PRE-TRIAL BALANCE

Government Corporation Name : **CALUMPIT WATER DISTRICT**
Cluster : **CGS - WATER DISTRICT**
Region : **III**
Year : **2017**
Fund : **CORPORATE FUND**

Legend:
1 - Current Assets
2 - Non-Current Assets
3 - Current Liabilities
4 - Non-Current Liabilities
5 - Accumulated Surplus/Equity Accounts
0 - Revenue/Income and Expenses Accounts

ACCOUNT NAME/TITLE	ACCOUNT CODE	CURRENT/NON-CURRENT	TOTAL FUNDS		CORPORATE FUND	
			DEBIT	CREDIT	DEBIT	CREDIT
Cash - Collecting Officer	10101010	1	499,909.62		499,909.62	
Petty Cash	10101020	1	40,000.00		40,000.00	
Cash in Bank - Local Currency, Current Account	10102020	1	24,468,819.49		24,468,819.49	
Cash in Bank - Local Currency, Savings Account	10102030	1	913,139.16		913,139.16	
Time Deposits - Local Currency	10105020	1	20,546,806.10		20,546,806.10	
Investments in Stocks	10299010	1	6,000.00		6,000.00	
Accounts Receivables	10301010	1	14,735,607.60		14,735,607.60	
Allowance for Impairment - Accounts Receivables	10301011	1		352,898.54		352,898.54
Other Receivables	10305990	1	2,103,144.59		2,103,144.59	
Allowance for Impairment - Other Receivables	10305991	1		70,145.29		70,145.29
Office Supplies Inventory	10404010	1	512,389.82		512,389.82	
Accountable Forms, Plates and Stickers Inventory	10404020	1	290,471.46		290,471.46	
Non-Accountable Forms Inventory	10404030	1	134,583.78		134,583.78	
Fuel, Oil and Lubricants Inventory	10404080	1	317,373.09		317,373.09	
Chemicals and Filtering Supplies Inventory	10404120	1	322,740.00		322,740.00	
Construction Materials Inventory	10404130	1	5,188,821.03		5,188,821.03	
Other Supplies and Materials Inventory	10404990	1	525,925.88		525,925.88	
Land	10601010	2	31,060,370.36		31,060,370.36	
Other Land Improvements	10602990	2	4,585,799.16		4,585,799.16	
Accumulated Depreciation - Other Land Improvements	10602991	2		1,968,227.20		1,968,227.20
Water Supply Systems	10603040	2	13,050,787.54		13,050,787.54	
Accumulated Depreciation - Water Supply Systems	10603041	2		4,241,972.91		4,241,972.91
Power Supply Systems	10603050	2	13,568,163.41		13,568,163.41	
Accumulated Depreciation - Power Supply Systems	10603051	2		9,070,877.90		9,070,877.90

PRE-TRIAL BALANCE

Government Corporation Name : **CALUMPIT WATER DISTRICT**
Cluster : **CGS - WATER DISTRICT**
Region : **III**
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ACCOUNT NAME/TITLE	ACCOUNT CODE	CURRENT/NON-CURRENT	TOTAL FUNDS		CORPORATE FUND	
			DEBIT	CREDIT	DEBIT	CREDIT
Plant-Utlity Plant in Service	10603110	2	170,980,491.31		170,980,491.31	
Accumulated Depreciation - Plant (UPIS)	10603111	2		89,681,792.48		89,681,792.48
Buildings	10604010	2	23,477,759.86		23,477,759.86	
Accumulated Depreciation - Buildings	10604011	2		6,784,469.52		6,784,469.52
Water Plant, Structures and Improvements	10604070	2	9,186,485.41		9,186,485.41	
Accumulated Depreciation - Water Plant, Structures and Improvements	10604071	2		5,951,215.28		5,951,215.28
Machinery	10605010	2	4,248,271.96		4,248,271.96	
Accumulated Depreciation - Machinery	10605011	2		2,587,169.45		2,587,169.45
Office Equipment	10605020	2	3,618,611.40		3,618,611.40	
Accumulated Depreciation - Office Equipment	10605021	2		3,294,612.71		3,294,612.71
Information and Communication Technology Equipment	10605030	2	4,185,025.72		4,185,025.72	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031	2		4,191,748.73		4,191,748.73
Communication Equipment	10605070	2	1,010,693.20		1,010,693.20	
Accumulated Depreciation - Communication Equipment	10605071	2		977,934.84		977,934.84
Disaster Response and Rescue Equipment	10605090	2	-		-	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10605091	2				-
Military, Police and Security Equipment	10605100	2	1,387,385.00		1,387,385.00	
Accumulated Depreciation - Military, Police and Security Equipment	10605101	2		382,078.84		382,078.84
Accumulated Depreciation - Medical Equipment	10605111	2		1,552.50		1,552.50
Accumulated Impairment Losses - Military, Police and Security Equipment	10605102	2				-
Sports Equipment	10605130	2	105,000.00		105,000.00	
Accumulated Depreciation - Sports Equipment	10605131	2		85,320.00		85,320.00
Motor Vehicles	10606010	2	8,811,948.61		8,811,948.61	
Accumulated Depreciation - Motor Vehicles	10606011	2		4,991,337.98		4,991,337.98
Watercrafts	10606040	2	343,358.00		343,358.00	

PRE-TRIAL BALANCE

Government Corporation Name : **CALUMPIT WATER DISTRICT**
Cluster : **CGS - WATER DISTRICT**
Region : **III**
Year : **2017**
Fund : **CORPORATE FUND**

Legend:
1 - Current Assets
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ACCOUNT NAME/TITLE	ACCOUNT CODE	CURRENT/NON-CURRENT	TOTAL FUNDS		CORPORATE FUND	
			DEBIT	CREDIT	DEBIT	CREDIT
Accumulated Depreciation - Watercrafts	10606041	2		190,878.59		190,878.59
Other Transportation Equipment	10606990	2	-		-	
Accumulated Depreciation - Other Transportation Equipment	10606991	2				
Furniture and Fixtures	10607010	2	1,697,022.33		1,697,022.33	
Accumulated Depreciation - Furniture and Fixtures	10607011	2		1,591,241.05		1,591,241.05
Construction in Progress - Land Improvements	10699010	2	2,500.00		2,500.00	
Construction in Progress - Infrastructure Assets	10699020	2	5,249,821.07		5,249,821.07	
Construction in Progress - Buildings and Other Structures	10699030	2	393,922.75		393,922.75	
Construction in Progress - Furniture and Fixtures	10699060	2	-		-	
Computer Software	10801020	2	930,227.00		930,227.00	
Accumulated Amortization - Computer Software	10801021	2		830,450.70		830,450.70
Advances for Payroll	19901020	1	-		-	
Advances to Officers and Employees	19901040	1	641.45		641.45	
Advances to Contractors	19902010	1	105,150.00		105,150.00	
Prepaid Registration	19902030	1	-		-	
Prepaid Insurance	19902050	1	677,417.84		677,417.84	
Other Prepayments	19902990	1	7,689.96		7,689.96	
Other Deposits	19903990	1	2,299,672.77		2,299,672.77	
Other Assets	19999990	2	7,876,061.91		7,876,061.91	
Accounts Payable	20101010	3		4,034,139.07		4,034,139.07
Due to Officers and Employees	20101020	3		-		-
Loans Payable - Domestic	20102040	4		30,658,515.40		30,658,515.40
Current Portion on Long Term Debts		3		4,319,845.26		4,319,845.26
Due to BIR	20201010	3		691,711.61		691,711.61
Due to GSIS	20201020	3		675,402.63		675,402.63

PRE-TRIAL BALANCE

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ACCOUNT NAME/TITLE	ACCOUNT CODE	CURRENT/NON-CURRENT	TOTAL FUNDS		CORPORATE FUND	
			DEBIT	CREDIT	DEBIT	CREDIT
Due to PAG-IBIG	20201030	3		120,304.00		120,304.00
Due to PHILHEALTH	20201040	3		40,500.00		40,500.00
Guaranty/Security Deposits Payable	20401040	3		143,745.55		143,745.55
Customers' Deposits Payable	20401050	3		359,657.40		359,657.40
Other Deferred Credits	20501990	3		2,451,806.34		2,451,806.34
Leave Benefits Payable	20601020	3		5,035,893.18		5,035,893.18
Other Payables	29999990	3		365,670.75		365,670.75
Government Equity	30101020	5		824,272.26		824,272.26
Retained Earnings/(Deficit)	30701010	5		174,797,298.03		174,797,298.03
Waterworks System Fees	40202090	0		114,764,462.76		114,764,462.76
Sales Revenue	40202160	0		2,209,485.40		2,209,485.40
Dividend Income	40202200	0		-		-
Interest Income	40202210	0		196,818.84		196,818.84
Fines and Penalties - Business Income	40202230	0		5,227,600.00		5,227,600.00
Other Business Income	40202990	0		2,814,738.33		2,814,738.33
Income from Grants and Donations in Kind	40402020	0		423,999.96		423,999.96
Gain on Sales of PPE	40501040	0		-		-
Salaries and Wages - Regular	50101010	0	22,518,586.36		22,518,586.36	
PERA	50102010	0	2,284,000.00		2,284,000.00	
RA	50102020	0	462,000.00		462,000.00	
TA	50102030	0	462,000.00		462,000.00	
Clothing/Uniform Allowance	50102040	0	475,000.00		475,000.00	
Productivity Incentive Allowance	50102080	0	962,583.80		962,583.80	
Honoraria	50102100	0	-		-	
Overtime and Night Pay	50102130	0	1,452,802.41		1,452,802.41	

PRE-TRIAL BALANCE

Government Corporation Name : **CALUMPIT WATER DISTRICT**
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ACCOUNT NAME/TITLE	ACCOUNT CODE	CURRENT/NON-CURRENT	TOTAL FUNDS		CORPORATE FUND	
			DEBIT	CREDIT	DEBIT	CREDIT
Year End Bonus	50102140	0	1,929,155.70		1,929,155.70	
Cash Gift	50102150	0	474,750.00		474,750.00	
Other Bonuses and Allowances	50102990	0	6,652,273.93		6,652,273.93	
Retirement and Life Insurance Premiums	50103010	0	2,704,913.60		2,704,913.60	
PAG-IBIG Contributions	50103020	0	114,000.00		114,000.00	
PHILHEALTH Contributions	50103030	0	237,137.50		237,137.50	
Employees Compensation Insurance Premiums	50103040	0	114,000.00		114,000.00	
Retirement Gratuity	50104020	0	673,914.69		673,914.69	
Terminal Leave Benefits	50104030	0	2,161,434.32		2,161,434.32	
Other Personnel Benefits	50104990	0	1,398,737.00		1,398,737.00	
Travelling Expenses - Local	50201010	0	239,735.08		239,735.08	
Training Expenses	50202010	0	977,860.16		977,860.16	
Office Supplies Expenses	50203010	0	703,309.17		703,309.17	
Accountable Forms Expenses	50203020	0	293,213.85		293,213.85	
Non-Accountable Forms Expenses	50203030	0	53,860.60		53,860.60	
Drugs and Medicines Expenses	50203070	0	-		-	
Fuel, Oil and Lubricants Expenses	50203090	0	680,400.69		680,400.69	
Chemical and Filtering Supplies Expenses	50203130	0	5,850,384.79		5,850,384.79	
Semi-Expendable Machinery and Equipment Expenses	50203210	0	48,755.75		48,755.75	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	0	18,027.00		18,027.00	
Other Supplies and Materials Expenses	50203990	0	3,451,088.47		3,451,088.47	
Water Expenses	50204010	0	70,607.49		70,607.49	
Electricity Expenses	50204020	0	18,410,444.92		18,410,444.92	
Postage and Courier Services	50205010	0	792.00		792.00	
Telephone Expenses	50205020	0	238,990.42		238,990.42	

PRE-TRIAL BALANCE

Government Corporation Name : **CALUMPIT WATER DISTRICT**
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ACCOUNT NAME/TITLE	ACCOUNT CODE	CURRENT/NON-CURRENT	TOTAL FUNDS		CORPORATE FUND	
			DEBIT	CREDIT	DEBIT	CREDIT
Internet Subcription Expenses	50205030	0	53,760.00		53,760.00	
Cable, Satellite, Telegraph and Radio Expenses	50205040	0	4,309.48		4,309.48	
Extraordinary and Miscellaneous Expenses	50210030	0	117,600.00		117,600.00	
Legal Services	50211010	0	51,920.00		51,920.00	
Auditing Services	50211020	0	43,465.60		43,465.60	
Security Services	50212030	0	1,770,516.44		1,770,516.44	
Repairs and Maintenance - Land Improvements	50213020	0	-		-	
Repairs and Maintenance - Infrastructure Assets	50213030	0	582,441.41		582,441.41	
Repairs and Maintenance - Buildings and Other Structures	50213040	0	468,111.93		468,111.93	
Repairs and Maintenance - Machinery and Equipment	50213050	0	364,389.72		364,389.72	
Repairs and Maintenance - Transportation Equipment	50213060	0	469,313.89		469,313.89	
Repairs and Maintenance - Furniture and Fixtures	50213070	0	3,220.00		3,220.00	
Repairs and Maintenance - Semi-Expendable Machinery and Equipment	50213210	0	-		-	
Repairs and Maintenance - Semi-Expendable Furniture, Fixtures and Books	50213220	0	-		-	
Repairs and Maintenance - Other PPE	50213990	0	-		-	
Taxes, Duties and Licenses	50215010	0	5,029,707.08		5,029,707.08	
Fidelity Bond Premiums	50215020	0	176,274.81		176,274.81	
Insurance Expenses	50215030	0	287,367.91		287,367.91	
Labor and Wages	50216010	0	23,544.00		23,544.00	
Advertising, Promotional and Marketing Expenses	50299010	0	-		-	
Representation Expenses	50299030	0	293,084.65		293,084.65	
Membership Dues and Contributions to Organizations	50299060	0	76,613.00		76,613.00	
Subscription Expenses	50299070	0	6,689.00		6,689.00	
Donations	50299080	0	20,765.00		20,765.00	
Directors and Committee Members' Fees	50299120	0	1,277,640.00		1,277,640.00	

PRE-TRIAL BALANCE

Government Corporation Name : **CALUMPIT WATER DISTRICT**
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ACCOUNT NAME/TITLE	ACCOUNT CODE	CURRENT/NON-CURRENT	TOTAL FUNDS		CORPORATE FUND	
			DEBIT	CREDIT	DEBIT	CREDIT
Major Events and Conventions Expenses	50299180	0	79,906.50		79,906.50	
Other Maintenance and Operating Expenses	50299990	0	2,475,779.81		2,475,779.81	
Interest Expenses	50301020	0	2,092,841.75		2,092,841.75	
Depreciation - Land Improvements	50501020	0	263,493.07		263,493.07	
Depreciation - Infrastructure Assets	50501030	0	11,834,561.20		11,834,561.20	
Depreciation - Buildings and Other Structures	50501040	0	1,674,848.51		1,674,848.51	
Depreciation - Machinery and Equipment	50501050	0	1,291,990.02		1,291,990.02	
Depreciation - Transportation Equipment	50501060	0	595,856.39		595,856.39	
Depreciation - Furniture, Fixtures and Books	50501070	0	112,748.18		112,748.18	
Impairment Loss - Loans and Receivables	50503020	0	9,117.30		9,117.30	
Impairment Loss - Other Receivables	50503060	0	70,145.29		70,145.29	
Loss on Sale of Assets	50504080	0	199,000.00		199,000.00	
TOTAL			**487,401,791.28**	**487,401,791.28**	**487,401,791.28**	**487,401,791.28**

Verified by:

TERESITA E. DE LEON
Department Manager B
Finance Services Department

Noted by:

Engr. RONNIE B. LARGADO
General Manager

POST TRIAL BALANCE

Government Corporation Name : **CALUMPIT WATER DISTRICT**
Cluster : **CGS - WATER DISTRICT**
Region : **III**
Year : **2017**
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ACCOUNT NAME/TITLE	ACCOUNT CODE	CURRENT/NON-CURRENT	TOTAL FUNDS		CORPORATE FUND	
			DEBIT	CREDIT	DEBIT	CREDIT
Cash - Collecting Officer	10101010	1	499,909.62		499,909.62	
Petty Cash	10101020	1	40,000.00		40,000.00	
Cash in Bank - Local Currency, Current Account	10102020	1	24,468,819.49		24,468,819.49	
Cash in Bank - Local Currency, Savings Account	10102030	1	913,139.16		913,139.16	
Time Deposits - Local Currency	10105020	1	20,546,806.10		20,546,806.10	
Investments in Stocks	10299010	1	6,000.00		6,000.00	
Accounts Receivables	10301010	1	14,735,607.60		14,735,607.60	
Allowance for Impairment - Accounts Receivables	10301011	1		352,898.54		352,898.54
Other Receivables	10305990	1	2,103,144.59		2,103,144.59	
Allowance for Impairment - Other Receivables	10305991	1		70,145.29		70,145.29
Office Supplies Inventory	10404010	1	512,389.82		512,389.82	
Accountable Forms, Plates and Stickers Inventory	10404020	1	290,471.46		290,471.46	
Non-Accountable Forms Inventory	10404030	1	134,583.78		134,583.78	
Fuel, Oil and Lubricants Inventory	10404080	1	317,373.09		317,373.09	
Chemicals and Filtering Supplies Inventory	10404120	1	322,740.00		322,740.00	
Construction Materials Inventory	10404130	1	5,188,821.03		5,188,821.03	
Other Supplies and Materials Inventory	10404990	1	525,925.88		525,925.88	
Land	10601010	2	31,060,370.36		31,060,370.36	
Other Land Improvements	10602990	2	4,585,799.16		4,585,799.16	
Accumulated Depreciation - Other Land Improvements	10602991	2		1,968,227.20		1,968,227.20
Water Supply Systems	10603040	2	13,050,787.54		13,050,787.54	
Accumulated Depreciation - Water Supply Systems	10603041	2		4,241,972.91		4,241,972.91
Power Supply Systems	10603050	2	13,568,163.41		13,568,163.41	
Accumulated Depreciation - Power Supply Systems	10603051	2		9,070,877.90		9,070,877.90

POST TRIAL BALANCE

Government Corporation Name : **CALUMPIT WATER DISTRICT**
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Plant-Utlity Plant in Service	10603110	2	170,980,491.31		170,980,491.31	
Accumulated Depreciation - Plant (UPIS)	10603111	2		89,681,792.48		89,681,792.48
Buildings	10604010	2	23,477,759.86		23,477,759.86	
Accumulated Depreciation - Buildings	10604011	2		6,784,469.52		6,784,469.52
Water Plant, Structures and Improvements	10604070	2	9,186,485.41		9,186,485.41	
Accumulated Depreciation - Water Plant, Structures and Improvements	10604071	2		5,951,215.28		5,951,215.28
Machinery	10605010	2	4,248,271.96		4,248,271.96	
Accumulated Depreciation - Machinery	10605011	2		2,587,169.45		2,587,169.45
Office Equipment	10605020	2	3,618,611.40		3,618,611.40	
Accumulated Depreciation - Office Equipment	10605021	2		3,294,612.71		3,294,612.71
Information and Communication Technology Equipment	10605030	2	4,185,025.72		4,185,025.72	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031	2		4,191,748.73		4,191,748.73
Communication Equipment	10605070	2	1,010,693.20		1,010,693.20	
Accumulated Depreciation - Communication Equipment	10605071	2		977,934.84		977,934.84
Disaster Response and Rescue Equipment	10605090	2	-		-	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10605091	2				-
Military, Police and Security Equipment	10605100	2	1,387,385.00		1,387,385.00	
Accumulated Depreciation - Military, Police and Security Equipment	10605101	2		382,078.84		382,078.84
Accumulated Depreciation - Medical Equipment	10605111	2		1,552.50		1,552.50
Accumulated Impairment Losses - Military, Police and Security Equipment	10605102	2				-
Sports Equipment	10605130	2	105,000.00		105,000.00	
Accumulated Depreciation - Sports Equipment	10605131	2		85,320.00		85,320.00
Motor Vehicles	10606010	2	8,811,948.61		8,811,948.61	
Accumulated Depreciation - Motor Vehicles	10606011	2		4,991,337.98		4,991,337.98
Watercrafts	10606040	2	343,358.00		343,358.00	
Accumulated Depreciation - Watercrafts	10606041	2		190,878.59		190,878.59
Other Transportation Equipment	10606990	2	-		-	
Accumulated Depreciation - Other Transportation Equipment	10606991	2				

POST TRIAL BALANCE

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0 - Revenue/Income and Expenses Accounts

Furniture and Fixtures	10607010	2	1,697,022.33		1,697,022.33	
Accumulated Depreciation - Furniture and Fixtures	10607011	2		1,591,241.05		1,591,241.05
Construction in Progress - Land Improvements	10699010	2	2,500.00		2,500.00	
Construction in Progress - Infrastructure Assets	10699020	2	5,249,821.07		5,249,821.07	
Construction in Progress - Buildings and Other Structures	10699030	2	393,922.75		393,922.75	
Construction in Progress - Furniture and Fixtures	10699060	2	-		-	
Computer Software	10801020	2	930,227.00		930,227.00	
Accumulated Amortization - Computer Software	10801021	2		830,450.70		830,450.70
Advances for Payroll	19901020	1	-		-	
Advances to Officers and Employees	19901040	1	641.45		641.45	
Advances to Contractors	19902010	1	105,150.00		105,150.00	
Prepaid Registration	19902030	1	-		-	
Prepaid Insurance	19902050	1	677,417.84		677,417.84	
Other Prepayments	19902990	1	7,689.96		7,689.96	
Other Deposits	19903990	1	2,299,672.77		2,299,672.77	
Other Assets	19999990	2	7,876,061.91		7,876,061.91	
Accounts Payable	20101010	3		4,034,139.07		4,034,139.07
Due to Officers and Employees	20101020	3		-		-
Loans Payable - Domestic	20102040	4		30,658,515.40		30,658,515.40
Current Portion on Long Term Debts		3		4,319,845.26		4,319,845.26
Due to BIR	20201010	3		691,711.61		691,711.61
Due to GSIS	20201020	3		675,402.63		675,402.63
Due to PAG-IBIG	20201030	3		120,304.00		120,304.00
Due to PHILHEALTH	20201040	3		40,500.00		40,500.00
Guaranty/Security Deposits Payable	20401040	3		143,745.55		143,745.55
Customers' Deposits Payable	20401050	3		359,657.40		359,657.40
Other Deferred Credits	20501990	3		2,451,806.34		2,451,806.34
Leave Benefits Payable	20601020	3		5,035,893.18		5,035,893.18

POST TRIAL BALANCE

Government Corporation Name : **CALUMPIT WATER DISTRICT**
Cluster : **CGS - WATER DISTRICT**
Region : **III**
Year : **2017**
Fund : **CORPORATE FUND**

Legend:
1 - Current Assets
2 - Non-Current Assets
3 - Current Liabilities
4 - Non-Current Liabilities
5 - Accumulated Surplus/Equity Accounts
0 - Revenue/Income and Expenses Accounts

Other Payables	29999990	3		365,670.75		365,670.75
Government Equity	30101020	5		824,272.26		824,272.26
Retained Earnings/(Deficit)	30701010	5		192,498,621.68		192,498,621.68
TOTAL			**379,466,009.64**	**379,466,009.64**	**379,466,009.64**	**379,466,009.64**

Verified by:

TERESITA E. DE LEON
Department Manager B
Finance Services Department

Noted by:

Engr. RONNIE B. LARGADO
General Manager

CALUMPIT WATER DISTRICT
CONDENSED STATEMENT OF COMPREHENSIVE INCOME
(CORPORATE FUND)
FOR THE YEAR ENDED DECEMBER 31, 2017

	NOTE*	2017	2016
Income			
Service and Business Income	22	125,213,105.33	119,043,675.38
Shares, Grants and Donations	23	423,999.96	423,999.96
Total Income		**125,637,105.29**	**119,467,675.34**
Expenses			
Personnel Services	24	45,077,289.31	42,343,364.17
Maintenance and Other Operating Expenses	25	44,713,890.62	39,320,896.22
Financial Expenses	26	2,092,841.75	2,478,125.08
Non-Cash Expenses	27	16,051,759.96	14,492,048.82
Total Expenses		**107,935,781.64**	**98,634,434.29**
Comprehensive Income/(Loss)		**17,701,323.65**	**20,833,241.05**

The notes on pages 1 to 34 form part of these statements.

Verified by:

TERESITA E. DE LEON
Department Manager B
Finance Services Department

Noted by:

Engr. RONNIE B. LARGADO
General Manager

CALUMPIT WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
(CORPORATE FUND)
FOR THE YEAR ENDED DECEMBER 31, 2017

	2017	2016
Income		
Service and Business Income		
Business Income		
Waterworks System Fees	114,764,462.76	108,602,370.09
Sales Revenue	2,209,485.40	2,335,781.25
Sales Discounts	-	-
Dividend Income	-	3,953.24
Interest Income	196,818.84	176,272.78
Fines and Penalties - Business Income	5,227,600.00	5,066,100.00
Other Business Income	2,814,738.33	2,859,198.02
Total Business Income	**125,213,105.33**	**119,043,675.38**
Total Service and Business Income	**125,213,105.33**	**119,043,675.38**
Shares, Grants and Donations		
Grants and Donations		
Income from Grants and Donations in Kind	**423,999.96**	**423,999.96**
Total Shares, Grants and Donations	**423,999.96**	**423,999.96**
Total Income	**125,637,105.29**	**119,467,675.34**
Expenses		
Personnel Services		
Salaries and Wages		
Salaries and Wages - Regular	**22,518,586.36**	**20,932,354.99**
Other Compensation		
PERA	2,284,000.00	2,388,000.00
RA	462,000.00	462,000.00
TA	462,000.00	462,000.00
Clothing/Uniform Allowance	475,000.00	500,000.00

CALUMPIT WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
(CORPORATE FUND)
FOR THE YEAR ENDED DECEMBER 31, 2017

	2017	2016
Productivity Incentive Allowance	962,583.80	1,401,500.00
Honoraria	-	-
Overtime and Night Pay	1,452,802.41	1,382,734.55
Year End Bonus	1,929,155.70	1,800,018.00
Cash Gift	474,750.00	495,000.00
Other Bonuses and Allowances	6,652,273.93	6,567,802.65
Total Other Compensation	**15,154,565.84**	**15,459,055.20**
Personnel Benefits Contributions		
Retirement and Life Insurance Premiums	2,704,913.60	2,519,837.52
PAG-IBIG Contributions	114,000.00	119,350.00
PHILHEALTH Contributions	237,137.50	233,587.50
Employees Compensation Insurance Premiums	114,000.00	118,764.70
Total Personnel Benefits Contributions	**3,170,051.10**	**2,991,539.72**
Other Personnel Benefits		
Retirement Gratuity	673,914.69	-
Terminal Leave Benefits	2,161,434.32	1,627,753.41
Other Personnel Benefits	1,398,737.00	1,332,660.85
Total Other Personnel Benefits	**4,234,086.01**	**2,960,414.26**
Total Personnel Services	**45,077,289.31**	**42,343,364.17**
Maintenance and Other Operating Expenses		
Travelling Expenses		
Travelling Expenses - Local	**239,735.08**	**222,507.44**
Training and Scholarship Expenses		
Training Expenses	**977,860.16**	**858,776.90**
Supplies and Materials Expenses		
Office Supplies Expenses	703,309.17	831,065.45
Accountable Forms Expenses	293,213.85	289,328.69
Non-Accountable Forms Expenses	53,860.60	45,876.98
Drugs and Medicines Expenses	-	-
Fuel, Oil and Lubricants Expenses	680,400.69	579,420.77
Chemical and Filtering Supplies Expenses	5,850,384.79	5,116,884.41
Semi-Expendable Machinery and Equipment Expenses	48,755.75	-
Semi-Expendable Furniture, Fixtures and Books Expenses	18,027.00	-

CALUMPIT WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
(CORPORATE FUND)
FOR THE YEAR ENDED DECEMBER 31, 2017

	2017	2016
Other Supplies and Materials Expenses	3,451,088.47	3,165,352.25
Total Supplies and Materials Expenses	**11,099,040.32**	**10,027,928.55**
Utility Expenses		
Water Expenses	70,607.49	70,820.01
Electricity Expenses	18,410,444.92	17,198,290.71
Total Utility Expenses	**18,481,052.41**	**17,269,110.72**
Communication Expenses		
Postage and Courier Services	792.00	675.00
Telephone Expenses	238,990.42	264,495.56
Internet Subscription Expenses	53,760.00	53,470.97
Cable, Satellite, Telegraph and Radio Expenses	4,309.48	3,978.00
Total Communication Expenses	**297,851.90**	**322,619.53**
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	**117,600.00**	**115,100.00**
Professional Services		
Legal Services	51,920.00	56,800.00
Auditing Services	43,465.60	-
Total Professional Services	**95,385.60**	**56,800.00**
General Services		
Security Services	**1,770,516.44**	**1,661,750.00**
Repairs and Maintenance		
Repairs and Maintenance - Land Improvements	-	-
Repairs and Maintenance - Infrastructure Assets	582,441.41	532,413.96
Repairs and Maintenance - Buildings and Other Structures	468,111.93	294,626.75
Repairs and Maintenance - Machinery and Equipment	364,389.72	176,484.18
Repairs and Maintenance - Transportation Equipment	469,313.89	370,454.84
Repairs and Maintenance - Furniture and Fixtures	3,220.00	1,959.00
Repairs and Maintenance - Semi-Expendable Machinery and Equipment	-	-
Repairs and Maintenance - Semi-Expendable Furniture, Fixtures and Books	-	-
Repairs and Maintenance - Other Property, Plant and Equipment	-	-
Total Repairs and Maintenance	**1,887,476.95**	**1,375,938.73**
Taxes, Insurance Premiums and Other Fees		

CALUMPIT WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
(CORPORATE FUND)
FOR THE YEAR ENDED DECEMBER 31, 2017

	2017	2016
Taxes, Duties and Licenses	5,029,707.08	2,456,600.08
Fidelity Bond Premiums	176,274.81	183,118.12
Insurance Expenses	287,367.91	242,045.80
Total Taxes, Insurance Premiums and Other Fees	**5,493,349.80**	**2,881,764.00**
Labor and Wages		
Labor and Wages	**23,544.00**	**25,450.00**
Other Maintenance and Operating Expenses		
Advertising, Promotional and Marketing Expenses	-	-
Representation Expenses	293,084.65	209,113.78
Membership Dues and Contributions to Organizations	76,613.00	51,950.00
Subscription Expenses	6,689.00	11,199.00
Donations	20,765.00	13,000.00
Litigation/Acquired Assets Expenses	-	-
Directors and Committee Members' Fees	1,277,640.00	1,274,715.00
Documentary Stamps Expenses	-	-
Major Events and Conventions Expenses	79,906.50	-
Other Maintenance and Operating Expenses	2,475,779.81	2,943,172.57
Total Other Maintenance and Operating Expenses	**4,230,477.96**	**4,503,150.35**
Total Maintenance and Other Operating Expenses	**44,713,890.62**	**39,320,896.22**
Financial Expenses		
Financial Expenses		
Interest Expenses	**2,092,841.75**	**2,478,125.08**
Total Financial Expenses	**2,092,841.75**	**2,478,125.08**
Non-Cash Expenses		
Depreciation		
Depreciation - Land Improvements	263,493.07	155,626.90
Depreciation - Infrastructure Assets	11,834,561.20	10,810,844.22
Depreciation - Buildings and Other Structures	1,674,848.51	1,638,190.51
Depreciation - Machinery and Equipment	1,291,990.02	1,347,122.08
Depreciation - Transportation Equipment	595,856.39	369,208.43
Depreciation - Furniture, Fixtures and Books	112,748.18	174,562.13
Depreciation - Other Property, Plant and Equipment	-	-

CALUMPIT WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
(CORPORATE FUND)
FOR THE YEAR ENDED DECEMBER 31, 2017

	2017	2016
Total Depreciation	**15,773,497.37**	**14,495,554.27**
Impairement Loss		
Impairment Loss - Loans and Receivables	9,117.30	(3,529.85)
Impairment Loss - Other Receivables	70,145.29	-
Total Impairment Loss	**79,262.59**	**(3,529.85)**
Losses		
Loss on Sale of Property, Plant and Equipment	**199,000.00**	**24.40**
Total Non-Cash Expenses	**16,051,759.96**	**14,492,048.82**
Total Expenses	**107,935,781.64**	**98,634,434.29**
Comprehensive Income/(Loss)	**17,701,323.65**	**20,833,241.05**

Verified by:

TERESITA E. DE LEON
Department Manager B
Finance Services Department

Noted by:

Engr. RONNIE B. LARGADO
General Manager

CALUMPIT WATER DISTRICT
CONDENSED STATEMENT OF CASH FLOWS
(CORPORATE FUND)
FOR THE YEAR ENDED DECEMBER 31, 2017

	2017	2016
CASH FLOW FROM OPERATING ACTIVITIES		
Cash Inflows		
Collection of Income/Revenue	119,393,864.38	114,278,252.59
Collection of Receivables	7,918,966.36	7,953,274.32
Total Cash Inflows	**127,312,830.74**	**122,231,526.91**
Adjustments	2,164,033.46	2,072,777.84
Adjusted Cash Inflows	**129,476,864.20**	**124,304,304.75**
Cash Outflows		
Payment of Expenses	55,277,581.27	47,417,201.15
Purchase of Inventories	5,858,391.17	8,901,723.83
Grant of Cash Advances	2,905,124.05	2,851,181.00
Prepayments	1,316,217.78	1,540,058.65
Refund of Deposits	210,600.57	589,129.31
Payments of Accounts Payable	7,429,621.13	8,860,607.65
Remittance of Personnel Benefit Contributions and Mandatory Deductions	23,760,511.45	22,402,934.79
Other Disbursements	1,638,432.23	2,879,630.74
Total Cash Outflows	**98,396,479.65**	**95,442,467.12**
Adjustments	1,338,125.95	2,379,148.61
Adjusted Cash Outflows	**99,734,605.60**	**97,821,615.73**
Net Cash Provided by/(Used in) Operating Activities	**29,742,258.60**	**26,482,689.02**
CASH FLOW FROM INVESTING ACTIVITIES		
Receipt of Interest Earned	196,818.84	176,272.78
Total Cash Inflows	**196,818.84**	**176,272.78**
Cash Outflows		
Purchase /Construction of Property, Plant and Equipment	15,062,877.04	12,954,612.74
Total Cash Outflows	**15,062,877.04**	**12,954,612.74**
Net Cash Provided By/(Used In) Investing Activities	**(14,866,058.20)**	**(12,778,339.96)**

CALUMPIT WATER DISTRICT
CONDENSED STATEMENT OF CASH FLOWS
(CORPORATE FUND)
FOR THE YEAR ENDED DECEMBER 31, 2017

	2017	2016
CASH FLOW FROM FINANCING ACTIVITIES		
Cash Outflows		
Payment of Long-Term Liabilities	4,558,585.79	4,504,328.62
Payment of interest on loans and other financial charges	2,092,841.75	2,468,125.08
Total Cash Outflows	**(6,651,427.54)**	**(6,972,453.70)**
Net Cash Provided By/(Used In) Financing Activites	**(6,651,427.54)**	**(6,972,453.70)**
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	**8,224,772.86**	**6,731,895.36**
CASH AND CASH EQUIVALENTS, JANUARY 1	**38,243,901.51**	**31,512,006.15**
CASH AND CASH EQUIVALENTS, DECEMBER 31	**46,468,674.37**	**38,243,901.51**

Verified by:

TERESITA E. DE LEON
Department Manager B
Finance Services Department

Noted by:

Engr. RONNIE B. LARGADO
General Manager

CALUMPIT WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
(CORPORATE FUND)
FOR THE YEAR ENDED DECEMBER 31, 2017

	2017	2016
CASH FLOW FROM OPERATING ACTIVITIES		
Cash Inflows		
Collection of Income/Revenue	**119,393,864.38**	**114,278,252.59**
Collection of service and business income	119,393,864.38	114,278,252.59
Collection of Receivables	**7,918,966.36**	**7,953,274.32**
Collection of other receivables	7,918,966.36	7,953,274.32
Total Cash Inflows	**127,312,830.74**	**122,231,526.91**
Adjustments	**2,164,033.46**	**2,072,777.84**
Restoration of cash for cancelled/lost/stale checks/ADA	34,751.28	734,651.89
Restoration of cash for unreleased checks	2,129,282.18	1,338,125.95
Adjusted Cash Inflows	**129,476,864.20**	**124,304,304.75**
Cash Outflows		
Payment of Expenses	**55,277,581.27**	**47,417,201.15**
Payment of personnel services	25,229,476.97	20,817,721.50
Payment of maintenance and other operating expenses	30,048,104.30	26,599,479.65
Purchase of Inventories	**5,858,391.17**	**8,901,723.83**
Purchase of inventory held for consumption	5,737,418.42	8,892,564.63
Purchase of semi-expendable machinery and equipment	48,755.75	-
Purchase of semi-expendable furniture, fixtures and books	18,027.00	-
Purchase of inventories obligated/incurred in prior years	54,190.00	9,159.20
Grant of Cash Advances	**2,905,124.05**	**2,851,181.00**
Advances to officers and employees	2,905,124.05	2,851,181.00
Prepayments	**1,316,217.78**	**1,540,058.65**

CALUMPIT WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
(CORPORATE FUND)
FOR THE YEAR ENDED DECEMBER 31, 2017

	2017	2016
Prepaid insurance	1,303,745.34	1,517,186.65
Other prepayments	12,472.44	22,872.00
Refund of Deposits		
Payment of other deposits	**210,600.57**	**589,129.31**
Payments of Accounts Payable	**7,429,621.13**	**8,860,607.65**
Remittance of Personnel Benefit Contributions and Mandatory Deductions	**23,760,511.45**	**22,402,934.79**
Remittance of taxes withheld	10,176,210.48	7,688,862.14
Remittance to GSIS/PAG-IBIG/Philhealth	8,204,294.50	9,951,126.18
Remittance of other payables	5,380,006.47	4,762,946.47
Other Disbursements	**1,638,432.23**	**2,879,630.74**
Refund of cash advances	161,448.36	58,504.15
Refund of income taxes withheld	20,188.97	12,147.30
Other disbursements	1,456,794.90	2,808,979.29
Total Cash Outflows	**98,396,479.65**	**95,442,467.12**
Adjustments	**1,338,125.95**	**2,379,148.61**
Adjustment for dishonored checks	-	30,458.29
Reversing entry for unreleased checks in previous year	1,338,125.95	2,348,690.32
Adjusted Cash Outflows	**99,734,605.60**	**97,821,615.73**
Net Cash Provided by/(Used in) Operating Activities	**29,742,258.60**	**26,482,689.02**
CASH FLOW FROM INVESTING ACTIVITIES		
Cash Inflows		
Receipt of Interest Earned	**196,818.84**	**176,272.78**
Total Cash Inflows	**196,818.84**	**176,272.78**

CALUMPIT WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
(CORPORATE FUND)
FOR THE YEAR ENDED DECEMBER 31, 2017

	2017	2016
Cash Outflows	196,818.84	176,272.78
Purchase /Construction of Property, Plant and Equipment	**15,062,877.04**	**12,954,612.74**
Purchase of land	864,580.35	153,660.70
Payment for land improvements	-	-
Construction of infrastructure assets	9,695,469.83	7,945,069.78
Construction of buildings and other structures	2,299,230.87	612,963.92
Purchase of machinery and equipment	932,140.36	600,305.28
Purchase of transportation equipment	212,078.56	2,627,285.72
Purchase of furniture, fixture and books	-	62,711.31
Construction in progress	-	-
Advances to contractors	105,150.00	123,000.00
Payment of guaranty deposits	-	314,553.53
Payment of retention fee to contractors	318,195.40	-
Payment for rehabilitation of property, plant and equipment (capitalized repair)	636,031.67	515,062.50
Payment for property, plant and equipment in prior years	-	-
Total Cash Outflows	**15,062,877.04**	**12,954,612.74**
Net Cash Provided By/(Used In) Investing Activities	**(14,866,058.20)**	**(12,778,339.96)**
CASH FLOW FROM FINANCING ACTIVITIES		
Cash Outflows		
Payment of Long-Term Liabilities	**4,558,585.79**	**4,504,328.62**
Payment of domestic loans	4,558,585.79	4,504,328.62
Payment of interest on loans and other financial charges	**2,092,841.75**	**2,468,125.08**
Total Cash Outflows	**(6,651,427.54)**	**(6,972,453.70)**
Net Cash Provided By/(Used In) Financing Activites	**(6,651,427.54)**	**(6,972,453.70)**

CALUMPIT WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
(CORPORATE FUND)
FOR THE YEAR ENDED DECEMBER 31, 2017

	2017	2016
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	**8,224,772.86**	**6,731,895.36**
CASH AND CASH EQUIVALENTS, JANUARY 1	**38,243,901.51**	**31,512,006.15**
CASH AND CASH EQUIVALENTS, DECEMBER 31	**46,468,674.37**	**38,243,901.51**

Verified by:

TERESITA E. DE LEON
Department Manager B
Finance Services Department

Noted by:

Engr. RONNIE B. LARGADO
General Manager

CALUMPIT WATER DISTRICT
CONDENSED STATEMENT OF FINANCIAL POSITION
(CORPORATE FUND)
AS AT DECEMBER 31, 2017

	NOTE**	2017	2016	1 Jan 2016 Restated*
ASSETS				
Current Assets				
Cash and Cash Equivalents	5	46,468,674.37	38,243,901.51	31,512,006.15
Other Investments	6	6,000.00	6,000.00	6,000.00
Receivables, Net	7	16,415,708.36	16,035,571.63	14,819,710.96
Inventories	8	7,292,305.06	5,784,699.65	9,001,705.22
Other Current Assets	9	3,090,572.02	2,895,934.53	2,448,822.59
Total Current Assets		**73,273,259.81**	**62,966,107.32**	**57,788,244.92**
Non-Current Assets				
Property, Plant and Equipment, Net	10	155,324,743.29	161,440,984.98	146,534,370.14
Construction in Progress	11	5,646,243.82	4,261,018.09	6,278,061.31
Intangible Assets	12	99,776.30	240,790.70	404,605.10
Other Assets	13	7,876,061.91	1,139,921.88	1,139,921.88
Total Non-Current Assets		**168,946,825.32**	**167,082,715.65**	**154,356,958.43**
Total Assets		**242,220,085.13**	**230,048,822.97**	**212,145,203.35**
LIABILITIES				
Current Liabilities				
Financial Liabilities	14	4,034,139.07	3,332,929.92	4,353,467.10
Inter-Agency Payables	15	1,527,918.24	1,402,855.27	1,295,765.38
Trust Liabilities	16	503,402.95	443,027.95	601,461.65
Deferred Credits/Unearned Income	17	2,451,806.34	2,845,710.50	3,280,710.19
Provisions	18	5,035,893.18	4,641,818.89	3,917,484.44
Other Payables	19	365,670.75	336,448.09	(48,399.02)
Current Portion on Long Term Debts	20	4,319,845.26	-	-
Total Current Liabilities		**18,238,675.79**	**13,002,790.62**	**13,400,489.74**
Non-Current Liabilities				
Financial Liabilities	14	30,658,515.40	39,536,946.45	44,041,275.07

CALUMPIT WATER DISTRICT
CONDENSED STATEMENT OF FINANCIAL POSITION
(CORPORATE FUND)
AS AT DECEMBER 31, 2017

	NOTE**	2017	2016	1 Jan 2016 Restated*
Total Non-Current Liabilities		**30,658,515.40**	**39,536,946.45**	**44,041,275.07**
Total Liabilities		**48,897,191.19**	**52,539,737.07**	**57,441,764.81**
	EQUITY			
Government Equity	21	824,272.26	824,272.26	824,272.26
Retained Earnings/(Deficit)		192,498,621.68	176,684,813.64	153,879,166.28
Total Equity		**193,322,893.94**	**177,509,085.90**	**154,703,438.54**
Total Liabilities and Equity		**242,220,085.13**	**230,048,822.97**	**212,145,203.35**

The notes on pages 1 to 34 form part of these statements.

Verified by:

TERESITA E. DE LEON
Department Manager B
Finance Services Department

Noted by:

Engr. RONNIE B. LARGADO
General Manager

CALUMPIT WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
(CORPORATE FUND)
AS AT DECEMBER 31, 2017

	2017	2016	1 Jan 2016 Restated
ASSETS			
Current Assets			
Cash and Cash Equivalents	**46,468,674.37**	**38,243,901.51**	**31,512,006.15**
Cash on Hand	**539,909.62**	**537,176.02**	**802,588.71**
Cash-Collecting Officer	499,909.62	497,176.02	762,588.71
Petty Cash	40,000.00	40,000.00	40,000.00
Cash in Bank-Local Currency	**45,928,764.75**	**37,706,725.49**	**30,709,417.44**
Cash in Bank - Local Currency, Current Account	24,468,819.49	19,331,418.53	14,893,889.32
Cash in Bank - Local Currency, Savings Account	913,139.16	353,212.21	424,912.85
Time Deposits - Local Currency	20,546,806.10	18,022,094.75	15,390.615.27
Other Investments	**6,000.00**	**6,000.00**	**6,000.00**
Other Investments	**6,000.00**	**6,000.00**	**6,000.00**
Investments in Stocks	6,000.00	6,000.00	6,000.00
Receivables, Net	**16,415,708.36**	**16,035,571.63**	**14,819,710.96**
Loans and Receivables Accounts	**14,382,709.06**	**13,843,377.26**	**12,901,793.25**
Accounts Receivables	14,735,607.60	14,187,158.50	13,249,104.34
Allowance for Impairement - Accounts Receivable	(352,898.54)	(343,781.24)	(347,311.09)
Net Value - Accounts Receivables	14,382,709.06	13,843,377.26	12,901,793.25
Other Receivables	**2,032,999.30**	**2,192,194.37**	**1,917,917.71**
Other Receivables	2,103,144.59	2,192,194.37	1,917,917.71
Allowance for Impairement - Other Receivables	(70,145.29)	-	-
Net Value - Other Receivables	2,032,999.30	2,192,194.37	1,917,917.71
Invetories	**7,292,305.06**	**5,784,699.65**	**9,001,705.22**
Inventory Held for Consumption	**7,292,305.06**	**5,784,699.65**	**9,001,705.22**
Office Supplies Inventory	512,389.82	483,377.25	543,539.86
Accountable Forms, Plates and Stickers Inventory	290,471.46	186,475.31	385,104.00

CALUMPIT WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
(CORPORATE FUND)
AS AT DECEMBER 31, 2017

	2017	2016	1 Jan 2016 Restated
Non-Accountable Forms Inventory	134,583.78	151,444.38	145,421.36
Drugs and Medicines Inventory	-	-	-
Fuel, Oil and Lubricants Inventory	317,373.09	108,511.40	142,620.18
Chemical and Filtering Supplies Inventory	322,740.00	44,623.34	240,450.00
Construction Materials Inventory	5,188,821.03	3,954,531.64	6,655,323.97
Other Supplies and Materials Inventory	525,925.88	855,736.33	889,245.85
Semi-Expendable Machinery and Equipment	-	-	-
Semi-Expendable Machinery	-	-	-
Semi-Expendable Office Equipment	-	-	-
Semi-Expendable Information and Communication Technology E	-	-	-
Semi-Expendable Communication Equipment	-	-	-
Semi-Expendable Disaster Response and Rescue Equipment	-	-	-
Semi-Expendable Sports Equipment	-	-	-
Semi-Expendable Other Machinery and Equipment	-	-	-
Semi-Expendable Furniture, Fixtures and Books	-	-	-
Semi-Expendable Furniture and Fixtures	-	-	
Other Current Assets	**3,090,572.02**	**2,895,934.53**	**2,448,822.59**
Advances	**641.45**	-	-
Advances for Payroll	-	-	-
Advances to Officers and Employees	641.45	-	-
Prepayments	**790,257.80**	**806,862.33**	**789,807.99**
Advances to Contractors	105,150.00	-	-
Prepaid Registration	-	-	-
Prepaid Insurance	677,417.84	804,210.33	788,481.99
Other Prepayments	7,689.96	2,652.00	1,326.00
Deposits	**2,299,672.77**	**2,089,072.20**	**1,659,014.60**
Other Deposits	2,299,672.77	2,089,072.20	1,659,014.60
Total Current Assets	**73,273,259.81**	**62,966,107.32**	**57,788,244.92**

Non-Current Assets

CALUMPIT WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
(CORPORATE FUND)
AS AT DECEMBER 31, 2017

	2017	2016	1 Jan 2016 Restated
Property, Plant and Equipment, Net	**155,324,743.29**	**161,440,984.98**	**146,534,370.14**
Land	**31,060,370.36**	**30,118,784.00**	**29,955,784.00**
Land	31,060,370.36	30,118,784.00	29,955,784.00
Land Improvements	**2,617,571.96**	**1,936,775.55**	**1,659,764.28**
Other Land Improvements	4,585,799.16	3,620,631.59	3,016,812.20
Accumulated Depreciation - Other Land Improvements	(1,968,227.20)	(1,683,856.04)	(1,357,047.92)
Net Value - Land Improvements	2,617,571.96	1,936,775.55	1,659,764.28
Infrastructure Assets	**94,604,798.97**	**100,849,421.19**	**87,065,222.38**
Water Supply Systems	13,050,787.54	12,260,551.35	11,144,961.81
Accumulated Depreciation - Water Supply Systems	(4,241,972.91)	(3,881,852.53)	(2,385,352.96)
Net Value - Water Supply Systems	8,808,814.63	8,378,698.82	8,759,608.85
Power Supply Systems	13,568,163.41	12,868,831.43	11,973,831.43
Accumulated Depreciation - Power Supply Systems	(9,070,877.90)	(8,722,972.21)	(8,084,356.74)
Net Value - Power Supply Systems	4,497,285.51	4,145,859.22	3,889,474.69
Plant-Utlity Plant in Service	170,980,491.31	166,499,385.43	146,104,283.37
Accumulated Depreciation - Plant (UPIS)	(89,681,792.48)	(78,174,522.28)	(71,688,144.53)
Net Value - Plant-Utility Plant in Service	81,298,698.83	88,324,863.15	74,416,138.84
Buildings and Other Structures	**19,928,560.47**	**19,608,940.15**	**20,692,163.59**
Buildings	23,477,759.86	22,617,367.52	22,377,367.52
Accumulated Depreciation - Buildings	(6,784,469.52)	(6,100,396.20)	(4,620,262.14)
Net Value - Buildings	16,693,290.34	16,516,971.32	17,757,105.38
Water Plant, Structures and Improvements	9,186,485.41	8,500,520.41	7,780,780.41
Accumulated Depreciation - Water Plant, Structures and Improve	(5,951,215.28)	(5,408,551.58)	(4,845,722.20)
Net Value - Water Plant, Structures and Improvements	3,235,270.13	3,091,968.83	2,935,058.21
Machinery and Equipment	**3,034,570.21**	**4,244,847.50**	**4,797,201.60**
Machinery	4,248,271.96	3,741,476.70	3,592,305.70
Accumulated Depreciation - Machinery	(2,587,169.45)	(2,294,684.55)	(2,015,799.55)
Net Value - Machinery	1,661,102.51	1,446,792.15	1,576,506.15
Office Equipment	3,618,611.40	3,822,062.90	3,679,912.90
Accumulated Depreciation - Office Equipment	(3,294,612.71)	(3,187,252.37)	(2,982,179.13)
Net Value - Office Equipment	323,998.69	634,810.53	697,733.77
Information and Communication Technology Equipment	4,185,025.72	5,194,181.65	4,794,827.65

CALUMPIT WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
(CORPORATE FUND)
AS AT DECEMBER 31, 2017

	2017	2016	1 Jan 2016 Restated
Accumulated Depreciation - Information and Communication Tec	(4,191,748.73)	(3,669,743.80)	(3,102,453.07)
Net Value - Information and Communication Technology Equipm	(6,723.01)	1,524,437.85	1,692,374.58
Communication Equipment	1,010,693.20	1,257,460.20	1,257,460.20
Accumulated Depreciation - Communication Equipment	(977,934.84)	(855,123.75)	(725,989.98)
Net Value - Communication Equipment	32,758.36	402,336.45	531,470.22
Disaster Response and Rescue Equipment	-	-	-
Accumulated Depreciation - Disaster Response and Rescue Equi	-	-	-
Net Value - Disaster Response and Rescue Equipment	-	-	-
Military, Police and Security Equipment	1,387,385.00	491,635.00	491,635.00
Accumulated Depreciation - Military, Police and Security Equipn	(382,078.84)	(285,349.48)	(232,495.12)
Net Value - Military, Police and Security Equipment Equipment	1,005,306.16	206,285.52	259,139.88
Medical Equipment	-	2,300.00	2,300.00
Accumulated Depreciation - Medical Equipment	(1,552.50)	(1,380.00)	(1,173.00)
Net Value - Medical Equipment	(1,552.50)	920.00	1,127.00
Sports Equipment	105,000.00	105,000.00	105,000.00
Accumulated Depreciation - Sports Equipment	(85,320.00)	(75,735.00)	(66,150.00)
Net Value - Sports Equipment	19,680.00	29,265.00	38,850.00
Transportation Equipment	**3,973,090.04**	**4,405,495.23**	**2,019,564.92**
Motor Vehicles	8,811,948.61	8,647,692.41	5,871,692.41
Accumulated Depreciation - Motor Vehicles	(4,991,337.98)	(4,427,748.87)	(4,070,291.46)
Net Value - Motor Vehicles	3,820,610.63	4,219,943.54	1,801,400.95
Watercrafts	343,358.00	343,358.00	343,358.00
Accumulated Depreciation - Watercrafts	(190,878.59)	(158,680.31)	(126,482.03)
Net Value - Watercrafts	152,479.41	184,677.69	216,875.97
Other Transportation Equipment	-	4,600.00	4,600.00
Accumulated Depreciation - Other Transportation Equipment	-	(3,726.00)	(3,312.00)
Net Value - Other Transportation Equipment	-	874.00	1,288.00
Furniture, Fixtures and Books	**105,781.28**	**276,721.36**	**344,669.37**
Furniture and Fixtures	1,697,022.33	1,755,934.23	1,706,134.23
Accumulated Depreciation - Furniture and Fixtures	(1,591,241.05)	(1,479,212.87)	(1,361,464.86)
Net Value - Furniture, Fixtures and Books	105,781.28	276,721.36	344,669.37
Construction in Progress	**5,646,243.82**	**4,261,018.09**	**6,278,061.31**
Construction in Progress - Land Improvements	2,500.00	75,636.36	121,571.01
Construction in Progress - Infrastructure Assets	5,249,821.07	3,326,851.12	6,156,490.30
Construction in Progress - Buildings and Other Structures	393,922.75	858,530.61	-

CALUMPIT WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
(CORPORATE FUND)
AS AT DECEMBER 31, 2017

	2017	2016	1 Jan 2016 Restated
Construction in Progress - Furniture and Fixtures	-	-	-
Intangible Assets	**99,776.30**	**240,790.70**	**404,605.10**
Intangible Assets	**99,776.30**	**240,790.70**	**404,605.10**
Computer Software	930,227.00	930,227.00	930,227.00
Accumulated Amortization - Computer Software	(830,450.70)	(689,436.30)	(525,621.90)
Other Assets	**7,876,061.91**	**1,139,921.88**	**1,139,921.88**
Other Assets	**7,876,061.91**	**1,139,921.88**	**1,139,921.88**
Other Assets	7,876,061.91	1,139,921.88	1,139,921.88
Total Non-Current Assets	**168,946,825.32**	**167,082,715.65**	**154,356,958.43**
Total Assets	**242,220,085.13**	**230,048,822.97**	**212,145,203.35**

LIABILITIES

Current Liabilities

Financial Liabilities	**4,034,139.07**	**3,332,929.92**	**4,353,467.10**
Payables	**4,034,139.07**	**3,332,929.92**	**4,353,467.10**
Accounts Payable	4,034,139.07	3,332,929.92	4,347,374.10
Due to Officers and Employees	-	-	6,093.00
Accrued Benefits Payable	-	-	-
Inter-Agency Payables	**1,527,918.24**	**1,402,855.27**	**1,295,765.38**
Inter-Agency Payables	**1,527,918.24**	**1,402,855.27**	**1,295,765.38**
Due to BIR	691,711.61	577,206.64	572,958.91
Due to GSIS	675,402.63	656,192.61	574,042.04
Due to PAG-IBIG	120,304.00	128,881.02	111,189.43
Due to PHILHEALTH	40,500.00	40,575.00	37,575.00
Trust Liabilities	**503,402.95**	**443,027.95**	**601,461.65**

CALUMPIT WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
(CORPORATE FUND)
AS AT DECEMBER 31, 2017

	2017	2016	1 Jan 2016 Restated
Trust Liabilities	**503,402.95**	**443,027.95**	**601,461.65**
Guaranty/Security Deposits Payable	143,745.55	83,370.55	241,804.25
Customers' Deposits Payable	359,657.40	359,657.40	359,657.40
Deferred Credits/Unearned Income	**2,451,806.34**	**2,845,710.50**	**3,280,710.19**
Deferred Credits	**2,451,806.34**	**2,845,710.50**	**3,280,710.19**
Other Deferred Credits	2,451,806.34	2,845,710.50	3,280,710.19
Provisions	**5,035,893.18**	**4,641,818.89**	**3,917,484.44**
Provisions	**5,035,893.18**	**4,641,818.89**	**3,917,484.44**
Leave Benefits Payable	5,035,893.18	4,641,818.89	3,917,484.44
Other Payables	**365,670.75**	**336,448.09**	**(48,399.02)**
Other Payables	**365,670.75**	**336,448.09**	**(48,399.02)**
Other Payables	365,670.75	336,448.09	(48,399.02)
Current Portion on Long Term Debts	**4,319,845.26**	-	-
Total Current Liabilities	**18,238,675.79**	**13,002,790.62**	**13,400,489.74**
Non-Current Liabilities			
Financial Liabilities	**30,658,515.40**	**39,536,946.45**	**44,041,275.07**
Bills/Bonds/Loans Payable	**30,658,515.40**	**39,536,946.45**	**44,041,275.07**
Loans Payable - Domestic	30,658,515.40	39,536,946.45	44,041,275.07
Total Non-Current Liabilities	**30,658,515.40**	**39,536,946.45**	**44,041,275.07**
Total Liabilities	**48,897,191.19**	**52,539,737.07**	**57,441,764.81**

EQUITY

CALUMPIT WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
(CORPORATE FUND)
AS AT DECEMBER 31, 2017

	2017	2016	1 Jan 2016 Restated
Government Equity	**824,272.26**	**824,272.26**	**824,272.26**
Government Equity	**824,272.26**	**824,272.26**	**824,272.26**
Government Equity	824,272.26	824,272.26	824,272.26
Retained Earnings/(Deficit)	**192,498,621.68**	**176,684,813.64**	**153,879,166.28**
Retained Earnings/(Deficit)	**192,498,621.68**	**176,684,813.64**	**153,879,166.28**
Retained Earnings/(Deficit)	192,498,621.68	176,684,813.64	153,879,166.28
Total Equity	**193,322,893.94**	**177,509,085.90**	**154,703,438.54**
Total Liabilities and Equity	**242,220,085.13**	**230,048,822.97**	**212,145,203.35**

Verified by:

TERESITA E. DE LEON
Department Manager B
Finance Services Department

Noted by:

Engr. RONNIE B. LARGADO
General Manager

CALUMPIT WATER DISTRICT
STATEMENT OF CHANGES IN EQUITY
(CORPORATE FUND)
FOR THE YEAR ENDED DECEMBER 31, 2017

	Government Equity	Retained Earnings/(Deficit)	TOTAL
BALANCE AT JANUARY 1, 2016	**824,272.26**	**155,661,038.51**	**156,485,310.77**
ADJUSTMENTS:			
Add(Deduct):			
Effecs of Transition to PFRS		**(1,781,872.23)**	**(1,781,872.23)**
RESTATED BALANCE AT JANUARY 1, 2016	**824,272.26**	**153,879,166.28**	**154,703,438.54**
Add(Deduct):			
Net Income for the year		**20,833,241.05**	**20,833,241.05**
Effecs of Transition to PFRS		**(209,446.60)**	**(209,446.60)**
Other Adjustments		**2,181,852.91**	**2,181,852.91**
BALANCE AT DECEMBER 1, 2016	**824,272.26**	**176,684,813.64**	**177,509,085.90**
Add(Deduct):			
Net Income for the year		**17,701,323.65**	**17,701,323.65**
Other Adjustments		**(1,887,515.61)**	**(1,887,515.61)**
BALANCE AT DECEMBER 31, 2017	**824,272.26**	**192,498,621.68**	**193,322,893.94**

Verified by:

TERESITA E. DE LEON
Department Manager B
Finance Services Department

Noted by:

Engr. RONNIE B. LARGADO
General Manager

CALUMPIT WATER DISTRICT
Calumpit, Bulacan
STATEMENT OF BUDGET UTILIZATION
As of December 31, 2017

TOTAL OPERATING BUDGET 2017		THIS MONTH DECEMBER 01 TO 31, 2017			CUMULATIVE TOTALS JANUARY 01-DECEMBER 31, 2017		
BUDGETARY ITEMS	AMOUNT	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
PERSONAL SERVICES							
Salaries and Wages	23,372,226.00	1,947,685.50	1,900,939.23	46,746.27	23,372,226.00	22,542,130.36	830,095.64
Other Compensation	15,401,593.00	1,283,466.08	1,005,690.96	277,775.12	15,401,593.00	13,872,834.91	1,528,758.09
Personnel Benefits Contributions	3,287,958.00	273,996.50	266,911.18	7,085.32	3,287,958.00	3,170,051.10	117,906.90
Other Personnel Benefits	4,626,673.00	385,556.09	2,244,200.70	(1,858,644.61)	4,626,673.00	4,234,086.01	392,586.99
TOTAL PERSONAL SERVICES	**46,688,450.00**	**3,890,704.17**	**5,417,742.07**	**(1,527,037.90)**	**46,688,450.00**	**43,819,102.38**	**2,869,347.62**
MAINTENANCE AND OTHER OPERATING EXPENSES							
Travelling Expenses	661,000.00	55,083.33	88,487.68	(33,404.35)	661,000.00	422,255.08	238,744.92
Training and Scholarship Expenses	1,439,000.00	119,916.67	-	119,916.67	1,439,000.00	977,860.16	461,139.84
Supplies and Materials Expenses	11,717,854.00	976,487.83	962,774.71	13,713.12	11,717,854.00	11,099,040.32	618,813.68
Utility Expenses	17,444,600.00	1,453,716.67	2,716,832.86	(1,263,116.19)	17,444,600.00	18,481,052.41	(1,036,452.41)
Communication Expenses	340,254.00	28,354.50	29,427.69	(1,073.19)	340,254.00	297,851.90	42,402.10
Membership Dues and Contributions to Organizations	90,000.00	7,500.00	-	7,500.00	90,000.00	76,613.00	13,387.00
Representation Expenses	531,000.00	44,250.00	38,171.45	6,078.55	531,000.00	372,991.15	158,008.85
Subscription Expenses	23,000.00	1,916.67	1,030.00	886.67	23,000.00	6,689.00	16,311.00
Rewards and Other Claims	1,032,000.00	86,000.00	45,000.00	41,000.00	1,032,000.00	489,000.00	543,000.00
Professional Services	2,095,900.00	174,658.34	191,687.50	(17,029.16)	2,095,900.00	1,865,902.04	229,997.96
Repairs and Maintenance	3,014,000.00	251,166.67	243,975.60	7,191.07	3,014,000.00	1,887,476.95	1,126,523.05
Subsidies and Donations	24,000.00	2,000.00	-	2,000.00	24,000.00	20,765.00	3,235.00
Confidential, Intelligence, Extraordinary and Miscellaneous Exp.	117,600.00	9,800.00	517,107.98	(507,307.98)	117,600.00	117,600.00	-
Taxes, Insurance Premiums and Other Fees	6,040,400.00	503,366.67	27,282.86	476,083.81	6,040,400.00	5,493,349.80	547,050.20
Bad Debts Expenses	60,000.00	5,000.00	1,295,613.92	(1,290,613.92)	60,000.00	79,262.59	(19,262.59)
Depreciation	17,552,679.00	1,462,723.25	79,262.59	1,383,460.66	17,552,679.00	15,773,497.37	1,779,181.63
Other Maintenance and Operating Expenses	2,395,000.00	199,583.33	603,696.00	(404,112.67)	2,395,000.00	2,185,779.81	209,220.19
TOTAL MAINTENANCE AND OTHER OPERATING EXPEN	**64,578,287.00**	**5,381,523.93**	**6,840,350.84**	**(1,458,826.91)**	**64,578,287.00**	**59,646,986.58**	**4,931,300.42**
FINANCIAL EXPENSES	**3,069,093.35**	**255,757.78**	**144,990.30**	**110,767.48**	**3,069,093.35**	**2,092,841.75**	**976,251.60**
COLLECTIVE NEGOTIATION AGREEMENT INCENTIVE	-	-	**2,376,850.93**	**(2,376,850.93)**	-	**2,376,850.93**	**(2,376,850.93)**
TOTAL EXPENSES	**114,335,830.35**	**9,527,985.88**	**14,779,934.14**	**(5,251,948.26)**	**114,335,830.35**	**107,935,781.64**	**6,400,048.71**

Verified by:

TERESITA E. DE LEON
Department Manager B

Noted by:

Engr. RONNIE B. LARGADO

MONTHLY DATA SHEET
CALUMPIT WATER DISTRICT (CCC # 140)
For the Period Ended December 31, 2017

1. SERVICE CONNECTION DATA:

1.1 Total Services	23,566	1.6 Changes:	New	80
1.2 Total Active	21,597		Reconnected	219
1.3 Total Metered	21,597		Disconnected	193
1.4 Total Billed	21,492	1.7 Customer in Arrears:		
1.5 Population Served	107,985		Number	4,017
			YTD	16,072

2. PRESENT WATER RATES: Effective: January 2013

			COMMODITY CHARGES				
	No. of Cons.	Minimum Charges	11-20	21-30	31-40	41-50	51-up
Domestic/Government	21,122 / 120	174.00	18.75	21.00	23.75	27.50	31.50
Commercial "A"	87	304.50	32.80	36.75	41.55	48.10	55.10
Commercial "B"	25	261.00	28.10	31.50	35.60	41.25	47.25
Bulksale/Wholesale	-	522.00	56.25	63.00	71.25	82.50	94.50
Commercial	240	348.00	37.50	42.00	47.50	55.00	63.00
Commercial "C"	3	217.50	23.40	26.25	29.65	34.35	39.35

3. BILLING AND COLLECTION DATA:

3.1 BILLING (Water Sales):	This Month (TM)	Year-to-Date (YTD)
a. Current (Metered)	9,523,467.71	115,101,756.85
SUB-TOTAL (a)	9,523,467.71	115,101,756.85
b. Service Charges/Penalty Charges	410,050.00	4,626,900.00
SUB-TOTAL (b)	410,050.00	4,626,900.00
TOTAL BILLINGS (a and b)	9,933,517.71	119,728,656.85
3.2 COLLECTIONS (Water Sales):		
WATER SALES		9,977,388.07
a. Current Billings		
a.1 Water Billings	3,572,269.51	49,257,079.00
a.2 Service Charge	389,900.00	4,563,150.00
SUB-TOTAL (a)	3,962,169.51	53,820,229.00
b. Arrears		
b.1 Current Year		
Water Bills	5,327,617.16	57,343,451.39
Service Charges	-	95,750.00
SUB-TOTAL (b.1)	5,327,617.16	57,439,201.39
b.2 Previous Years		
Active:		
Water Bills	31,594.30	7,115,873.21
Service Charges	-	75,150.00
SUB-TOTAL (b.2 Active)	31,594.30	7,191,023.21
Inactive:		
Water Bills	-	-
Service Charges	-	-
2% Penalty Charges	-	-
SUB-TOTAL (b.2 Inactive)	-	-
TOTAL (COLLECTIONS)	9,321,380.97	118,450,453.60

3.3 ON-TIME PAID, THIS MONTH = $\frac{3.2.a}{(3.1.a) + (3.1.b)} \times 100 =$ 39.887%

COLLECTION EFFICIENCY, YTD = $\frac{(3.2.a) + (3.2.b1)}{3.1 \text{ Totals}} \times 100 =$ 92.926%

COLLECTION RATIO, YTD = $\frac{3.2 \text{ Totals}}{3.1 \text{ Totals} + \text{A/R Beginning}} \times 100 =$ 88.451%

4. FINANCIAL DATA:

4.1 REVENUE	This Month (TM)	Year-to-Date (YTD)
a. Operating	10,183,700.51	122,374,022.96
b. Non-Operating	289,869.27	3,263,082.33
TOTALS	10,473,569.78	125,637,105.29

4.2 EXPENSES:	This Month (TM)	Year-to-Date (YTD)
a. Salaries and Wages	1,900,939.23	22,542,130.36
b. Pumping Cost (Fuel, Oil, Electric)	2,700,790.74	18,410,444.92
c. Chemicals (Treatment)	591,300.00	5,850,384.79
d. Other O & M Expenses	8,146,299.95	43,266,482.45
e. Depreciation Expenses	1,295,613.92	15,773,497.37
f. Interest Expenses	144,990.30	2,092,841.75
TOTALS	14,779,934.14	107,935,781.64
4.3 NET INCOME (LOSS):	(4,306,364.36)	17,701,323.65
4.4 CASH FLOW REPORT:		
a. Receipts	11,995,400.73	129,673,683.04
b. Disbursement	11,537,523.04	121,448,910.18
c. Net Receipts(Disbursements)	457,877.69	8,224,772.86
d. Cash Balance, Beginning	46,010,796.68	38,243,901.51
e. Cash Balance, End	46,468,674.37	46,468,674.37

4.5 MISCELLANEOUS DATA:

a. Loan Funds	0.00	c. Inventories	7,292,305.06
1. Cash-on-Hand	0.00	d. Accts. Receivables Active	9,419,246.17
2. Cash-in-Bank	0.00	Customers Inactive	5,533,026.07
		Discrepanc	216,664.64
		e. Customers' Deposit	359,657.40
b. WD FUNDS (Total)	46,474,674.37	f. Loans Payable (LWUA)	19,436,455.13
1. Cash-on-Hand	499,909.62	g. Loans Payable (LBP)	11,375,000.00
2. Cash-in-Banks	25,381,958.65		
3. Investments	6,000.00	5. Loans Payable (PNB)	4,166,905.53
4. Working Fund	30,000.00		
5. Reserve	20,546,806.10	i. Payable to Suppliers	11,107,366.79
6. Change Fund	10,000.00	and other creditors	

5. WATER PRODUCTION DATA:

5.1 SOURCE OF SUPPLY	NUMBER	Total Rated Capacity	BASIS OF DATA
a. Wells	19	732,186 m3/mo.	RATED CAPACITY
b. Gravity			
c. Surface			
d. TOTALS	19	732,186 m3/mo.	RATED CAPACITY

5.2 WATER PRODUCTION	THIS MONTH	Y - T - D	Method of Measurement
a. Pumped	604,230 m3	6,823,566 m3	flowmeter
b. Gravity			
c. TOTALS	604,230 m3	6,823,566 m3	flowmeter

5.3 ACCOUNTED WATER USE

a. Metered Billed	442,643 m3	5,396,020 m3
b. Unmetered Billed	m3	m3
c. Total Billed (5.3.a + 5.3.b)	442,643 m3	5,396,020 m3
d. Metered Unbilled (CWD Office)	m3	m3
e. Unmetered Unbilled	m3	m3
f. Total Unaccounted	161,587 m3	1,427,546 m3

5.4 WATER USE ASSESSMENT:

a. Ave. Monthly Consumption/Connection	20.60 m3
b. Ave. per Capita/day Consumption	0.11 m3
c. Accounted Water 5.3.c/5.2.c x 100	73.26%
d. 5.3g/5.2.c	

5.5 WATER PRODUCTION COST:

a. Total Power(Electricity Consumption)	210,481 kwh
b. Total Power Cost (Electricity)	1,616,833.41
c. Unit Power Cost Before Adjustment	
d. Unit Power Cost After Adjustment	
e. Total Fuel (diesel) Consumption	lts.
f. Total Fuel Cost	12,044.16
g. Other Energy Cost (Oil,etc.)	-
h. Total Chlorine Consumed	1,765
i. Total Chlorine Cost	516,540.60
j. Other Chemicals	
k. Total Cost of Other Chemicals	
l. Total Production Cost	2,145,418.17

6. MISCELLANEOUS DATA:

6.1 Employees: a. Total 95 Regular 95 Qualified 95

b. No. of Connection/Employees	227.34
c. Ave. Monthly Salary/Employee	20,009.87

6.2 Bacteriological:

a. Total Samples Taken	26
b. No. of Negative Results	26
c. Test results Submitted to LWUA	26

6.3 Chlorination:

a. Total Samples Taken	155
b. No. of Samples Meeting Standard	155
c. No. of days of full chlorination	31

6.4 Board of Directors:	This month	Year-to-Date
a. Resolution Approved		
b. Policies Passed		
c. Directors' Fees paid	91,260.00	1,095,120.00
d. Meetings:		
1. Held (no.)	2	24
2. Regular (no.)	2	24
3. Special (no.)	0	0

7. STATUS OF VARIOUS DEVELOPMENTS:

7.1 STATUS OF LOANS	Loan/Fund	AVAILMENTS TO DATE	
Type of Loans/Fund	Committed	Amount	Percentile
a. Early Action			
b. Interim Improvement			
c. Comprehensive			
d. New Service Connection			
e. BPW Funds			
f. _____			
TOTALS			

CALUMPIT WATER DISTRICT
PERFORMANCE INDICATORS
As of December 31, 2017

INDICATOR	UNIT	FORMULA	ACCEPTABLE STANDARD	ACTUAL	DESCRIPTION
1. PROFITABILITY					
1.1. Net Income Ratio	%	Net Income/Operating Revenues	At least 10%	**14.46%**	Proportion of Revenues not consumed by Expenses
1.2. Return on Investment	%	Net Income/Average Utility Plant in Service	Greater than weighted average cost of investment	**5.79%**	Profitability in relation to invested facilities, or productivity of the fixed assets
1.3. Debt Service Ratio	%	(Net Income + Interest + Depreciation)/Debt Service	At least 100%	**534.74%**	Ability to cover the periodic debt service, or the proportion of funds generated over the total debt service
1.4. Internal Cash Ratio	%	(Net Income + Interest + Depreciation - Debt Service)/Average Gross UPIS	About 8%	**9.46%**	Theoretical or supposed cash generated as a proportion to total fixed assets
2. COST CONTROL					
2.1. Operating Ratio	%	Operating Expenses-Interest Expenses/Operating Revenues	70 to 80%	**86.49%**	Proportion of Operating Revenues consumed by Operating Expenses
2.2. Operating Expenses per connection (active)/mo.	₱	Operating Expenses/connection/month	enough to maintain a 70 to 80% operating ratio	**416.48**	Ave monthly cost to serve & maintain each service conn
2.3. Operating Expenses / cu.m. billed	₱	Operating Expenses /cu.m. billed	Sufficiently below the effective water rate per cu.m. billed	**20.00**	Average Cost of billed water
3. MARKETING					
3.1. Number of service connections	No.	Number of Service Connections	As budgeted	**23,566 - Total Services; 21,597 - Total Active**	Concessionare count
3.2. Average monthly increase in service connections	No.	(Ending connections-Beg connections)/no. of mos	As budgeted	**71**	Average monthly growth in the no of SC
3.3. Operating Revenue/connection (active)/mo.	₱	Operating Revenue/No. of SC/No. of months	As budgeted	**472.19**	Average Revenue contribution per service connection
3.4. Operating Revenue/cu.m. billed	₱	Operating Revenue/ cu.m. billed	As budgeted	**22.68**	Average Revenue contribution per cu m billed
3.5. Cu.m. billed/connection/month	cu.m.	Cu.M. billed/No. of SC/no. of months covered	As budgeted	**20.82**	Average monthly usage per service connection
4. COLLECTION EFFICIENCY					
4.1. Average Collection Period	Days	Accounts Receivable Customers/Average billings per day	30 to 45 days	**20 days**	Average period to collect such amount of receivables
4.2. On-time Collection	%	Current Collections/Total Billings	80%	**39.89%**	Proportion of on time collections over total billings
4.3. Collection Ratio	%	Total Collections/Total Billings+A/R beginning	100%	**88.45%**	Proportion of total coll'ns to total billings over a given period
4.4. % Receivables to Monthly Billings	%	(Accounts Receivables Customers/Average monthly billings) x 100%	not more than 100%	**147.69%**	proportion of Accounts Receivables Customers balance to average monthly billings
5. FINANCIAL POSITION					
5.1. Current Ratio	%	Current Assets/Current Liabilities	150 to 200%	**464.10%**	Capability to satisfy current obligations
5.2. Net Working Capital	₱	Current Assets-Current Liabilities	Enough to maintain a good current Ratio	**57,480,390.36**	Amount of Resources currently available
5.3. Cash Balance/Average Monthly Operating Requirements	%	Cash/(Operating Expenses-Depreciation)/No. of Months	Not Less than 100%	**4.20%**	Acequacy of cash balance for operation.
5.4. Debt to Assets Ratio	%	Total Liabilities/Total Assets	Enough to maintain a good Current Ratio	**19.18%**	Proportion of Total Assets funded by Debt
5.5. Loans Payable / Utility Plant in Service	%	Loans Payable/Utility Plant in Sevice	Not Less than 100%	**11.44%**	Proportion of fixed assets funded by Debt
6. PRODUCTION EFFICIENCY					
6.1. % Metered Service Connections	%	Metered Connections	100%	**100%**	Proportion of metered service connections to total connections
6.2. % Production Capacity Utilized	%	Total Production/Total Capacity x 100%	About 75%	**82.78%**	Periodic Utilization of Water Sources
6.3. % Non-Revenue Water	%	(Total Production-Billed Water)/Total Production	Not more than 25%	**20.92%**	Water Losses or Non-Revenue producing water
6.4. Fuel or Power Expenses / cubic meter produced	₱	Fuel or Power Expenses/Cu.m. produced	Less than P1.00	**2.70**	Power cost for every cu.m of water produced

CALUMPIT WATER DISTRICT
PERFORMANCE INDICATORS
As of December 31, 2017

INDICATOR	UNIT	FORMULA	ACCEPTABLE STANDARD	**ACTUAL**	DESCRIPTION
7. PERSONNEL MANAGEMENT					
7.1. Service Conn. Per Employee	No.	No of Service Connections/No. of Employees	Over 1000 connections =120:1	**227:1**	Propriety of manpower size
			800-1000 connections = max 10 employees		Volume of employee workload
			600-800 conns= max of 9 employees		
7.2. Personnel Cost / Employee / Mo.	₱	Total Payroll/no. of employees/No. of months	According to Salary Standardization Law	**19,773.80**	Average monthly remuneration per employee
7.3. % Personnel Cost	%	(Payroll/Operating Expenses) x 100%	30 to 40%	**20.88%**	Proportion of Total Payroll cost to total Operating Expenses

Verified by:

TERESITA E. DE LEON
Department Manager B
Finance Services Department

Noted by:

Engr. RONNIE B. LARGADO
General Manager