

**CALPAYOG CITY WATER DISTRICT**  
**Monthly Data Sheet**  
as of October 31, 2018

**1. SERVICE CONNECTION DATA**

	Prev.	This Mo.	Yr to Date	Previous	This Mo.	Yr to date
1.1 Total Services	16,982	17,012	17,032	1.8 Charges: New	47	60
1.2 Total Active	14,267	14,293	14,283	Reconnected	102	64
1.3 Total Metered	14,216	14,257	14,257	Disconnected	89	88
1.4 Total Billed	14,216	14,257	14,257	Inactive	2715	2,739
1.5 Population Served	101,892	102,192	102,192	1.9 Customer In Arrears	4083	3,186
1.6 Abandoned Services	2,182	2,739	2,739	Target New Connections for 12 months (1,000)		833
1.7 Abandoned Record				Over/(Short)		-158

**2. PRESENT WATER RATES:**

Effective January, 2009

LWUA Approved?

YES( )

NO( )

	No. of Connections	Minimum Charge	Commodity Charges			
			11-20	21-30	31-40	41 up
Domestic/Gov'l	13,277	287.00	33.15	36.00	40.00	44.75
Commercial/Indust'l	359	574.00	66.30	72.00	80.00	89.50
Commercial A	83	502.25	58.00	63.00	70.00	78.30
Commercial B	214	430.50	49.70	54.00	60.00	67.10
Commercial C	262	358.75	41.45	45.00	50.00	56.00
Public Faucet	62					
CCWD Warf Tar		66.00/cum				
<b>TOTAL</b>	<b>14,257</b>					

**3. BILLING AND COLLECTION DATA**

3.1		Prev. Month (PM)	This Month (IM)	Year to Date (YTD)
	<b>Billing (Water Sales)</b>			
a.	Current (metered) (net)	11,320,364.60	9,615,833.00	100,631,951.26
b.	Penally Charges	167,361.12	275,402.08	2,111,353.67
	<b>TOTALS</b>	<b>11,487,725.72</b>	<b>9,891,035.08</b>	<b>102,743,304.93</b>

3.2		Prev. Month	This Month	Year to Date
	<b>Collection (Water Sales)</b>			
a.	Current Accounts	8,155,574.44	7,503,203.82	74,781,280.37
b.	Arrears (Current Year)	2,006,915.88	3,043,775.24	23,398,024.65
c.	Arrears (Previous Year)	30,903.24	22,478.32	2,731,738.42
d.	Penally Charges (Current Year)	162,567.69	254,733.08	1,898,810.50
e.	Penalty Charges (Previous Year)	2,402.85	1,776.54	183,863.11
	<b>TOTALS</b>	<b>10,358,364.10</b>	<b>10,825,967.00</b>	<b>102,973,717.05</b>

**3.3 Account Receivable-Customers Beg.**

10,205,153.95

3.4		Prev. Mo.	This Mo.
	<b>ON TIME PAID THIS MONTH</b>		
	$\frac{(3.2.a) + (3.2.d)}{(3.1.a + 3.1.b)} \times 100 =$	72.41%	78.43%
	<b>COLLECTION EFFICIENCY, YTD</b>		
	$\frac{(3.2.a) + (3.2.b) + (3.2.d)}{3.1 Totals} \times 100 =$	96.15%	97.41%
	<b>COLLECTION RATIO, YTD</b>		
	$\frac{3.2 Totals}{3.1 Totals + A/R beg.} \times 100 =$	89.41%	91.17%

Prepared by:

**ERNESTO M. MERINO JR**  
Senior Accounting Processor A  
11/22/2018 9:29

Recommending Approval:

**NICANDRO B. COQUILLA**  
Division Manager B  
Finance Services Department

Approved by:

**ENGR. RODOLFO A. TAN, C.E.**  
Acting General Manager B

CALAPOG CITY WATER DISTRICT  
Monthly Data Sheet  
as of October 31, 2018

**4. FINANCIAL DATA**

4.1 REVENUE:		Prev. Month	This Month	Year to Date (YTD)
a.	Operating P	10,782,570.10	10,588,191.50	106,955,739.89
b.	Non-Operating P	30,179.80	22,476.75	332,431.44
		<b>10,792,749.90</b>	<b>10,588,668.25</b>	<b>107,288,171.13</b>

4.2 EXPENSES		Prev. Month	This Month	Year to Date (YTD)
a.	Salaries and Wages	1,048,364.96	2,085,271.69	18,440,656.57
b.	Other Bonuses & All & Other Ben	119,450.44	668,253.78	9,640,928.86
c.	Pumping Cost	1,069,716.89	1,408,820.79	11,797,941.97
d.	Fuel and Lubricants	162,678.41	66,860.00	1,535,853.23
e.	Light and Power	80,402.02	41,420.87	683,704.72
f.	Other (water)	5,719.70	4,924.40	106,770.45
g.	Chemicals (treatment plant)	124,440.00	124,440.00	2,484,060.00
h.	Other O&M Expenses	850,883.73	2,152,106.30	12,021,350.97
i.	Interest Expenses (DBP)	1,253,031.02	1,398,945.89	12,771,758.85
j.	Depreciation/Amortization Exp.	2,034,243.45	2,003,448.88	14,021,744.87
h.	<b>TOTALS</b>	<b>8,348,930.62</b>	<b>9,952,492.70</b>	<b>83,404,860.49</b>

4.3		Prev. Month	This Month	Year to Date (YTD)
	Adjustment	-	-	-
	<b>NET INCOME / (LOSS)</b>	<b>2,443,819.28</b>	<b>636,175.55</b>	<b>23,883,310.64</b>

Note: Cost & Amounts changed to COMF in Other Dem

4.4 NET CASH FLOW REPORT:		Prev. Month	This Month	Year to Date (YTD)
a.	Operating Activities			
1.	Total Cash Inflows	10,750,502.55	14,988,833.87	121,388,538.54
2.	Total Cash Outflows	5,987,472.43	14,025,237.05	81,941,760.57
3.	Increase/(Decrease) in Cash	4,763,030.12	863,596.82	39,446,777.97
b.	Investing Activities			
1.	Total Cash Inflows	0.00	77,971.30	222,769.02
2.	Total Cash Outflows	0.00	4,978,530.28	4,978,530.28
3.	Increase/(Decrease) in Cash	0.00	4,900,658.08	4,756,761.26
c.	Financing Activities			
1.	Total Cash Inflows	0.00	4,518,620.00	4,518,620.00
2.	Total Cash Outflows	3,058,671.79	3,038,176.78	30,865,406.55
3.	Increase/(Decrease) in Cash	3,058,671.79	1,478,443.24	-26,148,786.55
f.	Net Increase/(Decrease) in Cash	1,724,358.33	-2,458,518.92	8,540,228.18
g.	Cash Balance, Beginning	48,359,139.95	50,083,498.28	39,084,751.20
h.	Cash Balance, Ending	50,083,498.28	47,624,979.36	47,624,979.36

4.5 MISCELLANEOUS FINANCIAL DATA:			
a.	Cash Equivalent	47,624,979.36	d. Other Receivables 6,225,307.70
1.	Cash on Hand	226,657.09	1. Materials on loans 55,331.40
2.	Cash in bank	47,370,322.27	2. Meter Maintenance fees 304,574.77
2.1	Current (LBP & DBP)	12,273,892.21	3. Miscellaneous fees -22,888.11
2.2	Savings (CCD)	672,223.31	4. Employees 35,690.71
2.3	Reserves (Time Deposit 3%)	7,364,750.05	5. Non-LWUA Initiated Fund 4,537,938.72
2.4	Reserves (Time Deposit 7%)	20,021,499.88	6. Disallowances 1,157,877.83
2.5	Time Deposit (CCD)	7,038,157.04	7. DPWH Cash Bond 141,784.56
3.	Petty Cash Fund	20,000.00	8. WSTI - Overpayment 14,997.82
4.	Payroll Fund	0.00	e. Customers' Deposit 7,344,317.84
5.	COCI	8,000.00	f. Loans Payable 271,862,598.50
b.	Materials & Supplies Invty.	4,008,428.28	1. DBP 259,981,278.50
c.	Account Receivable	10,014,216.01	2. LWUA 11,001,320.00
1.	Customer	9,376,248.70	g. Accounts Payable 408,372.82
2.	Illegal fees	637,968.11	h. Current Portion of Long-Term Debt 0.00

Prepared by:

**ERNESTO M. MERINO JR**  
Senior Accounting Processor A  
11/21/2018 17:51

Reviewed by:

**NICANDRO B. COQUILLA**  
Division Manager B  
Finance Services Department

Approved by:

**ENGR. RODOLFO A. TAN, C.E.**  
Acting General Manager B

AL BAYOG CITY WATER DISTRICT  
 Monthly Data Sheet  
 as of October 31, 2018


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
	<b>TOTALS</b>	<b>3</b>	<b>220 (LPS)</b>	<b>220 (LPS)</b>	<b>estimated</b>

5.2	WATER PRODUCTION	Prev. Month (PM)	This Month (TM)	Year to Date (YTD)	Method of Measurement
a.	Pumped(Himonini)	379,392.08	314,979.84	3,459,399.34	Volumetric
b.	Gravity (Pasungon)/(Pan-as)	0.00		0.00	
c.	Available Water for Distrib. (Total Production)	379,392.08	314,979.84	3,459,399.34	

5.3	WATER PRODUCTION COST	Prev. Month	This Month	Units
a.	Power consumption			
a.1.	Cabatuan Intake		113,715.00	111,860.00 kw
a.2.	Pagbalican Pumping Station		2,483.50	2,937.00 kw
a.3.	Water Treatment Plant		2,500.90	2,717.00 kw
	<b>Total Power Consumption</b>		<b>118,699.40</b>	<b>117,514.00</b> kw
b.	Power cost (Electricity)			
b.1.	Cabatuan Intake		1,309,661.21	P 1,305,903.50
b.2.	Pagbalican Pumping Station		31,487.47	71,444.51
b.3.	Water Treatment Plant		28,568.21	31,472.78
	<b>Total Power Cost</b>		<b>1,369,716.89</b>	<b>1,408,820.79</b>
c.	Fuel Cost			
c.1.	Cabatuan Intake		44,500.00	P 60,660.00
c.2.	Pagbalican Pumping Station		0.00	
c.3.	Water Treatment Plant		1,098.80	
	<b>Total Fuel Cost</b>		<b>45,598.80</b>	<b>60,660.00</b>
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		7	7 cys
i.	Total Powder Chlorine Consumed		5.40	5.20 tubs
j.	Zetafloc			liter
k.	Pagbalican Chlorine (kg)		506.40	504.95 kg.
l.	PAC		3,750	800.00 kg.
m.	DPD free Cl <sub>2</sub>		712	738.00 pillow
n.	DPD free Cl <sub>2</sub>		720	736.00 pillow
o.	Total chlorine cost and total cost of other chemicals(Paid)		124,440.00	124,440.00
	<b>Total Water Production Cost</b>		<b>1,539,753.69</b>	<b>1,593,920.79</b>

5.4	ACCOUNTED WATER USE:	Prev. Month	This Month	Year to Date (YTD)
a.	Metered Billed	281,388.00	244,512.00	2,510,705.00
b.	<b>Total Billed</b>	<b>281,388.00</b>	<b>244,512.00</b>	<b>2,510,705.00</b>
c.	Metered Unbilled	235.00	250.00	3,375.00
d.	Unmetered Unbilled	82.00	82.00	1,234.95
e.	<b>Total Unbilled (5.4.c + 5.4.d)</b>	<b>317.00</b>	<b>332.00</b>	<b>4,609.95</b>
f.	<b>Total Accounted (5.4. b + 5.4.e)</b>	<b>281,703.00</b>	<b>244,844.00</b>	<b>2,515,314.95</b>

Prepared by:  
  
**ERNESTO M. MERINO JR**  
 Senior Accounting Processor A  
 11/21/2018 17:51

Recommending Approval  
  
**NICANDRO B. COQUILLA**  
 Division Manager B  
 Finance Services Department

Approved By  
  
**ENGR. RODOLFO A. TAN, C.E.**  
 Acting General Manager B

LAHAYOG CITY WATER DISTRICT  
 Monthly Data Sheet  
 as of October 31, 2018

5.5	a. Average Monthly consumption/connection	19.79	17.15	cu.m.
	b. Average per capita/day	0.66	0.55	cu.m.
	c. Accounted Water	74.25%	77.73%	%
	d. Revenue Producing Water	74.17%	77.63%	%
	e. Unaccounted Water	25.75%	22.27%	%
	f. Non Revenue Water	* 25.83%	22.37%	%

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

6. MISCELLANEOUS DATA

6.1	<b>EMPLOYEES</b>									
a.	Regular	104	0	J.O	Casual	1	Total Employees	105		
b.	Number of Connection per employee	136								
c.	Average Salary/Employee	18,967.97								
6.2	<b>BACTERIOLOGICAL</b>									
a.	Total Samples Taken							15		
b.	Number of Negative Results							0		
c.	Test results submitted to LWUA (Y/H)							15		
6.2	<b>CHLORINATION:</b>									
a.	Total Samples Taken									
b.	Number of samples meeting standards									
c.	Test results submitted to LWUA (Y/H)									
	Number of days full chlorination Panap	31	days							
	Passang	31	days (8" DIA)							
	Ilustrita	31	days							
6.4	<b>BOARD OF DIRECTORS:</b>									
a.	Resolution Approved				This Month	7			Year to Date	48
b.	Policies Passed							0		
c.	Directors Fee Paid									
d.	Meetings									
	1. Held (No.)				3			25		
	2. Regular (No.)				2			20		
	3. Special (No.)				1			5		

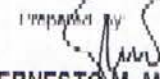
7. STATUS OF VARIOUS DEVELOPMENTS

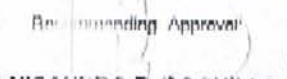
7.1	<b>STATUS OF LOAN PAYMENTS TO DBP AS OF October 31, 2018 (Payment started Dec. 16, 2015)</b>					
	Type of Loans/Funds	Billing/Mo	Payments for the month	Payments Year to date	# of mos. Paid	Total Unpaid Year to date
a.	Early Action					
b.	Interim Improvement					
c.	5625002620-002-003-1	2,862,926.82	2,862,926.82	80,581,575.77	36	192,325,351.97
d.	562500220-002-002-5	292,359.31	292,359.31	10,378,755.50	35	63,165,026.53
e.	5625002620-003-001-4	27,412.50	27,412.50	27,412.50	1	4,500,000.00
	<b>Totals</b>	<b>2,982,698.63</b>	<b>2,982,698.63</b>	<b>108,987,743.77</b>		<b>259,981,278.50</b>

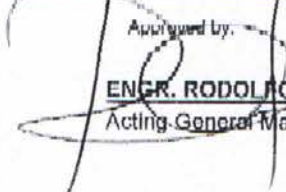
Total Amount Refinanced by DBP 317,237,125.45

7.2	<b>STATUS OF LOAN PAYMENTS TO LWUA AS OF October 31, 2018 (Payment of Amortization starts @ August 2017)</b>					
	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	41,871.00	41,871.00	633,028.00	15	8,081,315.00
	LA # 9-0293-1 NI	13,333.00	13,333.00	199,005.00	15	3,000,005.00
	<b>Totals</b>	<b>55,204.00</b>	<b>55,204.00</b>	<b>833,023.00</b>		<b>11,881,320.00</b>

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

Prepared by  
  
**ERNEST M. MERINO JR**  
 Senior Accounting Processor A  
 11/21/2018 17:51

Recommending Approval  
  
**NICANDRO B. COQUILLA**  
 Division Manager B  
 Finance Services Department

Approved by  
  
**ENGR. RODOLFO A. TAN, C.E.**  
 Acting General Manager B

8. STATUS OF INSTITUTIONAL DEVELOPMENT:

(to be filled up by the advisor)

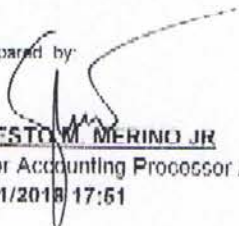
v

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

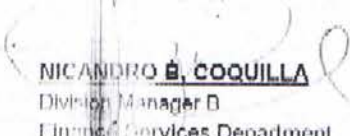
8.2 COMMERCIAL SYSTEM/AUDIT						
a.	CPS I Installed		2		1993	1987
b.	CPS II Installed					
c.	Management Audit		3		1995/2003/Feb 2011	
d.	PR Assitance					
e.	Financial Audit		4		1993/May 2003/2007/Feb 2011(LVUJA)	1987

Other Disclosure:

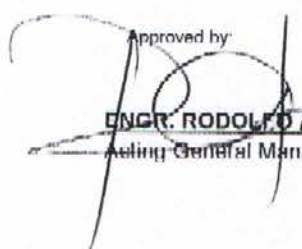
Prepared by:

  
**ERNESTO M. MERINO JR**  
 Senior Accounting Processor A  
 11/21/2018 17:51

Recommending Approval:

  
**NICANDRO B. COQUILLA**  
 Division Manager B  
 Finance Services Department

Approved by:

  
**ENGR. RODOLFO A. TAN, C.E.**  
 Acting General Manager B

**Comparative Collection Report  
Per Cashier Receipt Register  
Actual and Projected Revenue  
CY 2013**

	Water Sales*		Over/(under)	Total Collection**		Over/(under)
	Projected	Actual		Projected	Actual	
January	11,281,074.18	9,952,873.72	1,328,200.46	10,779,573.39	(1,202,924.14)	
February	10,171,021.28	8,963,637.99	1,207,383.29	9,665,784.87	(1,337,154.14)	
March	10,950,898.34	8,959,693.16	1,991,205.18	9,531,883.56	(2,338,425.48)	
April	10,723,684.03	10,207,756.27	(515,927.76)	11,207,678.43	(228,329.45)	
May	10,831,440.21	10,190,231.39	641,208.82	11,245,101.74	(539,451.33)	
June	10,916,254.02	10,050,317.73	865,936.29	10,510,433.49	(1,305,820.53)	
July	10,953,343.37	10,489,232.48	464,110.89	10,997,669.89	(1,034,323.42)	
August	11,157,718.79	10,299,414.23	858,304.56	10,848,319.43	(1,309,404.24)	
September	11,363,259.55	10,206,630.44	1,156,629.11	10,686,369.07	(737,804.24)	
October	11,080,509.84	10,588,651.95	491,857.89	11,239,943.35	(442,731.91)	
November						
December						
<b>YTD</b>	<b>109,431,689.09</b>	<b>99,908,499.06</b>	<b>9,523,190.03</b>	<b>115,907,722.67</b>	<b>(3,964,968.73)</b>	
<b>Add Interest n/c/c/t/e</b>				<b>183,869.99</b>	<b>183,869.99</b>	
<b>YTD</b>	<b>109,431,689.09</b>	<b>100,092,369.05</b>	<b>9,339,320.34</b>	<b>115,907,722.67</b>	<b>(3,731,058.79)</b>	

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

Prepared by:  
**ERNESTO M. MERINO, JR.**  
Senior Accounting Processor A  
11/21/2018

Recommending Approval:  
**NICANDRO B. COQUILLA**  
Division Manager B  
Finance Services Department

Approved by:  
**EVER. RODOLFO A. TAN**  
Acting General Manager B

**Comparative Collection Report  
Per Cashier Receipt Register  
CY 2017 and 2018**

	Water Sales <sup>1</sup>			Total Collection <sup>2</sup>		
	2017	2018	over/under	2017	2018	over/under
January	10,128,841.31	9,952,873.72	(175,967.59)	11,052,839.56	10,776,573.39	(276,266.20)
February	5,438,432.68	5,963,637.99	525,205.31	6,080,833.81	9,665,784.67	584,950.86
March	9,850,881.57	8,959,693.16	(891,188.41)	10,277,115.53	9,531,883.55	(745,231.98)
April	8,219,881.04	10,207,756.27	1,987,875.23	8,888,540.43	11,207,678.43	2,521,138.00
May	10,741,695.92	10,190,231.39	(551,464.53)	11,389,976.70	11,246,101.74	(143,874.96)
June	8,965,348.41	10,050,317.73	1,084,969.32	9,871,034.05	10,510,403.49	639,369.44
July	7,369,898.77	10,499,292.18	3,129,393.41	11,994,849.61	11,227,366.90	(767,482.71)
August	7,445,435.26	10,239,414.23	2,793,978.97	11,142,322.56	10,848,419.40	(293,903.16)
September	10,054,805.05	10,206,630.44	151,825.39	10,666,712.01	10,686,369.07	19,657.06
October	10,045,903.57	10,588,651.95	542,748.38	10,835,816.32	11,239,943.35	404,127.03
November						
December						
	<u>97,268,724.58</u>	<u>99,908,499.06</u>	<u>2,639,774.48</u>	<u>104,080,719.44</u>	<u>106,942,753.89</u>	<u>2,862,034.45</u>

<sup>1</sup> Surely Collection of water sales separate and distinct from water sales billing, including other collections aside from water sales

Prepared by:

*Ernesto M. Merino Jr.*  
**ERNESTO M. MERINO JR.**  
 Senior Accounting Processor A  
 11/21/2018

Recommending Approval:  
*Nicandro B. Coquilla*  
**NICANDRO B. COQUILLA**  
 Division Manager B  
 Finance Services Department

Approved by:  
*Engr. Rodolfo A. Tan*  
**ENGR. RODOLFO A. TAN**  
 Acting General Manager B

CALBAYOG CITY WATER DISTRICT  
 Calbayog City  
 Trial Balance  
 October 31, 2018

Acct. Code	ACCOUNT TITLE	SUBSIDIARY		October 2018		SUBSIDIARY		30-Sep-18		30-Oct-18	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit		
	<b>Assets</b>										
	<b>Cash &amp; Cash Equivalents</b>										
01	Cash on Hand										
01010	Cash Collecting Office										
01020	Perm. Cash										
01030	Checks and Other Cash Items										
102	Cash in Banks - Local Currency										
10201	Debit in Sales - Loss Current, Current Account										
10202	Sec. Fund - LEP Current Account										
10203	DRP Current Account										
10204	Cash in Banks - Loss Current, Savings Account										
105	Cash Balances										
10520	Time Deposits - Local Currency										
10520-01	DRP - Time Deposits Account										
10520-02	DRP - Time Deposits Account (7%)										
10520-03	DRP - Time Deposits Account										
	<b>Accounts Receivable</b>										
10530	Accounts Receivable										
10530-01	Reg. Accounts Receivable										
10530-02	Reg. Fees Accounts										
30701	Advance for Payment - Accounts Receivable										
300	Inter-Agency Receivables										
30001	Due from National Government Agencies										
30002	Non-W.A. Utilities Fund (N.U.F.)										
306	DPW - Cash Bond										
30601	Other Receivables										
30602	Chattel Advances/Credits										
30901	Due from Officers & Employees										
30902	Due from Passenby Passes										
40201	Due from Alan Pineda										
40202	Due from Marissa Uy										
40203	Due from Jessel Elvar										
40204	Due from Romulo Landas										
40205	Due from Grabe Die										
40206	Other Receivables										
40207	Other Receivables - Metras										
40208	Other Receivables - Metra Maintenance										
40209	Other Receivables - Miscellaneous Fees										
40210	Other Receivables - Curbment WST										
40211	Advance for Investment - Other Receivables										
40212	Investment										
40213	Inventory Held for Distribution										
40214	Construction Materials for Distribution										
40215	Advance for Investment - Construction Materials for Distributor										
40216	Other Supplies & Materials for Distributor										
40217	Advance for Investment - Other Supplies & Materials for Distributor										

Handwritten mark resembling a stylized 'K' or '7'.















CALBAYOG CITY WATER DISTRICT  
 Calbayog City  
 Trial Balance  
 October 31 2018

Revised Chart of Accts Acct. Code	SUBSIDIARY		October 2018		SUBSIDIARY		30-Sep-18		30-Oct-18		(3.00)
	GL	SL	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
10240	5010240-01	Source of Supply Expense - Operator Supervision						525,381.30		525,381.30	
	5010240-02	Source of Supply Expense - Operator Labor						23,000.00		23,000.00	
	5010240-03	Source of Supply Expense - Maintenance Supervision									
	5010240-04	Pumping Expense - Power Production Labor									
	5010240-05	Pumping Expense - Pumping Labor									
	5010240-06	Water Treatment Expense - Operator Labor									
	5010240-07	Transmission and Distribution Expense - Maintenance			247,519.72		247,519.72				
	5010240-08	Customer Account Expense - Supervision			17,438.52		17,438.52				
	5010240-09	Customer Account Expense - Meter Reading			31,388.20		31,388.20				
	5010240-10	Customer Account Expense - Customer Records and			41,363.46		41,363.46				
	5010240-11	Administrative and General Salaries			94,458.25		94,458.25				
	5010240-12	Office of the General Manager			5,877.72		5,877.72				
	5010240-13	Finance Services Department			57,247.36		57,247.36				
	5010240-14	Human Resources Department									
	5010240-15	Source of Supply Expense - Operator Supervision	5,391.00								5,391.00
	5010240-16	Source of Supply Expense - Operator Labor									
	5010240-17	Source of Supply Expense - Maintenance Supervision									
	5010240-18	Pumping Expense - Power Production Labor									
	5010240-19	Pumping Expense - Pumping Labor									
	5010240-20	Water Treatment Expense - Operator Labor									
	5010240-21	Transmission and Distribution Expense - Maintenance			837,285.18		837,285.18				
	5010240-22	Customer Account Expense - Supervision			29,576.00		29,576.00				
	5010240-23	Customer Account Expense - Meter Reading			32,631.36		32,631.36				
	5010240-24	Customer Account Expense - Customer Records and			104,016.84		104,016.84				
	5010240-25	Administrative and General Salaries			365,147.05		365,147.05				
	5010240-26	Office of the General Manager									
	5010240-27	Finance Services Department			242,505.62		242,505.62				
	5010240-28	Human Resources Department									
	5010240-29	Source of Supply Expense - Operator Supervision						630,372.28		630,372.28	
	5010240-30	Source of Supply Expense - Operator Labor						35,000.00		35,000.00	
	5010240-31	Source of Supply Expense - Maintenance Supervision									
	5010240-32	Pumping Expense - Power Production Labor									
	5010240-33	Pumping Expense - Pumping Labor									
	5010240-34	Water Treatment Expense - Operator Labor									
	5010240-35	Transmission and Distribution Expense - Maintenance			289,000.00		289,000.00				
	5010240-36	Customer Account Expense - Supervision			19,000.00		19,000.00				
	5010240-37	Customer Account Expense - Meter Reading			39,000.00		39,000.00				
	5010240-38	Customer Account Expense - Customer Records and			48,000.00		48,000.00				
	5010240-39	Administrative and General Salaries			103,000.00		103,000.00				
	5010240-40	Office of the General Manager									
	5010240-41	Finance Services Department			53,000.00		53,000.00				
100		Personnel Benefit Contributions									
10010		Retirement and Life Insurance Payments (3.85)	214,257.95					1,907,829.42		2,122,127.37	
10020		Employee Contribution	10,500.00					91,934.57		102,334.57	

CALSAVING CITY WATER DISTRICT  
 Calbayog City  
 Trial Balance  
 October 31, 2018

Revised Chart of Accounts	AC COUNT TITLE		October 2018		SUBS DIARY		30-Sep-18		SUBSIDIARY		30-Oct-18		(B.00)
	GL	SL	Debit	Credit	Debit	Credit	Debit	Credit		Debit	Credit		
10000		Phil Health Contribution	22,306.47				201,323.65				225,377.12		
10000		Employee Compensation Insurance Premiums	10,300.00				92,031.07				122,331.07		
10000		Provision/Reserve Fund Contribution											
10000		One Personal Benefit											
10000		Personal Benefit - Regular											
10000		Personal Benefit - Regular											
10000		Terminated Leave Benefits											
10000		Source of Salary Expense - Vacation Subvention			154,422.56						1,230,801.97		
10000		Transfer and Other Burden Expense - Maintenance			300,016.77					154,422.56			
10000		Customer Account Expense - Subvention								300,016.77			
10000		Customer Account Expense - Meter Reading			20,557.46					20,557.46			
10000		Customer Account Expense - Customer Records and			32,052.70					132,062.70			
10000		Administrative and General Salaries			30,156.37					130,166.37			
10000		Office of the General Manager			-00,936.47					400,868.47			
10000		Finance Services Department			92,488.62					2,459.62			
10000		Source of Salary Expense - Customer Subvention			33,112.18					33,112.18			
10000		Source of Salary Expense - Customer Subvention			33,112.18					33,112.18			
10000		Painting Expense - Power Rehabilitation Labor											
10000		Painting Expense - Farming Labor											
10000		Water Treatment Expense - Operator Labor											
10000		Transmission and Distribution Expense - Maintenance			117,772.18					131,109.85			
10000		Customer Account Expense - Subvention			13,974.51					15,140.37			
10000		Customer Account Expense - Meter Reading			373.22					373.22			
10000		Customer Account Expense - Customer Records and			22,223.68					25,395.23			
10000		Administrative and General Salaries			47,732.32					51,592.14			
10000		Office of the General Manager			9,345.51					5,345.51			
10000		Finance Services Department			77,758.75					92,459.91			
10000		Maintenance & Other Operating Expenses											
10000		Traveling Expenses											
10000		Traveling Expenses - Local			103,654.52					527,714.95			
10000		Traveling Expenses - Foreign											
10000		Training & Scholarship Expenses			135,400.00					511,550.00			
10000		Scholarship Grants Expenses											
10000		Supplies & Materials Expenses			36,025.73					206,944.74			
10000		Office Supplies Expenses											
10000		Accountable Expense											
10000		Medical Dental and Laboratory Supplies Expenses			60,850.00					624,729.43			
10000		Fuel Oil & Lubricants											
10000		Books & Instruction Materials Expenses											
10000		Office & Printing Supplies Expenses											
10000		Semi-Scholarship Material and Equipment Expenses			65,956.00					27,045.00			
10000		Seamable Plastic Pipes and Books Expenses			10,500.00					154,748.70			
10000		Other Supplies & Materials Expenses			572.91					51,225.00			
												24,633.96	

Handwritten mark resembling a stylized '2' or '3'.



CALWAYOG CITY WATER DISTRICT

Calbayog City

Trial Balance

October 31, 2018

Account Title	October 2018		30-Sep-18		30-Oct-18		01.00
	Debit	Credit	Debit	Credit	Debit	Credit	
204 Utility Expenses							
204010 Water Expenses	4,924.43						
204020 Electricity Expenses	86,306.80		101,848.05		166,770.46		
204030 Other Utility Expenses			517,373.28		565,180.08		
205 Communication Expenses							
205010 Postage & Deliveries	1,155.00						
205020 Telephone Expenses	13,570.38		40,758.17		41,984.17		
205030 Internet Subscription Expenses	3,336.50		35,125.63		102,975.61		
205040 Cable Satellite Telephony Radio Expenses	360.70		25,434.09		30,030.59		
205050 Awards and Prizes and Incentives			2,180.00		2,520.00		
206020 Prizes			15,000.00		15,000.00		
207 Intermine							
207030 Survey, Research, Exploration & Development Expenses							
207040 C.I.T. Expenses							
207050 Research & Development Activities Expenses							
207060 Laboratory, Testing and Calibration Expenses							
207070 Transportation, Travel and Lodging Expenses							
207080 Maintenance, Repairs and Improvement Expenses							
207090 Source of Supply - Miscellaneous Expenses			1,432,254.46		1,388,373.97		
207100 Purchased Water							
207200 Source of Supply - Engineering Expenses							
207300 Power for Production Expenses	1,281,434.86		3,332,074.05		10,419,523.91		
207400 Fuel and Power Production	5,200.00		525,073.64		925,273.64		
207500 Pumping Operations Expenses			1,382,254.46		1,382,254.46		
207600 Power or Fuel Purchased for Fueling							
207700 Water Treatment Operations Expenses			967,235.50		997,226.50		
207800 Transmission and Distribution Engineering Expenses	124,440.00		2,359,920.00		2,484,060.00		
207900 Miscellaneous Customer Accounts Expenses	21,806.30		259,836.76		291,243.56		
210 Confidential, Intelligence & Informational Expenses							
210030 Entry Control Misc Expense			5,344.37		128,638.69		
211 Professional Services							
211010 Legal Services							
211020 Auditing Services			85,200.00		85,200.00		
211030 Consultancy Services			248,741.73		248,741.73		
211040 Other Professional Services							
212 General Services			30,000.00		30,000.00		
212010 Janitor Services							
212020 Security Services							
212030 Other General Services			1,125,925.84		1,451,738.88		
213 Repairs & Maintenance							
213010 Repairs & Maintenance-Real Estate Property							
213020 Repairs & Maintenance-Improvements							
213030 Repairs & Maintenance - Miscellaneous Assets							
213040 R & M - Collection & Impounding Reservoirs			158,546.43		1,329,862.49		
213050 R & M - Lake River and Other Channels							
213060 R & M - Springs and Tunnels			3,605.30		3,605.30		





CALBAYOG CITY WATER DISTRICT  
 DETAILED STATEMENT OF FINANCIAL POSITION  
 ALL FUNDS  
 AS AT OCTOBER 31, 2018

Account Title	2018	2017
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Cash &amp; Cash Equivalents</b>	<b>47,624,979.36</b>	<b>41,250,595.96</b>
<b>Cash on Hand</b>	<b>254,657.09</b>	<b>689,548.56</b>
Cash Collecting Officer	226,657.09	661,548.56
Petty Cash Fund	20,000.00	28,000.00
Check and Other Cash Items	8,000.00	
<b>Cash in Bank Local Currency</b>	<b>12,945,915.52</b>	<b>16,940,001.95</b>
Cash in Banks - Local Currency, Current Account	12,273,692.21	16,714,446.58
Cash in Banks - Local Currency, Savings Account	672,223.31	225,555.37
<b>Cash Equivalents</b>	<b>34,424,406.75</b>	<b>23,621,045.45</b>
Time Deposits - Local Currency	34,424,406.75	23,621,045.45
<b>Loans and Receivables</b>	<b>12,974,156.20</b>	<b>13,380,969.74</b>
<b>Accounts Receivable</b>		
Accounts Receivables	10,014,216.81	9,640,087.89
Allowance for Impairment - Accounts Receivables	(3,265,368.31)	(2,222,764.84)
Net Value-Accounts Receivable	6,748,848.50	7,417,323.05
<b>Inter-Agency Receivable</b>	<b>4,679,723.28</b>	<b>4,537,938.72</b>
Due from National Government Agencies	4,679,723.28	4,537,938.72
<b>Other Receivables</b>	<b>1,545,584.42</b>	<b>1,425,707.97</b>
Disallowances/Charges	1,157,877.83	1,092,877.83
Due from Officers & Employees	35,690.71	40,490.71
Other Receivables	352,015.88	292,339.43
Allowance for Impairment - Other Receivables	-	-
Net Value-Other Receivables	352,015.88	292,339.43
<b>Inventories</b>	<b>4,006,428.28</b>	<b>5,571,744.34</b>
<b>Inventory Held for Distribution</b>	<b>2,538,706.36</b>	<b>5,571,744.34</b>
Construction Materials for Distribution	412,523.64	
Allowance for Impairment - Construction Materials for Distribution	-	
Net Value-Construction Materials for Distribution	412,523.64	
Other Supplies & Materials for Distribution	2,126,182.72	5,959,821.33
Allowance for Impairment - Other Supplies & Materials for Distribution	-	
Net Value-Other Supplies & Materials for Distribution	2,126,182.72	5,959,821.33
<b>Inventory Held for Consumption</b>	<b>1,467,721.92</b>	<b>-</b>
Office Supplies Inventory	(98,324.60)	
Allowance for Impairment - Office Supplies	-	
Net Value-Office Supplies	(98,324.60)	
Accountable Forms, Plates and Stickers Inventory	74,678.20	
Allowance for Impairment - Accountable Forms	-	
Net Value-Accountable Forms, Plates and Stickers	74,678.20	
Non-Accountable Forms Inventory	-	
Allowance for Impairment - Non-Accountable Forms	-	
Net Value-Accountable Forms Inventory	-	

**CAUBAYOG CITY WATER DISTRICT**  
**DETAILED STATEMENT OF FINANCIAL POSITION**  
**ALL FUNDS**  
**AS AT OCTOBER 31, 2018**

Account Title	2018	2017
Fuel, Oil & Lubricants Inventory	-	-
<i>Allowance for Impairment - Fuel, Oil &amp; Lubricants</i>	-	-
Net Value-Fuel, Oil & Lubricants	-	-
Chemical & Filtering Supplies Inventory	920,782.00	-
<i>Allowance for Impairment - Chemicals &amp; Filtering Supplies</i>	-	-
Net Value-Chemical & Filtering Supplies Inventory	920,782.00	-
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 &amp; Laboratory Supplies Inven</i>	-	-
Net Value-Chemical & Filtering Supplies Inventory	(5,111.00)	-
Electrical Supplies and Materials Inventory	141,345.55	-
<i>Allowance for Impairment - Electrical Supplies &amp; Materials Inventory</i>	-	-
Net Value Electrical Supplies and Materials Inventory	141,345.55	-
Other Supplies & Materials Inventory	425,671.77	-
<i>Allowance for Impairment - Other Supplies &amp; Materials Inventory</i>	-	-
Net Value-Other Supplies & Materials Inventory	425,671.77	-
<b>Semi-Expendable Machinery and Equipments</b>	<b>55,113.80</b>	<b>-</b>
Semi-Expendable - Office Equipments	9,538.80	-
Semi-Expendable - Information and Communication Technology Equipment	16,565.00	-
Semi-Expendable - Communication Equipment	-	-
Semi-Expendable - Medical Equipment	-	-
Semi-Expendable - Printing Equipment	-	-
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	39,990.00	-
Semi-Expendable - Books	-	-
<b>Other Current Assets</b>	<b>8,960,993.99</b>	<b>264,235.15</b>
Advances	4,228,199.89	490,317.66
Advances for Payroll	3,742,735.19	194,157.16
Advances to Officers and Employees	485,464.70	296,160.50
Prepayments	4,732,794.10	(226,082.51)
Advances to Contractors	4,958,206.52	-
Withholding Tax at Source	(225,412.42)	(226,082.51)
<b>Total Current Assets</b>	<b>73,621,671.63</b>	<b>60,467,545.19</b>
<b>Non-Current Assets</b>		
<b>Property Plant &amp; Equipment</b>	<b>294,040,231.57</b>	<b>305,798,071.13</b>
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

CALRAVOG CITY WATER DISTRICT  
 DETAILED STATEMENT OF FINANCIAL POSITION  
 ALL FUNDS  
 AS AT OCTOBER 31, 2018

Account Title	2018	2017
<b>Infrastructure Assets</b>		
Plant (UPIS)	270,788,468.98	266,616,905.27
Accumulated Depreciation - Plant (UPIS)	391,668,034.26	369,921,702.21
Accumulated Impairment Losses - Plant (UPIS)	(120,879,565.28)	(103,304,796.94)
Net Value-PLANT	<u>270,788,468.98</u>	<u>266,616,905.27</u>
<b>Building and Other Structures</b>		
Building	4,893,341.16	1,405,917.79
Water Plant, Structures & Improvements	1,555,164.40	1,468,290.50
Accumulated Depreciation -Buildings and Other Structures	6,372,565.84	2,232,801.32
Accumulated Impairment Losses - Other Structures	(3,034,389.08)	(2,295,174.03)
Net Value-Building & Other Structures	<u>4,893,341.16</u>	<u>1,405,917.79</u>
<b>Machinery &amp; Equipment</b>		
Machinery	6,336,164.20	6,467,774.29
Accumulated Depreciation - Machinery	545,930.00	-
Accumulated Impairment Losses - Machinery	-	-
Net Value-Machinery	<u>545,930.00</u>	<u>-</u>
Office Equipment	3,951,551.73	3,776,329.33
Accumulated Depreciation -Office Equipment	(3,353,322.46)	(2,402,490.44)
Accumulated Impairment Losses - Office Equipment	-	-
Net Value-Office Equipment	<u>598,229.27</u>	<u>1,373,838.89</u>
Information and Communication Technology Equipment	195,518.70	-
Accumulated Depreciation - Technology Equipment	-	-
Accumulated Impairment Losses - Technology Equipment	-	-
Net Value-Information & Communication Equipment	<u>195,518.70</u>	<u>-</u>
Communication Equipment	-	-
Accumulated Depreciation - Communication Equipment	-	-
Accumulated Impairment Losses - Communication Equipment	-	-
Net Value-Communication Equipment	<u>-</u>	<u>-</u>
Technical & Scientific Equipment	1,324,073.44	1,324,073.44
Accumulated Depreciation -Laboratory Equipment	(968,573.93)	(948,803.03)
Accumulated Impairment Losses -Laboratory Equipment	-	-
Net Value-Technical & Scientific Equipment	<u>355,499.51</u>	<u>375,270.41</u>
Other Machinery and Equipment	8,202,164.78	8,175,414.78
Accumulated Depreciation -Other Machinery and Equipment	(3,561,178.06)	(3,456,749.79)
Accumulated Impairment -Other Machinery and Equipment	-	-
Net Value-Other Machinery and Equipment	<u>4,640,986.72</u>	<u>4,718,664.99</u>
<b>Transportation Equipment</b>		
Motor Vehicles	1,605,801.26	1,696,830.74
Accumulated Depreciation -Land Transport Equipment	4,290,461.34	4,125,461.34
Accumulated Impairment Losses -Land Transport Equipment	(2,684,660.08)	(2,428,630.60)
Net Value-Transportation Equipment	<u>1,605,801.26</u>	<u>1,696,830.74</u>
<b>Furniture, Fixtures &amp; Books</b>		
Furnitures & Fixtures	257,243.06	262,808.74
Accumulated Depreciation-Furniture and Fixtures	890,795.06	816,362.06
Accumulated Impairment Losses - Furniture and Fixtures	(633,552.00)	(553,553.32)
Net Value-Furniture, Fixtures & Books	<u>257,243.06</u>	<u>262,808.74</u>
Books	-	-
Accumulated Depreciation - Books	-	-
Accumulated Impairment Losses - Books	-	-
Net Value-Books	<u>-</u>	<u>-</u>

**ALABAYOG CITY WATER DISTRICT**  
**DETAILED STATEMENT OF FINANCIAL POSITION**  
**ALL FUNDS**  
**AS AT OCTOBER 31, 2018**

Account Title	2018	2017
<b>Other Property, Plant and Equipment</b>	<u>66,156.52</u>	<u>-</u>
Other Property, Plant and Equipment	68,320.00	-
Accumulated Impairment Losses - Other Property, Plant and Equipment	(2,163.48)	-
Net Value - Other Property, Plant and Equipment	<u>66,156.52</u>	<u>-</u>
<b>Construction in Progress</b>	<u>1,145,594.28</u>	<u>20,400,372.19</u>
Construction in Progress-Land Improvements	-	-
Construction in Progress-Infrastructure Assets	1,070,444.52	6,384,255.61
Construction in Progress-Buildings & Structures	75,149.76	14,016,116.58
<b>Intangible Assets</b>	<u>1,228,818.60</u>	<u>957,962.60</u>
Computer Software	-	-
Accumulated Amortization -Intangible Assets-Computer Software	717,092.70	717,092.70
Accumulated Impairment Losses -Intangible Assets-Computer Software	(388,024.10)	(378,880.10)
Net Value-Computer Software	<u>329,068.60</u>	<u>338,212.60</u>
<b>Development in Progress</b>	<u>899,750.00</u>	<u>619,750.00</u>
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	-
<b>Other Assets</b>	<u>-</u>	<u>-</u>
<b>Deferred Tax Assets</b>	<u>-</u>	<u>-</u>
Deferred Tax Assets	-	-
<b>Other Deferred Charges</b>	<u>-</u>	<u>-</u>
Other Deferred Charges	-	-
<b>Total Non-Current Assets</b>	<u>295,269,050.17</u>	<u>306,756,033.73</u>
<b>TOTAL ASSETS</b>	<u>368,890,721.80</u>	<u>367,223,578.92</u>
<b>LIABILITIES AND EQUITY</b>		
<b>LIABILITIES</b>		
<b>Financial Liabilities</b>	<u>1,318,441.35</u>	<u>4,317.12</u>
Payables	-	-
Accounts Payable	411,689.94	3,317.12
Due to Officers & Employees	408,372.82	-
	3,317.12	3,317.12
Bills/Bonds/Loans Payable	-	-
Bond Payable	125,000.00	1,000.00
Loans Payable - Domestic	125,000.00	1,000.00
Other Financial Liabilities	-	-
Other Financial Liabilities	781,751.41	-
	781,751.41	-
<b>Inter-Agency Payables</b>	<u>609,592.73</u>	<u>573,459.69</u>
Due to BIR	-	-
Due to GSIS	89,980.10	196,133.79
Due to Pag-IBIG	411,066.58	303,681.64
Due to PhilHealth	85,571.67	57,555.51
Due to Government Corporations	22,974.30	16,068.75

**CALBAYOG CITY WATER DISTRICT**  
**DETAILED STATEMENT OF FINANCIAL POSITION**  
**ALL FUNDS**  
**AS AT OCTOBER 31, 2018**

Account Title	2018	2017
<b>Trust Liabilities</b>		
Customers' Deposit Payable	7,344,317.84	6,891,392.65
	<u>7,344,317.84</u>	<u>6,891,392.65</u>
<b>Other Payables</b>		
Other Payables	(1,600.00)	106,634.68
	<u>(1,600.00)</u>	<u>106,634.68</u>
<b>Deferred Credits/Unearned Income</b>		
Deferred Credits	2,353,278.04	1,196,580.16
	<u>2,353,278.04</u>	<u>1,196,580.16</u>
<b>Total Current Liabilities</b>	<u>11,624,029.96</u>	<u>8,772,384.30</u>
<b>Non-Current Liabilities</b>		
Financial Liabilities		
Bills/Bonds/Loans Payable	271,862,598.50	289,036,287.74
Bond Payable	<u>271,862,598.50</u>	<u>289,036,287.74</u>
Loans Payable - Domestic	771,862,598.50	289,036,287.74
<b>Total Non-Current Liabilities</b>	<u>771,862,598.50</u>	<u>289,036,287.74</u>
<b>TOTAL LIABILITIES</b>	<u>283,486,628.46</u>	<u>297,808,672.04</u>
<b>EQUITY</b>		
Government Equity		
Government Equity	85,404,093.34	69,414,906.88
Contributed Capital	10,178,366.56	10,135,866.56
	<u>10,178,366.56</u>	<u>10,135,866.56</u>
Retained Earnings/(Deficit)		
Retained Earnings	75,225,726.78	59,279,040.32
Net Income/Loss (CY 2018)	51,342,416.14	32,313,957.98
	<u>23,883,310.64</u>	<u>26,965,082.34</u>
<b>TOTAL EQUITY</b>	<u>85,404,093.34</u>	<u>69,414,906.88</u>
<b>TOTAL LIABILITIES AND EQUITY</b>	<u>368,890,721.80</u>	<u>367,223,578.92</u>

(0.00)

Prepared by:

**ERNESTO M. MERINO JR.**  
Senior Accounting Processor A

Recommending Approval by:

**NICANDRO B. COQUILLA**  
Division Manager B - FSD

Approved by:


**ENGR. RODRIGO A. TAN**  
Assistant General Manager II




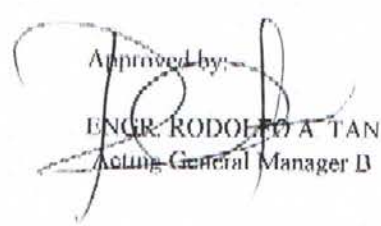
**CALBACOG CITY WATER DISTRICT**  
**CONDENSED STATEMENT OF FINANCIAL POSITION**  
**ALL FUNDS**  
**AS AT OCTOBER 31, 2018**

Account Title	Note	2018	%	2017	%	Increase/ (Decrease)
<b>ASSETS</b>						
<b>Current Assets</b>						
Cash & Cash Equivalents	1	47,678,979.36	12.91%	41,250,595.96	11.23%	6,374,383.40
Receivables	2	12,974,156.20	3.52%	13,380,969.74	3.64%	(406,813.54)
Inventories	3	4,006,428.28	1.09%	5,571,744.34	1.52%	(1,565,316.06)
Other Assets	7	9,016,107.79	2.44%	264,235.15		8,751,872.64
<b>Total Current Assets</b>		<b>73,675,671.63</b>	<b>19.96%</b>	<b>60,467,545.19</b>	<b>16.47%</b>	<b>4,402,253.80</b>
<b>Non-Current Assets</b>						
Investments	4	-	0.00%	-	0.00%	-
Property Plant & Equipment	5	294,040,331.57	79.71%	305,798,071.13	83.27%	(11,757,839.56)
Intangible Assets	6	1,228,818.60	0.33%	957,962.60	0.26%	270,856.00
Other Assets	7	-	0.00%	-	0.00%	-
<b>Total Non-Current Assets</b>		<b>295,269,150.17</b>	<b>80.04%</b>	<b>306,756,033.73</b>	<b>83.53%</b>	<b>(11,486,983.56)</b>
<b>TOTAL ASSETS</b>		<b>368,944,821.80</b>	<b>100.00%</b>	<b>367,223,578.92</b>	<b>100.00%</b>	<b>(7,084,729.76)</b>
<b>LIABILITIES AND EQUITY</b>						
<b>LIABILITIES</b>						
Financial Liabilities	8	1,318,411.35	0.36%	4,317.12	0.00%	1,314,124.23
Inter-Agency Payables	9	609,592.73	0.17%	573,459.69	0.16%	36,133.04
Trust Liabilities	10	7,144,317.84	1.99%	6,891,392.65	1.88%	452,925.19
Other Liabilities	11	(1,600.00)	0.00%	106,634.68	0.03%	(108,234.68)
Deferred Credits	12	2,353,278.04	20.24%	1,196,580.16	13.64%	1,156,697.88
<b>Total Current Liabilities</b>		<b>11,674,029.96</b>	<b>3.15%</b>	<b>8,772,384.30</b>	<b>2.39%</b>	<b>2,851,645.66</b>
<b>Non-Current Liabilities</b>						
Financial Liabilities	13	271,867,598.50	73.70%	289,036,287.74	78.71%	(17,173,689.24)
<b>Total Non-Current Liabilities</b>		<b>271,867,598.50</b>	<b>73.70%</b>	<b>289,036,287.74</b>	<b>78.71%</b>	<b>(17,173,689.24)</b>
<b>TOTAL LIABILITIES</b>		<b>283,486,628.46</b>	<b>76.85%</b>	<b>297,808,672.04</b>	<b>81.10%</b>	<b>(14,322,043.58)</b>
<b>EQUITY</b>						
Government Equity	14	10,178,366.56	2.76%	10,135,866.56	2.76%	42,500.00
Retained Earnings	15	51,342,116.14	13.92%	32,313,957.98	8.80%	19,028,458.16
Net Income/(Loss)		23,883,310.64	6.47%	26,965,082.34	7.34%	(3,081,771.70)
<b>TOTAL EQUITY</b>		<b>85,404,093.34</b>	<b>23.15%</b>	<b>69,414,906.88</b>	<b>18.90%</b>	<b>19,070,958.16</b>
<b>TOTAL LIABILITIES AND EQUITY</b>		<b>368,944,821.80</b>	<b>100.00%</b>	<b>367,223,578.92</b>	<b>100.00%</b>	<b>4,748,914.58</b>

(0.00)

Prepared by:  
  
**ERNEST M. MERINO JR.**  
 Senior Accounting Processor A

Recommending Approval by:  
  
**NICANDRO B. COQUILLA**  
 Division Manager B - FSD

Approved by:  
  
**ENGR. RODOLFO A. TAN**  
 Acting General Manager B

**CALBAYOC CITY WATER DISTRICT**  
**DETAILED STATEMENT OF COMPREHENSIVE INCOME**  
**ALL FUNDS**  
**FOR THE MONTH ENDED OCTOBER 31, 2018**

Account Title	Current Month	Year to Date
<b>INCOME</b>		
Service & Business Income		
Service Income	-	-
Business Income		
Waterworks System Fees	9,823,957.12	101,074,362.17
Interest Income	77,971.30	183,869.99
Fines/Penalties-Business Income	284,450.08	2,131,316.81
Other Business Income	379,813.00	3,566,190.72
Total Business Income	<u>10,566,191.50</u>	<u>106,955,739.69</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	22,476.75	332,431.44
Total Other Non-operating Income	<u>22,476.75</u>	<u>332,431.44</u>
<b>Total Income</b>	<u><b>10,588,668.25</b></u>	<u><b>107,288,171.13</b></u>
<b>EXPENSES</b>		
Personnel Services		
Salaries and Wages		
Salaries and Wages - Regular	(1,578,152.32)	(13,434,774.11)
Salaries and Wages - Casual/Contractual	(507,119.37)	(5,005,882.46)
Total Salaries and Wages	<u>(2,085,271.69)</u>	<u>(18,440,656.57)</u>

**CALBAYG CITY WATER DISTRICT**  
**DETAILED STATEMENT OF COMPREHENSIVE INCOME**  
**ALL FUNDS**  
**FOR THE MONTH ENDED OCTOBER 31, 2018**

Account Title	Current Month	Year to Date
<b>Other Compensation</b>		
Personnel Economic Relief Allowance (PERA)	(249,727.23)	(1,985,112.99)
Representation Allowance	(33,500.00)	(335,000.00)
Transportation Allowance	(33,500.00)	(335,000.00)
Clothing and Uniform Allowance	-	(525,981.80)
Honoraria (Director's fees & Remuneration, etc.)	-	-
Year-End Bonus	-	(1,674,532.28)
<b>Total Other Compensation</b>	<u>(316,727.23)</u>	<u>(4,855,627.07)</u>
<b>Personnel Benefit Contribution</b>		
Retirement & Life Insurance Premiums (CERS)	(214,297.95)	(2,122,127.37)
Pag-ibig Contribution	(10,300.00)	(102,234.57)
Phil. Health Contribution	(22,808.47)	(224,137.12)
Employees Compensation Insurance Premiums	(10,300.00)	(102,331.07)
Provident/Welfare Fund Contribution	-	-
<b>Total Personnel Benefit Contribution</b>	<u>(257,706.42)</u>	<u>(2,550,830.13)</u>
<b>Other Personnel Benefits</b>		
Pension Benefits - Regular	-	-
Retirement Benefits - Regular	-	-
Terminal Leave Benefits	-	(1,230,601.97)
Other Personnel Benefits (Overtime/Holiday)	(91,820.13)	(373,197.61)
Other Bonuses and Allowances	-	(630,672.08)
<b>Total Other Personnel Benefits</b>	<u>(91,820.13)</u>	<u>(2,234,471.66)</u>
<b>Total Personnel Services</b>	<u>(2,751,525.47)</u>	<u>(28,081,585.43)</u>
<b>Maintenance &amp; Other Operating Expenses</b>		
Traveling Expenses		
Traveling Expenses-Local	(103,654.92)	(997,714.95)
Traveling Expenses-Foreign	-	-
<b>Total Traveling Expenses</b>	<u>(103,654.92)</u>	<u>(997,714.95)</u>
Training/Scholarship Expense		
Training Expenses	(135,400.00)	(646,900.00)
Scholarship Expenses	-	-
<b>Total Training/Scholarship Expense</b>	<u>(135,400.00)</u>	<u>(646,900.00)</u>
Supplies & Materials Expenses		
Office Supplies Expense	(35,029.76)	(209,944.74)
Medical, Dental and Laboratory Supplies Expenses	-	-
Fuel, Oil & Lubricants	(60,660.00)	(604,729.43)
Textbooks & Instructional Materials Expenses	-	-
Chemical & Filtering Supplies Expenses	-	(27,045.00)
Semi-Expendable Machinery and Equipments Expenses	(65,955.00)	(154,748.70)
Semi-Expendable Furniture, Fixtures and Books Expenses	(10,500.00)	(51,228.00)


  
 (111)

**CALBAYOG CITY WATER DISTRICT**  
**DETAILED STATEMENT OF COMPREHENSIVE INCOME**  
**ALL FUNDS**  
**FOR THE MONTH ENDED OCTOBER 31, 2018**

Account Title	Current Month	Year to Date
Other Supplies & Materials Expenses	(572.91)	(24,038.86)
Total Supplies & Materials Expenses	<u>(172,717.67)</u>	<u>(1,071,734.73)</u>
Utility Expenses		
Water Expenses	(4,924.40)	(106,770.45)
Electricity Expenses	(68,806.80)	(586,180.08)
Total Utility Expenses	<u>(73,731.20)</u>	<u>(692,950.53)</u>
Communication Expenses		
Postage & Deliveries	(1,196.00)	(41,984.17)
Telephone Expenses	(13,870.08)	(102,975.61)
Internet Expenses	(3,536.50)	(30,030.59)
Cable, Satellite, Telegraphs, Radio Expenses	(360.00)	(2,520.00)
Total Communication Expenses	<u>(18,962.58)</u>	<u>(177,510.37)</u>
Awards/Rewards, Prizes and Indemnities		
Awards and Rewards	-	(15,000.00)
Prizes	-	-
Indemnities	-	-
Total Awards/Rewards, Prizes and Indemnities	<u>-</u>	<u>(15,000.00)</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	(1,533,681.66)	(16,503,576.07)
Total Generation, Transmission & Distribution Expenses	<u>(1,533,681.66)</u>	<u>(16,503,576.07)</u>
Confidential, Intelligence & Extraordinary Expenses		
Confidential Expense	-	-
Intelligence Expense	-	-
Extra Ordinary/ Misc Expense	(5,344.37)	(128,838.69)
Total Confidential, Intelligence & Extraordinary Expenses	<u>(5,344.37)</u>	<u>(128,838.69)</u>
Professional Services		
Legal Services	-	(65,200.00)
Auditing Services	(246,741.73)	(246,741.73)
Consultancy Services	-	-
Other Professional Services	-	(30,000.00)
Total Professional Services	<u>(246,741.73)</u>	<u>(341,941.73)</u>
General Services		
Janitorial Services	-	-
Security Services	(325,863.05)	(1,451,788.89)
Other General Services	-	-

✓  
(3/4)

**CALBAYOG CITY WATER DISTRICT**  
**DETAILED STATEMENT OF COMPREHENSIVE INCOME**  
**ALL FUNDS**  
**FOR THE MONTH ENDED OCTOBER 31, 2018**

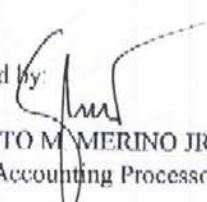
Account Title	Current Month	Year to Date
Total General Services	(325,863.05)	(1,451,788.89)
Repairs & Maintenance		
Repairs & Maintenance - Infrastructure Assets	(168,546.43)	(1,329,882.49)
Repairs & Maintenance - Buildings & Other Structures	(21,521.00)	(376,747.10)
Repairs and Maintenance-Machinery and Equipment	(69,960.00)	(451,048.98)
Repairs & Maintenance - Transportation Equipment	(29,932.00)	(223,931.45)
Repairs and Maintenance - Furniture and Fixtures	-	(33,352.00)
Repairs and Maintenance - Other Property Plant and Equipment	(46,088.00)	(406,560.77)
Total Repairs & Maintenance	(336,047.43)	(2,821,522.79)
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties & Licenses	(620,180.09)	(2,034,001.73)
Fidelity Bond Premiums	-	-
Insurance Expenses	(2,271.96)	(147,243.94)
Total Taxes, Insurance Premiums and Other Fees	(622,452.05)	(2,181,245.67)
Other Maintenance and Operating Expenses		
Advertising, Promotional & Mktg. Exp.	(7,500.00)	(68,275.00)
Printing Expense	(1,072.00)	(22,735.00)
Representation Expense	(30,046.00)	(163,374.04)
Transportation & Delivery Expenses	(1,286.75)	(5,056.71)
Rent and Lease Expense	-	(30,000.00)
Membership Dues & Contributions to Organizations	-	-
Subscription Expenses	-	(6,720.00)
Donation	-	(2,500.00)
Directors and Committee Members Fees	(69,264.00)	(692,640.00)
Other Maintenance & Operating Exp.	(95,356.99)	(348,700.98)
Total Other Maintenance and Operating Expenses	(204,525.74)	(1,340,001.73)
<b>Total Maintenance and Other Operating Expenses</b>	<b>(3,779,122.40)</b>	<b>(28,370,726.15)</b>
<b>Financial Expenses</b>		
Interest Expenses	(1,232,035.99)	(12,603,998.85)
Bank Charges	(200.00)	(1,050.00)
Other Financial Charges	(166,710.00)	(166,710.00)
<b>Total Financial Expenses</b>	<b>(1,398,945.99)</b>	<b>(12,771,758.85)</b>
<b>Non-Cash Expenses</b>		
Depreciation		
Depreciation - Investment Property	-	-
Depreciation - Land Improvements	-	-
Depreciation - Plant (UPIS)	(1,615,543.98)	(11,590,778.81)
Depreciation - Buildings and Other Structures	(82,365.02)	(223,557.46)
Depreciation - Machinery and Equipment	(80,565.32)	(876,802.20)
Depreciation - Transportation Equipment	(20,104.29)	(212,653.90)
Depreciation - Furniture, Fixtures and Books	(6,500.94)	(66,237.55)

↓

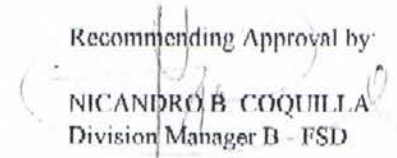
**CALBAYOG CITY WATER DISTRICT**  
**DETAILED STATEMENT OF COMPREHENSIVE INCOME**  
**ALL FUNDS**  
**FOR THE MONTH ENDED OCTOBER 31, 2018**

Account Title	Current Month	Year to Date
Depreciation - Other Property Plant and Equipment	(1,081.74)	(2,163.48)
Total Depreciation Expense	<u>(1,806,161.29)</u>	<u>(12,972,193.40)</u>
Amortization		
Amortization - Intangible Assets	-	(6,948.00)
Total Amortization Expense	<u>-</u>	<u>(6,948.00)</u>
Impairment Loss		
Impairment Loss - Loans and Receivables	(197,287.59)	(1,042,603.47)
Total Impairment Loss	<u>(197,287.59)</u>	<u>(1,042,603.47)</u>
Discounts and Rebates		
Other Discounts	(19,449.96)	(159,045.19)
Total Discounts and Rebates	<u>(19,449.96)</u>	<u>(159,045.19)</u>
<b>Total Non-Cash Expenses</b>	<b><u>(2,022,898.84)</u></b>	<b><u>(14,180,790.06)</u></b>
<b>Total Expenses</b>	<b><u>(9,952,492.70)</u></b>	<b><u>(83,404,860.49)</u></b>
Profit/(Loss) Before Tax	636,175.55	23,883,310.64
Income Tax Expense	-	-
Net Income/(Loss)	<u>636,175.55</u>	<u>23,883,310.64</u>
Other Comprehensive Income/(Loss) for the Period	-	-
Comprehensive Income/(Loss)	<u>636,175.55</u>	<u>23,883,310.64</u>
	0.00	-


Prepared by:

  
**ERNESTO M. MERINO JR.**  
 Senior Accounting Processor A

Recommending Approval by:

  
**NICANDRO B. COQUILLA**  
 Division Manager B - FSD

Approved by:

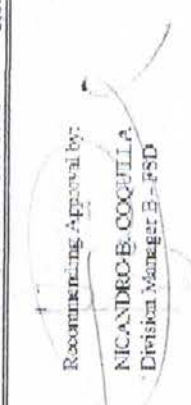
  
**ENCL. RODOLFO A. TAN**  
 Acting General Manager B

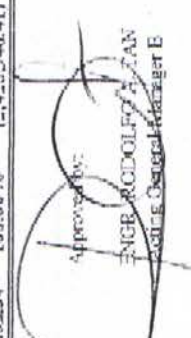
**CALBAYOG CITY WATER DISTRICT  
CONDENSED STATEMENT OF COMPREHENSIVE INCOME  
ALL FUNDS**

**FOR THE MONTH ENDED OCTOBER 31, 2018**

Account Title	Note	2018			2017			Increase / (Decrease)	
		This Month	%	Year to Date	This Month	%	Year to Date	This Month	Year to Date
<b>INCOME</b>									
Service & Business Income	16	10,566,151.50	99.79%	106,958,733.69	99.69%	101,174,434.26	99.66%	154,245.83	4,780,285.43
Taxes, Grant and Donations									
Other Non-Operating Income	16	22,276.73	0.21%	32,431.44	0.31%	346,412.4	0.34%	(35,713.00)	(13,975.80)
<b>Total Income</b>		<b>10,588,428.23</b>	<b>100.00%</b>	<b>107,291,171.13</b>	<b>100.00%</b>	<b>101,521,846.50</b>	<b>100.00%</b>	<b>137,532.83</b>	<b>4,766,309.63</b>
<b>EXPENSES</b>									
Personnel Services	17	(2,751,525.47)	27.65%	(28,081,583.42)	33.67%	(1,952,201.81)	28.30%	(21,031,381.61)	(7,050,221.83)
Maintenance & Other Operating Expenses	18	(3,574,526.66)	35.92%	(27,030,724.42)	32.41%	(2,916,816.44)	35.43%	(29,030,967.88)	1,989,343.46
Other Maintenance and Operating Expenses	19	(274,525.74)	2.95%	(1,500,001.23)	1.51%	(30,463.97)	0.28%	(441,202.59)	(588,179.04)
Financial Expenses	20	(1,378,145.26)	14.95%	(12,777,486.23)	13.34%	(1,378,145.26)	17.83%	(12,777,486.23)	(707,796.62)
<b>Total Expenses</b>		<b>(8,978,723.13)</b>	<b>91.95%</b>	<b>(80,390,805.28)</b>	<b>91.76%</b>	<b>(73,809,194.44)</b>	<b>91.72%</b>	<b>(6,588,611.23)</b>	<b>(6,348,877.33)</b>
<b>Profit/(Loss) Before Tax</b>		<b>1,609,705.10</b>	<b>15.25%</b>	<b>26,900,365.85</b>	<b>25.24%</b>	<b>27,712,652.06</b>	<b>27.28%</b>	<b>(812,286.21)</b>	<b>(1,432,507.70)</b>
<b>Income Tax Expense</b>		<b>636,175.55</b>	<b>6.01%</b>	<b>23,882,310.64</b>	<b>22.26%</b>	<b>3,063,115.36</b>	<b>3.02%</b>	<b>(2,425,940.41)</b>	<b>(3,081,771.70)</b>
<b>Net Income/(Loss)</b>		<b>973,529.55</b>	<b>9.26%</b>	<b>3,018,055.21</b>	<b>2.98%</b>	<b>24,649,536.70</b>	<b>24.30%</b>	<b>(2,452,410.86)</b>	<b>(4,514,279.40)</b>
<b>Other Comprehensive Income/(Loss) for the Period</b>		<b>636,175.55</b>	<b>6.01%</b>	<b>23,882,310.64</b>	<b>22.26%</b>	<b>3,063,115.36</b>	<b>3.02%</b>	<b>(2,425,940.41)</b>	<b>(3,081,771.70)</b>
<b>Comprehensive Income/(Loss)</b>		<b>1,609,705.10</b>	<b>15.25%</b>	<b>26,900,365.85</b>	<b>25.24%</b>	<b>27,712,652.06</b>	<b>27.28%</b>	<b>(812,286.21)</b>	<b>(1,432,507.70)</b>

Prepared by:   
**ERNESTO P. MERINO JR.**  
 Senior Accounting Processor A

Recommending Approval by:  
  
**NICANDRO B. COQUILLA**  
 Division Manager B-2SD

Approved by:  
  
**ENGR. RODOLFO S. JUAN**  
 Chief, General Manager E

**CALBAYOG CITY WATER DISTRICT  
STATEMENT OF CHANGES IN EQUITY**

**ALL FUNDS**

**FOR THE MONTH ENDED OCTOBER 31, 2018**

Contributed Capital	Revaluation Surplus	Retained Earnings/ (Deficit)	Share Capital	Share Premiums	Cumulative Translation Adjustment	Cumulative change in Fair Value of Investments	Members Equity	TOTAL
10,178,366.56		62,856,552.66						73,034,920.22

BALANCE AT JANUARY 1, 2018

**ADJUSTMENTS:**

Add/(Deduct):

- Changes in Accounting Policy
- Prior Period Errors
- Other Adjustments

RESTATED BALANCE AT JANUARY 31, 2018

**CHANGES IN EQUITY FOR 2018**

Add/(Deduct):

- Issuance of Share Capital
- Additional Capital from National Government
- Members Contribution
- Comprehensive Income for the year
- Dividends
- Other adjustment

BALANCE AT AUGUST 31, 2018

**CHANGES IN EQUITY FOR SEPTEMBER 2018**

Add/(Deduct):

- Issuance of Share Capital
- Additional Capital from National Government
- Members Contribution
- Comprehensive Income for the year
- Dividends
- Other adjustment

BALANCE AT SEPTEMBER 30, 2018

Prepared by:

**ERNESTO M. MERINO JR.**  
Senior Accounting Processor A

Recommending Approval by:

**NICANDRO B. COQUELLA**  
Division Manager B - FSD

Approved by:

**ENRIQUE R. MOLFO A. JUAN**  
Acting General Manager

62,856,552.66								
10,178,366.56		23,247,125.09						23,247,125.09
		(11,354,671.22)						(11,354,671.22)
		74,749,012.53						74,749,012.53
10,178,366.56								10,178,366.56
								636,175.55
		(159,466.30)						(159,466.30)
10,178,366.56		75,225,716.78						85,404,093.34



**CALHAVOG CITY WATER DISTRICT  
 DETAILED STATEMENT OF CASH FLOWS  
 FOR THE MONTH ENDED OCTOBER 31, 2018**

	<u>Previous</u>	<u>Current</u>	<u>Year to Date</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Cash Inflows</b>			
Proceeds from Sale of Goods and Services	256,410.99	346,712.02	3,139,834.55
Collection of Income/Revenue	-	-	-
Collection of service and business income	-	-	-
Receipt of shares, grants and donations	-	-	-
Collection of other non-operating income	-	-	-
Receipt of prior years' income	-	-	-
Receipt of Assistance/Subsidy	-	-	-
Subsidy from National Government Agencies	-	-	-
Assistance from Local Government Units	-	-	-
Assistance from Other Government Corporations	-	-	-
Collection of Receivables	10,260,578.42	10,643,703.61	100,386,044.79
Collection of loans and receivables	10,226,123.14	10,604,417.64	100,103,808.96
Collection of lease receivables	-	-	-
Collection of receivable from audit disallowances and/or charges	-	-	-
Collection of other receivables	34,455.28	39,285.97	282,235.83
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 DSP/Other Banks/Others	-	-	-
Receipt of Intra-Agency Fund Transfers	-	3,275,838.49	10,586,675.44
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:	-	3,275,838.49	10,586,675.44
3% Reserve Fund	-	2,293,086.94	4,686,338.03
7% Reserve Fund	-	982,751.55	5,900,337.41
Trust Receipts	35,214.90	61,921.17	608,686.89
Receipt of Disaster Risk Reduction and Management Fund	-	-	-
Receipt of bail bonds	-	-	-
Receipt of guaranty/security deposits	-	-	-
Receipt of customers' deposits	35,214.90	61,921.17	543,186.89
Receipt of margin deposits	-	-	-
Receipt of deposit from prospective investors	-	-	-
Collection of other trust receipts	-	-	65,500.00
Other Receipts	198,298.24	482,009.88	5,200,630.40
Receipt of unearned income/revenue	-	-	1,820,993.50

A  
 (A3)

**CALHAYOG CITY WATER DISTRICT  
 DETAILED STATEMENT OF CASH FLOWS  
 FOR THE MONTH ENDED OCTOBER 31, 2018**

	Previous	Current	Year to Date
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	127,551.24	175,520.93	822,784.91
Receipt of refund of overpayment of personnel services			2,164.79
Receipt of refund of overpayment of maintenance and other operating expenses			-
Receipt of refund of cash advances	6,613.52	12,085.62	81,259.11
Other miscellaneous receipts	64,133.48	294,403.33	2,473,428.09
<b>Total Cash Inflows</b>	<b>10,750,502.55</b>	<b>14,810,185.17</b>	<b>119,921,872.07</b>
<b>Adjustments</b>	<b>-</b>	<b>178,648.70</b>	<b>1,464,664.47</b>
Restoration of cash for cancelled/lost/stale checks/ADA			-
Restoration of cash for unreleased checks			69,560.32
Other adjustments-inflow		178,648.70	1,395,104.15
<b>Adjusted Cash Inflows</b>	<b>10,750,502.55</b>	<b>14,988,833.87</b>	<b>121,386,536.54</b>
<b>Cash Outflows</b>			
<b>Payment of Expenses</b>	<b>2,039,822.82</b>	<b>2,241,732.27</b>	<b>21,505,052.69</b>
Payment of personnel services	55,724.74		642,329.47
Payment of maintenance and other operating expenses	1,984,098.08	2,241,732.27	20,162,621.28
Payment of financial expenses			-
Payment of expenses pertaining to/incurred in the prior years			700,101.94
Liquidation of prior year's cash advances			-
<b>Purchase of Inventories</b>	<b>648,441.26</b>	<b>489,158.77</b>	<b>7,758,551.58</b>
Purchase of inventories for sale			-
Purchase of inventories for distribution	630,165.71	489,158.77	5,333,489.68
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	18,275.52		18,275.52
Purchase of semi-expandable furniture, fixtures and books			-
Purchase of inventories obligated/incurred in prior years			2,406,786.38
<b>Grant of Cash Advances</b>	<b>1,495,178.96</b>	<b>5,606,160.33</b>	<b>24,678,097.46</b>
Advances for operating expenses			-
Advances for payroll	1,374,049.20	5,390,734.33	23,403,321.30
Advances for special purpose/time-bound undertakings			-
Advances to officers and employees	121,129.76	215,426.00	1,272,776.16
Advances to officers and employees obligated in prior year			-
<b>Prepayments</b>	<b>5,272.50</b>	<b>-</b>	<b>8,122.50</b>
Advances to contractors for repair and maintenance of property, plant and equipment (not capitalizable)	5,272.50		8,122.50
Prepaid Rent			-
Prepaid Registration			-
Prepaid Interest			-
Prepaid Insurance			-
Other Prepayments			-
Prepayments obligated in prior year			-
<b>Refund of Deposits</b>	<b>-</b>	<b>-</b>	<b>-</b>
Payment of deposits on letter of credits			-
Payment of guaranty deposits			-


  
 (11)

**CALEYOG CITY WATER DISTRICT  
DETAILED STATEMENT OF CASH FLOWS  
FOR THE MONTH ENDED OCTOBER 31, 2018**

	Previous	Current	Year to Date
Payment of other deposits			-
Payment of deposits obligated in prior year			-
<b>Payments of Accounts Payable</b>			-
<b>Remittance of Personnel Benefit Contributions and Mandatory Deductions</b>	<b>850,314.06</b>	<b>2,084,118.49</b>	<b>12,901,070.58</b>
Remittance of taxes withheld	101,746.10	778,180.36	2,144,884.94
Remittance to GSIS/Pag-IBIG/PhilHealth/SSS	748,567.96	1,305,938.13	10,756,185.64
Remittance of provident/welfare fund contribution			-
Remittance of other personnel benefits contributions			-
Remittance of other payables			-
<b>Grant of Financial Assistance/Subsidy/Contribution</b>			-
Grant of financial assistance to NGAs/LGUs/Other GO's			-
Grant of financial assistance to NGOs/POs			-
Grant of other assistance/subsidy/contribution			-
Grant of assistance obligated in prior years			-
<b>Release of Inter-Agency Fund Transfers</b>			<b>1,435,716.81</b>
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 Corporation 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			1,435,716.81
<b>Release of Intra-Agency Fund Transfers</b>		<b>3,454,487.19</b>	<b>10,765,324.14</b>
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		178,648.70	178,648.70
Release of other intra-agency fund transfers		3,275,838.49	10,586,675.44
3% Reserve Fund		2,293,086.94	4,686,338.03
7% Reserve Fund		982,751.55	5,900,337.41
<b>Other Disbursements</b>	<b>928,442.83</b>	<b>149,580.00</b>	<b>2,889,824.81</b>
Refund of excess income			-
Refund of excess Working Fund/fund transfers/ Fund 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	928,442.83	149,580.00	2,889,824.81
<b>Total Cash Outflows</b>	<b>5,967,472.43</b>	<b>14,025,237.05</b>	<b>81,941,760.57</b>
<b>Adjustments</b>			-

/ (10)

**CALHAYOG CITY WATER DISTRICT  
 DETAILED STATEMENT OF CASH FLOWS  
 FOR THE MONTH ENDED OCTOBER 31, 2018**

	Previous	Current	Year to Date
Adjustment for dishonored checks			-
Adjustment for cash shortage			-
Reversing entry for unreleased checks in previous year			-
Other adjustments- Outflow			-
<b>Adjusted Cash Outflows</b>	<u>5,967,472.43</u>	<u>14,025,237.05</u>	<u>81,941,760.57</u>
<b>Net Cash Provided by/(Used in) Operating Activities</b>	<u>4,783,030.12</u>	<u>963,596.82</u>	<u>39,444,775.97</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Cash Inflows</b>			
Proceeds from Sale/ Disposal of Investment Property			-
Proceeds from Sale/Disposal of Property, Plant and Equipment			-
<b>Sale of Investments</b>	-	-	-
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		77,971.30	222,769.02
Receipt of Cash Dividends			-
<b>Proceeds from Matured Investments/Redemption of Long-term Investments</b>	-	-	-
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			-
<b>Collection of Long-Term Loans</b>	-	-	-
Repayment of long-term loans by GCs			-
Collection of long-term loans			-
<b>Proceeds from Sale of Other Assets</b>	-	-	-
<b>Total Cash Inflows</b>	<u>-</u>	<u>77,971.30</u>	<u>222,769.02</u>
Adjustments (Please specify)	-	-	-
<b>Adjusted Cash Inflows</b>	<u>-</u>	<u>77,971.30</u>	<u>222,769.02</u>
<b>Cash Outflows</b>			
<b>Purchase/Construction of Investment Property</b>	-	-	-
Purchase/Construction of Investment Property			-
<b>Purchase/Construction of Property, Plant and Equipment</b>	-	4,978,530.28	4,978,530.28
Purchase of land			-
Payment for land improvements			-

/ (1)

**CALHOUN CITY WATER DISTRICT  
 DETAILED STATEMENT OF CASH FLOWS  
 FOR THE MONTH ENDED OCTOBER 31, 2018**

	Previous	Current	Year to Date
Construction of infrastructure assets			-
Construction of buildings and other structures		4,944,780.28	4,944,780.28
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			-
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		33,750.00	33,750.00
Payment for rehabilitation of property, plant and equipment (capitalized repair)			-
Payment for property, plant and equipment obligated in prior year			-
<b>Purchase/ Acquisition of Investments</b>	-	-	-
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			-
<b>Purchase of Bearer Biological Assets</b>	-	-	-
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			-
<b>Purchase of Consumable Biological Assets</b>	-	-	-
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			-
<b>Purchase of Intangible Assets</b>	-	-	-
Purchase of patents/copyrights			-
Purchase of computer software			-
Purchase of other intangible assets			-
Purchase of intangible assets obligated in prior year			-
<b>Grant of Loans</b>	-	-	-
Release of funds for sub-loans			-
Grant of loans			-
<b>Total Cash Outflows</b>	-	4,978,530.28	4,978,530.28
<b>Adjustments (Please specify)</b>	-	-	-




**CALEVOC CITY WATER DISTRICT  
 DETAILED STATEMENT OF CASH FLOWS  
 FOR THE MONTH ENDED OCTOBER 31, 2018**


	<u>Previous</u>	<u>Current</u>	<u>Year to Date</u>
<b>Adjusted Cash Outflows</b>	-	4,978,530.28	4,978,530.28
<b>Net Cash Provided By/(Used In) Investing Activities</b>	-	(4,900,858.98)	(4,755,761.26)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Cash Inflows</b>			
Proceeds from Incurrence of Financial Liabilities	-	16,620.00	16,620.00
Proceeds from Financial Liabilities Designated at Fair Value through surplus/Profit or Deficit/Loss			-
Proceeds from Financial Liabilities Associated with Transferred Assets		16,620.00	16,620.00
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	-	4,500,000.00	4,500,000.00
Proceeds from issuance of notes payable			-
Proceeds from domestic loans		4,500,000.00	4,500,000.00
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			-
<b>Total Cash Inflows</b>	-	4,516,620.00	4,516,620.00
Adjustments (Please specify)	-	-	-
<b>Adjusted Cash Inflows</b>	-	4,516,620.00	4,516,620.00
<b>Cash Outflows</b>			
Payment of Long-Term Liabilities	1,806,140.77	1,806,140.77	18,061,407.70
Payment of notes payable			-
Payment of domestic loans	1,806,140.77	1,806,140.77	18,061,407.70
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			-

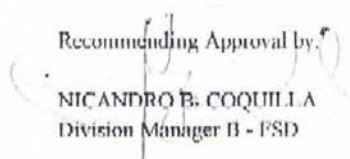
/ (11)

**CALBAYOG CITY WATER DISTRICT  
 DETAILED STATEMENT OF CASH FLOWS  
 FOR THE MONTH ENDED OCTOBER 31, 2018**

	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	1,252,531.02	1,232,035.99	12,603,998.85
Payment of Cash Dividends			-
<b>Total Cash Outflows</b>	<b>3,058,671.79</b>	<b>3,038,176.76</b>	<b>30,665,406.55</b>
Adjustments (Please specify)	-	-	-
<b>Adjusted Cash Outflows</b>	<b>3,058,671.79</b>	<b>3,038,176.76</b>	<b>30,665,406.55</b>
Net Cash Provided By/(Used In) Financing Activities	(3,058,671.79)	1,478,413.24	(26,148,786.55)
<b>INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>1,724,358.33</b>	<b>(2,458,518.92)</b>	<b>8,540,228.16</b>
Effects of Exchange Rate Changes on Cash and Cash Equivalents			
<b>CASH AND CASH EQUIVALENTS, BEGINNING</b>	<b>48,359,139.95</b>	<b>50,083,498.28</b>	<b>39,084,751.20</b>
<b>CASH AND CASH EQUIVALENTS, END</b>	<b>50,083,498.28</b>	<b>47,624,979.36</b>	<b>47,624,979.36</b>

Prepared by  
  
 ERNESTO M. MERINO JR.  
 Senior Accounting Processor A

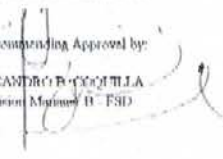
Approved by  
  
 ENGR. RODOLFO A. TAN  
 Acting General Manager B


Recommending Approval by  
  
 NICANDRO B. COQUILLA  
 Division Manager B - FSD

VALHAYUG CITY WATER DISTRICT  
 CONDENSED STATEMENT OF CASH FLOWS  
 FOR THE MONTH ENDED OCTOBER 31, 2018

	Previous	Current	Year to Date
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Cash Inflows</b>			
Proceeds from Sale of Goods and Services	256,410.99	336,712.02	3,139,834.55
Collection of Income/Revenue	-	-	-
Receipt of Assurances/Subsidy	-	-	-
Collection of Receivables	10,260,538.42	10,643,203.61	100,986,044.79
Receipt of Inter-Agency Fund Transfers	-	-	-
Recount of Inter-Agency Fund Transfers	-	3,275,839.49	10,596,675.44
Treasury Receipts	35,214.90	61,921.17	608,686.89
Other Receipts	198,298.21	982,099.82	2,200,630.40
<b>Total Cash Inflows</b>	<b>10,780,602.66</b>	<b>14,819,198.17</b>	<b>118,821,971.07</b>
Adjustments	-	178,648.70	1,364,664.47
<b>Adjusted Cash Inflows</b>	<b>10,780,602.66</b>	<b>14,997,846.87</b>	<b>120,186,635.54</b>
<b>Cash Outflows</b>			
Payment of Expenses	2,039,822.82	2,241,732.27	21,505,052.09
Purchase of Inventories	648,441.26	489,158.77	7,758,551.58
Grant of Cash Advances	1,495,178.96	5,606,160.33	24,678,097.46
Prepayments	5,272.50	-	8,122.50
Refund of Deposits	-	-	-
Payments of Accounts Payable	-	-	-
Reimburse of Personnel Benefit Obligations and Mandatory Contributions	850,314.06	7,084,118.49	17,901,070.58
Grant of Financial Assistance/Subsidy Distribution	-	-	-
Release of Inter-Agency Fund Transfers	-	-	1,035,716.91
Release of Inter-Agency Fund Transfers	-	3,454,487.19	16,765,334.14
Other Disbursements	278,116.92	132,580.00	2,892,824.91
<b>Total Cash Outflows</b>	<b>8,967,172.42</b>	<b>14,028,237.08</b>	<b>81,941,760.87</b>
Adjustments	-	-	-
<b>Adjusted Cash Outflows</b>	<b>8,967,172.42</b>	<b>14,028,237.08</b>	<b>81,941,760.87</b>
<b>Net Cash Provided by/Used in Operating Activities</b>	<b>4,783,030.12</b>	<b>969,609.79</b>	<b>38,244,874.67</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Cash Inflows</b>			
Proceeds from Sale/Disposal of Investment Property	-	-	-
Proceeds from Sale/Disposal of Property, Plant and Equipment	-	-	-
Sale of Investments	-	-	-
Receipt of Interest Earned	-	77,071.30	222,760.02
Receipt of Cash Dividends	-	-	-
Proceeds from Maturity Investments/Redemption of Long-term Investments/Return on Investments	-	-	-
Collection of Loan Term Loans	-	-	-
Proceeds from Sale of Other Assets	-	-	-
<b>Total Cash Inflows</b>	<b>-</b>	<b>77,071.30</b>	<b>222,760.02</b>
Adjustments	-	-	-
<b>Adjusted Cash Inflows</b>	<b>-</b>	<b>77,071.30</b>	<b>222,760.02</b>
<b>Cash Outflows</b>			
Purchase/Construction of Investment Property	-	-	-
Purchase/Construction of Property, Plant and Equipment	-	4,978,530.28	4,978,530.28
Purchase of Investments	-	-	-
Purchase of Devenir Biological Assets	-	-	-
Purchase of Consumable Biological Assets	-	-	-
Purchase of Intangible Assets	-	-	-
Grant of Loans	-	-	-
<b>Total Cash Outflows</b>	<b>-</b>	<b>4,978,530.28</b>	<b>4,978,530.28</b>
Adjustments	-	-	-
<b>Adjusted Cash Outflows</b>	<b>-</b>	<b>4,978,530.28</b>	<b>4,978,530.28</b>
<b>Net Cash Provided by/Used in Investing Activities</b>	<b>-</b>	<b>(4,901,458.98)</b>	<b>(4,755,769.26)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Cash Inflows</b>			
Proceeds from Incurrence of Financial Liabilities	-	18,620.00	18,620.00
Proceeds from Issuance of Bonds and Securities Payable	-	-	-
Proceeds from Domestic and Foreign Loans	-	4,500,000.00	4,500,000.00
Contribution from National Government	-	-	-
Proceeds from Issuance of Capital Stock and Other Equity Securities	-	-	-
<b>Total Cash Inflows</b>	<b>-</b>	<b>4,518,620.00</b>	<b>4,518,620.00</b>
Adjustments	-	-	-
<b>Adjusted Cash Inflows</b>	<b>-</b>	<b>4,518,620.00</b>	<b>4,518,620.00</b>
<b>Cash Outflows</b>			
Payment of Long-Term Liabilities	1,306,130.77	1,306,130.77	18,061,407.70
Redemption of Bonds Issued and Unamortized Subordinated Debt	-	-	-
Payment for Redemption of Capital Stock and Other Equity Securities	-	-	-
Payment of Interest on Loans and Other Financial Charges	1,252,531.02	1,232,035.99	12,603,998.95
Payment of Cash Dividends	-	-	-
<b>Total Cash Outflows</b>	<b>3,058,671.79</b>	<b>3,038,176.76</b>	<b>30,668,406.65</b>
Adjustments	-	-	-
<b>Adjusted Cash Outflows</b>	<b>3,058,671.79</b>	<b>3,038,176.76</b>	<b>30,668,406.65</b>
<b>Net Cash Provided by/Used in Financing Activities</b>	<b>(3,058,671.79)</b>	<b>1,478,443.24</b>	<b>(26,149,786.65)</b>
<b>INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>1,724,358.33</b>	<b>(7,459,519.97)</b>	<b>8,540,928.16</b>
<b>Effects of Exchange Rate Changes on Cash and Cash Equivalents</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CASH AND CASH EQUIVALENTS BEGINNING</b>	<b>19,389,139.98</b>	<b>20,093,199.39</b>	<b>38,094,781.30</b>
<b>CASH AND CASH EQUIVALENTS ENDING</b>	<b>21,113,498.31</b>	<b>12,633,679.42</b>	<b>46,635,709.46</b>

Prepared by:  
  
 ERNESTO M. MIRISOLA JR.  
 Senior Accounting Processor

Recommending Approval by:  
  
 NICANDRO P. CORDERO  
 Division Manager - FSD

Approved by:  
  
 OMER R. TOLEDO A. LAM  
 Acting General Manager



**CALBAYOG CITY WATER DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE MONTH ENDED OCTOBER 31, 2018**

<b>1</b>	<b>Cash &amp; Cash Equivalents</b>	<b>47,624,979.36</b>
	<b>Cash on Hand</b>	<b>Amount</b>
	Cash Collecting Officer	226,657.09
	Petty Cash	20,000.00
	COCI	8,000.00
	<b>Total</b>	<b>254,657.09</b>

Cash in Banks - Local Currency	Account #	Amount
Cash in Banks - Local Currency, Current Account		
LBP Current Account	2172103823	11,726,437.01
DBP Current Account	0730-038232-030	547,255.20
<b>Total</b>		<b>12,273,692.21</b>
Cash in Banks - Local Currency, Savings Account		
LBP Savings Account (CCD)	2171099997	672,223.31
<b>Total</b>		<b>672,223.31</b>

Cash Equivalents	Account #	Amount
Time Deposits - Local Currency		
DBP Time Deposit	073003783P160	7,038,157.04
DBP Time Deposit ( 7% )	0730-038237-160	20,021,499.66
LBP Time Deposit (3%)	2171-0993-34	7,364,750.05
<b>Total</b>		<b>34,424,406.75</b>

<b>2</b>	<b>Accounts Receivable</b>	<b>12,974,156.20</b>
	<b>Accounts Receivable</b>	
	Customers - Regular	9,376,248.70
	Illegal Fees	637,968.11
	<b>sub-total</b>	<b>10,014,216.81</b>
	Less: Allowance for Doubtful Accounts	3,265,368.31
	<b>Accounts Receivable - Net</b>	<b>6,748,848.50</b>

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

<b>Other Receivables</b>	
Disallowance/Charges	
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	1,777.50
Ignacio Cui	2,177.50
Other Receivables	

/ ( )

**CALBAYOG CITY WATER DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
FOR THE MONTH ENDED OCTOBER 31, 2018**

	Materials	55,331.40
	Meter Maintenance	304,574.77
	Miscellaneous Fees	(22,888.11)
	Overpayment - (WSTI)	14,997.82
	<b>Total</b>	<b>1,545,584.42</b>
<b>3</b>	<b>Inventory</b>	
	Other Supplies & Materials for Distribution	<b>4,006,428.28</b>
<b>4</b>	<b>Investments</b>	-
<b>5</b>	<b>Property, Plant &amp; Equipments</b>	<b>294,040,231.57</b>
	<b>Land</b>	
	Land	8,947,462.11
	<b>Land Improvements</b>	
	Other Land Improvements	-
	<b>Total</b>	<b>8,947,462.11</b>
	<b>Infrastructure Assets</b>	
	Water Supply System	
	Plant (UPIS)	
	Springs and Tunnels	
	Other Pumping Plant	5,612,859.10
	Transmission and Distribution Mains	367,836,288.89
	Meters	17,974,940.52
	Meter Installation	243,945.75
	Hydrants	391,668,034.26
	Less: Accumulated Depreciation - Plant (UPIS)	120,879,565.28
	<b>Net</b>	<b>270,788,468.98</b>
	<b>Building and Other Structures</b>	
	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
	<b>sub-total</b>	<b>7,927,730.24</b>
	Less: Accumulated Depreciation - Buildings and Other Structures	3,034,389.08
	<b>Net</b>	<b>4,893,341.16</b>
	<b>Machinery &amp; Equipment</b>	
	Machinery	545,930.00
	Less: Accumulated Depreciation -Machinery	-
	<b>Net</b>	<b>545,930.00</b>
	Office Equipment	
	IT Equipment	3,288,269.06

/ (1)

**CALBAYOG CITY WATER DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
FOR THE MONTH ENDED OCTOBER 31, 2018**

Water Pump for Meter Calibration	663,282.67
Genset	-
Less: Accumulated Depreciation -Office Equipment	3,353,322.46
<b>Net</b>	<b>598,229.27</b>
<b>Information and Communication Technology Equipment</b>	
Information and Communication Technology Equipment	195,518.70
Less: Accumulated Depreciation -Office Equipment	-
<b>Net</b>	<b>195,518.70</b>
<b>Technical &amp; Scientific Equipment</b>	
Laboratory Equipments	1,324,073.44
Less: Accumulated Depreciation -Laboratory Equipment	968,573.93
<b>Net</b>	<b>355,499.51</b>
<b>Other Machinery and Equipment</b>	
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
<b>Net</b>	<b>4,640,986.72</b>
<b>Transportation Equipment</b>	
Motor Vehicles	4,290,461.34
Less: Accumulated Depreciation -Land Transport Equipment	2,684,660.08
<b>Net</b>	<b>1,605,801.26</b>
<b>Furniture, Fixtures &amp; Books</b>	
Furnitures & Fixtures	890,795.06
Less: Accumulated Depreciation-Furniture and Fixtures	633,552.00
Books	-
Less: Accumulated Depreciation-Books	-
<b>Net</b>	<b>257,243.06</b>
<b>Other Property, Plant &amp; Equipment</b>	
Other Property, Plant & Equipment	68,320.00
Less: Accumulated Depreciation-Other Property Plant & Equipment	2,163.48
<b>Net</b>	<b>66,156.52</b>
<b>Construction in Progress-Infrastructure Assets</b>	
New Office Building	90,596.00
Interconnection of Distribution Line- 200mm dia (Brgy. Carmen -	303,064.03
Expansion/Rehabilitation @ Brgy. Dapum - Diversion Road (75mm	593,754.49
proposed improvement & expansion of distribution line to nwssu (r	34,180.00
WTP Access Road	12,000.00

↓  
(S) 6

**ALBAYOG CITY WATER DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
FOR THE MONTH ENDED OCTOBER 31, 2018**

NOB

REGISTRATION

	Expansion - Brgy. Limarayon	36,850.00
	<b>Total</b>	<b>1,070,444.52</b>
	<b>Construction in Progress-Buildings &amp; Structures</b>	
	CCWD Stock Yard/Warehouse	75,149.76
	<b>Total</b>	<b>75,149.76</b>
<b>6</b>	<b>Intangible Assets</b>	<b>1,228,818.60</b>
	<b>Intangible Assets</b>	
	Computer Software	717,092.70
	Accumulated Amortization -Intangible Assets-IT Software	388,024.10
	Other Intangible Assets	280,000.00
	<b>Net</b>	<b>609,068.60</b>
	<b>Development in Progress</b>	
	Computerization System	576,000.00
	Website	43,750.00
	<b>Total</b>	<b>619,750.00</b>
<b>7</b>	<b>Other Assets</b>	<b>9,016,107.79</b>
	<b>Semi-Expendable Machinery and Equipments</b>	
	Semi-Expendable Machinery and Equipments	55,113.80
	<b>Advances</b>	
	Advances for Payroll	3,742,735.19
	Advances to Officers and Employees	485,464.70
	<b>Total</b>	<b>4,228,199.89</b>
	<b>Prepayments</b>	
	Advances to Contractors	4,958,206.52
	Withholding Tax at Source	(225,412.42)
	<b>Total</b>	<b>4,732,794.10</b>
	<b>Deferred Tax Assets</b>	
	Deferred Tax Assets	-
	<b>Other Deferred Charges</b>	
	Preliminary Survey and Investigation Charges	-
	Deferred Charges - Franchise Tax Withhold	-
	Deferred Charges-Franchise (Senior Citizen)	-
	<b>Total</b>	<b>-</b>
<b>8</b>	<b>Financial Liabilities</b>	<b>1,318,441.35</b>
	Accounts Payable	408,372.82
	Due to Officers & Employees (SSS Refund)	3,317.12
	Bond Payable	125,000.00
	Other Financial Liabilities	781,751.41

✓ (13)

**ALABAYOC CITY WATER DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE MONTH ENDED OCTOBER 31, 2018**

<b>9</b>	<b>Inter-Agency Payables</b>		<b>609,592.73</b>
	<b>Due to BIR</b>		<b>89,980.18</b>
	Withholding Tax on Compensation (Employees)		49,745.14
	Expanded Withholding Tax (Suppliers)		40,235.04
	<b>Due to GSIS</b>		<b>411,066.58</b>
	Life and Retirement Premium		161,900.11
	GSIS Conso Loan Payable		192,839.19
	GSIS Salary Loans Payable		3,667.84
	GSIS Emergency Loan Payable		76,800.52
	GSIS Housing Loan		4,651.08
	GSIS Educational Loan		(29,289.08)
	GSIS UOLI Premium		496.92
	<b>Due to Pag-IBIG</b>		<b>85,571.67</b>
	Pag-IBIG Premium		36,075.63
	Pag-IBIG Multi-Purpose Loan		46,506.22
	Pag-IBIG Calamity Loan		2,989.82
	Pag-IBIG Housing Loan		-
	<b>Due to PhilHealth</b>		<b>22,974.30</b>
	<b>Due to Government Corporations</b>		-
	DBP Loans Payable		-
	Due to SSS		-
	<b>Value Added Tax Payable</b>		-
	<b>Income Tax Payable</b>		-
<b>10</b>	<b>Trust Liabilities</b>		<b>7,344,317.84</b>
<b>11</b>	<b>Other Liabilities</b>		<b>(1,600.00)</b>
	<b>Other Payables</b>		
	CFI Loans	4,086.50	
	CCWDEA Premium	-	
	CCWDEA Loans	-	
	Provident Funds Premium	150.00	
	Provident Loans	-	
	OCCCI Loans	(5,836.50)	(1,600.00)
<b>12</b>	<b>Deferred Credits</b>		<b>2,353,278.04</b>
	<b>Other Deferred Credits</b>		
	Advance Payment		979,391.36
	Paid Materials		357,595.59
	PN Materials		115,675.70
	Water Sales		876,155.39
	Surety bond/cash bond		5,000.00
	Notarial Fees		19,460.00
	<b>Total</b>		<b>2,353,278.04</b>

**ALBAYOG CITY WATER DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
FOR THE MONTH ENDED OCTOBER 31, 2018**

<b>13</b>	<b>Financial Liabilities (Non-current)</b>	<b>271,862,598.50</b>
	<b>Loans Payable - Domestic</b>	
	LWUA LA# 9-0293	8,081,315.00
	LWUA LA# 9-0293-1	3,800,005.00
	DBP Loan #1	255,481,278.50
	DBP Loan #2	4,500,000.00
	<b>Total</b>	<b>271,862,598.50</b>
<b>14</b>	<b>Government Equity</b>	<b>10,178,366.56</b>
	<b>Accumulated Surplus/(Deficit)</b>	-
	<b>Contributed Capital</b>	<b>10,178,366.56</b>
	Capital Contribution - National Govt	5,760,287.56
	Capital Contribution - LGU	3,418,079.00
	Capital Contribution - LINGAP	1,000,000.00
<b>15</b>	<b>Retained Earnings</b>	<b>75,225,726.78</b>
	Retained Earnings - Previous Month	74,749,017.53
	Prior period errors/adjustments	(159,466.30)
	Change in Accounting Policy	
	Corrected Beg Balance	<b>74,589,551.23</b>
	Add: Net Income/(Loss)	636,175.55
	Dividends	
	Appropriated for Contingencies	
	Retained Earnings Current Month	<b>75,225,726.78</b>
<b>16</b>	<b>Service and Business Income</b>	
	<b>Business Income</b>	
	Waterworks System Fees	
	Metered Sales Regular	101,085,538.26
	Other Waterworks System Fees (Other Sales & Services)	(11,176.09)
	<b>Interest Income</b>	
	Due from Other Banks	183,869.99
	<b>sub-total</b>	<b>101,258,232.16</b>
	<b>Other Business Income</b>	
	Misc. Service Revenue	2,112,917.57
	Rent of Water Property	109,908.13
	Meter Rental Maintenance	1,276,605.30
	Other Water Revenue	66,759.72
	<b>sub-total</b>	<b>3,566,190.72</b>
	<b>Service Income</b>	
	Fines/Penalties-Busi. Service Income	
	Penalty Charges-Overdue Water Bills	1,928,416.81

**ALABAYOG CITY WATER DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
FOR THE MONTH ENDED OCTOBER 31, 2018**

	Penalty Charges-Illegal Connections	203,000.00
	<b>sub-total</b>	<b>2,131,316.81</b>
	<b>Total Service and Business Income</b>	<b>106,955,739.69</b>
	<b>Other Non-Operating Income</b>	
	<b>Miscellaneous Income</b>	
	Materials	199,893.50
	Bidding fees	105,550.00
	Scrap/ Insurance refund stradd	22,825.00
	OCCCI	-
	Cft Incentive	4,162.94
	<b>sub-total</b>	<b>332,431.44</b>
	<b>TOTAL INCOME</b>	<b>107,288,171.13</b>
<b>17</b>	<b>Personnel Services</b>	
	Salaries & Wages - Regular	13,434,774.11
	Salaries & Wages - Casual/Contractor	5,005,882.46
	Personnel Economic Relief Allowance (PERA)	1,985,112.99
	Representation Allowance	335,000.00
	Transportation Allowance	335,000.00
	Clothing and Uniform Allowance	525,981.80
	Honoraria (Director's fees & Remuneration, etc.)	-
	Year-End Bonus	1,674,532.28
	Personnel Benefit Contribution	
	Retirement & Life Insurance Premiums (GSIS)	2,122,127.37
	Pag-ibig Contribution	102,234.57
	Phil. Health Contribution	224,137.12
	Employees Compensation Insurance Premiums	102,331.07
	Provident/Welfare Fund Contribution	-
	Other Personnel Benefits	
	Pension Benefits - Regular	-
	Retirement Benefits - Regular	-
	Terminal Leave Benefits	1,230,601.97
	Other Personnel Benefits (Overtime/Holiday)	373,197.61
	Other Bonuses and Allowances	630,672.08
	<b>Total Personnel Services</b>	<b>28,081,585.43</b>
<b>18</b>	<b>Maintenance and Other Operating Expenses</b>	
	Traveling Expenses-Local	997,714.95
	Training/Scholarship Expense	646,900.00
	<b>Supplies &amp; Materials Expenses</b>	<b>1,071,734.73</b>
	Office Supplies Expense	209,944.74
	Medical, Dental and Laboratory Supplies Exp	-
	Fuel, Oil & Lubricants	604,729.43
	Textbooks & Instructional Materials Expense	-
	Chemical & Filtering Supplies Expenses	27,045.00

**ALBAYOG CITY WATER DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
FOR THE MONTH ENDED OCTOBER 31, 2018**

NAME	AMOUNT	BALANCE
Semi-Expendable Machinery and Equipments	154,748.70	
Semi-Expendable Furniture, Fixtures and Bldg	51,228.00	
Other Supplies & Materials Expenses	24,038.86	
<b>Utility Expenses</b>		<b>692,950.53</b>
Water Expenses	106,770.45	
Electricity Expenses	586,180.08	
<b>Communication Expenses</b>		<b>177,510.37</b>
Postage & Deliveries	41,984.17	
Telephone Expenses	102,975.61	
Internet Expenses	30,030.59	
Cable, Satellite, Telegraphs, Radio Expenses	2,520.00	
Awards and Rewards		15,000.00
Indemnities		-
Survey Expenses		-
Research, Exploration and Development Expenses		-
Generation, Transmission & Distribution Expenses		16,503,576.07
<b>Confidential, Intelligence &amp; Extraordinary Expenses</b>		<b>128,838.69</b>
Extra Ordinary/ Misc. Expense	128,838.69	
<b>Professional Services</b>		<b>311,941.73</b>
Legal Services	65,200.00	
Auditing Services	246,741.73	
<b>General Services</b>		<b>1,481,788.89</b>
Security Services	1,451,788.89	
Other Professional Fees	30,000.00	
Other General Services		
<b>Repairs &amp; Maintenance</b>		<b>2,821,522.79</b>
Repairs & Maintenance - Infrastructure Asset	1,329,882.49	
Repairs & Maintenance - Buildings & Other Bldg	376,747.10	
Repairs and Maintenance-Machinery and Equ	451,048.98	
Repairs & Maintenance - Transportation Equi	223,931.45	
Repairs and Maintenance - Furniture and Fixt	33,352.00	
Repairs and Maintenance - Other Property Pl	406,560.77	
<b>Taxes, Insurance Premiums and Other Fees</b>		<b>2,181,245.67</b>
Taxes, Duties & Licenses	2,034,001.73	
Fidelity Bond Premiums	-	
Insurance Expenses	147,243.94	
<b>Total Maintenance and Other Operating Expenses</b>		<b>27,030,724.42</b>
<b>19 Other Maintenance and Operating Expenses</b>		
Advertising, Promotional & Mktg. Exp		68,275.00
Printing Expense		22,735.00
Representation Expense		163,374.04
Transportation & Delivery Expenses		5,056.71
Rent and Lease Expense		30,000.00
Membership Dues & Contributions to Organizations		-

f (1)



**CALBAYOG CITY WATER DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
FOR THE MONTH ENDED OCTOBER 31, 2018**

	Subscription Expense	6,720.00
	Donation	2,500.00
	Directors and Committee Members Fees	692,640.00
	Other Maintenance & Operating Exp	348,700.98
	<b>Total Other Maintenance and Operating Expenses</b>	<b>1,340,001.73</b>
<b>20</b>	<b>Financial Expenses</b>	
	Interest Expenses	12,603,998.85
	Bank Charges	1,050.00
	Other Financial Charges	166,710.00
	<b>Total Financial Expense</b>	<b>12,771,758.85</b>
<b>21</b>	<b>Non-Cash Expenses</b>	
	<b>Depreciation</b>	<b>12,972,193.40</b>
	Depreciation - Plant (UPIS)	11,590,778.81
	Depreciation - Buildings and Other Structures	223,557.46
	Depreciation - Machinery and Equipment	876,802.20
	Depreciation - Transportation Equipment	212,653.90
	Depreciation - Furniture, Fixtures and Books	66,237.55
	Depreciation - Other Property Plant & Equipment	2,163.48
	<b>Amortization</b>	<b>6,948.00</b>
	Amortization - Intangible Assets	6,948.00
	<b>Impairment Loss</b>	
	Impairment Loss - Loans and Receivables	1,042,603.47
	<b>Discounts and Rebates</b>	
	Other Discounts	159,045.19
	<b>Total Non-Cash Expenses</b>	<b>14,180,790.06</b>
	<b>TOTAL EXPENSES</b>	<b>83,404,860.49</b>

**Other Disclosure**

Accounts Receivable is subject for thorough review and reconciliation with Commercial Services Department (CSD) due to the material discrepancy noted in the Books (General Ledger) versus the records maintained by CSD.

Property Plant and Equipments (PPE) and Inventory are also subject for reconciliation with the Property Section due to discrepancy noted in AOM 2018-009 (2017) dated April 12, 2018.

Collections for the Month of July dated July 26, to 31, 2018 were posted using the JEVs for the month of August 2018 as per Report on Cash Receipts Journal. However, such JEV's were applied to the month of July for proper reporting of Financial Reports covering the month of July 2018. This is due to the implementation of the District of the mandates of COA with existing policies, rules and regulations.

**ALBAYOG CITY WATER DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
FOR THE MONTH ENDED OCTOBER 31, 2018**

NOTE

Commitment

Recognition of Depreciation Expenses for the reclassified Construction in Progress (Completed Projects per actual audit of COA) were booked starting this September 2018. Estimated completion date was three (3) years or 2015 for computation of estimated life of the assets. Recognition of depreciation Expenses for the last three years were charge to Retained Earnings.