

CALBAYOG CITY WATER DISTRICT
Monthly Data Sheet
as of March 31, 2019

1. SERVICE CONNECTION DATA

	Prev.	This Mo.	Yr to Date		Previous	This Mo.	Yr to date
1.1 Total Services	17,204	17,248	17,248	1.8 Charges: New	62	44	152
1.2 Total Active	14,328	14,368	14,368	Reconnected	65	109	109
1.3 Total Metered	14,288	14,323	14,323	Disconnected	116	113	113
1.4 Total Billed	14,288	14,323	14,323	Inactive	2876	2,841	2,841
1.5 Population Served	103,224	103,488	103,488	1.9 Customer In Arrears	3373	3,076	3,076
1.6 Abandoned Services	2,253	2,698	2,698	Target New Connections for 12 months (1,000)		250	152
1.7 Abandoned Record				Over/(Short)			-98

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	13,312	287.00	33.15	36.00	40.00	44.75
Commercial/Indus'l	374	574.00	66.30	72.00	80.00	89.50
Commercial A	84	502.25	58.00	63.00	70.00	78.30
Commercial B	215	430.50	49.70	54.00	60.00	67.10
Commercial C	278	358.75	41.45	45.00	50.00	56.00
Public Faucet	60					
CCWD Warf Tar		66.00/cum				
TOTAL	14,323					

3. BILLING AND COLLECTION DATA

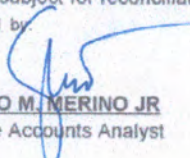
3.1		Prev. Month (PM)	This Month (TM)	Year to Date (YTD)
	Billing (Water Sales)			
a.	Current (metered) (net)	9,437,858.61	9,418,505.14	29,370,967.25
b.	Penalty Charges	162,079.37	209,046.74	588,921.79
	TOTALS	9,599,937.98	9,627,551.88	29,959,889.04

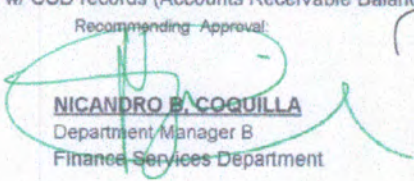
3.2				
	Collection (Water Sales)			
a.	Current Accounts	6,980,730.58	7,119,759.34	21,991,854.83
b.	Arrears (Current Year)	2,027,792.15	2,501,894.67	5,988,306.87
c.	Arrears (Previous Year)	480,604.40	107,589.85	2,280,031.01
d.	Penalty Charges (Current Year)	158,464.39	204,917.86	499,547.57
e.	Penalty Charges (Previous Year)	14,618.24	7,232.21	164,938.34
	TOTALS	9,642,209.76	9,941,193.93	30,904,678.62

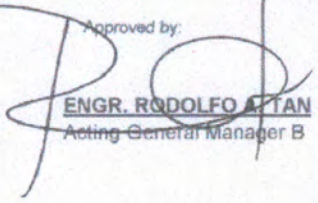
3.3 Account Receivable-Customers Beg. 10,771,643.51 - As per FSD General Ledger

3.4				Prev. Mo.	This Mo.
	ON TIME PAID THIS MONTH	=	$\frac{(3.2.a) + (3.2.d)}{(3.1.a + 3.1.b)}$	X 100 = 74.16%	76.08%
	COLLECTION EFFICIENCY, YTD	=	$\frac{(3.2.a) + (3.2.b) + (3.2.d)}{3.1 \text{ Totals}}$	X 100 = 91.64%	94.99%
	COLLECTION RATIO, YTD	=	$\frac{3.2 \text{ Totals}}{3.1 \text{ Totals} + \text{A/R beg.}}$	X 100 = 67.40%	75.87%

*still subject for reconciliation w/ CSD records (Accounts Receivable Balance)

Prepared by:

ERNESTO M. MERINO JR
Corporate Accounts Analyst

Recommending Approval:

NICANDRO B. COQUILLA
Department Manager B
Finance Services Department

Approved by:

ENGR. RODOLFO A. TAN
Acting General Manager B

CALBAYOG CITY WATER DISTRICT
Monthly Data Sheet
as of March 31, 2019

4. FINANCIAL DATA

4.1 REVENUE:		Prev. Month	This Month	Year to Date (YTD)
a.	Operating	P 9,908,109.55	10,117,186.37	31,334,993.00
b.	Non-Operating	21,930.06	22,851.53	65,234.43
		P 9,930,039.61	10,140,037.90	31,400,227.43

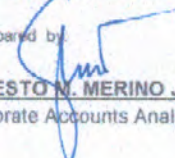
4.2 EXPENSES		Prev. Month	This Month	Year to Date (YTD)
a.	Salaries and Wages	2,100,146.95	2,147,713.64	6,240,078.05
b.	Other Bonuses & All & Other Ben	1,087,527.43	1,035,984.24	4,199,675.03
c.	Pumping Cost	1,248,225.31	866,390.97	2,114,616.28
d.	Fuel and Lubricants	131,265.86	36,552.74	173,634.20
e.	Light and Power	75,060.16	45,042.74	120,702.90
f.	Other (water)	6,623.20	-	12,795.65
g.	Chemicals (treatment plant)	90,169.00	219,264.00	309,433.00
h.	Other O&M Expenses	1,204,394.32	1,112,166.23	3,129,129.51
i.	Interest Expenses (DBP)	1,269,348.90	1,154,384.63	3,741,267.94
j.	Depreciation/Amortization Exp.	1,491,232.43	1,489,546.07	4,495,476.21
h.	TOTALS	8,703,993.56	8,107,046.26	24,536,828.77

4.3		Prev. Month	This Month	Year to Date (YTD)
	Adjustment	-	-	-
	NET INCOME / (LOSS)	1,226,046.05	2,032,992.64	6,663,398.66

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

4.4 NET CASH FLOW REPORT:		Prev. Month	This Month	Year to Date (YTD)
a. Operating Activities				
1	Total Cash Inflows	11,310,611.84	10,279,485.42	33,217,722.43
2	Total Cash Outflows	6,364,743.38	5,906,319.84	22,138,657.18
3	Increase/(Decrease) in Cash	4,945,868.46	4,373,165.58	11,079,065.25
b. Investing Activities				
1	Total Cash Inflows	0.00	137,302.67	137,305.33
2	Total Cash Outflows	0.00	1,757,360.75	6,355,769.55
3	Increase/(Decrease) in Cash	0.00	-1,620,058.08	-6,218,464.22
c. Financing Activities				
1	Total Cash Inflows	0.00	0.00	9,000,000.00
2	Total Cash Outflows	3,827,345.94	3,712,381.67	11,415,279.06
3	Increase/(Decrease) in Cash	-3,827,345.94	-3,712,381.67	-2,415,279.06
f.	Net Increase/(Decrease) in Cash	1,118,522.52	-959,274.17	2,445,321.97
g.	Cash Balance, Beginning	42,221,535.65	43,340,058.17	39,935,462.03
h.	Cash Balance, Ending	43,340,058.17	42,380,784.00	42,380,784.00

4.5 MISCELLANEOUS FINANCIAL DATA:			
a.	Cash Equivalent	42,380,784.00	
1.	Cash on Hand	245,766.39	
2.	Cash in bank	42,106,017.61	
2.1	Current (LBP & DBP)	6,668,914.80	
2.2	Savings (CCD)	895,026.06	
2.3	Reserves (Time Deposit 3%)	7,389,791.28	
2.4	Reserves (Time Deposit 7%)	20,090,009.31	
2.5	Time Deposit (CCD)	7,062,276.16	
3.	Petty Cash Fund	20,000.00	
4.	Payroll Fund	0.00	
5.	COC	9,000.00	
b.	Materials & Supplies Invty.	6,037,441.03	
c.	Account Receivable	9,841,704.64	
1.	Customer	9,194,396.44	
2.	Illegal fees	647,308.20	
d.	Other Receivables		6,212,778.49
1.	Materials on loans		52,668.69
2.	Meter Maintenance fees		312,949.72
3.	Miscellaneous fees		-24,588.11
4.	Employees		33,690.71
5.	Non-LWUA Initiated Fund		4,537,938.72
6.	Disallowances		1,157,877.83
7.	DPWH Cash Bond		141,784.56
8.	WSTI - Overpayment		456.37
e.	Customers' Deposit		7,563,659.17
f.	Loans Payable		268,824,469.57
1.	DBP		257,151,589.57
2.	LWUA		11,672,880.00
g.	Accounts Payable		843,925.22
h.	Leave Benefits Payable		5,065,836.21

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NICANDRO BACOQUILLA
Department Manager B
Finance Services Department

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ENGR. RODOLFO A. TAN
Acting General Manager B

CAL RAYOG CITY WATER DISTRICT
Monthly Data Sheet
as of March 31, 2010

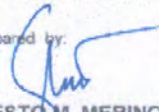
5. WATER PRODUCTION DATA:

5.1	SOURCE OF SUPPLY:	#	Prev. Month	This Month	BASIS OF DATA
	a. Wells				
	b. Springs	1			
	c. Surface	2			
	Himonini		140 (LPS)	140 (LPS)	estimated
	Pasungon		46 (LPS)	46 (LPS)	estimated
	Pan-as		34 (LPS)	34 (LPS)	estimated
	TOTALS	3	220 (LPS)	220 (LPS)	estimated

5.2	WATER PRODUCTION	Prev. Month (PM)	This Month (TM)	Year to Date (YTD)	Method of Measurement
a	Pumped(Himonini)	316,189.44	288,503.85	950,854.89	
b	Gravity (Pasungon)/(Pan-as)	0.00		0.00	Volumetric
c	Available Water for Distrib.				
	(Total Production)	316,189.44	288,503.85	950,854.89	Production/Bulk meter

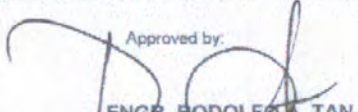
5.3	WATER PRODUCTION COST	Prev. Month	This Month	Units
a	Power consumption			
a.1	Cabatuan Intake	108,395.00	118,825.00	kw
a.2	Pagbalican Pumping Station	978.20	807.40	kw
a.3	Water Treatment Plant	3,558.80	5,511.20	kw
	Total Power Consumption	112,932.00	125,143.60	kw
b	Power cost (Electricity)			
b.1	Cabatuan Intake	1,212,667.92	852,898.64	
b.2	Pagbalican Pumping Station	13,863.91	7,588.37	
b.3	Water Treatment Plant	21,693.48	5,903.96	
	Total Power Cost	1,248,225.31	866,390.97	
c	Fuel Cost			
c.1	Cabatuan Intake	96,865.96	-	
c.2	Pagbalican Pumping Station	0.00	-	
c.3	Water Treatment Plant	0.00	-	
	Total Fuel Cost	96,865.96	-	
d	Other Energy Cost(oil, grease, etc)			
e	Other Energy Consumption for Pumping			gal./kg.
f	Total Pumping Hours (Commercial Power Drive)			hr
g	Total Pumping Hours (Gen Set)			hr
h	Total Liquid/Gas Chlorine Consumed	408	272	cyis
i	Total Powder Chlorine Consumed	8.70	17.70	tubs
j	Zetafloc			liter
k	Pagbalican Chlorine (kg)	1.10	1.00	kg.
l	PAC	100	175	kg.
m	DPD free Cl ₂	816	925.00	pillow
n	DPD free Cl ₂	672	744.00	pillow
o	Total chlorine cost and total cost of other chemicals(Paid)	90,169.00	219,264.00	
	Total Water Production Cost	1,435,260.27	1,085,654.97	

5.4	ACCOUNTED WATER USE:	Prev. Month	This Month	Year to Date (YTD)
a	Metered Billed	240,151.00	233,019.00	736,212.00
b	Total Billed	240,151.00	233,019.00	736,212.00
c	Metered Unbilled	310.00	220.00	760.00
d	Unmetered Unbilled	32.00	120.00	188.00
e	Total Unbilled (5.4.c + 5.4.d)	342.00	340.00	948.00
f	Total Accounted (5.4. b + 5.4.e)	240,493.00	233,359.00	737,160.00

Prepared by:

ERNESTO M. MERINO JR
Corporate Accounts Analyst

Recommending Approval:

NICANDRO B. COQUILLA
Department Manager B
Finance Services Department

Approved by:

ENGR. RODOLFO A. TAN
Acting General Manager B

CALBAYOG CITY WATER DISTRICT
Monthly Data Sheet
as of March 31, 2019

6.5				
a.	Average Monthly consumption/connection	16.81	16.27	cu.m.
b.	Average per capita/day	0.60	0.58	cu.m.
c.	Accounted Water	76.06%	80.89%	%
d.	Revenue Producing Water	75.95%	80.77%	%
e.	Unaccounted Water	23.94%	19.11%	%
f.	Non Revenue Water	24.05%	19.23%	%

* computation of NRW is based on theoretical computation due to malfunctioning of Flow Meter/Production Meter

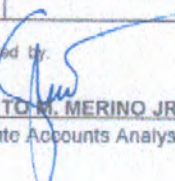
6. MISCELLANEOUS DATA

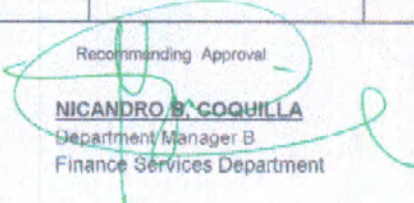
6.1	EMPLOYEES			
a.	Regular	103	1	J.O. Casual
				Total Employees
b.	Number of Connection per employee	139		
c.	Average Salary/Employee	17,131.12		
6.2	BACTERIOLOGICAL			
a.	Total Samples Taken	15		
b.	Number of Negative Results	0		
c.	Test results submitted to LWUA (Y/N)	15		
6.2	CHLORINATION:			
a.	Total Samples Taken			
b.	Number of samples meeting standards			
c.	Test results submitted to LWUA (Y/N)			
	Number of days full chlorination:	31	days	
	Pasungon	31	days (8" DIA)	
	Himonini	31	days	
6.4	BOARD OF DIRECTORS:		This Month	Year to Date
a.	Resolution Approved		6	12
b.	Policies Passed			0
c.	Directors Fee Paid			
d.	Meetings			
	1. Held (No.)		3	7
	2. Regular (No.)		2	6
	3. Special (No.)		1	1

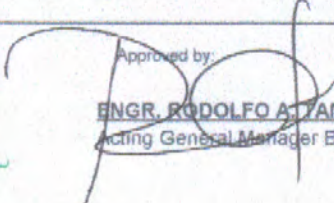
7. STATUS OF VARIOUS DEVELOPMENTS

7.1	STATUS OF LOAN PAYMENTS TO DBP AS OF MARCH 2019 (Payment started Dec. 16, 2015)					
	Type of Loans/Funds	Billing/Mo	Payments for the month	Payments Year to date	# of mos. Paid	Total Unpaid Year to date
a.	5625002620-002-003-1	2,642,234.69	2,642,234.69	7,866,261.28	40	183,503,088.12
b.	5625002620-002-002-5	1,039,574.96	1,039,574.96	3,101,322.53	40	60,148,501.45
c.	5625002620-003-001-4	25,840.85	25,840.85	76,590.66	6	4,500,000.00
d.	5625002620-003-002-7	51,681.70	51,681.70	95,980.30	2	9,000,000.00
	Totals	3,707,850.50	3,707,850.50	11,044,183.47		257,151,589.57
	Total Amount Refinanced by DBP		317,237,126.46			
7.2	STATUS OF LOAN PAYMENTS TO LWUA AS OF MARCH 2019 (Payment of Amortization starts @ August 2017)					
	Type of Loans/Funds	Billing/Mo	Payments for the month	Payments Year to date	# of mos. Paid	Total Unpaid Year to date
	LA # 9-0293 NL	41,588.00	41,588.00	841,628.00	20	7,939,540.00
	LA # 9-0293-1 NL	13,333.00	13,333.00	266,660.00	20	3,733,340.00
	Totals	54,921.00	54,921.00	1,108,288.00		11,672,880.00

7.3	OTHER ON GOING PROJECTS:			
	Types:	STATUS SCHEDULE	FUNDED BY	DONE BY
a.	CCWD Commercial & Admin Building	on-going	DBP/CCWD Reserve	Admin/Engineering

Prepared by:

ERNESTINO M. MERINO JR
Corporate Accounts Analyst

Recommending Approval:

NICANDRO B. COQUILLA
Department Manager B
Finance Services Department

Approved by:

ENGR. RODOLFO A. TAN
Acting General Manager B

8. STATUS OF INSTITUTIONAL DEVELOPMENT:

(to be filled up by the advisor)

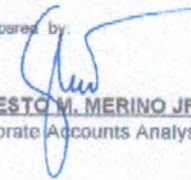
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8.1 DEVELOPMENT PROGRESS INDICATOR:						
PHASE	EARNED	MIN. REQ'D.		VARIANCE	AGE IN MONTHS	DEVELOPMENT RATING

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

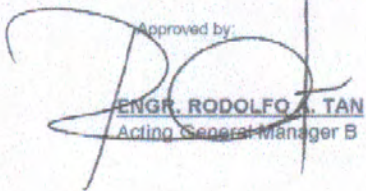
Other Disclosure:

Calbayog City Water District (CCWD) has awarded to the Winning Private Sector Participant (PSP), the Manila Water Company, Inc. (MWC) recommended by the CCWD Joint Venture Selection Committee (JV-SC) last December 21, 2018 the joint venture project for the design, construction, rehabilitation, maintenance, operation, financing, expansion and management of the water and wastewater system of the CCWD in the City of Calbayog, Samar. (Board Resolution No. 149 series of 2018)

Prepared by:

ERNESTO M. MERINO JR
 Corporate Accounts Analyst

Recommending Approval

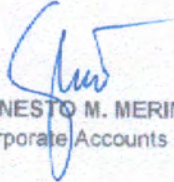
NICANDRO B. COQUILLA
 Department Manager B
 Finance Services Department

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ENGR. RODOLFO A. TAN
 Acting General Manager B

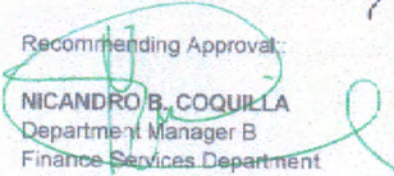
Comparative Collection Report
Per Cashier Receipt Register
CY 2018 and 2019

	Water Sales*			Total Collection**		
	2018	2019	over/(under)	2018	2019	over/(under)
January	9,952,873.72	10,571,309.36	618,435.64	10,779,573.39	11,351,004.06	571,430.67
February	8,963,637.99	9,561,850.72	598,212.73	9,665,784.67	10,110,699.15	444,914.48
March	8,959,693.16	9,901,058.33	941,363.17	9,531,883.55	10,279,485.42	747,601.87
April			-			-
May			-			-
June			-			-
July			-			-
August			-			-
September			-			-
October			-			-
November			-			-
December			-			-
	<u>27,876,204.87</u>	<u>30,034,216.41</u>	<u>2,158,011.54</u>	<u>29,977,241.61</u>	<u>31,741,188.63</u>	<u>1,763,947.02</u>

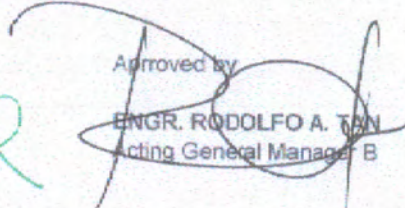
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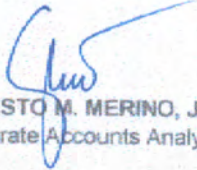

ENGR. RODOLFO A. TAN
Acting General Manager B

Comparative Collection Report
Per Cashier Receipt Register
Actual and Projected Revenue
CY 2019


	Water Sales*			Total Collection**		
	Projected	Actual	Over/(under)	Projected	Actual	Over/(under)
January	12,669,358.94	10,571,309.36	(2,098,049.58)	12,935,850.78	11,351,004.06	(1,584,846.72)
February	11,724,517.82	9,561,850.72	(2,162,667.10)	11,904,361.58	10,110,699.15	(1,793,662.43)
March	12,623,511.37	9,901,056.33	(2,722,455.04)	12,869,095.54	10,279,485.42	(2,589,610.12)
April	-	-	-	-	-	-
May	-	-	-	-	-	-
June	-	-	-	-	-	-
July	-	-	-	-	-	-
August	-	-	-	-	-	-
September	-	-	-	-	-	-
October	-	-	-	-	-	-
November	-	-	-	-	-	-
December	-	-	-	-	-	-
	<u>37,017,388.14</u>	<u>30,034,216.41</u>	<u>(6,983,171.73)</u>	<u>37,709,307.90</u>	<u>31,741,183.63</u>	<u>(5,968,119.27)</u>
Add : Interest Income		71,805.23	71,805.23		71,805.23	71,805.23
	<u>37,017,388.14</u>	<u>30,106,021.64</u>	<u>(6,911,366.50)</u>	<u>37,709,307.90</u>	<u>31,812,993.86</u>	<u>(5,896,314.04)</u>

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

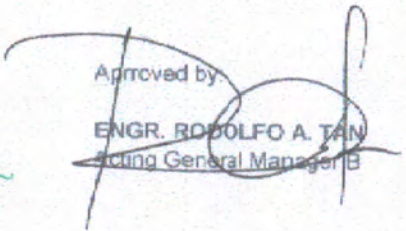
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Approved by:


ENGR. RODOLFO A. TAN
Acting General Manager B

CALBAYOG CITY WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
AS AT MARCH 31, 2019

Account Title	2019	2018
ASSETS		
Current Assets		
Cash & Cash Equivalents	42,380,784.00	38,092,454.87
Cash on Hand	274,766.39	358,446.51
Cash Collecting Officer	245,766.39	330,446.51
Petty Cash Fund	20,000.00	20,000.00
Check and Other Cash Items	9,000.00	8,000.00
Cash in Bank Local Currency	7,563,940.86	13,074,383.07
Cash in Banks - Local Currency, Current Account	6,668,914.80	12,613,218.31
Cash in Banks - Local Currency, Savings Account	895,026.06	461,164.76
Cash Equivalents	34,542,076.75	24,659,625.29
Time Deposits - Local Currency	34,542,076.75	24,659,625.29
Loans and Receivables	11,779,026.09	14,314,625.84
Accounts Receivables	9,841,704.64	10,587,242.57
Accounts Receivables	9,841,704.64	10,587,242.57
Allowance for Impairment - Accounts Receivables	(4,275,457.04)	(2,222,764.84)
Net Value-Accounts Receivable	5,566,247.60	8,364,477.73
Inter-Agency Receivable	4,679,723.28	4,537,938.72
Due from National Government Agencies	4,679,723.28	4,537,938.72
Other Receivables	1,533,055.21	1,412,209.39
Disallowances/Charges	1,157,877.83	1,092,877.83
Due from Officers & Employees	33,690.71	38,490.71
Other Receivables	341,486.67	280,840.85
Allowance for Impairment - Other Receivables	-	-
Net Value-Other Receivables	341,486.67	280,840.85
Inventories	6,037,441.03	7,229,944.34
Inventory Held for Distribution	(0.00)	6,737,023.44
Construction Materials for Distribution	-	396,523.64
Allowance for Impairment - Construction Materials for Distribution	-	-
Net Value-Construction Materials for Distribution	-	396,523.64
Other Supplies & Materials for Distribution	(0.00)	6,340,499.80
Allowance for Impairment - Other Supplies & Materials for Distribution	-	-
Net Value-Other Supplies & Materials for Distribution	(0.00)	6,340,499.80
Inventory Held for Consumption	6,037,441.03	492,920.90
Office Supplies Inventory	(124,676.45)	32,799.16
Allowance for Impairment - Office Supplies	-	-
Net Value-Office Supplies	(124,676.45)	32,799.16
Accountable Forms, Plates and Stickers Inventory	216,260.60	209,678.20
Allowance for Impairment - Accountable Forms	-	-
Net Value-Accountable Forms, Plates and Stickers	216,260.60	209,678.20
Non-Accountable Forms Inventory	-	-
Allowance for Impairment - Non-Accountable Forms	-	-
Net Value-Accountable Forms Inventory	-	-

CALBAYOG CITY WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
AS AT MARCH 31, 2019

Account Title	2019	2018
Fuel, Oil & Lubricants Inventory	-	-
<i>Allowance for Impairment - Fuel, Oil & Lubricants</i>	-	-
Net Value-Fuel, Oil & Lubricants	-	-
Chemical & Filtering Supplies Inventory	1,198,651.00	(293,509.00)
<i>Allowance for Impairment - Chemicals & Filtering Supplies</i>	-	-
Net Value-Chemical & Filtering Supplies Inventory	1,198,651.00	(293,509.00)
Construction Materials Inventory	8,680.00	-
<i>Allowance for Impairment - Construction Material Inventory</i>	-	-
Net Value-Construction Materials Inventory	8,680.00	-
Medical, Dental & Laboratory Supplies Inventory	(5,111.00)	-
<i>Allowance for Impairment - Medical, Dental & Laboratory Supplies Inven.</i>	-	-
Net Value-Chemical & Filtering Supplies Inventory	(5,111.00)	-
Electrical Supplies and Materials Inventory	134,700.55	-
<i>Allowance for Impairment - Electrical Supplies & Materials Inventory</i>	-	-
Net Value-Electrical Supplies and Materials Inventory	134,700.55	-
Other Supplies & Materials Inventory	4,608,936.33	543,952.54
<i>Allowance for Impairment - Other Supplies & Materials Inventory</i>	-	-
Net Value-Other Supplies & Materials Inventory	4,608,936.33	543,952.54
Semi-Expendable Machinery and Equipments	86,538.80	-
Semi-Expendable - Office Equipments	1,863.80	-
Semi-Expendable - Information and Communication Technology Equipment	16,565.00	-
Semi-Expendable - Communication Equipment	-	-
Semi-Expendable - Medical Equipment	-	-
Semi-Expendable - Printing Equipment	15,370.00	-
Semi-Expendable - Sports Equipment	-	-
Semi-Expendable - Technical and Scientific Equipment	-	-
Semi-Expendable - Kitchen Equipment	-	-
Semi-Expendable - Electrical Equipment	-	-
Semi-Expendable - Other Machinery & Equipment	(11,000.00)	-
Semi-Expendable - Furniture and Fixtures	63,740.00	-
Semi-Expendable - Books	-	-
Other Current Assets	4,038,753.67	517,090.74
Advances	232,669.13	517,090.74
Advances for Payroll	0.00	176,295.12
Advances to Officers and Employees	232,669.13	340,795.62
Prepayments	3,806,084.54	-
Advances to Contractors	3,796,979.09	-
Withholding Tax at Source	9,105.45	-
Total Current Assets	64,322,543.59	60,154,115.79
Non-Current Assets		
Property Plant & Equipment	296,928,764.95	303,705,097.47
Land	8,947,462.11	8,947,462.11
Land	8,947,462.11	8,947,462.11
Accumulated Impairment Losses - land	-	-
Net Value-Land	8,947,462.11	8,947,462.11

CALBAYOG CITY WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
AS AT MARCH 31, 2019

Account Title	2019	2018
Infrastructure Assets	266,775,931.09	262,992,731.99
Plant (UPIS)	393,485,791.97	371,502,221.65
Accumulated Depreciation - Plant (UPIS)	(126,709,860.88)	(108,509,489.66)
Accumulated Impairment Losses - Plant (UPIS)	-	-
Net Value-PLANT	266,775,931.09	262,992,731.99
Building and Other Structures	4,734,683.31	1,363,980.25
Building	1,555,164.40	1,468,290.50
Water Plant, Structures & Improvements	6,372,565.84	2,232,801.32
Accumulated Depreciation -Buildings and Other Structures	(3,193,046.93)	(2,337,111.57)
Accumulated Impairment Losses - Other Structures	-	-
Net Value-Building & Other Structures	4,734,683.31	1,363,980.25
Machinery & Equipment	6,044,575.48	6,175,476.91
Machinery	545,930.00	-
Accumulated Depreciation - Machinery	-	-
Accumulated Impairment Losses - Machinery	-	-
Net Value-Machinery	545,930.00	-
Office Equipment	3,966,921.73	3,863,801.73
Accumulated Depreciation -Office Equipment	(3,739,131.18)	(2,750,010.35)
Accumulated Impairment Losses - Office Equipment	-	-
Net Value-Office Equipment	227,790.55	1,113,791.38
Information and Communication Technology Equipment	274,368.70	91,949.30
Accumulated Depreciation - Technology Equipment	-	-
Accumulated Impairment Losses - Technology Equipment	-	-
Net Value-Information & Communication Equipment	274,368.70	91,949.30
Communication Equipment	-	-
Accumulated Depreciation - Communication Equipment	-	-
Accumulated Impairment Losses - Communication Equipment	-	-
Net Value-Communication Equipment	-	-
Technical & Scientific Equipment	1,324,073.44	1,324,073.44
Accumulated Depreciation -Laboratory Equipment	(968,573.93)	(968,573.93)
Accumulated Impairment Losses -Laboratory Equipment	-	-
Net Value-Technical & Scientific Equipment	355,499.51	355,499.51
Other Machinery and Equipment	8,202,164.78	8,175,414.78
Accumulated Depreciation -Other Machinery and Equipment	(3,561,178.06)	(3,561,178.06)
Accumulated Impairment -Other Machinery and Equipment	-	-
Net Value-Other Machinery and Equipment	4,640,986.72	4,614,236.72
Transportation Equipment	1,506,072.61	1,588,391.79
Motor Vehicles	4,290,461.34	4,125,461.34
Accumulated Depreciation -Land Transport Equipment	(2,784,388.73)	(2,537,069.55)
Accumulated Impairment Losses -Land Transport Equipment	-	-
Net Value-Transportation Equipment	1,506,072.61	1,588,391.79
Furniture, Fixtures & Books	230,279.29	262,486.04
Furnitures & Fixtures	896,095.06	850,388.06
Accumulated Depreciation-Furniture and Fixtures	(665,815.77)	(587,902.02)
Accumulated Impairment Losses - Furniture and Fixtures	-	-
Net Value-Furniture, Fixtures & Books	230,279.29	262,486.04
Books	-	-
Accumulated Depreciation - Books	-	-
Accumulated Impairment Losses - Books	-	-
Net Value-Books	-	-

CALBAYOG CITY WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
AS AT MARCH 31, 2019

Account Title	2019	2018
Other Property, Plant and Equipment	60,747.82	-
Other Property, Plant and Equipment	68,320.00	-
Accumulated Impairment Losses - Other Property, Plant and Equipment	(7,572.18)	-
Net Value - Other Property, Plant and Equipment	60,747.82	-
Construction in Progress	8,629,013.24	22,374,568.38
Construction in Progress-Land Improvements	-	-
Construction in Progress-Infrastructure Assets	8,503,676.23	8,358,451.80
Construction in Progress-Buildings & Structures	125,337.01	14,016,116.58
Intangible Assets	1,228,818.60	1,232,472.60
Computer Software	-	-
Accumulated Amortization -Intangible Assets-Computer Software	717,092.70	717,092.70
Accumulated Impairment Losses -Intangible Assets-Computer Software	(388,024.10)	(384,370.10)
Net Value-Computer Software	329,068.60	332,722.60
Development in Progress	899,750.00	899,750.00
Development in Progress-Computer Software	576,000.00	576,000.00
Development in Progress-Website	43,750.00	43,750.00
Development in Progress-Other Intangible Assets	280,000.00	280,000.00
Other Assets	-	(228,883.98)
Deferred Tax Assets	-	-
Deferred Tax Assets	-	-
Other Deferred Charges	-	(228,883.98)
Other Deferred Charges	-	(228,883.98)
Total Non-Current Assets	298,157,583.55	304,708,686.09
TOTAL ASSETS	362,480,127.14	364,862,801.88

LIABILITIES AND EQUITY
LIABILITIES

Financial Liabilities	1,490,649.75	2,896,121.08
Payables	847,242.34	3,317.12
Accounts Payable	843,925.22	-
Due to Officers & Employees	3,317.12	3,317.12
Bills/Bonds/Loans Payable	1,000.00	125,000.00
Bond Payable	1,000.00	125,000.00
Loans Payable - Domestic	-	-
Other Financial Liabilities	642,407.41	2,767,803.96
Other Financial Liabilities	642,407.41	2,767,803.96
Inter-Agency Payables	1,259,058.03	481,636.89
Due to BIR	680,063.30	91,934.40
Due to GSIS	470,794.91	314,837.60
Due to Pag-IBIG	83,428.10	55,677.90
Due to PhilHealth	24,771.72	19,186.99
Due to Government Corporations	-	-

**CALBAYOG CITY WATER DISTRICT
 DETAILED STATEMENT OF FINANCIAL POSITION
 ALL FUNDS
 AS AT MARCH 31, 2019**

Account Title	2019	2018
Trust Liabilities	7,563,659.17	7,124,842.51
Customers' Deposit Payable	7,563,659.17	7,124,842.51
Provisions	5,065,836.21	-
Leave Benefits Payable	5,065,836.21	-
Other Payables	179,181.21	203,643.15
Other Payables	71,256.00	203,643.15
Undistributed Collections	107,925.21	-
Deferred Credits/Unearned Income	2,485,657.07	1,672,251.73
Deferred Credits	2,485,657.07	1,672,251.73
Total Current Liabilities	18,044,041.44	12,378,495.36
Non-Current Liabilities		
Financial Liabilities	268,824,469.57	280,005,583.89
Bills/Bonds/Loans Payable	268,824,469.57	280,005,583.89
Bond Payable	-	-
Loans Payable - Domestic	268,824,469.57	280,005,583.89
Total Non-Current Liabilities	268,824,469.57	280,005,583.89
TOTAL LIABILITIES	286,868,511.01	292,384,079.25
EQUITY		
Government Equity	75,611,616.13	72,478,722.63
Government Equity	10,178,366.56	10,178,366.56
Contributed Capital	10,178,366.56	10,178,366.56
Retained Earnings/(Deficit)	65,433,249.57	62,300,356.07
Retained Earnings	58,569,850.91	55,644,926.96
Net Income/Loss	6,863,398.66	6,655,429.11
TOTAL EQUITY	75,611,616.13	72,478,722.63
TOTAL LIABILITIES AND EQUITY	362,480,127.14	364,862,801.88

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Prepared by:

ERNESTO M. MERINO JR.
 Corporate Accounts Analyst

Recommending Approval by:

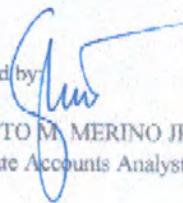
NICANDRO B. COQUILLA
 Department Manager B - FSD

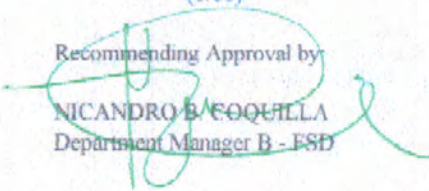
Approved by:

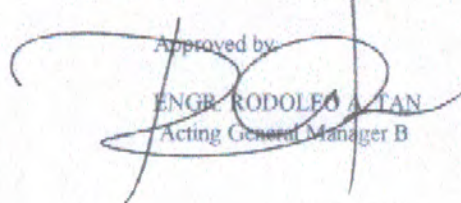
ENGR. RODOLFO A. TAN
 Acting General Manager B

CALBAYOG CITY WATER DISTRICT
CONDENSED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
AS AT MARCH 31, 2019

Account Title	Note	2019	%	2018	%	Increase/ (Decrease)
ASSETS						
Current Assets						
Cash & Cash Equivalents	1	42,380,784.00	11.69%	38,362,200.22	10.48%	4,018,583.78
Receivables	2	11,779,026.09	3.25%	14,115,854.52	3.86%	(2,336,828.43)
Inventories	3	6,037,441.03	1.67%	7,961,437.10	2.18%	(1,923,996.07)
Other Assets	7	4,125,292.47	1.14%	106,192.12		4,019,100.35
Total Current Assets		64,322,543.59	17.75%	60,545,683.96	16.55%	(242,240.72)
Non-Current Assets						
Investments	4	-	0.00%	-	0.00%	-
Property Plant & Equipment	5	296,928,764.95	81.92%	304,128,026.17	83.12%	(7,199,261.22)
Intangible Assets	6	1,228,818.60	0.34%	1,233,570.60	0.34%	(4,752.00)
Other Assets	7	-	0.00%	-	0.00%	-
Total Non-Current Assets		298,157,583.55	82.25%	305,361,596.77	83.45%	(7,204,013.22)
TOTAL ASSETS		362,480,127.14	100.00%	365,907,280.73	100.00%	(7,446,253.94)
LIABILITIES AND EQUITY						
LIABILITIES						
Financial Liabilities	8	1,490,649.75	0.41%	2,896,121.08	0.79%	(1,405,471.33)
Inter-Agency Payables	9	1,259,058.03	0.35%	621,431.77	0.17%	637,626.26
Trust Liabilities	10	7,563,659.17	2.09%	7,084,287.05	1.94%	479,372.12
Leave Benefits Payable	22	5,065,836.21	1.40%	-	0.00%	5,065,836.21
Other Liabilities	11	179,181.21	0.05%	91,025.14	0.02%	88,156.07
Deferred Credits	12	2,485,657.07	13.78%	1,590,119.10	12.95%	895,537.97
Total Current Liabilities		18,044,041.44	4.98%	12,282,984.14	3.36%	5,761,057.30
Non-Current Liabilities						
Financial Liabilities	13	268,824,469.57	74.16%	281,811,724.66	77.02%	(12,987,255.09)
Total Non-Current Liabilities		268,824,469.57	74.16%	281,811,724.66	77.02%	(12,987,255.09)
TOTAL LIABILITIES		286,868,511.01	79.14%	294,094,708.80	80.37%	(7,226,197.79)
EQUITY						
Government Equity	14	10,178,366.56	2.81%	10,178,366.56	2.78%	-
Retained Earnings	15	58,569,850.91	16.16%	55,632,118.44	15.20%	2,937,732.47
Net Income/(Loss)		6,863,398.66	1.89%	6,002,086.93	1.64%	861,311.73
TOTAL EQUITY		75,611,616.13	20.86%	71,812,571.93	19.63%	2,937,732.47
TOTAL LIABILITIES AND EQUITY		362,480,127.14	100.00%	365,907,280.73	100.00%	(4,288,465.32)

Prepared by: 
ERNESTO M. MERINO JR.
 Corporate Accounts Analyst

(0.00)
 Recommending Approval by: 
NICANDRO B. COQUILLA
 Department Manager B - FSD

(0.00)
 Approved by: 
ENGR. RODOLFO A. TAN
 Acting General Manager B

CALBAYOG CITY WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
ALL FUNDS
FOR THE MONTH ENDED MARCH 31, 2019

Account Title	Current Month	Year to Date
INCOME		
Service & Business Income		
Service Income	-	-
Business Income		
Waterworks System Fees	9,500,861.78	29,551,734.41
Interest Income	71,805.23	71,805.23
Fines/Penalties-Business Income	229,046.74	627,731.31
Other Business Income	315,472.62	1,083,722.05
Total Business Income	<u>10,117,186.37</u>	<u>31,334,993.00</u>
Assistance and Subsidy		
Assistance form National Government Agencies	-	-
Assistance form LGUs'	-	-
Total Assistance and Subsidy	<u>-</u>	<u>-</u>
Shares, Grants and Donations		
Grants and Donations	-	-
Income from Grants and Donations in Cash	-	-
Income from Grants and Donations in Kind	-	-
Total Shares, Grants and Donations	<u>-</u>	<u>-</u>
Gains		
Gain on Sale of Investment Property	-	-
Gain on Sale of Property, Plant and Equipment	-	-
Gain on Sale of Intangible Assets	-	-
Other Gains	-	-
Total Gains	<u>-</u>	<u>-</u>
Other Non-Operating Income		
Sale of Assets	-	-
Sale of Unserviceable Property	-	-
Reversal of Impairment Loss	-	-
Miscellaneous Income	22,851.53	65,234.43
Total Other Non-operating Income	<u>22,851.53</u>	<u>65,234.43</u>
Total Income	<u>10,140,037.90</u>	<u>31,400,227.43</u>
EXPENSES		
Personnel Services		
Salaries and Wages		
Salaries and Wages - Regular	(2,082,442.76)	(6,119,568.41)
Salaries and Wages - Casual/Contractual	(65,270.88)	(120,509.64)
Total Salaries and Wages	<u>(2,147,713.64)</u>	<u>(6,240,078.05)</u>

CALBAYOG CITY WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
ALL FUNDS
FOR THE MONTH ENDED MARCH 31, 2019

Account Title	Current Month	Year to Date
Other Compensation		
Personnel Economic Relief Allowance (PERA)	(203,272.73)	(617,818.18)
Representation Allowance	(33,500.00)	(100,500.00)
Transportation Allowance	(33,500.00)	(100,500.00)
Clothing and Uniform Allowance	-	(618,000.00)
Honoraria (Director's fees & Remuneration, etc.)	-	-
Year-End Bonus	-	-
Total Other Compensation	<u>(270,272.73)</u>	<u>(1,436,818.18)</u>
Personnel Benefit Contribution		
Retirement & Life Insurance Premiums (GSIS)	(272,181.03)	(703,883.31)
Pag-ibig Contribution	(10,300.00)	(30,950.00)
Phil Health Contribution	(24,347.98)	(71,648.00)
Employees Compensation Insurance Premiums	(10,300.00)	(30,925.81)
Provident/Welfare Fund Contribution	-	-
Total Personnel Benefit Contribution	<u>(317,129.01)</u>	<u>(837,407.12)</u>
Other Personnel Benefits		
Pension Benefits - Regular	-	-
Retirement Benefits - Regular	-	-
Terminal Leave Benefits	(312,082.74)	(980,076.47)
Other Personnel Benefits (Overtime/Holiday)	(136,499.76)	(430,373.26)
Other Bonuses and Allowances	-	(515,000.00)
Total Other Personnel Benefits	<u>(448,582.50)</u>	<u>(1,925,449.73)</u>
Total Personnel Services	<u>(3,183,697.88)</u>	<u>(10,439,753.08)</u>
Maintenance & Other Operating Expenses		
Traveling Expenses		
Traveling Expenses-Local	(56,894.21)	(168,208.04)
Traveling Expenses-Foreign	-	-
Total Traveling Expenses	<u>(56,894.21)</u>	<u>(168,208.04)</u>
Training/Scholarship Expense		
Training Expenses	(22,150.00)	(70,150.00)
Scholarship Expenses	-	-
Total Training/Scholarship Expense	<u>(22,150.00)</u>	<u>(70,150.00)</u>
Supplies & Materials Expenses		
Office Supplies Expense	(7,734.50)	(54,654.28)
Accountable Forms Expense	-	(9,000.00)
Medical, Dental and Laboratory Supplies Expenses	-	-
Fuel, Oil & Lubricants	(31,415.30)	(59,869.18)
Textbooks & Instructional Materials Expenses	-	-
Chemical & Filtering Supplies Expenses	(195.00)	(3,595.00)
Semi-Expendable Machinery and Equipments Expenses	(30,990.00)	(40,418.00)

CALBAYOG CITY WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
ALL FUNDS
FOR THE MONTH ENDED MARCH 31, 2019

Account Title	Current Month	Year to Date
Semi-Expendable Furniture, Fixtures and Books Expenses	-	-
Other Supplies & Materials Expenses	(3,194.82)	(3,194.82)
Total Supplies & Materials Expenses	<u>(73,529.62)</u>	<u>(170,731.28)</u>
Utility Expenses		
Water Expenses	-	(12,795.65)
Electricity Expenses	(38,530.42)	(105,829.69)
Total Utility Expenses	<u>(38,530.42)</u>	<u>(118,625.34)</u>
Communication Expenses		
Postage & Deliveries	(1,466.73)	(3,994.09)
Telephone Expenses	(21,635.53)	(28,734.20)
Internet Expenses	(3,521.50)	(7,105.49)
Cable, Satellite, Telegraphs, Radio Expenses	-	-
Total Communication Expenses	<u>(26,623.76)</u>	<u>(39,833.78)</u>
Awards/Rewards, Prizes and Indemnities		
Awards and Rewards	-	-
Prizes	-	-
Indemnities	(6,748.25)	(6,748.25)
Total Awards/Rewards, Prizes and Indemnities	<u>(6,748.25)</u>	<u>(6,748.25)</u>
Survey, Research, Exploration & Development Expenses		
Survey Expenses	-	-
Research, Exploration and Development Expenses	-	-
Total Survey, Research, Exploration & Development Expenses	<u>-</u>	<u>-</u>
Generation, Transmission & Distribution Expenses		
Generation, Transmission & Distribution Expenses	(1,127,308.33)	(2,619,911.11)
Total Generation, Transmission & Distribution Expenses	<u>(1,127,308.33)</u>	<u>(2,619,911.11)</u>
Confidential, Intelligence & Extraordinary Expenses		
Confidential Expense	-	-
Intelligence Expense	-	-
Extra Ordinary/ Misc Expense	(46,652.90)	(54,317.90)
Total Confidential, Intelligence & Extraordinary Expenses	<u>(46,652.90)</u>	<u>(54,317.90)</u>
Professional Services		
Legal Services	(100.00)	(100.00)
Auditing Services	-	-
Consultancy Services	-	-
Other Professional Services	(10,046.12)	(65,046.12)
Total Professional Services	<u>(10,146.12)</u>	<u>(65,146.12)</u>
General Services		
Janitorial Services	-	-
Security Services	(321,692.94)	(321,692.94)

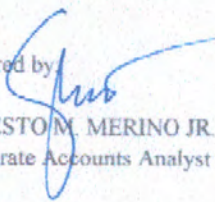


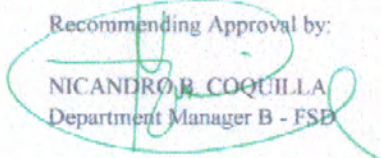
CALBAYOG CITY WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
ALL FUNDS
FOR THE MONTH ENDED MARCH 31, 2019

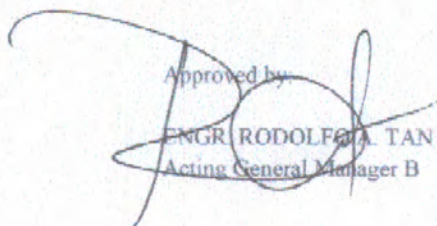
Account Title	Current Month	Year to Date
Other General Services	-	-
Total General Services	<u>(321,692.94)</u>	<u>(321,692.94)</u>
Repairs & Maintenance		
Repairs & Maintenance - Infrastructure Assets	(95,200.33)	(999,753.48)
Repairs & Maintenance - Buildings & Other Structures	(23,400.00)	(41,781.30)
Repairs and Maintenance-Machinery and Equipment	(11,722.00)	(32,285.14)
Repairs & Maintenance - Transportation Equipment	(26,656.64)	(59,144.58)
Repairs and Maintenance - Furniture and Fixtures	-	-
Repairs and Maintenance - Other Property Plant and Equipment	(5,012.50)	(29,818.00)
Total Repairs & Maintenance	<u>(161,991.47)</u>	<u>(1,162,782.50)</u>
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties & Licenses	(206,816.27)	(613,388.02)
Fidelity Bond Premiums	-	(17,250.00)
Insurance Expenses	(5,341.27)	(7,382.10)
Total Taxes, Insurance Premiums and Other Fees	<u>(212,157.54)</u>	<u>(638,020.12)</u>
Other Maintenance and Operating Expenses		
Advertising, Promotional & Mrktg. Exp	(1,500.00)	(3,000.00)
Printing Expense	(1,650.00)	(1,650.00)
Representation Expense	(35,819.99)	(56,766.99)
Transportation & Delivery Expenses	(1,857.83)	(9,777.83)
Rent and Lease Expense	-	-
Membership Dues & Contributions to Organizations	-	-
Subscription Expenses	(6,720.00)	(6,720.00)
Donation	-	-
Directors and Committee Members Fees	(103,896.00)	(242,424.00)
Other Maintenance & Operating Exp	(1,886.00)	(35,906.94)
Total Other Maintenance and Operating Expenses	<u>(153,329.82)</u>	<u>(356,245.76)</u>
Total Maintenance and Other Operating Expenses	<u>(2,257,755.38)</u>	<u>(5,792,413.14)</u>
Financial Expenses		
Interest Expenses	(1,154,384.63)	(3,667,327.73)
Bank Charges	-	-
Other Financial Charges	-	(73,960.21)
Total Financial Expenses	<u>(1,154,384.63)</u>	<u>(3,741,287.94)</u>
Non-Cash Expenses		
Depreciation		
Depreciation - Investment Property	-	-
Depreciation - Land Improvements	-	-
Depreciation - Plant (UPIS)	(1,167,061.76)	(3,496,354.43)
Depreciation - Buildings and Other Structures	(31,731.57)	(95,194.71)
Depreciation - Machinery and Equipment	(73,769.86)	(226,055.51)
Depreciation - Transportation Equipment	(19,647.89)	(59,520.07)

**CALBAYOG CITY WATER DISTRICT
 DETAILED STATEMENT OF COMPREHENSIVE INCOME
 ALL FUNDS
 FOR THE MONTH ENDED MARCH 31, 2019**

Account Title	Current Month	Year to Date
Depreciation - Furniture, Fixtures and Books	(6,260.01)	(19,261.89)
Depreciation - Other Property Plant and Equipment	(1,081.74)	(3,245.22)
Total Depreciation Expense	<u>(1,299,552.83)</u>	<u>(3,899,631.83)</u>
Amortization		
Amortization - Intangible Assets	-	-
Total Amortization Expense	<u>-</u>	<u>-</u>
Impairment Loss		
Impairment Loss - Loans and Receivables	(189,993.24)	(595,844.38)
Total Impairment Loss	<u>(189,993.24)</u>	<u>(595,844.38)</u>
Discounts and Rebates		
Other Discounts	(21,661.30)	(67,898.40)
Total Discounts and Rebates	<u>(21,661.30)</u>	<u>(67,898.40)</u>
Total Non-Cash Expenses	<u>(1,511,207.37)</u>	<u>(4,563,374.61)</u>
Total Expenses	<u>(8,107,045.26)</u>	<u>(24,536,828.77)</u>
Profit/(Loss) Before Tax	2,032,992.64	6,863,398.66
Income Tax Expense	-	-
Net Income/(Loss)	<u>2,032,992.64</u>	<u>6,863,398.66</u>
Other Comprehensive Income/(Loss) for the Period	-	-
Comprehensive Income/(Loss)	<u>2,032,992.64</u>	<u>6,863,398.66</u>

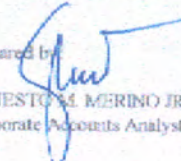
Prepared by: 
 ERNESTINO M. MERINO JR.
 Corporate Accounts Analyst

Recommending Approval by:

 NICANDRO B. COQUILLA
 Department Manager B - FSE

Approved by:

 ENGR. RODOLFO A. TAN
 Acting General Manager B

**CALBAYOG CITY WATER DISTRICT
CONDENSED STATEMENT OF COMPREHENSIVE INCOME
ALL FUNDS
FOR THE MONTH ENDED MARCH 31, 2019**

Account Title	Note	2019				2018				Increase/ (Decrease)	
		This Month	%	Year to Date	%	This Month	%	Year to Date	%	This Month	Year to Date
INCOME											
Service & Business Income	16	10,117,186.37	99.77%	31,334,993.00	99.79%	9,563,602.66	99.79%	30,120,793.52	99.67%	553,583.71	1,214,199.48
Shares, Grant and Donations		-		-		-		-		-	-
Other Non-Operating Income	16	22,851.53	0.23%	65,234.43	0.21%	19,825.70	0.21%	98,481.56	0.33%	3,025.83	(33,247.13)
Total Income		10,140,037.90	100.00%	31,400,227.43	100.00%	9,583,428.36	100.00%	30,219,275.08	100.00%	556,609.54	1,180,952.35
EXPENSES											
Personnel Services	17	(3,183,697.88)	39.27%	(10,439,753.08)	42.55%	(3,558,942.64)	39.85%	(8,766,257.85)	37.20%	375,244.76	(1,673,495.21)
Maintenance & Other Operating Expenses	18	(2,104,425.56)	25.96%	(5,436,167.38)	22.16%	(2,986,014.88)	33.44%	(7,284,905.00)	30.92%	881,589.32	1,848,737.62
Other Maintenance and Operating Expenses	19	(153,329.82)	1.89%	(356,245.76)	1.45%	(27,608.00)	0.31%	(153,941.30)	0.65%	(125,721.82)	(202,304.46)
Financial Expenses	20	(1,154,384.63)	14.24%	(3,741,287.94)	15.25%	(1,178,655.39)	13.20%	(3,811,179.60)	16.17%	24,270.76	69,891.66
Non-Cash Expenses	21	(1,511,207.37)	18.64%	(4,563,374.61)	18.60%	(1,178,865.27)	13.20%	(3,547,362.22)	15.06%	(332,342.10)	(1,015,812.36)
Total Expenses		(8,107,045.26)	-79.95%	(24,536,828.77)	-78.14%	(8,930,086.18)	-93.18%	(23,563,845.97)	-77.98%	823,040.92	(972,982.80)
Profit/(Loss) Before Tax		2,032,992.64	20.05%	6,863,398.66	21.86%	653,342.18	6.82%	6,655,429.11	22.02%	1,379,650.46	207,969.55
Income Tax Expense		-		-		-		-		-	-
Net Income/(Loss)		2,032,992.64	100.00%	6,863,398.66	100.00%	653,342.18	100.00%	6,655,429.11	100.00%	1,379,650.46	207,969.55
Other Comprehensive Income/(Loss) for the Period		-		-		-		-		-	-
Comprehensive Income/(Loss)		2,032,992.64	100.00%	6,863,398.66	100.00%	653,342.18	100.00%	6,655,429.11	100.00%	1,379,650.46	207,969.55

Prepared by:

ERNESTO M. MERINO JR.
Corporate Accounts Analyst

Recommending Approval by:


NICANDRO B. COQUILLA
Department Manager B - FSD

Approved by:


ENGR. RODOLFO A. PAN
Acting General Manager B

CALBAYOG CITY WATER DISTRICT
STATEMENT OF CHANGES IN EQUITY
ALL FUNDS
FOR THE MONTH ENDED MARCH 31, 2019

	Contributed Capital	Revaluation Surplus	Retained Earnings/ (Deficit)	Share Capital	Share Premiums	Cummulative Translation Adjustment	Cummulative change to Fair Value of Investments	Members Equity	TOTAL
BALANCE AT JANUARY 1, 2019	10,178,366.56		58,698,190.92						68,876,557.48
ADJUSTMENTS:									
Add/(Deduct):									
Changes in Accounting Policy									
Prior Period Errors									
Other Adjustments									
RESTATED BALANCE AT JANUARY 31, 2019	10,178,366.56	-	58,698,190.92	-	-	-	-	-	68,876,557.48
CHANGES IN EQUITY FOR 2019									
Add/(Deduct):									
Issuance of Share Capital									
Additional Capital from National Government									
Members Contribution									
Comprehensive Income for the year			4,830,406.02						4,830,406.02
Dividends									
Other Adjustment			(128,340.01)						(128,340.01)
BALANCE AT FEBRUARY 28, 2019	10,178,366.56	-	63,400,256.93	-	-	-	-	-	73,578,623.49
CHANGES IN EQUITY FOR MARCH 2019									
Add/(Deduct):									
Issuance of Share Capital									
Additional Capital from National Government									
Members Contribution									
Comprehensive Income for the year			2,032,992.64						2,032,992.64
Dividends									
Other Adjustment									
BALANCE AT MARCH 31, 2019	10,178,366.56	-	65,433,249.57	-	-	-	-	-	75,611,616.13

Prepared by:

ERNESTO M. MERINO JR.
Corporate Accounts Analyst

Recommending Approval by:

NICANDRO B. COQUILLA
Department Manager - FSD

0.00

Approved by:

ENGR. RODOLFO A. TAN
Acting General Manager

(0.00)

**CALBAYOG CITY WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
FOR THE MONTH ENDED MARCH 31, 2019**

	<u>Previous</u>	<u>Current</u>	<u>Year to Date</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Inflows			
Proceeds from Sale of Goods and Services	283,687.20	231,557.46	1,078,301.21
Collection of Income/Revenue	-	-	189,034.48
Collection of service and business income	-	-	-
Receipt of shares, grants and donations	-	-	-
Collection of other non-operating income	-	-	-
Receipt of prior years' income	-	-	189,034.48
Receipt of Assistance/Subsidy	-	-	-
Subsidy from National Government Agencies	-	-	-
Assistance from Local Government Units	-	-	-
Assistance from Other Government Corporations	-	-	-
Collection of Receivables	9,599,294.63	9,940,572.28	30,153,530.32
Collection of loans and receivables	9,569,830.72	9,910,473.77	30,064,754.51
Collection of lease receivables	-	-	-
Collection of receivable from audit disallowances and/or charges	-	-	-
Collection of other receivables	29,443.91	30,098.51	88,775.81
Receipt of Inter-Agency Fund Transfers	-	-	-
Receipt of cash for the account of National Government Agencies	-	-	-
Receipt of cash for the account of Local Government Units	-	-	-
Receipt of cash for the account of Other Government Corporations	-	-	-
Receipt of funds for the implementation of projects from National Government Agencies	-	-	-
Receipt of funds for the implementation of projects from Local Government Units	-	-	-
Receipt of funds for the implementation of projects from Other Government Corporations	-	-	-
Receipt of funds for other inter-agency transactions	-	-	-
Receipt of funds for the account of BSP/Other Banks/Others	-	-	-
Receipt of Intra-Agency Fund Transfers	-	-	-
Receipt of funds from Operating Units for implementation of programs/projects	-	-	-
Receipt of funds from Central/Home/Head Office for implementation of programs/projects	-	-	-
Receipt of funds from Regional/Branch Offices for implementation of programs/projects	-	-	-
Receipt of working fund for foreign-assisted projects	-	-	-
Receipt of funds for other intra-agency transactions	-	-	-
3% Reserve Fund	-	-	-
7% Reserve Fund	-	-	-
Trust Receipts	53,738.80	39,043.40	146,863.13
Receipt of Disaster Risk Reduction and Management Fund	-	-	-
Receipt of bail bonds	-	-	-
Receipt of guaranty/security deposits	-	-	-
Receipt of customers' deposits	53,738.80	39,043.40	146,863.13
Receipt of margin deposits	-	-	-
Receipt of deposit from prospective investors	-	-	-
Collection of other trust receipts	-	-	-
Other Receipts	264,372.02	68,312.28	452,887.47
Receipt of unearned income/revenue	-	-	-

**CALBAYOG CITY WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
FOR THE MONTH ENDED MARCH 31, 2019**

	<u>Previous</u>	<u>Current</u>	<u>Year to Date</u>
Receipt of deposits on letters of credit			-
Refund of guaranty deposits			-
Receipt of payment for liquidated damages			-
Receipt of unused petty cash fund			-
Receipt of other deferred credits	173,507.16	66,662.28	359,105.61
Receipt of refund of overpayment of personnel services			-
Receipt of refund of overpayment of maintenance and other operating expenses			-
Receipt of refund of cash advances	471.36	1,650.00	3,388.36
Other miscellaneous receipts	90,393.50		90,393.50
Total Cash Inflows	10,201,092.65	10,279,485.42	32,020,616.61
Adjustments	1,109,519.19	-	1,197,105.82
Restoration of cash for cancelled/lost/stale checks/ADA			640.00
Restoration of cash for unreleased checks			-
Other adjustments-inflow	1,109,519.19		1,196,465.82
Adjusted Cash Inflows	11,310,611.84	10,279,485.42	33,217,722.43
Cash Outflows			
Payment of Expenses	1,798,443.01	1,829,706.41	3,895,337.97
Payment of personnel services	151,373.73	312,734.98	480,914.10
Payment of maintenance and other operating expenses	1,647,069.28	1,501,604.23	3,290,611.01
Payment of financial expenses			-
Payment of expenses pertaining to/incurred in the prior years		15,367.20	64,077.12
Liquidation of prior year's cash advances			59,735.44
Purchase of Inventories	21,431.15	76,109.54	106,660.69
Purchase of inventories for sale			-
Purchase of inventories for distribution	21,431.15	76,109.54	106,660.69
Purchase of inventory held for consumption			-
Purchase of raw materials inventory			-
Purchase of Domestic Gold and Silver Inventory			-
Purchase of semi-expandable machinery and equipment			-
Purchase of semi-expandable furniture, fixtures and books			-
Purchase of inventories obligated/incurred in prior years			-
Grant of Cash Advances	2,181,080.89	1,755,766.99	6,634,951.52
Advances for operating expenses			-
Advances for payroll	2,125,200.89	1,681,290.60	6,461,633.13
Advances for special purpose/time-bound undertakings			-
Advances to officers and employees	55,880.00	74,476.39	173,318.39
Advances to officers and employees obligated in prior year			-
Prepayments	-	-	-
Advances to contractors for repair and maintenance of property, plant and equipment (not capitalizable)			-
Prepaid Rent			-
Prepaid Registration			-
Prepaid Interest			-
Prepaid Insurance			-
Other Prepayments			-
Prepayments obligated in prior year			-
Refund of Deposits	-	-	-
Payment of deposits on letter of credits			-
Payment of guaranty deposits			-

**CALAYOG CITY WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
FOR THE MONTH ENDED MARCH 31, 2019**

	<u>Previous</u>	<u>Current</u>	<u>Year to Date</u>
Payment of other deposits			-
Payment of deposits obligated in prior year			-
Payments of Accounts Payable	<u>410,218.34</u>	<u>912,643.89</u>	<u>5,487,779.42</u>
Remittance of Personnel Benefit Contributions and Mandatory Deductions	<u>844,048.14</u>	<u>1,332,093.01</u>	<u>4,817,459.10</u>
Remittance of taxes withheld	594,314.17	210,876.59	1,558,386.45
Remittance to GSIS/Pag-IBIG/PhilHealth/SSS	249,733.97	1,121,216.42	3,259,072.65
Remittance of provident/welfare fund contribution			-
Remittance of other personnel benefits contributions			-
Remittance of other payables			-
Grant of Financial Assistance/Subsidy/Contribution	-	-	-
Grant of financial assistance to NGAs/LGUs/Other GCs			-
Grant of financial assistance to NGOs/POs			-
Grant of other assistance/subsidy/contribution			-
Grant of assistance obligated in prior years			-
Release of Inter-Agency Fund Transfers	-	-	-
Advances to Procurement Service			-
Advances to National Government Agencies for purchase of goods/services as authorized by law			-
Advances to Local Government Units for purchase of goods/services as authorized by law			-
Advances to Other Government Corporations for purchase of goods/services as authorized by law			-
Release of funds to National Government Agencies for the implementation of projects			-
Release of funds to Local Government Units for the implementation of projects			-
Release of funds to Other Government Corporations for the implementation of projects			-
Release of funds to Parent Corporations			-
Release of funds to Subsidiaries/Joint Ventures/ Associates/Affiliates			-
Release of other inter-agency fund transfers			-
Release of Intra-Agency Fund Transfers	-	-	<u>86,946.63</u>
Issuance of Working Fund to Head Office/Branches/Agencies Abroad			-
Issuance of funding checks by Central Office/Home/Head Office to Regional/Branch/Operating Units			-
Issuance of fund to Other Funds			86,946.63
Release of other intra-agency fund transfers			-
3% Reserve Fund			-
7% Reserve Fund			-
Other Disbursements	<u>2.66</u>	-	<u>2.66</u>
Refund of excess income	2.66		2.66
Refund of excess Working Fund/fund transfers/Trust Fund			-
Refund of bail bond			-
Refund of guaranty/security deposits			-
Refund of customers' deposit			-
Refund of cash advances			-
Refund of income taxes withheld			-
Other disbursements			-
Total Cash Outflows	<u>5,255,224.19</u>	<u>5,906,319.84</u>	<u>21,029,137.99</u>
Adjustments	<u>1,109,519.19</u>	-	<u>1,109,519.19</u>

**CALBAYOG CITY WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
FOR THE MONTH ENDED MARCH 31, 2019**

	<u>Previous</u>	<u>Current</u>	<u>Year to Date</u>
Adjustment for dishonored checks			-
Adjustment for cash shortage			-
Reversing entry for unreleased checks in previous year			-
Other adjustments- Outflow	1,109,519.19		1,109,519.19
Adjusted Cash Outflows	6,364,743.38	5,906,319.84	22,138,657.18
Net Cash Provided by/(Used in) Operating Activities	4,945,868.46	4,373,165.58	11,079,065.25
CASH FLOWS FROM INVESTING ACTIVITIES			
Cash Inflows			
Proceeds from Sale/ Disposal of Investment Property			-
Proceeds from Sale/Disposal of Property, Plant and Equipment			-
Sale of Investments			-
Proceeds from sale of stocks/bonds/domestic/marketable securities			-
Sale of investments in joint venture			-
Sale of investments in associates/affiliates			-
Sale of investments in subsidiaries			-
Sale of investments in other foreign exchange denominated securities			-
Sale of other investments			-
Receipt of Interest Earned		137,302.67	137,305.33
Receipt of Cash Dividends			-
Proceeds from Maturated Investments/Redemption of Long-term Investments			-
Redemption of long term-investments			-
Proceeds from matured investments			-
Proceeds from the return on investments in joint venture			-
Proceeds from the return on investment in subsidiaries			-
Proceeds from the return on investment in other foreign exchange denominated securities			-
Proceeds from the return on investment in associates/affiliates			-
Proceeds from terminated treasury bills			-
Collection of Long-Term Loans			-
Repayment of long-term loans by GCs			-
Collection of long-term loans			-
Proceeds from Sale of Other Assets			-
Total Cash Inflows	-	137,302.67	137,305.33
Adjustments (Please specify)			-
Adjusted Cash Inflows	-	137,302.67	137,305.33
Cash Outflows			
Purchase/Construction of Investment Property			-
Purchase/Construction of Investment Property			-
Purchase/Construction of Property, Plant and Equipment			-
Purchase of land		1,757,360.75	6,355,769.55
Payment for land improvements			-

**CALBAYOG CITY WATER DISTRICT
 DETAILED STATEMENT OF CASH FLOWS
 FOR THE MONTH ENDED MARCH 31, 2019**

	<u>Previous</u>	<u>Current</u>	<u>Year to Date</u>
Construction of infrastructure assets			-
Construction of buildings and other structures			-
Purchase of machinery and equipment			-
Purchase of transportation equipment			-
Purchase of furniture, fixtures and books			-
Payments for leased assets			-
Payments for leased assets improvements			-
Construction in progress		1,757,360.75	6,355,769.55
Construction/acquisition of heritage assets			-
Construction/development/purchase of service concession assets			-
Purchase of exploration and evaluation assets			-
Purchase of other property, plant and equipment			-
Payment of right-of-way			-
Advances to contractors			-
Payment of guaranty deposit			-
Payment of retention fee to contractors			-
Payment of other fees charged to projects			-
Payment of incidental expenses			-
Payment for rehabilitation of property, plant and equipment (capitalized repair)			-
Payment for property, plant and equipment obligated in prior year			-
Purchase/ Acquisition of Investments	-	-	-
Investment in stocks/bonds/marketable securities			-
Investments in joint venture			-
Investments in associates/affiliates			-
Investments in subsidiaries			-
Investments in other foreign exchange denominated securities			-
Other long-term investments			-
Purchase of Bearer Biological Assets	-	-	-
Purchase of breeding stocks			-
Purchase of livestock			-
Purchase of trees, plants and crops			-
Purchase of aquaculture			-
Purchase of other bearer biological assets			-
Purchase of bearer biological assets obligated in prior year			-
Purchase of Consumable Biological Assets	-	-	-
Purchase of livestock held for consumption/sale/distribution			-
Purchase of trees, plants and crops held for consumption/sale/distribution			-
Purchase of aquaculture			-
Purchase of other consumable biological assets			-
Purchase of consumable biological assets obligated in prior years			-
Purchase of Intangible Assets	-	-	-
Purchase of patents/copyrights			-
Purchase of computer software			-
Purchase of other intangible assets			-
Purchase of intangible assets obligated in prior year			-
Grant of Loans	-	-	-
Release of funds for sub-loans			-
Grant of loans			-
Total Cash Outflows	-	1,757,360.75	6,355,769.55
Adjustments (Please specify)	-	-	-

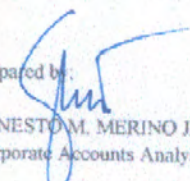
**CALBAYOG CITY WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
FOR THE MONTH ENDED MARCH 31, 2019**

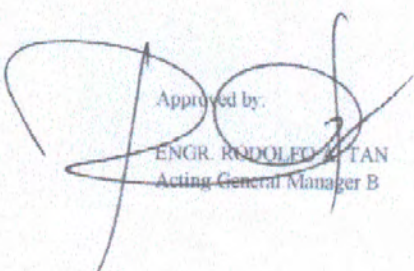
	Previous	Current	Year to Date
Adjusted Cash Outflows	-	1,757,360.75	6,355,769.55
Net Cash Provided By/(Used In) Investing Activities	-	(1,620,058.08)	(6,218,464.22)
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash Inflows			
Proceeds from Incurrence of Financial Liabilities	-	-	-
Proceeds from Financial Liabilities Designated at Fair Value through surplus/Profit or Deficit/Loss	-	-	-
Proceeds from Financial Liabilities Associated with Transferred Assets	-	-	-
Proceeds from issuance of Domestic Securities Sold Under Repurchase Agreements	-	-	-
Proceeds from issuance of currency	-	-	-
Proceeds from issuance of deposit liabilities	-	-	-
Proceeds from Issuance of Bonds and Acceptances Payable	-	-	-
Proceeds from issuance of bonds	-	-	-
Proceeds from Outstanding Acceptances Executed by or for Account of the Bank	-	-	-
Proceeds from Domestic and Foreign Loans	-	-	9,000,000.00
Proceeds from issuance of notes payable	-	-	-
Proceeds from domestic loans	-	-	9,000,000.00
Proceeds from foreign loans	-	-	-
Equity/Contribution from National Government	-	-	-
Receipt of Government Subsidy/Contributed Capital	-	-	-
Proceeds from Issuance of Capital Stock and other Equity Securities	-	-	-
Proceeds from issuance capital stock	-	-	-
Proceeds from re-issuance of treasury stock	-	-	-
Proceeds from issuance of equity component of compound financial instruments	-	-	-
Proceeds from issuance of other equity securities	-	-	-
Total Cash Inflows	-	-	9,000,000.00
Adjustments (Please specify)	-	-	-
Adjusted Cash Inflows	-	-	9,000,000.00
Cash Outflows			
Payment of Long-Term Liabilities	2,557,997.04	2,557,997.04	7,687,365.12
Payment of notes payable	-	-	-
Payment of domestic loans	2,557,997.04	2,557,997.04	7,687,365.12
Payment of foreign loans	-	-	-
Payment of finance lease payable	-	-	-
Payment of other long-term liabilities	-	-	-
Redemption of Bonds Issued and Unsecured Subordinated Debt/Payment of	-	-	-
Payment for redemption of bonds	-	-	-
Payment for redemption of unsecured subordinated debt	-	-	-


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**CALBAYOG CITY WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
FOR THE MONTH ENDED MARCH 31, 2019**

	Previous	Current	Year to Date
Payment of Outstanding Acceptances Executed by or for Account of the Bank			-
Payment for Reacquisition of Capital Stock and Other Equity Securities	-	-	-
Payment for reacquisition of capital stock			-
Payment for reacquisition of other equity securities			-
Payment of Interest on Loans and Other Financial Charges	1,269,348.90	1,154,384.63	3,653,953.73
Payment of Cash Dividends			-
Total Cash Outflows	3,827,345.94	3,712,381.67	11,341,318.85
Adjustments (Other Financial Charges)			73,960.21
Adjusted Cash Outflows	3,827,345.94	3,712,381.67	11,415,279.06
Net Cash Provided By/(Used In) Financing Activities	(3,827,345.94)	(3,712,381.67)	(2,415,279.06)
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	1,118,522.52	(959,274.17)	2,445,321.97
Effects of Exchange Rate Changes on Cash and Cash Equivalents			
CASH AND CASH EQUIVALENTS, BEGINNING	42,221,535.65	43,340,058.17	39,935,462.03
CASH AND CASH EQUIVALENTS, END	43,340,058.17	42,380,784.00	42,380,784.00

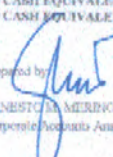
Prepared by:

ERNESTO M. MERINO JR.
 Corporate Accounts Analyst

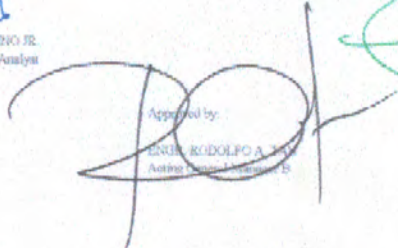
Approved by:

ENGR. RODOLFO B. TAN
 Acting General Manager B

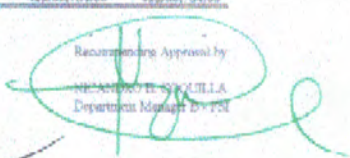
Recommending Approval by:

NICANDRO B. COQUILLA
 Department Manager B - FSD

**CALBAYOG CITY WATER DISTRICT
CONDENSED STATEMENT OF CASH FLOWS
FOR THE MONTH ENDED MARCH 31, 2019**

	Previous	Current	Year to Date
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Inflows			
Proceeds from Sale of Goods and Services	283,987.29	231,337.56	1,078,301.21
Collection of Income Revenue	-	-	189,034.48
Receipt of Assistance/Grants	-	-	-
Collection of Receivable	2,599,294.63	9,940,572.28	30,153,530.35
Receipt of Inter-Agency Fund Transfers	-	-	-
Receipt of Intra-Agency Fund Transfers	-	-	-
Trust Receipts	53,738.80	39,043.40	146,863.13
Other Receipts	264,373.02	68,317.28	452,887.47
Total Cash Inflows	10,201,692.65	10,279,488.42	32,020,616.61
Adjustments	1,109,519.19	-	1,197,165.82
Adjusted Cash Inflows	11,311,211.84	10,279,488.42	33,217,722.43
Cash Outflows			
Payment of Expenses	1,798,443.01	1,829,708.41	3,895,237.97
Purchase of Inventories	21,431.15	76,199.54	106,660.69
Grant of Cash Advances	2,181,080.89	1,755,766.99	6,634,951.52
Prepayments	-	-	-
Refund of Deposits	-	-	-
Payments of Accounts Payable	410,218.34	912,643.89	5,487,779.42
Requirements of Personnel Benefit Contributions and Mandatory Deductions	844,048.14	1,332,093.01	4,817,459.10
Grant of Financial Assistance/Grants/Contribution	-	-	-
Release of Intra-Agency Fund Transfers	-	-	-
Release of Intra-Agency Fund Transfers	-	-	-
Other Disbursements	2.66	-	86,946.63
Total Cash Outflows	5,255,224.15	5,906,319.84	21,029,137.99
Adjustments	1,190,619.19	-	1,109,519.19
Adjusted Cash Outflows	6,445,843.34	5,906,319.84	22,138,657.18
Net Cash Provided by/(Used in) Operating Activities	4,865,368.50	4,373,168.58	11,079,065.25
CASH FLOWS FROM INVESTING ACTIVITIES			
Cash Inflows			
Proceeds from Sale/Disposal of Investment Property	-	-	-
Proceeds from Sale/Disposal of Property, Plant and Equipment	-	-	-
Sale of Investments	-	-	-
Receipt of Interest Earned	-	137,302.67	137,302.67
Receipt of Cash Dividends	-	-	-
Proceeds from Maturity Investments/Exemption of Long-term Investments/Retirement Investments	-	-	-
Collection of Long-Term Loans	-	-	-
Proceeds from Sale of Other Assets	-	-	-
Total Cash Inflows	-	137,302.67	137,302.67
Adjustments	-	-	-
Adjusted Cash Inflows	-	137,302.67	137,302.67
Cash Outflows			
Purchase/Construction of Investment Property	-	-	-
Purchase/Construction of Property, Plant and Equipment	-	1,787,360.75	6,355,769.55
Purchase of Investments	-	-	-
Purchase of Intangible Assets	-	-	-
Purchase of Consumable Biological Assets	-	-	-
Purchase of Intangible Assets	-	-	-
Grant of Loans	-	-	-
Total Cash Outflows	-	1,787,360.75	6,355,769.55
Adjustments	-	-	-
Adjusted Cash Outflows	-	1,787,360.75	6,355,769.55
Net Cash Provided By/(Used in) Investing Activities	-	(1,620,058.08)	(6,218,466.72)
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash Inflows			
Proceeds from Incurrence of Financial Liabilities	-	-	-
Proceeds from Issuance of Bonds and Securities Payable	-	-	-
Proceeds from Domestic and Foreign Loans	-	-	9,000,000.00
Contribution from National Government	-	-	-
Proceeds from Issuance of Capital Stock and other Equity Securities	-	-	-
Total Cash Inflows	-	-	9,000,000.00
Adjustments	-	-	-
Adjusted Cash Inflows	-	-	9,000,000.00
Cash Outflows			
Payment of Long-Term Liabilities	2,551,997.04	2,557,997.134	7,987,365.12
Redemption of Bonds Issued and Unsecured Subordinated Debt	-	-	-
Payment for Acquisition of Capital Stock and other Equity Securities	-	-	-
Payment of Interest on Loans and Other Financial Charges	1,269,348.90	1,154,384.63	3,653,953.73
Payment of Cash Dividends	-	-	-
Total Cash Outflows	3,821,345.94	3,712,381.67	11,641,318.85
Adjustments	-	-	73,933.21
Adjusted Cash Outflows	3,821,345.94	3,712,381.67	11,715,252.06
Net Cash Provided By/(Used in) Financing Activities	(3,821,345.94)	(3,712,381.67)	(2,615,279.06)
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	1,118,622.52	(989,274.17)	2,446,321.97
Effects of Exchange Rate Changes on Cash and Cash Equivalents	-	-	-
CASH AND CASH EQUIVALENTS, BEGINNING	43,271,535.65	43,346,088.17	39,935,462.65
CASH AND CASH EQUIVALENTS, END	44,390,158.17	42,356,814.00	42,381,784.62

Prepared by:

ERNEST C. MIERUGO JR.
Corporate Accounts Analyst

Approved by:

ERNE RODOLFO A. ...
Assistant Treasurer

Recommended/Approved by:

...
Department Manager

**CAMBAYOG CITY WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE MONTH ENDED MARCH 31, 2019**

Note

Account Details

1	Cash & Cash Equivalents	42,380,784.00
	Cash on Hand	Amount
	Cash Collecting Officer	245,766.39
	Petty Cash	20,000.00
	COCI	9,000.00
	Total	274,766.39

Cash in Banks - Local Currency	Account #	Amount
Cash in Banks - Local Currency, Current Account		
LBP Current Account	2172103823	3,464,087.32
DBP Current Account	0730-038232-030	535,012.80
DBP Current Account (Loan)	0730-038232-031	2,669,814.68
Total		6,668,914.80
Cash in Banks - Local Currency, Savings Account		
LBP Savings Account (CCD)	2171099997	895,026.06
Total		895,026.06

Cash Equivalents	Account #	Amount
Time Deposits - Local Currency		
DBP Time Deposit	0730-03783P-160	7,062,276.16
DBP Time Deposit (7%)	0730-03823Z-160	20,090,009.31
LBP Time Deposit (3%)	2171-0993-34	7,389,791.28
Total		34,542,076.75

2	Accounts Receivable	11,779,026.09
	Accounts Receivable	
	Customers - Regular	9,194,396.44
	Illegal Fees	647,308.20
	sub-total	9,841,704.64
	Less: Allowance for Doubtful Accounts	4,275,457.04
	Accounts Receivable - Net	5,566,247.60

	Inter-Agency Receivables	
	Due from National Government Agencies	
	Non LWUA Initiated Fund (NILF)	4,537,938.72
	Cash Bond - DPWH	141,784.56
	Total	4,679,723.28

	Other Receivables	
	Disallowance/Charges	1,157,877.83
	Due from Officers & Employees	
	Rosemay Felices	16,972.72
	Allan Pelotos	3,166.65
	Nerissa Uy	11,222.52
	Jessel Biliran	373.82
	Fortunato Llantada	777.50
	Ignacio Cui	1,177.50

**CALBAYOG CITY WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE MONTH ENDED MARCH 31, 2019**

Note	Account Details	
	Other Receivables	
	Materials	54,067.60
	Meter Maintenance	311,550.81
	Miscellaneous Fees	(24,588.11)
	Overpayment - (WSTI)	456.37
	Total	1,533,055.21
3	Inventory	
	Other Supplies & Materials for Distribution	6,037,441.03
4	Investments	-
5	Property, Plant & Equipments	296,928,764.95
	Land	
	Land	8,947,462.11
	Land Improvements	
	Other Land Improvements	-
	Total	8,947,462.11
	Infrastructure Assets	
	Water Supply System	
	Plant (UPIS)	
	Springs and Tunnels	-
	Other Pumping Plant	5,872,059.10
	Transmission and Distribution Mains	368,838,538.85
	Meters	18,531,248.27
	Meter Installation	243,945.75
	Hydrants	-
		393,485,791.97
	Less: Accumulated Depreciation - Plant (UPIS)	126,709,860.88
	Net	266,775,931.09
	Building and Other Structures	
	Building	
	Administrative Structures and Improvements	1,555,164.40
	Water Plant, Structures & Improvements	
	Pumping Plant Structures and Improvements	2,284,883.66
	Water Treatment Structures and Improvements	3,262,870.11
	Transmission & Dist. Struct. Equity	824,812.07
	sub-total	7,927,730.24
	Less: Accumulated Depreciation -Buildings and Other Structures	3,193,046.93
	Net	4,734,683.31
	Machinery & Equipment	
	Machinery	545,930.00
	Less: Accumulated Depreciation -Machinery	-
	Net	545,930.00
	Office Equipment	

**CABAYOG CITY WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE MONTH ENDED MARCH 31, 2019**

Note	Account Details	
	IT Equipment	3,303,639.06
	Water Pump for Meter Calibration	663,282.67
	Genset	-
	Less: Accumulated Depreciation -Office Equipment	3,739,131.18
	Net	227,790.55
	Information and Communication Technology Equipment	
	Information and Communication Technology Equipment	274,368.70
	Less: Accumulated Depreciation -Office Equipment	-
	Net	274,368.70
	Technical & Scientific Equipment	
	Laboratory Equipments	1,324,073.44
	Less: Accumulated Depreciation -Laboratory Equipment	968,573.93
	Net	355,499.51
	Other Machinery and Equipment	
	Pumping Equipment	4,719,688.00
	Water Treatment Equipment/225-04 Other Machinery6900	467,580.00
	Communication Equipment	1,201,377.53
	Electrical Equipment	1,583,879.75
	Tools, Shop and Garage Equipment	229,639.50
	sub-total	8,202,164.78
	Less: Accumulated Depreciation -Other Machinery and Equipment	3,561,178.06
	Net	4,640,986.72
	Transportation Equipment	
	Motor Vehicles	4,290,461.34
	Less: Accumulated Depreciation -Land Transport Equipment	2,784,388.73
	Net	1,506,072.61
	Furniture, Fixtures & Books	
	Furnitures & Fixtures	896,095.06
	Less: Accumulated Depreciation-Furniture and Fixtures	665,815.77
	Books	-
	Less: Accumulated Depreciation-Books	-
	Net	230,279.29
	Other Property, Plant & Equipment	
	Other Property, Plant & Equipment	68,320.00
	Less: Accumulated Depreciation-Other Property Plant & Equipment	7,572.18
	Net	60,747.82
	Construction in Progress-Infrastructure Assets	
	New Office Building	8,094,859.45
	Interconnection of Distribution Line - 200mm dia (Brgy. Carmen -	303,064.03
	Expansion/Rehabilitation @ Brgy. Dagum - Diversion Road (75mm	-
	proposed improvement & expansion of distribution line to nwssu (r	-

**CANAYOG CITY WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE MONTH ENDED MARCH 31, 2019**

Note	Account Details	
	WTP Access Road	0.00
	Expansion - Brgy. Limarayon	-
	VFD	105,752.75
	Total	8,503,676.23
	Construction in Progress-Buildings & Structures	
	CCWD Stock Yard/Warehouse	125,337.01
	Total	125,337.01
6	Intangible Assets	1,228,818.60
	Intangible Assets	
	Computer Software	717,092.70
	Accumulated Amortization -Intangible Assets-IT Software	388,024.10
	Other Intangible Assets	280,000.00
	Net	609,068.60
	Development in Progress	
	Computerization System	576,000.00
	Website	43,750.00
	Total	619,750.00
7	Other Assets	4,026,313.67
	Advances	
	Advances for Payroll	0.00
	Advances to Officers and Employees	220,229.13
	Total	220,229.13
	Prepayments	
	Advances to Contractors	3,796,979.09
	Withholding Tax at Source	9,105.45
	Total	3,806,084.54
	Deferred Tax Assets	
	Deferred Tax Assets	-
	Other Deferred Charges	
	Preliminary Survey and Investigation Charges	-
	Deferred Charges - Franchise Tax Withheld	-
	Deferred Charges-Franchise (Senior Citizen)	-
	Total	-
8	Financial Liabilities	1,490,649.75
	Accounts Payable	843,925.22
	Due to Officers & Employees (SSS Refund)	3,317.12
	Bond Payable	1,000.00
	Other Financial Liabilities	642,407.41

**CORONADO CITY WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE MONTH ENDED MARCH 31, 2019**

Note	Account Details	
9	Inter-Agency Payables	1,259,058.03
	Due to BIR	680,063.30
	Withholding Tax on Compensation (Employees)	146,342.73
	Expanded Withholding Tax (Suppliers)	200,034.55
	Franchise Tax Payable	333,686.02
	Due to GSIS	470,794.91
	Life and Retirement Premium	189,937.09
	GSIS Conso Loan Payable	202,885.94
	GSIS Salary Loans Payable	2,367.84
	GSIS Emergency Loan Payable	69,589.36
	GSIS Housing Loan	4,651.08
	GSIS Educational Loan	866.68
	GSIS UOLI Premium	496.92
	Due to Pag-IBIG	83,428.10
	Pag-IBIG Premium	40,734.24
	Pag-IBIG Multi-Purpose Loan	39,704.04
	Pag-IBIG Calamity Loan	2,989.82
	Pag-IBIG Housing Loan	-
	Due to PhilHealth	24,771.72
	Due to Government Corporations	-
	DBP Loans Payable	-
	Due to SSS	-
	Value Added Tax Payable	-
	Income Tax Payable	-
10	Trust Liabilities	7,563,659.17
11	Other Liabilities	179,181.21
	Other Payables	
	Undistributed Collections	107,925.21
	CFI Loans	84,042.50
	CCWDEA Premium	(7,100.00)
	CCWDEA Loans	-
	Provident Funds Premium	150.00
	Provident Loans	-
	OCCCI Loans	(5,836.50)
		179,181.21
12	Deferred Credits	2,485,657.07
	Other Deferred Credits	
	Advance Payment	992,685.89
	Paid Materials	525,427.03
	PN Materials	51,228.76
	Water Sales	876,155.39
	Surety bond/cash bond	5,000.00
	Notarial Fees	35,160.00
	Total	2,485,657.07

**CALABAYOG CITY WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE MONTH ENDED MARCH 31, 2019**

Note	Account Details	
13	Financial Liabilities (Non-current)	268,824,469.57
	Loans Payable - Domestic	
	LWUA LA# 9-0293	7,939,540.00
	LWUA LA# 9-0293-1	3,733,340.00
	DBP Loan #1	243,651,589.57
	DBP Loan #2	13,500,000.00
	Total	268,824,469.57
14	Government Equity	10,178,366.56
	Accumulated Surplus/(Deficit)	-
	Contributed Capital	10,178,366.56
	Capital Contribution - National Govt.	5,760,287.56
	Capital Contribution - LGU	3,418,079.00
	Capital Contribution - LINGAP	1,000,000.00
15	Retained Earnings	65,420,809.57
	Retained Earnings -Previous Month	63,400,256.93
	Prior period errors/adjustments	-
	Change in Accounting Policy	-
	Corrected Beg Balance	63,400,256.93
	Add: Net Income/(Loss)	2,020,552.64
	Dividends	-
	Appropriated for Contingencies	-
	Retained Earnings Current Month	65,420,809.57
16	Service and Business Income	
	Business Income	
	Waterworks System Fees	
	Metered Sales Regular	29,543,935.19
	Other Waterworks System Fees (Other Sales & Services)	7,799.22
	Interest Income	
	Due from Other Banks	71,805.23
	sub-total	29,623,539.64
	Other Business Income	
	Misc. Service Revenue	714,603.57
	Rent of Water Property	-
	Meter Rental Maintenance	369,118.48
	Other Water Revenue	-
	sub-total	1,083,722.05
	Service Income	
	Fines/Penalties-Busi Service Income	

**CALABAYOG CITY WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE MONTH ENDED MARCH 31, 2019**

Note	Account Details	
	Penalty Charges-Overdue Water Bills	588,665.01
	Penalty Charges-Illegal Connections	39,066.30
	sub-total	627,731.31
	Total Service and Business Income	31,334,993.00
	Other Non-Operating Income	
	Miscellaneous Income	
	Materials	49,602.16
	Bidding fees	1,000.00
	Scrap/ Insurance refund strada	13,409.96
	OCCCI	-
	Cfl Incentive	1,222.31
	sub-total	65,234.43
	TOTAL INCOME	31,400,227.43
17	Personnel Services	
	Salaries & Wages - Regular	6,119,568.41
	Salaries & Wages - Casual/Contractual	120,509.64
	Personnel Economic Relief Allowance (PERA)	617,818.18
	Representation Allowance	100,500.00
	Transportation Allowance	100,500.00
	Clothing and Uniform Allowance	618,000.00
	Honoraria (Director's fees & Remuneration, etc.)	-
	Year-End Bonus	-
	Personnel Benefit Contribution	
	Retirement & Life Insurance Premiums (GSIS)	703,883.31
	Pag-ibig Contribution	30,950.00
	Phil. Health Contribution	71,648.00
	Employees Compensation Insurance Premiums	30,925.81
	Provident/Welfare Fund Contribution	-
	Other Personnel Benefits	
	Pension Benefits - Regular	-
	Retirement Benefits - Regular	-
	Terminal Leave Benefits	980,076.47
	Other Personnel Benefits (Overtime/Holiday)	430,373.26
	Other Bonuses and Allowances	515,000.00
	Total Personnel Services	10,439,753.08
18	Maintenance and Other Operating Expenses	
	Traveling Expenses-Local	180,648.04
	Training/Scholarship Expense	70,150.00
	Supplies & Materials Expenses	170,731.28
	Office Supplies Expense	54,654.28
	Accountable Forms	9,000.00
	Medical, Dental and Laboratory Supplies Exp	-
	Fuel, Oil & Lubricants	59,869.18

**CALABAYOG CITY WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE MONTH ENDED MARCH 31, 2019**

Note	Account Details	
	Textbooks & Instructional Materials Expense	-
	Chemical & Filtering Supplies Expenses	3,595.00
	Semi-Expendable Machinery and Equipments	40,418.00
	Semi-Expendable Furniture, Fixtures and Box	-
	Other Supplies & Materials Expenses	3,194.82
	Utility Expenses	118,625.34
	Water Expenses	12,795.65
	Electricity Expenses	105,829.69
	Communication Expenses	39,833.78
	Postage & Deliveries	3,994.09
	Telephone Expenses	28,734.20
	Internet Expenses	7,105.49
	Cable, Satellite, Telegraphs, Radio Expenses	-
	Awards and Rewards	-
	Indemnities	6,748.25
	Survey Expenses	-
	Research, Exploration and Development Expenses	-
	Generation, Transmission & Distribution Expenses	2,619,911.11
	Confidential, Intelligence & Extraordinary Expenses	54,317.90
	Extra Ordinary/ Misc. Expense	54,317.90
	Professional Services	100.00
	Legal Services	100.00
	Auditing Services	-
	General Services	386,739.06
	Security Services	321,692.94
	Other Professional Fees	65,046.12
	Other General Services	-
	Repairs & Maintenance	1,162,782.50
	Repairs & Maintenance - Infrastructure Asset	999,753.48
	Repairs & Maintenance - Buildings & Other	41,781.30
	Repairs and Maintenance-Machinery and Equ	32,285.14
	Repairs & Maintenance - Transportation Equi	59,144.58
	Repairs and Maintenance - Furniture and Fixt	-
	Repairs and Maintenance - Other Property Pl	29,818.00
	Taxes, Insurance Premiums and Other Fees	638,020.12
	Taxes, Duties & Licenses	613,388.02
	Fidelity Bond Premiums	17,250.00
	Insurance Expenses	7,382.10
	Total Maintenance and Other Operating Expenses	5,448,607.38
19	Other Maintenance and Operating Expenses	
	Advertising, Promotional & Mrktg. Exp.	3,000.00
	Printing Expense	1,650.00
	Representation Expense	56,766.99
	Transportation & Delivery Expenses	9,777.83

**Calbayog City Water District
NOTES TO FINANCIAL STATEMENTS
FOR THE MONTH ENDED MARCH 31, 2019**

Note

Account Details

Section due to discrepancy noted in AOM 2018-009 (2017) dated April 12, 2018.

Calbayog City Water District (CCWD) has awarded to the Winning Private Sector Participant (PSP), the Manila Water Company, Inc. (MWCI) recommended by the CCWD Joint Venture Selection Committee (JV-SC) last December 21, 2018 the joint venture project for the design, construction, rehabilitation, maintenance, operation, financing, expansion and management of the water and wastewater system of the CCWD in the City of Calbayog, Samar. (Board Resolution No. 149 series of 2018)