

# **CALABANGA WATER DISTRICT**

San Antonio, Calabanga, Camarines Sur

## **ANNUAL REPORT**

**2020**

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## **FOREWORD**

It is with great pleasure that we present to you the Annual Report of CALABANGA WATER DISTRICT. We hope you will find this report both informative and interesting and that it will give you a greater understanding of the commitment and dedication of our men and women in continuously providing quality public service because WE CARE.

This Annual Report summarizes the operation of Calabanga Water District for the period January 1 to December 31, 2020.

In compliance to the requirements of the Local Water Utilities Administration, the report comprises the general aspect of the district's operation - Administrative, Financial/ Commercial, Technical and Operational as well as the Calabanga Water District profile.

We also incorporated significant figures and data as part of the district's performance and accomplishment.

We humbly thanks the Board of Directors, the Management and Staff for their support and cooperation to have a productive and fruitful operation.

And lastly, we thank you Lord for all the guidance in these trying time.

To Almighty God be all the glory.

## **VISION**

To meet the concessionaires' satisfaction through sustainable water management.

## **MISSION**

We are committed: To provide potable and affordable water supply 24/7 to help improve the living condition and to contribute to economic productivity of the people of Calabanga.

## **GOALS**

1. To provide sufficient, potable and affordable water supply at all time.
2. To conserve, protect and rehabilitate the watershed areas towards a better environment.
3. To promote customer's full satisfaction and maintain high standard of public service.
4. To maintain the highest degree of employees morale through effective management.
5. To be a sustainable and self-reliant water district.

**I. GENERAL**

**A. ADMINISTRATIVE:**

1. Attached approved organizational charts in effect as year's end.

a. Position/Organizational Chart (Key employees only) -showing Permanent positions and incumbents

Annex A

2. Attach list of employed personnel with pertinent information. (List of Plantilla of Personnel for the Fiscal Year 2020)

Annex B

The following summarizes the District's staffing

Number of permanent employees	<u>39</u>
Number of casual/temporary	<u>0</u>
Number of job order	<u>19</u>
Number of employees meeting minimum qualifications per Job Description adopted by the District	<u>39</u>
Number of employees not classified as casual/temporary who do not meet the minimum qualifications established by the District	<u>None</u>

3. Has the District adopted a policy prohibiting hiring of personnel related up to the *fourth degree* by affinity or consanguinity? (Yes or No)

Yes, CSC Rules

If not, how many of the employees are related to other employees of officials with the fourth degree by *affinity of consanguinity*?

None

4. Has the District adopted rules and regulation?

a. Personnel Matters	<u>Yes</u>
b. Utility Customer Relations	<u>Yes</u>
c. General Utility Operations	<u>Yes</u>

During the year, in how many instances (or how many times) have exemption to these rules and regulations has been in special cases?

None

5. Attach list of policy -setting resolutions adopted, repealed or amended by the District Board including those adopting LWUA guidelines (Summary of Policy -Setting Resolutions)

Annex A

6. Has the District written and properly updated, reliable records of the following? (A field check may be undertaken, if necessary? Yes or no)

a. Customer Complaints	<u>Yes</u>
b. Billing and Collection	<u>Yes</u>
c. Delinquencies in Payment of Water Bills	<u>Yes</u>
d. Meter Histories	<u>Yes</u>
e. Service Connections	<u>Yes</u>
f. Bacteriological Tests	<u>Yes</u>
g. System Pressure	<u>Yes</u>
h. Leak Reports	<u>Yes</u>
i. Unaccounted Water	<u>Yes</u>
j. Water Production	<u>Yes</u>
k. General Accounting	<u>Yes</u>
l. Stock Inventory	<u>Yes</u>
m. Employees Record	<u>Yes</u>
n. Minutes of Board Meetings	<u>Yes</u>
7. Auditing has been done by the Commission on Audit?	<u>Yes</u>
8. Attach reports prepared regularly by the District on a monthly Basis as required in the Commercial Practices System Manual	<u>Yes</u>

#### B. FINANCIAL/COMMERCIAL

1. Attach the District's Financial Statements for the year including a comparison of the immediate past year.	<u>Annex</u>
2. The district's total budgetary outlays. Source: Approved COB	
Operating outlay (original budget)	P45,076,708.41
Capital outlay (original budget)	35,519,429.07
3. The district's operating revenues. Source: Approved COB	
Collection from water sales	P48,680,968.95
Other revenues	6,078,548.45
4. The districts expenditures. Source: MDS December 31, 2020	
Personal Services	P14,802,475.30
Operational/Maintenance	14,787,923.23
5. Total amount billed during the year. Source: MDS December 31, 2020	
Current Billing	P50,302,911.18
Penalty	1,435,632.45
6. Total amount collected (water sales only) during the year.	
Current billings	P42,264,236.84
Old accounts	3,795,433.87

7. Total reserves at year's end P7,334,594.47

8. Complaints filed, processed and settled during the year:

Total number filed	2,011
Number dismissed for lack of merit	n/a
Number investigated	n/a
Number settled to the satisfaction of the customer	2,011
Number elevated to the District Board	0
Number settled by the board	0
Number elevated to higher authorities	0

9. The following water rate charges were enforce:

CLASSIFICATION	SIZE	MINIMUM CHARGE	COMMODITY CHARGE			
			11-20	21-30	31-40	41-UP
Residential/Government	½"	236.00	24.60	26.10	28.10	30.60
	¾"	342.40	24.70	26.20	28.20	30.70
	1"	684.00	24.70	26.20	28.20	30.70
Commercial/Industrial	½"	472.00	49.20	52.20	56.20	61.20
	¾"	684.00	49.20	52.20	56.20	61.20
	1"	1,369.60	49.20	52.20	56.20	61.20
Commercial A	½"	413.00	43.05	45.68	49.18	53.55
Commercial B	½"	354.00	36.90	39.15	42.15	45.90
Commercial C	½"	295.00	30.75	32.63	35.13	38.25
Bulk Sale- Pagao	½"	12.00				
Bulk Sale- Bombon	½"	11.00				
Tripartite	½"	20.00				

### C. TECHNICAL

10. Does the water district undertake bacteriological test of its water? Yes
11. How often are there tests made per year? Monthly/Annual
12. Is LWUA being furnished copies of these Test report? Yes
13. For the report year, how many reports were submitted to LWUA? 12/12
14. Method of water treatment employed by the district. Chlorination
15. The district regular pump/booster pump-  
Pump- Fabrica PS  
Cabanhanan PS  
Paolbo PS I  
Paolbo PS II  
Manguiring PS  
Booster- Fabrica Reservoir  
Sto. Domingo

**D. OPERATIONAL**

16. Total water production during the year in cubic meter	<u>2,357,321</u>
17. Total water billed in cubic meters	<u>1,934,861</u>
18. Average per capita/day consumption	<u>1.66</u>
19. Total number of existing connections	<u>9,208</u>
20. Number of active connections	<u>8,045</u>
21. Number of metered connections	<u>8,045</u>

## II. PROFILE

Calabanga Water District (CAWADI) is a Government Owned and Controlled Corporation that operates on the powers and authority conferred to it by Presidential Decree No. 198, otherwise known as the Provincial Water Utilities Act of 1973, as amended by PD 768 and PD 1979. Its Conditional Certificate of Conformance (CCC) No. 314 was issued by the Local Water Utilities Administration (LWUA) on October 19, 1987.

Calabanga Water District principal business address is at San Antonio, Calabanga, Camarines Sur. A satellite collection center is partnered with KABACAS Multi-purpose Cooperative to provide water bill collection services to concessionaires in the east coast of Calabanga.

Calabanga Water District is under the managerial supervision of Engr. Celedonio I. Tolentino, Jr., the General Manager. Supporting him are three divisions, to wit: (1) Administrative/General Services Division headed by Ms. Betty B. Viola (2) Finance and Commercial Services headed by Ms. Diana B. Batalla and Ms. Raquel M. Saavedra respectively, and (3) Engineering/Construction/Production Division headed by Engr. Michael M. Gutierrez-Moreno.

The policy making body of the Calabanga Water District is composed of five (5) members of the Board of Directors enumerated as follows:

Name	Position	Sector	Term of office
Engr. Honesto Antonino M. Torres.	Chairman	Engr. Honesto Antonino M. Torres	03.08.17- 12.31.22
Mr. Jaime P. Dumalasa	Vice-Chairman	Civic	01.01.15-12.31.20
Mr. Neil Harby S. Salazar	Member	Business	12.10.15-12.31-20
Mr. Julio B. Dulce	Member	Education	01.01.19-06.06.20
Mrs. Estelita B. Dulce	Member	Education	08.06.20-12.31.24
Mrs. Elenita B. Cabaltera	Member	Women	01.01.19- 12.31.24

### III. WATER SOURCES- SPRING AND WELL

1. *Tawang Spring* - It is located at Sitio Tawang, Barangay Siba-o. Tawang Spring operated in the year 2005 with a capacity of 25 lps. The Water District has already rerouted the transmission lines thus maximizing the full capacity of the spring.
2. *Balombon Spring* - It is located in Barangay Balombon and started its operation in the year 1982 (intake tank A). In the year 2010, an additional intake tank was constructed to maximize the capacity of Balombon Spring. It is generating 12 lps.
3. *Siba-o Spring* - It is located in Barangay Siba-o and was constructed in the year 2013 with a capacity of 26 lps.
4. *Fabrica Pumping Station* - It is located in Barangay Fabrica and was constructed in the year 2005. It is considered as deep well, with a capacity of 32 lps.
5. *Cabanbanan Pumping Station* - It is located in Barangay Cabanbanan and was commissioned on May 2011. It is considered as shallow well, with a capacity of 3 lps.
6. *Paolbo Pumping Station #1* - It is located in Barangay Paolbo (Alviso's lot) was commissioned in March 15, 2012. It is considered as artesian well, with a capacity of 8 lps. In the year 2015, a solar photovoltaic system was installed to energize the pumping station instead of using generator set.
7. *Paolbo Pumping Station #2* - It is located in Barangay Paolbo (Verdejo's lot) and was commissioned on September 6, 2012. It is considered as artesian well, with a capacity of 8 lps.
8. *Manguiring Pumping Station* - It is located in Barangay Manguiring and was inaugurated on June 2017. It has a capacity of 4 lps. The lot is donated by the Tolentino family.
9. *Lugsad Spring*- Located at the uppermost part of Calabanga in Brgy. Lugsad and was inaugurated on December 21, 2020. With capacity of 25lps.

### IV. WATER FACILITIES

1. *Mt. Canibag Reservoir*- It is located at Paolbo- Belen and was constructed in 1982 with a capacity of 200 cum.
2. *Fabrica Reservoir and Water Treatment Facility*- Located at Barangay Fabrica and was constructed and inaugurated on May 2014 with a capacity of 500 cum. The water treatment facility is designed to filter manganese and other elements that may be present in the water being pumped from Fabrica Pumping Station.
3. *Solar-Powered Paolbo Pumping Station #1* - It is located in Barangay Paolbo (Alviso lot) was commissioned in March 15, 2012. It is considered as artesian well, with a

capacity of 8 lps. It was this year that the diesel-operated pumping station was converted to solar-powered facility to enhance the capacity of the well. A 50cum catchment was also constructed to collect the free flowing at night time.

4. *Sto. Domingo Elevated Ellipsoidal Steel Tank* – It is located in Barangay Sto. Domingo and was constructed and inaugurated on October 2017. It is a storage facility with a capacity of 20, 000 gallons. The lot is donated by Mr. Jaime P. Dumalasa and family.
5. *Cabanbanan Solar Power*- The Cabanbanan Solar Power is constructed in partnership with the Local Government Unit of Calabanga thru Hon. Mayor Eduardo A. Severo under the Salintubig Program. The Calabanga Water District constructed the perimeter fence and solar frames while the LGU Calabanga shoulder the cost of the solar panels. The lot where the Cabanbanan Solar Power situated is donated by Mr. Rogelio Esteban. It was designed to provide electricity to the nearby Cabanbanan Pumping Station thereby reducing production cost.

#### IV. FINANCIAL HIGHLIGHTS

##### OTHER PARAMETERS OF EFFICIENCY of the WATER DISTRICT

Based on the Audited Amounts in the Financial Statement and Monthly Data Sheet  
CY 2020

Indicators	Standard	Actual	Remarks
<p>II. Financial Efficiency :</p> <p>a. Operating Ratio</p> <p>The ratio of operating and maintenance cost, including depreciation and interest expenses to total revenue of which Total Personal Services cost shall not exceed 35% of 75% .</p>	75%	54%	Favorable. Personal Services cost is 31% of the total revenues.
<p>b. Profit Margin</p> <p>Balance of revenue generated from operation after expenses including depreciation.</p>	25%	28%	Favorable.
<p>c. Acid Test Ratio</p> <p>Acid Test (Cash &amp; AR , net ) Ratio is more stringent test of short term liquidity . It is the ratio of Quick Assets over current Liabilities.</p>	.75-2.0	26.61:1	Favorable.
d. Current Ratio			

Measures the adequacy of working capital; primary test of solvency to meet current asset as going concern. Ratio of current Assets to Current Liabilities	3:1	30.45:1	Favorable.
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<b>II. Operational Efficiency</b>			
<b>a. Production efficiency</b>  Total water metered and passed on to the distribution line as against the system production capacity.	85%	82.10%	Unfavorable.
<b>b. Unaccounted Water</b>  Difference between the total water produced as against the total water metered / billed to service connections and its percentage to water produced.	35%	17.90%	Favorable. The District unaccounted water is lower than the allowable loss.
<b>c. Staff Production Index</b>  Total to total active service connections equal one ( 1) staff for every one hundred twenty (120) active service connections.	1:120	1:206	Favorable. The Agency has more than water service connections in proportion to its personnel complement.

## **V. COMMUNITY PROFILE**

**Calabanga** is a first class municipality in the province of Camarines Sur, Philippines. It is composed of 48 barangays, 14 of which are within the urban area and the remaining 34 barangays are within the rural areas. According to the 2015 census, it has a population of 83,033 people, and a land area of 16,380 hectares (40,500 acres), which constitutes 3.1% of the province's land area.

The municipality of Calabanga is situated on the northwestern side of Mount Isarog, bounded on the north by San Miguel bay, on the west by the municipality of Cabusao, on the east by Mount Isarog and on the south by the municipality of Bombon.

Influenced by the contours of the mountain ranges of Mount Isarog, the eastern part of the municipal terrain has a rolling slope with an average gradient of 30%.

Calabanga is classified under the type II climate characterized by a rainy season from June to December and dry season from January to May.

### **POPULATION**

From the Philippine Statistics Authority report, the population of Calabanga has increased steadily from 54,261 in 1990; 59,164 in 1995; 67,408 in 2000; 73,333 in 2007 and 78,119 in 2010.

### **INCOME, EXPENDITURE, AND SAVINGS**

Household income accounts for all the actual money that the members of a household receive either from their economic (business or outside employment) or noneconomic activities (gambling, pension, remittances, etc). On the average, for a household size of five, the actual monthly expenditure reaches P8,668.2 while the average monthly income is estimated at P11,446.7. This results in an average monthly savings of P2,778.5. (Adapted from the survey conducted by ASSRC in 2008)

### **SOURCE OF INCOME**

The primary source of household income was categorized according to the scheme followed at the National Statistics Office (NSO). The classification includes (1) salaries and wages from employment in agricultural and non-agricultural industries, (2) entrepreneurial or family-operated activities in agricultural and non-agricultural enterprises, and (3) other sources of income in the form of net share of crops, livestock and poultry, cash receipts from foreign or domestic sources, rental from non-agricultural land, buildings and spaces, interest from bank deposits and loans, pension and social security benefits, and dividends from investment, among others (NSO, 1997). Expectedly, majority (58%) rely on agriculture for their income, 9.3% on agricultural wages and salaries, and 48.7% on agricultural entrepreneurial activities. Slightly more than a fifth (21%) source their income from non-agricultural wages and salaries, and 13.7% from entrepreneurial non-agricultural activities.

Among those who belong to the economically productive age, majority (27.3%) are working. A high 10.7% though working are still looking for additional work. Only 11.9% are not employed and not looking for work while 5.5% are not employed but looking for work. Close to half of the productive household members (49.3%) rely on agriculture for their living - 15.6% from wages or salaries and 33.7% from entrepreneurial agriculture, 45.6% from non-agricultural activities - 31.9% from wages

or salaries and 13.7% from entrepreneurial. A small percentage (5.2%) depends on remittances and pension or retirement benefits.

#### SOURCES OF FUNDS

Total resources came from the Internal Revenue Allotment (IRA) received from the national government and local taxes (eg. RPT and other local taxes) and income from operating and miscellaneous revenue (eg. service and business income).

Type of Income	Amount (in Million)	Percent
Internal Revenue Allotment (IRA)	P90.04	90.37%
Real Property Tax	P 2.20	2.21%
Other Local Taxes	P 3.20	3.21%
Operating and Miscellaneous Revenue	<u>P 4.20</u>	4.22%
	P99.64	

Prepared by:



Diana B. Batalla  
Corporate Budget Specialist A

Noted:

Engr. Celedonio I. Tolentino, Jr.  
General Manager









**CALABANGA WATER DISTRICT**  
San Antonio, Calabanga, Camarines Sur



**SUMMARY OF BOARD RESOLUTION - POLICY**  
For the Year 2020

BR. No.	SUBJECT	Date Approved
22	RESOLUTION CREATING A POLICY ADOPTING THE DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT (DILG) MEMORANDUM CIRCULAR NO. 2020-023 DATED FEBRUARY 6, 2020 GUIDE ACTION AGAINST THE 2019 NOVEL CORONAVIRUS ACUTE RESPIRATORY DISEASE	02/28/2020
29	RESOLUTION APPROVING THE ADOPTION OF ALTERNATIVE WORK IN LIGHT OF THE ENHANCED COMMUNITY QUARANTINE OVER THE ENTIRE LUZON	03/17/2020
63	RESOLUTION CREATING A POLICY TO INCREASE THE COLLECTION EFFICIENCY THRU IMPOSITION OF PENALTY TO OVERDUE WATER BILL PAYMENTS AND PROVISION OF SIX (6) MONTHS GRACE PERIOD TO THOSE CONCESSIONAIRES WITH PREVIOUS YEARS' AND CURRENT YEAR ARREARAGES BEFORE DISCONNECTION	08/07/2020

Prepared by:

*Ma. Consuelo Malsinyon*  
Recording Secretary

## MONTHLY DATA SHEET

For the Month Ending December 2020

Name of Water District: Calabanga Water District  
 Province: Carabobo City  
 Region: V  
 CCC No.: 514  
 Email Address: calabangawater@yahoo.com.ph  
 Website, if any: www.cawwd.com.ph  
 Contact Nos. (mobile): (09175442114  
 (landline): (054) 470 9300  
 Geo-coordinates of the WD Office: 107° 73.41' W; 13.732° N  
 Under Joint Venture Agreement? (Yes/No): No

### 1. MUNICIPAL DATA/SERVICE COVERAGE

Municipality	Municipality Served		No. of Meters Served	Percent (%) Served to Total
	Min. Class	Total No. of Meters		
Calabanga	1st	48	40	83%
Amboyan	3rd	8	1	13%

### 2. SERVICE CONNECTION DATA:

2.1	Total Service (Active + Inactive)	9,208		
2.2	Total Active	8,045		
2.3	Total Metered	8,045		
2.4	Total billed	8,112		
2.5	Avg. Persons/Conn.	6.5		
2.6	Population Served (2.2 x 2.5)	52,293		
2.7	Changes In No. of Cons.		This Month	Year-to-Date
	New		34	7,844
	Reconnection		34	8,537
	Disconnected		29	8,196
	Market Growth		21	8,045
2.8	No. of Customers in Progress	5,729	(71.3% - 1)	
2.9	No. of Active Connections		Metered	Total
	Residential/Domestic	7,721	1,011	8,732
	Government	38	-	38
	Commercial/Industrial	242	83	325
	Full Commercial	75	23	98
	Commercial A	10	15	25
	Commercial B	87	47	134
	Commercial C	-	-	-
	Commercial D	-	-	-
	Sub/Wholesale	1	-	1
	<b>Total</b>	<b>8,137</b>	<b>1,096</b>	<b>9,233</b>

### 3. PRESENT WATER RATES:

3.1 Date Approved (mm/dd/yyyy): 12.18.2007      Effectivity (mm/dd/yyyy): 12.18.2007

#### 3.2 Water Rates:

CLASSIFICATION	MTR. CHARGES	COMMODITY CHARGES					
		11-20 CUM	21-30 CUM	31-40 CUM	41-50 CUM	51-60 CUM	61 & Above
Domestic/Government	235.00	24.00	26.10	28.10	30.00	30.00	40.00
Commercial/Industrial	471.00	48.20	50.20	56.20	61.20	61.20	61.20
Commercial A	413.00	43.25	45.26	49.15	53.55	53.55	53.55
Commercial B	354.00	36.90	39.15	42.15	48.90	45.90	45.90
Commercial C							
Commercial D							
Bulk Sales	18.00	18.00	38.00	18.00	18.00	16.00	11.00

### 4. BILLING & COLLECTION DATA:

Description	THIS MONTH		Year-to-Date	
	Debit	Credit	Debit	Credit
4.1 ALLIANCE (Water Sales)				
a. Current - metered	P	3,225,512.64	P	50,902,511.18
b. Current - unmetered				
c. Penalty charges		993,805.25		1,435,681.45
d. Less: Service Connection Discount		4,195.78		64,268.84
<b>Total</b>	P	3,815,122.11	P	52,373,924.89
4.2 BILLING PER CONSUMER CLASS:				
e. Residential/Domestic	P	3,125,366.80	P	46,930,667.70
f. Government		543,789.20		959,015.70
g. Commercial/Industrial		146,066.11		2,074,241.49

A	Sub/Wholesale		14,672.00		206,876.80
	Total	P	3,534,559.90	P	51,992,860.11
4.3	COLLECTION (Water Sales)				
a.	Current account	P	1,737,888.94	P	17,688,281.44
b.	Arrears - current year		2,660,678.22		24,575,366.40
c.	Arrears - previous years		16,705.90		1,793,433.67
	Total	P	4,426,273.13	P	46,057,081.51
4.4	ACCOUNTS RECEIVABLE - CUSTOMERS (Beginning of the Yr.)				9,541,568.54
4.5	ON-TIME PAID, This Month	This Month		Year-to-Date	
	4.3a				
	$\frac{(4.1a) + (4.1b)}{(4.1a) + (4.1b)} \times 100 =$	54.5%		55.7%	
4.6	COLLECTION EFFICIENCY, Y-T-D				
	$\frac{(4.3a) + (4.3b)}{4.1 \text{ Total}} \times 100 =$	42,244,296.84	=	61.8%	
		69,678,614.53			
4.7	COLLECTION RATIO, Y-T-D				
	$\frac{4.3 \text{ Total}}{4.1 \text{ Total} + 4.4} \times 100 =$	46,059,670.71	=	75.5%	
		60,718,249.13			

#### 5. FINANCIAL DATA:

		This Month		Year-to-Date	
5.1	REVENUES				
a.	Operating Revenues	P	4,102,803.45	P	54,748,541.21
b.	Non-Operating revenues		-		200.00
	Total	P	4,102,803.45	P	54,748,541.21
5.2	EXPENSES				
a.	Salaries and wages	P	1,244,657.55	P	14,802,475.30
b.	Fueling cost (fuel, oil, electric)		268,754.40		3,171,624.60
c.	Chemicals (treatment)		18,340.00		448,942.71
d.	Other O & M Expense		1,044,383.08		11,372,353.32
e.	Depreciation Expense		686,055.59		6,383,675.97
f.	Interest (operac)		186,250.25		1,281,365.80
g.	Others		26,323.78		189,401.92
	Total	P	4,174,764.45	P	39,285,838.17
5.3	NET INCOME (LOSS)	P	(71,961.00)	P	15,462,611.04
5.4	CASH FLOW STATEMENT				
a.	Receipts	P	4,699,227.08	P	63,246,964.18
b.	Disbursements		6,700,665.52		57,349,667.41
c.	Net Receipts (Disbursements)		(2,001,438.44)		5,897,296.77
d.	Cash balance, beginning		29,117,795.18		34,218,198.41
e.	Cash balance, ending		27,116,356.74		28,320,901.64
5.5	MISCELLANEOUS (Reserve)	At the end of this Month			
a.	Loan Funds (Total)		1,845,312.24		
1.	Cash in Bank	P	1,845,312.24		
2.	Cash on Hand		-		
b.	WD FUNDS (Total)		25,806,577.48		
1.	Cash on Hand	P	201,627.42		
2.	Cash in Bank		25,604,950.06		
3.	Special Deposits		-		
4.	Investments		-		
5.	Working Fund		10,000.00		
e.	Reserves				
6.1	WD 4140A, ISA		7,334,794.47		
6.2	General Reserves		-		
c.	Materials & Supplies Inventory	P	3,374,684.77		
d.	Accounts Receivable		15,243,134.84		
1.	Customers	P	13,997,456.81		
2.	Materials on loans		-		
3.	Officers & Employees		1,245,678.03		
e.	Customers' deposits		-		
f.	Loans payable		29,903,409.24		
g.	Payable to creditors eg. suppliers		165,156.13		
5.6	FINANCIAL RATIOS	This Month		Year-to-Date	
a.	Operating Ratio (benchmark = less than .75)				
	Operating Expenses	3,771,135.12	0.80	39,590,398.59	
	Operating Revenues	4,102,803.45		54,748,341.21	
b.	Net Income Ratio (benchmark = more than 0.06)				

<u>Net Income (Loss)</u>	<u>(71,356.99)</u>	<u>(0.02)</u>	<u>13,462,681.04</u>	<u>0.28</u>
<u>Operating Revenues</u>	<u>4,202,853.48</u>		<u>54,740,341.71</u>	
c. <u>Current Ratio</u>				
<u>Current Assets</u>	<u>16,059,483.85</u>	<u>0.45</u>		
<u>Current Liabilities</u>	<u>1,281,957.12</u>			

**6. WATER PRODUCTION DATA:**

6.1 SOURCE OF SUPPLY	Municipal	Total Rated Capacity		Basis of Data
		(in LPS)	or (in Cum/hrs)	
a. Wells	5	45		Reports
b. Springs	0	62		Reports
c. Surface/Filter				
d. Bulk purchase				
Total	5	107		

conversion: 1 LPS = 2.608 cum/hr

6.2 WATER PRODUCTION (m <sup>3</sup> )	THU MONTH	Year-to-Date	Method of Measurement
a. Gravity	116,575.0	1,643,169.0	Flow Meter
b. Pumped	84,617.5	814,153.0	Flow Meter
Total	181,192.5	2,357,322.0	

6.3 WATER PRODUCTION COST		THU MONTH	Year-to-Date
a. Total power consumption for pumping (KW-Hr)		26,282.00	304,807.00
b. Total power cost for pumping (PHP)		201,576.34	2,287,507.98
c. Other energy cost (oil, etc.) (PHP)		-	-
d. Total Pumping Hours (motor drive)		1,980.00	29,370.00
e. Total Pumping Hours (engine drive)		-	-
f. Total Chlorine consumed (kg.)		268.50	1,424.00
g. Total Chlorine cost (PHP)		85,066.59	427,388.73
h. Total cost of other chemicals (PHP)		-	-
Total Production Cost	\$	246,546.90	2,694,396.00

6.4 ACCOUNTED FOR WATER (m <sup>3</sup> )		THU MONTH	Year-to-Date
a. Total billed/Accounted Consumption (m <sup>3</sup> )		170,404.0	1,934,881.0
Residential		119,795.0	1,813,421.0
Semi-residential		4,894.0	37,658.0
Commercial/Industrial (Total)		4,729.0	72,978.0
Full Commercial		2,429.0	36,173.0
Commercial A		81.0	1,048.0
Commercial B		2,228.0	85,796.0
Commercial C		-	-
Commercial D		-	-
Bulk/Wholesale		1,110.0	35,824.0
b. Unmetered billed		-	-
c. Total billed		170,404.0	1,934,881.0
d. Metered unbilled		2,996.0	66,187.0
e. Unmetered unbilled		2,090.0	28,602.2
f. Total Accounted		175,490.0	2,029,751.2

6.5 WATER USE ASSESSMENT		THU MONTH	Year-to-Date
a. Average monthly consumption/connection (m <sup>3</sup> )		15.1	
Residential (m <sup>3</sup> /conn/mo)		13.4	
Government (m <sup>3</sup> /conn/mo)		53.0	
Commercial/Industrial (m <sup>3</sup> /conn/mo)		19.5	
Bulk/Wholesale (m <sup>3</sup> /conn/mo)		11,360	
b. Average liters per capita/day (lpcd)		79.0	
c. Accounted for water (%)		74.0%	86.1%
d. Revenue Producing Water (%)		72.0%	82.3%
e. Percent Non-revenue Water (%)		28.0%	17.9%
f. 24/7 Water Service (h/h)		Y	

**7. STORAGE FACILITIES**

	No. of Tanks	Total Capacity (m <sup>3</sup> )
a. Elevated Reservoir(s)	1	75
b. Ground Reservoir(s)	1	100,000

**8. MISCELLANEOUS**

**8.1 EMPLOYEES**

a. Total	58
b. Regular	38
c. Casual	-
d. Job-order/COE	19

e. Number of active connections/employee	236
f. Average monthly salary/employee	18,864.50

**B.2 BOARD OF DIRECTORS**

**a. Board of Directors**

NAME	Number of Meetings Attended					
	This Month			Year-to-Date		
	Regular	Emergency	Total	Regular	Emergency	Total
1. Mr. Antonio M. Torres	2	1	3	24	6	30
2. Mr. Jaime P. Sarmiento	2	1	3	24	6	30
3. Mr. Emilio B. Calabara	2	1	3	24	6	30
4. Mr. Neil Parley S. Sison	2	1	3	24	6	30
5. Mr. Alito B. Duke, Jr.	-	-	-	2	1	3
6. Mr. Estelito B. Duke	3	1	3	10	2	12
	0					
			<b>This Month</b>			<b>Year-to-Date</b>
a. No. of Resolutions passed (with adjustment of 3 for RTD)			15			93
b. No. of Policies passed			-			1
c. Directors fees paid			37,440.00			424,680.00
d. Meetings:						
1. None			-			-
2. Regular			3			24
3. Special/Emergency			1			6

**B.3 STATUS OF VARIOUS DEVELOPMENTS**

**B.3.1 ONGOING PROJECTS**

DESCRIPTION (e.g., Comprehensive Project, Source Dev., Expansion, Rehab., Water Quality, etc.)	PROJECT COST (PHP x 1,000)	FUNDING SOURCE	PERCENT ACCOMPLISHMENT
a. NONE			
b.			
c.			

**B.3.2 CURRENT FINANCIAL ASSISTANCE/LOANS/GUARANTEES**

LOAN AMOUNT (PHP)	Interest Rate % p.a.	Monthly Amortization (PHP)	Arrears, If any (PHP)	Terminal Year of Amortization
a. Loans from LWUA				
1. LAR 4-28508 RL	8.1	139,000.00	-	2024
2. LAR 4-2597 RL	-	-	-	2020
3. LAR 4-0396 RL	-	80,844.00	-	2023
4. LAR 4-0320 RL	2	21,667.00	-	2024
5. LAR 4-2201	-	-	-	-
b. Loans from Other Fund Sources				
1. NONE				
2.				
3.				

**B.4 INSTITUTIONAL DEVELOPMENT/REVIEWS:**

**B.4.1 EWUA REVIEW AND SYSTEMS INSTALLATION**

	Year when last installed/reviewed
a. CPS I Installation	1980
b. CPS II Installation	1992
c. Water Rates Review	-
d. Water Safety Plan Review	2015
e. Business Plan Review	2017
f. Groundwater Data Bank Installation	-

Prepared by:

Sherry Lou Z. Garcia  
Senior Accounting Processor A

Submitted by:

Engr. Celestino T. Sison, Jr.  
General Manager

Verified by:

Mr. David Villalobos  
Management Advisor

Noted by:

Mr. Eduardo M. Briones  
ODEV Division Manager

**CALABANCA WATER DISTRICT  
DETAILED STATEMENT OF FINANCIAL POSITION  
GENERAL FUND  
AS AT DECEMBER 31, 2020**

	2020	2019
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Cash and Cash Equivalents</b>	<b>20,117,295.18</b>	<b>14,218,196.41</b>
<b>Cash on Hand</b>	211,027.43	151,903.43
Cash-Collection Offices	207,027.43	141,903.43
Petty Cash	4,000.00	10,000.00
<b>Cash in Bank-Local Currency</b>	19,906,267.75	14,066,293.98
Cash in Bank-Local Currency, Current Account	19,906,267.75	14,066,293.98
<b>Receivables</b>	<b>18,243,134.64</b>	<b>5,090,884.41</b>
<b>Loans and Receivable Accounts</b>	13,992,858.81	3,943,074.77
Accounts Receivable	14,110,983.46	4,041,968.53
Allowance for Impairment-Accounts Receivable	(112,826.65)	(98,893.77)
Net Value-Accounts Receivable	13,992,858.81	3,943,074.77
<b>Other Receivables</b>	4,250,275.83	1,147,809.64
Receivables-Delinquent/Charges	435,848.91	449,748.19
Due from Officers and Employees	611,028.15	-
Other Receivable	198,401.60	194,401.60
Allowance for Impairment-Other Receivable	-	-
Net Value-Other Receivable	198,401.60	194,401.60
<b>Inventories</b>	<b>3,374,884.77</b>	<b>3,249,884.26</b>
<b>Inventory Held for Sale</b>	-	2,551,902.59
Merchandise Inventory	-	2,551,902.59
Allowance for Impairment-Merchandise Inventory	-	-
Net Value-Merchandise Inventory	-	2,551,902.59
<b>Inventory Held for Consumption</b>	3,374,884.77	697,981.67
Office Supplies Inventory	59,395.99	54,017.97
Allowance for Impairment-Office Supplies Inventory	-	-
Net Value-Office Supplies Inventory	59,395.99	54,017.97
Accountable Forms, Plates and Stickers Inventory	60,305.77	97,373.83
Allowance for Impairment-Accountable Forms, Plates and Stickers Inventory	-	-
Net Value-Accountable Forms, Plates and Stickers Inventory	60,305.77	97,373.83
Non-Accountable Forms Inventory	11,560.77	14,828.47
Allowance for Impairment-Non-Accountable Forms Inventory	-	-
Net Value-Non-Accountable Forms Inventory	11,560.77	14,828.47
Medical, Dental and Laboratory Supplies Inventory	18,810.00	36,600.00
Allowance for Impairment-Medical, Dental and Laboratory Supplies Inventory	-	-
Net Value-Medical, Dental and Laboratory Supplies Inventory	18,810.00	36,600.00
Fuel, Oil and Lubricants Inventory	14,781.50	15,198.56
Allowance for Impairment-Fuel, Oil and Lubricants Inventory	-	-
Net Value-Fuel, Oil and Lubricants Inventory	14,781.50	15,198.56
Chemical and Filtering Supplies Inventory	183,410.00	26,034.71
Allowance for Impairment-Chemical and Filtering Supplies Inventory	-	-
Net Value-Chemical and Filtering Supplies Inventory	183,410.00	26,034.71
Construction Materials Inventory	2,887,499.17	156,694.78
Allowance for Impairment-Construction Materials Inventory	-	-
Net Value-Construction Materials Inventory	2,887,499.17	156,694.78
Electrical Supplies and Materials Inventory	44,134.82	19,233.51
Allowance for Impairment-Electrical Supplies and Materials Inventory	-	-
Net Value-Electrical Supplies and Materials Inventory	44,134.82	19,233.51
Other Supplies and Materials Inventory	94,896.52	114,900.66
Allowance for Impairment-Other Supplies and Materials Inventory	-	-
Net Value-Other Supplies and Materials Inventory	94,896.52	114,900.66
<b>Other Current Assets</b>	<b>306,971.89</b>	<b>232,636.21</b>

**CALABANGA WATER DISTRICT**  
**DETAILED STATEMENT OF FINANCIAL POSITION**  
**GENERAL FUND**  
**AS AT DECEMBER 31, 2020**

	2020	2019
<b>Advances</b>	-	-
Advances for Operating Expenses	-	-
Advances for Payroll	-	-
Advances to Social Distraction Officer	-	-
Advances to Officers and Employees	-	-
<b>Prepayments</b>	218,995.11	185,654.32
Prepaid Rent	10,000.00	70,000.00
Prepaid Insurance	140,995.11	153,754.32
Other Prepayments	18,900.00	18,900.00
<b>Deposits</b>	86,375.99	86,375.99
Guaranty Deposits	86,375.99	86,375.99
Other Deposits	-	-
<b>Total Current Assets</b>	<b>39,039,485.69</b>	<b>37,290,927.53</b>
<b>Non-Current Assets</b>		
<b>Other Investments</b>	7,334,594.47	5,761,898.03
<b>Sinking Fund</b>	7,334,594.47	5,761,898.03
Sinking Fund	7,334,594.47	5,761,898.03
<b>Property, Plant and Equipment</b>	<b>189,976,119.66</b>	<b>97,894,111.84</b>
<b>Land</b>	6,820,270.42	6,820,270.42
Land	6,820,270.42	6,820,270.42
Accumulated Impairment Losses-Land	-	-
Net Value-Land	6,820,270.42	6,820,270.42
<b>Land Improvements</b>	348,428.52	467,271.28
Other Land Improvements	1,320,489.91	1,320,489.91
Accumulated Depreciation-Other Land Improvements	(972,061.39)	(853,218.63)
Net Value-Other Land Improvements	348,428.52	467,271.28
<b>Infrastructure Assets</b>	73,634,601.51	73,886,864.42
<b>Water Supply Systems</b>	128,734,084.34	121,237,086.18
Accumulated Depreciation-Water Supply Systems	(55,099,482.83)	(47,350,221.76)
Net Value-Water Supply Systems	73,634,601.51	73,886,864.42
<b>Power Supply Systems</b>	2,994,713.34	2,994,713.34
Accumulated Depreciation-Power Supply Systems	(1,223,548.26)	(996,024.20)
Net Value-Power Supply Systems	1,771,165.08	1,998,689.14
<b>Buildings and Other Structures</b>	9,997,330.46	10,275,143.97
<b>Buildings</b>	11,703,761.28	11,730,561.36
Accumulated Depreciation-Buildings	(2,203,514.35)	(1,457,401.51)
Accumulated Impairment Losses-Buildings	-	-
Net Value-Buildings	9,500,246.93	10,273,159.85
<b>Other Structures</b>	815,971.05	616,185.08
Accumulated Depreciation-Other Structures	(115,887.50)	(712,411.07)
Accumulated Impairment Losses-Other Structures	-	-
Net Value-Other Structures	497,083.55	475,764.01
<b>Machinery and Equipment</b>	2,752,774.19	3,627,094.03
<b>Office Equipment</b>	2,150,918.72	2,150,918.72
Accumulated Depreciation-Office Equipment	(1,702,758.17)	(1,375,361.41)
Accumulated Impairment Losses-Office Equipment	-	-
Net Value-Office Equipment	448,160.55	775,557.31
<b>Information and Communication Technology Equipment</b>	2,438,238.97	2,224,350.97

**CALABANGA WATER DISTRICT**  
**DETAILED STATEMENT OF FINANCIAL POSITION**  
**GENERAL FUND**  
**AS AT DECEMBER 31, 2020**

	2020	2019
Accumulated Depreciation-Information and Communication Technology Equipment	(1,589,481.48)	(1,411,390.52)
Accumulated Depreciation-Layout-Information and Communication Technology	-	-
Net Value-Information and Communication Technology Equipment	<u>848,749.39</u>	<u>1,412,569.73</u>
Communication Equipment	-	-
Accumulated Depreciation-Communication Equipment	-	-
Accumulated Depreciation-Layout-Communication Equipment	-	-
Net Value-Communication Equipment	<u>-</u>	<u>-</u>
Diameter Diagnostic and Rescue Equipment	-	-
Accumulated Depreciation-Fluoride Analyzer, Bromine and Residue Analyzer	-	-
Accumulated Depreciation-Layout-Fluoride Analyzer, Bromine and Residue Analyzer	-	-
Net Value-Fluoride Analyzer, Bromine and Residue Equipment	<u>-</u>	<u>-</u>
Medical Equipment	332,780.00	332,780.00
Accumulated Depreciation-Medical Equipment	(200,879.85)	(169,129.65)
Accumulated Depreciation-Layout-Medical Equipment	-	-
Net Value-Medical Equipment	<u>131,900.15</u>	<u>163,650.35</u>
Other Machinery and Equipment	1,654,460.38	1,634,460.38
Accumulated Depreciation-Other Machinery and Equipment	(350,416.34)	(231,214.86)
Accumulated Depreciation-Layout-Other Machinery and Equipment	-	-
Net Value-Other Machinery and Equipment	<u>1,304,044.04</u>	<u>1,403,245.52</u>
<b>Transportation Equipment</b>	<u>1,152,669.63</u>	<u>1,445,747.67</u>
Motor Vehicles	2,743,594.16	2,743,594.16
Accumulated Depreciation-Motor Vehicles	(1,611,377.47)	(1,323,225.79)
Accumulated Depreciation-Layout-Motor Vehicles	-	-
Net Value-Motor Vehicles	<u>1,132,216.69</u>	<u>1,420,368.37</u>
Other Transportation Equipment	48,215.00	48,215.00
Accumulated Depreciation-Other Transportation Equipment	(77,462.00)	(23,095.68)
Accumulated Depreciation-Layout-Other Transportation Equipment	-	-
Net Value-Other Transportation Equipment	<u>21,653.00</u>	<u>25,619.32</u>
<b>Furniture, Fixtures and Books</b>	<u>262,923.47</u>	<u>284,769.81</u>
Furniture and Fixtures	497,297.83	476,737.83
Accumulated Depreciation-Furniture and Fixtures	(234,474.36)	(191,968.02)
Accumulated Depreciation-Layout-Furniture and Fixtures	-	-
Net Value-Furniture and Fixtures	<u>262,823.47</u>	<u>284,769.81</u>
<b>Other Property, Plant and Equipment</b>	<u>368,135.63</u>	<u>489,733.41</u>
Other Property, Plant and Equipment	1,901,846.46	1,901,846.46
Accumulated Depreciation-Other Property, Plant and Equipment	(1,533,711.43)	(1,412,113.05)
Accumulated Depreciation-Layout-Other Property, Plant and Equipment	-	-
Net Value-Other Property, Plant and Equipment	<u>368,135.03</u>	<u>489,733.41</u>
<b>Construction in Progress</b>	<u>14,602,585.16</u>	<u>102,216.00</u>
Construction in Progress - Infrastructure Assets (Purwater Project of Calabanga Pumping Station)	-	-
Construction in Progress - Infrastructure Assets (Six-Channel Water Treatment Plant/WSP)	-	-
Construction in Progress - Infrastructure Assets (Establish Improvement of Two-Channel Line in San Francisco)	-	-
Construction in Progress - Infrastructure Assets (Six-Channel Upgraded Mainline Expansion)	-	-
Construction in Progress - Infrastructure Assets (Water & Improvement of Distribution Line in Brgy. Malibyam)	-	-
Construction in Progress - Infrastructure Assets (170m. x 150mm Pipe Distribution Mainline Expansion)	-	-
Construction in Progress - Infrastructure Assets (Sanitary Expansion Project)	-	-
Construction in Progress - Infrastructure Assets (Expansion of Pipe Network and Sanitary Tank of Lopez Spring)	2,000,700.00	-
Construction in Progress - Infrastructure Assets (Construction of Liquid Chlorination Line and Improvement of Tank)	12,063,192.75	-
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Pablica)	270,580.88	-
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Subayan)	60,373.33	-
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Wigan)	118,831.56	-
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Dakarusan)	142,707.26	-

**CALABANGA WATER DISTRICT  
DETAILED STATEMENT OF FINANCIAL POSITION  
GENERAL FUND  
AS AT DECEMBER 31, 2023**

	<u>2023</u>	<u>2019</u>
Construction in Progress - Buildings & Other Structures (CAWADI Covered Parking Lot)	-	181,216.00
<b>Intangible Assets</b>	<u>771,213.00</u>	<u>-</u>
Intangible Assets	771,213.00	-
Computer Software	811,800.00	-
Accumulated Depreciation-Computer Software	(40,587.00)	-
Accumulated Depreciation-Loans-Computer Software	-	-
Net Value-Computer Software	<u>771,213.00</u>	<u>-</u>
<b>Other Non-Current Assets</b>	<u>19,613.00</u>	<u>19,613.00</u>
Other Assets	19,613.00	19,613.00
Other Assets	19,613.00	19,613.00
Accumulated Depreciation-Loans-Other Assets	-	-
Net Value-Other Assets	<u>19,613.00</u>	<u>19,613.00</u>
<b>Total Non-Current Assets</b>	<u>118,824,537.33</u>	<u>181,176,821.07</u>
<b>Total Assets</b>	<u>157,861,833.82</u>	<u>130,467,749.68</u>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
<b>Financial Liabilities</b>	<u>105,268.13</u>	<u>518,879.16</u>
Payables	105,268.13	515,879.16
Accounts Payable	105,268.13	351,433.86
Due to Officers and Employees	-	164,445.30
Interest Payable	-	-
Inter-Agency Payables	<u>1,176,748.59</u>	<u>863,945.01</u>
Inter-Agency Payables	1,176,748.59	863,945.01
Due to BIR	754,715.02	368,144.32
Due to GSIS	190,277.79	242,627.50
Due to Pag-IBIG	48,919.80	46,372.84
Due to PhilHealth	120,811.94	134,205.31
Due to Government Corporations	54,913.54	54,913.54
Due to SSS	26,710.00	29,480.00
<b>Total Current Liabilities</b>	<u>1,281,957.12</u>	<u>1,379,824.07</u>
<b>Non-Current Liabilities</b>		
<b>Financial Liabilities</b>	<u>29,901,403.24</u>	<u>18,989,784.58</u>
Bills/Notes/Loans Payable	29,901,403.24	18,505,784.50
Loans Payable-Domestic	29,901,403.24	18,505,784.50
Loans Payable - Foreign	-	-
Trust Liabilities	<u>78,952.38</u>	<u>33,439.04</u>
Trust Liabilities	78,952.38	33,439.04

**CALABANGA WATER DISTRICT  
 DETAILED STATEMENT OF FINANCIAL POSITION  
 GENERAL FUND  
 AS AT DECEMBER 31, 2020**

	<u>2020</u>	<u>2019</u>
Bid Bond Payable	-	55,479.94
Quarantine/Security Deposits Payable	78,022.10	-
<b>Deferred Credits/Unearned Income</b>	<u>-</u>	<u>-</u>
Deferred Credits	-	-
Other Deferred Credits	-	-
<b>Total Non-Current Liabilities</b>	<u>78,022.10</u>	<u>55,479.94</u>
<b>Total Liabilities</b>	<u>78,022.10</u>	<u>55,479.94</u>

**EQUITY**

Government Equity	3,900,576.31	3,900,576.31
Governmental Equity	3,900,576.31	3,900,576.31
Government Equity	3,900,576.31	3,900,576.31
Retained Earnings/(Deficit)	121,098,127.96	146,636,174.58
Retained Earnings/(Deficit)	121,098,127.96	146,636,174.58
Retained Earnings/(Deficit)	106,535,510.92	93,706,683.64
Net Income (Loss)	15,462,611.04	(2,919,490.78)
<b>Total Equity</b>	<u>115,096,704.27</u>	<u>110,536,750.69</u>
<b>Total Liabilities and Equity</b>	<u>157,118,826.37</u>	<u>166,016,229.63</u>

Prepared by:  
  
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 Senior Accounting Professional A

Certified Correct  
  
 Diana B. Batilla  
 Corporate Budget Specialist A

Noted by:  
  
 Edgar Celestino / Celestino, Jr.  
 General Manager

**CALABANGA WATER DISTRICT  
 DETAILED STATEMENT OF COMPREHENSIVE INCOME  
 GENERAL FUND  
 FOR THE MONTH ENDED DECEMBER 31, 2020**

	<b>2020</b>	<b>2019</b>
<b>Income</b>		
<b>Service and Business Income</b>		
<b>Service Income</b>		
Clearance and Contention Fee	18,207.82	24,825.26
Legal Fees (Outside)	13,742.24	9,207.70
Inspection Fees	74,960.00	51,500.00
Processing Fee (Permit/Plan)	19,261.46	144,253.00
<b>Total Service Income</b>	<u>126,171.52</u>	<u>329,786.96</u>
<b>Business Income</b>		
Waterworks System Fee	30,102,911.18	47,413,337.25
Interest Income	19,741.95	19,335.47
Fees w/ Donations-Charities Income	1,411,612.45	2,558,052.82
Service (Domestic) Income	1,652,294.14	3,757,766.17
Other Business Income (10% Disc)	114,880.00	26,200.00
<b>Total Business Income</b>	<u>33,402,439.72</u>	<u>54,774,691.69</u>
<b>Total Service and Business Income</b>	<u>44,713,281.24</u>	<u>58,445,218.97</u>
<b>Share, Grants and Donations</b>		
<b>Grants and Donations</b>		
Special Item Grants and Donations in Cash	-	-
Special Item Grants and Donations in Kind	-	-
<b>Total Grants and Donations</b>	<u>-</u>	<u>-</u>
<b>Total Share, Grants and Donations</b>	<u>-</u>	<u>-</u>
<b>Gain</b>		
Gain on Sale of Machinery, Tools and Equipment	17,077.00	-
<b>Total Gain</b>	<u>17,077.00</u>	<u>-</u>
<b>Other Non-Operating Income</b>		
Miscellaneous Income	280.00	-
Miscellaneous Income	200.00	-
<b>Total Miscellaneous Income</b>	<u>480.00</u>	<u>-</u>
<b>Total Other Non-Operating Income</b>	<u>480.00</u>	<u>-</u>
<b>Total Income</b>	<u>89,704,041.71</u>	<u>58,445,218.97</u>
<b>Expenses</b>		
<b>Personnel Services</b>		
<b>Salaries and Wages</b>		
Minimum Wage-Regular	9,516,822.19	7,917,339.41
Minimum Wage-Casual/Contractual	-	-
<b>Total Salaries and Wages</b>	<u>9,516,822.19</u>	<u>7,917,339.41</u>
<b>Other Compensation</b>		
Personal Economic Relief Allowance (PERA)	819,000.00	700,000.00
Depreciation Allowance (DA)	102,600.00	102,500.00
Transportation Allowance (TA)	102,600.00	100,000.00
Childing/Childcare Allowance	100,000.00	100,000.00
Productivity Incentive Allowance	-	-
Housing	183,411.44	62,666.71
Longevity Pay	-	34,374.90
Overtime and Night Pay	20,388.87	49,100.44
Year End Bonus	267,151.49	133,000.00
Cost of Life	738,800.00	-
Other Bonuses and Allowances	1,290,182.40	1,322,133.00
<b>Total Other Compensation</b>	<u>4,687,334.87</u>	<u>3,432,774.05</u>
<b>Personnel Benefit Contributions</b>		

**CALABANGA WATER DISTRICT**  
**DETAILED STATEMENT OF COMPREHENSIVE INCOME**  
**GENERAL FUND**  
**FOR THE MONTH ENDED DECEMBER 31, 2009**

	2009	2008
Retirees and Life Insurance Benefits	1,102,407.74	967,926.75
Pop-III Contributions	-1,346.00	35,400.00
PhilHealth Contributions	138,628.12	96,787.79
Employee Compensation Insurance Premiums	-1,800.00	35,400.00
<b>Total Personnel Benefit Contributions</b>	<b>1,137,290.86</b>	<b>1,135,514.54</b>
<b>Other Personnel Benefits</b>		
Terminal Leave Benefits	-	-
Other Personnel Benefits (Miscellaneous Leave Credits)	602,601.26	403,641.79
<b>Total Other Personnel Benefits</b>	<b>602,601.26</b>	<b>403,641.79</b>
<b>Total Personnel Services</b>	<b>1,739,892.12</b>	<b>1,539,156.33</b>
<b>Maintenance and Other Operating Expenses</b>		
<b>Traveling Expenses</b>		
Traveling Expenses-Local	182,874.32	609,226.56
<b>Total Traveling Expenses</b>	<b>182,874.32</b>	<b>609,226.56</b>
<b>Training and Scholarship Expenses</b>		
Training Expenses	35,000.00	397,801.60
<b>Total Training and Scholarship Expenses</b>	<b>35,000.00</b>	<b>397,801.60</b>
<b>Supplies and Materials Expenses</b>		
Office Supplies Expenses	152,274.82	211,199.14
Accountable Form Expenses	73,224.54	103,132.69
Non-Accountable Form Expenses	4,691.00	350.00
Motor, Diesel and Lubricant Supplies Expenses	258,890.00	3,289.90
Fuel, Oil and Lubricant Expenses	904,119.24	891,421.26
Chemical and Filtering Supplies Expenses	443,942.72	210,416.32
Small-Expansible Machinery and Equipment Expenses	69,056.21	434,705.40
Small-Expansible Furniture, Fixtures and Fittings Expenses	147,319.28	164,358.00
Other Supplies and Materials Expenses	43,233.89	53,352.25
<b>Total Supplies and Materials Expenses</b>	<b>3,146,617.79</b>	<b>3,099,861.56</b>
<b>Utility Expenses</b>		
Water Expenses	16,346.04	24,615.23
Electricity Expenses	2,666,498.32	2,443,022.97
Gas/Heating Expenses	2,908.01	8,291.00
Other Utility Expenses	-	-
<b>Total Utility Expenses</b>	<b>2,685,752.37</b>	<b>2,476,929.20</b>
<b>Communication Expenses</b>		
Postage and Courier Services	7,745.01	21,340.00
Telephone Expenses	158,782.55	179,671.54
Internet Subscription Expenses	16,248.10	17,407.08
Cell, Mobile, Telegraph and Radio Expenses	4,075.00	4,075.00
<b>Total Communication Expenses</b>	<b>186,850.66</b>	<b>222,493.62</b>
<b>Awards/Grants, Prizes and Subsidies</b>		
Awards/Grants Expenses	-	-
<b>Total Awards/Grants, Prizes and Subsidies</b>	<b>-</b>	<b>-</b>
<b>Survey, Research, Exploration and Development Expenses</b>		
Survey Expenses	113,250.00	113,250.00
<b>Total Survey, Research, Exploration and Development Expenses</b>	<b>113,250.00</b>	<b>113,250.00</b>
<b>Contingent, Intelligible and Extraordinary Expenses</b>		
Extraordinary and Miscellaneous Expenses	83,877.25	93,821.84
<b>Total Contingent, Intelligible and Extraordinary Expenses</b>	<b>83,877.25</b>	<b>93,821.84</b>
<b>Professional Services</b>		
Legal Services	107,127.60	114,214.13
Auditing Services	58,998.40	-
Consultancy Services	-	-

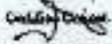
**CALABANGA WATER DISTRICT**  
**DETAILED STATEMENT OF COMPREHENSIVE INCOME**  
**GENERAL FUND**  
**FOR THE MONTH ENDED DECEMBER 31, 2020**

	2020	2019
Other Professional Services		
<b>Total Professional Services</b>	<b>166,126.00</b>	<b>114,218.10</b>
<b>General Services</b>		
Institutional Services		
Security Services	713,181.43	508,626.96
<b>Total General Services</b>	<b>713,181.43</b>	<b>508,626.96</b>
<b>Repairs and Maintenance</b>		
Repairs and Maintenance-Land Improvements		
Repairs and Maintenance-Infrastructure Assets	5,129,032.10	6,016,134.98
Repairs and Maintenance-Buildings and Other Structures	72,033.18	103,643.07
Repairs and Maintenance-Machinery and Equipment	115,307.00	72,098.00
Repairs and Maintenance-Transportation Equipment	232,668.09	296,174.64
Repairs and Maintenance-Furniture and Fixtures	7,020.00	9,849.00
Repairs and Maintenance-Semi-Depreciable Machinery and Equipment	3,139.00	9,438.00
Repairs and Maintenance-Semi-Depreciable Furniture, Fixtures and Goods	-	10,968.00
Repairs and Maintenance-Other Property, Plant and Equipment	-	10,462.00
<b>Total Repairs and Maintenance</b>	<b>5,559,209.37</b>	<b>6,467,793.99</b>
<b>Taxes, Insurance Premiums and Other Fees</b>		
Taxes, Licenses and Licenses	1,009,735.42	1,228,679.92
Electricity Demand Premiums	25,803.00	24,095.73
Insurance Expenses	197,501.38	180,583.14
<b>Total Taxes, Insurance Premiums and Other Fees</b>	<b>1,233,039.80</b>	<b>1,433,358.79</b>
<b>Other Maintenance and Operating Expenses</b>		
Advertising, Promotional and Marketing Expenses	61,648.90	10,842.00
Printing and Publication Expenses	1,428.00	10,278.25
Excavation Expenses	845,892.07	83,357.15
Transportation and Delivery Expenses	1,126.00	1,000.00
Rent/Lease Expenses	569,540.00	815,243.25
Membership Dues and Cook Salaries & Expenses	14,500.00	31,094.50
Subscription Expenses	5,020.00	6,886.48
Donations	-	-
Doctors and Committee Members' Fees	614,369.71	819,119.54
Major Events and Conventions Expenses	-	59,723.45
Other Maintenance and Operating Expenses	136,887.21	869,196.29
<b>Total Other Maintenance and Operating Expenses</b>	<b>2,208,644.71</b>	<b>2,805,303.41</b>
<b>Total Maintenance and Other Operating Expenses</b>	<b>14,797,833.33</b>	<b>17,848,138.71</b>
<b>Financial Expenses</b>		
Financial Expenses		
Interest Expenses	1,281,331.80	1,250,257.00
Bank Charges	50,730.00	89,900.00
Other Financial Charges	-	-
<b>Total Financial Expenses</b>	<b>1,332,061.80</b>	<b>1,340,157.00</b>
<b>Direct Costs</b>		
Cost of Sales	-	-
<b>Non-Cash Expenses</b>		
Depreciation		
Depreciation-Land Improvements	118,842.36	118,842.36
Depreciation-Infrastructure Assets	4,768,861.43	4,256,463.59
Depreciation-Buildings and Other Structures	492,589.25	483,808.33
Depreciation-Machinery and Equipment	487,139.84	614,571.18
Depreciation-Transportation Equipment	193,713.04	281,954.46
Depreciation-Furniture, Fixtures and Goods	42,996.36	41,849.11
Depreciation-Other Property, Plant and Equipment	126,598.38	127,194.82
<b>Total Depreciation</b>	<b>6,237,670.66</b>	<b>5,624,683.85</b>
<b>Amortization</b>		

CALABANGA WATER DISTRICT  
 DETAILED STATEMENT OF COMPREHENSIVE INCOME  
 GENERAL FUND  
 FOR THE MONTH ENDED DECEMBER 31, 2018

	2018	2017
Amortizing (PPE)/Net Assets	60,790.00	-
<b>Total Amortization</b>	<u>60,790.00</u>	<u>-</u>
<b>Impairment Loss</b>		
Impairment Loss-Losses and Recoveries	14,262.89	5,175.50
<b>Total Impairment Loss</b>	<u>14,262.89</u>	<u>5,175.50</u>
<b>Discount and Rebates</b>		
Other Discounts (Other Criteria/Discount)	64,899.64	70,881.17
<b>Total Discounts and Rebates</b>	<u>64,899.64</u>	<u>70,881.17</u>
<b>Total Non-Cash Expenses</b>	<u>140,952.53</u>	<u>76,057.67</u>
<b>Total Expenses</b>	<u>39,285,938.17</u>	<u>38,726,334.87</u>
<b>Profit/(Loss) Before Tax</b>	<u>15,462,611.84</u>	<u>12,919,498.79</u>
Income Tax Expense/(Benefit)	-	-
<b>Profit/(Loss) After Tax</b>	<u>15,462,611.84</u>	<u>12,919,498.79</u>
<b>Assistance and Subsidy</b>		
<b>Assistance and Subsidy</b>		
Subsidy from National Government	-	-
Subsidy from Other National Government Agencies	-	-
Assistance from Local Government Units	-	-
Assistance from Government Corporations	-	-
Subsidy from Other Funds	-	-
<b>Total Assistance and Subsidy</b>	<u>-</u>	<u>-</u>
<b>Planned Assistance/Subsidy/Contributions</b>		
Planned Assistance to Government Corporations	-	-
Planned Assistance	-	-
Planned Assistance/Subsidy/Contributions-Citizen	-	-
<b>Total Planned Assistance/Subsidy</b>	<u>-</u>	<u>-</u>
<b>Net Assistance/Subsidy/(Planned Assistance/Subsidy/Contributions)</b>	<u>-</u>	<u>-</u>
<b>Net Income/(Loss)</b>	<u>15,462,611.84</u>	<u>12,919,498.79</u>
<b>Other Comprehensive Income/(Loss) for the Period</b>		
Changes in Fair Value of (Investments)	-	-
Translation Adjustments	-	-
<b>Total Other Comprehensive Income/(Loss) for the Period</b>	<u>-</u>	<u>-</u>
<b>Comprehensive Income/(Loss)</b>	<u>15,462,611.84</u>	<u>12,919,498.79</u>

Prepared by:  
  
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 Senior Accounting Processor A

  
 Glenna B. Bacalla  
 Corporate Budget Specialist A

Noted by:  
  
 Engr. Calixto I. Amador, Jr.  
 General Manager C

**CALABANGA WATER DISTRICT  
DETAILED STATEMENT OF CASH FLOWS  
GENERAL FUND  
FOR THE MONTH ENDED DECEMBER 31, 2020**

	2020	2019
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>Cash Inflows</b>		
Collection of Income/Taxes	46,879,861.81	38,281,683.08
Collection of Tax Revenue	-	-
Collection of service and business income	42,145,556.48	44,388,781.12
Receipt of shares, grants and donations	-	-
Collection of other income	2,900,842.43	2,930,788.90
Receipt of sale of assets income	3,799,433.87	1,130,362.95
Collection of Receivables	1,897.00	12,784.00
Collection of loans and receivables	-	-
Collection of lease receivables	-	-
Collection of receivable from other governments	-	-
Collection of other receivables	1,897.00	12,784.00
<b>Total Receipts</b>	<b>54,625,081.59</b>	<b>56,745,389.05</b>
Receipt of Capital Risk Reduction and Management Fund	-	-
Receipt of bond funds	-	-
Receipt of grants/ security deposits	-	-
Receipt of customers' deposits	-	-
Receipt of Margin Deposits	-	-
Receipt of Deposit from Progressive Investors	-	-
Collection of other Total Receipts	-	-
<b>Other Receipts</b>	<b>288,336.23</b>	<b>171,848.84</b>
Advance collection of income	-	-
Receipt of deposits on Letter of Credits	-	-
Refund of garbage deposits	-	-
Receipt of payment for business coverage	-	-
Unusual Petty Cash Fund	-	16,000.00
Other deferred credits	-	-
Refund of overpayment of Personal Services	7,888.00	13,000.76
Refund of overpayment of Maintenance and Other Operating Expenses	32,827.43	130,254.22
Refund of cash advances	-	-
Collection from local receipts from within other than MGA/COA/DOCS	348,570.30	11,368.87
Other miscellaneous receipts	-	-
<b>Total Cash Inflows</b>	<b>54,913,417.82</b>	<b>56,917,187.89</b>
<b>Cash Outflows</b>		
Payment of Expenses	19,852,886.84	18,880,887.38
Payment of personnel services	4,888,717.88	6,244,872.91
Payment of maintenance and other operating expenses	7,036,254.38	8,621,661.57
Payment of financial expenses	-	-
Payment of expenses pertaining to incurred in the prior year	4,442.77	8,213.46
Liabilities of prior year's cash advances	-	-
Purchase of Inventories	177,888.13	1,874,489.41
Purchase of inventories for sale	-	-
Purchase of inventories for collection	-	-
Purchase of inventory for consumption	945,273.07	1,432,516.57
Purchase of other materials inventory	-	-
Purchase of Contractual and Other Services	-	-
Purchase of State expendable Machinery and Equipment	192,932.00	340,227.00
Purchase of State expendable Furniture, Fixtures and Tools	32,799.88	37,852.00
Purchase of inventories obligated in prior year	-	-
Grant of Cash Advances	5,672,168.37	7,138,786.17
Advances for operating expenses	-	740,288.00
Advances for payroll	3,564,205.80	6,343,571.17
Advances for special purposes/contract undertakings	155,406.12	462,121.76
Advances to officers and employees	122,870.40	524,823.11
Advances to officers and employees obligated in prior year	-	-
Prepayments	261,738.81	621,290.18
Advance to contractors for repair and maintenance of equipment, state use equipment and equipment	-	-
Prepaid Rent	-	-
Prepaid Repairs	-	-
Prepaid Interest	-	-
Prepaid Insurance	184,819.31	195,132.00
Other Prepayments	86,919.50	96,158.18
Prepayments obligated in prior year	-	-

**CALABANGA WATER DISTRICT  
DETAILED STATEMENT OF CASH FLOWS  
GENERAL FUND  
FOR THE MONTH ENDED DECEMBER 31, 2019**

	2019	2018
<b>Receipts of Deposits</b>		
Payment of deposits on other accounts	-	-
Payment of guaranty deposits	-	-
Payment of other deposits	-	-
Payment of deposits collected in prior year	-	-
<b>Payments of Accounts Payable</b>	<u>2,917,949.02</u>	<u>2,521,143.34</u>
<b>Receipts of Personal Benefit Contributions and Mandatory Deductions</b>	<u>4,478,429.63</u>	<u>4,280,777.28</u>
Receipts of sales withheld	2,894,946.28	2,584,072.14
Receipts of 13% Social Security health	1,736,074.37	1,381,989.11
Receipts of Provident Welfare Fund contribution	-	-
Receipts of other personal benefit contributions	412,409.00	481,100.00
Receipts of other receipts	-	-
<b>Other Disbursements</b>	<u>90,781.68</u>	<u>145,678.71</u>
Refund of estate income	-	-
Refund of estate Working Fund and accident/Ret. Fund	-	16,000.00
Refund of gov. bond	-	9,023.94
Refund of guaranty/accrual deposits	-	-
Refund of customer deposit	-	-
Refund of cash advances	32,837.43	117,178.07
Refund of estate sales withheld	-	-
Other disbursements	57,944.25	1,290.00
<b>Total Cash Outflow</b>	<u>34,527,440.34</u>	<u>34,255,095.32</u>
<b>Net Cash Provided by (Used in) Operating Activities</b>	<u>15,261,392.84</u>	<u>18,722,280.02</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
<b>Cash Inflow</b>		
Proceeds from Sale/Disposal of Property, Plant and Equipment	<u>15,499.00</u>	<u>-</u>
Receipt of Interest earned	<u>29,679.14</u>	<u>11,499.71</u>
<b>Total Cash Inflow</b>	<u>45,178.14</u>	<u>11,499.71</u>
<b>Cash Outflow</b>		
Purchase/Construction of Property, Plant and Equipment	<u>17,499,318.27</u>	<u>15,275,424.41</u>
Purchase of land	-	2,250,000.00
Payment for land improvements	-	-
Construction of infrastructure assets	15,025,317.77	5,225,536.19
Construction of buildings and other structures	47,892.00	4,410.00
Purchase of machinery and equipment	2,119,991.30	2,354,547.12
Purchase of transportation equipment	-	421,871.43
Purchase of furniture, fixtures and books	-	-
Payments for leased assets	-	-
Payments for leased assets improvements	-	-
Construction in progress	-	-
Construction/development of intangible assets	-	-
Construction/development/ purchase of Devised Government Assets	-	-
Purchase of equipment and production assets	-	-
Purchase of other property, plant and equipment	-	-
Purchase of right of way	9,600.00	-
Advances to construction	-	-
Payment of pending interest	-	-
Payment of interest for construction	-	-
Payment of other fees charged to the projects	-	-
Payment of educational expenses	-	-
Payment for rehabilitation of property, plant and equipment (capitalized repair)	-	-
Payment for property, plant and equipment adjusted in prior year	-	-
<b>Purchase of Investments</b>	<u>1,887,389.02</u>	<u>1,439,284.21</u>
Investment in deposits/conditional/collateralizable securities	-	-
Investment in joint venture	-	-
Investment in a firm/association	-	-

**CALABANGA WATER DISTRICT  
DETAILED STATEMENT OF CASH FLOWS  
GENERAL FUND  
FOR THE MONTH ENDED DECEMBER 31, 2020**

	<b>2020</b>	<b>2019</b>
Investment in Substantive Investment in Other Foreign Exchange Denominated Securities Other long-term investments	1,367,389.00	1,436,293.27
Purchase of Intangible Assets Purchase of computer software	<u>216,437.32</u>	<u>-</u>
<b>Total Cash Outflows</b>	<b>15,318,946.59</b>	<b>11,211,881.04</b>
<b>Net Cash Provided by (Used in) Investing Activities</b>	<b>(15,058,817.46)</b>	<b>(11,709,464.27)</b>
 <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
<b>Cash Inflows</b>		
Proceeds from Domestic and Foreign Loans Proceeds from issuance of notes payable Proceeds from domestic loans Proceeds from foreign loans	<u>13,692,690.68</u>	<u>-</u>
	13,692,690.68	-
<b>Total Cash Inflows</b>	<b>13,692,690.68</b>	<b>-</b>
<b>Cash Outflows</b>		
Payment of Long-Term Liabilities Payments of notes payable Payments of deposits made Payments of foreign loans Payments of District lease payable Payments of other long-term liabilities	<u>2,287,465.86</u>	<u>2,648,438.84</u>
	2,287,465.86	2,648,438.84
Payment of Interest on Loans and Other Financial Charges	<u>1,291,853.00</u>	<u>1,293,051.30</u>
<b>Total Cash Outflows</b>	<b>3,579,318.86</b>	<b>3,941,490.14</b>
<b>Net Cash Provided By (Used in) Financing Activities</b>	<b>10,113,371.82</b>	<b>(3,889,881.50)</b>
<b>Net Increase/Decrease in Cash and Cash Equivalents</b>	<b>5,054,554.36</b>	<b>(11,679,445)</b>
<b>Effects of Exchange Rate Changes on Cash and Cash Equivalents</b>	<b>-</b>	<b>-</b>
<b>Cash and Cash Equivalents, January 1</b>	<b>14,218,096.41</b>	<b>14,288,874.98</b>
<b>Cash and Cash Equivalents, December 31</b>	<b>19,272,650.77</b>	<b>14,218,798.41</b>

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Head by:   
Engr. Colonel T. Borlino, Jr.  
General Manager C

**CALABANG WATER DISTRICT  
STATEMENT OF CHANGES IN EQUITY  
GENERAL FUND  
FOR THE MONTH ENDED DECEMBER 31, 2009**

	Contingent Liabilities Adjustment	Liability Change in Fair Value of Securities	Government Assets	Residual Surplus	Residual Liability (Deficit)	Contributed Capital	Retain Capital	Shareholder	Minority Equity	TOTAL
<b>BALANCE AT JANUARY 1, 2009</b>			<b>1,000,000.00</b>		<b>1,000,000.00</b>					<b>1,000,000.00</b>
<b>ADDITIONS</b>										
<b>ADD (Deduct):</b>										
Change in Accounting Policy	-	-	-	-	-	-	-	-	-	-
New Period Error	-	-	-	-	-	-	-	-	-	-
Other Adjustments	-	-	-	-	-	-	-	-	-	-
<b>DECREASED BALANCE AT JANUARY 1, 2009</b>			<b>1,000,000.00</b>		<b>1,000,000.00</b>					<b>1,000,000.00</b>
<b>CHANGES IN EQUITY FOR 2009</b>										
<b>ADD (Deduct):</b>										
Issuance of Share Capital	-	-	-	-	-	-	-	-	-	-
Additional Public Share Issuance (Government)	-	-	-	-	-	-	-	-	-	-
Minority Contribution	-	-	-	-	-	-	-	-	-	-
Contribution Income for the year	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Other Adjustments	-	-	-	-	-	-	-	-	-	-
<b>BALANCE AT DECEMBER 31, 2009</b>			<b>1,000,000.00</b>		<b>1,000,000.00</b>					<b>1,000,000.00</b>
<b>CHANGES IN EQUITY FOR 2009</b>										
<b>ADD (Deduct):</b>										
Issuance of Share Capital	-	-	-	-	-	-	-	-	-	-
Additional Public Share Issuance (Government)	-	-	-	-	-	-	-	-	-	-
Minority Contribution	-	-	-	-	-	-	-	-	-	-
Contribution Income for the year	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Other Adjustments	-	-	-	-	-	-	-	-	-	-
<b>BALANCE AT DECEMBER 31, 2009</b>			<b>1,000,000.00</b>		<b>1,000,000.00</b>					<b>1,000,000.00</b>

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