



REPUBLIC OF THE PHILIPPINES
CAGAYAN DE ORO CITY WATER DISTRICT
Corrales Avenue, Cagayan de Oro City

July 18, 2017

JECI A. LAPUS
Administrator
Local Water Utilities Administration
LWUA-MWSS Complex
Katipunan Road, Balara
Quezon City, Philippines

Sir:

This is to submit the **Cagayan de Oro City Water District (COWD) ANNUAL REPORT** for **Calendar Year 2016** for your ready reference.

Thank you.

Very truly yours,


RACHEL M. BEJA
General Manager



"WATER IS LIFE... DON'T WASTE IT"
TEL. NOS. 72-62-48 • 72-83-59; 856-4509 • 856-4373; TEL. /FAX 72-27-05



2016 Annual Report

CAGAYAN DE ORO CITY WATER DISTRICT

Corrales Avenue, Cagayan de Oro City



www.cowd.gov.ph

TABLE OF CONTENTS

	Page
FOREWORD	i
VISION, MISSION AND CORE VALUES.....	ii
I. GENERAL	
A. Administrative	1-2
B. Financial/Commercial	2-3
C. Technical	3
D. Operational	3-4
II. PROFILE	
1 THE WATER DISTRICT AND ITS PHYSICAL SYSTEMS FACILITIES	
A. Organization	5
B. Existing System Facilities	5-6
2 CURRENT OPERATION/FINANCIAL HIGHLIGHTS	
A. Existing Water Rates	6
B. Operating Income/Expenses	6
C. Financial Highlights	6
3 COMMUNITY ECONOMIC PROFILE	
A. Total Population	7
B. Income Levels	7
C. Major Source of Income	7
D. Average Monthly Expenditures	7
E. Wages Paid	7
F. City Revenue	7
G. Average Rate of <i>Mortality</i> (Waterborne Diseases)	7
H. Average Rate of <i>Morbidity</i> (Waterborne Diseases)	7
I. Major Agricultural, Industrial and Commercial Activities	7
4 OTHER INFORMATION	7-11
III. ANNEXES	
A. Functional Chart	12
B. Organizational Chart	13
C. List of Plantilla of Personnel	14-21
D. Summary of Policy-Setting Resolutions	22-29
E. List of Reports Prepared Regularly	30
F. Financial Statements (Coverage/TOC/Statement of Management's Responsibility) ...	31-33
1. Balance Sheet (with Details of Retained Earnings)	34-35
2. Comparative Statement of Changes in Equity (Comparative 2015-2016)	36
3. Income Statement	37
4. Cash Flow Statement	38
5. Notes to Financial Statements	39-50
6. Detailed Statement of Income and Expenses (Comparative 2015-2016).....	51
7. Detailed Balance Sheet (Comparative 2015-2016).....	52-53
8. Cash Flow Statement (Comparative 2015-2016)	54
G. Summary of Loan Payments to LWUA & DBP in 2015	55
H. COWD Water Rates	56
I. Efficiency Test Result: Pumps in Operation	57
J. Summary of Water Production and Consumption	58
K. COWD Water Sources	59
L. Service Connection Growth	60
M. List of Major Assets and Equipments	61
N. Summary of Pipelines	62
O. Summary of Bacteriological Analysis	63
P. Monthly Data Sheet	64-67
Q. Aging of Accounts Receivables	68-91
R. Complaints Summary Report	92

FOREWORD

This **Annual Report** covers all aspects of the operations of the **Cagayan de Oro City Water District (COWD)** for the period from **January 01 to December 31, 2016**.

Its presentation is in accordance with all requirements set by **Local Water Utilities Administration (LWUA)**, like grouping of the data *first* under the general aspects of our operations, such as: *Administrative, Financial/Commercial, Technical and Operational*. The COWD Profile follows this.

We have decided to include also the following water-related data in our growing list of Annexes: *Summary of Water Production and Consumption, COWD Water Sources, Service Connection Growth, Summary of Pipelines, Summary of Bacteriological Analysis, Monthly Data Sheet and among others*. While these data do not constitute mandatory parts of our report, we felt that omitting them would not give a total *picture* of all the events that transpired in 2016.

We acknowledge the *concerted* efforts of the **Board of Directors**, the **Management**, and the **Employees** for the efficient operation of the District.

Here, we also wish to thank **LWUA** for all the assistance it rendered to make COWD what it is today.

Above all these accomplishments, we reserve our greatest *gratitude* to the **Almighty GOD**.



VISION

**“To be an OUTSTANDING Water District
in the Country”**

MISSION

**“We provide EXCELLENT WATER SERVICE
to the community we serve”**

CORE VALUES:

- We demand **ACCOUNTABILITY** in all our decisions;
- We are **RESULT-DRIVEN**;
- We work as a **TEAM** at all times;
- We have **FAITH** in **ONE ALMIGHTY**.



CAGAYAN DE ORO CITY WATER DISTRICT
Corrales Avenue, Cagayan de Oro City

ANNUAL REPORT

For the Period from JANUARY 1 to DECEMBER 31, 2016

I. GENERAL

A. ADMINISTRATIVE

1. Attach approved organization charts in effect as of report year's end.	
a. Functional Chart – showing unit board functions (Annex A).	Annex A
b. Position/Organizational Chart (key employees only) – showing permanent positions and incumbents (Annex B)	Annex B
2. Attach list of employed personnel with pertinent information. (Annex C–List of Plantilla of Personnel for the Fiscal Year 2016)	Annex C
The following summarizes the District's staffing	
a. Total number of employees/laborers	445
b. Number of permanent employees	262
c. Number of casual/temporary employees/laborers	183
d. Number of employees meeting minimum qualifications per job description adopted by the District (COWD).	262
e. Number of employees not classified as casual/temporary who do not meet the minimum qualifications established by the District	None
3. Has the District adopted a policy prohibiting hiring of personnel related up to the fourth degree by affinity or consanguinity? (Yes or No) If not, how many of the employees are related to other employees or officials within the fourth degree by affinity or consanguinity?	Yes, CSC Rules
4. Has the District adopted rules and regulations regarding the following: (Yes or No)	
a. Personnel matters	Yes
b. Utility customers relations	Yes
c. General utility operations	Yes
During the year, 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. (Annex D–Summary of Policy-Setting Resolutions)	Annex D
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	Yes
b. Billing and collection	Yes
c. Delinquencies in payment of water bills	Yes
d. Meter histories	Yes
e. Service connections	Yes
f. Equipment histories	Yes
g. Equipment downtime	Yes
h. Bacteriological tests	Yes
i. System pressure	Yes
j. Leak reports	Yes
k. Unaccounted for water	Yes
l. Pump efficiencies	Yes
m. Water production	Yes
n. Water consumption	Yes
o. Valve and pipeline location	Yes
p. General accounting	Yes
q. Stock inventory	Yes
r. Stores usage	Yes
s. Employees record	Yes, 201 Files
t. Minutes of the Board meetings	Yes

7. For this year, Auditing has been done by the Commission on Audit.
8. Attach list of reports being prepared regularly by the District on a monthly basis as required in the Commercial Practice Manual. (Omit this item if the District has not yet installed the commercial practices system in which case, indicate that the said system has not been installed yet. (Annex E-List of Reports Prepared Regularly)

Yes

Annex E

B. FINANCIAL/COMMERCIAL

1. Attach the District's financial statements for the report year including a comparison of the immediate past year. (See Annexes F1 to F10-Financial Reports)
2. For the year under report, the District's total *budgetary outlay* was broken down into: (Source: **COWD Approved Budget**)
- Operating outlay (original budget)
 - Capital Outlay (original budget)
 - Special budgets, if any (*additional budgets*) – Contingency
 - Debt Service
 - Reserve
3. For this same *one-year* period, the District's *gross revenue* was broken down into: (Source: **COWD Financial Report**-Income Statement)
- Collection from water sales
 - Other water revenues
 - Other non-operating income
 - Proceeds of *LWUA loan* to finance New Service Connections
4. For this same *one-year* period, the District's *expenditure* was broken down into: (Source: **COWD Financial Report**-Income Statement)
- Operational (operation & maintenance expenses, including Depreciation amounting to P87,745,114.59)
 - Capital Outlay
 - Annual debt servicing (Annex G-Summary of Loan Payments-LWUA & DBP)
5. For this same *one-year* period, the *total salaries, wages & other emoluments* paid for the District's employees were broken down into:
- For permanent employees
 - For casual/temporary
6. Expenses for *power/fuel for pumping* during the year (Acct. #792, if Commercial Practices Accts. are in effect):
7. Total amount *billed* during the year is broken down into: (Source: MOR/FOH)
- Total Billings (Current and Old Accounts)
 - Old Accounts
8. Total amount *collected* (*water sales* only during the year) was broken down into: (Source: **COWD Financial Report**-Notes to Financial Statements)
- Current billings
 - Old Accounts-Arrears (previous month's billing + delinquent accounts)
9. Total amount *uncollected* (delinquent) at year's end *excluding* Bad Debts. (Source: **Detailed Report on Water Sales Operations**)
10. Total reserves at year's end. (Expansion & Oper. Reserve-DBP Current & Time Deposit)
11. Complaints filed, processed and settled during the year: (Annex R-Complaints Summary Report)
- Total number filed, processed and settled during the year
 - Number dismissed for lack of merit/withdrawn
 - Number investigated
 - Number settled to the satisfaction of complaints
 - Number elevated to the district Board
 - Number settled by the Board
 - Number elevated to the higher authorities
12. At year's end, the following water rate charges were in force: (Annex H-COWD Water Rates)
- Had these rates been submitted to LWUA for review? (Yes or No)

Annexes
F1 to F10

P 1,018,914,827.00
P 651,252,636.00
P 186,246,748.00
P 29,072,965.00
P 130,648,000.00
P 21,694,478.00

P 997,072,071.61
P 940,171,986.38
P 51,901,899.53
P 4,998,185.70
None

P 799,704,351.36
P 639,757,407.49
P 36,793,349.98
P 123,153,593.89
P 112,446,727.67

P 82,538,551.37
P 29,908,176.30

P 115,391,375.60

P 936,899,165.38
P -

P 976,203,383.97
P 936,899,547.33
P 39,303,836.64

P 230,944,165.59
P 36,770,507.19

Annex S

27,011

-

27,011

24,529

None

None

None

Annex H

Yes

13. Every water district would want to know what its water users think of their water system and the quality of their services in order that it could do what is best to insure maximum satisfaction of its customers. During the year, the district conducted a random survey covering 1,200 water users (≥40 years old), and herewith is the result of such survey:

QUESTIONS	NO. OF CUSTOMERS REPLYING	
	YES	NO
1. Do you receive 24-hours water service?	942	258
2. Is your water pressure usually adequate?	845	355
3. Does your water taste good?	750	450
4. Do you have confidence that the water is safe?	893	307
5. Are you satisfied with the water service?	1,080	120

n = 1,200

C. TECHNICAL

- Has the district adopted by Board Resolutions, a set of design and construction standard?
(Yes or No)
If so, who prepared it?
Is it being adhered to strictly?
- Does the district undertake bacteriological test of its water? (Yes or No)
How often are these tests made per year?
Is LWUA being furnished copies of these test reports? (Yes or No)
For the report year, how many such reports were submitted to LWUA?
- State the method of water treatment employed by the district, if any
- Does the district undertake regular pump efficiency tests? (Yes or No)
How many of these pumps does the district have in its system?
How many of these pumps are operational?
Attach list of pumps now in operation.
(Annex I—Efficiency Test Results: Pumps in Operation)

Yes
LWUA & COWD
Yes
Yes
Monthly
Yes
12
Chlorination (Chlorine Gas/Chlorine Dioxide)
Yes
28
26
Annex I

D. OPERATIONAL

- Total water production during the year in cubic meters.
(Annex J—Summary of Water Production and Consumption-in Cubic Meter)
Total water billed in cubic meters
Average per capita consumption in lpd
- Attach list of COWD Water Sources (Annex K—COWD Water Sources)
- Is the District provided with measuring devices to measure their water production?
(Yes or No)

If yes, what type? Orifice plate, meter propeller type and Venturi type & flow meters

If not, how do you measure productions?
- As of year's end, the district has the following existing service connection and related information. (Annex L—Service Connection Growth)
 - Total number of existing connections (Active & Inactive Conn.)
 - Number of active connections
 - Number of metered connections
 - With functioning meters
 - With non-functioning meters
 - Numbers of flat rate connections
 - Number of connections regularly billed (customers)
 - Number of delinquent customers (Annex Q—Aging of Accounts Receivable—Active Connections as of December 31, 2016)
 - Average number of customers per connection (HH)
- Estimated population of district service area
 - Estimated population served by utility whether fully or partially

Annex J
57,668,756
27,354,671
117 lpd
Annex K
Yes
Orifice plate & electromagnetic flow meter
-
Annex L
126,893
91,671
91,671
91,671
-
None
91,671
41,552
7
754,501
641,697

6. With limited resources, the *district* had provided water services in accordance with the following average length of time each 24-hours day, albeit reaching the target of about 17 hours for 2016:

- a. Less than 6 hours service
- b. 7-12 hours service
- c. 13-18 hours service
- d. 19-24 hours service

(Note: You may vary the number of hours as may be necessary to suit actual conditions)

7. Attach list of all major equipment and machinery with an initial cost of at least P15, 000.00 (Annex M) including pertinent information.

8. Does the District keep written record of requests for service? (Yes or No)

- a. Does the record show the date when such requests were made and the nature of the service requested? (Yes or No)
- b. On the **average**, how long (in days) does it take the District to *respond* and *attend* to such requests?
- c. How many such *reports* were received during the year?
- d. How many these *reports* were attended to during the year?

No. of Connections

-

-

-

91,671

Annex M

Yes

Yes

1 to 3 days

27,011

24,529

Submitted by:


RACHEL M. BEJA
 General Manager

CAGAYAN DE ORO CITY WATER DISTRICT
Location: Corrales Avenue, Cagayan de Oro City

II. PROFILE

1.) THE WATER DISTRICT & ITS PHYSICAL SYSTEM'S FACILITIES

A. ORGANIZATION

1. Date Formed: August 1, 1973	Age (months) as of December 31, 2016	521
2. Date CCC Issued January 4, 1974	CCC No. 001	001
3. Date Advisory Service Started:		1975
4. Personnel: (include 128 casual employees)		445
Comments: (Adequacy, qualification, performance & others)		Adequate & qualified

B. EXISTING SYSTEM'S FACILITIES

1. Service:

1.1 Service Area: 48,885.83 - Person/Ha.	13
1.2 Population of service area	641,697
1.3 No. of Households (1.2/1.4)	91,671
1.4 No. of Persons/Households	7
1.5 Service Time (hrs./day)	24 hours/day

2. Structure and Equipment:

2.1 Administration Building

Office Area: 2,052 sq. meters	2,052 sq.m.
Office Equipment: (Annex M-List of Major Equipments)	Annex M

2.2 If rented, how much per month?

N/A

2.3 Type of Water Source:

Groundwater,
Surface Water &
Spring

Rated Capacity per day (cu.m./day)	178,737.27
-------------------------------------------	-------------------

2.4 Reservoir (description, built, dimension and capacity)

	CAPACITY		DESCRIPTION / LOCATION
2 units	5,300	cu.m.	Each concrete reservoir @Carmen & Camaman-an
1 unit	76	cu.m.	Steel tank reservoir @ Aluba Subdivision
1 unit	95	cu.m.	Concrete reservoir @ Youngsville
1 unit	2,900	cu.m.	Concrete reservoir @ Bulua
1 unit	2,100	cu.m.	Concrete reservoir @ Tablon (non-operational)
1 unit	4,000	cu.m.	Concrete reservoir @ Puerto Heights (non-operational)

2.5 Water Sources. (Annex K-COWD Water Sources)

Water Sources	Discharge*		Actual, YTD
	(as of Dec. 31, 2016)		
	(lps)	(gpm)	(in cu.m.)
a. Deep Well Source (26)	1,521	24,114	-
b. Spring Source (1)	1	16	-
Total Wells & Spring	1,522	24,130	42,728,146
Booster Pumps (20)	2,136	33,854	-
BWSP (1 Bulk Water)			14,940,610

2.6 Transmission Piping System Maintained (size, make, length). (Annex N-Summary of Pipelines)

LENGTH	SIZE	MAKE	MAINTAINED	UNIT	LENGTH	SIZE	MAKE	MAINTAINED	UNIT
50mm	2"Ø	uPVC	13,159	lm.	150mm	6"Ø	Steel	28,503	lm.
50mm	2"Ø	GI	560	lm.	150mm	6"Ø	ACP	2,280	lm.
50mm	2"Ø	BI	453	lm.	150mm	6"Ø	CCI	998	lm.
50mm	2"Ø	PE	71,413	lm.	150mm	6"Ø	CI/BI	264	lm.
63mm	2.5"Ø	PE	3,055	lm.	200mm	8"Ø	uPVC	23,647	lm.
63mm	2.5"Ø	GI	660	lm.	200mm	8"Ø	Steel	4,760	lm.
75mm	3"Ø	uPVC	59,262	lm.	200mm	8"Ø	CCI	2,322	lm.
75mm	3"Ø	ACP	5,422	lm.	200mm	8"Ø	BI	26	lm.
75mm	3"Ø	GI	96	lm.	250mm	10"Ø	Steel	10,842	lm.
75mm	3"Ø	CI	225	lm.	250mm	10"Ø	uPVC	3,747	lm.
100mm	4"Ø	uPVC	110,100	lm.	300mm	12"Ø	Steel	62,906	lm.
100mm	4"Ø	Steel	5,078	lm.	350mm	14"Ø	Steel	2,531	lm.
100mm	4"Ø	ACP	6,048	lm.	400mm	16"Ø	Steel	29,586	lm.
100mm	4"Ø	CCI	320	lm.	500mm	20"Ø	Steel	5,687	lm.
100mm	4"Ø	GI	75	lm.	600mm	24"Ø	Steel	14,960	lm.
100mm	4"Ø	CI/BI	423	lm.	800mm	30"Ø	Steel	2,638	lm.
150mm	6"Ø	uPVC	81,569	lm.					
sub-total			357,917		sub-total			195,697	
Total Maintained								553,614	

2.7 Service Connections:

Type	Flat	Metered	Total
Domestic/Government	N/A	85,254	85,254
Commercial/Industrial	N/A	6,417	6,417
Wholesale/Bulk	N/A	N/A	N/A
TOTAL	N/A	91,671	91,671

2.8 Production: Average Monthly Production (cu.m.)

a. Booster/Pumping Stations (cu.m.)	3,560,679
b. Bulk Water Supply (cu.m.)	1,245,051
c. Production Efficiency % (average/month) (Total Water Utilized)/(Total Production)	88.72%
d. Unaccounted for Water-NRW% (average/mo.)	50.40%

2.) CURRENT OPERATION/FINANCIAL HIGHLIGHTS:

A. Existing Water Rates: (Annex H-COWD Water Rates)	Annex H
B. Operating Income/Expense:	
Average Water Sales (average/mo.)	P 78,347,665.53
Average Collection (average/mo.)	P 81,350,282.00
Average Expenses-O & M for the year (average/mo.)	P 53,313,117.29
C. Financial Highlights (rate & status)	
Current Ratio = $\frac{\text{Current Assets}}{\text{Current Liabilities}}$	4.59 : 1.00
Long Term Debt/Equity Ratio	0.41 : 0.66
Monthly Billing (average/mo.)	P 78,074,930.45
Collection Efficiency-% of On-Time Payment (YTD)	75.35%

3.) COMMUNITY ECONOMIC PROFILE:

A. Total Population (covered by the Water District)

754,501

B. Income Levels in the area: (based on Reg. 10-NSO data FIES 2012)

Northern Mindanao	No. of Families (thousand)	Income		Expenditure	
		Total (million)	Average (thousand)	Total (millions)	Average (thousand)
All Income Class	976	185,015	190	139,353	143
Under 40,000	55	1,724	31	1,708	31
40,000– 59,999	108	5,527	51	5,307	49
60,000– 99,999	261	20,507	79	18,356	70
100,000–249,999	364	55,448	153	44,785	123
250,000 and Over	188	101,810	543	69,197	369

C. Major Source of Income

Salary & Wages

D. Average Monthly Bills: (per customer)

1. Water bill:	P	869.53
2. Electric bill: (per customer in pesos)		
a. Residential	P	1,444.28
b. Commercial	P	9,310.60
c. Industrial	P	378,262.72
d. Bulk Power	P	11,811,539.51
e. Streetlights	P	35,073.13

E. Wages Paid (per month) to:

1. Common Laborer	P	9,540.00
2. Carpenter	P	10,883.00
3. Truck Driver	P	11,658.00
4. Plumber	P	11,658.00

F. City Revenue (P2,902,704,952.59 in 2016) over total population-per person

P 3,847.19

G. Average rate of *Mortality* per 100,000 population due to waterborne diseases based from 2016 data in Cagayan de Oro City. (e.g. amoebiasis)

-

H. Average rate of *Morbidity* per 100,000 population due to waterborne diseases. based from 2016 data in Cagayan de Oro City. (e.g. diarrhea)

139.37

I. Major Agricultural, Industrial and Commercial activities:

Rice, corn, vegetables, mango, food processing, HB concrete products, clay products, ceramics, furniture, cottage industries

4.) OTHER INFORMATION:

- The COWD has been purchasing treated bulk water supplied by **Rio Verde Water Consolidated Consortium, Inc. (RVWCI)** based on the purchase order in accordance with the contract of **40,000** cubic meters per day at a constant flow rate of **1,667** cubic meters per hour; and a minimum pressure of **20 psi** at the designated take-off point along the intersection of the Airport Road and South Diversion Road, Cagayan de Oro City. In 2016, the District has paid a total amount of P152,010,175.75 for **14,940,610** cubic meters of bulk water. (Annex F5: **Notes to Financial Statements**, pages 39-50)
- The COWD has implemented the **Meter Clustering System** to help alleviate *water pilferage*.
- The COWD has completed exploratory well drilling of an **Additional Water Source at Ayesa Subdivision, Camaman-an**, (PW No. 31) Cagayan de Oro City dated February 12, 2016.
- The COWD has regularly monitored the **Residual Chlorine** in various strategic points of its water supply system. (Annex O-**Summary of Bacteriological Analysis**, page 63)
- The COWD has always maintained its established *safety programs* and *standard operating procedure*.

6. The COWD has approved the **Annual Gender and Development (GAD) Plan and Budget** for Calendar Year 2016 of **Php35,346,366.00** in accordance with RA 7192. (B.R. No. 174, s-2016 dated December 28, 2016).
7. The COWD has continued implementing the 50% discount for water bill of **Accredited Senior Citizens Center** and **Accredited Residential/Group Homes** and the 5% discount for water bill of **Senior Citizens**.
8. The COWD has offered convenience to concessionaires by paying through **ECPAY Outlets** and **Bayad Centers**.
9. The COWD has approved the **Proposed Guidelines for the Grant of Billing Adjustments to COWD Customers** (B.R. No. 21, s-2016 dated February 26, 2016).
10. The COWD has religiously paid the principal and interest of its various loans to LWUA. (Annex G-Summary of Loan Payments to LWUA & DBP, page 55)
11. The COWD has **served** a total of **571,853 linear meters** of pipelines ranging from **50mmØ to 800mmØ**; and by developers and/or owners of some subdivisions. (Annex N-Summary of Pipelines, page 62)
12. The COWD has continued extending **technical** and **financial assistance** to its neighboring water district. Also, free technical assistance and services are extended to some subdivisions and rural barangays.
13. The COWD has approved the recommendation of Management for the "**Proposed Guidelines on Team Building of the Cagayan de Oro City Water District (COWD)**". (B.R. No. 24, s-2016 dated February 26, 2016)
14. The COWD has adopted and implemented **EO 201** dated 2/19/16 for the **Modified Salary Schedule for Civilian Government Personnel (1st Tranche)** and grant additional benefits for both civilian and military & uniformed personnel retroactive Jan. 1, 2016. (B.R. No. 15, s-2016 dated February 26, 2016)
15. The COWD has *approved the* **2016 Budget of the Cagayan de Oro City Water District** with a Total Utility Operating Revenue of P1,018,914,827.00 and Total Utility Operating Expense of P1,070,530,355.00. (B.R. No. 01, s-2016 dated January 06, 2016).
16. The COWD has *approved* the **proposed Guidelines on Service Connections** in Subdivisions whose Water System will be turned-over to the Cagayan de Oro City Water District (COWD). (B.R. No. 34, s-2016 dated March 18, 2016).
17. The COWD has *approved* and adopted the recommendation of Management for the **policy** on payment of **installation fee of One Thousand Seven Hundred Twenty Pesos (Php1,720.00)**. (B.R. No. 173, s-2016 dated December 28, 2016).
18. The COWD has approved the recommendation of Management of an application of a *minimum residential rate* to the **City Government** of Cagayan de Oro in view of **City Council Resolution No. 12334-2016** and the water can only be drawn out at the Macasandig Booster Station subject to payment. (B.R. No. 62, s-2016 dated May 16, 2016).
19. The COWD has *approved* the recommendation of Management for the "**Proposed Guidelines for the Technical Specifications for Small Water Meters (DN 40 and Below); and Electromagnetic Meters**". (B.R. No. 41, s-2016 dated April 04, 2016).
20. The COWD has *approved* the "**Proposed Guidelines for the Installation & Repair of Service Connections**" as recommended by Management. (B.R. No. 100, s-2016 dated August 19, 2016).
21. The COWD has *authorized* the General Manager, Rachel M. Beja to sign the **Agreement for the Joint Use of CEPALCO's Electric Poles** relative to COWD fiber optic cabling project and pay the amount of **Php1,251.91** for this purpose. (B.R. No. 10, s-2016 dated January 25, 2016).
22. The COWD has approved the **Memorandum of Understanding (MOU)** between the **Cagayan de Oro City Water District (COWD)**, **Vitens Evides International (CEI)** and **Asian Development Bank (ADB)** through the **Water Operators Partnership (WOP)** to help achieve COWD's goals of performing a water demand and resource study and identifying alternative sustainable water sources. (B.R. No. 31, s-2016 dated March 11, 2016).
23. The COWD has approved the **Memorandum of Agreement (MOA)**, **Memorandum of Understanding (MOU)** and **Deed of Donation (DOD)** of **Soldiers' Hill Subdivision** located at Bulua, this city for the turn-over of its Water Supply and Distribution System. (B.R. No. 79, s-2016 dated June 20, 2016).

24. The COWD has approved the **Deed of Donation (DOD)** with **VDCU Realty Corporation** represented by Branch Manager Ms. Annie M. Barabat for the Water Supply and Distribution System at Cinderella Homes Subdivision at Anhawon, Bulua. (B.R. No. 158, s-2016 dated December 16, 2016).
25. The COWD has authorized the General Manager, Rachel M. Beja, to sign the **Memorandum of Agreement (MOA)** with the **Local Water Utilities Administration (LWUA)** for the release of financial assistance from the **Department of Budget and Management (DBM)** through the **National Disaster Risk Reduction and Management Council (NDRRMC)** amounting to **Php63,623,145.00** to support the water supply system projects in Cagayan de Oro City for displaced families affected by Typhoon Sendong in 2011.
26. The COWD has granted the Management with continued authority to purchase and disburse payments for bulk water supply to **Rio Verde Water Consortium, Inc. (RVWCI)** despite receipt of **Notice of Disallowance (ND)** from the Commission on Audit (COA) per ND No. 2016-06(15), in consonance with the General Welfare Act. (B.R. No. 127, s-2016 dated October 10, 2016).
27. The COWD has approved the **"Agreement Nullifying the Bulk Water Supply Agreement (BWSA) and Settling the Disputes by and between COWD and Rio Verde Water Consortium, Inc. (RVWCI)"** and incorporate the same to the Joint Motion to Dismiss with Prejudice that will be filed with Branch 38 of the Regional Trial Court of Cagayan de Oro City. (B.R. No. 176, s-2016 dated December 28, 2016).
28. The COWD has approved the **Terms of Reference (TOR)** for the **"Cagayan de Oro City Water District 100 MLD Bulk Water Supply Project (BWSP)"**. (B.R. No. 148, s-2016 dated November 9, 2016).
29. The COWD has authorized the Management to **write-off** the amount of **Ten Million Two Hundred Thirty Three Thousand Three Hundred Seventy Six Pesos & 4/100 Centavos** (PHP10,233,376.04) representing **1,317** long time inactive (cut-off) accounts, subject to approval by the **Commission on Audit (COA)**. (B.R. No. 04, s-2016 dated January 14, 2016).
30. The COWD has approved the **2016 Annual Procurement Plan (APP)** for Common-Use Supplies and Equipments (**APP-CSE**) of COWD. (B.R. No. 35, s-2016 dated March 18, 2016).
31. The COWD has approved the recommendation of the General Manager for the **2015 Revised Rating Scheme**. (B.R. No. 20, s-2016 dated February 26, 2016)
32. The COWD has authorized Management to submit the **2015 Accomplishments of Major Final Outputs (MFO's)** to the **Local Water Utilities Administration (LWUA)** in compliance with LWUA MC No. 013.15 dated 29 September 2015 relative to the **"Guidelines on the Grant of Performance-Based Bonus (PBB) for Fiscal Year 2015 under Executive Order No. 80"**. (B.R. No. 22, s-2016 dated February 26, 2016)
33. The COWD has *managed* well its **Provident Fund (PF)** and has benefited many qualified personnel through its various types of loans as shown in the table below with an *interest charge* of **8%** and *service charge* of **1%** only. (Reference: PF Board Resolution No. 85, s-2012).

Type of PROVIDENT FUND LOANS	Year					
	2016	2015	2014	2013	2012	2011
All-Purpose Loan	197	172	196	219	200	232
Dividend Loan	157	187	237	165	153	166
Educational Loan	-	-	-	-	-	-
Emergency/Hospitalization Loan	8	18	60	77	63	53
Employee's Cont. Loan	-	1	7	12	146	5
Salary Loan	29	52	68	71	68	76
Small Loan (Consol)	118	542	574	744	678	684
Special Aid/Small Loan	197	268	288	579	424	516
Water Bill Loan	138	185	180	42	50	21
Memorial	-	-	-	-	-	1
Special Legal Aid	-	-	-	-	-	1
Calamity Loan	-	-	-	-	167	42
Salary Loan - Staff	6	-	-	-	-	-
TOTAL	850	1,425	1,610	1,909	1,949	1,797

Note: The total assets of the COWD Provident Fund as of 2016 – P 134,111,510.64

34. The COWD has approved the recommendation of Management for an increase of **Employer Share (ER Share)** in the **Provident Fund** from **15% to 20%**; and integrate budget for such increase estimated at Php4,546,048.00 in the COWD 2017 Budget. (B.R. No. 161, s-2016 dated December 27, 2016)
35. The COWD has approved, adopted and authorized Management to submit to the **Civil Service Commission (CSC)** the **Office Performance Commitment Review (OPCR)** of the Cagayan de Oro City Water District (COWD) and of the various departments and offices as an integral part of the **COWD Strategic Performance Management System (SPMS)** for 2016. (B.R. No. 23, s-2016 dated February 26, 2016)
36. The COWD has approved the **Performance Evaluation System**, as an integral part of **COWD Strategic Performance Management System (SPMS)** as basis for the release of **2016 Performance-Based Bonus (PBB)** (B.R. No. 136, s-2016 dated November 3, 2016)
37. The COWD has disclosed that the **Php458.159M** long term loans with the **Development Bank of the Philippines (DBP)** is hereby **APPROVED**. (B.R. No. 144, s-2016 dated November 3, 2016)
38. The COWD has approved the **2017 Budget of the Cagayan de Oro City Water District (COWD)** with a **Total Utility Operating Revenue of Php1,148,322,804.00** and **Total Utility Operating Expense of Php1,514,014,332.00**. (B.R. No. 172, s-2016 dated December 28, 2016).
39. The COWD has accepted the Updated Joint Venture (JV) Proposal for Bulk Water Supply of **MetroPac Water Investments, Inc. (MWIC)** to the Cagayan de Oro City Water District (COWD) and confer MWIC with Original Proponent Status thereby cancelling Resolution No. 003, S-2016. (B.R. No. 72, s-2016 dated June 20, 2016).
40. The COWD has approved the recommendation of Management of a **7th Supplemental Budget of Php41 Million** for 1. **Construction of an Interim Warehouse of Php1 Million** to be taken from the 2016 Contingency Fund; 2. **Civil Works for NRW Reduction Program of Php40 Million** of which **Php39,844,026.00** shall be taken from deferred 2016 CAPEX and the balance of **Php155,974.00** shall be taken from the 2016 Contingency Fund. (B.R. No. 133, s-2016 dated October 18, 2016).
41. The COWD has approved the recommendation of Management to implement **Land Registration Authority (LRA)** Circular No. 27-2011, "**Implementation of the LRA Voluntary Title Standardization Program for the conversion of manually-issued Titles into electronic Certificates of Title upon request of the Registered Owner or other Client representing the Registered Owner, or His/Her Interest Thereof**" relative to the electronic titling of 31 COWD lots and for this purpose authorize the payments thereof. (B.R. No. 138, s-2016 dated November 3, 2016).
42. The COWD has approved the **Quality Manual** of the Cagayan de Oro City Water District (COWD). (B.R. No. 165, s-2016 dated December 27, 2016).
43. The COWD has approved the **Vulnerability Assessment** of the Cagayan de Oro City Water District (COWD) (B.R. No. 166, s-2016 dated December 27, 2016).
44. The COWD has approved and adopted the **Water Safety Plan** of the Cagayan de Oro City water District (COWD) for submission to the Local Water Utilities Administration (LWUA) for review and approval by the **Department of Health (DOH)**. (B.R. No. 167, s-2016 dated December 27, 2016).
45. The COWD has approved the **Emergency Response Plan** of the Cagayan de Oro City water District (COWD) (B.R. No. 168, s-2016 dated December 27, 2016).
46. The COWD has approved the **Water Demand Management - Conservation Plan** of the Cagayan de Oro City Water District (COWD). (B.R. No. 169, s-2016 dated December 27, 2016).
47. The COWD has approved the **Non-Revenue Water (NRW) Strategy** of the Cagayan de Oro City Water District (COWD). (B.R. No. 170, s-2016 dated December 27, 2016).
48. The COWD has approved the **Business Plan** of the Cagayan de Oro City Water District (COWD) (B.R. No. 171, s-2016 dated December 27, 2016).
49. The COWD has approved the **Procedures and Work Instructions Manual (PAWIM)** of the Cagayan de Oro City Water District (COWD). (B.R. No. 175, s-2016 dated December 28, 2016).

50. The COWD has approved the composition of the Joint Venture Selection Committee (JV-SC) following the 2013 NEDA Guidelines and Procedures for Competitive Selection for Public-Private Joint Ventures (JV) as follows: (B.R. No. 74, s-2016 dated June 20, 2016)

Chairman	:	ENGR. BIENVENIDO V. BATAR, JR. AGM, AFC SERVICES
Secretary Attorney	:	ATTY. MEDARDO DEVERA OGCC - Assigned Counsel
Officer knowledgeable in Finance	:	VANESSA A. CHIU
Officer knowledgeable in Management/Operation	:	ENGR. CAROLINA B. LAO
Officer knowledgeable with technical aspects	:	ENGR. ANTONIO B. YOUNG

51. The COWD has a **new set of officers** of the **Board of Directors** for 2017-2018 per B.R. No. 001, S-17 dated January 4, 2017, as follows:

Chairman	:	MR. EDUARDO ANTONIO R. MONTALVAN	- Professional Sector
Vice-Chairman	:	MR. JOEL A. BALDELOVAR	- Business Sector
Secretary	:	MR. SOC ANTHONY M. DEL ROSARIO	- Education Sector
Member	:	MS. CONCEPCION R. QUIBLAT	- Women Sector
Member	:	MR. MATEO G. DELEGENCIA	- Civic Sector

Prepared by:


ANNALYN F. MACALOT
Research Assistant B


Checked by:


SULDIE D. LABANJO
OIC, Management Services Dept.

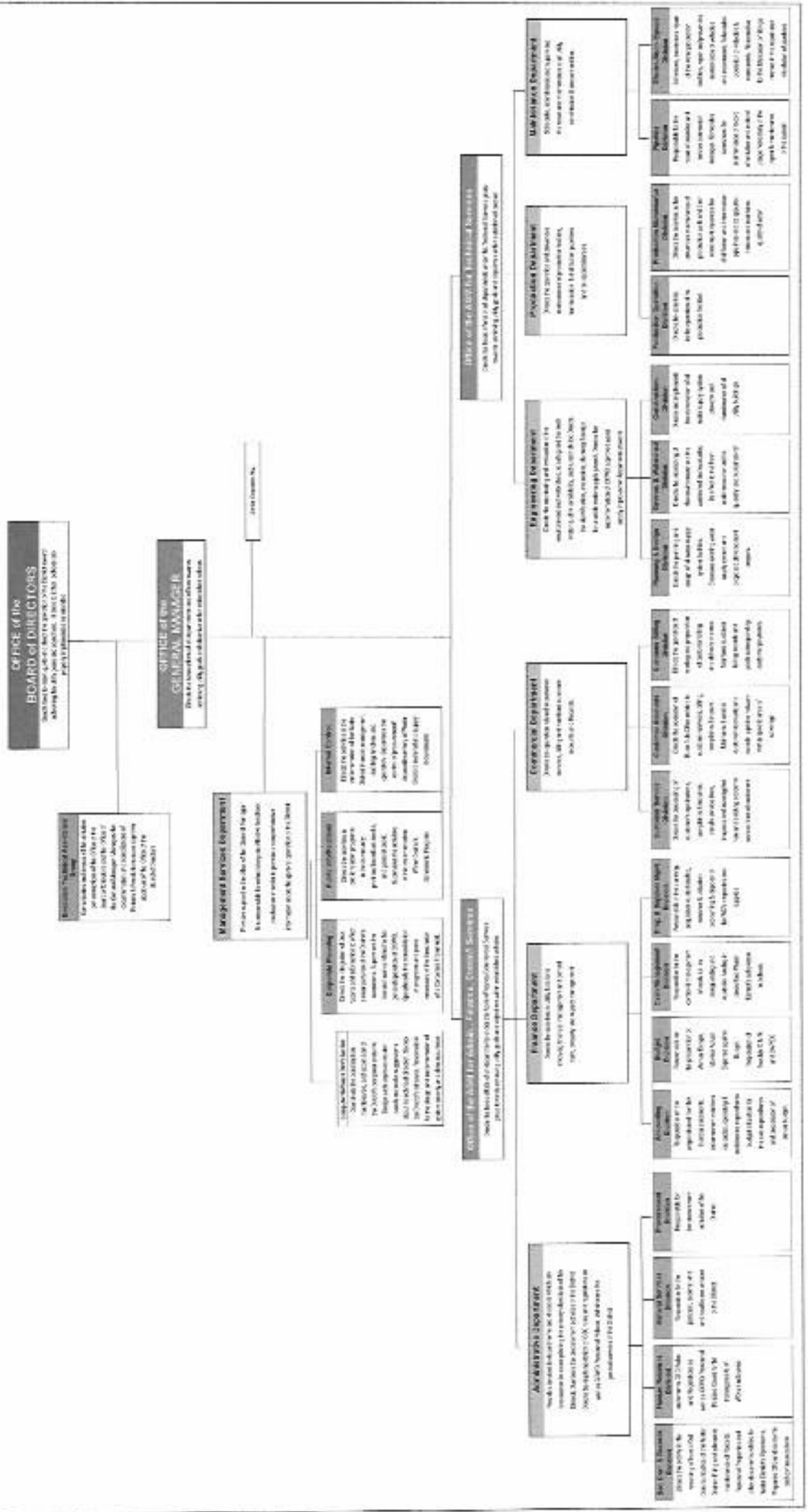
Recommending approval:


BIENVENIDO V. BATAR, JR.
AGM, AFC Services

Approved by:


RACHEL M. BEJA
General Manager

**CAGAYAN DE ORO CITY WATER DISTRICT
FUNCTIONAL CHART**



ORGANIZATIONAL STRUCTURE



BOARD OF DIRECTORS

CHAIRMAN Honorable Fred	MEMBER Honorable Fred
VIC-CHAIRMAN Honorable Fred	MEMBER Honorable Fred
SECRETARY Honorable Fred	MEMBER Honorable Fred
TREASURER Honorable Fred	MEMBER Honorable Fred

OFFICE OF THE GENERAL MANAGER
ENGR. BRANZO M. REA

Engineering & Maintenance Dept.
Planning & Training

Development Services Department
ENR. R. MARVIN ORLEN

Water Distribution
Water Treatment
Water Supply
Water Conservation

OFFICE OF THE ASSISTANT GENERAL MANAGER FOR TECHNICAL SERVICES
ENGR. BERNARDO F. BUARIN

Administrative Department
MARILYN JACON APIN

Human Resources
Finance
Legal Services
Information Systems

Human Resources Department
MARILYN JACON APIN

Recruitment
Training
Performance Management
Employee Relations

Customer Department
ENR. R. MARVIN ORLEN

Customer Service
Billing
Complaints
Public Affairs

Engineering Department
ENR. R. MARVIN ORLEN

Design
Construction
Maintenance
Inspection

OFFICE OF THE ASSISTANT GENERAL MANAGER FOR TECHNICAL SERVICES
ENGR. BERNARDO F. BUARIN

Public Works Department
ENR. R. MARVIN ORLEN

NEW Management Department
ENR. R. MARVIN ORLEN

CAGAYAN DE ORO CITY WATER DISTRICT
CORRALES AVENUE

Personnel Inventory as of December 31, 2016

NAME	MI	DESIGNATION	Nature of Employment	Rate per Month	Date of Employment	Employed during the year	REMARKS
1 Abadey							
2 Aballe	Lorimer	C. Customer Service Assistant A	Permanent	22,232.00	Aug. 20, 1984	12	
3 Abangan	Jessie	C. Driver	Permanent	11,990.00	July 28, 1988	12	
4 Abella	Alex	S. Principal Engineer D	Permanent	38,186.00	Jan. 19, 1993	12	
5 Abesamis	Rosalito	N. Water Maintenance Man A	Permanent	15,368.00	Aug. 14, 1991	12	
6 Abrogan	Romarico	T. Water Resources Facilities Operator A	Permanent	15,670.00	July 28, 1998	12	
7 Abrogan	Jose Jiselo	P. Corporate Planning Specialist	Permanent	33,454.00	Feb. 17, 1997	12	
8 Abrogar	Armie	B. Senior Public Relations Officer	Permanent	33,831.00	June 6, 1997	12	
9 Abut	Rey	A. Instrument Technician B	Permanent	14,020.00	June 14, 1993	12	
10 Aganan	Rizalito	E. Senior Water Resources Facilities Operator A	Permanent	17,730.00	Feb. 11, 1992	12	
11 Almojuela	Mylene	Y. Water Utilities Management Officer A	Permanent	28,740.00	Jan. 27, 1992	12	
12 Alvarez	Danilo	Y. Water Maintenance Man B	Permanent	13,889.00	June 18, 1992	12	
13 Amper	Arthur	P. Water Maintenance Man C	Permanent	11,878.00	April 15, 1986	12	
14 Amper	Pomposo, Jr.	M. Auto Mechanic C	Permanent	12,217.00	June 7, 1994	12	
15 Anay	Meriam	C. Division Manager C	Permanent	56,610.00	July 21, 1981	12	
16 Arcillas	Ma. Susan	V. Supervising Data Analyst Controller	Permanent	31,183.00	Feb. 16, 1983	12	
17 Arboles	Helen	C. Accounting Processor A	Permanent	15,368.00	Oct. 10, 2010	12	
18 Arellano	Peter	M. Water Maintenance Man C	Permanent	12,103.00	Sept 2, 1993	12	
19 Alegreido	Norma	M. Division Manager C	Permanent	56,610.00	July 13, 1982	12	
20 Averido	April Mae	B. Property /Supply Assistant B	Permanent	15,670.00	July 1, 2005	12	
21 Ayuban	Danilo	T. Driver	Permanent	12,103.00	June 14, 93	12	
22 Bacolod	Bayani	B. Water Maintenance Man C	Permanent	11,878.00	Nov. 6, 1995	12	
23 Bactong	Efen	G. Water Maintenance Man B	Permanent	13,889.00	May 27, 1992	12	
24 Bactong	Christian	M. Driver	Permanent	12,103.00	April 12, 1994	12	
25 Baculio	Blando	C. Water Maintenance Man B	Permanent	13,378.00	Oct. 10, 1994	12	
26 Bagares	Hernando	S. Carpenter B	Permanent	11,298.00	Mar. 11, 1991	9 & 24 days	10/24/2016-retired
27 Bagay	Farah	C. Principal Engineer D	Permanent	36,857.00	Dec. 1, 1993	12	
28 Baguhin	Rufo	A. Water Sewerage/Maintenance General Foreman	Permanent	33,452.00	Oct. 17, 1978	12	
29 Bahian	Azenith	C. Principal Engineer D	Permanent	36,409.00	August 18, 2009	12	
30 Bahian	Jovelyn	S. Internal Control Assistant B	Permanent	15,368.00	January 1, 2013	12	
31 Balaba	Paul Wisman	T. Utility Worker A	Permanent	11,298.00	Oct. 1, 1997	12	
32 Baratas	Juanito	R. Water Maintenance Man C	Permanent	12,103.00	April 1, 1992	12	
33 Basalan	Eduardo	D. Water Maintenance Man B	Permanent	13,889.00	Oct. 22, 1992	12	
34 Batar	Fatima	A. Property/Supply Officer A	Permanent	20,651.00	July 26, 1998	12	
35 Batar	Gwendolyn	P. Department Manager A	Permanent	67,690.00	Sept. 27, 1979	12	
36 Bayron	Bienvenido, Jr	V. Assistant General Manager B	Permanent	73,937.00	July 22, 1982	12	
	Cerile	T. Water Maintenance Man C	Permanent	11,878.00	Feb. 1, 1995	12	

NAME	MI	DESIGNATION	Nature of Employment	Rate per Month	Date of Employment	Employed during the year	REMARKS
37 Beja	Rachel	M. General Manager B	Permanent	80,760.00	April. 1, 1992	12	
38 Beja	Grady Sean	M. Utility Worker B	Permanent	9,660.00	Mar. 15, 2002	8 mos & 9 days	9/9/2016-retired
39 Bello	Libertine	R. Corporate Account Analyst	Permanent	22,804.00	Dec. 1, 1992	12	
40 Beltran	Conrado	P. Water Maintenance Man C	Permanent	11,878.00	Jan. 13, 1977	12	
41 Bernardo	Manuel	R. Water Resources Facilities. Operator. A	Permanent	15,368.00	Sept. 8, 1993	12	
42 Bernardez	Antonio	M. Utility Worker A	Permanent	10,883.00	Oct. 10, 1994	12	
43 Biraol	Joel	Z. Water Resources Fac. Op. B	Temporary	13,378.00	Jan. 25, 1999	12	
44 Bondal	Maribel	D. Procurement Officer A	Permanent	30,752.00	Aug. 8, 1984	12	
45 Bongabong	Aniceta	P. Financial Planning Specialist B	Permanent	34,215.00	April. 1, 1983	12	
46 Bongcayao	Charles	B. Senior. Water Resources Facilities Operator A	Permanent	18,420.00	Aug. 23, 1980	12	
47 Bonotan	Susan	M. Division Manager A	Permanent	56,610.00	Sept. 25, 1982	12	
48 Bonayog	Dony	P. Water Resources Facilities Operator B	Permanent	13,378.00	June. 6, 1994	12	
49 Bonsilao	Rodolfo, Jr	B. Senior Plant Electrician/Mechanic B	Permanent	24,141.00	Sept. 28, 1999	12	
50 Bonsilao	Ruben	B. Plant Electrician	Temporary	17,730.00	Feb. 14, 2005	12	
51 Borja	Sally	G. Senior Industrial Nurse	Permanent	24,141.00	Jan. 4, 1989	12	
52 Bruce	Rommel Jim	O. Customer Service Assistant D	Permanent	13,630.00	Sept. 23, 1999	12	
53 Busano	Melchor	V. Water Maintenance Man A	Permanent	16,450.00	March. 1, 1978	12	
54 Bultron	Lyndon	D. Division Manager A	Permanent	56,610.00	Feb. 3, 1992	12	
55 Cabactulan	Linda	D. Customer Service Officer A	Permanent	29,086.00	Feb. 8, 1989	12	
56 Caballero	Abner	S. Driver	Permanent	12,448.00	Nov. 13, 1978	12	
57 Caballero	Bernabe	S. Welder B	Permanent	14,285.00	Feb. 2, 1979	12	
58 Cabanaz	Camilo	V. Water Utilities Management Officer A	Permanent	29,729.00	June. 8, 1993	12	
59 Cabanez	Emilio	D. Driver	Permanent	12,448.00	Oct. 18, 1978	12	
60 Cabilogan	Jerome	L. Supervising Carpenter	Permanent	16,512.00	Aug. 30, 2010	12	
61 Cabunoc	Virgie	J. Collection Officer	Permanent	28,344.00	March. 12, 1984	12	
62 Cajella	Alexander	S. Water Maintenance Man C	Permanent	11,990.00	Jan. 14, 1993	12	
63 Calalin	Ramon	A. Water Maintenance Man C	Permanent	12,448.00	May. 15, 1991	12	
64 Carang Carang	Panfilo	B. Water Maintenance Head	Permanent	30,066.00	May. 1, 1978	12	
65 Canillo	Agustin	B. Water Maintenance Man B	Permanent	14,285.00	June. 8, 1981	12	
66 Casenas	Joseph	D. Clerk Processor C	Permanent	11,658.00	Jan. 1, 2013	12	
67 Casenas	Torbio	U. Customer Service Officer A	Permanent	30,752.00	Jan. 2, 1976	12	
68 Catedrilla	Jose Ruel	L. Water Maintenance Man C	Permanent	11,878.00	April. 11, 1994	12	
69 Chiong	Frances	C. Corporate Budget Specialist A	Permanent	34,215.00	Sept. 22, 1998	12	
70 Chan	Gary Nicholo	G. Senior Computer Services Programmer	Permanent	30,066.00	April. 3, 1989	12	
71 Chan	Jeanie	E. Sr. Data Encoder Controller	Permanent	19,286.00	April. 1, 1992	12	
72 Chiu	Vanessa	D. Senior Corporate Accountant A	Permanent	33,831.00	May. 8, 2006	12	
73 Chiong	Allan	D. Customer Service Assistant A	Permanent	20,851.00	March. 4, 1996	12	
74 Chiong	Daniilo	V. Water Maintenance Man A	Permanent	16,450.00	May. 13, 1981	12	
75 Chiong	Editho	V. Water Maintenance Man C	Permanent	11,990.00	Sept. 2, 1993	12	
76 Cid	Pia, Jr.	A. Customer Service Officer A	Permanent	29,066.00	Jan. 9, 1996	2 mos	3/1/2016-retired
77 Correidor	Eduardo	B. Water Resources Facilities Operator B	Temporary	13,378.00	Aug. 7, 1994	12	

	NAME	MI	DESIGNATION	Nature of Employment	Rate per Month	Date of Employment	Employed during the year	REMARKS
78	Cortez							
79	Cutillas							
80	Daba							
81	Dacer							
82	Dadacay							
83	Dadulas							
84	Dagasdas							
85	Dagondon							
86	Daigdigan							
87	Daguimel							
88	Daiscg							
89	Daya							
90	Dedicatoria							
91	Del Puerto							
92	Del Socora							
93	Delima							
94	Delfino							
95	Develos							
96	Diaz							
97	Digamon							
98	Doromal							
99	Dumale							
100	Ebabacol							
101	Ebarat							
102	Eberat							
103	Ebora							
104	Echano							
105	Egargo							
106	Eñola							
107	Epan							
108	Escabusa							
109	Espinosa							
110	Estano							
111	Estano							
112	Estonilo							
113	Estrada							
114	Empleo							
115	Esperas							
	Rogelio	A.	Utility Worker A	Permanent	11,296.00	Jan. 24, 1994	12	
	Romeo	B.	Senior Water Resources Facilities Operator A	Permanent	18,955.00	Aug. 1, 1976	12	
	Geraldine	Y	Computer Services Chief B	Permanent	36,201.00	April. 27, 1982	12	
	Larry	R	Senior Customer Service Officer	Permanent	33,452.00	June. 28, 1994	12	
	William	Z	Sr. Water Maintenance Man A	Permanent	20,851.00	May. 27, 1992	12	
	Marites	U	Clerk Processor B	Permanent	14,285.00	Feb. 22, 1988	12	
	Romeo	A.	Water Maintenance Man C	Permanent	12,103.00	May. 15, 1991	12	
	Gil Evan	O	Water Resources Fac. Operator A	Permanent	15,368.00	June. 16, 1989	12	
	Alan	B.	Instrument Technician B	Permanent	13,630.00	Jan. 24, 1994	12	
	George	D	Water Resources Facilities Operator B	Temporary	13,378.00	Feb. 14, 2005	12	
	Alberto	C.	Instrument Technician B	Permanent	14,152.00	Nov. 7, 1978	12	
	Ricky	F	Water Maintenance Man B	Permanent	13,378.00	Aug. 14, 1995	12	
	Florence	T.	Clerk Processor C	Permanent	12,448.00	Aug. 22, 1978	12	
	Cesar	N.	Water Maintenance Man A	Permanent	16,450.00	Oct. 30, 1978	1 mo & 11 days	2/11/2016-retired
	Elmer	E.	Welder A	Permanent	16,450.00	Aug. 9, 1982	12	
	Judee	P.	Liaison Aide	Permanent	11,878.00	Dec. 5, 1995	12	
	Artemio	R	Water Maintenance Man B	Permanent	13,378.00	June 24, 1983	12	
	Agaluna	C.	Division Manager A	Permanent	56,810.00	July. 26, 1983	12	
	Virginia	J.	Supervising Materials Planning Officer	Permanent	36,409.00	Jan. 16, 1989	12	
	Alberto	T.	Senior Water Facilities Operator A	Permanent	18,955.00	Feb. 5, 1988	4 mos & 14 days	5/14/2016-deceased
	Jofran	P.	Customer Service Assistant B	Permanent	17,780.00	Oct. 20, 1999	12	
	Raul	B.	Data Encoder Controller	Permanent	17,780.00	Jan. 22, 1996	12	
	Rey	A.	Customer Service Assistant A	Permanent	22,232.00	Sept. 28, 1982	12	
	Domingo	C.	Senior Instrument Technician	Temporary	19,077.00	July 6, 1998	12	
	Ma. Rowena	V	Customer Service Officer B	Permanent	24,141.00	Mar. 2, 1995	12	
	Abraham	S.	Customer Service Assistant A	Permanent	22,232.00	March. 17, 1980	12	
	Moses	M.	Principal Engineer A	Permanent	36,857.00	March. 9, 1995	12	
	Amalia	M.	Customer Service Officer B	Permanent	24,141.00	Oct. 23, 1978	12	
	Edgar	I	Customer Service Officer B	Permanent	13,889.00	Jan. 3, 1996	12	
	Virgilio	F	Clerk Processor B	Permanent	18,775.00	July. 12, 1978	12	
	Bonifacio	A.	Water Maintenance Man A	Permanent	16,450.00	June. 1, 1977	7 mos & 18 days	8/18/2016-retired
	Abner	P.	Water Maintenance Man C	Permanent	12,103.00	Jan. 8, 1992	12	
	Annabelle	P.	Division Manager A	Permanent	56,810.00	May. 22, 1981	12	
	Julieto	P.	Senior Water Resources Facilities Operator A	Permanent	18,955.00	Nov. 27, 1985	12	
	Danilo	G	Water Maintenance Man C	Permanent	12,333.00	June. 14, 1993	12	
	Peter Jr	P.	Senior Customer Service Officer	Permanent	33,631.00	July. 12, 1994	12	
	Jennie	L	Principal Engineer D	Permanent	36,409.00	July. 19, 2004	12	
	Elmer	A.	Welder B	Permanent	13,630.00	Feb. 15, 1986	12	

NAME	MI	DESIGNATION	Nature of Employment	Rate per Month	Date of Employment	Employed during the year	REMARKS
116 Fabia							
117 Fabria	Zenon	E. Senior Welder B	Permanent	17,730.00	March. 21, 1994	12	
118 Felisida	Teresita	C. Administrative Services Chief B	Permanent	36,857.00	March 16, 1987	12	
119 Fernando	Charlito	M Utility Worker A	Permanent	11,298.00	Oct. 1, 1997	12	
120 Flores	Roel	A. Housekeeping Services Assistant	Permanent	13,378.00	March 16, 1992	12	
121 Flores	Adella	L. Division Manager A	Permanent	56,610.00	Sept. 13, 1979	12	
122 Floirendo	Vernie	A. Water Maintenance Man A	Permanent	16,450.00	Aug 8, 1978	12	
123 Gabato	Cecile	A. Industrial Relations Management Officer A	Permanent	26,489.00	Jan. 25, 1989	12	
124 Galarrita	Ronald	T. Utility Worker A	Permanent	11,288.00	July. 21, 1997	12	
125 Galanida	Reyvic	P. Internal Control Officer A	Permanent	22,328.00	Feb. 10, 1997	12	
126 Galano	Hilarion, Jr	A. Driver	Permanent	12,103.00	Aug. 2, 1995	11 mos & 8 days	12/8/2016-retired
127 Gallardo	Nilo	O Water Maintenance Man A	Permanent	15,368.00	Jan. 8, 1992	12	
128 Gallego	Desiderio	I Water Maintenance Man C	Permanent	11,878.00	April. 4, 1994	12	
129 Gallego	Ferdinand	S. Customer Service Assistant E	Permanent	12,448.00	Nov. 16, 1988	12	
130 Gamba	Angelita	S. Water Maintenance Man C	Permanent	12,333.00	July. 4, 1994	12	
131 Gazo	Farah Elizabeth	B. Quality Control Assurance Officer	Permanent	36,201.00	May. 17, 1981	12	
132 Gaylo	Jovito	A. Water Resources/Facilities Operator B	Temporary	13,378.00	April. 18, 1906	12	
133 Gemoto	Rommel	T. Water Maintenance Head	Permanent	28,740.00	Feb. 1, 1983	12	
134 Gentiles	Jigger	E. Auto Mechanic A	Permanent	16,830.00	April. 24, 2006	12	
135 Goylan	Doris	B. Public Relations Assistant A	Permanent	18,245.00	May. 13, 1993	12	
136 Guligado	Edgardo	P. Light Equipment Operator	Permanent	14,020.00	April. 4, 1994	12	
137 Halibas	Ferdinand	G Water Maintenance Man B	Permanent	14,285.00	Mar. 11, 1992	12	
138 Hanginan	Rocel	L. Clerk Processor A	Permanent	16,450.00	June. 26, 1990	12	
139 Hitutuane	Webster Gerald	B. Water Resources Fac. Op. A	Permanent	15,670.00	Jan. 13, 1997	12	
140 Ibarra	Eduardo	T. Water Maintenance Man C	Permanent	12,103.00	June. 24, 1992	12	
141 Ibaya	Aladin	B. Sr. Water Utilities Management Officer	Permanent	34,215.00	Jan. 21, 1992	12	
142 Jabla	Vidiamor	A. Senior Cashier	Permanent	34,215.00	Sept. 8, 1986	12	
143 Jamero	Goldena	A. Customer Service Assistant C	Permanent	16,450.00	May 1, 1980	12	
144 Jamero	Annis	L. Senior Customer Service Officer	Permanent	34,803.00	Aug. 1, 1990	12	
145 Joaquin	Joel	B. Principal Engineer D	Permanent	36,409.00	Dec. 18, 1996	12	
146 Judith	Cris Rey	C. Draftsman A	Permanent	15,368.00	Sept. 22, 2010	12	
147 Juntong	Maria Naneth	F Secretary A	Permanent	16,512.00	Sept. 22, 2010	12	
148 Kunitisala	Arcangel	L. Plant Helper C	Permanent	12,448.00	March. 16, 1992	12	
149 Lacaya	Mary Rose	A. Storekeeper B	Permanent	16,512.00	June 21, 2007	12	
150 Ladera	Vencencio, Jr	C. Water Resources Facilities Operator B	Permanent	13,378.00	March. 11, 1991	12	
151 Lago	Nieva	A. Division Manager A	Permanent	56,610.00	March. 15, 1993	12	
152 Lobido	Steve	T. Water Maintenance Man C	Permanent	12,333.00	May. 15, 1991	12	
153 Lao	Erwin	L. Water Resources Facilities Operator A	Permanent	15,670.00	Oct. 2, 1995	12	
154 Laranjo	Carolina	B. Department Manager C	Permanent	67,690.00	March. 19, 1988	12	
155 Laredo	Suldie	D Division Manager C	Permanent	56,610.00	Jan. 16, 1989	12	
156 Legaspi	Romeo	R Auto Repair Foreman	Permanent	25,989.00	Oct. 28, 1982	12	
	Oliver Mario	M. Light Equipment Operator	Permanent	14,285.00	Jan. 9, 1989	12	

NAME		MI	DESIGNATION	Nature of Employment	Rate per Month	Date of Employment	Employed during the year	REMARKS
157	Lineac							
158	Llenas	J.	Department Manager A	Permanent	67,690.00	April. 13, 1981	12	
159	Lonoy	M	Clerk Processor C	Permanent	11,658.00	Dec. 1, 2011	12	
160	Maagad	G	Senior Computer Services Programmer	Permanent	28,417.00	Oct. 1, 2009	12	
161	Macnang	B.	Principal Engineer D	Permanent	39,186.00	March. 19, 1986	12	
162	Maccalot	M.	Technical Assistant B	Permanent	40,259.00	July. 24, 1997	12	
163	Madia	F	Research Assistant B	Permanent	15,368.00	Jan. 1, 2013	12	
164	Madrigal	S.	Water Maintenance Man C	Permanent	11,878.00	July. 17, 1995	12	
165	Magna	Y	Auto Mechanic C	Permanent	12,333.00	Jan. 25, 1994	12	
166	Magallanes	C.	Water Resources Facilities Op. B	Temporary	13,378.00	Jan. 22, 1986	12	
167	Maglinao	G	Water Maintenance Man A	Permanent	15,978.00	June. 26, 1978	12	
168	Masangay	P.	Water Maintenance Man A	Permanent	16,450.00	March. 6, 1979	12	
169	Masongsong	M.	Senior Office Equipment Technician A	Permanent	21,540.00	Nov. 4, 1999	12	
170	Mellijor	S.	Procurement Assistant A	Permanent	17,653.00	April. 27, 1988	12	
171	Mindajao	M.	Utility Worker A	Permanent	11,298.00	Aug. 6, 1993	12	
172	Mulawan	M.	Engineering Assistant B	Permanent	16,133.00	April. 12, 1994	12	
173	Mulia	C.	Senior Draftsman	Permanent	20,585.00	July. 4, 1990	12	on automatic leave
174	Nagac	A.	Customer Service Officer A	Permanent	28,740.00	March. 7, 1995	12	
175	Najeal	N	Welder A	Permanent	16,450.00	April. 8, 1981	12	
176	Namcoot	S.	Division Manager A	Permanent	56,610.00	May. 23, 1994	12	
177	Napone	C.	Cashier D	Permanent	17,730.00	Jan. 10, 1994	12	
178	Navarro	D	Housekeeping Services Assistant	Permanent	13,630.00	Sept. 8, 1982	12	
179	Navarro	A.	Water Utilities Management Officer A	Permanent	30,752.00	Oct. 10, 1978	3 mos & 22 days	4/22/2016-deceased
180	Nave	C.	Liaison Aide	Permanent	11,878.00	Dec. 5, 1995	12	
181	Neri	E	Welder A	Permanent	16,450.00	May. 8, 1978	12	
182	Neri	B.	Corporate Budget Analyst B	Permanent	20,651.00	Oct. 10, 2010	12	
183	Neri	G	Senior Quality Control Inspector	Permanent	29,396.00	Sept. 2, 1983	12	
184	Ng	C.	Corporate Account Analyst	Permanent	22,325.00	Feb. 10, 1989	12	
185	Noble	G	Supervising Data Analyst Controller	Permanent	33,366.00	Apr. 8, 1981	12	
186	Occena	D	Customer Service Assistant C	Permanent	16,450.00	Jan. 2, 1992	12	
187	Olegario	D	Water Resources Fac. Op. A	Permanent	18,245.00	May. 27, 1991	12	
188	Ondap	N	Senior Accounting Processor A	Permanent	20,651.00	April. 8, 1992	12	
189	Oracion	B.	Department Manager C	Permanent	67,690.00	July. 5, 1979	12	
190	Orlinda	L.	Clerk Processor B	Permanent	14,285.00	April. 27, 1988	12	
191	Olvida	M	Water Maintenance Man C	Permanent	11,878.00	Jan. 13, 1997	12	
192	Oredina	L.	Cashiering Assistant	Permanent	15,368.00	Dec. 1, 2011	12	
193	Ortega	C.	Transport Officer A	Permanent	26,192.00	Jan. 1, 2013	12	
		M	Property/Supply Officer B	Permanent	21,091.00	March. 14, 1997	12	

NAME	MI	DESIGNATION	Nature of Employment	Rate per Month	Date of Employment	Employed during the year	REMARKS
194 Paayas	Cristino	O Water Maintenance Man C	Permanent	12,448.00	Jan. 24, 1990	12	
195 Pabillaran	Antonio	P Water Maintenance Head	Permanent	28,740.00	Mar. 11, 1991	12	
196 Pabocralinan	Rene Boy	B Water Maintenance Man C	Permanent	11,878.00	April. 19, 1994	12	
197 Plaza	Joseph Kent	P Plant Electrician/Mechanic B	Permanent	17,730.00	April 24, 2006	8 mos & 9 days	9/9/2016-retired
198 Pacterin	Loreto, Jr	J Painter B	Permanent	11,298.00	April.7, 1994	12	
199 Padilla	Fortunato	S Senior Auto Mechanic	Permanent	18,955.00	July. 8, 1981	12	
200 Paigalan	Erlito	B Customer Service Assistant C	Permanent	16,450.00	April 10, 1984	12	
201 Parrel	Michael	C Water Resources Facilities Operator A	Permanent	17,730.00	Jan. 15, 1992	12	
202 Pelemiano	Danny	B Customer Service Assistant E	Permanent	12,448.00	Jan. 22, 1992	12	
203 Pelisco	Percy	G Customer Service Assistant A	Permanent	20,651.00	Mar. 11, 1983	12	
204 Pepito	Atancio	G Customer Service Assistant D	Permanent	13,378.00	Nov.22,1986	12	
205 Petere	Pedro	T Water Maintenance Man C	Permanent	11,878.00	June. 1, 1995	12	
206 Plaitas	Tito	E Plant Helper C	Permanent	12,103.00	June. 14, 1993	12	
207 Quiblat	Marissa	C Senior Internal Control Officer A	Permanent	35,795.00	March. 30, 1987	12	
208 Rapirop	Ruel	A Customer Service Assistant E	Permanent	11,658.00	Aug. 1, 2001	12	
209 Ramiro	Marisa May	R Cashier C	Permanent	21,091.00	Oct. 16, 1991	12	
210 Ramoso	Lyndon	L Senior Engineer A	Permanent	29,729.00	June. 5, 1995	12	
211 Raturil	Mark	J Water Resources Facilities Operator A	Permanent	15,368.00	July. 19, 1995	12	
212 Realista	Zaldy	G Driver	Permanent	12,333.00	Jan. 15, 1993	12	
213 Recto	Ornela	C Department Manager A	Permanent	67,690.00	Aug. 1, 1977	12	
214 Requino	Jose, Jr	P Auto Mechanic C	Permanent	12,103.00	July. 28, 1998	12	
215 Rivera	Rodrigo	P Carpenter B	Permanent	11,621.00	Sept. 4, 1990	12	
216 Roa	Raymund	R Senior Water Utilities Management Officer	Permanent	36,201.00	Dec. 8, 1988	12	
217 Roa	Jerome	E Water Resources Facilities Operator B	Permanent	13,378.00	April 25, 2006	12	
218 Rodriguez	Jasmin	R Senior Material Planning Officer	Temporary	31,536.00	Oct.3, 1983	12	
219 Romero	Rogelyn	B Cashiering Assistant	Permanent	15,368.00	Dec. 1, 2011	12	
220 Rosal	Rey	E Water Maintenance Man A	Permanent	16,291.00	Aug. 23, 1990	12	
221 Rosete	Gromico	S Storekeeper A	Permanent	20,585.00	April. 26, 1989	12	
222 Rulta	Leo	N Driver	Permanent	12,103.00	Jan. 2, 1996	12	
223 Ruita	Lynalyn	A Supervising Property/Supply Officer	Permanent	33,452.00	Nov.2, 1993	12	
224 Sabanal	Joyce	S Clerk Processor C	Permanent	12,448.00	Oct. 8, 1984	12	
225 Sabasaje	Rey	T Customer Service Assistant A	Permanent	22,232.00	July. 1, 1977	12	
226 Sagrado	Ladele	A Division Manager C	Permanent	56,610.00	Aug. 22, 1994	12	
227 Sajol	Adolfo	B Plant Helper C	Permanent	12,448.00	July. 15, 1982	12	
228 Sajonia	Edibert	Q Industrial Relations Dev. Assis! A	Permanent	17,730.00	Aug.13,2001	12	
229 Salas	Glen	N Senior Water Resources Facilities Operator. A	Permanent	18,955.00	Jan. 2, 1976	12	
230 Salas	Claudio	A Utility Worker A	Permanent	11,298.00	Mar. 11, 1991	6mos	7/1/2016-retired
231 Salcedo	Frederick	E Driver	Permanent	12,448.00	May. 13, 1981	12	
232 Salcedo	Jane	L Supervising Industrial Relations Management Officer A	Permanent	39,670.00	Feb. 3, 1975	12	

NAME	MI	DESIGNATION	Nature of Employment	Rate per Month	Date of Employment	Employed during the year	REMARKS
233 Salcedo	Jordan	G Welder A	Permanent	15,823.00	April, 12, 1994	12	
234 Salcedo	Nelsie	M Senior Water Maintenance Man A	Permanent	20,651.00	Oct. 18, 1994	12	
235 Salcedo	Rhedia Martinietta	S Division Manager C	Permanent	56,610.00	Aug. 1, 1985	12	
236 San Juan	Rolando	V Water Maintenance Head	Permanent	30,752.00	Nov., 17, 1982	12	
237 Sandoval	Arnold	A Internal Control Officer A	Permanent	22,328.00	Sept. 27, 1999	12	
238 Sarda	Danilo	B Water Maintenance Man C	Permanent	11,878.00	August 5, 1994	12	
239 Sarol	Fernando Jr	L Transportation Maintenance Supervisor	Permanent	35,795.00	April, 1, 1992	12	
240 Semafia	Josephine	C Data Encoder Controller	Permanent	18,955.00	Feb. 10, 1986	12	
241 Señara	Rodolfo	B Water Maintenan. Head	Permanent	28,740.00	Msr. 11, 1991	12	
242 Serifa	Felma	P Supervising Internal Control Officer	Permanent	42,802.00	Oct. 14, 1981	12	
243 Serifa	Briccio, Jr.	V Customer Service Officer B	Permanent	25,180.00	March, 23, 1995	8 mos & 9 days	9/3/2016-retired
244 Siao	Meneleo, Jr.	Q Water Maintenance Head	Permanent	29,729.00	March, 17, 1981	12	
245 Silma	Jovito	M Water Maintenance Man C	Permanent	11,950.00	June 14, 1993	12	
246 Simba	Roland	N Driver	Permanent	11,878.00	June, 1, 1998	12	
247 Simene	John Ariel	Y Customer Service Assistant C	Permanent	15,670.00	Jan. 22, 1996	12	
248 Sio	Epifanio	K Water Maintenance Man C	Permanent	13,378.00	Marc. 11, 1991	12	
249 Sta Rita	Juanilo Jr	A Water Maintenance Man C	Permanent	12,333.00	Mar. 22, 1993	12	
250 Sunti	Richo	A Sr. Water Utilities Management Officer	Permanent	34,215.00	Feb. 3, 1992	12	
251 Taal	Warren Jay	L Laboratory Technician A	Permanent	17,730.00	Jan. 15, 1992	12	
252 Tabian	Roger	B Carpenter B	Permanent	11,193.00	May 24, 1993	12	
253 Taglucop	John D Emeer	E Principal Engineer D	Permanent	36,409.00	March, 16, 1995	12	
254 Taña	Ronnie	O Senior Water Resources Facilities. Operator A	Permanent	17,730.00	Jan. 15, 1992	12	
255 Taylay	Glicerio	P Driver	Permanent	12,103.00	Sept. 1, 1993	11 mos & 21 days	12/21/2016-retired
256 Tejada	Julio	B Welder B	Permanent	13,378.00	Aug. 5, 1994	12	
257 Terrado	Angela	S Cashier B	Permanent	24,655.00	Sept. 7, 1988	12	
258 Tesoro	Edward	P Department Manager A	Permanent	67,690.00	Oct. 1, 1979	12	
259 Tolentino	Noreen Laurence	N Customer Service Assistant C	Permanent	16,450.00	May 4, 1992	12	
260 Tolentino	Roselyn	Senior Accountant A	Permanent	33,452.00	May 28, 2012	12	
261 Tongco	Alex	T Instrument Technician B	Permanent	13,889.00	May 8, 1992	12	
262 Tonillo	Rudy	U Driver	Permanent	12,103.00	April, 1, 1992	12	
263 Torre	Bernadine	J Sr. Financial Planning Analyst	Permanent	26,790.00	April, 20, 1989	12	
264 Torres	Floro, Sr.	C Water Utilities Management Officer A	Permanent	28,740.00	Feb. 17, 1997	12	
265 Tuvilla	Amelita Victoria	V Division Manager C	Permanent	56,610.00	April 4, 1984	12	
266 Tuvilla	Edgardo	D Division Manager C	Permanent	56,610.00	April 1, 1977	12	
267 Umaran	Ronnie, Sr	V Water Maintenance Man B	Permanent	14,285.00	Oct. 12, 1986	12	
268 Umaran	Lilian	A Financial Planning Specialist B	Permanent	33,452.00	Oct. 3, 1999	12	
269 Uy	Sandy	T Water Maintenance Man C	Permanent	12,103.00	Feb. 15, 1996	12	
270 Uy	Noel	R Water Resources Facilities. Operator A	Permanent	15,670.00	Aug. 8, 1995	12	
271 Valdehueza	AInel	O Senior Water Utilities Mgmt. Officer	Permanent	35,393.00	Jan. 21, 1992	12	
272 Valenzuela	Merle Corazon	R Data Encoder Controller	Permanent	17,900.00	Nov. 16, 1990	12	

NAME	MI	DESIGNATION	Nature of Employment	Rate per Month	Date of Employment	Employed during the year	REMARKS
273 Vasallo	O	Head Cashier	Permanent	36,409.00	Oct. 16, 1989	12	
274 Villadores	S	Water Maintenance Man B	Permanent	13,759.00	May. 13, 1981	12	
275 Villanueva	L	Customer Service Assistant C	Permanent	16,450.00	Sept. 17, 1990	12	
276 Villareal	C	Senior Instrument Technician	Permanent	20,595.00	Feb. 2, 1988	12	
277 Villareal	N	Driver	Permanent	12,103.00	Mar. 22, 1993	12	
278 Villegas	H	Senior Property/Supply Officer A	Permanent	28,740.00	March 1, 1993	12	
279 Wad	E.	Senior Customer Service Officer	Permanent	33,452.00	Jan. 13, 1997	12	
280 Wao	D	Senior Carpenter	Permanent	15,368.00	Aug. 30, 2010	12	
281 Yambing	S.	Utility Worker A	Permanent	11,193.00	August. 2, 2001	12	
282 Yarnit	M	Supervising Property/Supply Officer	Permanent	35,795.00	Oct. 24, 1983	6 mos	7/1/2016-retired
283 Yamut	N	Customer Service Assistant A	Permanent	20,651.00	Dec. 7, 1992	12	
284 Yanez	A	Utility Worker a	Permanent	11,288.00	Mar. 11, 1991	12	
285 Yanez	C	Clerk Processor B	Permanent	14,285.00	June 17, 1985	12	
286 Yanez	C	Water Maintenance Man B	Permanent	14,285.00	Sept. 16, 1982	12	
287 Yanez	R	Water Maintenance Man C	Permanent	11,878.00	July. 17, 1995	12	
288 Yap	D	Customer Service Assistant A	Permanent	21,999.00	May 10, 1993	12	
289 Ybanez	B	Plant Mechanic A	Temporary	21,091.00	Feb. 16, 2005	12	
290 Young	B	Division Manager A	Permanent	56,610.00	Feb. 7, 1994	12	
291 Yule	P	Plant Electrician A	Permanent	22,232.00	May 27, 1991	12	
292 Yancha	B	Public Relations Assistant B	Permanent	15,368.00	May 9, 2005	12	
293 Yebron	N	Management Information Systems Design Specialist B	Permanent	33,452.00	April. 16, 2007	12	
294 Zafrá	G	Senior Engineer A	Permanent	29,066.00	April 8, 1996	12	

Prepared by: *[Signature]*
JANE L. SALCEDO
 Supervising Industrial Relations
 Management Officer A

Verified
[Signature]
RHE'DIA MARTINEZ S. SALCEDO
 Division Manager A - HRD

Noted by: *[Signature]*
OMELFA C. RECTO
 Department Manager A
 Administrative Dept.

APPROVED:
[Signature]
RANIGEL M. MUEENY
 General Manager

SUMMARY OF POLICY-SETTING RESOLUTIONS ADOPTED BY THE
CAGAYAN DE ORO CITY WATER DISTRICT FOR 2016.

ANNEX D

RESO. NO.	DATE	MEETING	SUMMARY	REMARKS
1	6-Jan-16	Regular	Approve the 2016 Budget of the Cagayan de Oro City Water District with a Total Utility Operating Revenue of Php1,018,914,827.00 and Total Utility Operating Expense of Php1,070,530,355.00, copy hereto attached as an integral part of this resolution.	2016 COWD BUDGET
4	14-Jan-16	Regular	Authorize Management to write-off the amount of Ten Million Two Hundred Thirty Three Thousand Three Hundred Seventy Six Pesos & 4/100 Centavos (PHP10,233,376.04) representing 1,317 long time inactive (cut-off) accounts, subject to approval by the Commission on Audit (COA).	
8	14-Jan-16	Regular	Approve and confer the rating of Very Satisfactory to the General Manager for both her Office Performance Commitment Review (OPCR) and Individual Performance Commitment Review (IPCR) for CY 2014 and grant of Performance-Based Bonus (PBB) equivalent to rank of Best.	
9	25-Jan-16	Regular	Approve the purchase orders per Purchase Order No. 16-01-04-020 to 16-01-04-031 dated 7 January 2016 in favor of Rio Verde Water Consortium, Inc. at Php152,988,000.00 covering the period from January 1, 2016 to December 31, 2016 and authorize the General Manager, Rachel M. Beja to sign the Purchase Order and other pertinent documents for and in behalf of COWD.	
10	25-Jan-16	Regular	Authorize the General Manager, Rachel M. Beja to sign the Agreement for the Joint Use of CEPALCO's Electric Poles relative to COWD fiber optic cabling project and pay the amount of Php1,251.91 for this purpose.	
13	3-Feb-16	Regular	Release the Performance-Based Incentive (PBI) to the COWD Board of Directors for the CY 2014 not to exceed 50% of the actual annual per diem received for Regular and Special Board Meetings pursuant to LWUA MC 001-16 and LWUA MC 002-16; all dated 18 January 2016.	
15	26-Feb-16	Regular	Adopt and implement EO 201 dated 2/19/16 for the Modified Salary Schedule for Civilian Government Personnel (1st Tranche) and grant additional benefits for both civilian and military & uniformed personnel retroactive Jan. 1, 2016.	
17	26-Feb-16	Regular	Authorize the General Manager, Rachel M. Beja, to sign the Memorandum of Agreement (MOA) with the Local Water Utilities Administration (LWUA) for the release of financial assistance from the Department of Budget and Management (DBM) through the National Disaster Risk Reduction and Management Council (NDRRMC) amounting to Php63,623,143.01 to support the water supply system projects in Cagayan de Oro City for displaced families affected by Typhoon Sendang in 2011, for and in behalf of COWD.	
20	26-Feb-16	Regular	Approve the recommendation of the General Manager for the 2015 Revised Rating Scheme, copy hereto attached, to form part of the 2015 Performance Evaluation System.	
21	26-Feb-16	Regular	Approve the Proposed Guidelines for the Grant of Billing Adjustments to COWD Customers, copy hereto attached which forms an integral part of this resolution.	
22	26-Feb-16	Regular	Authorize Management to submit the 2015 Accomplishments of Major Final Outputs (MFO's) to the Local Water Utilities Administration (LWUA) in compliance with LWUA MC No. 013.15 dated 29 September 2015 relative to the 'Guidelines on the Grant of Performance-Based Bonus (PBB) for Fiscal Year 2015 under Executive Order No. 80'.	

SUMMARY OF POLICY-SETTING RESOLUTIONS ADOPTED BY THE
CAGAYAN DE ORO CITY WATER DISTRICT FOR 2016.

ANNEX D

RESO. NO.	DATE	MEETING	SUMMARY	REMARKS
23	26-Feb-16	Regular	Approve, adopt and authorize Management to submit to the Civil Service Commission (CSC) the Office Performance Commitment Review (OPCR) of the Cagayan de Oro City Water District (COWD) and of the various departments and offices as an integral part of the COWD Strategic Performance Management System (SPMS) for 2016.	
24	26-Feb-16	Regular	Approve the recommendation of Management for the 'Proposed Guidelines on Team Building of the Cagayan de Oro City Water District (COWD)', copy hereto attached which forms an Integral part of this resolution.	
26	11-Mar-16	Regular	Approve the recommendation of Management of a supplemental budget to the COWD 2016 Approved Budget to include the purchase of 26 units motor vehicles amounting to Php18,424,960.00; Php4,000,000 shall be coming from the 2015 Revenues appropriated for 2015 CAPEX while Php14,424,860.00 shall be taken from the loan proceeds from the Development Bank of the Philippines (DBP).	SUPPLEMENTAL BUDGET NO. 1
27	11-Mar-16	Regular	Approve the recommendation of Management of a post facto approval from the Board of Directors to pay prior year's obligations totaling Php17,173,347.62 (list attached which forms part of this resolution) using the CY 2015 Budget in conformity with Section 4.1 of PD 1445 or 'The State Audit Code of the Philippines'	
31	11-Mar-16	Regular	Approve the Memorandum of Understanding (MOU) between the Cagayan de Oro City Water District (COWD), Vitens Evides International (CEI); and Asian Development Bank (ADB) through the Water Operators Partnership (WOP) to help achieve COWD's goals of performing a water demand and resource study and identifying alternative sustainable water sources; and authorize the General Manager, Rachel M. Beja, to sign for and in behalf of COWD.	
34	18-Mar-16	Regular	Approve the proposed Guidelines on Service Connections in Subdivisions Whose Water System will be turned-over to the Cagayan de Oro City Water District (COWD), copy hereto attached, which forms an integral part of this resolution.	
35	18-Mar-16	Regular	Approve the 2016 Annual Procurement Plan for Common-Use Supplies and Equipments (APP-CSE) of COWD.	APP
38	4-Apr-16	Regular	Approve the recommendation of Management for lot purchase at Bayabas, Cagayan de Oro City of 19,814 square meters covered under TCT No. T-138158 (10,817 square meters); and TCT-T132889-A (8,997 square meters) @ Php6,013.00 per square meter; in the total amount of Php119,133,750.00 owned by Ms. Rafaelita Pelaez Golez intended for the new COWD Office; amount to be taken from the loan proceeds from the Development Bank of the Philippines (DBP); and authorize the General Manager to execute a Contract to Sell and Deed of Absolute Sale and other pertinent documents related to this procurement for and in behalf for COWD.	
41	4-Apr-16	Regular	Approve the recommendation of Management for the 'Proposed Guidelines for the Technical Specifications for Small Water Meters (DN 40 and Below); and Electromagnetic Meters', copy hereto attached which forms an integral part of this resolution.	
44	11-Apr-16	Regular	Approve the recommendation of Management for a re-appraised value of One (1) Lot Disposable Materials for the period December 2011 to December 2013 in the amount of Php1,718,233.00; and Negotiation Bid for One (1) Lot Disposable Materials up to a price not lower than 90% of reappraised value pursuant to Executive Order No. 285.	

SUMMARY OF POLICY-SETTING RESOLUTIONS ADOPTED BY THE
CAGAYAN DE ORO CITY WATER DISTRICT FOR 2016.

ANNEX D

RESO. NO.	DATE	MEETING	SUMMARY	REMARKS
45	11-Apr-16	Regular	Approve the recommendation of Management of transfer of funds from General Fund to Contingency Fund intended for Disaster Risk and Reduction Management in the amount of Php24,191,454.00 and for this purpose open an account with the Development Bank of the Philippines (DBP) with authorized signatories per COWD Resolution No. 011, 5-2015, for and in behalf of COWD.	
46	12-May-16	Regular	Approve the recommendation of Management for additional appropriation of adjusted monthly base pay, benefits and other incentives of casual employees retroactive 1 January 2016 pursuant to Executive Order No. 201 dated 29 February 2016 amounting to One Million Three Hundred Two Thousand and Sixty-One Pesos (Php1,302,061.00); to be taken from Contingency-Others.	SUPPLEMENTAL BUDGET NO. 2
47	12-May-16	Regular	Authorize Management to release the Midyear Bonus to all employees of the District who have rendered actual service while occupying a regular, contractual or casual position, pursuant to the Modified Salary Schedule for Civilian and Government Personnel as authorized under Executive Order No. 201 dated 19 February 2016 amounting to Php7,942,845.00; to be released on 16 May 2016.	
62	16-May-16	Regular	Approve the recommendation of Management of an application of a minimum residential rate to the City Government of Cagayan de Oro in view of City Council Resolution No. 12334-2016 and the water can only be drawn out at the Macasandig Booster Station subject to payment.	
71	14-Jun-16	Regular	Confirm the Supplemental Annual Procurement Plan (APP) to include all procurement in relation to the implementation of COWD Non-Revenue Water (NRW) Reduction Project amounting to Php169,157,666.00; of which Php40,988,058.00 is from the original APP budgeted for service connections, meter installation, leakage repairs and maintenance expenses materials all related to NRW Reduction Project; and the Php128,169,608.00 will be sourced from loan with the Development Bank of the Philippines (DBP), copy hereto attached which forms an integral part of this resolution.	SUPPLEMENTAL APP NO. 1
72	20-Jun-16	Regular	Accept the Updated Joint Venture (JV) Proposal for Bulk Water Supply of MetroPac Water Investments, Inc. (MWIC) to the Cagayan de Oro City Water District (COWD) and confer MWIC with Original Proponent Status thereby cancelling Resolution No. 003, 5-2016. Resolved further to authorize the General Manager to inform Rio Verde Water Consortium Inc. (RVWCI) of this development.	
73	20-Jun-16	Regular	Certify the following pursuant with the '2013 NEDA Revised Guidelines and Procedures for Entering Into Joint Venture (JV) Agreement between Government and Private Entities', to wit: 1. An agreement has been reached by both parties; 2. Both agree to submit the proposal to competitive challenge; 3. The COWD found the Private Sector Participant, MWIC, eligible to enter into the proposed JV activity; 4. The proponent is conferred with Original Proponent Status Resolved further to authorize the General Manager to sign the Certification for and in behalf of COWD and issue the same to MWIC.	

SUMMARY OF POLICY-SETTING RESOLUTIONS ADOPTED BY THE
CAGAYAN DE ORO CITY WATER DISTRICT FOR 2016.

ANNEX D

RESO. NO.	DATE	MEETING	SUMMARY	REMARKS
74	20-Jun-16	Regular	Approve the composition of the Joint Venture Selection Committee (JV-SC) following the 2013 NEDA Guidelines and Procedures for Competitive Selection for Public-Private Joint Ventures (JV) as follows: Chairman - AGM Bienvenido V. Batar, Jr. Secretary Atty. Medardo Devera, OGCC-Assigned Counsel Officer knowledgeable in Finance - Ms. Vanessa A. Chiu Officer knowledgeable Management/Operation - Engr. Carolina B. Lao Officer knowledgeable with technical aspects - Engr. Antonio B. Young	JVSC
76	20-Jun-16	Regular	Authorize the General Manager, Rachel M. Beja, to sign the Application for General Service or Power Applicants and other related documents as required by the Cagayan Electric Power and Light Company (CEPALCO) and Misamis Oriental Rural Electric Cooperative (MORESCO), for and in behalf of the COWD.	
79	20-Jun-16	Regular	Approve the Memorandum of Agreement (MOA), Memorandum of Understanding (MOU) and Deed of Donation (DOD) and of Soldiers' Hill Subdivision located at Bulua, this city for the turn-over of its Water Supply and Distribution System; and authorize the General Manager, Rachel M. Beja, to sign the MOA, MOU and DOD for and in behalf of COWD.	
81	1-Jul-16	Regular	Authorize the Cagayan de Oro City Water District (COWD) to apply and negotiate for the term loans with the Development Bank of the Philippines (DBP) in the total amount of up to Php458,158,927 for COWD's Non-Revenue Water (NRW) Reduction Project and for the acquisition of various vehicles, tools and equipment for the NRW Reduction Project and to approve the proposed Terms and Conditions of the Term Loans as herein stated.	
86	15-Jul-16	Regular	Release the 2015 Collective Negotiation Agreement (CNA) Incentive equivalent to Php10,682,014.41 at an average of Php23,843.78 per employee OR maximum of Php25,000.00 per employee; to be taken from the 2015 MOOE Savings of Php21,364,028.82 pursuant to Department of Budget and Management (DBM) Budget Circular (BC) No. 2015-2.	
88	15-Jul-16	Regular	Approve the recommendation of Management for a <i>Supplemental Budget</i> to cover funding of various expenses in the total amount of Php2,283,931.46 charged to 2016 Contingency Fund Budget.	
91	28-Jul-16	Regular	Approve the recommendation of Management for the correction on the distribution of the source of funds in the <i>Approved 2016 Capital Expenditure</i> (CAPEX) Budget as presented.	
97	8-Aug-16	Regular	Approve the recommendation of Management to release the Performance-Based Incentive (PBI) to the COWD Board of Directors for the CY 2015 not to exceed 50% of the actual annual per diem received for Regular and Special Board Meetings pursuant to LWUA MC 001-16 and LWUA MC 002-16; all dated 18 January 2016.	
99	19-Aug-16	Regular	Confirm authority of the General Manager, Rachel M. Beja, to sign the Memorandum of Agreement (MOA) with the Local Water Utilities Administration (LWUA) for the release of financial assistance from the Department of Budget and Management (DBM) through the National Disaster Risk Reduction and Management Council (NDRRMC) amounting to Php63,582,900.65 to support the water supply system projects in Cagayan de Oro City for displaced families affected by Typhoon Sendong in 2011, for and in behalf of COWD.	

SUMMARY OF POLICY-SETTING RESOLUTIONS ADOPTED BY THE
CAGAYAN DE ORO CITY WATER DISTRICT FOR 2016.

ANNEX D

RESO. NO.	DATE	MEETING	SUMMARY	REMARKS
100	19-Aug-16	Regular	Approve the 'Proposed Guidelines for the Installation & Repair of Service Connections' as recommended by Management, copy hereto attached which forms an integral part of this resolution.	
102	22-Aug-16	Regular	Approve the release of Service Incentive Pay of P1,000.00 for every year of service with COWD but not more than P 30,000.00 free of liens, as part of PRAISE for the year 2016 amounting to Php7,780,000.00 to be taken from the respective department's Employees' Pensions and Benefits.	
103	5-Sep-16	Regular	Approve the Supplemental Budget amounting to Php430,000.00; of which Php100,000.00 is for the Warehouse Rental; and Php330,000.00 is for the Parking Space Rental; pursuant to Section 7.2 of the Revised Implementing Rules and Regulations (IRR) of Republic Act (RA) 9184 to be taken from the Contingency Funds.	SUPPLEMENTAL BUDGET NO. 5
104	5-Sep-16	Regular	Approve the Supplemental Annual Procurement Plan (APP) amounting to Php2,343,931.46; of which Php520,000.00 is for the Warehouse Rental; Php980,794.64 is for the Parking Space Rental; and Php843,136.82 will be for the Renovation of Temporary Warehouse pursuant to Section 7.2 of the Revised Implementing Rules and Regulation (IRR) of Republic Act (RA) 9184.	SUPPLEMENTAL APP NO. 2
119	27-Sep-16	Regular	Deny the appeal of Aluminates Metering Supply Company Inc. per letter dated 20 September 2016 relative to Bids and Awards Committee (BAC) Resolution No. 049 (B), S-2016 dated 6 September 2016 for 1 Lot Mechanical Water Meters on the basis that it has not faithfully complied with the legal requirements pursuant to Republic Act (RA) 9184 specifically Section 55.1 to 55.4 of Rule XVII of the Revised Implementing Rules and Regulations of RA 9184 on protests on decisions by BAC;	
119A	27-Sep-16	Regular	Approve the First Failure of Bidding for PR No. 16-05-09-0111 (Lot 14) for 1 Lot Mechanical Water Meters Per Bids And Awards Committee (BAC) Resolution No. 041(B), S-2016 Dated 15 September 2016 and authorize Management to conduct re-bidding pursuant to Section 35.3 of Rule X on Post-Qualification of the Implementing Rules And Regulations (IRR) of RA 9184.	
120	27-Sep-16	Regular	Authorize the General Manager, Rachel M. Beja, to sign the Memorandum of Agreement (MOA) with the Local Water Utilities Administration (LWUA) for the release of financial assistance from the Department of Budget and Management (DBM) through the National Disaster Risk Reduction and Management Council (NDRRMC) amounting to Php63,623,145.00 to support the water supply system projects in Cagayan de Oro City for displaced families affected by Typhoon Sendong in 2011, for and in behalf of COWD.	
121	10-Oct-16	Regular	Confirm the appointments of the following herein listed personnel pursuant to Section 24 of PD 198 as amended by Section 10 of PD 768.	
123	10-Oct-16	Regular	Approve the 6th Supplemental Budget of the Cagayan de Oro City Water District (COWD) in the total amount of Php2,391,600.00 include budget appropriation for printing services of Php891,600.00; ISO consultancy services of Php500,000.00; and support facilities for WSS of NHA-Bayanihan of Php1,000,000.00.	

SUMMARY OF POLICY-SETTING RESOLUTIONS ADOPTED BY THE
CAGAYAN DE ORO CITY WATER DISTRICT FOR 2016.

ANNEX D

RESO. NO.	DATE	MEETING	SUMMARY	REMARKS
124	10-Oct-16	Regular	Approve the 3rd Supplemental Annual Procurement Plan (APP) of the Cagayan de Oro City Water District (COWD) in the total amount of Php21,374,298.00 include budget appropriation for printing services of Php891,600.00; ISO consultancy services of Php500,000.00; drilling of PW 33 # Lumbia of Php5,095,470.00; proposed transmission line at Ayesa Subdivision of Php4,750,000.00; support facilities for PW 31 of Php5,567,353.00 and support facilities for WSS of NHA-Bayanihan of Php4,519,875.00.	
127	10-Oct-16	Regular	Grant Management with continued authority to purchase and disburse payments for bulk water supply to Rio Verde Water Consortium, Inc. (RVWCI) despite receipt of Notice of Disallowance (ND) from the Commission on Audit (COA) per ND No. 2016-06(15), in consonance with the General Welfare Act.	
130	18-Oct-16	Regular	Approve the 'Guidelines on the Use of Handheld Radio', copy hereto attached, for adoption and implementation.	
131	18-Oct-16	Regular	Approve the 'Guidelines on the Use of Personal Protective Equipment', copy hereto attached, for adoption and implementation.	
133	18-Oct-16	Regular	Approve the recommendation of Management of a 7th Supplemental Budget of Php41 Million for 1. Construction of an Interim Warehouse of Php1 Million to be taken from the 2016 Contingency Fund; 2. Civil Works for NRW Reduction Program of Php40 Million of which Php39,844,026.00 shall be taken from deferred 2016 CAPEX and the balance of Php155,974.00 shall be taken from the 2016 Contingency Fund;	
134	18-Oct-16	Regular	Approve the recommendation of Management of a 4th Supplemental Annual Procurement Plan (APP) of Php41 Million broken down as follows: 1. Construction of an Interim Warehouse of Php1 Million to be taken from the 2016 Contingency Fund; 2. Civil Works for NRW Reduction Program of Php40 Million of which Php39,844,026.00 shall be taken from deferred 2016 CAPEX and the balance of Php155,974.00 shall be taken from the 2016 Contingency Fund;	
135	3-Nov-16	Regular	Release the Year-End Bonus & Cash Gift for FY 2016 to all employees of the District who have rendered actual service while occupying a regular, contractual or casual position, in view of DBM Budget Circular No. 2016-4 dated April 28, 2016 pursuant to EO No. 201, S-2016 amounting to Php10,496,860.10; to be released on 15 November 2016.	
136	3-Nov-16	Regular	Approve the Performance Evaluation System, copy hereto attached as an integral part of COWD Strategic Performance Management System (SPMS) as basis for the release of 2016 Performance-Based Bonus (PBB).	
138	3 Nov 16	Regular	Approve the recommendation of Management to implement Land Registration Authority (LRA) Circular No. 27-2011 re 'Implementation of the LRA Voluntary Title Standardization Program for the conversion of manually-issued Titles into electronic Certificates of Title upon request of the Registered Owner or other Client representing the Registered Owner, or His/Her Interest Thereof' relative to the electronic titling of 31 COWD lots and for this purpose authorize the payments thereof. Resolved further to appoint and authorize Mr. Pedro G. Magallanes as COWD representative to file subject Petition with the Registry of Deeds.	

SUMMARY OF POLICY-SETTING RESOLUTIONS ADOPTED BY THE
CAGAYAN DE ORO CITY WATER DISTRICT FOR 2016.

ANNEX D

RESO. NO.	DATE	MEETING	SUMMARY	REMARKS
140	3-Nov-16	Regular	Grant clothing allowance of GM Rachel M. Beja and AGM Bienvenido V. Rater, Jr. of Four Hundred Dollars (US\$400.00) each relative to their official participation for a Water Demand Training in Seattle, USA on November 14-18, 2016 pursuant to Section 11 of Executive Order No. 748.	
144	3-Nov-16	Regular	That the Php458.159M term loans with the Development Bank of the Philippines (DBP) is hereby APPROVED under the following HEREIN terms and conditions:	
148	9-Nov-16	Regular	Approve the <i>Terms of Reference (TOR)</i> for the 'Cagayan de Oro City Water District 100 MLD Bulk Water Supply Project (BWSP)'.	
157	16-Dec-16	Regular	Authorize Management to release the Productivity Enhancement Incentive for FY 2016 to all employees of the District who have rendered actual service while occupying a regular, contractual or casual position, pursuant to EO No. 201, S-2016 and DBM Budget Circular No. 2016-8 dated 12 December 2016 in the amount of Php2,295,000.00; to be released immediately.	
158	16-Dec-16	Regular	Approve the Deed of Donation with VDCU Realty Corporation represented by Branch Manager Ms. Annie M. Barabat for the Water Supply and Distribution System at Cinderella Homes Subdivision @ Anhawon, Bulua this city; and authorize the General Manager, Rachel M. Beja, to accept and sign the Deed for and in behalf of COWD.	
160	16-Dec-16	Regular	Approve the recommendation of the General Manager for the creation of a Water Safety Plan (WSP) Team headed by Engr. Carolina B. Lao with members herein listed in accordance with Department of Health (DOH) Administration Order No. 2014-0027 dated 4 September 2014 and Local Water Utilities Administration (LWUA) No. 010-2014 to support the formulation and implementation of a COWD WSP. Resolved further to adopt the principles and 11-Module Approach of the World Health Organization (WHO) in the development and implementation of the COWD Water Safety Plan (WSP).	
161	27-Dec-16	Regular	Approve the recommendation of Management for an increase of <i>Employer Share (ER Share)</i> in the <i>Provident Fund</i> from 15% to 20%; and integrate budget for such increase estimated at Php4,546,048.00 in the COWD 2017 Budget.	
162	27-Dec-16	Regular	Authorize the release of the Performance-Based Bonus (PBB) for FY 2015 to officers and employees except for the General Manager pursuant to Executive Order 80; Memorandum Circular No. 6 of the Civil Service Commission (CSC) and COWD Resolution No. 051, S-2015 and appropriate the amount intended for this purpose.	
165	27-Dec-16	Regular	Approve the Quality Manual of the Cagayan de Oro City Water District (COWD), copy hereto attached which forms an integral part of this resolution.	
166	27-Dec-16	Regular	Approve the Vulnerability Assessment of the Cagayan de Oro City Water District (COWD), copy hereto attached which forms an integral part of this resolution.	
167	27-Dec-16	Regular	Approve and adopt the Water Safety Plan of the Cagayan de Oro City Water District, copy hereto attached which forms an integral part of this resolution, for submission to the Local Water Utilities Administration (LWUA) for review and approval by the Department of Health (DOH).	
168	27-Dec-16	Regular	Approve the Emergency Response Plan of the Cagayan de Oro City Water District (COWD), copy hereto attached which forms an integral part of this resolution.	

SUMMARY OF POLICY-SETTING RESOLUTIONS ADOPTED BY THE
CAGAYAN DE ORO CITY WATER DISTRICT FOR 2016.

ANNEX D

RESO. NO.	DATE	MEETING	SUMMARY	REMARKS
169	27-Dec-16	Regular	Approve the <i>Water Demand Management – Conservation Plan</i> of the <i>Cagayan de Oro City Water District (COWD)</i> , copy hereto attached which forms an integral part of this resolution.	
170	27-Dec-16	Regular	Approve the <i>Non-Revenue Water (NRW) Strategy</i> of the <i>Cagayan de Oro City Water District</i> , copy hereto attached which forms an integral part of this resolution.	
171	27-Dec-16	Regular	Approve the <i>Business Plan</i> of the <i>Cagayan de Oro City Water District (COWD)</i> , copy hereto attached which forms an integral part of this resolution.	
172	28-Dec-16	Regular	Approve the <i>2017 Budget</i> of the <i>Cagayan de Oro City Water District</i> with a <i>Total Utility Operating Revenue</i> of Php1,148,322,804.00 and <i>Total Utility Operating Expense</i> of Php1,514,014,332.00, copy hereto attached as an integral part of this resolution.	
173	28-Dec-16	Regular	Approve and adopt the recommendation of Management for the policy on payment of installation fee of <i>One Thousand Seven Hundred Twenty Pesos (Php1,720.00)</i> .	
174	28-Dec-16	Regular	Approve the <i>Annual Gender and Development (GAD) Plan and Budget for Calendar Year 2016</i> of <i>Php35,346,366.00</i> in accordance with RA 7192, copy hereto attached which forms an integral part of this resolution.	
175	28 Dec 16	Regular	Approve the <i>Procedures and Work Instructions Manual (PAWIM)</i> of the <i>Cagayan de Oro City Water District</i> , copy hereto attached which forms an integral part of this resolution.	
176	28-Dec-16	Regular	Approve the 'Agreement Nullifying the Bulk water Supply Agreement (BWSA) and Settling the Disputes by and between COWD and Rio Verde Water Consortium, Inc. (RVWC)' and incorporate the same to the Joint Motion to Dismiss with Prejudice that will be filed with Branch 38 of the Regional Trial Court of Cagayan de Oro City. Resolved further to authorize the General Manager to sign the Agreement for and in behalf of COWD.	

CAGAYAN DE ORO CITY WATER DISTRICT
Corrales Avenue, Cagayan de Oro City

**LIST OF
COWD MAJOR REPORTS PREPARED REGULARLY
(CY-2016)**

1. Financial Reports
 - a. Balance Sheet Statement
 - b. Statement of Changes in Equity
 - c. Income Statement
 - d. Cash Flow Statement
 - e. Notes to Financial Statement
2. Monthly Data Sheet
3. Monthly Production Report
4. Monthly Operation Report
5. Bacteriological Test
6. Flushing Report
7. Summary of Water Production and Consumption
8. Sales and Operation Reports
9. Service Connection Growth
10. Summary of Accounts Receivable-Customers (Active & Inactive with Aging Schedule)
11. Summary of Complaints
12. Selected Performance Ratio
13. Socio-Economic Status Survey (Market Survey)

CAGAYAN DE ORO CITY WATER DISTRICT

FINANCIAL REPORT

December 31, 2016

Date

PHILIPPINE CURRENCY

77
2/13/17 3:16 pm




STATEMENT OF MANAGEMENT'S RESPONSIBILITY


The Management of the Cagayan de Oro City Water District (COWD) is responsible for the preparation, integrity and objectivity of the financial statements as of December 31, 2016 and other financial information presented in this report. These financial statements were prepared in conformity with the generally accepted accounting principles and properly reflect certain estimates and judgments based upon the best available information.

In this regard, COWD Management maintains a system of accounting and reporting which provides for the necessary internal controls to ensure that transactions are properly authorized and recorded, assets are safeguarded against unauthorized use or disposition and liabilities are recognized. We are confident that our financial and business processes provide us with information that is transparent, timely, complete, relevant, and accurate.

The Commission on Audit as the Government Auditor thru its representatives has examined the Cagayan de Oro City Water District's financial statements in accordance with the generally accepted auditing standards.


ADELFA L. FLORES
Division Manager A

 MAR 18 2017
ENGR. RACHEL M. BEJA
General Manager


ALEXANDER P. BULICATIN
Management Advisor

"WATER IS LIFE...DON'T WASTE IT"



REPUBLIC OF THE PHILIPPINES
CAGAYAN DE ORO CITY WATER DISTRICT
Corrales Avenue, Cagayan de Oro City

ANNEX F

FINANCIAL STATEMENTS
December 31, 2016

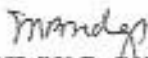
TABLE OF CONTENTS

- 1) Balance Sheet (1-2)
- 2) Statement of Changes in Equity (3)
- 3) Income Statement (4)
- 4) Cash Flow Statement (5)
- 5) Notes to Financial Statement (6-17)

Prepared by:


ADELFA L. FLORES
Division Manager *Apf*

Checked by:


MARILOU B. ONDAP
Finance Manager

Approved By:


RACHEL M. BEJA
General Manager

“WATER IS LIFE...DON'T WASTE IT”
TEL. NOS. 72-62-48 • 72-83-59; 856-4509 • 856-4373; TEL./FAX 72-27-05

Cagayan de Oro City Water District
BALANCE SHEET
As of December 31, 2016

	YEAR TO DATE				Increase (Decrease)	
	Actual This Month		This Month Last Year		Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
ASSETS AND OTHER DEBITS						
CURRENT ASSETS						
Cash (NFS No. 4)						
Cash- Collecting Officer	1,765,244.30	0.08	2,285,308.48	0.11	(520,064.18)	(22.76)
Working Fund						
Cash in Bank- Local Currency, Current Account	389,488,118.92	12.46	168,758,986.18	8.33	120,729,132.74	71.54
Cash in Bank- Local Currency, Time Deposits	246,273,442.56	10.60	336,242,806.37	16.60	(89,969,363.81)	(76.76)
Total	537,526,805.78	21.13	507,287,101.03	25.04	30,239,704.75	5.96
Receivable Accounts (NFS No.5)						
Accounts Receivable	134,420,677.17	5.78	138,724,832.69	6.85	(4,304,155.52)	(3.10)
Allowance for Doubtful Accounts	(2,290,315.27)	(0.10)	(2,390,908.91)	(0.12)	94,593.64	(3.96)
Total Accounts Receivable-Net	132,130,361.90	5.68	136,333,923.78	6.73	(4,203,561.88)	(3.09)
Other Receivables (NFS No. 6)						
Advances to Officers and Employees	2,019.00	-	180.00	-	1,839.00	1,021.67
Due from Officers and Employees	802.13	-	3,602.13	-	(2,800.00)	(77.73)
Receivable- Disallowances/Charges	39,971,212.51	1.72		-	39,971,212.51	100.00
Insurance/Reinsurance Claims Receivable	13,558.36	-	13,558.36	-		
Other Receivable	1,071,312.51	0.05	1,104,679.19	0.05	(33,366.68)	(3.02)
Total	41,658,904.51	1.77	1,122,019.68	0.06	39,936,884.83	3,559.37
Inventories (NFS No. 7)						
Office Supplies Inventory	2,015,129.37	0.09	837,987.89	0.04	1,177,141.48	140.47
Fuel, Oil and Lubricants	87,661.17	-	132,018.37	0.01	(44,357.20)	(33.60)
Chemicals and Filtering Supplies Inventory	1,056,628.66	0.05	882,852.67	0.04	173,775.99	19.68
Maintenance Supplies Inventory	9,193,593.26	0.40	6,810,343.39	0.34	2,383,249.87	34.99
Construction Materials Inventory	15,638,448.10	0.67	19,054,247.92	0.94	(3,425,799.82)	(17.98)
Other Inventories	21,283,046.90	0.92	5,221,402.85	0.26	16,061,644.05	307.61
Total	49,264,510.76	2.12	32,938,851.49	1.63	16,325,659.27	49.56
Prepayments, Deposits and Deferred Charges (NFS No. 8)						
Prepaid Rent						
Prepaid Insurance	723,761.67	0.03	152,189.31	0.01	571,572.36	375.57
Guaranty Deposits	8,743,659.53	0.38	8,753,853.10	0.43	(10,193.57)	(0.12)
Other Prepayments and Deposits	159,022.68	0.01	196,376.13	0.01	(37,353.45)	(19.02)
Input Tax			2,686.79	-	(2,686.79)	(100.00)
Other Deferred Charges	1,856,118.71	0.08	974,999.75	0.05	881,118.96	90.37
Total	11,482,562.59	0.49	10,088,105.06	0.50	1,402,457.53	13.91
TOTAL CURRENT ASSETS	771,457,145.54	33.19	687,762,003.04	33.96	83,695,142.50	12.17
PROPERTY, PLANT AND EQUIPMENT (NFS No. 9)						
Land and Other Improvements						
Land	40,725,074.89	1.75	40,725,074.89	2.01		
Total	40,725,074.89	1.75	40,725,074.89	2.01		
Plant, Buildings and Structures						
Plant (UPIS)	1,550,441,877.39	66.71	1,527,236,887.31	75.38	23,214,990.08	1.52
Buildings and Other Structures	137,550,136.48	5.92	132,662,057.49	6.55	4,888,078.99	3.68
Total	1,687,992,013.87	72.63	1,659,898,944.80	81.92	28,103,068.07	1.69
Equipment and Machinery						
Office Equipment	48,571,419.71	2.09	28,112,367.69	1.39	20,459,052.04	72.78
Laboratory Equipment	6,745,213.25	0.29	6,474,299.97	0.32	270,913.28	4.18
Land Transport Equipment	49,564,063.98	2.13	49,014,272.98	2.42	549,791.00	1.12
Other Machinery and Equipment	302,585,331.36	13.02	254,120,042.32	12.54	48,465,289.04	39.07
Total	907,466,028.32	17.53	357,720,982.96	16.67	549,745,045.36	20.65
Furniture, Fixtures and Books						
Furniture and Fixtures	2,667,303.80	0.11	5,431,947.84	0.27	(2,764,644.04)	(50.90)
Total	2,667,303.80	0.11	5,431,947.84	0.27	(2,764,644.04)	(50.90)
TOTAL PROPERTY, PLANT AND EQUIPMENT	2,138,850,420.88	92.02	2,043,766,950.49	100.87	95,083,470.39	4.65
Accumulated Depreciation-PPE	(1,029,327,482.25)	(44.72)	(951,874,491.31)	(46.98)	(87,452,990.94)	9.19
Total	1,099,522,938.63	47.31	1,091,892,459.18	53.89	7,630,479.43	0.70
Construction-in-Progress (NFS No. 10)						
Construction-in-Progress- Plant	15,287,701.44	0.66	17,458,511.20	0.86	(2,170,809.85)	(12.43)
Construction-in-Progress- Buildings and Other Structures	30,438,912.13	1.31	18,839,991.72	0.93	11,598,920.41	61.57
Total	45,726,613.57	1.97	36,298,502.92	1.79	9,428,110.56	25.97
TOTAL PROPERTY, PLANT AND EQUIPMENT	1,145,249,552.20	49.27	1,128,190,902.19	55.68	17,058,590.01	1.51
OTHER ASSETS (NFS No. 11)						
Intangible Assets	5,492,981.20	0.24	2,106,586.48	0.10	3,386,394.72	160.75
Accumulated Amortization-Intangible Assets	(1,721,091.69)	(0.07)	(1,428,967.83)	(0.07)	(292,123.86)	20.44
Intangible Assets, net	3,771,889.51	0.16	677,618.65	0.03	3,094,270.86	456.64
Restricted funds	239,622,711.04	10.31	50,201,686.59	2.48	189,421,024.45	377.33
Other Assets	164,111,558.51	7.06	159,320,646.34	7.86	4,790,912.17	3.01
Total OTHER ASSETS	407,505,959.29	17.53	210,199,951.58	10.37	197,306,007.71	93.87
TOTAL ASSETS AND OTHER DEBITS	2,324,212,657.03	100.00	2,026,152,916.81	100.00	298,059,740.22	14.71

	YEAR TO DATE				Increase (Decrease)	
	Actual This Month		This Month Last Year		Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS						
CURRENT LIABILITIES (NFS No. 12)						
Inter-Agency Payables						
Due to National Government Agencies (BIR, etc.)	4,032,758.26	0.17	4,118,670.16	0.20	(85,911.90)	(2.09)
Due to Government Owned and/or Controlled Corporation	3,734,115.46	0.16	5,574,072.04	0.28	(1,839,956.58)	(33.01)
Total	7,766,873.72	0.33	9,692,742.20	0.48	(1,925,868.48)	(0.65)
Other Payables						
Due to Officers and Employees	15,251.63	0.00	12,731.08	0.00	2,520.55	19.80
Contractor's Security Deposits	21,715,735.71	0.93	12,048,593.72	0.59	9,667,141.99	80.23
Accrued Light and Power	19,430,951.99	0.84	8,884,008.54	0.44	10,546,943.45	118.72
Other Payables	52,426,343.42	2.26	52,774,146.20	2.60	(347,802.78)	(0.66)
Total	93,588,282.75	4.03	73,719,479.54	3.64	19,868,803.21	26.95
Loans/ Lease Payable						
Current Portion of Long-term Debt	66,817,966.19	2.87	64,038,151.22	3.16	2,779,814.97	4.34
Total	66,817,966.19	2.87	64,038,151.22	3.16	2,779,814.97	4.34
TOTAL CURRENT LIABILITIES	168,175,122.66	7.24	147,450,272.96	7.28	20,724,849.70	14.05
NON-CURRENT LIABILITIES (NFS 13)						
Loans Payable	583,590,440.88	25.11	651,522,620.85	32.16	(67,932,179.97)	(10.43)
TOTAL NON-CURRENT LIABILITIES	583,590,440.88	25.11	651,522,620.85	32.16	(67,932,179.97)	(10.43)
TOTAL LIABILITIES	751,765,563.54	32.34	798,972,993.81	39.43	(47,207,430.27)	(5.91)
DEFERRED CREDITS (NFS No. 14)						
Customers' Deposit	9,056,122.05	0.39	9,056,122.05	0.45	-	-
Other Deferred Credits	33,320,931.63	1.43	33,896,613.88	1.67	(575,682.25)	(1.70)
TOTAL DEFERRED CREDITS	42,377,053.68	1.82	42,952,735.93	2.12	(575,682.25)	(1.74)
EQUITY (NFS No. 15)						
Government Equity	866,925.40	0.04	866,925.40	0.04	-	-
Capital/Equity Reserve	-	-	3,170,522.91	0.16	(3,170,522.91)	(100.00)
Donated Capital (OPIC)	119,230,157.23	5.13	119,230,157.33	5.88	-	-
Retained Earnings	1,409,974,957.18	60.66	1,060,959,581.53	52.36	349,015,375.65	32.90
TOTAL EQUITY	1,530,072,039.81	65.83	1,184,227,187.07	58.45	345,844,852.74	29.70
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS	2,324,212,657.03	100.00	2,026,152,916.83	100.00	298,059,740.20	14.71

CAGAYAN DE ORO CITY WATER DISTRICT
COMPARATIVE STATEMENT OF CHANGES IN EQUITY

	2016	2015
Government Equity		
Balance at beginning of the period	866,925.40	866,925.40
Additions (deductions)		
Balance at the end of the period	<u>866,925.40</u>	<u>866,925.40</u>
Restricted Capital		
Balance at beginning of the period	3,170,522.91	3,170,522.91
Additions (deductions)	(3,170,522.91)	
Balance at the end of the period	<u>-</u>	<u>3,170,522.91</u>
Donated Capital		
Balance at beginning of the period	119,230,157.23	131,857,138.36
Additions (deductions)	-	(12,626,981.13)
Balance at the end of the period	<u>119,230,157.23</u>	<u>119,230,157.23</u>
Retained Earnings		
Balance at beginning of the period	1,060,959,581.53	701,086,571.27
Prior period adjustments	69,720,121.52	71,237,614.17
Net income (loss) for the period	279,295,254.13	288,635,396.09
Balance at the end of the period	<u>1,409,974,957.18</u>	<u>1,060,959,581.53</u>
TOTAL EQUITY	<u>1,530,072,039.81</u>	<u>1,184,227,187.07</u>

Cagayan de Oro City Water District
CASH FLOW STATEMENT
 As of Decemeber 31, 2016

	<u>THIS MONTH</u>	<u>Y-T-D</u>
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Water Bills	83,042,638.58	971,840,187.09
Collection of Other Water Revenues	1,103,076.22	11,725,451.30
Refund of overpayment of expenses and Cash Advances	60,968.79	387,282.87
Receipt of Performance/Bidders/Bail Bonds	35,609.85	6,571,681.77
Interest Income	272,844.20	3,752,820.96
Other Receipts	727,762.51	10,848,503.97
Fund Transfer	-	8,500,000.00
Total Cash Inflows	<u>85,242,900.15</u>	<u>1,005,125,927.96</u>
Cash Outflows:		
Payment of Operating Expenses:		
Payroll	9,496,204.67	112,446,727.67
Fuel/Power for Pumping	9,521,004.53	105,217,421.01
Chemicals	51,000.00	1,059,358.99
Other Operation and Maint. Expenses	10,099,104.07	84,994,099.25
Payment of Payables	6,402,358.64	143,070,270.82
Purchase of office supplies Inventory	142,562.48	2,094,358.28
Payment of prepaid expenses	56,879.36	15,200,629.52
Remittance of GSIS/PAG-IBIG/Withholding Taxes	9,399,489.47	95,536,233.50
Fund Transfer	-	208,539,200.00
Total Cash Outflows	<u>45,168,603.22</u>	<u>768,158,299.04</u>
Total Cash Provided (used) by Operating Activities	<u>40,074,296.93</u>	<u>236,967,628.92</u>
Cash Flows from Investing Activities:		
Cash Outflows:		
Investments in Securities		
Purchase/construction of		
Buildings and Other Structures	801,249.30	10,546,141.61
Office Equipment, Furnitures and Fixtures	435,375.00	18,915,158.72
Transportation Equipment	76,000.00	549,791.00
Other Property, Plant and Equipment	5,806,658.00	54,031,040.65
Total Cash Outflows	<u>7,119,282.30</u>	<u>84,042,131.98</u>
Total Cash Provided (Used) by Investing Activities	<u>(7,119,282.30)</u>	<u>(84,042,131.98)</u>
Cash Flows from Financing Activities		
Cash Inflows:		
Proceeds from Borrowings (Loans Payable)		
Cash Outflows:		
Cash payment of int.on loans payable and other fin. charges	4,549,884.32	57,533,427.19
Payments of domestic and foreign loans	5,491,563.64	65,152,365.00
Total Cash Outflows	<u>10,041,447.96</u>	<u>122,685,792.19</u>
Total Cash Provided (used) by Financing Activities	<u>(10,041,447.96)</u>	<u>(122,685,792.19)</u>
Cash Provided by Operating, Investing and Financing Activities	<u>22,913,566.67</u>	<u>30,239,704.75</u>
Add: Cash and Cash Equivalents - Beginning	<u>514,613,239.11</u>	<u>507,287,101.03</u>
Cash and Cash Equivalents, Ending	<u>537,526,805.78</u>	<u>537,526,805.78</u>

I. GENERAL

Note 1 Basis of Reporting

Cagayan de Oro City Water District (COWD) is a government-owned and controlled corporation that collects, purifies and distributes potable water to its consumers in Cagayan de Oro City and Municipality of Opol.

The financial statements have been prepared in accordance with Generally Accepted Accounting Principles applied on a consistent basis. It was in November of 2014 that COWD converted its chart of accounts from Local Water Utility Administration's Commercial Practices Manual for Water Districts to Modified New Government Accounting System that is applicable to Water Utilities as prescribed by the Commission on Audit. As to date the Modified NGAS chart of accounts is used in the recording of the District's financial transactions and presentation of the Financial Statements.

Note 2 Significant Accounting Policies

Change in Accounting Policies

Allowance for Doubtful Accounts. The District uses the aging of accounts receivable for provision for doubtful account as per Modified NGAS accounting policies. Chapter 4 Sec. 66 as follows.

Age of Accounts	Percentage
1-60 days	1%
61-180 days	7%
181-1 year	7%
More than 1 year	5%

Supplies Inventory. The District uses the cost method in recording materials and supplies. Expense is recognized upon issuance of the items stored in stocks.
 Prepayments. The District adopts the asset method in recording payment for insurance, and vehicle registration which are amortized monthly throughout the period of coverage.

Property, Plant and Equipment (PPE)

- Direct cost of land acquired and other incidental expenses are capitalized as part of the cost of land.
- PPE are carried at cost less accumulated depreciation. The Depreciation is computed using the straight-line method over the estimated useful lives of the properties ranging from 5 to 50 years after deducting the residual value equivalent to 10% of the original cost of the asset from the total cost of the asset.
- The cost of maintenance and minor repairs is charged to expense as incurred, while major repairs, which prolong the life of the assets, are capitalized. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation and amortization are removed from the accounts and any resulting gain or loss is charged to current operation.

Payable Accounts. The District recognized and records payables in the books of accounts only upon delivery of the goods/inventory/other assets and rendition of services to the District.

Change in Accounting Treatment

Allowance for Doubtful Accounts. The District uses the Percent of Sales Method in estimating Doubtful Accounts up to CY 2014. However, Provision for Doubtful Accounts in change to Aging of Accounts Receivable effective on January 2015 as prescribed by the Modified New Government Accounting System accounting policies Chapter 4 Sec. 66. This results to substantive difference in the accumulated balances of the Allowance for Doubtful Accounts and the Required Allowance per Aging of Accounts Receivable. As a result, Php 78,188,096.57 was reclassified to Retained Earnings-Unappropriated in January 2015. Detail is shown below:

Particulars	No. of Days Outstanding	Active Accounts	%	No. of Days Outstanding	Inactive Accounts	%	Required Allow. For the Period (C=A*III)	
		(A)			(B)		(C=A*III)	
Unadjusted Balance-12/31/14								87,965,900.89
Uncollectible A/R based on Aging	00-90 over 90	953,497.96 891,487.96	1% 7%	00-90 over 90	8,474.05 8,052,748.86	1% 5%	961,967.50 8,835,826.82	(78,188,096.57)
Adjustment per JV001-02A-15								
Adjusted Balance-12/31/14	TOTAL	1,756,981.42	4%	TOTAL	8,060,822.91	6%	9,797,804.32	9,797,804.32
Uncollectible A/R based on Aging	00-90 over 90	964,567.89 1,105,830.78	1% 5%	00-90 over 90	7,766.37 7,765,429.70	1% 5%	972,314.26 8,871,260.48	45,270.42
Adjustment per JV001-02A-15								
Adjusted Balance-01/31/15	TOTAL	2,070,398.67	4%	TOTAL	7,773,196.07	6%	9,843,574.74	9,843,574.74

Correction of Fundamental errors.

All prior period Income/Expense Account Adjustments/favors are corrected using Retained Earnings Unappropriated Account while Adjustments/ Errors affecting current years operation are charged to current year's accounts.

Note 3 Subsequent Events

Due to the implementation of the full computerization of COWD's Accounting System, financial data migrated from ACCPAC Accounting Software to Remanic Accounting Software resulted to substantial changes in June 2016 account balances. In particular, the Inventory, Property Plant & Equipment and its related accounts were previously recorded manually. These accounts are temporarily placed on clearing account and still subject to reconciliations. Adjustments that affects the reported income for CY 2016 will be adjusted in CY 2017 and will be charged to retained earnings-unappropriated.

II BALANCE SHEET

Note 4 Cash and Other Cash Accounts

The District's cash account consists of undeposited collections and deposits in banks available for general expenditures incurred in operations. The Cash Collecting Officers control of undeposited cash on hand while Cash in bank - Local Currency is primarily composed of Current Income Bearing Accounts where its disbursements are thru checks issuance and at the same time earns interest income from its account. This account consists of the following:

Account Name	Amount
Cash-Collecting Officers	
-Comptroller's Office	1,473,483.80
-Koronadal Sub Office	159,132.15
-Macanab Sub Office	17,945.19
-Tampog Sub Office	114,680.54
	<u>1,765,241.68</u>
Working Fund	
-Petty Cash Fund	-
-Tellers' Change Fund	-

Cash in Bank in Local Currency, Current Account

-Amnsh Bank	859,896.96	
-Development Bank in the Philippine	273,444,726.24	
-Land Bank of the Philippines	11,314,155.50	
-Maybank	173,938.57	
-Philippine National Bank	726,745.37	
-Philippine Veterans Bank	264,388.43	
-Postal Bank	468,730.81	
-Queenbank Savings	445,081.85	
-United Coconut Planters Bank	<u>1,790,455.19</u>	<u>289,488,118.92</u>

Total Cash in Bank-Local Currency, Time Deposits

Development Bank in the Philippine		
-Capital Improvement	146,759,757.10	
-Expansion & Operating Reserve	29,190,206.54	
-General Fund- Corrales	30,314,313.26	
-General Fund- Capistrano	<u>20,009,166.66</u>	<u>246,273,442.56</u>

Total Cash

537,526,805.78

The District's cash account consists of undeposited cash and deposits in banks available for general expenditures incurred in operations.

- Cash Collecting Officers consists of month end undeposited collections to be deposited in the bank in January 2017.

- Working Fund includes Petty Cash Fund and Change Fund given to designated disbursing officers and tellers. The Petty Cash Fund is operated on an imprest system.

- Cash in bank, Local Currency is primarily composed of Current Interest Bearing Accounts where its disbursements are thru checks issuance and at the same time earns interest income from its account balances.

ite 5 Account Receivables

The Accounts Receivable-Customers Account consists of all amounts due on accounts arising from the services rendered to customers for water sales and incidental

<u>Particulars</u>	<u>Amount</u>
Billing, net of billing adjustments	936,899,547.33
Penalty, net of penalty adjustment	39,303,836.64
Reclassified to A/R- Inactive Account	(5,049,864.01)
Collections, net of adjustments	<u>(975,457,675.48)</u>
Net Increase/ (Decrease)	(4,304,155.52)
Beginning Balance- 1/1/2016	<u>138,724,832.69</u>
Total	134,420,677.17
Allowance for Doubtful Accounts	<u>(2,296,315.27)</u>
Net Amount of A/R Customers	<u><u>132,124,361.90</u></u>

ite 6 Other Receivables

The District's Other Receivables consists of the following:

<u>Account Name</u>	<u>Amount</u>
Advances to Officers and Employees	2,019.00
Due from Officers and Employees	802.13
Receivables- Disallowances/Charges	39,971,212.51
Insurance/Reinsurance Claims Receivable	13,558.36
Other Receivable	243,971.97
Gov't Agencies	112,053.15
Customers	(506.29)
Ex-employees and Officers	63,844.00
Electric Companies	1,150.00
Employees of Other Water Districts	9,089.66
Hotels	2,129.56
Hospitals	1,727.05
NGOs	132,185.35
Past Board of Directors	300,991.54
Subdivisions	33,001.78
Schools	5,153.73
Suppliers	86,761.53
Water Districts	27,091.00
Gawad Kalinga Beneficiaries	<u>52,066.53</u>
Others	<u>41,058,904.51</u>
Total	<u><u>41,058,904.51</u></u>

COA Notice of Disallowance for the period covered CY 1994 to CY1999

Reference CSB No.	Date	Transaction Period	Amount Disallowed	Need Not be Refunded/Lifted	Adjusted Disallowance
001-101(94)	8/24/1995	Jan.-Dec.'94	2,060,962.95		
001(95)	4/8/1997	Jan.-Dec.'95	4,860,096.26		
98-001(96)	6/9/1998	Jan.-Dec.'96	1,603,601.66		
99-001-101(97)	3/22/1999	Jan.-Dec.'97	<u>2,236,099.30</u>		
Total			10,760,760.17		
Less: Miscalculation			32,317.17		
Adjusted Amount			<u>10,728,443.00</u>	6,773,047.36	3,955,395.64
Less: COWD Retirement Plan Fund Returned to General Fund per JV#12-016-10					<u>1,866,177.89</u>
Net Amount Disallowed 1994-1997 recorded in the books per JV#02-025A-16 dtd. 2/29/16					2,089,217.75
Less: Amount deducted from Orlando Romero (P 4,450.00)/Elva Ubay-Ubay (P 4,450.00)/Rommel Gayfo (P 1,600.00) per DV#15-07-05-021					<u>10,500.00</u>
Net Amount Disallowed 1994-1997					2,078,717.75
2000-001-(98/99)	9/25/2000	Jan. 1, 1998-May 31, 1999	37,363,278.47		<u>37,363,278.47</u>
TOTAL COA NDs RECORDED IN THE BOOKS					<u>39,441,996.22</u>

Note 7 Inventories

This account includes items stored in COWD warehouse, such as office supplies, janitorial supplies, fuel, oil & lubricants, plant materials, operating supplies, chemicals, construction materials, finished goods, tools, meters and other supplies.

Account Name	Amount
Office Supplies Inventory	2,015,129.37
Fuel, Oil and Lubricants	87,664.47
Chemicals and Filtering Supplies Inventory	1,056,628.66
Maintenance Supplies Inventory	9,193,593.26
Construction Materials Inventory	15,628,448.10
Other Inventories	
Meters	5,394,452.32
Service Connection	15,141,729.15
Transmission Distribution Pipe	10,672,765.73
Tools and Other Supplies	2,418,145.42
Work in Progress Inventory	788,994.94
Finished Goods Inventory	858,947.14
Hydrants	825,890.12
Clearing	(14,817,877.91)
Total	<u>49,264,510.76</u>

Item 8 Prepayments, Deposits and Deferred Charges

Prepayments. This account consists of the following:

Account Name	Amount
Officers & Employees	-
Insurance Co.	723,761.67
LTO	52,305.18
Associations	-
Bureau of Treasury	106,717.50
Total	882,784.35

Guaranty Deposit. This account consists of cash deposits to various offices for specific purposes such as guaranty for fulfillment of obligations.

Office	Purpose	Amount
CEPALCO	Electric bill deposit	5,420,378.48
MORESCO	Electric bill deposit	83,775.72
MISORTEL	Telephone deposit	51,417.00
COACO	oxygen/acetylene tank deposit	2,500.00
Mabuhay Vinyl Corporation	gas chlorine tank deposit	489,000.00
City Treasurer's Office	bond of projects	2,189,875.35
Metropolitan Circuit Trial Court	bond of projects	10,000.00
DPWH Region 10	bond of projects	274,746.64
Pryce Corporation Incorporated	tank deposit	7,000.00
Cagayan de Oro Corporation	Deposit	150,000.00
MisOr 2nd Dist. Eng'g Office	Cash bond of projects	14,766.32
Primestar Realty & Developer Inc.	Rental deposit	50,000.00
Total		8,743,659.53

Deferred Charges. This account consists of the following:

Particulars	Amount
Visayan Surety-Injunction Bond	400,407.96
Land Transfer Cost -Deferred Costing	193,658.56
Non-moving items for disposal	380,933.21
Advance Payment to Contractors	881,118.98
Total	1,856,118.71

Item 9 Property, Plant and Equipment

This account consists of the following:

Land and Land Rights	30,119,674.89	
Clearing Account	10,605,400.00	40,725,074.89
Springs & Tunnels	5,000.00	
Wells	105,477,156.89	
Reservoirs & Tanks	33,911,747.07	
Transmission & Distribution Mains	917,626,884.74	
Fire Mains	3,423.70	
Services Connections	179,519,209.07	
Meters	100,765,015.12	
Meters Installation	19,278,996.94	
Hydrants	7,548,240.31	
PPE Held For Future Use	739,200.00	
Unclassified PPE	8,564,478.72	
Clearing	177,002,524.83	
Plant (UPIS)		1,550,441,877.59
Source of Supply Structures & Improvements	20,766,622.61	
Pumping Structures & Improvements	68,025,217.62	
Trans. & Dist. Structures & Improvements	17,463,201.01	
Gen Plant Structures & Improvements	31,331,290.36	
Buildings and Other Structures-Clearing	(36,195.12)	157,580,136.48
Office Equipment	48,019,489.06	
Office Equipment-Clearing	551,930.07	48,571,419.73
Laboratory Equipment	6,748,550.59	
Laboratory Equipment-Clearings	(3,337.34)	6,745,213.25
Land Transport Equipment	49,826,607.62	
Land Transport Equipment-Clearing	(262,543.64)	49,564,063.98
Other Machinery and Equipment		
Power Production Equipment	38,346,322.43	
Pumping Equipment	171,297,389.80	
Water Treatment Equipment	11,221,093.35	
Store Equipment	38,900.00	
Communications Equipment	8,313,113.60	
Power Operated Equipment	34,335,173.54	
Tools, Shop & Garage Equipment	36,358,805.46	
Surveying Instrument/ Accessories	41,207.82	
Other Machinery and Equipment-Clearing	2,633,326.36	302,585,331.36
Furniture and Fixtures	7,259,843.83	
Furniture and Fixtures-Clearing	(4,592,540.03)	2,667,303.80
Total Property, Plant and Equipment		2,138,850,420.88
Accumulated Depreciation		(1,039,327,482.25)
Total Property, Plant and Equipment, net		1,099,522,938.63

Note 10 Construction in Progress

This includes all on going construction for property plant which are not ready for use at balance sheet date. This account consists of the following:

Particulars	Amount	
Construction Work in Progress of Major Works - Youngville Project (P5000000 loan)	6,100.00	
Construction Work in Progress of Major Works - Administration Projects	15,281,601.44	
Total for Construction Work in Progress of Major Works		15,287,701.44
Major maintenance works by administration	29,884,057.53	
Major maintenance works - REHAB (SENDONG)	554,854.60	30,438,912.13
Total		<u>45,726,613.57</u>

Note 11 Other Assets

Restricted Funds consists of deposits for special or specific purposes such as guaranty for the fulfillment of obligations, holdout deposits and garnished bank accounts. This also includes special & time deposit in bank to set aside the deposits received from the customers and the balance of this bank account will offset the balance of Customers Deposits.

Account Name	Development Bank of the Philippines				Total	LBP Garnished Accounts	Grand Total
	Special Deposit	Hold-out Deposits	Time Deposit	Garnished Accounts			
COWD/LWUA JSA	30,844.71		7,477,421.29		7,458,266.00	1,209,584.53	8,667,850.53
Customers Guaranty Deposit			3,041,611.74		3,041,611.74	17,451.94	3,059,063.68
COWD Special Projects				3,790.96	3,790.96		3,790.96
COWD Contingency Fund				5,509.87	5,509.87		5,509.87
COWD Capital Improvement					15,262.67	15,262.67	3,073,849.59
COWD LBP Savings Account					10,302.26	10,302.26	3,073,849.59
Loan Hold Out Deposits-Existing		27,843,986.62			27,843,986.62		27,843,986.62
Loan Hold Out Deposits-NRW		200,016,944.45			200,016,944.45		200,016,944.45
Grand Total	30,844.71	227,860,931.07	10,469,033.03	9,300.83	238,370,109.64	1,282,601.40	239,652,711.04

DBP-Hold Out Deposit

Per Continuing Deed of Assignment with Hold-out with the DBP dated September 30, 2008, under no. 3 Terms and Conditions.

At any time while the Term Loan is outstanding, the Assignor shall cause to be maintained in the Deposit Account an amount equivalent to at least two(2) monthly amortizations (principal & interest) due on the Term Loan, mentioned in the Term Loan Agreement (collectively, the "Amount Held-Out"). For this purpose, the Assignor agrees not to make any withdrawal from the deposit account that will diminish the balance thereof to an amount less than the Amount Held-Out. The Assignor agrees that the Assignee shall have full control over the Amount Held-Out while the Term Loan and other amounts due thereon or by reason thereof remain outstanding and the Assignor cannot withdraw the same or any portion thereof without the prior written consent of the Assignee. Further, the Assignor hereby authorizes the Assignee to debit from the Deposit Account all amounts due and payable by the Assignor to the Assignee under the Term Loan Agreement and other documents executed in connection with the Term Loan.

Garnished Accounts

On April 03, 2007 the Bureau of Internal Revenue ordered the garnishment of the COWD funds from depository banks. Therefore, these current accounts are frozen until BIR will lift its garnishment order.

Other Assets consists of the following:

Account Name	Amount
Idle Land	2,362,699.50
Land Occupied by Squatters	245,000.00
Inactive A/R Account	161,503,659.04
Total	<u>164,111,358.54</u>

Idle Land & Land Occupied by Squatters. These are owned by COWD but are not currently being used.

Customers for the last quarter of CY 2015. (Data taken from CSD). Part of this amount involves 4,610 concessionaires covering the period from 1986 to 1991 with a total amount of Ph3,554,406.77. Approved by COWD's Board of Directors per Board Resolution No. 141 dated Dec. 20, 2000 the said amount was written off per JV No. 07-23-03. In adherence with COA, that no Accounts Receivable will be written off without the approval of the Chairman of the Commission on Audit, JV No. 07-23-03 was

Month	Allow.R	Net Amount
January	165,755,357.20	8,257,889.05
February	166,157,517.89	8,283,206.92
March	166,715,092.26	8,312,345.28
April	167,145,236.76	8,312,345.28
May	166,803,975.00	8,312,345.28
June	167,334,010.31	8,312,345.28
July	168,334,473.75	8,312,345.28
Aug	168,193,203.46	8,312,345.28
Sept	168,183,956.68	8,312,345.28
October	168,284,513.26	8,312,345.28
November	168,284,513.26	8,312,345.28
December	169,853,453.11	8,474,798.33

The Balance of Inactive Accounts Receivable as of December 31, 2014 amounting to Php 155,659,586.42 was reclassified to Other Assets per JV812-28A-14 in adherence to AOM No. 2015-033(2014) dated February 17, 2015. Furthermore, any subsequent increase in inactive A/R will also be reclassified to Other Assets.

Note 12 Current Liabilities

Inter-Agency Payables		
Due to National Government Agencies (BIR, etc.)		
Employees Tax Withheld	1,001,949.30	
Franchise Tax 2%	1,369,213.50	
Professional Tax Withheld	33,444.50	
Rental Tax Withheld	798.68	
Suppliers' Tax Withheld	<u>1,627,352.28</u>	4,032,758.26

Due to Government Owned and/or Controlled Corporation			
GSSS	3,291,078.34		
PAG-IBIG Fund	254,870.52		
PHILHEALTH	187,561.20		
SSS	599.40	3,734,115.46	7,766,873.72
Other Current Payables			
Due to Officers and Employees		15,251.63	
Contractor's Security Deposits			
Retention on contract payments	15,033,676.42		
Performance and Bids Securities	8,642,672.09		
Clearing	(1,960,612.80)	21,715,735.71	
Accrued Light and Power			
CEPALCO	19,500,996.31		
MORESCO	(70,044.32)	19,430,951.99	
Other Payables			
Legal Counsel (Notarial Fee)	1,013,060.00		
COWD Coop	233,052.14		
COWD Provident Fund	746,745.78		
Suppliers	16,434,733.05		
Associations	21,374.00		
Hospitals	8,999.76		
Various Payables	33,801,146.63		
Clearing	160,616.36		
Refunds	6,615.70	52,426,343.42	93,588,282.75
Current Portion of Long-term Debt			
LAWJA		7,368,853.70	
DHP		59,449,112.49	66,817,966.19
Total Current Liabilities			168,173,122.66

Taxes Claimed by the Bureau of Internal Revenues per Revenue Regulation, No. 16

Per BIR Assessment Notice No. RR-16-098-112-05 dated 09/14/05, the following taxes are being claimed by BIR covering the period from 1997 to 2003.

	<u>Basic</u>	<u>Penalty</u>	<u>Total</u>
Income	96,816,603.38	150,587,525.05	247,404,128.43
Franchise	36,090,527.28	53,756,303.12	89,846,830.40
VAT	1,430,967.06	2,266,987.68	3,697,954.74
Total	134,338,097.72	206,610,815.85	340,948,913.57

BIR RR-10 sent a notice dated 02/28/07 informing the District to settle the said tax liability within 10 days from receipt and to avail the One Time Administrative Abatement until 03/30/07. A meeting with the BIR resulted to a compromise agreement that the District will only pay the 2007 franchise tax while the assessment is still under appeal with the. On 04/03/07, the BIR ordered the garnishment of the District Funds from its depository banks. The garnishment was lifted on 04/25/07. The District paid the basic franchise tax for:

1997-2003		
EPCIB garnished deposit - ROR# 26606 dtd. 05-02-07		87,586.20
Postal Bank garnished deposit dtd. 05-03-07		17,235.80
CV#05-55 dtd 05-10-07		12,000,000.00
CV#06-254 dtd 06-28-07		5,000,000.00
1997-2003		
CV#07-156 dtd 07-19-07		2,000,000.00
CV#07-256 dtd 07-31-07		3,000,000.00
CV#07-259 dtd 07-31-07		2,000,000.00
CV#09-61 dtd 09-07-07		2,500,000.00
CV#11-229 dtd 11-29-07		500,000.00
Year 2011 (Accumulated)		8,985,705.28
Total		36,090,527.28
Remaining Balance as of 12/31/2011		-
2004		
Total Payable - JV#06-033-11		5,053,522.84
Payments:		
Year 2012 (Accumulated)		5,053,522.84
Remaining Balance		-
2004		
Total Payable - JV#06-033-11		5,053,522.84
2005		
Total Payable - JV#06-033-11		6,562,738.30
Payments:		
Year 2012 (Accumulated)		6,562,738.30
Remaining Balance		-
2006		9,794,937.43

2007

Mar	3,063,270.60
Apr.	1,045,543.40
Ma.	970,013.91
Jun.	935,756.64
Jul.	934,726.43
Aug.	988,234.79
Sept	942,413.40
Oct.	967,169.43
Nov.	967,835.18
Dec.	953,718.90

Total	<u>11,769,682.68</u>
Less Withheld Taxes	<u>61,166.01</u>
Net Tax Paid	<u>11,708,516.67</u>

2009

Jan.	981,355.84
Feb.	961,422.15
Mar	966,991.06
Apr	1,036,887.42
Ma.	1,010,809.94
Jun	1,004,488.87
Jul	987,837.71
Aug	1,038,028.80
Sep	1,033,455.70
Oct	1,000,908.05
Nov	1,006,582.13
Dec.	<u>1,005,987.60</u>
Total	<u>12,034,755.27</u>

Less Withheld Taxes	<u>32,515.13</u>
Net Tax Paid	<u>12,002,240.14</u>

2011

Jan.	1,076,089.41
Feb.	961,556.32
Mar	1,014,005.93
Apr	1,011,384.99
Ma.	1,033,584.76
Jun	1,069,739.96
Jul	1,053,174.97
Aug	1,081,839.83
Sep	1,080,772.80
Oct	1,300,033.18
Nov	1,299,404.29
Dec	<u>835,825.78</u>
Total	<u>12,798,812.22</u>

Less Withheld Taxes	<u>100,202.65</u>
Net Tax Paid	<u>12,698,609.57</u>

2013

Jan.	911,758.35
Feb.	904,736.83
Mar	849,446.65
Apr	864,433.06
Ma.	1,035,896.77
Jun	977,193.73
Jul	1,015,110.74
Aug	1,050,631.27
Sep	1,047,107.46
Oct	997,278.11
Nov	1,030,288.29
Dec	<u>1,067,932.47</u>
Total	<u>11,751,813.73</u>

2015

Jan.	1,309,519.21
Feb.	1,608,113.02
Mar	1,122,095.67
Apr	1,272,533.11
Ma.	1,440,221.48
Jun	1,397,498.59
Jul	1,430,113.74
Aug	1,385,368.46
Sep	1,551,951.59
Oct	1,230,733.96
Nov	1,371,380.39
Dec	<u>1,353,738.67</u>
Total	<u>16,473,267.89</u>

2008

Jan - Mar	2,835,518.96
Apr.	953,408.87
Ma.	940,211.57
Jun.	984,563.83
Jul.	950,465.26
Aug.	981,252.18
Sept.	974,306.51
Oct.	960,698.27
Nov.	992,234.66
Dec.	983,441.43

Total	<u>11,556,101.54</u>
Less Withheld Taxes	<u>88,297.24</u>
Net Tax Paid	<u>11,467,804.30</u>

2010

Jan.	1,017,870.86
Feb.	990,648.25
Mar	993,368.22
Apr	1,083,732.96
Ma.	986,118.35
Jun	1,032,311.43
Jul	1,041,104.73
Aug	1,060,164.68
Sep	1,042,640.32
Oct	1,035,156.92
Nov	995,903.77
Dec	<u>1,047,699.48</u>
Total	<u>12,326,919.97</u>

Less Withheld	<u>39,947.47</u>
Net Tax Paid	<u>12,286,972.50</u>

2012

Jan	602,585.94
Feb.	938,409.08
Mar	1,750,550.05
Apr	964,516.31
Ma.	964,516.31
Jun	1,023,689.60
Jul	804,413.76
Aug	660,059.65
Sep	889,853.47
Oct	933,573.66
Nov	857,929.25
Dec	<u>761,167.42</u>
Total	<u>11,151,266.50</u>

2014

Jan.	1,102,142.76
Feb.	1,231,961.66
Mar	1,022,045.66
Apr	1,192,834.86
Ma.	1,148,134.48
Jun	1,368,744.90
Jul	1,340,483.64
Aug	1,417,220.27
Sep	1,393,879.34
Oct	1,322,180.81
Nov	1,376,812.78
Dec	<u>1,352,503.91</u>
Total	<u>15,268,947.10</u>

2016

Jan	1,407,581.46
Feb	1,453,106.72
Mar	1,307,233.76
Apr	1,388,264.64
May	1,284,475.36
Jun	1,518,689.12
Jul	1,420,579.99
Aug	1,322,142.37
Sep	1,465,890.32
Oct	1,354,243.15
Nov	1,348,512.09
Dec	<u>1,369,443.91</u>
Total	<u>16,635,162.89</u>

13 Non Current Liabilities

Loans Payable consists of the following loans granted by Local Water Utilities Administration (LWUA) and Development Bank of the Philippines. Details is shown below.

Particulars	Year	Loan Terms		Maturity	Start of Amortization	Repayment Period (years)	Principal	Repayments	Balance as of 12/31/16
		Loan Leader	Interest Rate %						
Phase II - A Prod. Wells	2011/1983	LWUA	11%	7/31/2015	12/31/1990	26.00	5,989,999.00	5,003,350.21	(7,350.21)
Phase II-B Project - Schedules A, B & C	2/1/1988	LWUA	13%	7/31/2001	8/11/1995	26.00	95,876,394.29	55,660,751.30	41,418,642.79
Phase III - 520.125M	5/20/1996	LWUA	12%	9/30/2031	10/31/2005	26.00	120,178,000.00	(9,134,840.00)	510,702,160.00
Less: Amount refunded by DBP							(206,118,304.00)		304,583,856.00
Loan Amount - Phase 3 214.6M			17%	9/30/2031	9/30/2008	23.08	214,675,856.89	(10,166,574.00)	204,509,282.89
Less: Payments as of April 2013							(183,623,730.10)		20,885,552.79
Balance							20,966,750.90	1,950,961.00	13,909,789.90
Phase 3 - 191.121M	7/5/2006	LWUA	13%				191,171,000.00	(2,320,112.00)	188,850,888.00
Less: Payment as of 08/2008							(188,800,887.00)		50,001.00
Balance							50,001.00		50,001.00
Phase III - 300M	8/11/2006	LWUA	12.5%	12/31/2036	10/1/2007	20.00	300,000,000.00		300,000,000.00
Less: Amount refunded by DBP							(20,678,652.00)		279,321,347.00
Balance							(179,321,347.00)		100,000.00
Youngsville WSS-4.108M	2/3/2009	LWUA	7.75%	11/30/2036	12/31/2011	5.00	4,108,073.24	1,308,071.24	2,799,999.00
Total - LWUA LOANS							478,862,521.53	64,789,133.05	643,651,654.58
502.011 M Refinance Loan	9/30/2008	DBP	9.00%	9/30/2025	10/30/2008	15.00	502,011,668.62	193,754,550.15	308,257,118.47
370.207M Refinance Loan	5/30/2013	DBP	7.0%	5/30/2028	5/30/2013	15.00	370,203,774.64	88,431,268.32	281,766,206.32
Total - LWUA & DBP							1,291,077,964.79	346,981,252.52	944,096,712.27
									66,817,666.19
									983,598,146.08

Less: Current Portion Long-term Debt
Total Long-term Liabilities

Summary	Item	Item 433 Long-term Loans	Item 054 Current Portion	Total Loans
LWUA			(7,350.21)	(7,350.21)
1-051	Phase II - A Prod. Wells	5,989,999.00	6,570,894.91	41,418,642.79
1-057	Phase II-B Project - Schedules A, B & C	18,428,480.90	541,309.00	18,969,790.00
1-07	Phase III - 520.125M	0.00	0.00	0.00
1-17	Phase III - 300M	0.00	0.00	0.00
1-17	Youngsville WSS-4.108M	52,894,228.78	7,568,853.70	60,463,082.48
TOTAL LWUA		77,312,708.68	8,181,057.61	85,493,766.29
DBP				
1-105-161	502.011M Refinance Loan	272,488,257.66	34,768,800.81	307,257,118.47
1-107	370.207M Refinance Loan	257,885,954.44	24,680,251.68	282,566,206.12
TOTAL DBP		530,374,212.10	59,449,052.49	589,823,264.59
GRAND TOTAL		1,303,086,920.78	67,630,110.10	1,370,717,030.88

The amount of P502,011,668.62 was credited to LWUA's LBP-Commonwealth branch saving account no. 211351455-9 on September 30, 2008 and was applied as follows:

	Loan Outstanding as of Aug. 2008	Application of the 50% loan	2% Preterm Fee	Total Refinanced Amount	Outstanding Balance
1-051	19,125,111.80				
1-057	2,440,040.00				
1-07	510,702,160.00	255,351,080.00	5,022,362.08	300,040,406.08	214,675,856.89
1-17	188,800,887.00	94,400,443.50	3,736,017.74	192,576,904.74	
1-217	196,075,261.00	98,037,630.50		98,037,630.50	
TOTAL	1,092,128,460.80	547,825,154.50	8,758,379.82	500,011,668.62	

The amount of P370,203,774.64 was credited to LWUA's LBP Commonwealth Branch Savings Account No. 211351455-9 on May 20, 2013 and was applied as follows:

	Loan Outstanding as of Apr. 2013	Application of the 80% loan	2% Preterm Fee	Total Refinanced Amount
1-051	65,500,316.61			
1-057	1,020,592.00			
1-17	304,530,481.00	243,623,730.10	3,672,470.60	187,296,294.70
1-217	179,321,347.00	143,857,077.60	3,586,022.94	187,443,100.54
TOTAL	1,169,773,736.61	387,480,807.70	7,258,493.54	374,739,401.24

The prepayment fees charged by LWUA and the bond- and Residency-stamps charged by DBP are being amortized for 15 years as follows:

Refinance Loan	2% Preterm Fee LWUA	Front-end fee/ Doc stamp DBP	Start of Amort.	No. of years	Total Amount	Per Annum	Per Month
02.011M	9,605,170.82	6,651,664.61	Oct. 2008	13.00	16,256,835.43	1,250,521.95	90,833.28
70.207M R	7,298,897.54	2,965,039.00	Jan. 2013	15.00	10,163,936.54	677,595.77	56,466.31

Note 14 Deferred Credits

Customers' Deposit. This account amounting to Php 9,056,122.05 pertains to the deposits made by customers normally before the extension of any service connections as security for the payment of subsequent bills, or as a meter deposit

Other Deferred Credits

LWUA Grant from	
Office of the Pres. per COWD OR#3542064 dtd. 1/4/12	52,791,000.00
Speaker Belmonte per COWD OR# 3534291 dtd. 1/24/12	1,000,000.00
Total LWUA Grant	53,791,000.00
Less: Disbursements	44,584,944.43
LWUA Grant Balance	9,206,055.57
Add: Other Deferred Credits (Account 45900)	
COWD Bugo Village	313,726.38
Service Connection Materials paid by customers subject for reconciliation	9,119,767.74
Barangay Lapasan Rehab	1,036,823.15
COWD NIA CDO Bayanisan Village Project	4,751,653.60
WSS Calanan Project	6,020,000.00
Others (Acct. 45900)	2,872,905.19
Total Other Deferred Credits	33,320,931.63

The LWUA Grant is reserved for the rehabilitation of COWD's properties damaged by typhoon Kanding

Note 15 Equity

Capital Contribution - Government Equity consist of:

A. City Government	
1. Fixed Assets turned over by the City Gov't to WD on Dec. 31, 1973, net of P1,035,562.30	544,711.22
Less: Land reverted to donors (JV 12-60-05)	(16,900.00)
2. A/R -Customers turned over on Dec. 31, 1973	167,199.08
3. Cost of Cogon Market Pipeline	28,419.94
Sub-total	721,430.24
B. USAID Grant	
Regional Water Supply Training & Library	145,495.16
Total	866,925.40

Capital/Equity Reserve

This account is set up for the Expansion of Operating Reserves in the amount of P3,170,523.91, which was taken from the COWD-DBP General Fund and transferred to a new account at Postal Bank. This reserve was approved by the Board of Directors per Board Resolution No. 159, s 03 dated Sep. 24, 2003. On Sep. 30, 2008, the amount of P3,170,522.91 plus the accumulated interest of P755,010.49 was transferred to DHP-Corales as holdout deposit for the DBP-P502.011 Million Refinanced Loan. This amount was returned to Retained Earnings-Unappropriated per JV#07-011-16

A. Other Paid in Capital

Laboratory Equipments	102,504.19
Transmission and Distribution Mains	42,631,006.51
Office Furnitures & Fixtures	66,950.00
Distribution Lines	843,073.25
Fire Hydrants	2,622,454.25
Meter Stub-out	
M.S.T.D-Iponan, Westfield Home	941,247.09
PPF-TranspoEquip-Geo-Transp	763,000.00
PPF-JICA Donation	40,994,730.00
PPF-Swiss Humanitarian Aid Donation	1,999,957.90
Total	90,964,923.19

B. Appraisal Capital

The total amount of P28,442,834.00 was taken up representing under valuation of land and land rights and booked up per JV 11-36-96 and JV12-51-96. The amount of P177,600.00 representing appraisal cost of land reverted to donors per JV 12-20-05. Breakdown of parcels of land and its corresponding appraisal cost are as follows:

Location	Area sq.m.	Appraisal Cost
Aluha Reservoir	1441	386,057.50
Balulang PW No. 14	300	42,325.00
Balulang PW No. 4	200	20,000.00
Balungis PW No. 17	300	90,000.00
Bantiles, Bugo PW No. 11	400	103,127.25
Bontola PW No. 2	600	220,000.00
Bontola Reservoir	2784	395,232.00
Bugo, Reyes PW No.5	482	96,400.00
Bugo Reservoir	420	37,800.00
Bugo PW No. 6	150	21,000.00
Calanan PW No. 10	1409	650,008.18
Calanan PW No. 12	400	165,010.00
Calanan PW No. 15	400	167,780.00
Calanan	396	172,000.00
Camaman-an Reservoir	2698	187,844.37
Carmon	120	93,600.00
Carmon Reservoir	3600	879,650.00
Corrales Ave., Main Bldg.	991	9,806,307.00
Gaston Park	281	269,760.00
Greenhills Reservoir	420	252,000.00
Gusa	490	161,700.00
Kanuwagan Shop Bldg.	4789	6,055,985.00

Location	Area sq.m	(15)
Macasandig Booster Pump	780	Appraisal Cost
Macasandig PW No. 1 Operation Bldg.	1620	810,000.00
Macasandig PW No. 4	116	2,218,600.00
Macasandig PW No. 7	1200	115,416.00
Macasandig PW No. 8	432	540,000.00
Macasandig	252	140,560.00
Macasandig PW No. 3 & 3A	254	70.18
Macasandig	348	189,616.56
Macasandig PW No. 9	7743	156,600.00
Macasandig Old Pump	218	3,677,925.00
Total		320,460.00
Land reverted to donor	150	28,442,834.04
Land reverted to donor	348	(21,000.00)
Balance as of 012/31/2012		(156,600.00)
		<u>28,265,234.04</u>

Retained Earnings			
Beginning Balance-1/1/2016			
Retained Earnings - Unappropriated	1,060,815,487.53		
Retained Earnings - Appropriated	144,094.00	1,060,959,581.53	
Total Net Income		279,295,254.13	1,340,254,835.66
Miscellaneous Charges to Retained Earnings due to prior period adjustments			69,720,121.52
Ending Balance-12/31/2016			<u>1,409,974,957.18</u>

In adherence with ADM No. COWD2015-23 dated 11/5/2015, the Donated Capital from LWUA Sendong Grant amounting to P 36,476,905.41 was reclassified to Retained Earnings Appropriated per JV No. 11-28D-15.

Summary:

Government Equity			866,925.40
Equity Reserves			-
Donated Capital			-
Other Paid in Capital	90,964,923.19		
Appraisal Capital	28,265,234.04		119,230,157.23
Retained Earnings			1,409,974,957.18
Total Equity			<u>1,530,072,039.81</u>

16 Significant Disclosures

Bulk Water Supply Agreement (BWSA) between COWD and Rio Verde Consortium, Inc.

A. The Bulk Water Supply Agreement (BWSA) was entered between Cagayan de Oro City Water District (COWD) and Rio Verde Water Consortium, Inc. and confirmed by LWUA on Dec. 23, 2004.

D. A supplemental agreement on Jan. 21, 2005 stipulated that Rio Verde will supply treated bulk water to COWD, and the latter, in turn guaranteed to purchase at least Forty Thousand (40,000) cubic meters per day through out the Contract Period of 25 years that started on CY 2007.

C. COWD's actual payments made to Rio Verde was based on the purchase order in accordance with the contract and not based on the actual delivered bulk water supply.

2015	Pesos Paid	cu.m. per P.O.	cu.m. Delivered	cu.m. Paid(per 40,000 req)
Jan.	13,006,000.00	1,288,000.00	1,288,950.00	1,288,000.00
Feb.	12,122,000.00	1,160,000.00	1,160,700.00	1,160,000.00
Mar	12,953,402.00	1,240,000.00	1,240,360.00	1,239,560.00
Apr	12,540,000.00	1,200,000.00	1,200,780.00	1,200,000.00
May	12,958,000.00	1,240,000.00	1,241,060.00	1,240,000.00
Jun	12,316,840.25	1,202,665.00	1,187,100.00	1,178,645.00
Jul	12,958,000.00	1,240,000.00	1,240,790.00	1,240,000.00
Aug	12,958,000.00	1,240,000.00	1,240,790.00	1,240,000.00
Sep	12,159,933.50	1,200,000.00	1,164,310.00	1,158,500.00
Oct	12,958,000.00	1,240,000.00	1,291,810.00	1,240,000.00
Nov	12,540,000.00	1,200,000.00	1,240,400.00	1,200,000.00
Dec	12,540,000.00	1,240,000.00	1,434,400.00	1,240,000.00
Total	152,010,175.75	14,690,665.00	14,931,450.00	14,624,705.00

Humanitarian Donation of the Government of Switzerland to COWD

As part of the relief operation for the Victims of the Typhoon Sendong, the Government of Switzerland thru its Swiss Humanitarian Aid (SFA) donated the following Equipments to Cagayan de Oro City Water District with a total amount of Php 2,092,736.60 (CHF 44,647 X Php 45.87295 per CHF to Php exchange rate did 1/30/2012) per Memorandum of Agreement & Letter of Donation between the COWD and the Swiss Humanitarian Aid of the Swiss Confederation did. June 1, 2012 and GM Memorandum 13, s-2012.

- 2 Bladders 5,000 litres with drinking water distribution stand
- 1 Bladders 10,000 litres with drinking water distribution stand
- 1 water laboratory
- 1 well cleaning set
- 2 tool kit
- 1 repair kit for drinking water distribution stand
- 18 WATASOL

Equipments Turn-over by Japan International Cooperation Agency (JICA) to COWD

As part of the Rehabilitation Project for COWD Facilities Damaged by Typhoon Sendong, Japan International Cooperation Agency (JICA) turn-over the following Equipments to Cagayan de Oro City Water District with a total amount of Php 40,994,730.00.

I. Production Facilities

A. New Booster Pump (3-Phase 440 V)		
150 Hp submersible pump & motor	7,500,000.00	
150 Hp VFD complete w/ panel board & accessories	5,500,000.00	
software	1,000,000.00	12,000,000.00
B. Production Well Motors (3-Phase 440V Submersible Pump-Motor Assembly complete w/ controllers & accessories)		
PW No. 1-125 Hp	2,000,000.00	
PW No. 4-60 Hp (240V)	1,500,000.00	
PW No. 7-60 Hp	1,500,000.00	
PW No. 9-125 Hp	2,000,000.00	
PW No. 19-100 Hp	2,000,000.00	
PW No. 24-30 Hp	800,000.00	9,800,000.00
C. Transformer		
Power Cable for BPS old	800,000.00	
Secondary Cable for BPS New-Yen Loan	800,000.00	1,600,000.00
D. Chlorinating System		
100 ppd		1,000,000.00
E. Generator Set		
219 KVA for PWs-4,7,9 & 19	6,000,000.00	
75 KVA for PW 24	1,094,730.00	7,094,730.00
II. Other Facilities		
A. Laboratory Apparatus and Equipment		
Biosafety Cabinet		1,000,000.00
III. Service Connection Rehab		
A. Materials		
5/8"1/2" water meter		8,500,000.00
Total		<u><u>40,994,730.00</u></u>

Establishment of Other-Deferred Debts-Non-moving Items for Disposal

As of May 2012 COWD has established a total of P239,510.20 corresponding to non-moving items for disposal. This account is shown under deferred charges account.

Disposal of Unserviceable Items

The unserviceable items of COWD was sold to BE Cooney Recycling Metal Junk Shop for a total amount of Php 3,555,992.00 per OR# 3717847 & 3717857 dated January 08, 2014.

GSIS Payable- Premium Deficiency (ER) under MOA signed on October 31, 2013

Approved per Board Resolution Nos. 101, S-12 and 061, S-13, (Annex "A") dated September 25, 2012 and July 15, 2013 respectively the Memorandum of Agreement (MOA) between COWD and GSIS for the settlement of unpaid premiums and interest for the period covered June 1978 to March 1992 with the net total obligation of P 6,410,706.93 and such is payable within a period of sixty (60) months, with interest rate of twelve percent (12%) per annum on a diminishing balance.

Approved per Board Resolution No. 010, S-2013 the 5-year term mode of payment of Government Share (GS) back Premium, Arrearages & Interest including 30% interest for retired and separated employees covering the period from June 1978 to March 1992 with a maximum total estimated amount of Php 3,155,157.21 and authorize the General Manager to enter into and sign a Supplemental Memorandum of Agreement (MOA) with GSIS for and in behalf of COWD. However, this was amended per Board Resolution No. 024,S-15.

Approved per Board Resolution No. 024,S-15 the resolution to pay the Government Share of Back Premium, Arrearages & Interest with 50% condonation covering the period from June 1978 to March 1992 for retired and or separated employees in the total amount of Php 1,380,681.56 on one time basis rather than the 5-year term mode of payment to save on interest charges that would amount to Php62,068.36.

Adaption and Implementation of 30% Water Rate Adjustment in 3 Tranches

DOD Resolution No. 086, s-13 dated October 2, 2013 approved the Adaption and Implementation of the New Water Rates of COWD in 3 tranches. In pursuant to it, GM Memorandum-255, s-2013 dated October 10, 2013 hereby directed the implementation of the said water rate adjustment.

Effectivity:

November 01, 2013	1st 10% increase
February 01, 2014	2nd 10% increase
May 01, 2014	3rd 10% increase

Effectivity shall apply to the consumption month, therefore billing shall commence December 01, 2013, March 01, 2014 and June 01, 2014, respectively.

Memorandum of Agreement (MOA) dated March 19, 2014 between National Housing Authority (NHA) and Cagayan de Oro City Water District (COWD). The COWD Board of Directors Resolution No. 100, S-13 approve the Memorandum of Agreement (MOA) by and between NHA and COWD for the Installation, Operation and Maintenance of the Development of Water Source with Overhead Steel Tank at the NHA-CDO Bayamban Village Phase I located at Macapaya, Commanan, Cagayan de Oro City. The Project will be undertaken at an Estimated Total Project Cost of Eleven Million Eight Hundred Seventy Nine Thousand One Hundred Thirty Four Pesos (Php 11,879,134.00) to be completed within a period of 120 calendar days, breakdown as follows,

Lot Acquisition	280,000.00
Production Well Drilling	2,836,690.00
Support Facilities	6,365,950.00
Overhead Steel Tank	2,396,494.00
TOTAL	11,879,134.00

Funds for installation of the said project shall be provided by NHA Forty Percent (40%) of the total project cost shall be released upon perfection of the Agreement while the rest of the project shall be released on progress payment basis. The said partial payment of 40% of the total project cost was received by COWD per OR No. 3789040 dated September 3, 2014 amounting to Php 4,751,653.60.

Memorandum of Agreement (MOA) dated June 29, 2015 between DILG, LGU of Cagayan de Oro City and COWD.

The COWD Board of Directors' Resolution No. 070, S-15 dtd. 6/2/2015 approved the Memorandum of Agreement (MOA) by and between DILG, LGU-CDOC and COWD for the Proposed Expansion of Level II Water Supply System for CDORSH-1 Phase III at Calasnan, Calanitoan, this city, as one of the 2014 Bottom-up Budgeting (BUB) Program of the present administration which will be funded by the DILG (as source agency), LGU (as implementing partner) and COWD (as implementing agency). The said project will serve 1,274 families that have been displaced by typhoon Sendong.

The total cost for this project is as follows:

Agency	Amount
DILG	4,900,000.00
LGU of Cagayan de Oro City	2,100,000.00
COWD	3,400,146.00
TOTAL	10,400,146.00

Memorandum of Agreement (MOA) between Johndorf Ventures Corporation and Cagayan de Oro City Water District (COWD).

Per Board Resolution No. 153 S-10 dated November 10, 2010 which approved the Memorandum of Agreement (MOA) between COWD and Johndorf Ventures Corporation, that Johndorf will be reimbursed of the actual expenses incurred to interconnect Pag-ibig Citi Homes to the COWD's Main Water Supply Pipe and such is payable w/in three (3) years on a quarterly basis. The computation is as follows:

Actual amount for the contract	8,328,262.10
Less: Deductions	
Water Payments Collected	(828,374.28)
Cost of Seepage per MOA	(86,973.00)
Net Payable to Johndorf Ventures	7,412,914.82
Divide: Payment Period	12
Quarterly Payment to Johndorf	617,742.90

Principal Amount	7,412,914.82
Less: Payments (Jan. 2012-Jan. 2015)	(7,412,914.82)
Balance as of January 31, 2015	-

Materials and Supplies Register (MSJ)

The Materials and Supplies Register used in the preparation of April 30, 2015 Financial Statements was based on the actual materials and supplies used in March 2015 because the actual amount of MSJ is not yet available. In line with this, the variance will be adjusted on May 2015 Financial Statements.

Cost of Lost Inventory in COWD Warehouse Kauswagan, CDOC from COWD's book of accounts per JV#06-028-15.

The lost of inventory was due to the theft incident that involves a guard on duty of Rover Eagle Security Services. As stipulated in the Contract of Service (Item No. 5) between COWD and Rover Eagle Security Services, Rover Eagle is liable to pay the cost of thieved items amounting to Php 841,779.00 on 3 installments starting April 2015.

**CAGAYAN DE ORO CITY WATER DISTRICT
COMPARATIVE INCOME STATEMENT**

ANNEX F-6

	2016	2015
Business and Service Income:		
Generation, Transmission and Distribution Income	940,171,986.38	906,915,955.52
Interest Income	4,177,533.55	2,755,966.95
Other Business and Service Income	8,359,487.95	7,088,239.94
Fines and Penalties- Service Income	39,364,878.03	39,270,717.68
Total Business and Service Income	992,073,885.91	956,030,880.09
Less: Operating Expenses:		
Operation Expenses:		
Personal Services		
Salaries and Wages	110,746,266.71	97,266,134.13
Personnel Economic Relief Allowance (PERA)	10,817,880.46	9,703,289.98
Representation Allowance	2,047,750.00	2,004,250.00
Transportation Allowance	2,047,750.00	2,004,250.00
Clothing and Uniform Allowance	2,309,846.21	2,050,026.78
Honoraria (Directors' Fees & Remunerations, etc)	3,277,083.28	2,417,261.71
Year-end Bonus	10,749,701.60	34,494,566.74
Other Bonuses and Allowances	21,810,055.58	19,543,904.71
Life and Retirement	11,553,405.73	11,039,705.42
PAG-IBIG Contributions	551,227.02	480,642.44
PHILHEALTH Contributions	1,099,525.00	1,008,225.00
ECC Contribution	580,488.28	-
Provident Fund Contributions	11,881,578.29	11,408,478.78
Retirement Benefits - Regular	819,810.46	1,142,500.33
Vacation and Sick Leave Benefits	6,339,316.66	4,465,165.16
Other Personal Benefits	6,401,745.05	4,429,144.73
Total Personal Services	203,033,430.33	203,457,545.91
Other operations Expenses		
Office Supplies Expense	3,569,844.08	4,444,573.16
Fuel, Oil and Lubricants Expenses	2,967,274.61	2,990,192.45
Other Supplies Expenses	2,485,300.82	-
Travel Expenses	1,598,585.75	804,709.49
Training and Scholarship Expenses	3,285,882.79	2,787,321.27
Electricity	4,574,960.15	3,715,413.42
Fuel	15,200.00	-
Postage and Deliveries	127,840.00	92,047.00
Telephone Expenses- Landline	246,763.86	243,490.88
Telephone Expenses- Mobile	737,857.67	724,783.48
Internet Expenses	270,873.75	232,692.30
Cable, Satellite, Telegraph and Radio Expenses	117,919.61	93,931.53
Printing Expenses	769,200.00	-
Advertising, Promotional and Marketing Expenses	839,522.31	421,728.74
Taxes, Duties and Licenses	19,634,919.85	18,706,666.44
Insurance Premiums	1,033,284.33	645,743.17
Indemnities and Other Claims	181,092.69	44,244.20
Awards and Rewards	6,000.00	-
Rent/ Lease Expenses	388,250.00	315,000.00
Survey Expenses	10,273.35	-
Research, Exploration and Development Expenses	10,000.00	-
Generation, Transmission and Distribution Exp.	277,458,240.37	267,378,601.70
Extraordinary and Miscellaneous Expenses	151,589.51	136,078.83
Membership Dues and Cost. to Organizations	275,400.00	213,426.54
Cultural and Athletic Expenses	332,209.00	120,947.70
Donations	71,500.00	51,000.00
Legal Services	131,341.00	122,000.00
Auditing Services	500,004.00	432,000.00
General/Janitorial Services	509,350.05	-
Security Services	8,876,933.46	7,974,220.06
Other Professional Services	517,675.83	-
Doubtful Accounts Expenses	164,558.17	699,950.48
Depreciation - Property, Plant and Equipment	87,745,114.59	77,229,639.74
Other Maintenance and Operating Expenses	3,991,899.14	3,732,028.01
Total Other Operations Expenses	423,596,660.74	394,352,430.59
Total Operation Expenses	626,630,091.07	597,809,976.50
Maintenance Expenses:		
Repair & Maintenance-Property, Plant & Equipment	13,127,316.42	9,787,608.97
Total Maintenance Expenses	13,127,316.42	9,787,608.97
Total Operation and Maintenance Expenses	639,757,407.49	607,597,585.47
Utility Operating Income	352,316,478.42	348,433,294.62
Other Income		
Subsidy Income from National Government	147,060.19	410,600.00
Other Income	4,851,125.51	3,349,187.01
Total Income	4,998,185.70	3,759,787.01
Miscellaneous Income Deductions		
Loss of Assets	-	-
Net Income Before Interest & Financial Charges	357,314,664.12	352,193,081.63
Interest Expenses	57,533,427.19	63,557,685.54
Net Income for the Period	299,781,236.93	288,635,396.09

Page 51 of _____

Total	2,667,303.80	5,431,947.84
TOTAL PROPERTY, PLANT AND EQUIPMENT	2,138,850,420.88	2,043,766,950.49
Accumulated Depreciation-PPE	(1,039,327,482.25)	(951,874,491.31)
Total	1,099,522,938.63	1,091,892,459.18

Cagayan de Oro City Water District
COMPARATIVE BALANCE SHEET

	2016	2015
ASSETS AND OTHER DEBITS		
CURRENT ASSETS		
Cash (NFS No. 4)		
Cash- Collecting Officer Working Fund	1,765,244.30	2,285,308.48
Cash in Bank- Local Currency, Current Account	289,488,118.92	168,758,986.18
Cash in Bank- Local Currency, Time Deposits	246,273,442.56	336,242,806.37
Total	<u>537,526,805.78</u>	<u>507,287,101.03</u>
Receivable Accounts (NFS No.5)		
Accounts Receivable	134,420,677.17	138,724,832.69
Allowance for Doubtful Accounts	(2,296,315.27)	(2,390,908.91)
Total Accounts Receivable-Net	<u>132,124,361.90</u>	<u>136,333,923.78</u>
Other Receivables (NFS No. 6)		
Advances to Officers and Employees	2,019.00	180.00
Due from Officers and Employees	802.13	3,602.13
Receivable- Disallowances/Charges	39,971,212.51	-
Insurance/Reinsurance Claims Receivable	13,558.36	13,558.36
Other Receivable	1,071,312.51	1,104,679.19
Total	<u>41,058,904.51</u>	<u>1,122,019.68</u>
Inventories (NFS No. 7)		
Office Supplies Inventory	2,015,129.37	837,987.89
Fuel, Oil and Lubricants	87,664.47	132,018.57
Chemicals and Filtering Supplies Inventory	1,056,628.66	882,852.67
Maintenance Supplies Inventory	9,193,593.26	6,810,343.59
Construction Materials Inventory	15,628,448.10	19,054,247.92
Other Inventories	21,283,046.90	5,221,402.85
Total	<u>49,264,510.76</u>	<u>32,938,853.49</u>
Prepayments, Deposits and Deferred Charges (NFS No. 8)		
Prepaid Rent	723,761.67	152,189.31
Prepaid Insurance	8,743,659.53	8,753,853.10
Guaranty Deposits	159,022.68	196,376.13
Other Prepayments and Deposits	-	2,686.79
Input Tax	1,856,118.71	974,999.73
Other Deferred Charges	11,482,562.59	10,080,105.06
Total	<u>11,482,562.59</u>	<u>10,080,105.06</u>
TOTAL CURRENT ASSETS	<u>771,457,145.54</u>	<u>687,762,003.04</u>
PROPERTY, PLANT AND EQUIPMENT (NFS No. 9)		
Land and Other Improvements		
Land	40,725,074.89	40,725,074.89
Total	<u>40,725,074.89</u>	<u>40,725,074.89</u>
Plant, Buildings and Structures		
Plant (UPIS)	1,550,441,877.39	1,527,226,887.31
Buildings and Other Structures	137,550,136.48	132,662,057.49
Total	<u>1,687,992,013.87</u>	<u>1,659,888,944.80</u>
Equipment and Machinery		
Office Equipment	48,571,419.73	28,112,367.69
Laboratory Equipment	6,745,213.25	6,474,299.97
Land Transport Equipment	49,564,063.98	49,014,272.98
Other Machinery and Equipment	302,585,331.36	254,120,042.32
Total	<u>407,466,028.32</u>	<u>337,720,982.96</u>
Furniture, Fixtures and Books		
Furniture and Fixtures	2,667,303.80	5,431,947.84
Total	<u>2,667,303.80</u>	<u>5,431,947.84</u>
TOTAL PROPERTY, PLANT AND EQUIPMENT	<u>2,138,850,420.88</u>	<u>2,043,766,950.49</u>
Accumulated Depreciaton-PPE	(1,039,327,482.25)	(951,874,491.31)
Total	<u>1,099,522,938.63</u>	<u>1,091,892,459.18</u>

	2016	2015
Construction-in-Progress (NFS No. 10)		
Construction-in-Progress- Plant	15,287,701.44	17,458,511.29
Construction-in-Progress- Buildings and Other Structures	30,438,912.13	18,839,991.72
Total	<u>45,726,613.57</u>	<u>36,298,503.01</u>
TOTAL PROPERTY, PLANT AND EQUIPMENT	<u>1,145,249,552.20</u>	<u>1,128,190,962.19</u>
OTHER ASSETS (NFS No. 11)		
Intangible Assets	5,492,981.20	2,106,586.48
Accumulated Amortization-Intangible Assets	(1,721,091.49)	(1,428,967.83)
Intangible Assets, net	3,771,889.71	677,618.65
Restricted funds	239,622,711.04	50,201,686.59
Other Assets	164,111,358.54	159,320,646.34
TOTAL OTHER ASSETS	<u>407,505,959.29</u>	<u>210,199,951.58</u>
TOTAL ASSETS AND OTHER DEBITS	<u>2,324,212,657.03</u>	<u>2,026,152,916.81</u>
LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS		
CURRENT LIABILITIES (NFS No. 12)		
Inter-Agency Payables		
Due to National Government Agencies (BIR, etc.)	4,032,758.26	4,118,670.16
Due to Government Owned and/or Controlled Corporation	3,734,115.46	5,574,072.04
Total	<u>7,766,873.72</u>	<u>9,692,742.20</u>
Other Payables		
Due to Officers and Employees	15,251.63	12,731.08
Contractor's Security Deposits	21,715,735.71	12,048,593.72
Accrued Light and Power	19,430,951.99	8,884,008.54
Other Payables	52,426,343.42	52,774,146.20
Total	<u>93,588,282.75</u>	<u>73,719,479.54</u>
Loans/ Lease Payable		
Current Portion of Long-term Debt	66,817,966.19	64,038,151.22
Total	<u>66,817,966.19</u>	<u>64,038,151.22</u>
TOTAL CURRENT LIABILITIES	<u>168,173,122.66</u>	<u>147,450,372.96</u>
NON-CURRENT LIABILITIES (NFS 13)		
Loans Payable	583,590,440.88	651,522,620.85
TOTAL NON-CURRENT LIABILITIES	<u>583,590,440.88</u>	<u>651,522,620.85</u>
TOTAL LIABILITIES	<u>751,763,563.54</u>	<u>798,972,993.81</u>
DEFERRED CREDITS (NFS No. 14)		
Customers' Deposit	9,056,122.05	9,056,122.05
Other Deferred Credits	33,320,931.63	33,896,613.88
TOTAL DEFERRED CREDITS	<u>42,377,053.68</u>	<u>42,952,735.93</u>
EQUITY (NFS No. 15)		
Government Equity	866,925.40	866,925.40
Capital/Equity Reserve	-	3,170,522.91
Donated Capital (OPIC)	119,230,157.23	119,230,157.23
Retained Earnings	1,409,974,957.18	1,060,959,581.53
TOTAL EQUITY	<u>1,530,072,039.81</u>	<u>1,184,227,187.07</u>
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS	<u>2,324,212,657.03</u>	<u>2,026,152,916.81</u>

Cagayan de Oro City Water District
COMPARATIVE CASH FLOW STATEMENT

	<u>2016</u>	<u>2015</u>	<u>Increase/ (Decrease)</u>
Cr <u>Flows from Operating Activities</u>			
Cash Inflows:			
Collection of Water Bills	971,840,187.09	922,164,280.94	49,675,906.15
Collection of Other Water Revenues	11,725,451.30	8,664,341.05	3,061,110.25
Refund of overpayment of expenses and Cash Advances	387,282.87	134,940.49	252,342.38
Receipt of Performance/Bidders/Bail Bonds	6,571,681.77	2,656,771.98	3,914,909.79
Interest Income	3,752,820.96	2,251,221.67	1,501,599.29
Other Receipts	10,848,503.97	13,316,327.17	(2,467,823.20)
Fund Transfer	8,500,000.00	-	8,500,000.00
Total Cash Inflows	<u>1,005,125,927.96</u>	<u>949,187,883.30</u>	<u>55,938,044.66</u>
Cash Outflows:			
Payment of Operating Expenses:			
Payroll	112,446,727.67	99,089,909.29	13,356,818.38
Fuel/Power for Pumping	105,217,421.01	109,159,039.60	(3,941,618.59)
Chemicals	1,059,358.99	1,107,782.00	(48,423.01)
Other Operation and Maint. Expenses	84,994,099.25	68,114,639.62	16,879,459.63
Payment of Payables	143,070,270.82	158,883,543.12	(15,813,272.30)
Purchase of office supplies Inventory	2,094,358.28	2,674,867.74	(580,509.46)
Payment of prepaid expenses	15,200,629.52	20,092,559.32	(4,891,929.80)
Remittance of GSIS/PAG-IBIG/Withholding Taxes	95,536,233.50	75,500,284.96	20,035,948.54
Fund Transfer	208,539,200.00	6,806,592.47	201,732,607.53
Total Cash Outflows	<u>768,158,299.04</u>	<u>541,429,218.12</u>	<u>226,729,080.92</u>
Total Cash Provided (used) by Operating Activities	<u>236,967,628.92</u>	<u>407,758,665.18</u>	<u>(170,791,036.26)</u>
Cash Flows from Investing Activities:			
Cash Outflows:			
Investments in Securities			
Purchase/construction of			
Buildings and Other Structures	10,546,141.61	8,550,876.94	1,995,264.67
Office Equipment, Furnitures and Fixtures	18,915,158.72	7,740,044.65	11,175,114.07
Transportation Equipment	549,791.00	11,385,500.00	(10,835,709.00)
Other Property, Plant and Equipment	54,031,040.65	36,154,780.40	17,876,260.25
Total Cash Outflows	<u>84,042,131.98</u>	<u>63,831,201.99</u>	<u>20,210,929.99</u>
Total Cash Provided (Used) by Investing Activities	<u>(84,042,131.98)</u>	<u>(63,831,201.99)</u>	<u>(20,210,929.99)</u>
Cash Flows from Financing Activities:			
Cash Inflows:			
Proceeds from Borrowings (Loans Payable)			
Cash Outflows:			
Cash payment of int.on loans payable and other fin. charges	57,533,427.19	63,557,685.54	(6,024,258.35)
Payments of domestic and foreign loans	65,152,365.00	61,963,210.14	3,189,154.86
Total Cash Outflows	<u>122,685,792.19</u>	<u>125,520,895.68</u>	<u>(2,835,103.49)</u>
Total Cash Provided (used) by Financing Activities	<u>(122,685,792.19)</u>	<u>(125,520,895.68)</u>	<u>2,835,103.49</u>
Cash Provided by Operating, Investing and Financing Activities	<u>30,239,704.75</u>	<u>218,406,567.51</u>	<u>(188,166,862.76)</u>
A : Cash and Cash Equivalents - Beginning	<u>507,287,101.83</u>	<u>288,880,533.52</u>	<u>218,406,567.51</u>
Cash and Cash Equivalents, Ending	<u>537,526,806.58</u>	<u>507,287,101.83</u>	<u>30,239,704.75</u>

CAGAYAN DE ORO CITY WATER DISTRICT
Corrales Avenue, Cagayan de Oro City

SUMMARY OF LOAN PAYMENTS TO LWUA AND DBP
For the Year 2016

PERIOD COVERED	LWUA			DBP			GRAND TOTAL
	O.R. No.	Date	Amount	O.R. No.	Date	Amount	
January	15406	01/20/16	1,177,840.00	106133	01/28/16	9,199,459.98	10,377,299.98
February	16035	02/23/16	1,177,840.00	107306	02/26/16	9,120,772.00	10,298,612.00
March	16617	03/14/16	1,177,840.00	108456	03/30/16	9,107,424.26	10,285,264.26
April	17404	04/22/16	1,177,840.00	109673	04/26/16	9,158,100.43	10,335,940.43
May	18233	05/27/16	1,177,840.00	110925	05/26/16	9,080,723.97	10,258,563.97
June	18862	06/24/16	1,177,840.00	111811	06/21/16	9,130,520.17	10,308,360.17
July	19809	07/29/16	1,177,840.00	113234	07/29/16	9,054,017.83	10,231,857.83
August	20325	08/25/16	1,177,840.00	114336	08/26/16	9,102,934.01	10,280,774.01
September	21149	09/28/16	1,177,840.00	115380	09/26/16	9,089,138.69	10,266,978.69
October	21872	10/27/16	1,177,840.00	116624	10/27/16	9,013,947.46	10,191,787.46
November	22521	11/23/16	1,173,862.24	117769	11/28/16	9,061,543.54	10,235,405.78
December	23234	12/23/16	1,095,523.00	118881	12/27/16	8,987,226.31	10,082,749.31
TOTAL LOAN PAYMENTS			14,047,785.24			109,105,808.65	123,153,593.89

Source: 2016 Loan Payments Schedule (Finance Dept.)

CAGAYAN DE ORO CITY WATER DISTRICT
Corrales Avenue, Cagayan de Oro City

COWD WATER RATES

Date Implemented: May 1, 2014 - up to Present

A. RESIDENTIAL/GOVERNMENT

Classification	Meter Size	Minimum Charge (MC=10 cu.m.)	Commodity Charges			
			11-20 cu.m.	21-30 cu.m.	31-40 cu.m.	41-up cu.m.
Residential/ Government	1/2"	218.40	30.55	31.85	33.65	36.00
	3/4"	349.40	30.55	31.85	33.65	36.00
	1"	698.85	30.55	31.85	33.65	36.00
	1-1/2"	1,747.20	30.55	31.85	33.65	36.00
	2"	4,368.00	30.55	31.85	33.65	36.00
	3"	7,862.40	30.55	31.85	33.65	36.00
	4"	15,724.80	30.55	31.85	33.65	36.00

B. COMMERCIAL/INDUSTRIAL

Classification	Meter Size	Minimum Charge (MC=10 cu.m.)	Commodity Charges			
			11-20 cu.m.	21-30 cu.m.	31-40 cu.m.	41-up cu.m.
Commercial/ Industrial	1/2"	436.80	61.10	63.70	67.30	72.00
	3/4"	698.80	61.10	63.70	67.30	72.00
	1"	1,397.70	61.10	63.70	67.30	72.00
	1-1/2"	3,494.40	61.10	63.70	67.30	72.00
	2"	8,736.00	61.10	63.70	67.30	72.00
	3"	15,724.80	61.10	63.70	67.30	72.00
	4"	31,449.60	61.10	63.70	67.30	72.00

C. BULK WATER

Classification	Meter Size	Minimum Charge (MC=10 cu.m.)	Commodity Charges			
			11-20 cu.m.	21-30 cu.m.	31-40 cu.m.	41-up cu.m.
Bulk/ Wholesale	1/2"	655.20	91.65	95.55	100.95	108.00
	3/4"	1,048.20	91.65	95.55	100.95	108.00
	1"	2,096.55	91.65	95.55	100.95	108.00
	1-1/2"	5,241.60	91.65	95.55	100.95	108.00
	2"	13,104.00	91.65	95.55	100.95	108.00
	3"	23,587.20	91.65	95.55	100.95	108.00
	4"	47,174.40	91.65	95.55	100.95	108.00

NOTE: Commercial/Industrial rate is twice (2x) the Residential rate.
Bulk /Wholesale rate is thrice (3x) the Residential rate.

Other Service Charges:

New Connection	P1,720.00 (including meter stand-P720.00)
Reconnection	P 300.00
Change of Name	P 100.00

CAGAYAN DE ORO CITY WATER DISTRICT
Production Department



RECEIVED
Cagayan de Oro City Water District
Planning Division

By: *[Signature]*
Date: 05/11/17 Time: 4:30 PM

EFFICIENCY TEST RESULT
(As of December 2016)

PW #	HP	Type	Rated Q (gpm)	TDH (feet)	No. of stages	O.P. (psi)	PWL (feet)	Actual Q (gpm)	Pump Eff. (@ o.p.)	Over all Eff.	Date Conducted
1	125	SUB	1800	150.00	1	2	125	1865	92.64%	83.37%	December 5, 2016
2	100	SUB	800	150.00	1	0	94	1100	91.20%	82.08%	December 5, 2016
3A	40	SUB	250	262.00	7	0	95	190	21.12%	19.01%	December 5, 2016
4	60	SUB	800	150.00	3	7	111	1056	63.44%	57.09%	December 5, 2016
5	60	SUB	800	120.00	5	18	52	638	48.65%	43.79%	December 7, 2015
7	60	SUB	800	150.00	3	10	103	1016	92.19%	82.97%	December 5, 2016
8	100	SUB	1000	150.00	3	5	102	846	54.92%	49.42%	December 5, 2016
9	125	SUB	1800	150.00	3	14	105	1826	67.12%	60.40%	December 5, 2016
10A	75	SUB	800	260.00	3	40	102	836	75.00%	68.00%	December 8, 2016
11	125	SUB	1800	150.00	2	20	63	1804	65.73%	59.15%	December 7, 2016
14	100	SUB	1000	150.00	3	0	103	1040	62.86%	56.57%	December 8, 2016
15				under rehabilitation					0.00%	0.00%	
16	60	SUB	1000	120.00	3	0	98	1000	59.35%	53.43%	December 5, 2016
17	40	SUB	500	120.00	2	10	82.0	638	90.17%	81.15%	December 8, 2016
18	60	SUB	365	262.00	3	18	111	313	56.38%	50.74%	December 8, 2016
19	75	SUB	1000	150.00	3	22	82	1012	58.24%	52.42%	December 8, 2016
20	20	TUR	793	52.50	1	0	54	616	61.50%	55.35%	December 7, 2016
21	50	SUB	1585	80.00	1	0	71	1430	61.37%	55.23%	December 7, 2016
22	60	SUB	1300	100.00	2	0	82	1012	57.05%	51.34%	December 7, 2016
23	150	SUB	1585		2	30	52	1804	0.00%	0.00%	December 7, 2016
24	30	SUB	300	180.00	3	50	48	449	74.28%	66.85%	December 8, 2016
25	75	SUB	1100	149.00	2	23	65		0.00%	0.00%	December 8, 2016
26				under rehabilitation					0.00%	0.00%	
27	40	SUB	600	120.00	3	5	113	616	60.01%	54.01%	December 8, 2016
28	125	TUR	1268	236.00	4	60	62	1078	73.48%	66.13%	December 7, 2016
29	125	TUR	1268	226.00	4	50	58	1091	77.07%	69.36%	December 7, 2016

Prepared by:

[Signature]
RODOLFO B. BONFILAO, JR.
Sr. Plant Elec./Mechanic B

Noted by:

[Signature]
EDWARD P. TESORO
Manager, Production Department

CAGAYAN DE ORO CITY WATER DISTRICT
Corrales Avenue, Cagayan de Oro City

SUMMARY OF WATER PRODUCTION AND CONSUMPTION
For the Year Ended December 31, 2016

MONTH	PRODUCTION		CONSUMPTION	FLUSHING / OTHERS	UNACCOUNTED WATER	
	(Booster/Pumps) (in cu. m.)	(Bulk Supply) (in cu. m.)	(Metered/Averaged) (in cu. m.)		(in cu. m.)	(%)
January	3,535,261	1,288,960	2,321,946	88,406	2,413,869	50.04%
February	3,199,840	1,136,730	2,185,110	108,536	2,042,924	47.11%
March	3,782,898	1,320,870	2,234,257	102,090	2,767,420	54.22%
April	3,539,288	1,200,310	2,302,428	112,169	2,325,002	49.05%
May	3,725,701	1,237,310	2,372,829	90,733	2,499,448	50.36%
June	3,570,994	1,196,000	2,328,200	99,401	2,339,393	49.07%
July	3,581,195	1,195,630	2,422,535	86,909	2,267,381	47.47%
August	3,835,749	1,280,810	2,295,011	88,880	2,732,668	53.41%
September	3,586,303	1,159,210	2,280,003	83,651	2,381,860	50.19%
October	3,415,018	1,216,870	2,211,461	84,912	2,335,515	50.42%
November	3,555,428	1,320,450	2,180,343	136,537	2,558,998	52.48%
December	3,400,470	1,387,460	2,220,548	114,109	2,453,273	51.24%
TOTAL	42,728,146	14,940,610	27,354,671	1,196,334	29,117,751	50.49%
MONTHLY AVE.	3,560,679	1,245,051	2,279,556	99,694	2,426,479	

Source: 2016 Monthly Operation Report (Commercial Dept.).

Note:

1. Production = Booster/Pumps Supply + Bulk Water Supply
2. Consumption = Metered + Averaged (Billed)
3. Unaccounted for Water = Production - (Consumption + Mainline Flushing & Others)

COWD WATER SOURCES
As of December 31, 2016

SOURCE IDENTIFICATION	LOCATION	DISCHARGE lps (gpm)	MOTOR SIZE	STANDBY POWER
A. Deep Well Source				
PW No. 1	Macasandig	114 (1,800)	125 hp	437.5 kva Genset 1 (G1)
PW No. 2	Macasandig	63 (1,000)	60 hp	219 kva Genset
PW No. 3 A	Macasandig	16 (250)	40 hp	219 kva Genset
PW No. 4	Macasandig	50 (800)	60 hp	138 kva Genset
PW No. 5	Bugo	50 (800)	60 hp	None
PW No. 6	Bugo	0 (-)		
PW No. 7	Macasandig	50 (800)	60 hp	138 kva Genset
PW No. 8	Macasandig	63 (1,000)	100 hp	250 kva Genset
PW No. 9	Macasandig	114 (1,800)	125 hp	225 kva Genset
PW No. 10	Calaanan	50 (800)	75 hp	75 kva Genset
PW No. 11	Bugo	95 (1,500)	125 hp	288 kva Genset
PW No. 12	Calaanan	0 (-)		
PW No. 14	Balulang	63 (1,000)	100 hp	219 kva Genset
PW No. 15	Calaanan	0 (-)		Under Rehabilitation
PW No. 16	Tomas Saco	63 (1,000)	60 hp	175 kva Genset
PW No. 17	Balulang	32 (500)	40 hp	165 kva Genset
PW No. 18	Pueblo	23 (365)	60 hp	None
PW No. 19	Balulang	63 (1,000)	75 hp	225 kva Genset
PW No. 20	Bugo	50 (793)	20 hp	500 kva Genset
PW No. 21	Bugo	100 (1,585)	50 hp	156 kva Genset
PW No. 22	Bugo	82 (1,300)	60 hp	156 kva Genset
PW No. 23	Agusan	100 (1,585)	150 hp	313 kva Genset
PW No. 24	Balulang	19 (300)	30 hp	75 kva Genset
PW No. 25	Balulang	63 (1,000)	75 hp	156 kva Genset
PW No. 26	Balulang	0 (-)		Under Rehabilitation
PW No. 27	Balulang	38 (600)	40 hp	165 kva Genset
PW No. 28	Tablon	80 (1,268)	125 hp	250 kva Genset
PW No. 29	Tablon	80 (1,268)	125 hp	250 kva Genset
B. Spring Source				
Malasag Spring	Cugman	1.00 (16)	n/a	n/a
TOTAL		1,522 (24,130)		
C. Booster Pumps				
BP No. 1 old	Macasandig	105 (1,668)	150 hp	437.5 kva Genset (G1)
BP No. 2 old	Macasandig	100 (1,585)	125 hp	
BP No. 3 old	Macasandig	139 (2,200)	200 hp	
BP No. 4 old	Macasandig	94 (1,486)	100 hp	500 kva Genset (G3)
BP No. 5 old	Macasandig	105 (1,663)	150 hp	
BP No. 6 old	Macasandig	139 (2,200)	200 hp	
BP No. 1 new	Macasandig	105 (1,663)	150 hp	500 kva Genset (G4)
BP No. 2 new	Macasandig	105 (1,663)	150 hp	
BP No. 3 new	Macasandig	105 (1,663)	150 hp	
BP No. 4 new	Macasandig	105 (1,663)	150 hp	
BP No. 5 new	Macasandig	105 (1,663)	150 hp	
BP No. 1	Bugo	106 (1,685)	125 hp	500 kva Genset
BP No. 2	Bugo	106 (1,685)	125 hp	
BP No. 3	Bugo	105 (1,672)	125 hp	
BP No. 1	Balulang	100 (1,579)	200 hp	688 kva Genset
BP No. 2	Balulang	105 (1,658)	200 hp	
BP No. 3	Balulang	102 (1,611)	200 hp	
BP No. 4	Balulang	100 (1,579)	100 hp	313 kva Genset
BP No. 5	Balulang	105 (1,658)	100 hp	
BP No. 6	Balulang	102 (1,610)	100 hp	
Sub-Total	Macasandig Old	682 (10,802)		
Sub-Total	Macasandig New	525 (8,315)		
Sub-Total	Balulang	612 (9,695)		
Sub-Total	Bugo	318 (5,042)		
TOTAL		2,136 (33,854)		
D. BWSP (Dec 1 - 31, 2016)		1,387,460 cubic meters		

CAGAYAN DE ORO CITY WATER DISTRICT
Corrales Avenue, Cagayan de Oro City

SERVICE CONNECTION GROWTH
For the Year Ended December 31, 2016

MONTH	NEW CONNECTION	DISCONNECTION	RECONNECTION	NET INCREASE/ (DECREASE) (ACTIVE)	TOTAL ACTIVE CONNECTIONS	TOTAL INACTIVE CONNECTIONS	NET INCREASE/ (DECREASE) (INACTIVE)
December 2015	3,418	3,919	3,053	2,552	88,076	34,802	866
January	252	270	211	193	88,269	34,861	59
February	336	288	210	258	88,527	34,939	78
March	329	276	258	311	88,838	34,957	18
April	257	266	207	198	89,036	35,016	59
May	370	226	247	391	89,427	34,995	-21
June	407	240	249	416	89,843	34,986	-9
July	272	228	188	232	90,075	35,026	40
August	200	214	197	183	90,258	35,043	17
September	63	209	164	18	90,276	35,088	45
October	56	232	149	-27	90,249	35,171	83
November	901	218	192	875	91,124	35,197	26
December	572	179	154	547	91,671	35,222	25
TOTAL	4,015	2,846	2,426	3,595			420
MO. AVERAGE	335	237	202	300			35

Source: 2016 Monthly Operation Report (Commercial Dept.)

CAGAYAN DE ORO CITY WATER DISTRICT
Corrales Avenue, Cagayan de Oro City

LIST OF MAJOR ASSETS AND EQUIPMENTS
AS OF DECEMBER 31, 2016
(With Comparative Figures for 2015)

	ASSETS AND EQUIPMENTS (With Initial Cost of P15,000 & Above)	2016	2015	%INCREASE (DECREASE) OVER LAST YEAR
1.	COMMUNICATION EQUIPMENT	P 6,989,270.90	P 8,279,571.70	-15.58
2.	LABORATORY EQUIPMENT	6,654,170.59	6,424,457.31	3.58
3.	LAND AND LAND RIGHTS	40,696,376.63	40,725,074.89	-0.07
4.	OFFICE FURNITURE AND EQUIPMENT	39,973,025.70	31,694,534.10	26.12
5.	POWER OPERATED EQUIPMENT	34,086,013.54	28,121,892.59	21.21
6.	POWER PRODUCTION EQUIPMENT	38,131,155.61	38,258,892.65	-0.33
7.	PUMPING EQUIPMENT	171,850,480.30	147,412,863.00	16.58
8.	TOOLS, SHOP, AND GARAGE EQUIPMENT	34,207,182.19	24,934,129.52	37.19
9.	LAND TRANSPORTATION EQUIPMENT	49,564,064.00	49,088,972.98	0.97
10.	WATER TREATMENT EQUIPMENT	11,142,238.25	8,588,898.35	29.73
11.	IT SOFTWARE AND EQUIPMENT	5,711,843.72	-	-
12.	STRUCTURES & IMPROVEMENTS: <i>SOURCE OF SUPPLY PLANT, PUMPING PLANTS, TRANSMISSION & DISTRIBUTION AND GENERAL PLANT</i>	137,130,995.79	132,327,430.00	3.63
13.	SPRING AND TUNNELS	-	5,000.00	-100.00
14.	WELLS	105,477,156.49	105,137,156.55	0.32
15.	RESERVOIRS & TANKS	33,910,651.66	32,295,369.75	5.00
16.	TRANSMISSION & DISTRIBUTION MAINS	935,872,689.17	933,726,067.58	0.23
17.	SERVICE CONNECTION	232,286,450.21	230,206,921.46	0.90
18.	METERS	203,831,856.58	193,515,252.58	5.33
19.	METER INSTALLATION	19,261,021.94	17,490,690.29	10.12
20.	HYDRANTS	7,005,609.51	6,887,741.10	1.71
21.	INTANGIBLE ASSETS	2,106,586.48	2,106,586.48	0.00
22.	STORE EQUIPMENT & SURVEYING INSTRUMENT - ACCESSORIES	71,750.00	71,750.00	0.00
23.	UNCLASSIFIED UTILITY PLANT	8,564,478.72	8,564,478.72	0.00
24.	HELD FOR FUTURE USE	2,986,731.00	2,986,731.00	0.00
	TOTAL	P 2,127,511,798.98	P 2,048,850,462.60	3.84

Source: 2016 List of Major Assets and Equipments (Accounting Division)

CAGAYAN DE ORO CITY WATER DISTRICT
Cagayan de Oro City

SUMMARY OF PIPELINES
in Linear Meters
as of 2016

PIPELINE		PIPELINE MAKE	PHASE I IMPROVEMENT	PHASE II IMPROVEMENT	PHASE II IMPROVEMENT	PHASE II IMPROVEMENT	SUBDIVISION		COWD EXTENSION		TOTAL		PIPELINE	
SIZE	MAKE						TURNED-OVER	NOT TURNED-OVER	1979-2013	2016	MAINTAINED	SERVED	SIZE	MAKE
50 mm (2") 0	uPVC						8,863		4,296		13,159	50 mm (2") 0	uPVC	
50 mm (2") 0	G.I.						344		191		535	50 mm (2") 0	G.I.	
50 mm (2") 0	BI						179		232		411	50 mm (2") 0	BI	
50 mm (2") 0	PE						9,695		81,657		91,352	50 mm (2") 0	PE	
50 mm (2.5") 0	PE						3,055				3,055	50 mm (2.5") 0	PE	
50 mm (2") 0	G.I.						690				690	50 mm (2") 0	G.I.	
75 mm (3") 0	uPVC		2,775				49,245		7,238		56,483	75 mm (3") 0	uPVC	
	ACP						5,422				5,422		ACP	
	G.I.						95				95		G.I.	
	CI/BI						42				42		CI/BI	
100 mm (4") 0	uPVC	10,748	2,433				39,090	9,653	55,700	132	110,100	100 mm (4") 0	uPVC	
	STEEL	14							157		171		STEEL	
	ACP								4,348		4,348		ACP	
	CCI								240		240		CCI	
	G.I.								228		228		G.I.	
	CIBI								159		159		CIBI	
	CIB								423		423		CIB	
150 mm (6") 0	uPVC	14	9,494				25,258	3,930	43,670	9	81,056	150 mm (6") 0	uPVC	
	STEEL	27,754							891		28,645		STEEL	
	ACP								231		231		ACP	
	CCI								453		453		CCI	
	CI/BI								254		254		CI/BI	
200 mm (8") 0	uPVC		1,559				1,331	455	1,743		3,282	200 mm (8") 0	uPVC	
	STEEL	4,027							733		4,760		STEEL	
	CCI								174		174		CCI	
	BI								19		19		BI	
250 mm (10") 0	STEEL		4,428						6,354		10,782	250 mm (10") 0	STEEL	
	uPVC						547		3,220		3,767		uPVC	
300 mm (12") 0	STEEL	15,990	17,955						7,814		33,759	300 mm (12") 0	STEEL	
350 mm (14") 0	STEEL								2,531		2,531	350 mm (14") 0	STEEL	
400 mm (16") 0	STEEL	5,990	569						3,279		9,838	400 mm (16") 0	STEEL	
500 mm (20") 0	STEEL	1,176	445						375		1,996	500 mm (20") 0	STEEL	
600 mm (24") 0	STEEL	166							14,990		15,156	600 mm (24") 0	STEEL	
800 mm (30") 0	STEEL		2,636						203,046		205,682	800 mm (30") 0	STEEL	
							140,662	19,235	203,046	367	203,413			
							164,891		209,446		274,337			
									76,957		76,957			
									39,786		39,786			
									71,436		71,436			
											9,236			
											209,446			
											653,614			
											871,663			

CAGAYAN DE ORO CITY WATER DISTRICT
Corrales Avenue, Cagayan de Oro City

SUMMARY OF BACTERIOLOGICAL ANALYSIS
For the Year Ended December 31, 2016

MONTH	COLIFORM TEST (Standard Sample 100 ml.)				Residual Chlorine (PPM)
	Total Sample	Total Sample Positive	Membrane Filter Rapid Testing (24 hrs.)		
			Coliform Test	Fecal Test (E - Coli)	
January	110	3	3	0	0.00 to 1.50
February	110	3	3	1	0.00 to 1.50
March	111	5	5	1	0.00 to 4.57
April	110	2	2	0	0.00 to 1.79
May	113	5	5	0	0.00 to 1.80
June	113	3	3	0	0.00 to 2.00
July	115	3	3	0	0.00 to 1.50
August	112	2	2	0	0.00 to 1.50
September	111	0	0	0	0.00 to 1.50
October	112	0	0	0	0.00 to 1.50
November	114	0	0	0	0.00 to 1.50
December	109	0	0	0	0.00 to 1.50
TOTAL	1,340	26	26	2	

Source: Summary and Evaluation of Bacteriological Analysis of COWD (Production Dept.)

MONTHLY DATA SHEET
Cagayan de Oro City Water District (CCC # 1)
For the Month Ending December 31, 2016

ANNEX P

1. SERVICE CONNECTION DATA :

1.1 Total Services	<u>126,893</u>
1.2 Total Active	<u>91,671</u>
1.3 Total Metered	<u>91,671</u>
1.4 Total Billed	<u>90,808</u>

1.5 Changes :	New	<u>572</u>
	Reconnected	<u>154</u>
	Disconnected	<u>179</u>

1.6 Customer in Arrears :
 Number _____ (____ %)

2. PRESENT WATER RATES :

Classification	Meter Size	Minimum Charge	Commodity Charge			
			11 - 20	21 - 30	31 - 40	41 - UP
Dom. / Gov't.	1/2"	218.40	30.55	31.85	33.65	36.00
Comm. / Ind.	1/2"	436.80	61.10	63.70	67.30	72.00
Bulk / Wholesal	3"	22,072.80	91.65	95.55	100.95	108.00

3. BILLING AND COLLECTION DATA :

3.1 Billings :

	This Month (TM)	Year - to - Date (YTD)
a. Current-Metered (inc. Sales to Gov't)	P <u>74,305,527.55</u>	P <u>899,260,298.48</u>
b. Current (Averaged)	<u>3,092,992.95</u>	<u>37,638,866.90</u>
c. Penalty Charges	<u>3,620,188.10</u>	<u>42,950,349.88</u>
TOTALS	P <u><u>81,018,708.60</u></u>	P <u><u>979,849,515.26</u></u>

3.2 Collections :

a. Current Accounts	P <u>58,048,890.38</u>	P <u>702,674,374.04</u>
b. Arrears (current year)	<u>22,972,552.62</u>	<u>247,843,340.90</u>
c. Arrears (prev. year)	<u>1,544,579.31</u>	<u>16,663,959.95</u>
d. Other Sales & Services	<u>300,614.22</u>	<u>3,280,625.75</u>
TOTALS	P <u><u>82,866,636.53</u></u>	P <u><u>970,462,300.64</u></u>

3.3 ON TIME PAID, TM = $\frac{(3.2 a)}{(3.1 a) + (3.1b)} \times 100\% = 75.00\%$

COLL. EFF., YTD = $\frac{(3.2 a)+(3.2b)+(3.2c)}{3.1 Totals} \times 100\% = 98.71\%$

COLL. RATIO, YTD = $\frac{3.2 Totals}{3.1 Totals + (AR Beg. 136,333,923.78)} \times 100\% = 86.94\%$

4. FINANCIAL DATA :

4.1 Revenue

	This Month (TM)	Year - to - Date (YTD)
a. Operating	P <u>82,044,017.00</u>	P <u>992,073,885.91</u>
b. Non-Operating	<u>117,589.86</u>	<u>4,998,185.70</u>
TOTALS	P <u><u>82,161,606.86</u></u>	P <u><u>997,072,071.61</u></u>

4.2 Expenses

	This Month (TM)	Year - to - Date (YTD)
a. Salaries & Wages	P <u>9,496,204.67</u>	P <u>112,446,727.67</u>
b. Pumping Cost (Fuel, Oil, Electric)*	<u>9,125,798.21</u>	<u>115,391,375.60</u>
c. Chemical Treatment*	<u>405,541.48</u>	<u>5,877,631.88</u>
d. Others O & M Expense	<u>51,336,574.25</u>	<u>318,296,557.75</u>
e. Depreciation Expense	<u>6,923,887.98</u>	<u>87,745,114.59</u>
f. Interest Expense	<u>4,549,884.32</u>	<u>57,533,427.19</u>
g. Bank Charges	<u>-</u>	<u>-</u>
h. Miscellaneous Income Deductions (Loss of Assets)	<u>-</u>	<u>-</u>
TOTALS	P <u><u>81,837,890.91</u></u>	P <u><u>697,290,834.68</u></u>

4.3 Net Income (Loss) P 323,715.95 P 299,781,236.93

4.4 Cash Flow Report

This Month(TM)

Year to Date(YTD)

Operation:

a. Receipts	P <u>85,242,900.15</u>		P <u>1,005,125,927.96</u>
b. Disbursement	<u>62,329,333.48</u>		<u>974,886,223.21</u>
c. Net Receipt (Disbursement)	<u>22,913,566.67</u>		<u>30,239,704.75</u>
d. Cash balance, beg.	<u>514,613,239.11</u>		<u>507,287,101.03</u>
e. Cash balance, end	<u>537,526,805.78</u>		<u>537,526,805.78</u>

4.5 Miscellaneous Data

a. Loan Funds(Total)	P <u>n/a</u>		
1. Cash on Hand			
2. Cash on Bank			
b. WD Funds (Total)	P <u>777,149,516.82</u>		
1. Cash on Hand	<u>1,765,244.30</u>		
2. Cash in Bank	<u>289,488,118.92</u>		
2a. Special Deposits (Hold Out Deposits)*	<u>227,860,931.07</u>		
3. Investments	<u>246,273,442.56</u>		
4. Working Fund	<u>0.00</u>		
5a. Restricted (Guaranty Deposits)*	<u>3,059,063.68</u>		
5b. Restricted (COWD/LWUA JSA Acct.)*	<u>8,667,850.53</u>		
5c. Restricted (COWD Special Proj., Contingency fund, Capital Improvement & LBP savings Acct.)*	<u>34,865.76</u>		
			c. Inventories
			P <u>49,264,510.76</u>
			d. Accts. Receivables-Customers
			P <u>132,124,361.90</u>
			(net of Allow. for D/Accts.)
			P <u>9,056,122.05</u>
			e. Customers' Deposits
			P <u>60,385,082.48</u>
			f. Loans Payable (LWUA)
			P <u>590,023,324.59</u>
			g. Loans Payable (DBP)
			P <u>0.00</u>
			h. Loans Payable
			(John-dorf Ventures)
			P <u>0.00</u>
			i. Payables to Suppliers
			and other creditors
			P <u>33,320,931.63</u>

5. WATER PRODUCTON DATA :

5.1 Source of Supply

	NUMBER	TOTAL RATED CAPACITY	BASIS OF DATA
a. Wells	25	<u>3,400,470</u> cu.m./mo.	
b. Springs (Malasag)	1	<u>4,909</u> cu.m./mo.	
c. Surface	0	cu.m./mo.	
d. Bulk	1	<u>1,387,460</u> cu.m./mo.	
e. Totals	27	<u>4,792,839</u> cu.m./mo.	

5.2 Water Production

	THIS MONTH	Y-T-D	METHOD OF MEASUREMENT
a. Pumped	<u>3,395,560</u> m3	<u>42,668,092</u> m3	
b. Gravity	<u>4,909</u> m3	<u>60,054</u> m3	
c. Bulk Water Supply	<u>1,387,460</u>	<u>14,940,610</u> m3	
d. Totals	<u>4,787,930</u> m3	<u>57,668,756</u>	

5.3 Accounted Water Use:

	THIS MONTH	Y-T-D	
a. Metered billed	<u>2,134,031</u> cu.m	<u>26,284,597</u> cu.m.	
b. Unmetered billed (average)	<u>86,517</u> cu.m	<u>1,070,074</u> cu.m.	
c. Total billed	<u>2,220,548</u> cu.m	<u>27,354,671</u> cu.m.	
d. Metered unbilled	cu.m.	cu.m.	
e. Unmetered unbilled	<u>114,109</u> cu.m	<u>1,196,333</u> cu.m.	
f. Total Accounted (5.3c+5.3d+5.3e)	<u>2,334,657</u> cu.m	<u>28,551,004</u> cu.m.	

5.4 Water Use Assessment

	THIS MONTH	Y-T-D	
a. Ave. consumption/conn.	<u>24.22</u>	<u>25.54</u> cu.m.	
b. Ave. per capita/day consumption	<u>0.11</u>	<u>0.12</u> cu.m.	
c. Accounted water = $\frac{5.3f}{5.2d} \times 100\%$	<u>48.76%</u>	<u>49.51%</u>	
d. Unaccounted =	<u>51.24%</u>	<u>50.49%</u>	

5.5 Water Production Cost

a. Total power (electricity) consumption	1,267,840.00	kwh
b. Total power cost (electricity)	P 9,025,516.21	
c. Unit power cost before adjustment	P _____	
d. Unit power cost after adjustment	P _____	
e. Total Fuel (diesel) consumption	_____	ltrs
f. Total Fuel cost	P _____	
g. Other energy cost (Oil, etc.)	P _____	
h. Total Chlorine consumed	_____	kgs
i. Total Chlorine cost	P 5,259.00	
j. Other chemicals	P 405,541.48	
k. Total cost of other chemicals	P _____	kgs
l. Total Production Cost	P 9,431,057.69	

6. MISCELLANEOUS DATA :

6.1 Employees

a. Total	445	Regular	280	Casual	165
b. No. of connections/employee					206.00
c. Average monthly salary/employee					P 21,339.79

6.2 Bacteriological

a. Total Samples taken	109
b. No. of negative results	109
c. Test results submitted LWUA	109

6.3 Chlorination

a. Total Samples taken	109
b. No. of negative results	109
c. No. of days of full chlorination	31

6.4 Board of Directors

	This Month (TM)	Year-to-Date (YTD)
a. Resolutions approved	24	176
b. Policies passed	16	73
c. Directors fee paid	P 1,156,760.00	P 3,277,083.28
d. Meetings held :		
1. Regular	3	33
2. Special	0	2
3. Committee	2	26

7. STATUS OF VARIOUS DEVELOPMENTS :

7.1 Status of Loans

Type of Loan/Funds	Loan/Fund Committed	Availments to Date Amount	Percentile
a. Early Actions	P _____	P _____	_____
b. Interim Improvement	_____	_____	_____
c. Comprehensive	_____	_____	_____
d. New serv. Conn.	_____	_____	_____
e. BPW Funds	_____	_____	_____
f. _____	_____	_____	_____
TOTALS	P _____	P _____	_____

7.2 Status of Loan Payment to LWUA

Type of loans/funds	Billing	PAYMENT	
		Amount	Percentile
a. Early Action	P _____	P _____	P _____
b. Interim Improvement	_____	_____	_____
c. Comprehensive	_____	_____	_____
d. New serv. conn.	_____	_____	_____
e. _____	_____	_____	_____
TOTALS	P _____	P _____	P _____

7.3 Other On-Going Projects

Types	Status Schedule %	Funded By	Done By
a. Early Action	_____	_____	_____
b. Pre-Feasibility Study	_____	_____	_____
c. Feasibility Study	_____	_____	_____
d. A & E Design	_____	_____	_____
e. Construction (____)	_____	_____	_____
f. Well Drilling	_____	_____	_____
g. Project Presentation	_____	_____	_____
h. Pre-Bidding	_____	_____	_____
i. Bidding	_____	_____	_____

8. STATUS OF INSTITUTIONAL DEVELOPMENTS : (To be filled by Advisor)

8.1 Developments Progress Indicator

Phase	Earned	Min. Req'd.	Variance	Age in Months	Dev. Rating
I	_____	_____	_____	_____	_____
II	_____	_____	_____	_____	_____

8.2 Commercial System Audit

a. CPS I Installed	_____	_____	_____
b. CPS II Installed	_____	_____	_____
c. Management Audit	_____	_____	_____
d. PR Assistance	_____	_____	_____
e. Marketing Assistance	_____	_____	_____
f. Financial Audit	_____	_____	_____
g. _____	_____	_____	_____

SUBMITTED BY:

BY: [Signature]
RACHEL M. BEJA
 General Manager

Date _____

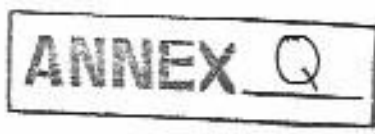
VERIFIED BY:

[Signature]
ALEXANDER P. BULICATIN
 Management Advisor

Date _____

NOTED BY:

RECORDED BY:



AGING OF ACCOUNTS RECEIVABLE

As of December 31, 2016

Database: January 3, 2017

Billing: January 3, 2017

Accounts: January 3, 2017

Status	Active	Row Labels	00-30 Days:		31-60 Days:		61-90 Days:		Over 90 Days:		Sum of Subtotal	Billing Count
			Count	Sum	Count	Sum	Count	Sum	Days: Count	Sum		
1			767	437,849.63	448	253,473.95	232	160,951.01	132	316,062.20	1,168,336.79	452
		011A	108	37,869.38	50	21,097.80	25	9,972.36	7	17,811.78	86,751.12	50
		Commercial	34	13,972.71	17	6,494.36	6	3,066.50	1	5,060.82	28,594.39	17
		Government	1	493.35	3	462.80	1	37.89	0	0.00	994.04	1
		Residential	73	23,403.33	32	14,140.64	18	6,867.77	6	12,750.96	57,162.69	32
		011B	118	96,952.85	56	36,155.94	22	21,754.70	8	22,095.56	176,959.05	56
		Commercial	91	86,776.68	39	31,545.84	17	20,441.05	7	19,029.15	157,792.72	39
		Government	2	1,058.80	1	251.13	0	0.00	0	0.00	1,309.93	1
		Residential	25	9,117.36	16	4,358.97	5	1,313.65	1	3,066.42	17,856.40	16
		012A	94	59,902.10	35	29,386.72	19	16,064.48	11	106,677.36	212,030.65	35
		Commercial	83	57,155.16	31	28,493.36	17	15,495.54	10	106,419.65	207,563.70	31
		Government	1	146.69	0	0.00	0	0.00	0	0.00	146.69	0
		Residential	10	2,600.25	4	893.36	2	568.94	1	257.71	4,320.26	4
		012B	98	49,761.50	66	34,288.28	35	20,078.75	23	39,029.72	143,158.24	66
		Commercial	58	28,511.53	35	14,312.14	16	8,041.32	13	18,007.75	68,872.74	35
		Government	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0
		Residential	40	21,249.96	31	19,976.15	19	12,037.43	10	21,021.97	74,285.51	31
		013A	97	55,547.48	60	28,577.56	27	21,174.74	12	21,245.24	126,545.02	60
		Commercial	52	39,293.19	28	21,504.88	14	16,917.59	5	17,935.24	95,650.90	28
		Government	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0
		Residential	45	16,254.29	32	7,072.68	13	4,257.16	7	3,310.00	30,894.12	32
		013B	73	26,342.00	49	11,263.06	18	6,411.11	11	15,394.80	59,410.96	49

Row Labels	00-30 Days:		31-60 Days:		61-90 Days:		Over 90 Days:		Sum of Subtotal	Delinq. Count
	Count	Sum	Count	Sum	Count	Sum	Days: Count	Sum		
Commercial	27	9,185.90	3,497.43	2,768.03	5	2,768.03	4	5,205.91	20,657.28	12
Residential	46	17,156.09	7,765.63	3,643.08	13	3,643.08	7	10,188.89	38,753.68	37
014A	113	67,776.96	56,943.58	40,122.66	49	40,122.66	36	55,760.37	220,603.57	83
Commercial	20	14,476.03	9,013.45	4,758.10	5	4,758.10	3	8,080.23	36,327.81	10
Government	1	3,374.90	3,302.90	4,022.90	1	4,022.90	1	3,325.50	14,026.20	1
Residential	92	49,926.03	44,627.23	31,341.65	43	31,341.65	32	44,354.64	170,249.56	72
014B	66	43,697.37	35,761.01	25,372.42	37	25,372.42	24	38,047.38	142,878.18	53
Commercial	14	6,738.72	1,863.03	960.95	3	960.95	3	13,224.62	22,787.31	7
Residential	52	36,958.65	33,897.99	24,411.47	34	24,411.47	21	24,822.76	120,090.87	46
2	1,165	895,579.51	508,368.25	327,172.79	620	327,172.79	394	658,931.04	2,390,051.59	999
021A	92	54,095.19	29,751.11	13,391.73	35	13,391.73	17	13,158.98	110,397.01	78
Commercial	26	14,744.74	7,275.92	2,246.61	5	2,246.61	3	2,277.72	26,544.99	17
Government	1	218.40	218.40	218.40	1	218.40	1	776.00	1,431.20	1
Residential	65	39,132.05	22,256.79	10,926.72	29	10,926.72	13	10,105.26	82,420.82	60
021B	99	66,301.49	47,807.90	33,003.77	57	33,003.77	39	50,120.67	197,233.83	77
Commercial	18	16,189.74	8,247.43	1,509.99	4	1,509.99	1	2,061.23	28,008.39	7
Government	1	0.00	0.00	0.00	0	0.00	0	0.00	0.00	0
Residential	80	50,111.75	39,560.47	31,493.78	53	31,493.78	38	48,059.44	169,225.44	70
022A	98	280,662.23	83,011.55	33,436.94	32	33,436.94	26	137,668.05	534,778.76	68
Commercial	49	253,447.70	69,396.97	20,288.40	16	20,288.40	16	120,968.08	464,101.16	31
Government	3	3,128.41	0.00	0.00	0	0.00	0	0.00	3,128.41	0
Residential	46	24,086.12	13,614.57	13,148.53	16	13,148.53	10	16,699.97	67,549.19	37
022B	116	74,074.56	56,525.64	32,631.86	74	32,631.86	41	56,012.77	219,244.83	107
Commercial	8	10,235.30	5,705.54	1,707.62	4	1,707.62	1	2,985.47	20,633.93	8
Government	0	0.00	0.00	0.00	0	0.00	0	0.00	0.00	0
Residential	108	63,839.26	50,820.10	30,924.24	70	30,924.24	40	53,027.29	198,610.90	99
023A	106	82,641.37	56,185.57	28,475.09	47	28,475.09	29	57,183.57	234,485.61	84
Commercial	7	16,685.74	5,172.11	2,923.70	2	2,923.70	2	13,206.96	37,988.51	5
Government	3	4,129.38	4,554.07	499.31	1	499.31	0	0.00	9,182.77	2
Residential	96	61,826.24	46,459.39	35,052.08	44	35,052.08	27	43,976.62	187,314.34	77

Row Labels	00-30 Days: Count	00-30 Days: Sum	31-60 Days: Count	31-60 Days: Sum	61-90 Days: Count	61-90 Days: Sum	Over 90 Days: Days: Count	Over 90 Days: Sum	Sum of Subtotal	Delling. Count
023B										
Commercial	174	89,822.59	153	62,006.60	104	57,655.40	76	144,777.39	354,261.99	153
Government	2	1,667.90	2	1,056.90	2	1,000.49	1	3,155.46	6,880.76	2
Residential	1	113.74	0	0.00	0	0.00	0	0.00	113.74	0
024A										
Commercial	171	88,040.95	151	60,949.70	102	56,654.91	75	141,621.93	347,267.49	151
Government	280	135,179.94	248	96,604.71	166	70,810.81	98	93,806.63	396,402.09	248
Residential	2	1,431.07	0	0.00	0	0.00	0	0.00	1,431.07	0
024B										
Commercial	1	1,506.07	0	0.00	0	0.00	0	0.00	1,506.07	0
Government	277	132,242.80	248	96,604.71	166	70,810.81	98	93,806.63	393,464.94	248
Residential	200	112,802.13	184	76,475.18	105	47,767.20	68	106,202.97	343,247.47	184
3										
Commercial	3	3,154.60	2	1,710.06	1	436.80	1	132.00	5,433.46	2
Government	197	109,647.53	182	74,765.11	104	47,330.40	67	106,070.97	337,814.01	182
Residential	1,198	863,007.88	998	506,460.27	559	333,092.78	331	442,423.45	2,144,984.38	1,012
031A										
Commercial	187	146,060.89	162	67,125.03	96	44,231.31	54	31,004.67	288,421.91	162
Government	8	6,925.95	5	5,601.95	3	4,812.06	2	969.95	18,309.90	5
Residential	179	139,134.95	157	61,523.08	93	39,419.26	52	30,034.72	270,112.00	157
031B										
Commercial	116	89,994.77	94	50,889.33	47	35,466.67	28	44,189.29	220,540.07	95
Government	15	18,824.41	10	9,513.20	6	5,509.40	1	7,680.38	41,527.39	10
Residential	2	1,862.90	1	1,826.90	1	1,970.90	1	11,214.71	16,875.41	1
032A										
Commercial	99	69,307.46	83	39,549.23	40	27,986.37	26	25,294.20	162,137.27	84
Government	87	71,061.67	64	33,967.66	32	16,789.93	14	6,915.40	128,734.66	64
Residential	17	20,560.11	10	7,254.43	4	1,387.66	0	0.00	29,202.21	10
032B										
Commercial	3	10,319.50	3	7,452.88	2	4,120.00	1	209.31	22,101.70	3
Government	67	40,182.05	51	19,260.34	26	11,282.27	13	6,706.09	77,430.75	51
Residential	63	119,368.23	40	84,607.27	22	55,263.41	14	90,010.00	349,248.92	40
033A										
Commercial	36	106,268.38	23	73,010.59	12	49,817.69	10	85,681.62	314,778.28	23
Government	27	13,099.86	17	11,596.68	10	5,445.72	4	4,328.39	34,470.64	17
Residential	174	99,116.90	150	69,595.97	77	36,622.09	48	46,079.13	251,414.10	152
033B										
Commercial	17	18,731.08	9	7,549.01	2	968.32	1	43.68	27,292.09	10
Government	157	80,385.82	141	62,046.96	75	35,653.78	47	46,035.45	224,122.01	142
Residential	130	91,866.98	114	45,400.92	51	28,658.31	23	33,506.31	199,432.53	115



Row Labels	00-30 Days:	31-60 Days:	61-90 Days:	Over 90 Days:	Sum of Subtotal	Debiting Count
	Count	Sum	Count	Sum		
Commercial	11	14,591.36	1	3,725.80	9,728.45	7
Government	3	4,513.90	0	0.00	0.00	1
Residential	118	72,761.72	50	24,932.51	23,777.86	107
034A	154	80,200.35	69	34,150.19	58,496.51	124
Commercial	17	10,228.41	5	2,650.13	2,196.22	6
Government	0	0.00	0	0.00	0.00	0
Residential	137	69,971.94	64	31,490.06	56,300.29	118
034B	287	165,338.07	165	81,910.85	132,222.13	260
Commercial	5	5,489.65	1	2,223.20	4,320.28	2
Government	0	0.00	0	0.00	0.00	0
Residential	282	159,848.42	164	79,687.65	127,901.84	258
4	1,554	825,841.27	826	366,180.83	601,965.81	1,409
041A	307	216,595.12	148	99,990.41	186,482.30	271
Commercial	10	21,627.59	6	19,091.86	46,300.94	7
Government	6	6,356.47	1	2,546.90	2,807.92	3
Residential	291	188,611.06	141	78,351.65	137,373.44	261
041B	179	103,731.35	100	43,339.72	60,539.59	159
Commercial	3	4,157.81	1	2,021.30	1,574.04	1
Government	4	1,673.70	2	620.10	720.42	3
Residential	172	97,899.85	97	40,698.32	58,145.13	155
042A	140	81,301.72	73	28,070.87	56,483.50	127
Commercial	4	2,562.40	1	1,111.50	377.13	3
Residential	136	78,639.32	72	26,959.37	56,106.37	124
042B	191	76,584.36	99	28,712.96	57,796.29	175
Commercial	2	2,226.61	0	0.00	0.00	1
Government	0	0.00	0	0.00	0.00	0
Residential	189	74,357.74	99	28,712.96	57,796.29	174
043A	242	98,570.66	138	39,311.36	72,082.71	230
Commercial	0	0.00	0	0.00	0.00	0
Residential	242	98,570.66	138	39,311.36	72,082.71	230

Row Labels	00-30 Days:		31-60 Days:		61-90 Days:		Over 90 Days:		Sum of Subtotal	Delling Count
	Count	Sum	Days: Count	Sum	Days: Count	Sum	Days: Count	Sum		
043B	180	107,329.94	164	88,829.21	105	61,123.69	60	65,900.25	323,183.09	166
Commercial	2	34,019.60	2	33,083.60	2	27,827.60	2	12,039.62	106,970.42	2
Residential	178	73,310.34	162	55,745.61	103	33,296.09	58	53,860.63	216,212.67	164
044A	204	84,274.29	182	55,719.53	104	36,374.42	61	62,880.17	239,248.41	183
Commercial	1	620.10	1	436.80	1	742.30	1	179.83	1,979.03	1
Government	1	432.25	1	493.35	1	401.70	1	309.60	1,636.90	1
Residential	202	83,221.94	180	54,789.38	102	35,230.42	59	62,390.75	235,632.49	181
044B	111	57,453.84	98	40,485.69	59	29,257.40	38	39,801.00	166,997.94	98
Commercial	2	1,621.10	1	161.23	0	0.00	0	0.00	1,782.33	1
Government	1	0.00	0	0.00	0	0.00	0	0.00	0.00	0
Residential	108	55,832.74	97	40,324.46	59	29,257.40	38	39,801.00	165,215.61	97
5	1,621	1,433,600.07	1,008	734,546.49	793	497,114.70	460	808,928.88	3,474,190.13	994
051A	134	60,130.66	91	38,689.00	81	30,467.33	55	67,988.26	197,275.25	91
Residential	134	60,130.66	91	38,689.00	81	30,467.33	55	67,988.26	197,275.25	91
051B	312	154,010.61	204	98,115.95	153	49,403.46	65	61,464.91	362,994.93	203
Commercial	18	6,970.46	6	2,328.50	3	225.59	0	0.00	9,524.55	5
Government	2	1,574.18	0	0.00	0	0.00	0	0.00	1,574.18	0
Residential	292	145,465.96	198	95,787.45	150	49,177.87	65	61,464.91	351,896.20	198
052A	305	174,052.50	201	113,351.98	161	80,078.07	100	175,336.41	542,818.96	200
Commercial	14	13,651.21	5	14,729.00	4	16,490.21	3	17,195.31	62,095.72	4
Residential	291	160,371.30	196	98,622.98	157	63,587.86	97	158,141.10	480,723.23	196
052B	315	222,697.85	191	131,759.77	148	79,998.80	84	137,110.99	571,767.41	187
Commercial	22	33,593.12	12	21,675.99	10	18,397.73	8	41,895.09	115,561.93	12
Government	2	8,143.72	1	3,795.90	0	0.00	0	0.00	11,939.62	1
Residential	291	181,161.01	178	106,287.89	138	61,601.07	76	95,215.90	444,265.87	174
053A	108	114,742.71	62	70,163.72	45	39,313.47	26	40,317.50	264,537.41	61
Commercial	36	64,261.88	18	44,322.82	9	18,678.10	6	20,158.94	147,421.74	17
Government	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0
Residential	72	50,480.83	44	25,840.90	36	20,635.38	20	20,158.56	117,115.65	44
053B	146	235,781.76	98	124,914.21	78	103,101.99	50	140,279.96	604,077.92	98

Row Labels	00-30 Days: Count	00-30 Days: Sum	31-60 Days: Days: Count	31-60 Days: Sum	61-90 Days: Count	61-90 Days: Sum	Over 90 Days: Days: Count	Over 90 Days: Sum	Sum of Subtotal	Delinq. Count
Commercial	28	70,030.05	16	24,317.20	9	18,228.51	3	9,071.58	121,647.35	16
Government	4	75,509.99	3	40,829.15	3	44,686.60	3	62,522.41	223,548.15	3
Residential	114	90,241.73	79	59,767.85	66	40,186.88	44	68,685.96	258,882.42	79
054A	154	147,657.05	86	88,175.19	72	67,796.93	49	98,106.42	401,735.60	85
Commercial	58	74,224.30	25	43,477.56	20	33,058.98	15	26,813.90	177,574.73	24
Government	3	227.83	1	218.40	1	218.40	1	43.68	708.31	1
Residential	93	73,204.92	60	44,479.24	51	34,519.55	33	71,248.84	223,452.55	60
054B	147	324,326.91	75	69,376.67	55	46,954.65	31	88,324.43	528,982.66	69
Commercial	48	257,583.31	24	35,422.10	17	21,614.06	9	49,176.00	363,795.48	20
Government	4	233.97	1	218.40	1	218.40	1	65.52	736.29	1
Residential	95	66,509.63	50	33,736.17	37	25,122.18	21	39,082.91	164,450.89	48
6	1,112	1,087,852.67	576	505,487.39	438	317,112.67	254	435,002.32	2,345,455.05	559
061A	133	219,308.55	70	84,016.37	51	56,617.20	29	33,298.91	393,241.02	65
Commercial	40	121,976.03	21	35,507.97	11	18,503.74	6	11,825.67	187,813.41	19
Residential	93	97,332.51	49	48,508.40	40	38,113.46	23	21,473.24	205,427.61	46
061B	159	202,390.00	76	121,839.42	51	44,367.92	32	56,136.81	424,734.16	71
Commercial	111	171,138.49	49	104,853.18	32	32,988.54	20	45,265.00	354,245.21	44
Residential	48	31,251.51	27	16,986.24	19	11,379.38	12	10,871.81	70,488.94	27
062A	79	125,508.88	36	53,637.56	24	35,386.07	14	55,799.48	270,331.99	34
Commercial	28	101,377.12	15	41,977.14	7	25,729.72	5	40,789.28	209,873.27	13
Residential	51	24,131.75	21	11,660.43	17	9,656.34	9	15,010.20	60,458.72	21
062B	148	121,197.94	83	54,401.86	65	38,916.98	41	31,153.67	245,670.44	83
Commercial	18	26,143.64	9	6,904.81	6	2,284.57	4	902.77	36,235.80	9
Residential	130	95,054.29	74	47,497.05	59	36,632.41	37	30,250.89	209,434.65	74
063A	112	82,956.10	62	34,444.28	51	25,838.40	30	27,842.19	171,080.97	59
Commercial	11	27,356.58	6	9,000.26	5	5,508.80	3	4,636.10	50,501.75	6
Residential	101	55,599.52	56	25,444.02	46	16,329.60	27	23,205.08	120,579.22	53
063B	149	103,909.66	80	51,505.73	62	39,815.99	35	71,683.72	266,915.10	80
Commercial	8	14,677.00	4	8,463.87	3	8,873.30	3	11,501.49	43,515.66	4
Government	4	7,698.83	2	6,469.85	2	6,181.85	2	4,034.40	24,384.93	2

Row Labels	00-30 Days:		31-60		61-90 Days:		Over 90		Sum of Subtotal	Delinq. Count
	Count	Sum	Days: Count	Sum	Count	Sum	Days: Count	Sum		
Residential	137	81,533.83	74	36,572.01	57	24,760.84	30	56,147.83	199,014.51	74
064A	161	133,686.04	81	58,449.51	68	41,304.15	41	66,799.46	300,239.15	79
Commercial	24	48,970.61	14	22,432.52	10	16,203.27	7	44,466.86	132,073.26	14
Government	2	112.69	0	0.00	0	0.00	0	0.00	112.69	0
Residential	135	84,602.74	67	36,015.99	58	25,100.87	34	22,332.60	168,053.19	65
064B	171	98,895.50	88	47,192.65	66	34,865.97	32	92,288.10	273,242.22	88
Commercial	6	5,833.19	2	436.81	1	436.80	1	87.36	6,794.16	2
Residential	165	93,062.31	86	46,755.85	65	34,429.17	31	92,200.73	266,448.06	86
7	2,952	2,272,356.99	1,432	884,867.30	1,106	554,963.81	639	1,523,107.20	5,235,295.31	1,361
071A	215	161,984.54	97	66,991.60	68	45,590.70	34	266,159.36	540,726.20	90
Commercial	8	27,156.41	5	20,513.26	4	18,220.94	3	157,221.41	223,112.02	5
Residential	207	134,828.13	92	46,478.34	64	27,369.76	31	108,937.95	317,614.18	85
071B	270	206,856.42	125	92,175.35	89	60,540.21	49	94,797.16	454,369.14	116
Commercial	19	40,839.23	11	31,576.70	9	30,718.67	8	31,238.88	134,373.48	9
Residential	251	166,017.19	114	60,598.65	80	29,821.53	41	63,558.27	319,995.65	107
072A	282	327,929.75	141	135,260.39	115	90,942.79	69	225,766.58	779,899.50	136
Commercial	24	122,171.87	15	56,583.96	9	39,046.96	4	110,074.50	327,877.29	12
Government	1	26.15	0	0.00	0	0.00	0	0.00	26.15	0
Residential	257	205,731.73	126	78,676.42	105	51,895.84	65	115,692.08	451,996.06	124
072B	163	95,127.28	88	49,788.79	77	27,773.99	52	59,685.04	232,375.10	87
Commercial	8	12,715.76	2	5,203.26	1	44.61	0	0.00	17,963.63	2
Residential	155	82,411.51	86	44,585.52	76	27,729.39	52	59,685.04	214,411.47	85
073A	176	147,403.17	82	48,440.31	61	33,179.90	41	59,196.72	288,220.10	76
Commercial	22	47,774.90	13	6,310.90	8	3,406.48	8	11,201.07	68,693.34	11
Government	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0
Residential	154	99,628.27	69	42,129.41	53	29,773.42	33	47,995.65	219,526.76	65
073B	482	310,615.98	249	127,385.34	210	89,667.42	125	227,216.51	754,885.25	246
Commercial	36	52,970.27	18	12,367.71	15	12,027.10	11	44,153.85	121,518.93	17
Residential	446	257,645.71	231	115,017.63	195	77,640.32	114	183,062.66	633,366.32	229
074A	790	183,661.16	131	77,915.52	91	41,227.48	49	217,327.02	520,131.14	117



Row Labels	00-30 Days:		31-60 Days:		61-90 Days:		Over 90 Days:		Sum of Subtotal	Delinq. Count
	Count	Sum	Count	Sum	Count	Sum	Days: Count	Sum		
Commercial	23	22,612.68	12	6,428.16	10	6,787.27	8	10,147.10	45,975.21	11
Government	2	3,668.60	1	310.05	1	30.95	0	0.00	4,009.60	1
Residential	265	157,379.88	138	71,177.31	80	34,409.22	41	207,179.92	470,146.33	105
074B	1,074	838,778.69	519	286,910.01	395	166,041.36	220	372,958.81	1,664,688.88	493
Commercial	49	172,408.41	24	32,881.41	9	6,932.59	6	21,264.28	233,486.68	19
Government	3	2,579.59	0	0.00	0	0.00	0	0.00	2,579.59	0
Residential	1,022	663,790.69	495	254,028.60	386	159,108.77	214	351,694.54	1,428,622.60	474
8	1,699	1,955,619.55	854	611,715.83	582	394,768.78	344	836,683.81	3,798,787.98	757
081A	384	286,279.04	199	138,866.33	160	71,358.56	90	186,833.01	683,436.93	197
Commercial	12	31,610.07	7	17,009.50	6	9,592.65	3	61,581.08	119,793.30	6
Government	1	3,230.81	0	0.00	0	0.00	0	0.00	3,230.81	0
Residential	371	251,438.16	192	121,856.83	154	61,765.91	87	125,351.93	560,412.83	191
081B	497	297,614.03	254	121,319.37	179	81,801.04	110	211,877.15	712,611.59	240
Commercial	6	6,430.10	3	3,775.10	3	4,051.80	3	3,043.79	17,300.79	3
Government	2	497.89	0	0.00	0	0.00	0	0.00	497.89	0
Residential	489	290,686.03	251	117,544.27	176	77,749.24	107	208,833.37	694,812.91	237
082A	174	241,992.21	77	61,582.47	52	54,369.31	28	42,044.21	399,988.21	65
Commercial	51	153,844.10	25	32,844.95	9	28,714.03	5	11,001.02	226,404.10	16
Government	1	340.60	1	77.81	0	0.00	0	0.00	418.41	1
Residential	122	87,807.52	51	28,659.71	43	25,655.28	23	31,043.19	173,165.70	48
082B	60	134,667.28	28	34,549.61	12	21,596.72	6	13,403.03	204,216.63	18
Commercial	57	134,230.48	27	34,549.61	12	21,596.72	6	13,403.03	203,779.83	18
Residential	3	436.80	1	0.00	0	0.00	0	0.00	436.80	0
083A	169	312,507.07	74	61,475.22	31	42,112.09	23	92,290.23	508,384.60	52
Commercial	91	208,806.11	40	38,214.74	15	30,624.60	8	47,216.21	324,861.66	23
Residential	78	103,700.96	34	23,260.48	16	11,487.48	15	45,074.02	183,522.95	29
083B	140	262,023.28	81	93,862.39	63	65,674.99	37	143,056.69	564,617.34	73
Commercial	22	132,044.90	10	24,237.98	5	18,322.03	2	4,048.03	178,652.94	6
Government	1	1,718.90	1	3,986.90	1	3,770.90	1	21,080.13	30,556.83	1
Residential	117	128,259.48	70	65,637.51	57	43,582.06	34	117,928.53	355,407.57	66

Row Labels	00-30 Days: Count	00-30 Days: Sum	31-60 Days: Count	31-60 Days: Sum	61-90 Days: Count	61-90 Days: Sum	Over 90 Days: Count	Over 90 Days: Sum	Sum of Subtotal	Delinq. Count
084A	147	268,566.13	68	47,136.05	27	31,585.14	20	68,897.77	416,185.09	44
Commercial	91	219,577.02	44	34,779.87	15	26,062.87	11	52,457.20	332,896.96	28
Residential	56	48,989.11	24	12,356.18	12	5,502.27	9	16,440.57	83,288.13	16
084B	128	151,970.52	73	52,924.40	58	26,270.93	30	78,181.72	309,347.58	68
Commercial	10	43,644.86	5	8,799.60	3	1,493.47	1	9,378.06	63,316.00	3
Government	2	436.80	2	218.40	1	43.68	0	0.00	598.88	2
Residential	116	107,888.85	66	43,906.40	54	24,733.78	29	68,803.66	245,332.70	63
9	1,632	1,700,620.55	816	540,740.16	613	322,323.62	345	1,059,272.14	3,622,956.47	756
091A	136	345,773.27	60	45,317.90	24	19,369.33	14	134,427.89	544,888.38	43
Commercial	109	291,208.27	53	44,606.11	22	18,664.57	13	134,310.39	488,789.34	38
Government	2	28,654.59	0	0.00	0	0.00	0	0.00	28,654.59	0
Residential	25	25,910.40	7	713.78	2	704.76	1	117.50	27,444.44	5
091B	146	243,709.53	73	58,981.39	35	31,996.40	21	237,440.85	572,128.18	56
Commercial	70	190,834.16	35	37,511.38	10	18,315.67	6	12,634.17	259,295.38	22
Government	2	6,050.90	2	4,368.00	1	4,368.00	1	207,401.29	222,183.19	2
Residential	74	46,824.47	36	17,102.01	24	9,312.73	14	17,405.39	90,644.60	32
092A	291	174,061.44	164	81,021.80	138	54,649.84	79	155,799.75	465,532.83	163
Commercial	5	9,636.41	3	3,752.47	1	3,509.80	1	2,426.11	18,324.80	2
Government	3	2,800.95	1	21.84	0	0.00	0	0.00	2,822.78	1
Residential	283	161,624.09	160	77,247.49	137	51,140.04	78	154,373.63	444,385.25	160
092B	158	160,123.95	68	44,552.45	42	15,458.93	11	18,716.07	238,851.41	60
Commercial	36	70,648.83	12	9,477.53	6	3,693.18	1	87.36	83,906.91	9
Residential	122	89,475.13	56	35,074.92	36	11,765.75	10	18,628.71	154,944.51	51
093A	176	141,127.11	89	59,105.38	76	32,641.01	34	76,786.95	309,660.45	87
Commercial	17	25,935.79	10	11,462.41	9	9,063.01	5	9,073.98	55,535.19	10
Residential	159	115,191.31	79	47,642.97	67	23,578.00	29	67,712.97	254,125.26	77
093B	231	338,295.00	115	103,824.07	97	79,189.55	65	164,937.69	686,246.31	111
Commercial	19	158,501.17	9	10,312.10	5	9,569.73	4	6,741.63	185,124.63	6
Government	1	218.40	1	0.44	0	0.00	0	0.00	218.84	1
Residential	211	179,575.43	105	93,511.53	92	69,619.82	61	158,195.06	500,902.84	104

Row Labels	00-30 Days: Count	00-30 Days: Sum	31-60 Days: Count	31-60 Days: Sum	61-90 Days: Count	61-90 Days: Sum	Over 90 Days: Days: Count	Over 90 Days: Sum	Sum of Subtotal	Delinq. Count
094A	256	154,011.37	126	86,482.55	104	58,161.22	62	210,541.91	509,197.05	123
Commercial	11	14,315.96	5	4,362.10	4	11,188.50	4	127,341.78	157,208.34	4
Residential	243	139,695.41	121	82,120.45	100	46,972.72	58	83,200.13	351,988.71	119
094B	240	143,518.88	121	61,454.61	97	30,857.33	59	60,621.04	296,451.86	113
Commercial	2	4,018.60	2	4,738.60	2	866.98	1	1,960.55	11,584.74	2
Government	2	6,569.80	2	1,974.15	0	0.00	0	0.00	8,543.95	2
Residential	193	99,114.37	102	49,603.91	87	28,175.20	55	56,771.01	233,664.49	98
Special Rate - Commercial	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0
Special Rate - Residential	43	33,836.10	15	5,137.95	8	1,815.15	3	1,889.47	42,658.68	11
10	1,931	2,869,671.81	1,001	613,482.91	758	415,406.19	428	777,439.13	4,676,000.04	950
101A	133	101,227.35	72	49,253.40	57	22,297.14	32	46,975.05	219,752.94	69
Commercial	3	6,868.20	1	1,430.00	1	986.70	1	2,348.00	11,632.90	1
Government	4	9,623.10	4	25.65	0	0.00	0	0.00	9,648.75	4
Residential	126	84,736.05	67	47,797.75	56	21,310.44	31	44,627.05	198,471.30	64
101B	205	122,032.52	109	56,372.82	91	22,745.29	38	52,046.95	253,197.58	106
Commercial	3	8,636.11	0	0.00	0	0.00	0	0.00	8,636.11	0
Government	1	218.40	1	0.43	0	0.00	0	0.00	218.83	1
Residential	201	113,178.01	108	56,372.39	91	22,745.29	38	52,046.95	244,342.64	105
102A	163	71,945.48	91	32,936.21	73	18,382.96	42	60,260.70	183,525.35	87
Commercial	11	11,414.68	5	3,263.80	2	1,383.39	1	7,303.62	23,365.49	3
Residential	152	60,530.80	86	29,672.41	71	16,999.58	41	52,957.08	160,159.86	84
102B	384	128,179.13	202	61,359.90	165	39,152.09	94	104,910.12	333,601.25	198
Commercial	6	2,984.46	1	436.80	1	82.70	0	0.00	3,503.96	1
Government	1	218.40	1	0.44	0	0.00	0	0.00	218.84	1
Residential	263	87,326.04	147	44,547.34	123	34,569.01	80	90,775.56	257,217.95	145
Special Rate - Commercial	1	476.51	0	0.00	0	0.00	0	0.00	476.51	0
Special Rate - Residential	113	37,173.72	53	16,375.32	41	4,500.38	14	14,134.56	72,183.99	51
103A	259	155,173.71	128	87,269.08	95	51,061.85	51	108,889.25	402,393.88	118
Commercial	17	32,613.09	9	18,858.60	4	16,246.40	4	19,656.84	87,374.94	6
Residential	242	122,560.62	119	68,410.48	91	34,815.45	47	89,232.41	315,018.95	112

Row Labels	00-30 Days:	31-60 Days:	61-90 Days:	Over 90 Days:	Sum of Subtotal	Delinq. Count				
	Count	Sum	Count	Sum						
103B										
Commercial	509	394,360.27	263	169,648.93	188	108,890.12	111	196,084.13	848,983.45	250
Residential	62	164,724.33	36	50,556.80	17	43,890.72	10	63,849.33	323,021.18	31
104A										
Commercial	447	229,635.94	227	99,092.13	171	64,999.40	101	132,234.80	525,962.27	219
Government	190	1,746,347.68	95	81,300.19	57	42,583.12	34	85,742.55	1,955,973.55	85
Residential	50	1,642,024.93	24	39,229.32	9	18,509.46	5	45,404.56	1,745,168.27	17
104B										
Commercial	1	1,010.65	1	49.08	0	0.00	0	0.00	1,059.73	1
Government	139	103,312.10	70	42,021.79	48	24,073.66	29	40,337.99	209,745.55	67
Residential	88	150,405.66	41	95,342.39	32	110,293.61	26	122,530.38	478,572.04	37
11										
Commercial	5	6,151.50	4	4,549.70	4	2,668.27	2	57,737.17	71,106.64	4
Government	2	99,255.15	2	76,343.20	2	94,872.55	2	36,873.94	307,344.84	2
Residential	81	44,999.01	35	14,449.49	26	12,752.80	22	27,919.27	100,120.57	31
111A										
Commercial	2,096	2,090,954.89	1,066	612,710.53	826	474,267.23	501	905,300.76	4,083,233.41	984
Government	222	259,424.19	128	101,910.21	88	108,709.41	58	222,046.13	692,089.94	109
Residential	34	46,181.60	15	5,208.53	5	1,668.36	1	567.81	53,626.30	8
111B										
Commercial	2	59,660.20	2	49,076.20	2	71,396.20	2	140,836.00	320,968.60	2
Government	186	153,582.39	111	47,625.48	81	35,644.84	55	80,642.31	317,495.03	95
Residential	302	218,314.63	146	81,888.59	122	60,626.98	74	92,654.64	453,484.84	143
112A										
Commercial	20	37,484.28	7	4,271.44	3	3,195.20	1	4,876.54	49,827.46	6
Government	282	180,830.34	139	77,617.16	119	57,431.78	73	87,778.10	403,657.33	137
Residential	392	238,091.96	209	94,025.70	172	59,256.96	98	88,426.33	479,800.95	202
112B										
Commercial	5	21,293.13	1	0.00	0	0.00	0	0.00	21,293.13	0
Government	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0
Residential	387	216,798.83	208	94,025.70	172	59,256.96	98	88,426.33	458,507.82	202
113A										
Commercial	190	130,826.49	113	58,726.85	101	37,560.48	54	73,676.89	300,790.72	110
Government	2	12,848.50	2	10,976.50	2	2,365.27	1	1,819.39	28,009.66	2
Residential	188	117,977.99	111	47,750.35	99	35,195.20	53	71,857.51	272,781.05	108
113B										
Commercial	311	569,662.19	166	69,093.36	127	54,176.63	75	121,728.79	814,660.97	153
Government	26	405,993.00	13	3,319.31	4	3,076.71	1	25.26	412,414.28	6
Residential	285	163,669.18	153	65,774.05	123	51,099.91	74	121,703.53	402,246.68	147
113B										
Commercial	324	325,657.11	151	80,094.04	88	61,718.49	67	152,319.82	619,789.46	121

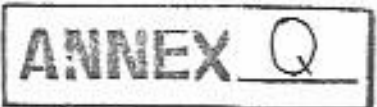
Row Labels	00-30 Days:		31-60 Days:		61-90 Days:		Over 90 Days:		Sum of Subtotal	Delinq. Count
	Count	Sum	Count	Sum	Count	Sum	Days: Count	Sum		
Commercial	19	42,599.33	14	5,089.51	3	1,958.58	3	33,176.09	82,823.50	7
Residential	305	283,057.79	137	75,004.54	85	59,759.91	64	119,143.73	536,965.96	114
114A Commercial	161	166,150.36	63	50,935.82	52	29,848.17	27	32,644.51	279,578.85	58
Residential	22	51,533.82	7	6,043.10	6	2,521.91	3	3,866.74	63,965.58	6
114B Commercial	139	114,616.53	56	44,892.72	46	27,326.25	24	28,777.77	215,613.27	52
Residential	194	182,827.96	90	76,035.95	76	62,370.13	48	121,803.64	443,037.68	88
Commercial	8	24,811.47	2	2,230.80	2	2,241.89	1	8,054.86	37,339.02	2
Residential	186	158,016.50	88	73,805.15	74	60,128.24	47	113,748.78	405,698.67	86
12	2,949	2,621,518.54	1,647	1,001,043.47	1,368	708,766.67	761	1,059,289.26	5,390,617.94	1,587
121A Commercial	716	889,259.05	411	312,615.29	344	236,493.89	203	410,768.81	1,849,137.03	398
Residential	122	421,193.26	67	93,686.40	47	77,694.30	30	122,534.56	715,108.52	58
121B Commercial	594	468,055.79	344	218,928.88	297	158,799.60	173	288,234.24	1,134,028.51	340
Government	703	429,956.04	406	201,034.78	353	147,588.05	192	204,593.13	989,171.99	397
Residential	9	38,296.56	6	15,901.96	4	15,269.15	3	8,637.52	78,105.19	6
122A Commercial	1	650.98	0	0.00	0	0.00	0	0.00	650.98	0
Government	693	391,008.50	400	185,132.82	349	132,318.89	189	195,955.61	904,415.82	391
Residential	196	152,906.18	98	55,878.58	88	33,148.79	41	46,431.76	288,365.31	96
122B Commercial	11	32,184.84	4	5,791.13	3	2,835.58	1	5,686.40	46,497.95	4
Government	1	218.40	1	218.40	1	102.44	0	0.00	539.24	1
Residential	184	120,502.95	93	49,869.05	84	30,210.76	40	40,745.36	241,328.11	91
122B Commercial	423	235,301.89	230	109,515.32	192	70,750.90	102	104,249.47	519,817.58	227
Government	1	5,381.80	1	5,309.80	1	2,066.84	0	0.00	12,758.44	1
Residential	422	229,920.09	229	104,205.52	191	68,684.06	102	104,249.47	507,059.14	226
123A Commercial	197	334,932.54	112	96,996.77	77	79,040.16	42	77,047.66	588,017.13	100
Government	69	222,419.79	39	48,778.54	18	36,530.17	8	38,063.38	345,791.88	31
Residential	128	112,512.75	73	48,218.23	59	42,509.99	34	38,984.28	242,225.25	69
123B Commercial	269	165,497.71	163	84,328.55	143	51,537.23	81	94,343.43	395,704.94	161
Government	6	9,390.14	3	4,378.60	2	3,681.82	1	5,67.84	18,018.41	3
Residential	3	1,247.35	3	1,850.30	3	1,194.49	0	0.00	4,292.14	3
123B Commercial	260	154,860.22	157	78,099.65	138	46,660.92	80	93,773.59	373,394.39	155

Row Labels	00-30 Days:		31-60 Days:		61-90 Days:		Over 90 Days:		Sum of Subtotal		Delinq. Count
	Count	Sum	Count	Sum	Count	Sum	Days: Count	Sum	Sum	Count	
124A	258	238,418.71	132	79,081.31	101	48,795.92	61	78,856.76	445,152.69	126	
Commercial	28	57,891.01	12	9,398.81	6	3,940.41	4	5,317.04	76,547.27	11	
Government	1	340.60	1	218.40	1	21.99	0	0.00	580.99	1	
Residential	229	180,187.10	119	69,464.10	94	44,833.52	57	73,539.72	368,024.43	114	
124B	187	175,246.43	95	61,592.86	70	41,411.73	39	43,000.25	321,251.26	82	
Commercial	27	35,258.20	14	7,665.48	6	8,538.80	4	13,617.64	65,080.13	9	
Government	1	18,278.90	1	15,902.90	1	8,825.75	0	0.00	43,007.55	1	
Residential	159	121,709.32	80	38,024.48	63	24,047.19	35	29,382.60	213,163.59	72	
13	5,288	4,103,733.10	2,884	1,613,853.49	2,322	1,000,372.81	1,371	2,173,989.44	8,891,948.84	2,742	
131A	678	505,729.97	350	172,784.57	255	127,301.37	149	269,924.38	1,075,740.29	322	
Commercial	35	70,133.31	19	17,767.67	5	20,832.28	4	17,888.47	126,621.73	11	
Government	2	4,253.75	2	24.02	0	0.00	0	0.00	4,277.77	1	
Residential	641	431,342.91	329	154,992.87	260	106,469.09	145	252,035.91	944,840.79	310	
131B	331	538,412.03	176	135,440.76	137	58,302.97	76	207,009.27	939,165.03	158	
Commercial	54	201,255.31	28	58,093.09	13	12,098.82	5	1,758.14	273,205.36	17	
Government	3	159,028.95	3	7,316.70	3	6,423.07	2	136,176.50	308,945.22	3	
Residential	274	178,127.77	145	70,030.97	121	39,781.07	69	69,074.64	357,014.45	138	
132A	283	169,054.27	168	79,952.85	147	50,047.65	91	130,270.13	429,324.90	164	
Commercial	2	6,394.60	1	0.00	0	0.00	0	0.00	6,394.60	1	
Residential	281	162,659.67	167	79,952.84	147	50,047.65	91	130,270.13	422,930.30	163	
132B	464	257,407.91	266	152,853.89	233	91,131.41	143	223,503.19	724,896.40	260	
Commercial	7	10,014.71	3	436.80	1	436.80	1	6,002.82	16,891.13	1	
Residential	457	247,393.19	263	152,417.09	232	90,694.61	142	217,500.37	708,005.26	259	
133A	641	457,851.58	307	150,802.09	231	86,025.60	126	200,252.81	894,932.08	276	
Commercial	44	77,719.92	19	8,921.71	9	6,154.67	4	4,676.92	97,473.22	13	
Government	2	4,590.30	1	4,382.90	1	3,230.90	1	2,428.10	14,632.20	1	
Residential	595	375,541.36	287	137,497.47	221	76,640.03	121	193,147.80	782,826.66	262	
133B	2,781	2,090,752.53	1,527	861,096.68	1,255	536,410.51	749	1,079,564.35	4,567,824.07	1,470	
Commercial	154	537,203.81	77	98,127.07	40	62,863.92	24	167,522.35	865,727.15	59	
Government	6	30,463.35	5	5,457.14	3	4,694.40	3	47,397.93	88,012.82	5	

Row Labels	00-30 Days: Count	00-30 Days: Sum	31-60 Days: Days: Count	31-60 Days: Sum	61-90 Days: Count	61-90 Days: Sum	Over 90 Days: Days: Count	Over 90 Days: Sum	Sum of Subtotal	Dellings: Count
Residential	2,621	1,523,085.37	1,445	757,512.47	1,212	468,852.20	722	854,644.06	3,614,094.09	1,406
134A Commercial	75	63,906.79	62	47,811.56	40	43,339.39	28	51,811.89	206,869.63	63
Residential	7	9,628.20	6	2,410.64	3	1,143.95	3	2,848.76	16,031.55	7
134B Commercial	68	54,278.59	56	45,400.92	37	42,195.44	25	48,963.13	190,838.07	56
Residential	35	20,618.04	28	13,111.10	14	7,813.90	9	11,653.40	53,196.45	29
Commercial	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0
Residential	35	20,618.04	28	13,111.10	14	7,813.90	9	11,653.40	53,196.45	29
14	3,805	2,287,295.35	3,272	1,449,617.86	1,832	931,950.18	1,025	1,414,082.59	6,082,945.98	3,310
141A Residential	211	108,632.56	188	64,075.88	99	37,757.01	60	66,222.18	276,687.62	189
Commercial	211	108,632.56	188	64,075.88	99	37,757.01	60	66,222.18	276,687.62	189
141B Residential	313	182,238.79	275	114,348.45	157	74,696.62	93	112,076.51	483,360.37	276
Commercial	8	6,282.51	5	3,642.98	2	675.42	0	0.00	10,600.91	5
Residential	305	175,956.29	270	110,705.47	155	74,021.20	93	112,076.51	472,759.46	271
142A Commercial	76	54,666.55	66	41,828.83	42	27,580.77	22	48,185.44	172,261.59	67
Residential	6	13,577.40	5	13,577.40	5	7,086.88	2	1,113.88	35,555.56	5
142B Commercial	70	41,089.15	61	28,251.43	37	20,493.89	20	46,871.55	136,706.03	62
Government	1,947	997,558.23	1,679	647,202.65	930	443,216.29	487	555,745.10	2,643,722.27	1,689
Residential	20	36,412.38	14	20,527.66	7	17,393.74	3	4,960.27	79,294.05	15
Commercial	5	26,571.27	3	17,196.93	2	22,337.25	2	56,446.72	122,552.16	3
Government	1,922	934,574.58	1,662	609,478.05	921	403,485.31	482	494,338.12	2,441,876.05	1,671
143A Commercial	101	156,179.27	83	69,390.21	47	41,432.24	36	106,341.00	373,342.72	83
Government	23	17,919.99	13	13,073.05	7	13,913.74	5	21,764.40	66,671.18	13
Residential	1	83,726.90	1	21,036.05	0	0.00	0	0.00	104,762.95	1
143B Commercial	77	54,532.38	69	35,281.11	40	27,518.49	31	84,576.61	201,908.59	69
Government	194	175,362.96	165	97,629.44	92	52,929.30	56	58,572.80	384,494.50	169
Residential	3	42,576.11	2	4,595.18	1	1,739.84	0	0.00	48,911.12	2
Commercial	191	132,786.85	163	93,034.26	91	51,189.46	56	58,572.80	335,583.37	167
Government	307	213,113.07	250	150,146.34	144	102,437.47	98	172,668.43	638,365.29	261
144A Commercial	8	24,844.47	7	20,195.44	6	15,490.06	4	21,129.48	81,659.45	7
Government	1	3,374.90	1	1,127.67	0	0.00	0	0.00	4,502.57	1

Row Labels	00-30 Days: Count	00-30 Days: Sum	31-60 Days: Count	31-60 Days: Sum	61-90 Days: Count	61-90 Days: Sum	Over 90 Days: Days: Count	Over 90 Days: Sum	Sum of Subtotal	Delling- Count
Residential	298	184,893.70	242	128,823.23	138	86,947.40	94	151,538.95	552,203.28	253
144B Commercial	656	399,543.93	566	264,996.07	321	151,900.48	173	294,271.14	1,110,711.61	576
Government	7	14,544.00	7	10,165.80	3	2,102.08	1	4,281.68	31,093.56	8
Residential	1	248.95	1	18.31	0	0.00	0	0.00	267.26	1
15 Residential	648	384,750.98	558	254,811.96	318	149,798.40	172	289,989.46	1,079,350.79	567
15	3,211	2,022,303.19	2,789	1,372,846.18	1,630	876,994.20	1,057	1,801,253.56	6,073,397.14	2,806
151A Commercial	214	165,006.92	176	91,007.95	90	44,365.51	55	94,230.86	394,611.24	179
Residential	28	29,743.99	14	6,128.15	5	3,193.72	4	52,078.54	91,144.40	15
151B Commercial	186	135,262.93	162	84,879.80	85	41,171.79	51	42,152.33	303,466.84	164
Government	2,376	1,352,648.15	2,127	964,236.15	1,265	602,273.86	829	1,333,488.16	4,252,646.32	2,137
Residential	47	63,216.03	31	46,916.49	23	31,589.94	16	39,017.97	180,740.43	31
152A Commercial	7	19,812.82	2	7,647.19	1	4,562.90	1	1,984.47	34,007.38	2
Government	2,322	1,269,619.31	2,094	909,672.47	1,241	566,121.02	812	1,292,485.72	4,037,898.52	2,104
Residential	56	42,203.18	46	21,461.33	26	14,064.31	17	30,746.83	108,475.65	47
152B Commercial	9	10,486.60	6	6,295.24	4	1,646.66	2	3,096.65	21,525.15	6
Government	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0
Residential	47	31,716.58	40	15,166.09	22	12,417.65	15	27,650.18	86,950.50	41
153 Commercial	97	103,206.71	78	68,485.00	46	52,766.46	29	89,813.52	314,271.69	78
Government	11	24,308.60	9	18,455.70	6	11,474.48	2	10,745.82	64,984.60	9
Residential	1	218.40	1	218.40	1	65.52	0	0.00	502.32	1
153A Commercial	85	78,679.71	68	49,810.90	39	41,226.46	27	79,067.71	248,784.77	68
Government	64	51,645.03	54	30,036.40	29	18,233.71	13	33,922.67	133,837.81	54
Residential	14	15,365.81	9	8,039.90	3	4,600.28	2	14,588.08	42,594.07	9
153B Commercial	50	36,279.22	45	21,996.50	26	13,633.43	11	19,334.59	91,243.74	45
Government	109	92,182.14	90	57,460.68	52	43,001.50	32	44,882.62	237,526.93	91
Residential	14	12,626.99	4	6,685.15	1	6,749.80	1	1,643.06	27,705.00	4
154 Commercial	95	79,555.15	86	50,775.53	51	36,251.70	31	43,239.56	209,821.93	87
Government	88	78,038.28	56	52,173.12	31	48,277.13	23	85,509.29	263,997.82	57
Residential	51	49,755.46	29	31,754.19	18	32,423.95	12	58,597.17	172,530.77	30
154A Commercial	37	28,282.82	27	20,418.93	13	15,853.18	11	26,912.12	91,467.06	27

Row Labels	00-30 Days: Count	00-30 Days: Sum	31-60 Days: Count	31-60 Days: Sum	61-90 Days: Count	61-90 Days: Sum	Over 90 Days: Count	Over 90 Days: Sum	Sum of Subtotal	Delinq. Count
154B	207	137,372.77	162	87,985.57	91	54,011.72	59	88,659.60	368,029.66	163
Commercial	15	16,433.97	9	11,724.43	7	10,554.70	8	30,280.95	68,994.05	10
Government	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0
Residential	192	120,938.80	153	76,261.13	84	43,457.02	51	58,378.65	299,035.60	153
16	1,057	921,900.66	477	383,157.94	369	321,823.02	225	767,479.27	2,398,360.88	471
161A	74	57,745.83	49	25,696.10	41	29,302.84	28	164,835.92	777,580.70	48
Commercial	13	23,771.53	8	7,517.02	7	11,459.20	6	126,376.85	169,124.61	8
Residential	61	33,974.30	41	18,179.08	34	17,843.64	22	38,459.07	108,456.09	40
161B	110	80,921.87	46	38,756.62	33	30,063.42	17	62,840.27	212,582.18	46
Commercial	30	29,008.97	10	12,177.29	8	17,169.85	5	29,184.43	87,540.54	10
Government	2	2,186.90	1	412.66	0	0.00	0	0.00	2,599.56	1
Residential	78	49,726.00	35	26,166.67	23	12,893.56	12	33,655.85	122,442.08	35
162A	94	76,408.24	54	41,186.30	41	38,949.66	31	59,097.34	215,641.54	54
Commercial	9	16,387.43	5	11,263.90	3	9,292.50	2	7,992.28	44,936.12	5
Government	1	5,210.90	1	0.00	0	0.00	0	0.00	5,210.90	1
Residential	84	54,809.91	48	29,922.40	38	29,657.16	29	51,105.06	165,494.52	48
162B	94	120,414.04	36	40,785.83	32	27,483.98	17	74,110.95	262,794.80	36
Commercial	22	70,915.54	7	9,603.97	5	2,187.86	2	3,095.37	85,802.74	7
Residential	72	49,498.50	29	31,181.86	27	25,296.11	15	71,015.58	176,992.05	29
163A	240	134,078.92	111	48,167.38	86	36,427.51	52	118,249.36	336,923.17	111
Commercial	28	22,404.78	7	5,406.30	6	1,299.00	3	13,103.28	42,213.36	7
Residential	212	111,674.14	104	42,761.08	80	35,128.51	49	105,146.08	294,709.81	104
163B	194	259,352.24	77	114,707.82	54	92,785.15	28	169,290.31	636,135.51	75
Commercial	58	169,914.79	16	63,076.59	9	60,785.28	6	66,515.22	360,291.88	14
Government	2	8,729.80	2	8,181.45	2	1,035.61	0	0.00	17,946.86	2
Residential	134	80,707.65	59	43,449.78	43	30,964.26	22	102,775.09	257,896.77	59
164A	145	132,936.12	54	45,458.69	40	40,585.45	26	75,084.02	294,060.27	52
Commercial	37	44,059.96	12	15,038.85	9	14,410.21	5	36,709.30	110,218.32	12
Government	1	218.40	0	0.00	0	0.00	0	0.00	218.40	0
Residential	107	88,657.76	42	30,415.84	31	25,175.23	21	38,374.72	183,623.55	40



Row Labels	00-30 Days: Count	00-30 Days: Sum	31-60 Days: Count	31-60 Days: Sum	61-90 Days: Count	61-90 Days: Sum	Over 90 Days: Count	Over 90 Days: Sum	Sum of Subtotal	Dellig. Count
164B	106	60,043.40	50	28,403.20	42	26,225.02	26	43,971.09	158,642.71	49
Commercial	11	10,428.90	3	2,893.18	1	222.32	0	0.00	13,544.39	3
Residential	95	49,614.50	47	25,510.02	41	26,002.70	26	43,971.09	145,098.31	46
17	2,145	1,290,755.08	1,315	793,187.34	1,091	612,715.36	713	1,877,340.55	4,573,998.33	1,295
171A	310	169,484.36	167	103,905.60	134	95,672.50	86	147,369.69	516,432.15	159
Commercial	27	21,294.44	14	20,418.19	9	14,157.05	6	20,185.80	76,055.48	12
Residential	283	148,189.91	153	83,487.41	125	81,515.45	80	127,183.89	440,376.67	147
171B	162	90,113.30	92	52,120.47	72	38,676.28	44	97,931.73	278,841.78	90
Commercial	4	2,439.75	2	436.80	1	436.80	1	6,011.52	9,324.87	2
Residential	158	87,673.54	90	51,683.67	71	38,239.48	43	91,920.21	269,516.90	88
172A	227	119,901.95	142	75,418.46	120	52,832.74	79	124,615.65	372,768.79	140
Commercial	3	2,656.05	1	925.60	1	191.23	0	0.00	3,772.89	1
Government	1	279.50	1	248.95	1	462.80	1	375.55	1,366.80	1
Residential	223	116,956.39	140	74,243.91	118	52,178.71	78	124,240.10	367,629.12	138
172B	460	243,938.22	300	149,103.89	251	115,080.90	166	436,134.78	944,257.80	298
Commercial	5	5,280.47	4	3,547.80	3	2,165.80	3	31,066.11	42,060.18	3
Government	2	8.75	0	0.00	0	0.00	0	0.00	8.75	0
Residential	453	238,649.00	296	145,556.09	248	112,915.10	163	405,058.67	902,188.87	295
173A	261	157,000.37	156	95,884.76	124	66,251.41	80	247,130.40	566,266.93	153
Commercial	8	11,736.02	5	6,008.80	4	5,679.50	4	81,142.79	104,567.11	4
Government	4	99.11	0	0.00	0	0.00	0	0.00	99.11	0
Residential	249	145,165.24	151	89,875.96	120	60,571.91	76	165,987.61	461,600.71	149
173B	256	174,076.72	173	110,268.51	151	89,652.95	102	254,233.61	628,231.79	172
Commercial	7	31,838.32	2	3,647.70	2	4,135.16	1	16,650.30	56,271.48	2
Government	1	218.40	1	218.40	1	109.18	0	0.00	545.98	1
Residential	248	142,020.00	170	106,402.41	148	85,408.62	101	237,583.31	571,414.34	169
174A	213	199,756.04	130	123,650.20	106	92,489.42	69	226,745.55	642,641.22	129
Commercial	24	96,771.33	14	68,583.50	14	51,047.65	10	74,710.42	291,112.91	14
Residential	189	102,984.71	116	55,066.70	92	41,441.77	59	152,035.13	351,528.31	115
174B	256	136,484.13	155	82,835.45	133	62,059.17	87	343,179.13	624,557.87	154

Row Labels	00-30 Days:	31-60	61-90 Days:	Over 90	Over 90 Days:	Sum of Subtotal	Dellng.
	Count	Days:	Count	Days: Count	Sum	Count	
		Sum	Sum	Sum	Sum		
Residential	569	326,845.69	199,411.10	208	90,332.37	211,893.21	482
194B	60	257,901.26	229,963.15	34	237,256.62	2,137,671.33	40
Commercial	1	681.20	142.35	0	0.00	823.55	1
Government	59	257,220.06	229,820.80	34	237,256.62	2,861,968.81	39
Residential	0	0.00	0.00	0	0.00	0.00	0
20	10,666	7,925,154.82	3,074,678.81	4,340	1,772,833.16	16,792,832.77	5,275
201A	431	348,172.96	87,228.76	121	58,549.61	634,591.12	169
Commercial	24	78,626.77	6,950.01	4	5,406.30	3,602.66	6
Residential	407	269,546.19	80,278.75	117	53,143.31	137,037.13	163
201B	1,017	735,489.69	293,627.88	351	153,965.35	1,499,018.62	430
Commercial	31	65,671.97	19,623.24	7	9,213.95	15,959.84	13
Government	6	15,337.47	8,058.32	2	4,042.59	133.22	4
Residential	980	654,480.25	265,946.32	342	140,708.80	299,842.65	413
202A	1,244	1,374,702.98	384,966.86	496	233,895.22	2,604,578.57	589
Commercial	120	595,373.36	60,960.69	26	34,663.04	162,035.58	42
Government	1	7,514.90	0.00	0	0.00	7,514.90	0
Residential	1,123	771,814.72	324,006.17	470	199,232.18	448,977.92	547
202B	996	655,789.74	300,428.04	440	182,707.70	1,636,132.24	511
Commercial	34	59,175.62	2,908.32	4	680.51	64,773.74	6
Government	1	2,834.90	2,258.90	1	2,474.90	73,322.41	1
Residential	961	593,779.23	295,260.81	435	179,552.29	429,443.77	504
203A	4,808	3,455,241.97	1,324,139.11	1,997	849,063.53	7,466,157.73	2,359
Commercial	251	831,667.43	157,059.70	70	81,337.16	155,084.98	94
Government	14	96,131.62	68,975.72	6	95,280.21	252,063.26	12
Residential	4,543	2,526,380.34	1,097,472.09	1,920	672,382.89	1,430,564.89	2,252
Special Rate - Residential	2	1,062.58	631.60	1	63.26	1,757.44	1
203B	412	258,115.17	153,792.79	188	54,971.92	516,024.74	261
Commercial	6	18,022.43	9,703.71	3	1,450.96	29,769.83	5
Residential	406	240,092.74	144,089.08	185	53,520.96	486,254.91	256
204A	182	101,435.47	59,767.75	82	29,683.46	299,779.73	104

Row Labels	00-30 Days:		31-60 Days:		61-90 Days:		Over 90 Days:		Sum of Subtotal	Defling. Count
	Count	Sum	Count	Sum	Count	Sum	Days: Count	Sum		
Commercial	5	6,713.20	4	7,490.12	2	9,539.60	2	3,731.08	27,473.99	4
Residential	144	94,828.96	70	47,173.94	63	31,355.20	40	91,576.25	264,934.35	69
19	2,814	2,278,819.34	1,834	1,180,417.35	1,120	781,503.42	610	3,474,559.02	7,719,799.12	1,813
191A	538	368,727.96	292	215,079.79	246	167,243.79	154	369,904.15	1,120,955.69	286
Commercial	2	1,866.12	0	0.00	0	0.00	0	0.00	1,866.12	0
Government	2	72,459.40	2	73,539.40	2	70,623.40	2	154,986.26	371,608.46	2
Residential	534	294,402.45	290	141,540.39	244	96,620.39	152	214,917.89	747,481.12	284
191B	269	150,862.19	133	63,197.72	116	41,685.75	60	81,812.60	337,558.26	132
Commercial	3	3,376.63	2	3,499.40	2	349.91	0	0.00	7,225.94	2
Government	1	1,970.90	1	1,430.90	1	493.35	1	3,667.83	7,562.98	1
Residential	265	145,514.66	130	58,267.42	113	40,842.50	59	78,144.77	322,769.35	129
192A	360	288,485.63	186	113,192.60	155	70,744.79	93	225,739.06	698,162.09	179
Commercial	10	41,317.15	5	2,177.95	2	2,294.50	2	3,027.13	48,816.73	3
Government	3	715.00	1	257.47	0	0.00	0	0.00	972.47	1
Residential	349	246,453.48	180	110,757.17	153	68,450.29	91	222,711.93	648,372.83	175
192B	381	273,426.40	182	104,687.03	142	72,966.49	84	331,220.71	782,300.62	172
Commercial	17	35,546.35	12	10,978.15	9	8,055.25	7	36,868.85	91,458.60	12
Government	1	4,359.35	1	4,827.35	1	6,447.35	1	137,530.60	153,164.65	1
Residential	363	233,520.70	169	88,881.53	132	58,453.89	76	156,821.26	537,677.38	159
193A	280	141,166.49	237	72,991.48	98	34,987.50	41	64,661.51	313,806.98	237
Commercial	8	7,749.40	8	7,534.49	5	1,023.16	0	0.00	16,307.06	8
Government	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0
Residential	272	133,417.09	229	65,456.99	93	33,964.34	41	64,661.51	297,499.92	229
193B	301	188,890.78	248	89,075.99	105	42,726.23	37	26,911.65	347,604.64	248
Commercial	21	39,120.08	15	16,186.19	6	7,537.31	3	15,071.64	77,915.22	15
Government	1	218.40	1	1,250.90	1	1,358.90	1	1,552.29	4,380.49	1
Residential	279	149,552.30	232	71,638.89	98	33,830.01	33	10,287.72	265,308.92	232
194A	625	609,358.61	516	296,229.59	224	113,892.25	108	236,638.02	1,256,118.47	519
Commercial	55	281,861.62	35	95,639.59	15	22,582.87	10	23,702.21	423,786.30	36
Government	1	651.20	1	1,178.90	1	977.00	1	1,042.60	3,849.80	1

Row Labels	00-30 Days: Count	00-30 Days: Sum	31-60 Days: Count	31-60 Days: Sum	61-90 Days: Count	61-90 Days: Sum	Over 90 Days: Days: Count	Over 90 Days: Sum	Sum of Subtotal	Delinq. Count
Commercial	7	5,194.69	2	4,446.23	1	5,669.80	1	62,666.50	77,977.22	2
Residential	249	131,289.43	153	78,389.22	132	56,389.37	86	280,512.63	546,580.65	152
18	4,427	2,689,445.44	2,425	1,448,941.08	2,017	863,311.51	1,152	2,173,300.53	7,173,998.57	2,361
181A	264	150,869.44	153	84,254.82	117	41,989.23	56	104,029.29	381,142.77	141
Commercial	2	5,540.04	0	0.00	0	0.00	0	0.00	5,540.04	0
Government	1	0.00	0	0.00	0	0.00	0	0.00	0.00	0
Residential	261	145,329.40	153	84,254.82	117	41,989.23	56	104,029.29	375,602.73	141
181B	523	295,350.53	336	208,108.05	285	106,993.63	144	205,236.42	815,688.63	335
Commercial	1	436.80	1	436.80	1	43.67	0	0.00	917.27	1
Government	7	2,302.35	5	4,450.60	4	445.79	0	0.00	7,198.74	5
Residential	515	292,611.38	330	203,220.65	280	106,504.18	144	205,236.42	807,572.63	329
182A	577	388,589.33	304	178,511.40	239	94,206.80	110	299,468.82	960,776.34	292
Commercial	12	36,867.99	8	18,769.54	6	7,688.63	2	78,412.87	141,739.04	8
Residential	565	351,721.34	296	159,741.86	233	86,518.16	108	221,055.95	819,037.31	284
182B	1,597	976,249.34	846	491,181.32	715	329,444.15	416	744,964.35	2,541,839.16	826
Commercial	31	66,737.32	18	53,477.26	14	44,834.28	9	121,358.81	285,407.68	17
Government	3	9,903.30	1	0.00	0	0.00	0	0.00	9,903.30	0
Residential	1,563	899,608.72	827	437,704.05	701	284,609.87	407	623,605.54	2,245,528.18	809
183A	843	517,664.43	452	274,055.99	373	158,177.90	242	441,797.87	1,391,696.19	439
Commercial	19	59,291.18	8	15,365.47	3	4,210.68	2	4,564.85	83,432.19	7
Government	1	7,262.90	1	996.34	0	0.00	0	0.00	8,259.24	1
Residential	823	451,110.34	443	257,694.18	370	153,967.22	240	437,233.01	1,300,004.75	431
183B	294	171,119.22	160	95,358.91	140	60,858.41	94	189,585.47	516,922.01	156
Commercial	6	6,722.00	2	436.80	1	436.80	1	14,311.23	21,906.83	1
Government	3	2,139.67	0	0.00	0	0.00	0	0.00	2,139.67	0
Residential	285	162,257.56	158	94,922.11	139	50,421.61	93	175,274.24	492,875.52	155
184A	180	87,060.99	100	62,806.54	83	30,746.60	48	92,910.99	273,525.12	99
Commercial	4	2,418.94	3	1,039.44	2	1,179.10	2	3,661.67	8,299.15	3
Residential	176	84,642.05	97	61,767.11	81	29,567.50	46	89,249.32	265,225.97	96
184B	149	101,542.16	74	54,664.06	65	40,894.80	42	95,307.32	292,408.34	73

Row Labels	00-30 Days:		31-60 Days:		61-90 Days:		Over 90 Days:		Sum of Subtotal	Delinq. Count
	Count	Sum	Count	Sum	Count	Sum	Count	Sum		
Commercial	18	16,340.51	8	8,072.10	7	6,933.03	6	27,975.48	59,321.12	8
Government	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0
Residential	164	85,094.96	96	51,695.66	75	22,750.43	33	80,917.56	240,458.51	96
204B	1,576	996,206.85	857	470,727.62	665	209,996.37	284	459,619.20	2,136,550.03	852
Commercial	27	129,691.94	8	14,790.10	7	11,008.17	6	20,539.67	176,029.88	8
Government	2	6,002.90	0	0.00	0	0.00	0	0.00	6,002.90	0
Residential	1,547	860,512.01	849	455,937.51	658	198,988.20	278	439,079.53	1,954,517.25	844
21	5,297	3,469,054.44	2,773	1,583,658.28	2,228	738,184.37	852	1,306,175.76	7,097,072.85	2,734
211A	447	300,530.77	244	181,456.93	203	98,908.27	88	261,001.14	841,897.11	241
Commercial	15	58,000.07	9	29,696.98	6	7,818.53	4	26,724.48	122,240.05	8
Government	1	23,701.90	1	26,833.90	1	22,729.90	1	99,829.54	173,095.34	1
Residential	431	218,828.80	234	124,926.06	196	68,359.85	83	134,447.03	546,561.73	232
212A	449	276,292.31	239	121,756.02	190	50,002.65	74	91,827.33	539,878.32	239
Commercial	13	47,259.06	6	15,276.50	6	9,311.03	2	18,670.05	90,516.64	6
Government	1	18,939.35	1	4,171.00	0	0.00	0	0.00	23,110.35	1
Residential	435	210,093.90	232	102,308.52	184	40,691.62	72	73,157.28	426,251.33	232
212B	482	226,034.54	270	117,584.85	214	38,816.86	74	66,711.90	449,148.15	268
Commercial	2	8,482.48	1	681.20	1	67.40	0	0.00	9,231.08	1
Residential	480	217,552.06	269	116,903.65	213	38,749.45	74	66,711.90	439,917.07	267
213A	301	163,062.87	171	105,777.07	146	88,254.18	53	249,375.87	600,470.00	171
Commercial	4	10,415.15	2	8,478.30	2	3,956.26	1	21,440.80	44,290.51	2
Government	1	4,130.90	1	12,662.90	1	48,662.90	1	146,557.67	212,014.37	1
Residential	296	148,516.82	168	84,635.87	143	35,635.03	51	75,377.40	346,165.12	168
213B	252	124,201.22	146	61,592.29	125	35,253.45	68	83,552.77	304,599.73	145
Residential	252	124,201.22	146	61,592.29	125	35,253.45	68	83,552.77	304,599.73	145
214A	2,313	1,870,839.62	1,188	726,083.30	935	324,052.57	348	423,448.84	3,344,424.33	1,158
Commercial	99	524,470.81	42	35,278.30	15	18,438.18	9	21,597.64	599,784.93	31
Government	9	73,028.71	6	58,375.75	5	40,487.94	4	58,715.05	270,607.46	6
Residential	2,205	1,273,340.10	1,140	632,429.25	915	265,126.45	335	303,136.14	2,474,031.94	1,121
214B	953	508,093.10	515	269,407.81	415	102,896.39	147	136,257.91	1,016,655.20	512

Row Labels	00-30 Days:		31-60 Days:		61-90 Days:		Over 90 Days:		Sum of Subtotal	Dellng- Count
	Count	Sum	Days: Count	Sum	Count	Sum	Days: Count	Sum		
Commercial	5	13,833.08	4	10,727.90	4	10,159.53	3	4,517.19	39,237.71	4
Government	1	1,394.90	1	1,754.90	1	175.49	0	0.00	3,325.29	1
Residential	947	492,865.12	510	256,925.01	410	92,561.36	144	131,740.72	974,092.21	507
22	7,560	3,885,648.25	4,111	1,803,904.43	3,520	1,066,324.88	2,157	2,642,651.02	9,398,528.58	4,003
221A	1,360	1,121,788.41	678	478,185.12	562	221,021.86	348	536,858.03	2,357,353.41	645
Commercial	75	422,892.04	34	165,641.92	19	29,095.81	10	59,837.53	677,467.30	26
Government	8	38,591.15	7	5,279.58	3	445.37	1	98.93	44,415.03	7
Residential	1,277	659,805.22	637	307,263.62	540	191,480.68	337	476,921.57	1,635,471.08	612
221B	1,132	316,669.99	702	202,990.42	622	139,223.06	396	342,584.34	1,001,467.81	697
Commercial	3	2,913.99	2	2,721.10	2	2,071.04	1	2,672.63	10,378.77	2
Residential	1,129	313,755.99	700	200,269.32	620	137,152.02	395	339,911.71	991,089.04	695
222A	463	239,577.03	231	96,619.68	186	52,429.75	96	106,209.56	494,836.02	223
Commercial	1	6,677.76	0	0.00	0	0.00	0	0.00	6,677.76	0
Residential	462	232,899.27	231	96,619.68	186	52,429.75	96	106,209.56	488,158.26	223
222B	1,430	654,808.35	765	273,518.15	652	161,992.21	370	306,446.21	1,396,764.92	748
Commercial	4	5,532.38	3	498.35	1	49.22	0	0.00	6,079.96	2
Residential	1,426	649,275.96	762	273,019.80	651	161,942.99	370	306,446.21	1,390,684.96	746
223A	733	316,214.97	468	202,867.49	418	129,104.92	262	331,620.79	979,808.17	463
Commercial	2	2,592.70	2	2,390.80	2	1,930.40	1	2,370.32	9,284.22	2
Government	1	714.11	0	0.00	0	0.00	0	0.00	714.11	0
Residential	730	312,908.16	466	200,476.69	416	127,174.52	261	329,250.47	969,809.84	461
223B	860	444,387.50	460	170,771.00	380	111,672.02	225	259,780.67	980,613.18	444
Commercial	8	25,757.15	4	7,245.20	4	4,687.95	2	10,482.32	48,172.62	4
Residential	852	418,630.35	456	163,525.80	376	106,984.06	223	243,298.36	932,438.56	440
224A	1,147	562,337.89	584	272,221.92	509	188,170.53	342	549,375.95	1,572,106.29	566
Commercial	7	18,566.04	4	6,418.70	3	6,489.15	2	23,524.34	54,998.23	3
Government	1	619.45	1	0.00	0	0.00	0	0.00	619.45	0
Residential	1,139	543,152.40	579	265,803.22	506	181,681.38	340	525,851.61	1,516,488.61	563
224B	435	230,364.11	223	106,730.66	191	62,710.54	118	215,775.46	615,580.77	217
Residential	2	1,495.50	1	462.80	1	310.05	1	552.76	2,821.11	1

Row Labels	00-30 Days: Count	00-30 Days: Sum	31-60 Days: Count	31-60 Days: Sum	61-90 Days: Count	61-90 Days: Sum	Over 90 Days: Days: Count	Over 90 Days: Sum	Sum of Subtotal	Delling: Count
Special Rate - Residential	433	228,868.62	222	106,267.86	190	62,400.49	117	215,222.70	612,759.67	216
23	2,659	1,836,217.53	1,487	914,393.34	1,259	631,710.24	740	1,313,661.54	4,695,982.65	1,474
231A Commercial	207	92,110.06	119	67,037.56	102	35,268.35	59	78,040.67	273,456.64	117
Commercial	2	681.20	1	742.30	1	74.13	0	0.00	1,497.63	1
Residential	205	91,428.86	118	66,295.26	101	36,194.22	59	78,040.67	271,959.00	116
231B Commercial	311	375,333.02	169	168,034.21	133	106,945.14	75	107,346.25	757,658.61	165
Commercial	22	75,622.06	15	48,554.75	12	27,491.85	4	9,227.52	160,896.18	15
Government	4	14,010.95	3	4,019.85	2	199.92	0	0.00	18,229.82	2
Residential	285	285,700.91	151	115,459.60	119	79,253.37	71	98,118.73	578,532.60	148
232A Commercial	682	540,338.01	399	296,816.98	338	228,652.12	207	532,568.46	1,598,375.58	396
Commercial	11	43,567.58	6	14,633.10	4	3,586.20	2	30,793.68	92,580.57	6
Government	1	348.99	0	0.00	0	0.00	0	0.00	348.99	0
Residential	670	496,421.44	393	282,183.88	334	225,065.92	205	501,774.77	1,505,446.02	390
232B Commercial	114	131,991.66	62	60,337.84	51	32,674.39	29	37,314.73	262,318.61	62
Commercial	5	37,789.49	2	6,054.36	1	5,237.80	1	1,104.99	50,186.64	2
Government	3	22,781.40	3	11,884.70	1	2.62	0	0.00	34,668.72	3
Residential	106	71,420.77	57	42,398.78	49	27,433.96	28	36,209.74	177,463.25	57
233A Residential	14	9,740.59	9	5,844.75	9	6,227.09	8	3,683.36	25,495.79	9
Residential	14	9,740.59	9	5,844.75	9	6,227.09	8	3,683.36	25,495.79	9
233B Commercial	371	237,342.92	161	79,412.05	131	50,454.02	64	86,546.20	453,755.18	157
Commercial	2	14,147.60	2	3,293.80	1	558.43	0	0.00	17,999.83	2
Residential	369	223,195.32	159	76,118.25	130	49,895.59	64	86,546.20	435,755.35	155
234A Commercial	613	308,625.28	392	173,104.06	342	132,544.07	224	398,894.06	1,013,167.47	394
Commercial	3	3,261.02	2	1,240.20	2	517.14	1	86.87	5,105.23	2
Government	2	1,758.50	1	563.25	1	718.60	1	1,333.81	4,374.16	1
Residential	608	303,605.76	389	171,300.61	339	131,308.33	222	397,473.38	1,003,588.08	391
234B Residential	347	140,735.99	176	63,805.89	153	37,945.06	74	69,267.83	311,754.78	174
Residential	347	140,735.99	176	63,805.89	153	37,945.06	74	69,267.83	311,754.78	174
24	2,227	1,129,303.45	1,418	646,773.03	1,199	497,448.61	795	1,440,241.70	3,713,767.00	1,408
241A	175	69,532.20	125	44,868.47	104	23,800.46	53	27,118.28	165,319.41	125

Row Labels	00-30 Days: Count	00-30 Days: Sum	31-60 Days: Days: Count	31-60 Days: Sum	61-90 Days: Count	61-90 Days: Sum	Over 90 Days: Days: Count	Over 90 Days: Sum	Sum of Subtotal	Delinq. Count
Residential	4	1,370.20	4	1,447.50	1	279.50	3	1,988.13	5,085.33	4
Special Rate - Commercial	2	2,852.00	2	629.92	1	476.80	1	2,497.76	6,456.47	2
Special Rate - Residential	169	65,310.00	119	42,791.06	102	23,044.16	49	22,632.40	153,777.61	119
241B	383	207,093.82	222	104,203.10	187	70,251.19	114	181,201.31	562,749.41	218
Commercial	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0
Residential	383	207,093.82	222	104,203.10	187	70,251.19	114	181,201.31	562,749.41	218
242A	185	135,364.01	108	65,090.65	90	52,187.63	52	82,245.25	334,887.54	108
Commercial	2	14,164.50	2	11,011.69	1	6,533.80	1	16,788.69	48,498.68	2
Government	1	218.40	1	218.40	1	218.40	1	908.24	1,563.44	1
Residential	182	120,981.11	105	53,860.55	88	45,435.43	50	64,548.32	284,825.42	105
242B	176	83,403.13	76	31,953.59	60	22,766.87	31	55,608.57	193,732.15	75
Commercial	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0
Residential	176	83,403.13	76	31,953.59	60	22,766.87	31	55,608.57	193,732.15	75
243A	54	17,658.20	22	7,199.78	17	7,130.21	8	7,384.86	39,373.03	22
Commercial	3	0.00	0	0.00	0	0.00	0	0.00	0.00	0
Residential	51	17,658.20	22	7,199.78	17	7,130.21	8	7,384.84	39,373.03	22
243B	1,085	505,885.72	750	310,500.51	644	298,761.38	457	602,054.88	1,657,202.50	746
Commercial	3	15,738.20	3	11,477.10	2	7,323.53	0	0.00	34,538.83	3
Government	1	2,356.90	1	41.78	0	0.00	0	0.00	2,408.68	1
Residential	1,081	487,780.62	746	298,981.63	642	231,437.85	457	602,054.88	1,520,254.99	742
244A	10	51,587.80	8	48,485.19	6	53,422.30	6	370,246.11	523,741.40	8
Commercial	10	51,587.80	8	48,485.19	5	53,422.30	6	370,246.11	523,741.40	8
244B	159	58,778.59	107	34,471.75	91	29,128.78	74	114,382.45	236,761.56	106
Residential	159	58,778.59	107	34,471.75	91	29,128.78	74	114,382.45	236,761.56	106
25	45	20,462.19	23	11,928.01	12	6,399.39	25	25,883.79	64,673.38	40
251A	10	2,332.44	0	0.00	0	0.00	12	12,084.87	14,417.31	12
Residential	10	2,332.44	0	0.00	0	0.00	12	12,084.87	14,417.31	12
251B	35	18,129.75	23	11,928.01	12	6,399.39	13	13,798.92	50,256.07	28
Residential	35	18,129.75	23	11,928.01	12	6,399.39	13	13,798.92	50,256.07	28
Grand Total	71,777	52,913,566.20	42,517	23,600,424.11	31,660	14,973,692.44	18,031	33,855,190.75	125,342,873.50	41,552

