%	3,000.00	0.23%	3,000.00	100.00%	21,226.54	0.14%	36,000.00	0.10%	14,773.46	41.04%
776 Cable, Satellite, Telegraph and Radio Exp.	0.00	0.00%	350.00	0.03%	350.00	100.00%	2,880.00	0.02%	4,200.00	0.03%	1,320.00	31.43%
Printing and Advertising Expenses												
777 Printing Expenses	0.00	0.00%	1,777.11	0.14%	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.	11,491.20	0.39%	8,333.33	0.64%	(3,157.87)	-37.89%	41,316.20	0.27%	100,000.00	1.26%	58,683.80	58.68%
	2,518,967.30	85.81%	869,801.26	66.03%	(1,649,166.04)	-189.60%	11,033,891.49	70.89%	11,063,131.41	69.91%	29,239.92	0.26%

Prepared by:

NICANDRO B. COQUILLA
 Sr. Corporate Budget Analyst

2/12/2014 11:40

Recommending Approval:

ENGR. ALFREDO P. LOCAÑOS
 OIC - 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, 2013

ADMINISTRATIVE AND GENERAL SERVICES DIVISION

Particulars	ACTUAL		CURRENT MONTH BUDGET		OVER (UNDER) BUDGET		ACTUAL		YEAR TO DATE BUDGET		OVER (UNDER) BUDGET	
	Amount	% of Total	Amount	% of Total	Amount	% of Variance	Amount	% of Total	Amount	% of Total	Amount	% of Variance
Taxes, Duties and Premiums												
779-01 Franchise & Regulatory Req. Exp.	132,863.16	4.53%	158,333.33	12.20%	25,470.17	16.09%	1,762,440.99	11.32%	1,900,000.00	12.01%	137,559.01	7.24%
779-02 Licenses	0.00	0.00%	8,333.33	0.64%	8,333.33	100.00%	79,001.52	0.51%	100,000.00	0.63%	95,695.87	95.70%
781 Insurance Premiums	0.00	0.00%	7,602.96	0.59%	7,602.96	100.00%	61,738.11	0.40%	91,235.51	0.58%	29,497.40	32.33%
Representation Expenses												
782 Representation Expenses	18,666.00	0.64%	23,180.55	1.79%	4,494.55	19.39%	269,208.93	1.73%	278,166.56	1.26%	8,957.63	3.21%
Awards, Prizes and Other Claims												
783 Awards and Rewards	30,000.00	1.02%	5,833.33	0.45%	(24,166.67)	-414.29%	55,000.00	0.35%	70,000.00	0.44%	15,000.00	21.43%
785 Indemnities and Other Claims	0.00	0.00%	1,304.17	0.10%	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	0.26%	3,333.33	100.00%	2,300.00	0.01%	40,000.00	0.25%	37,700.00	94.25%
Survey and Research Expenses												
787 Survey Expenses	0.00	0.00%	-	0.00%	-	#DIV/0!	0.00	0.00%	0.00	1.14%	0.00	#DIV/0!
788 Research, Exploration and Development Expenses			7,500.00	1.75%					90,000.00	1.89%	90,000.00	
Extraordinary and Miscellaneous Expenses												
795 Extraordinary and Miscellaneous Expenses	5,100.00	0.17%	17,181.35	1.32%	12,081.35	70.32%	54,180.60	0.35%	206,176.24	1.58%	151,995.64	73.71%
Membership Dues and Contributions to Org.												
796 Membership Dues and Contribution to Org.	0.00	0.00%	6,907.48	0.53%	6,907.48	100.00%	14,449.50	0.09%	82,889.72	0.13%	68,440.22	82.51%
Cultural and Athletic Expenses												
797 Cultural and Athletic Expenses			8,333.33						100,000.00			
Subsidies												
839 Other Subsidies	13,535.84	0.46%			(13,535.84)		170,191.11	1.09%			(170,191.11)	
Donations												
841 Donations	3,000.00	0.10%	1,100.00	0.08%	(1,900.00)	-172.73%	15,100.00	0.10%	13,200.00	0.08%	(1,900.00)	-14.37%
Professional Services												
842 Legal Services	24,200.00	0.82%	15,416.67	1.19%	(8,783.33)	-56.97%	133,320.00	0.86%	185,000.00	1.17%	51,680.00	27.90%
843 Auditing Services	0.00	0.00%	1,811.10	0.14%	1,811.10	100.00%	0.00	0.00%	21,733.15	0.77%	21,733.15	100.00%
845 General Service	0.00	0.00%	3,750.00	0.29%	3,750.00	100.00%	16,800.00	0.11%	45,000.00	0.28%	28,200.00	62.67%
846 Security Services	109,554.68	3.73%	121,379.60	9.35%	11,824.92	9.74%	1,379,867.32	8.87%	1,456,555.20	6.46%	76,687.88	5.21%
848 Computer Data Processing Services	0.00	0.00%	16,666.67	1.28%	16,666.67	100.00%	0.00	0.00%	200,000.00	1.77%	200,000.00	100.00%
849 Other Professional Services	0.00	0.00%	8,333.33	0.64%	8,333.33	100.00%	56,124.58	0.36%	100,000.00	0.00	43,875.42	43.88%
Other Maintenance and Operating Expenses												
NRP	58,938.64	14.15%	-	0.00%	(58,938.64)	#DIV/0!	394,981.57	8.72%				
989 Other Maintenance and Operating Expenses	20,508.00	0.70%	12,163.45	0.94%	(8,344.55)	-68.60%	65,656.20	0.42%	145,961.44	0.63%	80,305.24	55.00%
	416,386.32	26.33%	428,463.99	33.53%	12,077.67	2.82%	4,530,360.43	35.29%	4,762,076.49	31.41%	231,716.06	4.8%
TOTAL OPERATIONS EXPENSES	2,935,353.62	43.42%	1,298,265.25	37.59%	(1,637,088.37)	-126.10%	15,564,251.92	25.96%	15,825,207.90	38.09%	260,955.98	1.6%

Prepared by:

NICANDRO B. COQUILLA
 Sr. Corporate Budget Analyst

Recommending Approval:

ENGR. ALFREDO P. LOCANAS
 OIC - Div. Manager C - Finance & Commercial Division

Approved by:

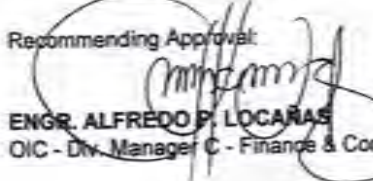
ENGR. ANTONIO RONELO C. PALENCIA
 Interim - General Manager

CALBAYOG CITY WATER DISTRICT
DETAILED STATEMENT OF REVENUES AND EXPENSES
 December 31, 2013
ADMINISTRATIVE AND GENERAL SERVICES DIVISION

Particulars	CURRENT MONTH						YEAR TO DATE					
	ACTUAL Amount	% of Total	BUDGET Amount	% of Total	OVER (UNDER) BUDGET Amount	% of variance	ACTUAL Amount	% of Total	BUDGET Amount	% of Total	OVER (UNDER) BUDGET Amount	% of variance
MAINTENANCE EXPENSES												
804-05 Maint. of Gen. Adm. Structures and Improv't	479.00	4.73%	9,018.79	12.56%	8,539.79	94.69%	147,580.90	27.14%	108,225.47	15.86%	(39,355.43)	-36.36%
807 Repairs and Maintenance - Office Equipment	0.00	0.00%	2,500.00	3.48%	2,500.00	100.00%	7,315.00	1.34%	30,000.00	4.14%	22,685.00	75.62%
814 Repairs and Maintenance - Land Trans. Equip't	2,554.00	25.23%	25,000.00	34.83%	22,446.00	89.78%	283,115.29	52.06%	300,000.00	34.48%	16,884.71	5.63%
825-04 Stores Equipment		0.00%	2,500.00	3.48%	2,500.00		0.00	0.00%	30,000.00	4.14%	30,000.00	100.00%
825-05 Communications Equipment	1,955.00	19.32%	8,333.33	11.61%	6,378.33	76.54%	6,215.00	1.14%	100,000.00	6.90%	93,785.00	93.79%
825-06 Power Operated Equipment	1,750.00	17.29%	8,333.33	11.61%	6,583.33	79.00%	15,970.00	2.94%	100,000.00	13.79%	84,030.00	84.03%
825-07 Tool's Shop and Garage Equipment	3,383.35	33.43%	14,431.03	20.10%	11,047.68	76.56%	83,670.25	15.38%	173,172.40	17.93%	89,502.15	51.68%
826-03 Repairs and Maintenance- Furn. and Fixtures	0.00	0.00%	1,666.67	2.32%	1,666.67	100.00%	0.00	0.00%	20,000.00	2.76%	20,000.00	100.00%
TOTAL MAINTENANCE EXPENSES	10,121.35	0.15%	71,783.16	2.08%	61,661.81	85.90%	543,866.44	0.91%	725,000.00	1.74%	181,133.56	24.98%
FINANCIAL EXPENSES												
991 Bank Charges	0.00	0.000%					0.00	0.000%			0.00	
996 Interest Expense	2,691,916.00	100.00%	2,083,440.25	100.00%	(608,475.75)	-29.21%	30,590,805.00	100.0000%	25,001,283.00	100.00%	(5,589,522.00)	-22.36%
	2,691,916.00	39.816%	2,083,440.25	60.33%	(608,475.75)	-29.21%	30,590,805.00	51.027%	25,001,283.00	60.17%	(5,589,522.00)	-22.36%
DEPRECIATION												
903 Depreciation Expenses - Plant (UPIS)	973,142.90	86.622%					11,619,311.34	87.69%				
904 Depreciation Expenses - Buildings and Other Str.	6,253.03	0.557%					75,036.36	0.57%				
907 Depreciation Expenses - Office Equipment	29,844.23	2.657%					338,369.77	2.55%				
926 Depreciation Expenses - Furniture and Fixtures	4,689.97	0.417%					52,971.27	0.40%				
908 Depreciation Expenses - Laboratory Equipment	9,370.84	0.834%					105,058.52	0.79%				
914 Depreciation Expenses - Land Transport Equipment	20,815.51	1.853%					245,524.92	1.85%				
925 Depreciation Expenses-Other Machinery and Equip't	74,665.47	6.646%					714,282.54	5.39%				
931 Amortization - Intangible Assets	4,658.04	0.415%					100,584.73	0.76%				
Total	1,123,439.99	16.62%	0.00	0.00%	0.00	0.00%	13,251,139.45	22.10%	0.00	0.00%	0.00	0.00%
Total Administrative Misc. Expenses	6,760,830.96	65.55%	3,453,488.66	55.17%	(1,575,426.57)	-45.62%	59,950,062.81	65.85%	41,551,490.90	54.05%	442,089.54	1.06%
GRAND TOTAL	10,313,787.06	100.00%	6,260,253.37	99.87%	(4,053,513.69)	-64.75%	91,033,500.21	100.00%	76,878,179.01	100.00%	(14,155,321.20)	-18.41%

Prepared by:

NICANDRO B. GOQUILLA
 Sr. Corporate Budget Analyst

Recommending Approval:

ENGR. ALFREDO P. LOCANAS
 OIC - Div. Manager C - Finance & Commercial Division

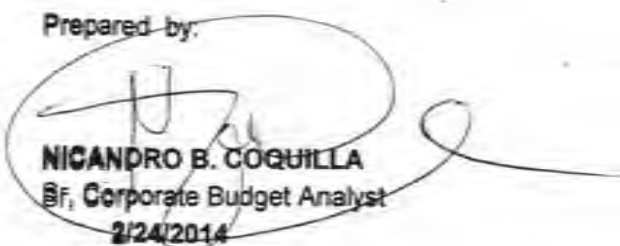
Approved by:
ENGR. ANTONIO RONELO C. PALENCIA
 Interim - General Manager

CALBAYOG CITY WATER DISTRICT
BUDGET UPDATE
 December 31, 2013

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	8,597,444.30	7,226,378.77	(1,371,065.53)	-15.95%	103,169,331.64	97,166,293.78	(6,003,037.86)	-5.82%
Expenses Commercial & Finance Division	716,720.76	563,007.77	153,712.99	21.45%	7,141,411.34	7,367,910.17	(226,498.83)	-3.17%
Production & Water Quality Div.	1,914,399.35	2,856,716.10	(942,316.75)	-49.22%	20,936,040.77	23,159,079.58	(2,223,038.81)	-10.62%
Engineering & Construction Div.	707,973.20	600,754.96	107,218.24	15.14%	7,349,236.00	6,628,503.61	720,732.39	9.81%
Adm. & Gen. Services Division	3,453,488.66	5,637,390.97	(2,183,902.32)	-63.24%	41,551,490.90	46,698,923.36	(5,147,432.46)	-12.39%
Total budgeted Expense	6,792,581.96	9,657,869.80	(2,865,287.84)	-42.18%	76,978,179.01	83,854,416.72	(6,876,237.71)	-8.93%
Other Related Expenses (Dep'n)		1,123,439.99				13,251,139.45		
Total Expenses	6,792,581.96	10,781,309.79	(2,865,287.84)	-42.18%	76,978,179.01	97,105,556.17	(6,876,237.71)	-8.93%

Prepared by:


NICANDRO B. COQUILLA
 Cf, Corporate Budget Analyst
 2/24/2014

Recommending Approval:


ENGR. ALFREDO P. LOGAÑAS
 OIC - Div. Manager C - Finance & Commercial Division

Approved by:

ENGR. ANTONIO RONELO C. PALENCIA
 Interim- General Manager

Statement of Retained Earnings
For the Period ended December 31, 2013

	Actual This Month	This Month Last Year	Increase (Decrease) Over Last Year	% to Last Year
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Retained Earnings:

Unappropriated Retained Earnings	56,792,594.81	59,022,611.70	(2,230,016.89)	-3.78%
Net Income(Loss) for the Period	(1,101,815.95)	3,822,610.53	(4,924,426.48)	-128.82%
	<u>55,690,778.86</u>	<u>62,845,222.23</u>	<u>(7,154,443.37)</u>	<u>-11.38%</u>

Prepared by:

NICANDRO B. COQUILLA
Sr. Corporate Budget Analyst

2/11/2014 13:42

Recommending Approval:

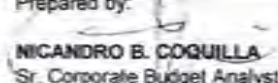
ENGR. ALFREDO P. LOCAÑAS
OIC - Division Manager G - Fin. & Comm'l Div.

Approved by:

ENGR. ANTONIO RONELO C. PALENCIA
Interim General Manager

CALBAYOG CITY WATER DISTRICT
Calbayog City
TRIAL BALANCE
December 31, 2013

Acct. #	Account Title	SUBSIDIARY	This Month		SUBSIDIARY	Previous Month		SUBSIDIARY	Year to Date	
			Debit	Credit		Debit	Credit		Debit	Credit
102	Cash Collecting Officer		286,888.47			623,099.38			909,787.83	
103	Working Fund		(35,000.00)			50,000.00			15,000.00	
104	Cash Fund		(3,000.00)			3,000.00			-	
105	Payroll Fund		(12,904.75)			125,638.00			112,731.25	
107	Cash in Banks - Local Currency		(4,180,779.98)			18,225,759.95			14,044,979.97	
	107-01 Cash in Bank - PNB Current Account	968,413.07			279,541.62			1,247,954.69		
	107-02 Cash in Bank - PNB Savings Account	89,490.20			1,150,363.23			1,239,853.43		
	107-03 Cash in Bank - PNB Time Deposit (7%)	(2,149,442.66)			4,661,602.52			2,512,159.86		
	107-04 Cash in Bank - PNB Time Deposit (3%)	(3,095,146.61)			8,904,990.44			5,808,813.83		
	107-05 Cash in Bank -PNB Time(Customer Deposit)	1,672.49			3,135,913.67			3,137,586.16		
	107-06 Cash in Bank - Land Bank Current Account				77,851.31			77,851.31		
	107-07 Cash in OCCl Account	5,233.53			15,517.16			20,750.69		
111	Accounts Receivable		(245,394.24)			12,039,006.45			11,793,612.21	
	111-01 Customers	(233,201.24)			11,597,059.80			11,363,858.58		
	111-02 Illegal Fees	(12,193.00)			441,946.65			429,753.65		
131	Materials and Supplies Inventory		101,143.95			4,369,002.20			4,470,146.15	
134	Advances to Officers and Employees		(25,584.50)			345,154.40			319,569.90	
149	Other Receivables		35,001.78			6,142,774.13			6,177,775.91	
	149-01 Other Receivable - Materials	372.03			71,438.91			71,810.94		
	149-02 Other Receivable- Meter Maintenance	34,239.75			263,538.12			297,777.87		
	149-03 Other Receivable - Misc. Fees	390.00			3,460.28			3,850.28		
	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		
	149-13 Other Receivable- Bluch Canaman				-			-		
	149-14 Other Receivable- Erwin Rojas				200.00			200.00		
189	Other Deferred Charges		(976.58)			44,962.15			43,985.57	
	189-01 Preliminary Survey and Investigation Charges				29,400.00			29,400.00		
	189-02 Deferred Charges - Franchise Tax Withheld	(976.58)			13,040.53			12,063.95		
	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)		39,328.65			350,293,404.78			350,332,733.43	
	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	37,950.00			8,127,489.20			8,165,439.20		
	203-13 Meter Installation	1,378.65			156,958.10			158,336.75		
	203-14 Hydrants				-			-		
204	Building and Other Structures		15,000.00			2,591,074.52			2,606,074.52	
	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									
	204-05 Administrative Structures and Improvements	15,000.00			1,266,053.00			1,281,053.00		

Prepared by:

NICANDRO B. COQUILLA
 Sr. Corporate Budget Analyst

2/11/2014 13:42

Recommending Approval By:

ENGR. ALFREDO P. LOCANAS
 DIC - Div. Manager C - Finance & Commercial Division
 Page 1 of 8

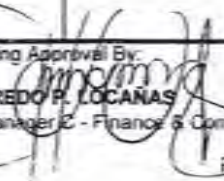
Approved By:
ENGR. ANTONIO RONELO C. PALENCIA
 Interim General Manager

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
207	Office Equipment		110,710.00			2,254,442.93			2,365,152.93	
	207-01 IT Equipment	110,710.00			2,157,158.53			2,277,898.53		
	207-02 Water Pump for Meter Calibration				87,284.00			87,254.00		
208	Laboratory Equipment					1,352,117.83			1,256,117.38	
214	Land Transport Equipment					3,052,433.34			3,052,433.34	
225	Other Machinery and Equipment					3,086,843.23			3,086,843.23	
	225-02 Pumping Equipment				517,100.00			517,100.00		
	225-03 Water Treatment Equipment				412,530.00			412,530.00		
	225-05 Communications Equipment				809,297.53			809,297.53		
	225-06 Power Operated Equipment				1,120,374.25			1,120,374.25		
	225-07 Tools, Shop and Garage Equipment				227,541.50			227,541.50		
226	Furnitures & Fixtures					544,992.12			544,992.12	
243	Construction in Progress					487,150.76			487,150.76	
	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				38,400.00			38,400.00		
244	Construction in Progress-Buildings & Structures		10,556.00			1,850,076.59			1,860,632.59	
	244-01 Building-Capooan				1,277,480.29			1,277,480.29		
	244-02 Warehouse/Stockyard	10,556.00			299,274.59			309,830.59		
	244-06 Labuyao Bridge				252,750.00			252,750.00		
	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)			973,142.90			56,918,173.38		57,891,316.28	
304	Accumulated Depreciation -Buildings and Other Structures			6,253.03			1,981,073.81		1,987,326.84	
307	Accumulated Depreciation -Office Equipment			29,844.23			952,751.94		982,596.17	
308	Accumulated Depreciation -Laboratory Equipment			9,370.84			470,080.28		479,451.12	
314	Accumulated Depreciation -Land Transport Equipment			20,815.51			1,425,995.06		1,446,810.57	
325	Accumulated Depreciation -Other Machinery and Equipment			74,665.47			1,316,585.41		1,391,250.88	
326	Accumulated Depreciation-Furniture and Fixtures			4,688.97			298,485.46		303,175.43	
361	Accumulated Amortization -Intangible Assets			4,658.04			333,051.13		337,709.17	
401	Accounts Payable			(244,761.36)			4,822,822.44		4,578,061.08	
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)			990.00			(990.00)		0.00	
	412-01 Withholding Tax Payable - Employees	0.00						0.00		
	412-02 Withholding Tax Payable - Suppliers	990.00			(990.00)			0.00		
413	Due to GOCC (GSIS,Pag - itbig, Medicare)			(1,377.80)			1,377.80		0.00	
	413-01 Pag-ibig Premium Payable									
	413-02 Pag-ibig Loan Payable									
	413-03 GSIS Premiums Payable				0.00			0.00		
	413-04 GSIS Salary Loans Payable				0.00			0.00		
	413-05 UOLI Premium Payable									
	413-06 UOLI Loans Payable									
	413-07 GSIS Policy Loan Payable									
	413-08 GSIS Emergency Loan Payable	(1,377.80)			1,377.80					
	413-09 GSIS Housing Loan Payable									

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

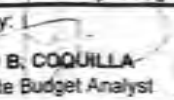
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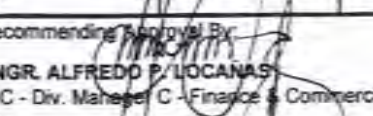
Recommending Approval By:

ENGR. ALFREDO P. LOCANAS
 OIC - Div. Manager C - Finance & Commercial Division

Approved By:
ENGR. ANTONIO RONELO C. PALENCIA
 Interim General Manager

CALABATON CITY WATER DISTRICT
INITIAL BALANCE
December 31, 2013

Account Title	SUBSIDIARY	THIS MONTH		SUBSIDIARY	PREVIOUS MONTH		SUBSIDIARY	YEAR TO DATE	
		Debit	Credit		Debit	Credit		Debit	Credit
413-10 GSIS - SOS Loan									
413-11 GSIS Cash Advance Payable									
413-12 Phil. Health Premium Payable									
413-13 GSIS - Educational Loan									
426 Accrued Light and Power			637,842.97			394,203.17			1,002,046.14
427 Accrued Fuel & Lubricants						0.00			
428 Accrued Wages Payable			(387,333.18)			387,333.18			
429 Other Payables			(133,162.00)			134,312.00			1,150.00
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	(72,800.00)			72,800.00					
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 OCCC Payable	(60,362.00)			60,362.00					
433 Loans Payable			(89,750.59)			267,764,758.56			267,675,007.67
433-01 City Government	(89,750.59)			616,475.29			526,724.70		
433-02 L W U A-Regular Loan				149,424,437.04			149,424,437.04		
433-03 L W U A Soft Loan				117,723,846.23			117,723,846.23		
434 Current Portion of Long Term Debts			(700,770.00)			700,770.00			
451 Customer Deposit			83,483.20			4,140,298.00			4,223,761.20
459 Other Deferred Credits			19,273.69			202,110.13			221,383.82
459-01 Other Deferred Credits - Advance Payment				14,714.61			14,714.61		
459-02A Other Deferred Credits - Paid Materials	17,946.84			124,002.84			141,949.68		
459-02B Other Deferred Credits - PN Materials	2,097.81			31,220.92			33,318.73		
459-03 Other Deferred Credits - Water Sales	(770.96)			22,613.48			21,842.52		
459-04-05 Other Deferred Credits- Surety bond/cash bond				9,558.28			9,558.28		
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/depr/bad debts)			(1,025,000.00)			57,817,594.81			56,792,594.81
481-01 Balance Transferred from Income				22,793,815.58			22,793,815.58		
481-02 Prior Period Adjustment to Retained Earnings	(1,025,000.00)			35,450,999.23			34,425,999.23		
481-03 Appropriated Retained Earnings				(427,220.00)			(427,220.00)		
576 Generation, Transmission & Distribution Income			6,702,864.99			84,211,707.23			90,914,572.22
576-01 Metered Sales Regular	6,698,065.55			84,150,488.03			90,888,553.58		
576-08 Other Sales & Services	4,799.44			21,219.20			26,018.64		
612 Interest Income			7,083.22			172,757.17			179,840.39
618 Other Business Service Income			233,546.26			2,941,353.91			3,174,900.17
618-01 Misc. Service Revenue	147,095.00			1,291,085.82			1,438,180.82		
618-02 Rent of Water Property				5,000.00			5,000.00		
618-03 Meter Rental Maintenance	86,451.26			1,645,268.09			1,731,719.35		
619 Fines/Penalties-Busi. Service Income			153,013.72			2,201,242.96			2,354,256.68
619-01 Penalty Charges-Overdue Water Bills	140,013.72			1,769,242.96			1,909,256.68		
619-02 Penalty Charges-Illegal Connections	13,000.00			432,000.00			445,000.00		

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

Recommending/Approved By:

ENGR. ALFREDO P. LOCANAS
 OIC - Div. Manager - C - Finance & Commercial Division

Approved By:
ENGR. ANTONIO RONELO C. PALENCIA
 Interim General Manager

Calbayog City
TRIAL BALANCE
December 31, 2013

Acct. #	Account Title	SUBSIDIARY	This Month		SUBSIDIARY	Previous Month		Year to Date	
			Debit	Credit		Debit	Credit	Debit	Credit
659	Other Income			129,870.58			412,853.74		542,724.32
	659-01 Materials	8,993.05			194,651.32			203,644.37	
	659-02 Bidding fees	10,000.00			31,000.00			41,000.00	
	659-03 Scrap	104,200.00			167,300.00			271,500.00	
	659-04 OCCI	5,233.53			14,977.16			20,210.69	
	659-06 CII Incentive	1,444.00			4,925.26			6,369.26	
701	Salaries & Wages - Regular		914,002.73			9,928,146.36			10,842,149.09
	701-01 Source of Supply Operation Superv. Exp.	42,652.00			383,868.00			426,520.00	
	701-02 Source of Supply Operation Labor Exp.								
	701-03 Source of Supply Exp-Maint Supervision	32,859.00			252,967.08			285,826.08	
	701-05 Pumping Labor Expense	58,714.00			645,854.00			704,568.00	
	701-06 Water Treatment Operation Labor Exp.	29,778.00			335,667.29			365,445.29	
	701-07 Trans & Dist Exp - Maintenance Supervision	195,802.00			2,084,896.78			2,280,698.78	
	701-08 Customer Acct. Supervision Exp.	214,414.25			2,322,117.05			2,536,531.30	
	701-09 Meter Reading Expense	34,812.71			379,291.00			414,103.71	
	701-10 Customer Records & Collection Exp.	64,469.00			708,341.39			772,810.39	
	701-11 Administrative & General Salaries	212,585.73			2,284,206.50			2,496,792.23	
	701-12 Salaries & Wages office of General manager	27,916.04			530,937.27			558,853.31	
706	Salaries & Wages - Others		472,287.20			5,250,850.45			5,723,137.65
	706-05a Pumping Labor Expense (Source)	164,356.42			1,893,291.38			2,057,647.80	
	706-05c Pumping Labor Expense (Distribution)				0				
	706-06 J.O.-Water Treatment Operation Labor Exp	67,891.23			406,453.40			474,344.63	
	706-07 J.O.-Trans & Dist Exp-Maintenance Superv.	34,386.36			531,949.41			566,335.77	
	706-08 Customer Account Supervision Expense								
	706-09 Meter Reading Expense	82,903.53			995,753.52			1,078,657.05	
	706-10 Customer Records & Collection Expense	19,595.40			226,023.61			245,619.01	
	706-11 Administrative & General Salaries	103,154.26			1,194,596.13			1,297,750.39	
	706-12 Administrative & General Expenses				2,783.00			2,783.00	
707	Personnel Economic Relief Allowance (PERA)		22,500.00			241,136.46			263,636.46
	707-01 Source of Supply Operation Superv. Exp.	500.00			4,500.00			5,000.00	
	707-02 Source of Supply Operation Labor Exp.				954.54			954.54	
	707-03 Source of Supply Exp-Maint Supervision	1,000.00			7,000.00			8,000.00	
	707-05 Pumping Labor Expense	2,500.00			27,500.00			30,000.00	
	707-06 Water Treatment Operation Labor Exp.	1,000.00			11,340.97			12,340.97	
	707-07 Trans & Dist Exp - Maintenance Supervision	5,000.00			52,840.95			57,840.95	
	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			54,500.00			59,500.00	
708	Additional Compensation (ADCOM)		67,500.00			722,693.07			790,193.07
	708-01 Source of Supply Operation Superv. Exp.	1,500.00			13,500.00			15,000.00	
	708-02 Source of Supply Operation Labor Exp.								
	708-03 Source of Supply Exp-Maint Supervision	3,000.00			23,931.78			26,931.78	
	708-05 Pumping Labor Expense	7,500.00			82,500.00			90,000.00	
	708-06 Water Treatment Operation Labor Exp.	3,000.00			32,829.51			35,829.51	
	708-07 Trans & Dist Exp - Maintenance Supervision	15,000.00			158,931.78			173,931.78	
	708-08 Customer Acct. Supervision Exp.	12,000.00			132,000.00			144,000.00	
	708-09 Meter Reading Expense	3,000.00			33,000.00			36,000.00	
	708-10 Customer Records & Collection Exp.	7,500.00			82,500.00			90,000.00	
	708-11 Administrative & General Salaries	15,000.00			163,500.00			178,500.00	
710	Representation Allowance		28,500.00			300,000.00			328,500.00
	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:

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NICANDRO B. COQUILLA
Sr. Corporate Budget Analyst

Recommending Approval By:

ENGR. ALFREDO P. LOGARAS
GIC - Div. Manager C - Finance & Commercial Division

Approved By:

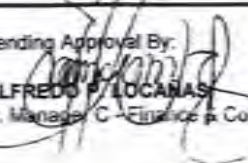
ENGR. ANTONIO RONELO C. PALENCIA
Interim General Manager

CALBAYOG CITY WATER DISTRICT

Calbayog City
TRIAL BALANCE
December 31, 2013

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			89,000.00			97,500.00		
	710-05 Production Division	5,000.00			46,000.00			51,000.00		
711	Transportation Allowance		37,000.00			232,000.00			269,000.00	
	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	17,000.00			21,000.00			38,000.00		
	711-05 Production Division	5,000.00			46,000.00			51,000.00		
712	Clothing and Uniform Allowance					215,000.00			215,000.00	
	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				5,000.00			5,000.00		
	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				45,000.00			45,000.00		
	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.)		38,220.00			413,070.00			451,290.00	
714	Year End Bonus					1,057,031.00			1,057,031.00	
	714-01 Source of Supply Operation Superv. Exp.				47,652.00			47,652.00		
	714-02 Source of Supply Operation Labor Exp.				10,040.50			10,040.50		
	714-03 Source of Supply Exp-Maint Supervision				12,040.50			12,040.50		
	714-05 Pumping Labor Expense				83,714.00			83,714.00		
	714-06 Water Treatment Operation Labor Exp.				40,526.00			40,526.00		
	714-07 Trans & Dist Exp - Maintenance Supervision				245,802.00			245,802.00		
	714-08 Customer Acct. Supervision Exp.				254,159.00			254,159.00		
	714-09 Meter Reading Expense				44,481.00			44,481.00		
	714-10 Customer Records & Collection Exp.				89,469.00			89,469.00		
	714-11 Administrative & General Salaries				229,147.00			229,147.00		
719	Other Bonuses and Allowances		225,000.00			2,623,420.40			2,848,420.40	
	719-01 Source of Supply Operation Superv. Exp.	5,000.00			50,000.00			55,000.00		
	719-02 Source of Supply Operation Labor Exp.				1,909.11			1,909.11		
	719-03 Source of Supply Exp-Maint Supervision	10,000.00			82,727.28			92,727.28		
	719-05 Pumping Labor Expense	25,000.00			300,000.00			325,000.00		
	719-06 Water Treatment Operation Labor Exp.	10,000.00			119,829.50			129,829.50		
	719-07 Trans & Dist Exp - Maintenance Supervision	50,000.00			573,954.51			623,954.51		
	719-08 Customer Acct. Supervision Exp.	40,000.00			480,000.00			520,000.00		
	719-09 Meter Reading Expense	10,000.00			120,000.00			130,000.00		
	719-10 Customer Records & Collection Exp.	25,000.00			300,000.00			325,000.00		
	719-11 Administrative & General Salaries	50,000.00			595,000.00			645,000.00		
721	Life & Retirement Insurance Contribution		102,314.26			1,084,376.05			1,186,690.31	
722	Pag-ibig Contribution		4,500.00			48,250.00			52,750.00	
723	Phil. Health Contribution		9,975.00			105,762.50			115,737.50	
724	ECC Contribution		4,441.83			47,654.73			52,096.56	
725	Provident Fund Contribution		13,500.00			144,600.00			158,100.00	
731	Pension Benefits - Regular									
734	Retirement Benefits - Regular					0.00				
737	Vacation/Sick Leave Benefits					635,035.41			635,035.41	

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

Recommending Approval By:

ENGR. ALFREDO P. LOCANAS
CIC - Div. Manager, C - Finance & Control Division

Approved By:
ENGR. ANTONIO RONELO C. PALENCIA
Interim General Manager

Account Title	SUBSIDIARY	This Month		SUBSIDIARY	Previous Month		SUBSIDIARY	Year to Date	
		Debit	Credit		Debit	Credit		Debit	Credit
		Other Personnel Benefits (Overtime/Holiday)			1,351,348.07				80,008.15
749-01 O.T. -Source of Supply Operation Supervision Expense									
749-02 -O.T.-Source of Supply Op Superv									
749-03 O.T.- Source of Supply-Maintenance Superv.				642.68		642.68			
749-05 O.T. - Pumping Labor Exp.(Technical Div.)	374.43			7,263.97		7,638.40			
749-06 O.T. -Water Treatment Op Labor	1,943.32			18,398.49		20,341.81			
749-07 O.T. - Dist Trans & Maint Expense	2,530.32			34,833.54		37,363.86			
749-08 O.T. - Water Treatment Op Labor				2,582.39		2,582.39			
749-09 O.T. - Meter Reading Expense				16,288.10		16,288.10			
749-10 O.T. - Customer Records & Coll Expense									
749-11 O.T.- Administrative & Gen. Salaries									
749-12 Other Personnel Benefits	1,346,500.00					1,346,500.00			
751 Office Supplies Expense		16,538.51			181,168.73		197,707.24		
752 Medical, Dental and Laboratory Supplies Expenses					0.00				
757 Fuel,Oil & Lubricants		73,856.48			154,470.36		228,326.84		
759 Maintenance Supply Expense		1,878.00			3,615.00		5,491.00		
765 Other Supplies Expense		1,000.00			3,678.25		4,678.25		
765-03 Administrative Division									
765-05 Office of the Board of Directors									
766 Travel Expense		27,568.05			464,480.94		492,048.99		
766-03 Administrative Division	27,568.05			461,850.94		489,418.99			
766-05 Office of the Board of Directors				2,630.00		2,630.00			
767 Training/Scholarship Expense					283,180.00		283,180.00		
767-03 Administrative Division				283,180.00		283,180.00			
767-05 Office of the Board of Directors									
768 Utility Expense-Water		4,382.85			53,140.45		57,523.30		
769 Electricity		36,730.47			938,631.87		975,362.34		
771 Fuel		152,642.29			607,982.49		760,624.78		
771-01 Fuel - Finance & Commercial Div	13,654.17			35,830.10		49,484.27			
771-03 Fuel - Production Division	112,554.30			448,064.11		560,618.41			
771-04 Fuel - Engineering & Construction Div	26,433.82			124,088.28		150,522.10			
772 Postage & Deliveries		3,544.20			13,319.45		16,863.65		
773 Telephone Exp. - Landline		4,157.52			64,213.47		68,370.99		
774 Telephone Exp. - Mobile		2,350.00			20,275.00		22,625.00		
774-03 Administrative Division									
774-05 Office of the Board of Directors	2,350.00								
775 Internet Expenses					21,226.54		21,226.54		
776 Cable,Satellite, Telegraphs, Radio Expenses					2,880.00		2,880.00		
777 Printing Expense					0.00				
778 Advertising, Promotional & Mktg. Exp.		11,491.20			29,825.00		41,316.20		
779 Taxes,Duties & Licenses		132,863.16			1,708,579.35		1,841,442.51		
779-01 Franchise & Regulatory Req. Expense	132,863.16			1,829,577.83		1,762,440.99			
779-02 Licenses				79,001.52		79,001.52			
781 Insurance Premiums					61,738.11		61,738.11		
782 Representation Expense		18,686.00			250,522.93		269,208.93		
783 Awards and Rewards		30,000.00			25,000.00		55,000.00		
785 Indemnities and Other Claims									
786 Rent and Lease Expense					2,300.00		2,300.00		
787 Survey Expenses									
788 Research, Exploration and Development Expenses									
792 Generation, Transmission & Dist. Exp.		2,209,728.73			14,189,713.69		16,399,442.42		
792-05(a) Fuel for Power Production-Pumping Expenses	914,329.80			476,286.91		1,390,616.71			
792-05(b) Fuel for Power Production-WTP	258,624.80			25,344.27		283,969.07			
792-05(c) Fuel for Power Production-Trans./Dist.				17,451.60		17,451.60			
792-06a Pumping Operating Expense - Source	4,165.10			175,863.28		180,028.38			
792-06c Pumping Operating Expense - Distribution	5,213.50			10,846.25		15,859.75			
792-07(a) Power Purchased for Pumping Expenses- Source	928,361.53			8,301,639.67		9,230,001.20			

Prepared by:

NICANDRO E. COQUILLA
Sr. Corporate Budget Analyst

Recommending Approval By:

ENGR. ALFREDO P. LOCANAS
D/C - Div. Mahaga C - Finance & Commercial Division

Approved By:

ENGR. ANTONIO RONELO C. PALENCIA
Interim General Manager

CALBAYOG CITY WATER DISTRICT

Calbayog City
TRIAL BALANCE
December 31, 2013

Acct. #	Account Title	SUBSIDIARY	This Month		SUBSIDIARY	Previous Month		SUBSIDIARY	Year to Date	
			Debit	Credit		Debit	Credit		Debit	Credit
	792-07(b) Power Purchased for WTP Expenses	18,220.89			161,904.06			160,124.97		
	792-07(d) Pumping Operation Expense				154.00			154.00		
	792-07(c) Power Purchased for Pumping Expenses - Distribution	18,733.25			196,617.55			215,350.80		
	792-08 Treatment Operating Expenses	1,537.80			233,984.89			235,522.89		
	792-09 Chemicals, Filtering, Lab. Supp. Exp.	42,383.35			4,274,254.95			4,316,638.30		
	792-11 Misc. Customer Accts. Expense	18,158.71			315,566.24			333,724.95		
795	Extra Ordinary/ Misc. Expense		5,100.00				49,080.60		54,180.60	
796	Membership Dues & Contributions to Organizations						14,449.50		14,449.50	
797	Cultural and Athletic Expenses									
803	Repairs & Maint. - Plant(UPIS)		261,602.46				2,090,184.40		2,351,786.86	
	803-07 Maintenance of Other Pumping Plant				18,914.00			18,914.00		
	803-08 Maintenance of Reservoirs and Tanks									
	803-09 Maintenance of Trans/Dist. Mains	27,466.23			401,711.19			429,177.42		
	803-11 Maintenance of services (Meters)				5,819.00			5,819.00		
	803-12 Maintenance of Meters									
	803-13 Maintenance of Meter Installation				400.00			400.00		
	803-14 Maintenance of Hydrants									
	803-15 Maintenance of Other Trans/Distrib Mains	234,136.23			1,663,340.21			1,897,476.44		
	803-16 Maintenance of Other Plants									
804	Repairs & Maintenance - Buildings & Other Struct.		599.00				309,047.43		309,646.43	
	804-01 Repairs/ Maintenance Bldg.-Other Structure									
	804-02 Maint. of Pumping Plant Structures & Improvements									
	804-03 Water Treatment Structure & Improvement	120.00			161,945.53			162,065.53		
	804-04 Maint. Of Transmission/Distribution Str. & Imp.									
	804-05 Maint. Of Gen. Adm. Structure & Improvement	479.00			147,101.90			147,580.90		
807	Repairs & Maint.- Office Equipment						7,315.00		7,315.00	
814	Repairs & Maint.- Land Transportation Exp.		2,554.00				280,561.29		283,115.29	
825	Repairs and Maintenance-Other Machinery and Equipment		80,991.73				864,157.33		945,149.06	
	825-02a Pumping Equipment - Source	36,418.00			100,415.50			136,833.50		
	825-02c Pumping Equipment - Distribution				85.00			85.00		
	825-03 Water Treatment Equipment	37,485.38			664,889.93			702,375.31		
	825-04 Store Equipment									
	825-05 Communications Equipment	1,955.00			4,260.00			6,215.00		
	825-06 Power Operated Equipment	1,750.00			14,220.00			15,970.00		
	825-07 Tools, Shop and Garage Equipment	3,383.35			80,286.90			83,670.25		
826	Repairs and Maintenance Furniture and Fixtures						1,000.00		1,000.00	
	826-03 Administrative Division									
	826-05 Office of the Board of Directors									
839	Other Subsidies		13,535.84				156,655.27		170,191.11	
841	Donation		3,000.00				12,100.00		15,100.00	
842	Legal Services		24,200.00				109,120.00		133,320.00	
843	Auditing Services						0.00		-	
845	General Services						16,800.00		16,800.00	
846	Security Services		109,554.68				1,270,312.64		1,379,867.32	
848	Computer Data Processing Services						0.00		-	
849	Other Professional Fees						56,124.58		56,124.58	
903	Depreciation Expenses - Plant (UPIS)		973,142.90				10,846,168.44		11,619,311.34	
904	Depreciation Expenses - Buildings and Other Structures		6,253.03				68,783.33		75,036.36	
907	Depreciation Expenses - Office Equipment		29,844.23				308,525.54		338,369.77	
908	Depreciation Expenses - Laboratory Equipment		9,370.84				95,687.68		105,058.52	

Prepared by:

NICANDRO B. COQUILLA

Sr. Corporate Budget Analyst

Recommending Approval By:

ENGR. ALFREDO P. LOCANAS

Off. Div. Manager C - Finance & Commercial Division

Approved By:

ENGR. ANTONIO ROMELO C. PALENCIA

Interim General Manager

CALBAYOG CITY WATER DISTRICT
 Calbayog City
TRIAL BALANCE
 CALBAYOG CITY WATER DISTRICT
 December 31, 2013

Acct. #	Account Title	SUBSIDIARY	This Month		SUBSIDIARY	Previous Month		SUBSIDIARY	Year to Date	
			Debit	Credit		Debit	Credit		Debit	Credit
914	Depreciation Expenses - Land Transport Equipment		20,815.51			224,709.41			245,524.92	
925	Depreciation Expenses - Other Machinery and Equipment		74,665.47			639,617.07			714,282.54	
926	Depreciation Expenses - Furniture and Fixtures		4,689.97			48,281.30			52,971.27	
931	Amortization - Intangible Assets		4,658.04			95,926.69			100,584.73	
989	Other Maintenance & Operating Exp.		20,508.00			45,148.20			65,656.20	
	NRP		58,938.64			336,042.93			394,981.57	
991	Bank Charges					0.00				
996	Interest Expenses		2,891,916.00			27,896,889.00			30,390,805.00	
			6,509,233.69	6,509,233.69		502,582,650.09	502,582,650.09		509,091,883.78	509,091,883.78

0.00

0.00

Prepared by:

NICANDRO B. COQUILLA
 Sr. Corporate Budget Analyst

Recommending Approval By:

ENGR. ALFREDO P. LOCAÑAS
 OIC, Div. Manager - C - Finance & Commercial Division

Approved By:

ENGR. ANTONIO RONELO C. PALENCIA
 Interim General Manager

**CALBAYOG CITY WATER DISTRICT
Balance Sheet
December 31, 2013**

	Year to Date				increase / (Decrease over last year	
	Actual This Month Amount	% to Total	This Month Last Year Amount	% to Total	Amount	% of Variance
Assets and Other Debits:						
CURRENT ASSETS						
Cash						
Cash-Collecting Officer	909,787.83	6.03%	1,042,713.73	2.45%	(132,925.90)	-12.75%
Working Fund	15,000.00	0.10%	25,000.00	0.10%	(10,000.00)	-40.00%
Payroll Fund	112,731.25	0.75%	41,916.15		70,815.10	0.00%
Cash Fund	0.00	0.00%	3,000.00	0.01%	(3,000.00)	-100.00%
Cash in Bank-Local Currency	14,044,979.97	93.12%	18,289,795.84	97.44%	(4,244,815.87)	-23.21%
Total	15,082,499.05	42.29%	19,402,425.72	54.12%	(4,319,926.67)	-22.26%
Receivable Accounts						
Accounts Receivable	11,793,612.21	123.22%	8,249,124.14	138.67%	3,544,488.07	42.97%
Allowance for Doubtful Accounts	2,222,764.84	23.22%	2,222,764.84	38.67%	0.00	0.00%
Accounts Receivable-Net	9,570,847.37	100.00%	6,026,359.30	100.00%	3,544,488.07	58.82%
Total	9,570,847.37	26.84%	6,026,359.30	15.22%	3,544,488.07	58.82%
Other Receivables						
Advances to Officers and Employees	319,569.90	4.92%	161,804.50	3.22%	157,765.40	97.50%
Other Receivable	6,177,775.91	95.08%	6,136,616.71	96.78%	41,159.20	0.67%
Total	6,497,345.81	18.22%	6,298,421.21	15.67%	198,924.60	3.16%
Inventories						
Materials and Supplies Inventory	4,470,146.15	100.00%	5,606,602.87	100.00%	(1,136,456.72)	-20.27%
Total	4,470,146.15	12.53%	5,606,602.87	14.89%	(1,136,456.72)	-20.27%
Prepayments, Deposits and Deferred Charges						
Other Deferred Charges	43,985.57	100.00%	35,775.96	100.00%	8,209.61	22.95%
Total	43,985.57	0.12%	35,775.96	0.09%	8,209.61	22.95%
TOTAL CURRENT ASSETS	35,664,823.95	10.37%	37,369,585.06	10.61%	(1,704,761.11)	-4.56%
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	2.26%	6,955,362.11	2.19%	0.00	0.00%
Plant, Buildings and Structures						
Plant (UPIs)	350,332,733.43	119.80%	348,842,362.82	114.93%	1,490,370.61	0.43%
Accumulated Depreciation-Plant	57,891,316.28	19.75%	46,272,004.94	14.90%	11,619,311.34	25.11%
Plant (UPIs)- Net	292,441,417.15	99.79%	302,570,357.88	99.77%	(10,128,940.73)	-3.35%
Buildings and Other Structures	2,606,074.52	421.19%	2,591,074.52	377.64%	15,000.00	0.58%
Accumulated Dep'n-Buildings and other Structures	1,987,326.84	321.19%	1,912,290.48	277.64%	75,036.36	3.92%
Buildings and Other Structures-Net	618,747.68	0.21%	678,784.04	0.23%	(60,036.36)	-8.84%
Total	293,060,164.83	95.13%	303,249,141.92	95.68%	(10,188,977.09)	-3.36%
Equipment and Machinery						
Land Transport Equipment	3,052,433.34	190.11%	2,757,413.34	174.92%	295,020.00	10.70%
Accumulated Depreciation-Land Transportation	1,446,810.57	90.11%	1,201,285.65	74.92%	245,524.92	20.44%
Land Transport Equipment - Net	1,605,622.77	29.40%	1,556,127.69	33.84%	49,495.08	3.18%
Office Equipment	2,365,152.53	171.07%	1,610,308.00	183.36%	754,844.53	46.88%
Accumulated Depreciation-Office Equipment	982,596.17	71.07%	644,226.40	83.36%	338,369.77	52.52%
Office Equipment - Net	1,382,556.36	25.32%	966,081.60	16.04%	416,474.76	43.11%
Laboratory Equipment	1,256,117.88	161.73%	1,185,079.08	144.70%	71,038.80	5.99%
Accumulated Depreciation-Laboratory Equipmen	479,451.12	61.73%	374,392.60	44.70%	105,058.52	28.06%
Laboratory Equipment - Net	776,666.76	14.22%	810,686.48	17.58%	(34,019.72)	-4.20%
Other Machinery and Equipment	3,086,843.28	182.05%	2,145,890.53	141.62%	940,952.75	43.35%
Accumulated Dep'n-Other Machinery and Equip	1,391,250.88	82.05%	676,968.34	41.62%	714,282.54	105.51%
Other Machinery and Equipment Net	1,695,592.40	31.05%	1,468,922.19	32.53%	226,670.21	15.43%
Total	5,460,438.29	1.77%	4,801,817.96	1.47%	658,620.33	13.72%
Furniture, Fixtures and Books						
Furniture, Fixtures	544,992.12	225.37%	426,952.12	235.42%	118,040.00	27.65%
Accumulated Depreciation-Furniture and Fixtures	303,175.43	125.37%	250,204.16	135.42%	52,971.27	21.17%
Furniture, Fixtures - Net	241,816.69	100.00%	176,747.96	100.00%	65,068.73	36.81%
Books						
Total	241,816.69	0.08%	176,747.96	0.06%	65,068.73	36.81%
Construction-in-Progress						
Construction-in-Progress - Pan-as Rehabilitation	252,750.00	10.77%	0.00	0.00%	252,750.00	
Construction in Progress - Pumping Vertical	85,423.50	3.64%	85,423.50	4.44%	0.00	0.00%
Construction in Progress - Cagsalaosao						
Construction in Progress - Façade	86,873.90	3.70%	86,873.90	4.52%	0.00	0.00%
Construction in Progress - China Leak Repair	67,160.00	2.86%	67,160.00	3.49%	0.00	0.00%
Construction in Progress - Obrero	153,183.36	6.52%	153,183.36	7.97%	0.00	0.00%
Construction in Progress - Dagum						
Construction in Progress - Cagbilwang	56,110.00	2.39%	56,110.00	2.92%	0.00	0.00%
Construction in Progress - San Policarpo	38,400.00	1.64%	38,400.00	2.00%	0.00	
Construction-in-Progress- Building (Capoocan)	1,277,480.29	54.41%	1,266,458.29	65.87%	11,022.00	0.87%
Construction in Progress - Warehouse	309,830.59	13.20%	152,801.18	7.95%	157,029.41	102.77%
Construction in Progress- Warehouse Rawis	4,344.70	0.00%	16,227.01	0.84%		
Construction in Progress - Bunkhouse	16,227.01	0.69%		0.60%	16,227.01	
Total	2,347,783.35	0.76%	1,922,637.24	0.60%	425,146.11	22.11%
TOTAL PROPERTY, PLANT AND EQUIPMENT	308,065,565.27	89.61%	317,105,707.19	89.35%	(9,040,141.92)	-2.85%
OTHER ASSETS						
Intangible Assets	388,692.70	762.39%	370,558.70	308.83%	18,134.00	4.89%
Accumulated Amortization-Intangible Assets	337,709.17	662.39%	237,124.44	208.83%	100,584.73	42.42%
Intangible Assets- IT Equipment (Net)	50,983.53	100.00%	133,434.26	100.00%	(82,450.73)	-61.79%
Other Assets						
TOTAL OTHER ASSETS	50,983.53	0.01%	133,434.26	0.03%	(82,450.73)	0.00%
TOTAL ASSETS AND OTHER DEBITS	343,781,372.75	100.00%	354,608,726.51	100.00%	(10,827,353.76)	-3.05%

Prepared by:

NICANDRO B. COQUILLA
Sr. Corporate Budget Analyst
2/11/2014 13:42

Recommending Approval:

ENGR. ALFREDO R. LOCAÑAS
OIC-Division Manager
Finance & Commercial Division

ENGR. ANTONIO RONELO C. PALENCIA
Interim General Manager

**CALBAYOG CITY WATER DISTRICT
Balance Sheet
December 31, 2013**

	Actual This Month		Year to Date This Month Last Year		Increase/Decrease over last year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS						
CURRENT LIABILITIES						
Payable Accounts						
Accounts Payable	4,578,061.08	100.00%	1,275,112.01	100.00%	3,302,949.07	259.03%
Notes Payable						
Insurance Premium Payable						
Pension and Retirement Benefits Payable						
Total	4,578,061.08	78.46%	1,275,112.01	29.92%	3,302,949.07	259.03%
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.	0.00	0.00%	1,006.79	0.00%	(1,006.79)	
Total	0.00	0.00%	1,006.79	0.04%	(1,006.79)	
Other Payables						
Due to Members (SSS Refund)	3,317.12	0.33%	3,317.12	0.40%	0.00	0.00%
Due to Officers and Employees						
Contractor's Security Deposits						
Accrued Light and Power	1,002,046.14	99.56%	825,595.12	97.68%	176,451.02	21.37%
Accrued Fuel and Lubricants	0.00	0.00%	183,585.36	1.63%	(183,585.36)	-100.00%
Accrued Wages Payable	0.00	0.00%	0.00	0.00%		
Other Payables	1,150.00	0.11%	1,000.00	0.12%	150.00	15.00%
Total	1,006,513.26	17.25%	1,013,497.60	34.19%	(6,984.34)	
Loans/Lease Payable						
Current Portion of Long-Term Debt	0.00	0.00%	0.00	71.23%	0.00	#DIV/0!
Interest Payable	250,000.00	100.00%	250,000.00	28.77%	0.00	0.00%
Loan Penalty Payable						
Lease Payable						
Total	250,000.00	4.28%	250,000.00	35.85%	0.00	0.00%
TOTAL CURRENT LIABILITIES	5,834,574.34	2.13%	2,539,616.40	0.87%	3,294,957.94	129.74%
NON-CURRENT LIABILITIES						
Loans Payable	267,675,007.97	100.00%	275,849,380.12	100.00%	(275,849,380.12)	-100.00%
TOTAL NON-CURRENT LIABILITIES	267,675,007.97	97.87%	275,849,380.12	99.13%	(275,849,380.12)	-97.93%
TOTAL LIABILITIES	273,509,582.31	79.56%	278,388,996.52	78.23%	(272,554,422.18)	-97.90%
DEFERRED CREDITS						
Deferred Tax Liability (Franchise Tax)						
Deferred Income from Penalty Charges						
Customer's Deposit	4,223,761.20	95.02%	3,145,302.14	97.38%	1,078,459.06	34.29%
Other Deferred Credits	221,383.82	4.98%	93,339.06	2.62%	128,044.76	137.16%
TOTAL DEFERRED CREDITS	4,445,145.02	1.29%	3,238,641.20	0.89%	1,206,503.82	37.25%
EQUITY						
Government Equity	10,178,366.56	15.46%	10,178,366.56	13.70%	0.00	0.00%
Capital/Equity Reserve	(42,500.00)	-0.06%	(42,500.00)	-0.06%	0.00	0.00%
Donated Capital (OPIC)					0.00	0.00%
Retained Earnings	55,690,778.86	84.60%	62,845,222.23	86.36%	(7,154,443.37)	-11.36%
TOTAL EQUITY	65,826,645.42	19.15%	72,981,088.79	20.88%	(7,154,443.37)	-9.80%
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS	343,781,372.75	100.00%	354,608,726.51	100.00%	(10,827,353.76)	-3.05%

Prepared by:

NICANDRO B. COQUILLA
Sr. Corporate Budget Analyst
2/11/2014 13:42

Recommending Approval:

ENGR. ALFREDO R. LOCANAS
OIC-Division Manager C
Finance & Commercial Division

Approved by:

ANTONIO RONELDO C. PALENCIA
Interim General Manager