ANNEX F

CALAMBA WATER DISTRICT
Calamba, City

SUMMARY OF REVENUES AND EXPENSES
FOR THE MONTH ENDED DECEMBER 2014

	ACTUAL Current Month	%	BUDGET Current Month	%	Variance	%	ACTUAL YEAR TO DATE	%	BUDGET 2014	%	Variance	%
Operating Revenues	25,968,603	100	25,675,279	100	293,323	1	347,245,659	100	371,719,552	100	(24,473,894)	(7)
Operating Expenses	32,255,293	124	17,744,601	69	(14,510,692)	(82)	285,970,342	82	332,961,667	90	46,991,325	14
Net Income	(6,286,690)	(24)	7,930,679	31	(14,217,369)	(179)	61,275,317	18	38,757,885	10	22,517,432	58
Personal Expenses												
Salaries	7,104,771	27	(999,389)	(4)	(8,104,160)	811	66,245,720	19	70,724,104	19	4,478,385	6
GSIS Contribution	667,268	3	782,198	3	114,931	15	8,017,864	2	9,355,500	3	1,337,636	14
Pag-ibig Contribution	97,123	0	117,859	0	20,736	18	1,165,369	0	1,392,358	0	226,988	16
Welfare Fund	538,274	2	546,821	2	8,547	2	6,481,853	2	6,512,107	2	30,254	0
Employess Benefits - A	2,670,206	10	1,124,334	4	(1,545,872)	(137)	33,616,487	10	34,767,312	9	1,150,825	3
Directos Fee	111,072	0	224,081	1	113,008	50	2,224,717	1	2,644,920	1	420,203	16
Representation Allowance	81,500	0	81,500	0	-	-	975,500	0	1,068,000	0	92,500	9
Transportation Allowance	81,500	0	81,500	0	-	-	975,500	0	1,068,000	0	92,500	9
Overtime and Holiday Pay	167,730	1	13,396	0	(154,334)	(1,152)	2,172,018	1	2,172,018	1	-	0
Sub Total	11,519,444	44	1,972,300	8	(9,547,143)	(484)	121,875,028	35	129,704,319	35	7,829,290	6
MOOE												
Outside Services	526,151	2	540,402	2	14,251	3	6,251,204	2	6,703,224	2	452,020	7
Other OGM expense	265,975	1	193,765	1	(72,209)	(37)	2,435,895	1	4,353,896	1	1,918,001	44
Other Administrative expe	658,760	3	585,422	2	(73,337)	(13)	5,151,009	1	9,037,854	2	3,886,845	43
Fuel Power Purchase for	11,619,459	45	8,684,761	34	(2,934,698)	(34)	80,431,441	23	104,902,402	28	24,470,961	23
Chemicals	12,051	0	197,074	1	185,023	94	1,866,913	1	3,800,415	1	1,933,501	51
Electric & Water (CWD O	304,986	1	95,971	0	(209,015)	(218)	2,420,984	1	2,580,000	1	159,016	6
Phone	156,382	1	85,384	0	(70,998)	(83)	1,123,784	0	1,217,600	0	93,816	8
Fuel, Oil and Lubricant	380,449	1	35,363	0	(345,085)	(976)	3,847,123	1	4,101,948	1	254,825	6
Traveling and per diem	366,452	1	102,680	0	(263,772)	(257)	1,142,436	0	1,761,454	0	619,017	35
Finance Expense	15,717	0	(3,143)	(0)	(18,860)	600	176,868	0	250,533	0	73,665	29
Cust. Account Expense	438,251	2	183,671	1	(254,579)	(139)	1,584,374	0	1,992,408	1	408,035	20

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	ACTUAL Current Month	%	BUDGET Current Month	%	Variance	%	ACTUAL YEAR TO DATE	%	BUDGET 2014	%	Variance	%
Eng'g. Expenses	699,208	3	367,954	1	(331,254)	(90)	3,322,384	1	4,977,722	1	1,655,339	33
Production Expense	472,200	2	96,879	0	(375,321)	(387)	1,259,941	0	2,376,520	1	1,116,578	47
Sub Total	15,916,040	61	11,166,184	43	(4,749,856)	(43)	111,014,357	32	148,055,976	40	37,041,619	25
TOTAL	27,435,484	106	13,138,484	51	(14,296,999)	(109)	232,889,385	67	277,760,294	75	44,870,909	16
Other Expenses												
Bad Debts Expense	100,000	0	100,000	0	-	-	1,200,000	0	1,200,000	0	-	0
Depreciation Expense	3,503,305	13	3,494,115	14	(9,190)	(0)	39,981,295	12	41,603,976	11	1,622,681	4
Other Charges	1,216,504	5	1,012,002	4	(204,503)	(20)	11,899,662	3	12,397,397	3	497,735	4
Sub Total	4,819,809	19	4,606,116	18	(213,693)	(5)	53,080,957	15	55,201,373	15	2,120,416	4
Grand Total	32,255,293	124	17,744,601	69	(14,510,692)	(82)	285,970,342	82	332,961,667	90	46,991,325	14

Prepared by :

MERCEDES A. CARREON
Chief Corporate Budget Officer A

Checked/Reviewed by:

FLORENCIA M. TAPIA/REMEDIOS L. MARFORI
Division Manager-C

Certified Correct:

JULIANA S. HACA
Deparment Manager

Approved by:

ENGR. RESTITUTO B. SUMANGA SR.
General Manager A

CALAMBA WATER DISTRICT
SUMMARY OF REVENUES AND EXPENSES
FOR THE YEAR ENDED DECEMBER 2014 vs Budget

PARTICULARS	ACCT. CODES	CURRENT MONTH						YEAR TO DATE					
		TOTAL	%	BUDGET	%	VARIANCE	%	TOTAL	%	BUDGET	%	VARIANCE	%
REVENUES		25,968,603	100.00	25,675,279	100.00	293,323	1.14	347,245,659	100.00	371,719,552	100.00	24,473,894	6.58
A PERSONAL SERVICES													
Salaries	701	7,104,771	27.4	(999,389)	(3.89)	(8,104,160)	811	66,245,720	19.1	70,724,104	19.0	4,478,385	6.33
Other Compensation													
Personnel Economic Relief Allowance	707	648,700	2.5	648,700	2.5	-	0.00	6,672,000	1.9	6,720,000	1.8	48,000	0.71
Representation Allowance	710	81,500	0.3	81,500	0.3	-	0.00	975,500	0.3	1,068,000	0.3	92,500	8.66
Transportation Allowance	711	81,500	0.3	81,500	0.3	-	0.00	975,500	0.3	1,068,000	0.3	92,500	8.66
Clothing/Uniform Allowance	712	0	-	-	-	-	0.00	1,395,000	0.4	1,425,000	0.4	30,000	2.11
Productivity Incentive Benefits	717	0	-	-	-	-	0.00	4,978,080	1.4	6,435,000	1.7	1,456,920	22.64
Honoraria (Directors fee)	713	111,072	0.4	224,081	0.9	113,008	50.43	2,224,717	0.6	2,644,920	0.7	420,203	15.89
Year End Bonus	714	0	-			-		6,333,664	2	5,150,000	1	(1,183,664)	(22.98)
Total Other Compensation		922,772	3.6	1,035,781	4.03	113,008	10.91	23,554,461	6.8	24,510,920	6.6	956,459	3.90
						-							
Gross Compensation		8,027,543	30.9	36,392	0.14	(7,991,152)	(21,959)	89,800,181	25.9	95,235,024	25.6	5,434,843	5.71
Personal Benefit Contributions													
Life and Retirement Insurance Contribu	721	582,735	2.2	697,665	2.7	114,930	16.47	7,003,468	2.0	7,215,600	1.9	212,132	2.94
Pag-IBIG Contributions	722	97,123	0.4	117,859	0.5	20,736	17.59	1,165,369	0.3	1,392,358	0.4	226,988	16.30
PHILHEALTH Contributions	723	57,363	0.2	57,363	0.2	1	0.00	688,356	0.2	1,803,900	0.5	1,115,544	61.84
ECC Contributions	724	27,170	0.1	27,170	0.1	-	0.00	326,040	0.1	336,000	0.1	9,960	2.96
Total Personal Benefits Contributions		764,390	2.9	900,057	3.5	135,667	15.07	9,183,234	2.6	10,747,858	2.9	1,564,624	14.56
Other Personnel Benefits													
Provident Fund Contributions	725	538,274	2.1	546,821.46	2.13	8,547	1.56	6,481,853	1.9	6,512,107	1.8	30,254	0.46
Retirement Benefits - Civilian	734	0	-					0	-			-	
Vacation & Sick Leave Benefits	737	0						0	-			-	
Overtime and Holiday Pay	749-01	167,730	0.6	13,396	0.1	(154,334)	(1,152)	2,172,018	0.6	2,172,018	0.6	-	-
Other Personal Benefits	749	2,021,506	7.8	475,634	1.9	(1,545,872)	(325.01)	14,237,743	4.1	15,037,312	4.0	799,569	5.32
Total Other Personal Benefits		2,727,510	10.5	1,035,852	4.0	(1,691,658)	(163.31)	22,891,614	6.6	23,721,437	6.4	829,823	3.50
		0						0				-	
TOTAL PERSONAL SERVICES		11,519,444	44.4	1,972,300	7.7	(9,547,143)	(484.06)	121,875,028	35.1	129,704,319	34.9	7,829,290	6.04

SUMMARY OF REVENUES AND EXPENSES
FOR THE YEAR ENDED DECEMBER 2014

	PARTICULARS	ACCT. CODES	CURRENT MONTH						YEAR TO DATE					
			TOTAL	%	BUDGET	%	VARIANCE	%	TOTAL	%	BUDGET	%	VARIANCE	%
B	MAINTENANCE AND OTHER OPERATING EXPE													
	Traveling Expenses - Local	766	366,452	1.4	102,680	0.4	(263,772)	(257)	957,436	0.3	1,761,453.59	0.5	804,017	45.65
	Traveling Expenses - Foreign	752	0	-			-		0	-		-	-	
	Training Expenses	767	29,300	0.0	215,415	0.0	186,115	86	678,776	0.0	1,935,205	0.0	1,256,428	64.92
	Scholarship Expenses	754	0	-			-		0	-		-	-	
	Office Supplies Expenses	751	954,867	3.7	311,375	1.2	(643,492)	(207)	3,330,078	1.0	4,714,216	1.3	1,384,137	29.36
	Accountable Forms Expenses	756	0	-			-		0	-		-	-	
	Medical, Dental and Laboratory Supplies	752	0	-			-		0	-		-	-	
	Gasoline, Oil and Lubricants Expenses	757	380,449	1.5	35,363	0.1	(345,085)	(976)	3,847,123	1.1	4,101,948	1.1	254,825	6.21
	Water Treatment Expense	792-08	6,000	0.0	179,455	0.7	173,455	97	1,187,448	0.3	2,937,651	0.8	1,750,203	59.58
	Chemicals, Filtering Materials	792-09	6,051	0.0	17,619	0.1	11,568	66	679,465	0.2	862,764	0.2	183,298	21.25
	Maint. Of Spring and Tunnels	803-03	0	-		-	-		0	-		-	-	-
	Maintenance of Reservoir and Tanks	803-08	168,474	0.6	63,988	0.2	(104,486)	(163)	297,971	0.1	819,346	0.2	521,375	63.63
	Maint. Of Pumping Plant Structures & Imp	803-02	77,659	0.3	27,127	0.1	(50,532)	(186)	153,167	0.0	330,893	0.1	177,726	53.71
	Fuel, Power Purchase	792-07	11,619,459	44.7	8,684,761	33.8	(2,934,698)	(34)	80,431,441	23.2	104,902,402	28.2	24,470,961	23.33
	Other Supplies Expenses	765	0	-		-	-	0	0	-		-	-	-
	Water Expenses and electricity expenses	768/769	304,986	1.2	95,971	0.4	(209,015)	(218)	2,420,984	0.7	2,580,000	0.7	159,016	6.16
	Postage and Deliveries	772	0	-		-	-	0	0	-		-	-	-
	Telephone Expenses - Landline/mobile/in	773	156,382	0.6	85,384	0.3	(70,998)	(83)	1,123,784	0.3	1,217,600	0.3	93,816	7.71
	Membership Dues and Contributions to O	796	7,266	0.0	31,339	0.1	24,074	77	252,092	0.1	616,526	0.2	364,434	59.11
	Advertising Expenses	778	62,500	0.2	26,021	0.1	(36,479)	(140)	163,706	0.0	365,000	0.1	201,294	55.15
	Printing and Binding Expenses	830 / 777	0	-		-	-	0	0	-		-	-	-
	Rent Expenses	786	6,136	0.0	26,980	0.1	20,843	77	192,685	0.1	324,000	0.1	131,315	40.53
	Representation Expenses	782	91,962	0.4	8,379	0.0	(83,583)	(998)	1,118,134	0.3	1,489,227	0.4	371,094	24.92
	Legal Services	842	0	-		-	-	0	0	-		-	-	-
	Auditing Services	843	0	-		-	-	0	0	-		-	-	-
	Cultural & Athletic Expenses	839 / 797	0	-		-	-	0	0	-		-	-	-
	Security Services/Janitorial Services	845/846	526,151	2.0	540,402	2.1	14,251	3	6,251,204	1.8	6,703,224	1.8	452,020	6.74
	Other Professional Services	849	30,833	0.1	62,238	0.2	31,405	50	530,822	0.2	790,000	0.2	259,178	32.81
	Repairs and Maintenance - Trans. & Distr	803-09	147,796	0.6	63,861	0.2	(83,935)	(131)	778,192	0.2	1,052,278	0.3	274,087	26.05
	Repairs and Maintenance - General Plant	803-16	39,084	0.2	(34,460)	(0.1)	(73,544)	213	248,498	0.1	287,499	0.1	39,001	13.57
	Repairs and Maintenance - Service lines	803-11	321,004	1.2	194,782	0.8	(126,222)	(65)	1,573,087	0.5	2,377,839	0.6	804,752	33.84
	Repairs and Maintenance - Fire Hydrants	803-09	21,275	0.1	(6,688)	(0.0)	(27,963)	418	68,631	0.0	68,631	0.0	-	-
	Repairs & Maintenance - Office Buildings	804	277,465	1.1	90,928	0.4	(186,537)	(205)	713,620	0.2	1,116,000	0.3	402,380	36.06

SUMMARY OF REVENUES AND EXPENSES
FOR THE YEAR ENDED DECEMBER 2014

PARTICULARS	ACCT. CODES	CURRENT MONTH						YEAR TO DATE					
		TOTAL	%	BUDGET	%	VARIANCE	%	TOTAL	%	BUDGET	%	VARIANCE	%
B MAINTENANCE AND OTHER OPERATING EXPE													
Traveling Expenses - Local	766	366,452	1.4	102,680	0.4	(263,772)	(257)	957,436	0.3	1,761,453.59	0.5	804,017	45.65
Traveling Expenses - Foreign	752	0	-			-		0	-		-	-	
Training Expenses	767	29,300	0.0	215,415	0.0	186,115	86	678,776	0.0	1,935,205	0.0	1,256,428	64.92
Scholarship Expenses	754	0	-			-		0	-		-	-	
Office Supplies Expenses	751	954,867	3.7	311,375	1.2	(643,492)	(207)	3,330,078	1.0	4,714,216	1.3	1,384,137	29.36
Accountable Forms Expenses	756	0	-			-		0	-		-	-	
Medical, Dental and Laboratory Supplies	752	0	-			-		0	-		-	-	
Gasoline, Oil and Lubricants Expenses	757	380,449	1.5	35,363	0.1	(345,085)	(976)	3,847,123	1.1	4,101,948	1.1	254,825	6.21
Water Treatment Expense	792-08	6,000	0.0	179,455	0.7	173,455	97	1,187,448	0.3	2,937,651	0.8	1,750,203	59.58
Chemicals, Filtering Materials	792-09	6,051	0.0	17,619	0.1	11,568	66	679,465	0.2	862,764	0.2	183,298	21.25
Maint. Of Spring and Tunnels	803-03	0	-		-	-		0	-		-	-	-
Maintenance of Reservoir and Tanks	803-08	168,474	0.6	63,988	0.2	(104,486)	(163)	297,971	0.1	819,346	0.2	521,375	63.63
Maint. Of Pumping Plant Structures & Imp	803-02	77,659	0.3	27,127	0.1	(50,532)	(186)	153,167	0.0	330,893	0.1	177,726	53.71
Fuel, Power Purchase	792-07	11,619,459	44.7	8,684,761	33.8	(2,934,698)	(34)	80,431,441	23.2	104,902,402	28.2	24,470,961	23.33
Other Supplies Expenses	765	0	-		-	-	0	0	-		-	-	-
Water Expenses and electricity expenses	768/769	304,986	1.2	95,971	0.4	(209,015)	(218)	2,420,984	0.7	2,580,000	0.7	159,016	6.16
Postage and Deliveries	772	0	-		-	-	0	0	-		-	-	-
Telephone Expenses - Landline/mobile/in	773	156,382	0.6	85,384	0.3	(70,998)	(83)	1,123,784	0.3	1,217,600	0.3	93,816	7.71
Membership Dues and Contributions to O	796	7,266	0.0	31,339	0.1	24,074	77	252,092	0.1	616,526	0.2	364,434	59.11
Advertising Expenses	778	62,500	0.2	26,021	0.1	(36,479)	(140)	163,706	0.0	365,000	0.1	201,294	55.15
Printing and Binding Expenses	830 / 777	0	-		-	-	0	0	-		-	-	-
Rent Expenses	786	6,136	0.0	26,980	0.1	20,843	77	192,685	0.1	324,000	0.1	131,315	40.53
Representation Expenses	782	91,962	0.4	8,379	0.0	(83,583)	(998)	1,118,134	0.3	1,489,227	0.4	371,094	24.92
Legal Services	842	0	-		-	-	0	0	-		-	-	-
Auditing Services	843	0	-		-	-	0	0	-		-	-	-
Cultural & Athletic Expenses	839 / 797	0	-		-	-	0	0	-		-	-	-
Security Services/Janitorial Services	845/846	526,151	2.0	540,402	2.1	14,251	3	6,251,204	1.8	6,703,224	1.8	452,020	6.74
Other Professional Services	849	30,833	0.1	62,238	0.2	31,405	50	530,822	0.2	790,000	0.2	259,178	32.81
Repairs and Maintenance - Trans. & Distr	803-09	147,796	0.6	63,861	0.2	(83,935)	(131)	778,192	0.2	1,052,278	0.3	274,087	26.05
Repairs and Maintenance - General Plant	803-16	39,084	0.2	(34,460)	(0.1)	(73,544)	213	248,498	0.1	287,499	0.1	39,001	13.57
Repairs and Maintenance - Service lines	803-11	321,004	1.2	194,782	0.8	(126,222)	(65)	1,573,087	0.5	2,377,839	0.6	804,752	33.84
Repairs and Maintenance - Fire Hydrants	803-09	21,275	0.1	(6,688)	(0.0)	(27,963)	418	68,631	0.0	68,631	0.0	-	-
Repairs & Maintenance - Office Buildings	804	277,465	1.1	90,928	0.4	(186,537)	(205)	713,620	0.2	1,116,000	0.3	402,380	36.06

SUMMARY OF FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 2014

PARTICULARS	ACCT. CODES	CURRENT MONTH						YEAR TO DATE					
		TOTAL	%	BUDGET	%	VARIANCE	%	TOTAL	%	BUDGET	%	VARIANCE	%
Repairs & Maintenance - Power Productio	825-01	0	-		-	-	0	0	-		-	-	-
Repairs & Maintenance - Pumping Equipr	825-02	107,584	0.4	(11,846)	(0.0)	(119,430)	1,008	542,028	0.2	680,073	0.2	138,045	20.30
Repairs & Maintenance - Water Treatmer	825-03	9,196	0.0	0	-	(9,196)	0	0	-		-	-	-
Repairs & Maintenance - Office Equipme	807	0	-		-	-	0	0	-		-	-	-
Repairs & Maintenance - IT Equipment ar	823	0	-		-	-	0	0	-		-	-	-
Repairs & Maintenance - Communication	825-05	0	-		-	-	0	0	-		-	-	-
Repairs & Maintenance - Other Machinerl	815	0	-		-	-	0	0	-		-	-	-
cle Repairs & Maintenance - Land Transport	814	173,903	0.7	127,295	0.5	(46,607)	(37)	1,058,936	0.3	1,498,200	0.4	439,264	29.32
Repairs & Maintenance - Other Property	850	0	-		-	-	0	0	-		-	-	-
Other Maintenance & Operating Expense	989					-	0					-	-
Extraordinary Expenses	795	0	-		-	-	0	0	-		-	-	-
Miscellaneous Expenses	795	(26,261)	(0.1)	113,749	0.4	140,010	123	1,373,534	0.4	2,322,000	0.6	948,466	40.85
Taxes, Duties and Licenses	779	11,206	0.0	25,478	0.1	14,273	56	132,247	0.0	160,957	0.0	28,710	17.84
Franchise Regulatory Requirements	779-01	0	-	73,122	0.3	73,122	100	193,861	0.1	1,449,044	0.4	1,255,183	86.62
Fidelity Bond Premiums	892	0	-		-	-		0	-		-	-	-
Insurance Expenses	781	38,863	0.1	15,466	0.1	(23,397)	(151)	530,406	0.2	592,000	0.2	61,594	10.40
TOTAL MOOE		**15,916,040**	**61.3**	**11,166,184**	**43.5**	**(4,749,856)**	(43)	**110,829,357**	**31.9**	**148,055,976**	**39.8**	37,226,619	25.14
TOTAL		**27,435,484**	**105.6**	**13,138,484**	**51.2**	**(14,296,999)**	(109)	**232,889,385**	**67.1**	**277,760,294**	**74.7**	44,870,909	16.15
Interest Expenses	996	1,216,504	4.68	1,012,002	3.94	(204,503)	(20)	11,899,662	3.4	12,397,397	3.3	497,735	4.01
Doubtful Accounts Expense		100,000	0.4	100,000	0.39	-	0	1,200,000	0.3	1,200,000	0.3	-	-
Depreciation Expense		3,503,305	13.5	3,494,115	13.6	(9,190)	(0)	39,981,295	11.5	41,603,976	11.2	1,622,681	3.90
Total Other Expenses		**4,819,809**	**18.6**	**4,606,116**	**17.9**	(213,693)	(5)	**53,080,957**	**15.3**	**55,201,373**	**14.9**	2,120,416	3.84
											-	-	
GRAND TOTAL (P.Services + MOOE + Other Exp)		**32,255,293**	**124.2**	**17,744,601**	**69.1**	**(14,510,692)**	(82)	**285,970,342**	**82.4**	**332,961,667**	**89.6**	46,991,325	14.11
Net Income (Loss)		**(6,286,690)**	(24.21)	**7,930,679**	31	**(14,217,369)**	(179)	**61,275,317**	17.65	**38,757,885**	10.43	**22,517,432**	58.10

Prepared by:

MERCEDES A. CARREON
Chief Corporate Budget Officer A

Checked by/Reviewed by:

FLORENCIA M. TAPIA/REMEDIOS L. MARFORI
Division Manager-C

Certified Correct:

JULIANA S. HACA
Finance Department

Approved by:

ENG'R. RESTITUTO B. SUMANGA SR.
General Manager

Calamba Water District
Detailed Statement of Revenues and Expenses
For the Month Ended December 31, 2014

	CURRENT MONTH ACTUAL	%	BUDGET	%	OVER (UNDER)	%	YEAR TO DATE ACTUAL	%	BUDGET	%	OVER (UNDER)	%
OPERATING REVENUES												
Water Sales												
Metered Sales to General Customers	18,844,573.68	73.21	13,701,648.15	53.92	5,142,925.53	37.54	250,623,732.55	72.80	256,298,156.00	69.56	-5,674,423.45	-2.21
Metered Sales-NWA	2,270,163.45	8.82	4,255,632.84	16.75	-1,985,469.39	-46.66	30,868,430.87	8.97	32,359,174.76	8.78	-1,490,743.89	-4.61
Metered Sales-Villa de Calamba	1,009,635.05	3.92	1,624,041.43	6.39	-614,405.58	-37.83	13,816,150.70	4.01	14,092,977.99	3.82	-276,827.29	-1.96
Metered Sales-Villa de Palao Banlic	634,821.43	2.47	1,000,351.85	3.94	-365,530.42	-36.54	8,990,428.38	2.61	10,596,697.93	2.88	-1,606,269.55	-15.16
Metered Sales-Villa La Prinza	109,132.25	0.42	505,176.66	1.99	-396,044.41	-78.40	1,794,246.37	0.52	5,482,139.85	1.49	-3,687,893.48	-67.27
Metered Sales-San Cristobal	207,709.30	0.81	280,178.73	1.10	-72,469.43	-25.87	2,974,276.45	0.86	3,048,619.30	0.83	-74,342.85	-2.44
Metered Sales-Paciano Mayapa	1,174,811.25	4.56	2,978,683.30	11.72	-1,803,872.05	-60.56	17,739,002.35	5.15	29,055,762.00	7.89	-11,316,759.65	-38.95
Bulk Sales	11,988.95	0.05	13,127.82	0.05	-1,218.87	-9.28	240,484.26	0.07	216,392.00	0.06	24,094.26	11.13
Sub-Total	24,262,756.16	94.25	24,358,840.78	95.86	-96,084.62	-0.39	327,046,753.93	95.01	351,149,919.83	95.30	-24,103,165.90	-6.86
Other Sales												
Other Sales-Unmetered Sales	346,366.00	1.35	416,313.99	1.64	-69,947.99	-16.80	4,684,630.57	1.36	4,979,980.13	1.35	-295,349.56	-5.93
Miscellaneous Service Revenues	143,818.00	0.56	103,841.22	0.41	39,976.78	38.50	2,339,634.02	0.68	2,520,478.00	0.68	-180,843.98	-7.17
Customer Contribution-Gen. Customer												
Customer Contribution-NWA												
Customer Contribution-Villa de Palao												
Customer Contribution-Villa de Calam												
Customer Contribution-Villa La Prinz												
Customer Contribution-San Cristobal												
Customer Contribution-Paciano												
Penalty Charges-General Customer	757,333.73	2.94	289,551.26	1.14	467,782.47	161.55	7,632,520.13	2.22	6,963,328.55	1.89	669,191.58	9.61
Penalty-Paciano Mayapa	44,545.48	0.17	75,447.55	0.30	-30,902.07	-40.95	480,129.37	0.14	871,672.85	0.24	-391,543.48	-44.92
Penalty-NWA	118,623.55	0.46	84,077.68	0.33	34,545.87	41.09	1,133,159.54	0.33	970,774.90	0.26	162,384.64	16.73
Penalty-Villa de Palao	19,099.63	0.07	26,399.82	0.10	-7,300.19	-27.65	256,272.85	0.07	317,900.95	0.09	-61,628.10	-19.39
Penalty-Villa de Calamba	40,788.01	0.16	35,199.65	0.14	5,588.36	15.88	542,011.38	0.16	422,789.34	0.11	119,222.04	28.20
Penalty-Villa La Prinza	1,855.80	0.01	13,998.94	0.06	-12,343.14	-88.17	38,390.84	0.01	164,464.20	0.04	-126,073.36	-76.66
Penalty-San Cristobal	6,764.33	0.03	7,298.75	0.03	-534.42	-7.32	86,696.25	0.03	91,458.58	0.02	-4,762.33	-5.21
Sub-Total	1,479,014.53	5.75	1,052,148.86	4.14	426,865.67	40.57	17,193,444.95	4.99	17,302,847.50	4.70	-109,402.55	-0.63
TOTAL OPERATING REVENUES	25,741,770.69	100.00	25,410,989.64	100.00	330,781.05	1.30	344,240,198.88	100.00	368,452,767.33	100.00	-24,212,568.45	-6.57
LESS: OPERATING EXPENSES:												
OFFICE OF THE GENERAL MANAGER												
Salaries	376,651.24	1.46	-1,206,041.78	-4.75	1,582,693.02		3,273,855.18	0.95	3,817,242.56	1.04	-543,387.38	-14.24
Overtime & Holiday Pay												
Professional Fee	30,833.33	0.12	62,238.36	0.24	-31,405.03	-50.46	530,822.17	0.15	790,000.00	0.21	-259,177.83	-32.81
Travelling & Per Diem	155,981.70	0.61	77,166.64	0.30	78,815.06	102.14	524,004.62	0.15	924,600.00	0.25	-400,595.38	-43.23
Representation Expense	91,962.01	0.36	8,379.00	0.03	83,583.01	997.53	1,118,133.73	0.32	1,489,227.49	0.40	-371,093.76	-24.92
Training & Seminar	6,000.00	0.02	56,724.23	0.22	-50,724.23	-89.42	145,550.00	0.04	727,000.00	0.20	-581,450.00	-79.98
Office Supplies	67,413.53	0.26	9,062.88	0.04	58,350.65	643.84	225,591.10	0.07	366,142.00	0.10	-140,550.90	-38.39
Contributions	7,265.80	0.03	31,339.42	0.12	-24,073.62	-76.82	252,091.56	0.07	616,526.03	0.17	-364,434.47	-59.11
Directors Fee	111,072.43	0.43	224,080.69	0.88	-113,008.26	-50.43	2,224,717.43	0.65	2,644,920.00	0.72	-420,202.57	-15.89
Misc. & Extra Ordinary Expense												

Calamba Water District
Detailed Statement of Revenues and Expenses
For the Month Ended December 31, 2014

	CURRENT MONTH ACTUAL	%	BUDGET	%	OVER (UNDER)	%	YEAR TO DATE ACTUAL	%	BUDGET	%	OVER (UNDER)	%
Advertising and Promotion	62,500.00	0.24	24,021.48	0.10	38,478.52	160.19	163,706.40	0.05	365,000.00	0.10	-201,293.60	-55.15
Fuel,Oil & Lubricant	15,709.90	0.06	-6,737.44	-0.03	22,447.34		246,945.92	0.07	251,040.00	0.07	-4,094.08	-1.63
Maint. of General Plant												
TOTAL O&M EXPENSES	929,389.94	3.59	-717,766.52	-2.82	1,643,156.46		8,707,418.11	2.53	11,993,698.08	3.26	-3,286,279.97	-27.40
FINANCE DIVISION												
Salaries	552,448.14	2.15	-887,646.80	-3.49	1,440,094.94		5,439,687.15	1.58	5,708,676.00	1.55	-268,988.85	-4.71
Overtime & Holiday Pay												
Travelling & Per Diem	64,753.56	0.25	46,780.32	0.18	17,973.23	38.42	466,818.86	0.14	546,400.00	0.15	-79,581.14	-14.56
Office Supplies	15,717.48	0.06	-6,215.65	-0.02	21,933.13		163,868.22	0.05	188,133.23	0.05	-24,265.01	-12.90
Training & Seminar			3,072.71	0.01	-3,072.71	-100.00	13,000.00	0.00	62,400.00	0.02	-49,400.00	-79.17
Maint of Gen. Plant												
Fuel, Oil & Lubricant	3,042.53	0.01	364.14	0.00	2,678.39	735.54	14,662.26	0.00	19,500.00	0.01	-4,837.74	-24.81
TOTAL FINANCE DIVISION EXPENSES	635,961.70	2.47	-843,645.28	-3.32	1,479,606.98		6,098,036.49	1.77	6,525,109.23	1.77	-427,072.74	-6.55
ADMINISTRATIVE DIVISION												
Salaries	1,207,831.31	4.69	86,601.98	0.34	1,121,229.33	1294.69	10,848,962.18	3.15	10,921,944.00	2.96	-72,981.82	-0.67
Overtime & Holiday Pay												
GSIS Contribution	667,267.50	2.59	782,198.18	3.08	-114,930.68	-14.69	8,017,864.30	2.33	9,355,500.00	2.54	-1,337,635.70	-14.30
Pag-ibig Fund	97,122.50	0.38	117,858.91	0.46	-20,736.41	-17.59	1,165,369.30	0.34	1,392,357.52	0.38	-226,988.22	-16.30
Employees Benefits	2,670,206.14	10.37	1,124,334.06	4.42	1,545,872.08	137.49	33,616,487.21	9.77	34,767,312.00	9.44	-1,150,824.79	-3.31
Welfare Fund	538,274.16	2.09	546,821.46	2.15	-8,547.30	-1.56	6,481,853.08	1.88	6,512,107.32	1.77	-30,254.24	-0.46
Travelling & Per Diem	93,206.97	0.36	101,969.78	0.40	-8,762.81	-8.59	760,835.96	0.22	888,400.00	0.24	-127,564.04	-14.36
Insurance Expense	38,862.83	0.15	15,465.63	0.06	23,397.20	151.29	530,406.10	0.15	592,000.00	0.16	-61,593.90	-10.40
Registration/Taxes and Licenses	11,205.60	0.04	25,478.27	0.10	-14,272.67	-56.02	132,248.95	0.04	160,958.54	0.04	-28,709.59	-17.84
Office Supplies	177,448.08	0.69	82,327.38	0.32	95,120.70	115.54	702,444.13	0.20	1,008,603.77	0.27	-306,159.64	-30.35
Communication Expense	156,381.82	0.61	85,383.73	0.34	70,998.09	83.15	1,123,783.60	0.33	1,217,600.00	0.33	-93,816.40	-7.71
Training and Seminar			30,077.08	0.12	-30,077.08	-100.00	253,276.71	0.07	567,050.00	0.15	-313,773.29	-55.33
Light,Water and Power	304,986.28	1.18	95,970.85	0.38	209,015.43	217.79	2,420,984.06	0.70	2,580,000.00	0.70	-159,015.94	-6.16
Franchise Regulatory Req. Expense			73,121.59	0.29	-73,121.59	-100.00	193,861.19	0.06	1,449,043.73	0.39	-1,255,182.54	-86.62
Fuel, Oil & Lubricant	56,358.85	0.22	28,050.17	0.11	28,308.68	100.92	292,537.31	0.08	414,480.00	0.11	-121,942.69	-29.42
Misc. Gen. and Administrative Exp.	-24,261.19	-0.10	113,749.06	0.45	-140,010.25	-123.09	1,373,533.60	0.40	2,322,000.00	0.63	-948,466.40	-40.85
Maintenance of General Plant	277,465.34	1.08	90,928.34	0.36	186,537.00	205.15	713,620.16	0.21	1,116,000.00	0.30	-402,379.84	-36.06
Outside Services	526,151.00	2.04	540,401.84	2.13	-14,250.84	-2.64	6,251,203.67	1.82	6,703,224.00	1.82	-452,020.33	-6.74
Insurance Expense(Hazard)												
Insurance Expense(Cocolife)												
Extra Ordinary & Misc. Expense												
Rent Expense	6,136.36	0.02	26,979.66	0.11	-20,843.30	-77.26	192,684.59	0.06	324,000.00	0.09	-131,315.41	-40.53
Maint. of Gen. Plant Service Vehicle	173,902.52	0.68	127,295.43	0.50	46,607.09	36.61	1,058,935.93	0.31	1,498,200.00	0.41	-439,264.07	-29.32
Misc. Gen. and Admin Expense MLM												
TOTAL ADMINISTRATIVE DIVISION EXPENSES	6,976,546.07	27.10	4,095,013.40	16.12	2,881,532.67	70.37	76,130,890.03	22.12	83,790,778.88	22.74	-7,659,888.85	-9.14
COMMERCIAL DIVISION												

Calamba Water District
Detailed Statement of Revenues and Expenses
For the Month Ended December 31, 2014

	CURRENT MONTH ACTUAL	%	BUDGET	%	OVER (UNDER)	%	YEAR TO DATE ACTUAL	%	BUDGET	%	OVER (UNDER)	%
Supervision	512,634.86	1.99	241,296.59	0.95	271,338.27	112.45	4,251,316.86	1.23	4,503,103.32	1.22	-251,786.46	-5.59
Meter Reading Expense	213,505.03	0.83	-251,528.57	-0.99	465,033.60		1,826,406.67	0.53	2,371,372.00	0.64	-544,965.33	-22.98
Customer Records & Coll. Expense	344,245.43	1.34	63,194.78	0.25	281,050.65	444.74	3,096,396.40	0.90	3,825,344.00	1.04	-728,947.60	-19.06
Maintenance of Service(S)	359,678.59	1.40	-22,979.90	-0.09	382,658.49		3,438,574.72	1.00	5,019,112.00	1.36	-1,580,537.28	-31.49
Overtime and Holiday Pay												
Traveling & Per Diem	66,884.41	0.26	59,688.19	0.23	7,196.22	12.06	667,818.17	0.19	704,848.00	0.19	-37,029.83	-5.25
Office Supplies	438,250.50	1.70	109,545.34	0.43	328,705.16	300.06	1,488,324.28	0.43	1,736,156.00	0.47	-247,831.72	-14.27
Training & Seminar			74,126.00	0.29	-74,126.00	-100.00	96,049.54	0.03	256,252.34	0.07	-160,202.80	-62.52
Fuel, Oil and Lubricant	20,913.13	0.08	13,484.25	0.05	7,428.88	55.09	257,716.97	0.07	265,680.00	0.07	-7,963.03	-3.00
Maint. of General Plant												
TOTAL COMMERCIAL DIVISION EXPENSES	1,954,111.95	7.60	286,626.68	1.13	1,669,285.27	581.98	15,122,603.61	4.39	18,681,867.66	5.07	-3,559,264.05	-19.05
ENGINEERING DEPARTMENT												
Source of Supply Expense												
Miscellaneous Expense	188,522.34	0.73	90,374.53	0.36	98,147.81	108.60	608,874.23	0.18	1,071,656.22	0.29	-462,781.99	-43.18
Overtime and Holiday Pay	64,121.55	0.25	35,088.74	0.14	29,032.81	82.74	744,477.56	0.22	744,477.56	0.20		
Traveling & Per Diem	115,592.34	0.45	-39,175.64	-0.15	154,767.98		448,338.31	0.13	607,585.02	0.16	-159,246.71	-26.21
Training & Seminar	5,000.00	0.02	50,159.00	0.20	-45,159.00	-90.03	121,100.00	0.04	234,818.50	0.06	-113,718.50	-48.43
Fuel, Oil & Lubricant	114,627.38	0.45	99,947.63	0.39	14,679.75	14.69	1,562,335.17	0.45	1,678,322.50	0.46	-115,987.33	-6.91
Maint. of General Plant	15,611.62	0.06	-24,534.08	-0.10	40,145.70		172,499.36	0.05	172,499.36	0.05		
Sub-Total	503,475.23	1.96	211,860.18	0.83	291,615.05	137.65	3,657,624.63	1.06	4,509,359.16	1.22	-851,734.53	-18.89
Transmission & Distribution Mains												
Maint. of Super & Eng'g.-(S)	451,024.22	1.75	-762,670.85	-3.00	1,213,695.07		4,448,933.13	1.29	4,623,102.25	1.25	-174,169.12	-3.77
Maint. of Trans. & Mains(S)	1,284,341.35	4.99	1,055,087.04	4.15	229,254.31	21.73	13,168,449.20	3.83	13,467,520.89	3.66	-299,071.69	-2.22
Maint. of Trans. & Mains (M)	147,795.70	0.57	63,860.75	0.25	83,934.95	131.43	778,191.60	0.23	1,052,278.17	0.29	-274,086.57	-26.05
Maint. of Service(M)	321,003.59	1.25	194,781.98	0.77	126,221.61	64.80	1,573,087.48	0.46	2,377,839.05	0.65	-804,751.57	-33.84
Maint. of Meter(S)	85,861.51	0.33	60,446.51	0.24	25,415.00	42.05	860,404.51	0.25	860,404.51	0.23		
Maint. of Meter(M)												
Maint. of Fire Hydrant-Gate Valve	21,275.01	0.08	-6,688.22	-0.03	27,963.23		68,631.10	0.02	68,631.10	0.02		
Sub-Total	2,311,301.38	8.98	604,817.21	2.38	1,706,484.17	282.15	20,897,697.02	6.07	22,449,775.97	6.09	-1,552,078.95	-6.91
NWA EXPENSES												
Overtime & Holiday Pay												
Travelling & Per Diem												
Training & Seminar												
Fuel,Oil and Lubricant												
Maint. of Trans. and Distr. Mains(M)												
Maintenance of Service												
Maint. of Meter												
Maint. of Fire Hydrant Valve												
Office Supplies												
Maint. of General Plant												
Maint. of River & Lake & other Intak												

Calamba Water District
Detailed Statement of Revenues and Expenses
For the Month Ended December 31, 2014

	CURRENT MONTH						YEAR TO DATE					
	ACTUAL	%	BUDGET	%	OVER (UNDER)	%	ACTUAL	%	BUDGET	%	OVER (UNDER)	%
Sub-Total												
VILLA PALAO PUBLIC EXPENSES												
Maint. of Trans & Distr. Mains												
Maintenance of Meter												
Maint. of Service												
Maint. of Fire Hydrant-Gate Valve												
Overtime & Holiday Pay												
Traveling & Per Diem												
Fuel,Oil & Lubricant												
Sub-Total												
MAJOR HOMES EXPENSES												
Maint. of Trans. & Distr. Mains(M)												
Maint. of Service												
Overtime & Holiday Pay												
Fuel,Oil & Lubricant												
Maint. of Meter												
Sub-Total												
VILLA LA PRINZA EXPENSES												
Maint. of Trans. and Distr. Mains												
Maint. of Service												
Maint. of Meters												
Overtime & Holiday Pay												
Traveling & Per Diem												
Fuel,Oil & Lubricant												
Maint. of Fire Hydrant												
Sub-Total												
SAN CRISTOBAL EXPENSES												
Maintenance of Service(M)												
Maintenance of Trans. & Distr. Mains												
Maint. of Fire Hydrant-Gate Valve												
Maint. of Meter(M)												
Overtime & Holiday Pay												
Traveling & Per Diem												
Fuel,Oil & Lubricant												
Sub-Total												
TOTAL ENGINEERING EXPENSES	2,814,776.61	10.93	816,677.39	3.21	1,998,099.22	244.66	24,555,321.65	7.13	26,959,135.13	7.32	-2,403,813.48	-8.92
PRODUCTION DEPARTMENT												
Source of Supply Expense												
Operation Supervision and Eng'g.	120,384.33	0.47	-937,015.40	-3.69	1,057,399.73		1,016,289.82	0.30	1,029,839.14	0.28	-13,549.32	-1.32
Miscellaneous Expense	67,514.85	0.26	26,280.13	0.10	41,234.72	156.90	140,976.40	0.04	343,524.31	0.09	-202,547.91	-58.96

Calamba Water District
Detailed Statement of Revenues and Expenses
For the Month Ended December 31, 2014

	CURRENT MONTH ACTUAL	%	BUDGET	%	OVER (UNDER)	%	YEAR TO DATE ACTUAL	%	BUDGET	%	OVER (UNDER)	%
Overtime & Holiday Pay	103,608.29	0.40	72,505.10	0.29	31,103.19	42.90	1,427,539.99	0.41	1,427,539.99	0.39		
Traveling & Per Diem	33,033.31	0.13	19,250.88	0.08	13,782.43	71.59	223,620.57	0.06	223,620.57	0.06		
Training & Seminar	18,300.00	0.07	1,256.43	0.00	17,043.57	1356.51	49,800.00	0.01	87,683.70	0.02	-37,883.70	-43.20
Maintenance of General Plant	23,472.80	0.09	-9,926.07	-0.04	33,398.87		75,999.00	0.02	115,000.00	0.03	-39,001.00	-33.91
Fuel, Oil & Lubricant	169,796.91	0.66	-99,745.30	-0.39	269,542.21		1,472,925.27	0.43	1,472,925.27	0.40		
Sub-Total	536,110.29	2.08	-927,394.23	-3.65	1,463,504.52		4,407,151.65	1.28	4,700,132.98	1.28	-292,981.93	-6.23
Pumping Expense												
Pumping Labor & Expense	1,596,164.99	6.20	1,561,867.33	6.15	34,297.66	2.20	14,576,443.76	4.23	14,576,443.76	3.96		
Maint. of Pumping Equipment	107,584.45	0.42	35,837.18	0.14	71,747.27	200.20	538,449.42	0.16	673,543.92	0.18	-135,094.50	-20.06
Fuel, Power for Pumping	10,644,711.82	41.35	7,961,138.09	31.33	2,683,573.73	33.71	72,504,780.39	21.06	95,807,739.89	26.00	-23,302,959.50	-24.32
Maint. of Lake, River and Other Inta	11,017.09	0.04	3,818.03	0.02	7,199.06	188.55	17,629.50	0.01	50,198.00	0.01	-32,568.50	-64.88
Sub-Total	12,359,478.35	48.01	9,562,660.63	37.63	2,796,817.72	29.25	87,637,303.07	25.46	111,107,925.57	30.16	-23,470,622.50	-21.12
Water Treatment Expense												
Chemicals(SA,Par,Pac,VDC,Tulo,Real)	6,000.00	0.02	115,537.78	0.45	-109,537.78	-94.81	1,187,448.00	0.34	2,112,331.44	0.57	-924,883.44	-43.78
Chemicals & Filtering Materials	6,050.98	0.02	17,618.79	0.07	-11,567.81	-65.66	679,465.30	0.20	862,763.68	0.23	-183,298.38	-21.25
Sub-Total	12,050.98	0.05	133,156.57	0.52	-121,105.59	-90.95	1,866,913.30	0.54	2,975,095.12	0.81	-1,108,181.82	-37.25
Transmission & Distribution Mains												
Maint. of Water Treatment Equip	-1,821.41	-0.01			-1,821.41							
Maint. of Structures & Imprv'ts.	77,858.56	0.30	27,128.70	0.11	50,531.86	186.28	153,167.25	0.04	330,893.00	0.09	-177,725.75	-53.71
Maint. of Reservoir & Tanks	168,473.83	0.65	42,314.42	0.17	126,159.41	298.15	268,283.73	0.08	571,226.66	0.16	-302,942.93	-53.03
Sub-Total	244,310.98	0.95	69,441.12	0.27	174,869.86	251.82	421,450.98	0.12	902,119.66	0.24	-480,668.68	-53.28
NRA EXPENSES												
Traveling & Per Diem												
Overtime & Holiday Pay												
Maintenance of General Plant			-94,197.62	-0.37	94,197.62							
Office Supplies												
Fuel, Oil & Lubricant												
Training & Seminar												
Sub-Total			-94,197.62	-0.37	94,197.62							
Pumping Expense												
Fuel,Power Purchase for Pumping	974,746.83	3.79	723,622.62	2.85	251,124.21	34.70	7,926,660.57	2.30	9,094,662.47	2.47	-1,168,001.90	-12.84
Maint. of Pumping Equipment			-47,683.19	-0.19	47,683.19		3,578.59	0.00	6,529.11	0.00	-2,950.52	-45.19
Sub-Total	974,746.83	3.79	675,939.43	2.66	298,807.40	44.21	7,930,239.16	2.30	9,101,191.58	2.47	-1,170,952.42	-12.87
Water Treatment Expense												
Chemicals			53,336.55	0.21	-53,336.55	-100.00			644,142.00	0.17	-644,142.00	-100.00
Sub-Total			53,336.55	0.21	-53,336.55	-100.00			644,142.00	0.17	-644,142.00	-100.00
Transmission & Distribution Mains												
Maint. of Water Treatment Equip												
Maint. of Reservoir & Tanks			17,855.20	0.07	-17,855.20	-100.00	12,057.58	0.00	197,921.00	0.05	-185,863.42	-93.91

Calamba Water District
Detailed Statement of Revenues and Expenses
For the Month Ended December 31, 2014

	CURRENT MONTH ACTUAL	%	BUDGET	%	OVER (UNDER)	%	YEAR TO DATE ACTUAL	%	BUDGET	%	OVER (UNDER)	%
Sub-Total			17,855.20	0.07	-17,855.20	-100.00	12,057.58	0.00	197,921.00	0.05	-185,863.42	-93.91
TOTAL: NWA EXPENSES	974,746.83	3.79	652,933.56	2.57	321,813.27	49.29	7,942,296.74	2.31	9,943,254.58	2.70	-2,000,957.84	-20.12
VILLA PALAD BANLIC EXPENSES												
Pumping Expense												
Fuel,Purchased for Pumping												
Maint. of Pumping Equipment												
Fuel,Oil and Lubricant												
Overtime & Holiday Pay												
Maint. of General Plant												
Office Supplies & Misc.Exp												
Sub-Total												
Water Treatment Expense												
Chemicals			5,230.40	0.02	-5,230.40	-100.00			63,386.40	0.02	-63,386.40	-100.00
Sub-Total			5,230.40	0.02	-5,230.40	-100.00			63,386.40	0.02	-63,386.40	-100.00
Transmission & Distribution Mains												
Maint. of Reservoir & Tanks												
Maint. of Water Treatment Equip't												
Maint. of Structures & Improvem'ts												
Maint. of Power Production Equipme												
Maint. of Power Production Equipm												
Sub-Total												
TOTAL: VBP EXPENSES			5,230.40	0.02	-5,230.40	-100.00			63,386.40	0.02	-63,386.40	-100.00
MAJOR HOMES EXPENSE												
Pumping Expense												
Fuel,Power Purchased for Pumping												
Office Supplies & Misc.												
Sub-Total												
Water Treatment Expense												
Chemicals												
Sub-Total												
Transmission & Distribution Mains												
Maint. of Pumping Equipment												
Maint.of Reservoir & Tanks												
Maint.of Water Treatment Equipment												
Maint. of General Plant												
Sub-Total												

Calamba Water District
Detailed Statement of Revenues and Expenses
For the Month Ended December 31, 2014

	CURRENT MONTH ACTUAL	%	BUDGET	%	OVER (UNDER)	%	YEAR TO DATE ACTUAL	%	BUDGET	%	OVER (UNDER)	%
TOTAL: MAJOR HORES EXPENSES												
VILLA LA PRINZA EXPENSE												
Pumping Expense												
Fuel,Power Purchase for Pumping												
Maint. of Pumping Equipment												
Overtime & Holiday Pay												
Fuel, Oil & Lubricant												
Office Supplies & Misc. Exp												
Maint. of General Plant												
Sub-Total												
Water Treatment Expense												
Chemicals			5,013.89	0.02	-5,013.89	-100.00			59,259.20	0.02	-59,259.20	-100.00
Sub-Total			5,013.89	0.02	-5,013.89	-100.00			59,259.20	0.02	-59,259.20	-100.00
Transmission & Distribution Mains												
Maint. of Reservoir & Tanks												
Maint. of Structures & Improvement												
Maint. of Water Treatment Equip.												
Sub-Total												
TOTAL: VILLA LA PRINZA EXPENSES			5,013.89	0.02	-5,013.89	-100.00			59,259.20	0.02	-59,259.20	-100.00
SAN CRISTOBAL EXPENSE												
Pumping Expense												
Fuel,Power Purchased for Pumping												
Overtime & Holiday Pay												
Office Supplies & Misc.												
Maint. of General Plant												
Fuel,Oil & Lubricant												
Sub-Total												
Water Treatment Expense												
Chemicals			336.69	0.00	-336.69	-100.00			58,531.86	0.02	-58,531.86	-100.00
Sub-Total			336.69	0.00	-336.69	-100.00			58,531.86	0.02	-58,531.86	-100.00
Transmission & Distribution Mains												
Maint. of Pumping Equipment												
Maint. of Water Treatment Equip												
Maint. of Reservoir & Tanks												
Sub-Total												
TOTAL: SAN CRISTOBAL EXPENSES			336.69	0.00	-336.69	-100.00			58,531.86	0.02	-58,531.86	-100.00
TOTAL PRODUCTION DEPT. (SA)EXPENSES	14,126,697.43	54.88	9,501,378.63	37.39	4,625,318.80	48.68	102,275,115.14	29.71	129,809,705.37	35.23	-27,534,590.23	-21.21

Print Date 1/05/2015

Calamba Water District
Detailed Statement of Revenues and Expenses
For the Month Ended December 31, 2014

	CURRENT MONTH						YEAR TO DATE				
	ACTUAL	%	BUDGET	%	OVER/UNDER	%	ACTUAL	%	BUDGET	%	OVER/UNDER
TOTAL OPERATING AND MAINTENANCE EXP	27,435,483.70	106.58	13,138,484.30	51.70	14,296,999.40	108.82	232,869,385.03	67.65	277,760,294.35	75.39	(44,870,909.32)
Provision For Bad Debts	100,000.00	0.39	100,000.00	0.39	-	-	1,200,000.00	0.35	1,200,000.00	0.33	-
Provision for employees Salaries & Ben.		-		-				-			
Depreciation Expenses	3,503,305.06	13.61	3,494,114.74	13.75	9,190.32	0.26	39,961,294.83	11.61	41,603,976.00	11.29	(1,622,681.17)
TOTAL OPERATING EXPENSES	31,038,788.76	120.58	16,732,599.04	65.85	14,306,189.72	85.50	274,070,679.86	79.62	320,564,270.35	87.00	(46,493,590.49)
NET OPERATING REVENUES	(5,297,016.07)	(20.58)	8,678,390.60	34.15	(13,975,406.67)	(161.04)	70,169,519.02	20.38	47,888,496.98	13.00	22,281,022.04
Add: OTHER INCOME											
INUD	142,797.95	0.55	161,293.27	0.63	(18,495.32)	(11.47)	2,252,299.00	0.65	2,031,870.00	0.55	220,429.00
Dividend Revenues		-		-				-			-
Interest Revenues	56,047.16	0.22	102,996.55	0.41	(46,949.39)	(45.58)	600,653.88	0.17	1,234,915.00	0.34	(634,061.12)
10% mark-up on Materials	27,937.00	0.11	-	-	27,937.00	-	152,307.00	0.04	-	-	152,307.00
Misc. Non-operating Revenues		-		-				-			
Sub-total, Other Income	226,832.11	0.88	264,289.82	1.04	(37,457.71)	(14.17)	3,005,459.88	0.87	3,266,785.00	0.89	(261,325.12)
NET INCOME BEFORE OTHER CHARGES	(5,070,185.96)	(19.70)	8,942,680.42	35.19	(14,012,866.38)	(156.70)	73,174,978.90	21.26	51,155,281.98	13.88	22,019,696.91
Less: Other charges											
Other Interest Charges	9,609.89	0.04	18,652.98	0.07	(9,043.09)	(47.97)	124,335.96	0.04	227,053.00	0.06	(102,717.04)
Interest Expense (RCBC)				-				-			
CWD Welfare Fund				-				-			
Other Interest Charges (CWD Coop)				-				-			
Interest on Waterbill Deposit	37,811.09	0.15	35,047.81	0.14	2,763.28	7.88	425,269.11	0.12	416,517.30	0.11	8,771.81
Interest Charges - GPI		-		-				-			
Interest on Long Term Debt	1,168,683.42	4.54	958,100.85	3.77	210,582.57	22.00	11,350,037.00	3.30	11,753,626.63	3.19	(403,589.63)
Sub-total, Other Charges	1,216,504.40	4.73	1,012,001.64	3.98	204,502.76	20.21	11,899,662.07	3.46	12,397,396.93	3.36	(497,734.86)
NET INCOME FOR THE PERIOD (LOSS)	(6,286,690.36)	(24.42)	7,930,678.78	31.21	(14,217,369.14)	(179.27)	61,275,316.83	17.80	38,757,885.05	10.52	22,517,431.77

Prepared by:

FLORDELIZA L. FAJARDO
Sr. Acctg. Processor A

Checked by:

FLORENCIA M. TAPIA
Division Manager C-Budget Division

Reviewed by:

REMEDIOS L. MARFORI
Division Manager C-Acctg. Division

Certified True and Correct

JULIANA S. HACA
Department Manager C

Note : 1. Negative budgets of various departments for the current month are the effect of the re-alignments made for the monetization of leave credits, Performance Enhancement Incentive and CNA Incentive.
(All salaries accounts, employees benefits, travelling and per diem, office supplies, communication, fuel, oil and lubricants and all maintenance expenses, respectively).

2. Under Budget for the current month due to the following:

GSM
a. Representation Expense - Payment to Atty. Murillo re: Typhoid outbreak case
b. Advertising and Promotion - Expenses Waterlife printing

ADMIN.
a. Insurance Expense - CWD building content, Pumping Stations content and its buildings

ENG'G.
a. Overtime and Holiday Pay - under budget

PROD.
a. Training and Seminar - PSME 62nd National Convention

102,275,115.14 29.71 129,809,705.37 33.23 -27,534,590.23 -21.21

58,531.86 0.02 -58,531.86 -100.00