



ANNUAL REPORT

2015

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	7-10
III. ANNEXES	
A. Functional Chart	11
B. Organizational Chart	12
C. List of Plantilla of Personnel	13-20
D. Summary of Policy-Setting Resolutions	21-29
E. List of Reports Prepared Regularly	30
F. Financial Statements (Coverage/TOC/Trial Balance)	31-34
1. Balance Sheet (with Details of Retained Earnings)	35-36
2. Statement of Changes in Equity	37
3. Statement of Income	38
4. Cash Flow Statement	39
5. Notes to Financial Statements	40-52
6. Financial and Operating Highlights	53-54
7. Detailed Statements of Revenues and Expenses	55-62
8. Detailed Statement of Income and Expenses (Comparative 2014-2015).....	63
9. Detailed Balance Sheet (Comparative 2014-2015).....	64-66
10. Cash Flow Statement (Comparative 2014-2015)	67
11. Detailed Statement of Changes in Equity (Comparative 2014-2015)	68
G. Summary of Loan Payments to LWUA & DBP in 2015	69
H. COWD Water Rates	70
I. Efficiency Test Result: Pumps in Operation	71
J. Summary of Water Production and Consumption	72
K. COWD Water Sources	73
L. Service Connection Growth	74
M. List of Major Assets and Equipments	75
N. Summary of Pipelines	76
O. Summary Report of Turned-Over of Pipelines	77
P. Summary of Bacteriological Analysis	78
Q. Monthly Data Sheet	79-82
R. Aging of Accounts Receivables	83-107
S. Complaints Summary Report	108

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, 2015**.

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 other water related data*. 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 2015.

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**.

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 F11-Financial Reports)
2. For the year under report, the District's total *budgetary outlay* was broken down into: (Source: COWD Approved Budget)
 - a. Operating outlay (original budget)
 - b. Capital Outlay (original budget)
 - c. Special budgets, if any (*additional budgets*) – Contingency
 - d. Debt Service
 - e. Reserve
3. For this same *one-year* period, the District's *gross revenue* was broken down into: (Source: COWD Financial Report-Detailed Statement of Revenue & Expenses)
 - a. Collection from water sales
 - b. Other water revenues
 - c. Other non-operating income
 - d. 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-Detailed Statement of Revenue & Expenses)
 - a. Operational (operation & maintenance expenses, including Depreciation amounting to ₱77,229,639.74)
 - b. Capital Outlay (see Financial & Operating Highlights, page 54)
 - c. 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:
 - a. For permanent employees
 - b. For casual/temporary
6. Expenses for *power/fuel for pumping* during the year (Acct. #726, if Commercial Practices Accts. are in effect):
7. Total amount *billed* during the year is broken down into: (Source: MOR/FOH)
 - a. Total Billings (Current and Old Accounts)
 - b. Old Accounts
8. Total amount *collected* (water sales only during the year) was broken down into: (Source: COWD Financial Report-Financial and Operating Highlights)
 - a. Current billings
 - b. 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 S-Complaints Summary Report)
 - a. Total number filed, processed and settled during the year
 - b. Number dismissed for lack of merit/withdrawn
 - c. Number investigated
 - d. Number settled to the satisfaction of complaints
 - e. Number elevated to the district Board
 - f. Number settled by the Board
 - g. 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 F11

₱ 966,203,113.00

₱ 625,887,720.00

₱ 138,165,807.00

₱ 35,869,198.00

₱ 147,144,564.00

₱ 19,135,824.00

₱ 960,632,446.10

₱ 906,915,955.52

₱ 49,114,924.57

₱ 4,601,566.01

None

₱ 747,365,365.23

₱ 607,597,585.47

₱ 13,680,071.66

₱ 126,087,708.10

₱ 99,089,909.29

₱ 75,736,407.31

₱ 23,353,501.98

₱ 110,573,447.42

₱ 905,011,220.98

₱ -

₱ 924,578,421.75

₱ 541,291,049.19

₱ 383,287,372.56

₱ 224,568,894.93

₱ 29,197,953.69

Annex S

27,637

27,637

24,374

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?	975	225
2. Is your water pressure usually adequate?	959	241
3. Does your water taste good?	782	418
4. Do you have confidence that the water is safe?	818	382
5. Are you satisfied with the water service?	1,089	111

n = 1,200

C. TECHNICAL

1. 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?

2. 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?

3. State the method of water treatment employed by the district, if any

4. 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)

D. OPERATIONAL

1. 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

2. Attach list of COWD Water Sources (Annex K—COWD Water Sources)

3. 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?

4. As of year's end, the district has the following existing service connection and related information. (Annex L—Service Connection Growth)

a. Total number of existing connections (Active & Inactive Conn.)

b. Number of active connections

c. Number of metered connections

1. With functioning meters

2. With non-functioning meters

d. Numbers of flat rate connections

e. Number of connections regularly billed (customers)

f. Number of delinquent customers (Annex R—Aging of Accounts Receivable—

Active Connections as of December 31, 2015)

g. Average number of customers per connection (HH)

5. Estimated population of district service area

a. Estimated population served by utility whether fully or partially

Yes
LWUA & COWD
Yes
Yes
Monthly
Yes
12
Chlorination (Chlorine Gas/Chlorine Dioxide)
Yes
28
26
Annex I
Annex J
57,950,037
26,496,575
119 lpd
Annex K
Yes
Orifice plate & electromagnetic flow meter
-
Annex L
122,878
88,076
88,076
88,076
-
None
88,076
39,666
7
749,881
616,532

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 2015:

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

No. of Connections
-
-
-
88,076

(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 P10, 000.00 (Annex M) including pertinent information.

Annex M

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

Yes

a. Does the record show the date when such requests were made and the nature of the service requested? (Yes or No)

Yes

b. On the average, how long (in days) does it take the District to respond and attend to such requests?

1 to 3 days

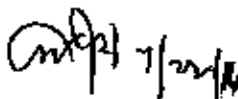
c. How many such reports were received during the year?

27,637

d. How many these reports were attended to during the year?

24,374

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, 2015	509
2. Date CCC Issued January 4, 1974	CCC No. 001	001
3. Date Advisory Service Started:		1975
4. Personnel: (include 128 casual employees)		421
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	616,532
1.3 No. of Households (1.2/1.4)	88,076
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)	173,089.66

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	95	cu.m.	Steel tank reservoir @ Aluba Subdivision
1 unit	170	cu.m.	Elevated concrete reservoir @ Gaston Park, Poblacion (non-operational)
1 unit	443	cu.m.	Concrete reservoir @ Bantiles, Bugo (non-operational)
1 unit	2,900	cu.m.	Concrete reservoir @ Bulua
1 unit	2,100	cu.m.	Concrete reservoir @ Tablon
1 unit	4,000	cu.m.	Concrete reservoir @ Puerto Heights

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

Water Sources	Discharge* (as of Dec. 31, 2014)		Actual, YTD (in cu.m.)
	(lps)	(gpm)	
a. Deep Well Source (26)	1,527	24,210	-
b. Spring Source (1)	2	30	-
Total Wells & Spring	1,529	24,240	43,296,957
Booster Pumps (20)	2,099	33,262	-
BWSP (1 Bulk Water)			14,653,080

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	505	lm.	150mm	6"Ø	ACP	2,280	lm.	
50mm	2"Ø	BI	411	lm.	150mm	6"Ø	CCI	998	lm.	
50mm	2"Ø	PE	70,573	lm.	150mm	6"Ø	CI/BI	204	lm.	
63mm	2.5"Ø	PE	3,055	lm.	200mm	8"Ø	uPVC	23,269	lm.	
63mm	2.5"Ø	GI	660	lm.	200mm	8"Ø	Steel	4,760	lm.	
75mm	3"Ø	uPVC	58,968	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	195	lm.	250mm	10"Ø	uPVC	3,747	lm.	
100mm	4"Ø	uPVC	108,888	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	411	lm.	800mm	30"Ø	Steel	2,638	lm.	
150mm	6"Ø	uPVC	81,395	lm.						
sub-total			353,259		sub-total			195,258		
Total Maintained								550,517		

2.7 Service Connections:

Type	Flat	Metered	Total
Domestic/Government	N/A	81,911	81,911
Commercial/Industrial	N/A	6,165	6,165
Wholesale/Bulk	N/A	N/A	N/A
TOTAL	N/A	88,076	88,076

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

a. Booster/Pumping Stations (cu.m.)	3,608,080
b. Bulk Water Supply (cu.m.)	1,221,090
c. Production Efficiency % (average/month) (Total Water Utilized)/(Total Production)	91.76%
d. Unaccounted for Water-NRW% (average/mo.)	52.53%

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 75,576,329.63
Average Collection (average/mo.)	P 77,048,201.81
Average Expenses-O & M for the year (average/mo.)	P 50,629,760.12
C. Financial Highlights (rate & status)	
Current Ratio = $\frac{\text{Current Assets}}{\text{Current Liabilities}}$	4.66 : 1.00
Long Term Debt/Equity Ratio	0.42 : 0.58
Monthly Billing (average/mo.)	P 75,417,601.75
Collection Efficiency-% of On-Time Payment (YTD)	75.19%

3.) **COMMUNITY ECONOMIC PROFILE:**

A. Total Population (covered by the Water District)

749,881

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 (million)	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 866.98

2. Electric bill: (per customer in pesos)

a. Residential

P 1,380.00

b. Commercial

P 8,074.00

c. Industrial

P 319,328.00

d. Bulk Power

P 9,404,250.00

e. Streetlights

P 30,660.00

E. Wages Paid (per month) to:

1. Common Laborer

P 8,272.00

2. Carpenter

P 10,401.00

3. Truck Driver

P 11,181.00

4. Plumber

P 11,181.00

F. City Revenue (P2,827,064,564.52 in 2015) over total population-per person

P 3,770.02

G. Average rate of Mortality per 100,000 population due to waterborne diseases based from 2015 data in Cagayan de Oro City. (e.g. amoebiasis)

H. Average rate of Morbidity per 100,000 population due to waterborne diseases. based from 2015 data in Cagayan de Oro City. (e.g. diarrhea)

39.32

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 2015, the District has paid a total amount of P152,181,991.50 for 14,653,000 cubic meters of bulk water. (Annex F5: Notes to Financial Statements, pages 40-52)
- The COWD has implemented the Meter Clustering System to help alleviate water pilferage.
- The COWD has completed well drilling of an Additional Water Source at Macapaya, Camaman-an, Cagayan de Oro City dated October 06, 2015.
- The COWD has regularly monitored the Residual Chlorine in various strategic points of its water supply system. (Annex P-Summary of Bacteriological Analysis, page 78)
- The COWD has always maintained its established safety programs and standard operating procedure.

6. 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.
7. The COWD has approved the Annual Gender and Development (GAD) Plan and Budget for Calendar Year 2015 of Php48,003,049.00 in accordance with RA 7192. (B.R. No. 109, s-2015 dated October 15, 2015).
8. 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 69)
9. The COWD has served a total of 568,756 linear meters of pipelines ranging from 50mmØ to 800mmØ; and by developers and/or owners of some subdivisions. (Annex N-Summary of Pipelines, page 76)
10. 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.
11. The COWD has implemented approved Memorandum of Agreement (MOA) between Cagayan de Oro City Water District (COWD) and SM Supermalls in recognizing SM Supermalls as payment centers. (B.R. No. 65, s-2014 dated July 09, 2014)
12. The COWD has approved & adopted a Drug-Free Workplace Policy in consonance with RA 9165 otherwise known as the "Comprehensive Dangerous Drugs Act of 2002" and Civil Service Commission Memorandum Circular No. 13, S-2010. (B.R. No. 14, s-2015 dated February 11, 2015).
13. The COWD has approved and adopted COWD Cadetship Program Policy for implementation effective January 01, 2016 and thereafter; subject for review. (B.R. No. 80, s-2015 dated July 15, 2015).
14. The COWD has approved the Memorandum of Understanding (MOU) between the Cagayan de Oro City Water District (COWD) and Paglaum Homeowners Association, Inc. (PHAJ) for the proposed Water Supply System at Sitio Paglaum, Camaman-an this city. (B.R. No. 48, s-2015 dated April 1, 2015).
15. The COWD has approved the Memorandum of Understanding (MOU) and Deed of Donation (DOD) by and between Jukens Builders & Trade and the Cagayan de Oro City Water District (COWD) for the partial turn-over of the water supply system at Fatima West Plain Subdivision, Pagatpat this city. (B.R. No. 121, s-2015 dated November 16, 2015).
16. The COWD has approved the following Memorandum of Agreement (MOA) and authorized the General Manager Rachel M. Beja to sign the said MOA for and in behalf of COWD, as follows:

Agreed Party	Particulars	Board Res. No./Date
Golden Pebbles Development Corporation	Water Supply System at Village of Holy Infant Jesus at Sitio Looc, Canitoan this city.	B.R. No. 12, s-2015 dated Jan. 27, 2015
Ayala Land Inc.	Water Supply System at Amaia Scapes at Anhawon, Bulua this city.	B.R. No. 49, s-2015 dated Apr. 1, 2015
Davao Joyful Homes Realty Corporation	Water Supply System at Victors' Subdivision at Pull, Zone 13 Upper Carmen this city.	B.R. No. 55, s-2015 dated Jan. 15, 2015
	Expansion of Level II Water Supply System for CDORSH-1-Pase III Calaanan, Canitoan this city.	B.R. No. 70, s-2015 dated Jun. 2, 2015
Communities Cagayan Inc.	Water Supply System at Camella Cerritos, Canitoan this city.	B.R. No. 99, s-2015 dated Oct. 1, 2015
Landbank-Capistrano	Over the counter collection using various facilities of LBP-Capistrano on Phone Access; IAccess	B.R. No. 107, s-2015 dated Oct. 15, 2015

Source: Summary of Policy-Setting Resolutions 2015.

17. The COWD has approved the Deed of Usufruct by & between the Cagayan de Oro City Water District (COWD) & Engr. Bienvenido V. Batar, Jr. for the possession, use, enjoyment and management of a meter portion of a parcel of land identified as Lot 16635, CAD-565-D at Lumbia this city. (B.R. No. 38, s-2015 dated Mar. 16, 2015).
18. The COWD has approved the Deed of Donation (DOD) with Robinsons Land Corporation for the Water Supply System and Distribution System at Richmonds Hills Subdivision, Camaman-an this city. (B.R. No. 47, s-2015 dated April 01, 2015).
19. The COWD has confirmed the acceptance of a Deed of Donation (DOD) executed on December 18, 2014 in Cagayan de Oro City made by Engr. Razar B. Ralloa, president of Villa Flora Phase II Subdivision over one (1) parcel of land with an area of Ninety-Seven (97) square meters more or less covered by TCT No. T-172532 situated in Barrio of Gusa this city. (B.R. No. 65, s-2015 dated May 18, 2015).

20. The COWD has approved the **2015 Annual Procurement Plan (APP)** of the Cagayan de Oro City Water District (COWD). (B.R. No. 39, s-2015 dated March 16, 2015).
21. The COWD has adopted proposed water rates presented during public hearing in 2011 for implementation by July 1, 2016; and July 1, 2017 respectively. This is subject for review and approval by the Local Water Utilities Administration (LWUA). (B.R. No. 108, s-2015 dated October 15, 2015).
22. The COWD has granted additional **Collective Negotiation Agreement (CNA) Incentive** from year 2009 to 2013 equivalent to Php8,056,311.57 at Php19,194.92 per employee to be taken from the portion of savings intended to improve working conditions provided that total CNA Incentive shall not exceed Php25,000.00 each Annual Total Additional Incentive shall not exceed remaining funds. (B.R. No. 28, s-2015 dated March 02, 2015)
23. The COWD has granted **Collective Negotiation Agreement (CNA) Incentive** for CY 2014 which is equivalent to Php7,026,228.95 at Php16,532.30 per employee to be taken from apportionment of the available amount identified in item 7.1.1 on the total amount of allowable Maintenance & Other Operating Expenses (MOOE) allotments in Item 4.3 of Budget Circular No. 2014-2 dated December 2, 2014. (B.R. No. 106, s-2015 dated October 01, 2015)
24. 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					
	2015	2014	2013	2012	2011	2010
All-Purpose Loan	172	196	219	200	232	194
Dividend Loan	187	237	165	153	166	367
Educational Loan	-	-	-	-	-	-
Emergency/Hospitalization Loan	18	60	77	63	53	28
Employee's Cont. Loan	1	7	12	146	5	4
Salary Loan	52	68	71	68	76	33
Small Loan (Consol)	542	574	744	678	684	739
Special Aid/Small Loan	268	288	579	424	516	355
Water Bill Loan	185	180	42	50	21	80
Memorial			-	-	1	-
Special Legal Aid			-	-	1	-
Calamity Loan			-	167	42	-
Salary Loan - Staff	6					
TOTAL	1,431	1,610	1,909	1,949	1,797	1,800

Note: The total assets of the COWD Provident Fund as of 2015 – P 125,124,190.11

25. The COWD has released **50% Year-End Bonus** and **50% Cash Gift** (B.R. No. 56, s-2015 dated May 13, 2015) for all employees of the District who have rendered actual service while occupying a regular, contractual or casual positions. This is also pursuant to the Department of Budget & Management (DBM) Budget Circular No. 2010-1 dated April 28, 2010 as authorized by Republic Act (RA) No. 6686 as amended by RA 8441.
26. The COWD has released the remaining **50% Year-End Bonus** and **50% Cash Gift** (B.R. No. 116, s-2015 dated November 3, 2015) for all employees of the District who have rendered actual service while occupying a regular, contractual or casual positions. This is also pursuant to the Dept. of Budget & Management (DBM) Budget Circular No. 2010-1 dated April 28, 2010 as authorized by R.A. No. 6686 as amended by RA 8441.
27. The COWD has authorized the release of **Productivity Enhancement Incentive (PEI)** equivalent to 1 month salary for FY 2015 to each officials and employees including casual/contractual personnel pursuant to Executive Order No. 181 and Five Thousand pesos (Php5,000.00) each to Job Order personnel with length of service \geq 1 year as of June 1, 2015 (B.R. No. 69, s-2015 dated June 2, 2015)
28. The COWD has approved the release of **Service Incentive Pay** of Php1,000.00 for every year of service with COWD but not more than Php30,000.00 free of Bens, as part of PRAISE for the year 2015 amounting to **Php8,095,000.00**. This is in compliance with Civil Service Commission Resolution No. 010112. (B.R. No. 83, s-2015 dated July 15, 2015).
29. The COWD has authorized the release of the **Performance-Based Bonus (PBB)** for FY 2014 to officers and employees pursuant to EO 80; MC No. 6 of the Civil Service Commission and COWD Resolution No. 085, s-2014 and appropriate the amount intended for this purpose. (B.R. No. 129, s-2015 dated Dec. 14, 2015).

30. The COWD has authorized management to send officers and employees to trainings, seminars, conferences and the like provided that Board approval shall be obtained for trainings, seminars, etc. with registration fee of more than Php1,200.00 per day. (B.R. No. 95, s-2015 dated August 18, 2015).
31. The COWD has accepted the unsolicited proposal of **MetroPac Water Investments Corp.** for the Cagayan de Oro Bulk Water Supply Project through a joint venture with COWD based on the result of the initial evaluation conducted by the COWD Evaluation and Negotiation Committee. (B.R. No. 71, s-2015 dated June 08, 2015).
32. The COWD has adopted the **Proposed Tourism Water Supply Infrastructure Program** with Total Project Cost Summary of Php51,302,506.00 for adoption and authorized Management to submit the same to the Local Water Utilities Administration (LWUA) for possible funding through a grant. (B.R. No. 117, s-2015 dated November 03, 2015).
33. The COWD has adopted & approved **COWD Motor Vehicle Re-Fleeting Program** and to confirm appropriation of Php18,424,960.00 for purchase of transportation equipment consisting of 5 units motorcycle, 17 units service vehicle and 4 units cross-over utility vehicle. (B.R. No. 120, s-2015 dated November 16, 2015).
34. The COWD has confirmed the transfer of **Engr. Bienvenido V. Batar, Jr.** from Assistant General Manager for Admin., Finance and Commercial to Assistant General Manager for Technical Services pursuant to Section 24 of PD 198 as amended by Section 10 of PD 768. (B.R. No. 127, s-2015 dated December 07, 2015).
35. The COWD has confirmed the appointments of the following herein listed personnel pursuant to Section 24 of PD 198 as amended by Section 10 of PD 768, as follows: (B.R. No. 128, s-2015 dated December 14, 2015)

Department Manager for Administrative Services	:	OMELFA C. RECTO
Department Manager for Commercial Department	:	GWENDOLYN P. BATAR
Department Manager for Production Department	:	EDWARD P. TESORO
Department Manager for Maintenance Department	:	ELEZAR J. LINAAC

36. The COWD has a new set of officers of the Board of Directors for 2015-2016 per B.R. No. 001, S-15 dated January 5, 2015, as follows:

Chairman	:	ATTY. EMMANUEL A. GAABUCAYAN	- Women Sector
Vice-Chairman	:	MR. JOEL A. BALDELOVAR	- Business Sector
Secretary	:	MR. SOC ANTHONY M. DEL ROSARIO	- Education Sector
Member	:	MR. EDUARDO ANTONIO R. MONTALVAN	- Professional Sector
Member	:	MR. SANDY R. BASS, SR.	- Civic Sector

Prepared by:


ANNA M. F. MACALOLOT
 Research Assistant B

Checked by:

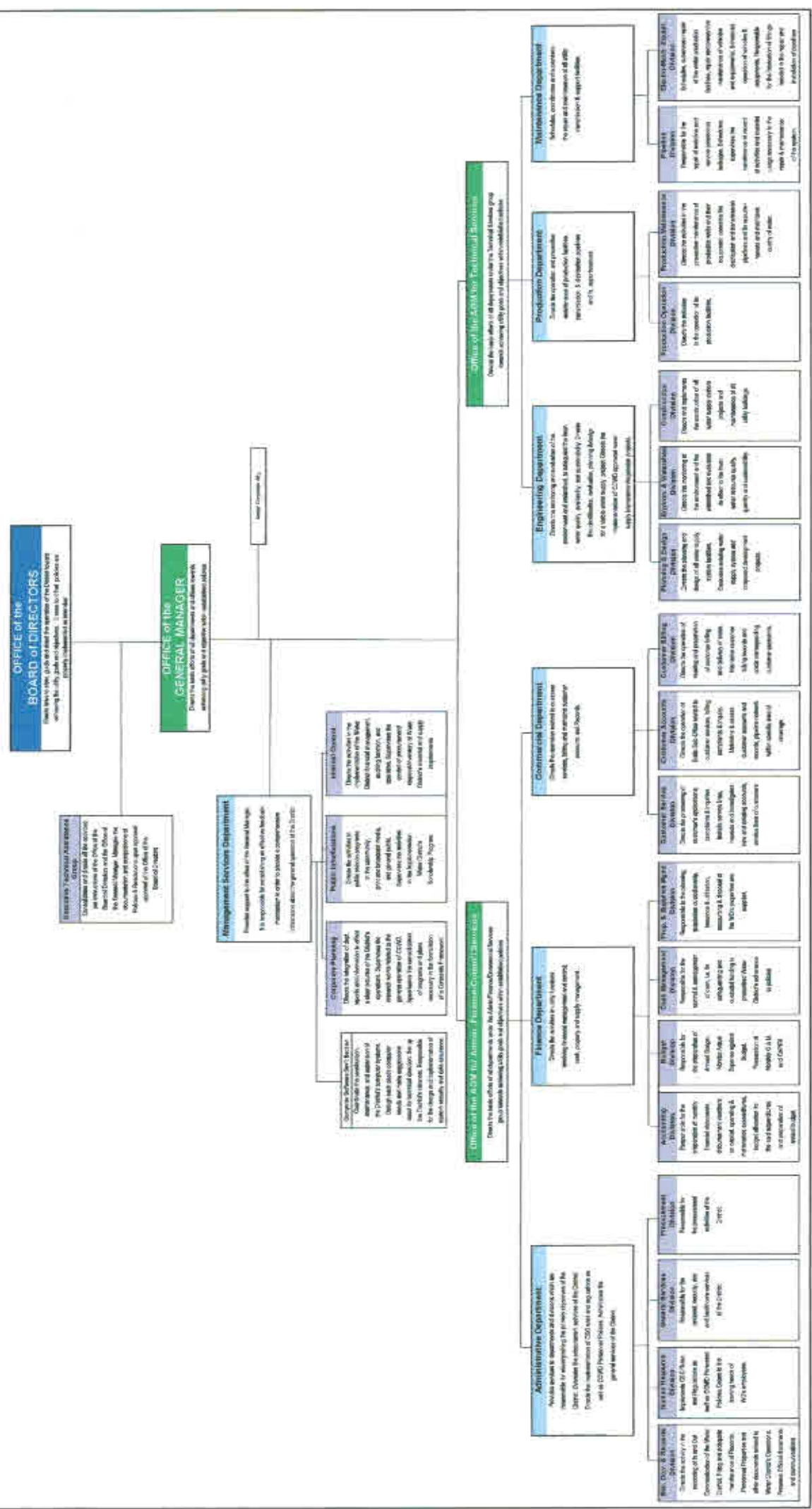

JOSE ISELO R. ABRAGA
 OIC, Corporate Planning Division


SLADJE D. BARZIDO
 OIC, Management Services Dept.

Approved by:


RACHEL M. BEJA
 General Manager

CAGAYAN DE ORO CITY WATER DISTRICT FUNCTIONAL CHART

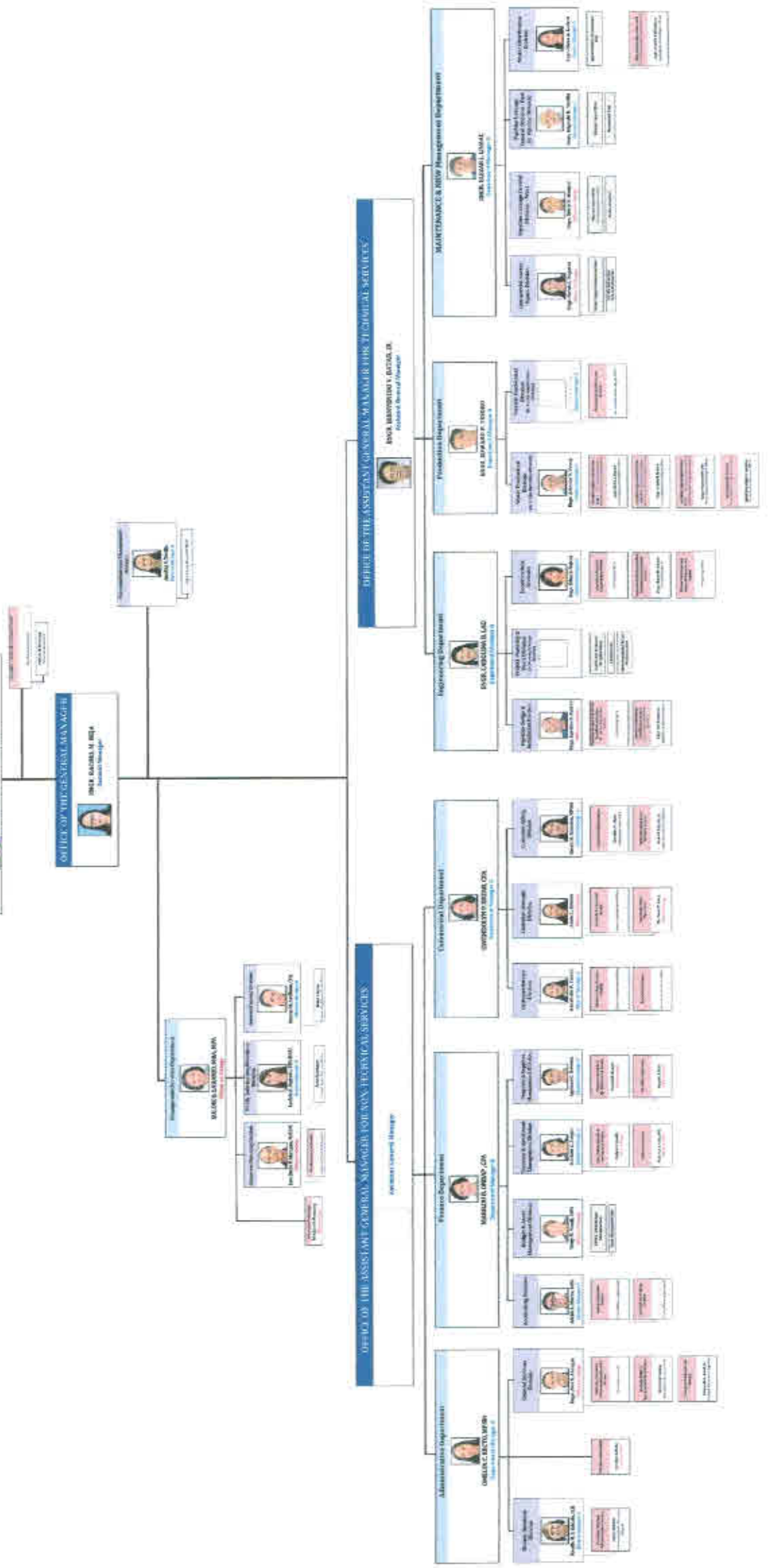


COWD ORGANIZATIONAL STRUCTURE



BOARD OF DIRECTORS

	MR. EMMANUEL A. GARBOWIN Chairman (Engineering - Power Sector)
	MR. JOSE A. BALDEONAVE Vice-Chairman (Engineering - Water Sector)
	MR. JOSE ANTHONY R. DEL ROSARIO Secretary (Professional - Information Systems)
	MR. RAUL R. SIAS, SR. Member (Engineering - Water Sector)
	MR. EDUARDO ANTONIO R. MONTELVAN Member (Engineering - Professional Sector)



CAGAYAN DE ORO CITY WATER DISTRICT
CORRALES AVENUE

Personnel Inventory as of December 31, 2015

	NAME	MI	DESIGNATION	Nature of Employment	Rate per Month	Date of Employment	Employed during the year	REMARKS
1	Abaday		Customer Services Assistant A	Permanent	21,379.00	Aug. 20, 1984	12	
2	Abelle		Driver	Permanent	11,519.00	July 28, 1988	12	
3	Abeygan		Principal Engineer D	Permanent	36,166.00	Jan. 19, 1993	12	
4	Abella		Water Maintenance Man A	Permanent	14,931.00	Aug. 14, 1991	12	
5	Abesamle		Water Resources Facilities Operator A	Permanent	16,232.00	July 28, 1988	12	
6	Abregan		Corporate Planning Specialist	Permanent	31,696.00	Feb. 17, 1987	12	
7	Abregan		Senior Public Relations Officer	Permanent	31,696.00	June 6, 1997	12	
8	Abrogar		Instrument Technician B	Permanent	13,445.00	June 14, 1993	12	
9	Abut		Senior Water Resources Facilities Operator A	Permanent	17,256.00	Feb. 11, 1992	12	
10	Aganin		Water Utilities Management Officer A	Permanent	27,174.00	Jan. 27, 1992	12	
11	Almajuela		Water Maintenance Man B	Permanent	13,445.00	June 16, 1992	12	
12	Alvarez		Water Maintenance Man C	Permanent	11,405.00	April 16, 1988	12	
13	Amper		Auto Mechanic C	Permanent	11,751.00	June 7, 1994	12	
14	Amper		Division Manager C	Permanent	48,760.00	July 21, 1981	12	
15	Anay		Supervising Data Analyst Controller	Permanent	29,346.00	Feb. 16, 1983	12	
16	Arcillas		Accounting Processor A	Permanent	14,931.00	Oct. 10, 2010	12	
17	Arbois		Water Maintenance Man C	Permanent	11,835.00	Sept. 2, 1993	12	
18	Arellano		Division Manager C	Permanent	48,760.00	July 13, 1982	12	
19	Alegredo		Property/Supply Assistant B	Permanent	15,232.00	July 1, 2005	12	
20	Ayendo		Driver	Permanent	11,635.00	June 14, 1993	12	
21	Ayuban		Water Maintenance Man C	Permanent	11,405.00	Nov. 6, 1995	12	
22	Bacolod		Water Maintenance Man B	Permanent	13,445.00	May 27, 1992	12	
23	Bactong		Driver	Permanent	11,635.00	April 12, 1994	12	
24	Bactong		Water Maintenance Man B	Permanent	12,821.00	Oct. 10, 1994	12	
25	Baculio		Carpenter B	Permanent	10,823.00	Mar. 11, 1991	12	
26	Bagares		Principal Engineer D	Permanent	34,231.00	Dec. 1, 1993	12	
27	Bagay		Precision Instruments Repair & Maint. Services Chief	Permanent	25,668.00	Oct. 17, 1978	12	
28	Baguin		Senior Engineer A	Permanent	28,878.00	August 18, 2008	12	
29	Bahian		Internal Control Assistant B	Permanent	14,931.00	January 1, 2013	12	
30	Bahlan		Utility Worker A	Permanent	10,823.00	Oct. 1, 1997	12	
31	Balaba		Water Maintenance Man C	Permanent	11,835.00	April 1, 1992	12	
32	Baratas		Water Maintenance Man B	Permanent	13,445.00	Oct. 22, 1992	12	
33	Basalan		Property/Supply Officer A	Permanent	19,940.00	July 28, 1998	12	
34	Batar		Division Manager C	Permanent	49,750.00	Sept. 27, 1979	12	
35	Batar		Assistant General Manager B	Permanent	62,670.00	July 22, 1982	12	
36	Bayron		Water Maintenance Man C	Permanent	11,405.00	Feb. 1, 1995	12	

NAME	MI	DESIGNATION	Nature of Employment	Rate per Month	Date of Employment	Employed during the year	REMARKS
37 Beja	A.	Senior Instrument Technician	Permanent	15,837.00	Jan. 3, 1989	2 mo., 5 days	3/8/2015 retired
38 Beja	M.	General Manager B	Permanent	67,694.00	April 1, 1992	12	
39 Beja	M.	Utility Worker B	Permanent	9,181.00	Mar. 15, 2002	12	
40 Bejo	R.	Corporate Account Analyst	Permanent	21,987.00	Dec. 1, 1992	12	
41 Beltran	P.	Water Maintenance Man C	Permanent	11,406.00	Jan. 13, 1977	12	
42 Bernardo	R.	Water Resources Facilities Operator A	Permanent	14,931.00	Sept. 8, 1993	12	
43 Bernardiaz	M.	Utility Worker A	Permanent	10,401.00	Oct. 10, 1984	12	
44 Birao	Z.	Water Resources Fac. Op. B	Temporary	12,921.00	Jan. 25, 1999	12	
45 Bondal	D.	Procurement Officer A	Permanent	29,017.00	Aug. 8, 1994	12	
46 Bongabong	P.	Financial Planning Specialist B	Permanent	32,044.00	April 1, 1983	12	
47 Bonggayao	B.	Senior Water Resources Facilities Operator A	Permanent	17,986.00	Aug. 23, 1990	12	
48 Bonduan	M.	Division Manager A	Permanent	49,750.00	Sept. 25, 1982	12	
49 Boneyog	P.	Water Resources Facilities Operator B	Permanent	12,921.00	June 6, 1994	12	
50 Bonalico	B.	Senior Plant Electrician/Mechanic B	Permanent	23,044.00	Sept. 28, 1999	12	
51 Bonalico	B.	Plant Electrician	Temporary	17,266.00	Feb. 14, 2005	12	
52 Bonja	G.	Senior Industrial Nurse	Permanent	23,044.00	Jan. 4, 1989	12	
53 Bruce	O.	Customer Service Assistant D	Permanent	16,009.00	Sept. 23, 1999	12	
54 Busayo	V.	Water Maintenance Man A	Permanent	39,166.00	March 1, 1978	12	
55 Butron	D.	Principal Engineer D	Permanent	39,166.00	Feb. 3, 1992	12	
56 Cabactulan	L.	Customer Service Officer A	Permanent	27,473.00	Feb. 8, 1998	12	
57 Caballero	S.	Driver	Permanent	11,987.00	Nov. 13, 1978	12	
58 Caballero	S.	Welder B	Permanent	13,863.00	Feb. 2, 1979	12	
59 Cabanaz	V.	Water Utilities Management Officer A	Permanent	28,080.00	June 8, 1983	12	
60 Cabarez	D.	Driver	Permanent	11,987.00	Oct. 18, 1978	12	
61 Cabalogan	L.	Supervising Carpenter	Permanent	19,051.00	Aug. 30, 2010	12	
62 Cabunoc	J.	Collection Officer	Permanent	29,988.00	March 12, 1984	12	
63 Celilla	S.	Water Maintenance Man C	Permanent	11,519.00	Jan. 14, 1993	12	
64 Catalin	A.	Water Maintenance Man C	Permanent	11,987.00	May 15, 1991	12	
65 Carang Carang	B.	Water Maintenance Head	Permanent	28,399.00	May 1, 1978	12	
66 Carilo	B.	Water Maintenance Man B	Permanent	13,863.00	June 8, 1981	12	
67 Casenas	D.	Clerk Processor C	Permanent	11,181.00	Jan. 1, 2013	12	
68 Casanas	U.	Customer Service Officer A	Permanent	29,017.00	Jan. 2, 1978	12	
69 Catedrilla	L.	Water Maintenance Man C	Permanent	11,406.00	April 11, 1984	12	
70 Chiong	C.	Corporate Budget Specialist A	Permanent	32,044.00	Sept. 22, 1998	12	
71 Chan	G.	Senior Computer Services Programmer	Permanent	28,389.00	April 3, 1989	12	
72 Chan	E.	Sr. Data Encoder Controller	Permanent	18,736.00	April 1, 1992	12	
73 Chlu	D.	Senior Corporate Accountant A	Permanent	31,698.00	May 8, 2006	12	
74 Chiong	D.	Customer Service Assistant A	Permanent	19,940.00	March 4, 1996	12	
75 Chiong	V.	Water Maintenance Man A	Permanent	16,009.00	May 13, 1981	12	
76 Chiong	V.	Water Maintenance Man C	Permanent	11,519.00	Sept. 2, 1993	12	
77 Cid	A.	Customer Service Officer A	Permanent	27,473.00	Jan. 9, 1996	12	
78 Corregidor	B.	Water Resources Facilities Operator B	Temporary	12,921.00	Aug. 7, 1994	12	

NAME	MI	DESIGNATION	Nature of Employment	Rate per Month	Date of Employment	Employed during the year	REMARKS
79 Cortez	A.	Utility Worker A	Permanent	10,823.00	Jan. 24, 1984	12	
80 Cutilas	B.	Senior Water Resources Facilities Operator A	Permanent	18,500.00	Aug. 1/76	12	
81 Daba	Y	Computer Services Chief B	Permanent	33,846.00	April. 27, 1992	12	
82 Dezer	R	Customer Services Officer B	Permanent	23,979.00	June. 28, 1984	12	
83 Dedecky	Z	Sr. Water Maintenance Man A	Permanent	19,840.00	May. 27, 1982	12	
84 Dadules	U	Clark Processor B	Permanent	13,853.00	Feb. 22, 1988	12	
85 Dagasdas	A.	Water Maintenance Man C	Permanent	11,835.00	May. 15, 1991	12	
86 Dagondon	O	Water Resources Fac. Operator A	Permanent	14,931.00	June. 16, 1989	12	
87 Dalagupan	B.	Instrument Technician B	Permanent	13,180.00	Jan. 24, 1984	12	
88 Dagulmol	D	Water Resources Facilities Operator B	Temporary	12,921.00	Feb. 14, 2005	12	
89 Dalisog	C	Instrument Technician B	Permanent	13,716.00	Nov. 7, 1979	12	
90 Daroy	O	Principal Engineer D	Permanent	35,373.00	Feb. 11, 1982	1 mo. & 8 days	2/20/2015 retired
91 Daya	F	Water Maintenance Man B	Permanent	12,921.00	Aug. 14, 1995	12	
92 De Los Santos	B.	Customer Service Officer A	Permanent	29,017.00	Feb. 6, 1991	4 mos. & 1 day	8/23/2015 deceased
93 Dedicacion	T.	Clark Processor C	Permanent	11,987.00	Aug. 22, 1978	12	
94 Del Puerto	N.	Water Maintenance Man A	Permanent	16,008.00	Oct. 30, 1978	12	
95 Del Socora	E.	Welder A	Permanent	16,009.00	Aug. 9, 1982	12	
96 Delima	J.	Senior Officer Equipment Technician A	Permanent	21,379.00	May. 15, 1980	8 mos. & 28 days	8/29/2015 retired
97 Dellima	P.	Liaison Aide	Permanent	11,405.00	Dec. 5, 1985	12	
98 Dellino	R	Water Maintenance Man B	Permanent	12,921.00	June 24, 1993	12	
99 Develce	C.	Division Manager C	Permanent	49,750.00	July. 28, 1983	12	
100 Diaz	J.	Senior Research Analyst A	Permanent	27,174.00	Jan. 18, 1989	12	
101 Digaman	T.	Senior Water Facilities Operator A	Permanent	18,500.00	Feb. 5, 1988	12	
102 Donmal	P.	Customer Service Assistant B	Permanent	17,255.00	Oct. 20, 1989	12	
103 Dumalle	B.	Data Encoder Controller	Permanent	17,285.00	Jan. 22, 1996	12	
104 Ebabacol	A.	Customer Service Assistant A	Permanent	21,379.00	Sept. 28, 1982	12	
105 Ebarat	C.	Senior Instrument Technician	Temporary	18,549.00	July 8, 1988	12	
106 Ebarat	Y	Customer Service Officer B	Permanent	23,044.00	Mar. 2, 1985	12	
107 Eborra	S.	Customer Service Assistant A	Permanent	21,379.00	March. 17, 1980	12	
108 Echano	M.	Principal Engineer A	Permanent	34,231.00	March. 9, 1985	12	
109 Ecarpo	M.	Customer Service Officer B	Permanent	23,044.00	Oct. 23, 1978	12	
110 Elorde	E.	Department Manager C	Permanent	53,709.00	Oct. 28, 1978	4 mos. & 3 days	8/4/2015 retired
111 Erola	I	Clark Processor B	Permanent	13,445.00	Jan. 3, 1986	12	
112 Eban	F	Senior Welder	Permanent	18,317.00	July. 12, 1978	12	
113 Escabusa	A.	Water Maintenance Man A	Permanent	16,009.00	June. 1, 1977	12	
114 Espinosa	P.	Water Maintenance Man C	Permanent	11,535.00	Jan. 6, 1982	12	
115 Estano	P.	Division Manager C	Permanent	49,750.00	May. 22, 1981	12	
116 Estano	P.	Senior Water Resources Facilities Operator A	Permanent	18,500.00	Nov. 27, 1985	12	
117 Estanillo	G	Water Maintenance Man C	Permanent	11,869.00	June. 14, 1993	12	
118 Estrada	P.	Senior Customer Service Officer	Permanent	31,586.00	July. 12, 1984	12	
119 Empleo	L	Senior Engineer A	Permanent	27,174.00	July. 19, 2004	12	
120 Espetas	A.	Welder B	Permanent	13,180.00	Feb. 15, 1986	12	

NAME	MI	DESIGNATION	Nature of Employment	Rate per Month	Date of Employment	Employed during the year	REMARKS
121 Fabia Zenon	E	Senior Welder B	Permanent	17,285.00	March 21, 1984	12	
122 Fabrice Pacquito	D	Senior Water Utilities Management Officer	Permanent	33,846.00	Feb 23, 1984	8 mos.	9/1/2015 retired
123 Fabrice Teresita	C	Administrative Services Chief B	Permanent	34,231.00	March 16, 1987	12	
124 Felisida Charito	M	Utility Worker A	Permanent	10,823.00	Oct. 1, 1997	12	
125 Fernando Roel	A	Housekeeping Services Assistant	Permanent	12,921.00	March 16, 1982	12	
126 Flores Adelfa	L	Division Manager C	Permanent	48,780.00	Sept. 13, 1979	12	
127 Flores Vernie	A	Water Maintenance Man A	Permanent	16,009.00	Aug 8, 1978	12	
128 Florendo Cecile	A	Industrial Relations Management Officer A	Permanent	25,161.00	Jan. 25, 1969	12	
129 Gabato Ronald	T	Utility Worker A	Permanent	10,823.00	July 21, 1997	12	
130 Gacalia Royvic	P	Internal Control Officer A	Permanent	21,436.00	Feb. 10, 1997	12	
131 Galanida Hilarton, Jr	A	Driver	Permanent	11,835.00	Aug. 2, 1985	12	
132 Galario Nilo	O	Water Maintenance Man A	Permanent	14,931.00	Jan. 9, 1982	12	
133 Gallardo Desiderio	I	Water Maintenance Man C	Permanent	11,405.00	April. 4, 1984	12	
134 Gallego Ferdinand	S	Customer Service Assistant E	Permanent	11,987.00	Nov. 16, 1988	12	
135 Gallego Angelita	S	Water Maintenance Man C	Permanent	11,899.00	July. 4, 1984	12	
136 Gamboa Farah Elizabeth	B	Quality Control Assurance Officer	Permanent	33,848.00	May. 17, 1981	12	
137 Gazo Jenie	A	Water Resources/Facilities Operator B	Permanent	12,921.00	April. 18, 1986	12	
138 Gaylo Rommel	T	Water Maintenance Head	Permanent	27,174.00	Feb. 1, 1983	12	
139 Gemoto Jigger	E	Auto Mechanic A	Permanent	16,374.00	April. 24, 2006	12	
140 Gentiles Doris	B	Public Relations Assistant A	Permanent	17,778.00	May. 13, 1983	12	
141 Goylan Edgardo	P	Light Equipment Operator	Permanent	13,580.00	April. 4, 1984	12	
142 Guligado Ferdinand	G	Water Maintenance Man B	Permanent	13,853.00	Mar. 11, 1982	12	
143 Halibes Rosal	L	Clerk Processor A	Permanent	16,009.00	June. 28, 1980	12	
144 Hanginan Webster Gerald	B	Water Resources Fac. Op. A	Permanent	15,232.00	Jan. 13, 1987	12	
145 Hituane Eduardo	T	Water Maintenance Man C	Permanent	11,835.00	June 24, 1992	12	
146 Ibarra Aladin	B	Sc. Water Utilities Management Officer	Permanent	32,044.00	Jan. 21, 1992	12	
147 Ibayta Vidiamor	A	Senior Cashier	Permanent	32,044.00	Sept. 6, 1986	12	
148 Jabla Goldene	A	Customer Services Assistant C	Permanent	18,009.00	May 1, 1980	12	
149 Jamero Annie	L	Senior Internal Control Officer A	Permanent	32,044.00	Aug. 1, 1980	12	
150 Jamero Joel	B	Water Maintenance General Foreman	Permanent	31,888.00	Dec. 18, 1986	12	
151 Joaquin Chris Roy	C	Draftsman A	Permanent	14,931.00	Sept. 22, 2010	12	
152 Judith Maria Naneth	F	Secretary A	Permanent	18,061.00	Sept. 22, 2010	12	
153 Juribing Arcangel	L	Plant Helper C	Permanent	11,987.00	March. 18, 1992	12	
154 Kunitalia Mary Rose	A	Storekeeper B	Permanent	16,051.00	June 21, 2007	12	
155 Lacaya Vencelo, Jr	C	Water Resources Facilities Operator B	Permanent	12,921.00	March. 11, 1991	12	
156 Ladera Niava	A	Division Manager C	Permanent	49,750.00	March. 15, 1993	12	
157 Lego Steve	T	Water Maintenance Man C	Permanent	11,899.00	May. 15, 1981	12	
158 Lobido Erwin	L	Water Resources Facilities Operator A	Permanent	15,232.00	Oct. 2, 1986	12	
159 Lao Carolina	B	Department Manager C	Permanent	56,028.00	March. 19, 1988	12	
160 Larario Sulpis	D	Division Manager C	Permanent	48,760.00	Jan. 18, 1989	12	
161 Laredo Romeo	R	Auto Repair Foreman	Permanent	24,709.00	Oct. 26, 1982	12	
162 Legaspi Oliver Mario	M	Light Equipment Operator	Permanent	13,853.00	Jan. 9, 1989	12	

NAME	MI	DESIGNATION	Nature of Employment	Rate per Month	Date of Employment	Employed during the year	REMARKS
163 Linaac	J.	Division Manager C	Permanent	49,750.00	April 13, 1981	12	
164 Uenas	M	Clerk Processor C	Permanent	11,181.00	Dec. 1, 2011	12	
165 Lotoy	G	Senior Computer Services Programmer	Permanent	26,878.00	Oct. 1, 2009	12	
166 Lumigaso	T.	Customer Service Officer B	Permanent	24,708.00	Feb. 14, 1983	10 mos. & 8 days	11/9/2015 retired
167 Maagad	B.	Principal Engineer D	Permanent	36,158.00	March 19, 1988	12	
168 Macmang	M.	Technical Assistant B	Permanent	35,870.00	July 24, 1987	12	
169 Macalotot	F.	Research Assistant B	Permanent	14,931.00	Jan. 1, 2013	12	
170 Mada	S.	Water Maintenance Man C	Permanent	11,406.00	July 17, 1996	12	
171 Medrigal	Y	Auto Mechanic C	Permanent	11,869.00	Jan. 25, 1994	12	
172 Medina	C.	Water Resources Facilities Op. B	Temporary	12,021.00	Jan. 22, 1996	12	
173 Magallanes	G	Water Maintenance Man A	Permanent	15,538.00	June 26, 1978	12	
174 Maglino	P.	Water Maintenance Man A	Permanent	16,009.00	March 8, 1978	12	
175 Masangay	M.	Senior Office Equipment Technician A	Permanent	20,750.00	Nov. 4, 1989	12	
176 Masangsong	S.	Procurement Assistant A	Permanent	17,209.00	April 27, 1988	12	
177 Mellor	M.	Utility Worker A	Permanent	10,823.00	Aug. 6, 1983	12	
178 Mindalao	M.	Engineering Assistant B	Permanent	15,893.00	April 12, 1994	12	
179 Miranda	R	Water Utilities Management Officer A	Permanent	26,878.00	Aug. 2, 2001	11 mos. & 24 days	12/25/2016 retired
180 Muliawan	C.	Senior Draftsman	Permanent	19,887.00	July 4, 1990	on automatic leave	
181 Muta	A.	Customer Service Officer A	Permanent	27,174.00	March 7, 1995	12	
182 Nadela	P.	Cashier B	Permanent	23,274.00	Oct. 4, 1990	4 mos. & 13 days	8/14/2016 Retired
183 Nagac	N	Welder A	Permanent	16,009.00	April 8, 1981	12	
184 Najuel	S.	Division Manager C	Permanent	48,750.00	May 23, 1994	12	
185 Namocot	C.	Cashier D	Permanent	17,286.00	Jan. 10, 1984	12	
186 Napone	D	Housekeeping Services Assistant	Permanent	13,180.00	Sept. 8, 1982	12	
187 Navarro	A.	Water Utilities Management Officer A	Permanent	29,017.00	Oct. 10, 1978	12	
188 Navarro	C.	Union Aide	Permanent	11,406.00	Dec. 5, 1996	12	
189 Nave	E	Welder A	Permanent	16,009.00	May 8, 1978	12	
190 Nerl	B.	Corporate Budget Analyst B	Permanent	19,940.00	Oct. 10, 2010	12	
191 Nerl	G	Senior Quality Control Inspector	Permanent	27,775.00	Sept. 2, 1983	12	
192 Nerl	C.	Corporate Account Analyst	Permanent	21,436.00	Feb. 10, 1988	12	
193 Ng	G	Supervising Data Analyst Controller	Permanent	31,339.00	Apr. 8, 1981	12	
194 Noble	D	Customer Service Assistant C	Permanent	16,009.00	Jan. 2, 1992	12	
195 Nulo	M.	Supervising Collection Officer	Permanent	30,554.00	April 2, 1979	7 mos. & 4 days	8/6/2016 retired
196 Ocoena	D	Water Resources Fac. Op. A	Permanent	17,778.00	May 27, 1991	12	
197 Odant	M	Cashier C	Permanent	19,940.00	June 15, 1993	5 mos. & 16 days	8/13/2016 retired
198 Olegario	N	Senior Accounting Processor A	Permanent	19,940.00	April 6, 1992	12	
199 Ondap	B.	Department Manager C	Permanent	68,028.00	July 5, 1979	12	
200 Oracion	L.	Clerk Processor B	Permanent	13,853.00	April 27, 1988	12	
201 Orlanda	M	Water Maintenance Man. C	Permanent	11,406.00	Jan. 13, 1997	12	
202 Olvida	L.	Cashiering Assistant	Permanent	14,931.00	Dec. 1, 2011	12	
203 Oradina	C.	Transport Officer A	Permanent	24,837.00	Jan. 1, 2013	12	
204 Ortega	M	Property/Supply Officer B	Permanent	20,341.00	March 14, 1997	12	

NAME	MI	DESIGNATION	Nature of Employment	Rate per Month	Date of Employment	Employed during the year	REMARKS
Paayaa	O	Water Maintenance Man C	Permanent	11,987.00	Jan. 24, 1980	12	
Pabilaran	P.	Water Maintenance Head	Permanent	27,174.00	Mar. 11, 1991	12	
Pabito	A.	Cashier D	Permanent	17,255.00	June 28, 1984	3 mos. & 19 days	4/20/2015 retired
Pabonilinan	B.	Water Maintenance Man C	Permanent	11,405.00	April 18, 1994	12	
Paaza	P.	Plant Electrician/Mechanic B	Permanent	17,255.00	April 24, 2006	12	
Pactolarin	J	Painter B	Permanent	10,523.00	April 7, 1984	12	
Pacilla	S.	Senior Auto Mechanic	Permanent	18,500.00	July 8, 1981	12	
Pagalalan	B.	Customer Service Assistant C	Permanent	18,008.00	April 10, 1984	12	
Pattel	C.	Water Resources Facilities Operator A	Permanent	17,255.00	Jan. 16, 1982	12	
Peternario	B.	Customer Service Assistant E	Permanent	11,987.00	Jan. 22, 1982	12	
Pellaco	G	Customer Service Assistant A	Permanent	19,940.00	Mar. 11, 1983	12	
Pepito	G	Customer Service Assistant D	Permanent	12,921.00	Nov. 22, 1983	12	
Petete	T	Water Maintenance Man C	Permanent	11,405.00	June 1, 1985	12	
Plathare	E	Plant Helper C	Permanent	11,635.00	June 14, 1983	12	
Poliblat	R	Records Officer A	Permanent	29,017.00	Feb. 17, 1982	7 mos. & 15 days	8/18/2015 retired
Poliblat	C.	Senior Internal Control Officer A	Permanent	33,478.00	March 30, 1987	12	
Reprap	A	Customer Service Assistant E	Permanent	11,181.00	Aug. 1, 2001	12	
Ramiro	R.	Cashier C	Permanent	20,341.00	Oct. 16, 1991	12	
Ramosac	L.	Senior Engineer A	Permanent	28,080.00	June 5, 1985	12	
Ratunil	J.	Water Resources Facilities Operator A	Permanent	14,931.00	July 19, 1986	12	
Realilela	G	Driver	Permanent	11,889.00	Jan. 15, 1983	12	
Recto	C.	Division Manager C	Permanent	49,750.00	Aug. 1, 1977	12	
Requeno	P.	Auto Mechanic C	Permanent	11,638.00	July 28, 1988	12	
Rivers	P.	Supervising Records Officer A	Permanent	33,846.00	July 18, 1976	7 mos. & 15 days	8/19/2016 retired
Rivers	P.	Carpenter B	Permanent	11,151.00	Sept. 4, 1980	12	
Roa	R.	Senior Water Utilities Management Officer	Permanent	33,848.00	Dec. 8, 1988	12	
Roa	E	Water Resources Facilities Operator B	Temporary	12,921.00	April 25, 2006	12	
Rodriguez	R.	Senior Material Planning Officer	Permanent	29,871.00	Oct. 3, 1983	12	
Romero	B	Cashiering Assistant	Permanent	14,931.00	Dec. 1, 2011	12	
Rosal	E	Water Maintenance Man A	Permanent	15,880.00	Aug. 23, 1980	12	
Rosete	S	Storekeeper A	Permanent	19,387.00	April 26, 1989	12	
Rulfa	N	Driver	Permanent	11,635.00	Jan. 2, 1986	12	
Rulfa	A.	Corporate Budget Officer C	Permanent	21,887.00	Nov. 2, 1963	12	
Sabanal	S	Clerk Processor C	Permanent	11,987.00	Oct. 8, 1984	12	
Sabatele	T	Customer Service Assistant A	Permanent	21,379.00	July 1, 1977	12	
Sagrado	A	Division Manager C	Permanent	49,750.00	Aug. 22, 1984	12	
Salpi	B	Plant Helper C	Permanent	11,987.00	July 15, 1982	12	
Salonia	Q	Industrial Relations Dev. Assit. A	Permanent	17,255.00	Aug. 13, 2001	12	
Salas	N	Senior Water Resources Facilities Operator A	Permanent	18,500.00	Jan. 2, 1976	12	
Salas	A	Utility Worker A	Permanent	10,823.00	Mar. 11, 1991	12	
Salcedo	E	Driver	Permanent	11,987.00	May 13, 1981	12	
Salcedo	L	Supervising Industrial Relations Management Officer A	Permanent	36,664.00	Feb. 3, 1975	12	

NAME	MI	DESIGNATION	Nature of Employment	Rate per Month	Date of Employment	Employed during the year	REMARKS
247 Salcedo Jordan	G	Welder A	Permanent	15,384.00	April 12, 1994	12	
248 Salcedo Nelsie	M	Senior Water Maintenance Man A	Permanent	19,940.00	Oct. 18, 1984	12	
249 Salcedo Rhedia Martinietta	S	Division Manager C	Permanent	49,750.00	Aug. 1, 1985	12	
250 Salton Joel	T	Water Maintenance Head	Permanent	27,473.00	Jan. 16, 1979	1 mo. & 14 days	2/13/2015 retired
251 San Juan Rolando	V	Water Maintenance Head	Permanent	28,017.00	Nov. 17, 1982	12	
252 Sandoval Arnold	A	Internal Control Officer A	Permanent	21,436.00	Sept. 27, 1989	12	
253 Sarda Danilo	B	Water Maintenance Man C	Permanent	11,406.00	August 6, 1984	12	
254 Serol Fernando, Jr	L	Transportation Maintenance Supervisor	Permanent	33,478.00	April 1, 1982	12	
255 Semarita Josephine	C	Data Encoder Controller	Permanent	18,500.00	Feb. 10, 1988	12	
256 Sefara Rodolfo	B	Water Maintenance Head	Permanent	27,174.00	Mar. 11, 1991	12	
257 Senfa Feina	P	Supervising Internal Control Officer	Permanent	39,048.00	Oct. 14, 1981	12	
258 Senfa Brocko, Jr.	V	Customer Service Officer B	Permanent	23,979.00	March 23, 1985	12	
259 Siao Manelco, Jr.	Q	Water Maintenance Head	Permanent	28,080.00	March 17, 1981	12	
260 Silma Jovito	M	Water Maintenance Man C	Permanent	11,519.00	June 14, 1993	12	
261 Simba Roland	N	Driver	Permanent	11,406.00	June 1, 1988	12	
262 Simerie John Arnel	Y	Customer Service Assistant C	Permanent	15,232.00	Jan. 22, 1986	12	
263 Sio Epiario	K	Water Maintenance Man C	Permanent	12,921.00	Mar. 11, 1991	12	
264 Sta Rita Juanito, Jr	A	Water Maintenance Man C	Permanent	11,869.00	Mar. 22, 1993	12	
265 Sunlej Richo	A	Sr. Water Utilities Management Officer	Permanent	32,044.00	Feb. 3, 1992	12	
266 Tasi Warren Jay	L	Laboratory Technician A	Permanent	17,256.00	Jan. 15, 1992	12	
267 Tabian Roger	B	Carpenter B	Permanent	10,716.00	May 24, 1993	12	
268 Taglucoop John D Emmer	E	Water Utilities Management Officer A	Permanent	28,080.00	March 16, 1995	12	
269 Taria Ronnie	O	Senior Water Resources Facilities Operator A	Permanent	17,285.00	Jan. 15, 1992	12	
270 Tavlay Glicerio	P	Driver	Permanent	11,635.00	Sept. 1, 1993	12	
271 Telada Juifo	B	Welder B	Permanent	12,921.00	Aug. 5, 1994	12	
272 Terrado Angela	S	Cashier B	Permanent	23,507.00	Sept. 7, 1988	12	
273 Tesoro Edward	P	Division Manager C	Permanent	49,750.00	Oct. 1, 1979	12	
274 Toca Walter	M	Senior Water Resources Facilities Operator A	Permanent	18,317.00	Sept. 1, 1983	5 mo. & 10 days	9/11/2015 retired
275 Tokentino Norman Laurence	N	Customer Service Assistant C	Permanent	16,008.00	May 4, 1992	12	
276 Tongco Alex	T	Instrument Technician B	Permanent	13,446.00	May 8, 1992	12	
277 Tonico Rudy	U	Driver	Permanent	11,635.00	April 1, 1992	12	
278 Toira Bernadine	J	Sr. Financial Planning Analyst	Permanent	25,436.00	April 20, 1989	12	
279 Tomes Floro Sr.	C	Water Utilities Management Officer A	Permanent	27,174.00	Feb. 17, 1987	12	
280 Tuvilla Amelita Victoria	V	Division Manager C	Permanent	49,750.00	April 4, 1984	12	
281 Tuvilla Edgardo	D	Division Manager C	Permanent	49,750.00	April 1, 1977	12	
282 Ugeod Ediberto	L	Plant Electrician/Mechanic A	Permanent	21,378.00	March 1, 1977	11 mo. & 14 days	2/2/2015 retired
283 Umanan Ronnie, Sr	V	Water Maintenance Man B	Permanent	13,853.00	Oct. 12, 1986	12	
284 Umanan Lilian	A	Corporate Budget Officer C	Permanent	21,887.00	Oct. 3, 1989	12	
285 Uy Sandy	T	Water Maintenance Man C	Permanent	11,635.00	Feb. 16, 1996	12	
286 Uy Noel	R	Water Resources Facilities Operator A	Permanent	15,232.00	Aug. 8, 1995	12	
287 Valdezueza Ainei	O	Senior Water Utilities Mgmt. Officer	Permanent	33,113.00	Jan. 21, 1982	12	
288 Valenzuela Mente Coronan	R	Data Encoder Controller	Permanent	17,426.00	Nov. 15, 1980	12	

NAME	MI	DESIGNATION	Nature of Employment	Rate per Month	Date of Employment	Employed during the year	REMARKS
288 Vastillo	Q	Cashier A	Permanent	27,473.00	Oct. 18, 1989	12	
290 Villadores	S	Water Maintenance Man B	Permanent	13,180.00	May. 13, 1981	12	
291 Villanueva	L	Customer Service Assistant C	Permanent	16,009.00	Sept. 17, 1990	12	
292 Villareal	C	Senior Instrument Technician	Permanent	19,887.00	Feb. 2, 1988	12	
293 Villareal	N	Driver	Permanent	11,835.00	Mar. 22, 1983	12	
294 Villegas	H	Senior Property/Supply Officer A	Permanent	27,174.00	March 1, 1993	12	
295 Wao	E	Environmental Analyst	Permanent	20,341.00	Jan. 13, 1997	12	
296 Wao	D	Senior Carpenter	Permanent	14,831.00	Aug. 30, 2010	12	
297 Yambing	S	Utility Worker A	Permanent	10,716.00	August 2, 2001	12	
298 Yamit	M	Supervising Property/Supply Officer	Permanent	33,478.00	Oct. 24, 1983	12	
299 Yamut	N	Customer Service Assistant A	Permanent	19,940.00	Dec. 7, 1982	12	
300 Yanez	A	Utility Worker a	Permanent	10,823.00	Mar. 11, 1991	12	
301 Yanez	C	Clerk Processor B	Permanent	13,853.00	June 17, 1985	12	
302 Yanez	C	Water Maintenance Man B	Permanent	13,853.00	Sept. 16, 1982	12	
303 Yanez	R	Water Maintenance Man C	Permanent	11,406.00	July 17, 1985	12	
304 Yap	D	Customer Service Assistant A	Permanent	21,167.00	May 10, 1983	12	
305 Ybanez	B	Plant Mechanic A	Temporary	20,341.00	Feb. 16, 2006	12	
306 Young	B	Division Manager C	Permanent	49,760.00	Feb. 7, 1994	12	
307 Yute	P	Plant Electrician A	Permanent	21,379.00	May 27, 1991	12	
308 Yancha	B	Public Relations Assistant B	Permanent	14,931.00	May 9, 2005	12	
309 Yabron	N	Senior Computer Services Programmer	Permanent	27,473.00	April 18, 2007	12	
310 Zarra	G	Senior Engineer A	Permanent	27,473.00	April 6, 1996	12	

Prepared by: *JL*
JANE L. SALCEDO
 Supervising Industrial Relations
 Management Officer A

Verified
RME
RHEA MARTINEZ S. SALCEDO
 Division Manager A - HRD

Noted
OC
OMELFA C. RECTO
 Department Manager A
 Administrative Dept.

APPROVED:
RMS
RICHARD M. BERNAL
 General Manager


CAGAYAN DE ORO CITY WATER DISTRICT
Corrales Avenue, Cagayan de Oro City
**SUMMARY OF POLICY-SETTING RESOLUTIONS ADOPTED, REPEALED AND/OR AMENDED BY THE
CAGAYAN DE ORO CITY WATER DISTRICT BOARD OF DIRECTORS FOR 2015**

RESO. NO.	DATE ENACTED	SUMMARY	REMARKS
1	5-Jan-15	Approve the new set of officers of the <i>Cagayan de Oro City Water District</i> for 2015-2016. CHAIRMAN : EMMANUEL A. GAABUCAYAN VICE CHAIRMAN : JOEL A. BALDELOVAR SECRETARY : SOC ANTHONY M. DEL ROSARIO MEMBERS : SANDY R. BASS, SR. EDUARDO ANTONIO R. MONTALVAN	
4	5-Jan-15	Authorize the General Manager, Rachel M. Beja, to sign checks deposited in and withdrawn against COWD-LWUA Joint Savings Account/General Reserve Account at Landbank-Velez per Savings Account No. 2411-0292-31 and to perform other related official transactions, for and in behalf of COWD.	
5	5-Jan-15	Adopt the recommendation of the Corporate Planning Committee per minutes dated 5 November 2014 with the following composition, to wit: Committee on Corporate Planning & Finance: Chairman : Director Joel A. Baldeovar Vice Chairman : Director Eduardo Antonio R. Montalvan Members : Director Soc Anthony M. del Rosario Director Sandy R. Bass, Sr. Ex-Officio Member : Chairman Emmanuel A. Gaabucayan Committee on Community Relations and Human Resources Strategy & Policy Chairman : Director Soc Anthony M. del Rosario Vice Chairman : Director Sandy R. Bass, Sr. Members : Director Joel A. Baldeovar Director Eduardo Antonio R. Montalvan Ex-Officio Member : Chairman Emmanuel A. Gaabucayan	
7	13-Jan-15	Approve the purchase orders per Purchase Order No. 15-2985 to 15-2997 dated 5 January 2015 in favor of Rio Verde Water Consortium, Inc. at Php152,570,000.00 covering the period from January 1, 2015 to December 31, 2015 at 40,000 cubic meters per day of bulk water with a constant flow rate of 1,667 cubic meters per hour at the designated take-off point located at the intersection of Airport Road and South Diversion Road with a minimum pressure of 20 PSI at Lumbia Airport. The quality of water supplied shall meet the <i>'Philippine National Standards of Drinking Water for 2007'</i> . Resolved further to authorize the General Manager to sign the Purchase Order and other pertinent documents for and in behalf of COWD.	
8	13-Jan-15	Authorize the release of the <i>Collective Negotiation Agreement (CAN)</i> for 2013 pursuant to Budget Circular No. 2013-4 dated 25 November 2013 in the total amount of Php6,896,000.00, more or less; to be taken from the 2013 <i>Maintenance and Other Operating Expenses (MOOE)</i> of Php11,530,414.90 Page 21 of	


CAGAYAN DE ORO CITY WATER DISTRICT
Corrales Avenue, Cagayan de Oro City
**SUMMARY OF POLICY-SETTING RESOLUTIONS ADOPTED, REPEALED AND/OR AMENDED BY THE
CAGAYAN DE ORO CITY WATER DISTRICT BOARD OF DIRECTORS FOR 2015**

RESO. NO.	DATE ENACTED	SUMMARY	REMARKS
9	13-Jan-15	Utilize 20.19% savings from the 2013 <i>Maintenance & Other Operating Expenses</i> (MOOE) equivalent to Php2,328,331.92 to fund the COWD Healthcare Program for 2015.	
10	13-Jan-15	Approve a 5-Year Term mode of payment of <i>Government Share</i> (GS) back Premium, Arrearages & Interest including 50% interest for retired and or separated employees covering the period from June 1978 to March 1992 with a maximum total estimated amount of Php3,155,157.21. Resolved further to authorize the General Manager to enter into and sign a Supplemental Memorandum of Agreement (MOA) with Government Service Insurance System (GSIS) for and in behalf of COWD.	
11	13-Jan-15	Approve the new signatories of COWD checks thereby cancels Resolution No. 003-14 dated 15 January 2014, to wit: 1. General Manager and Cash Division Manager A as Principal Signatories of checks more than Php50,000; 2. Assistant General Manager and Cashier A as Alternate Signatories of the General Manager & Cash Division Manager A, respectively of checks more than Php50,000.00; 3. General Manager or Assistant General Manager and Cash Division Manager A as Principal Signatories of checks up to Php50,000.00 with Cashier A as Alternate Signatory for Cash Division Manager A.	
12	27-Jan-15	Approve the Memorandum of Agreement by and between Golden Pebbles Development Corporation represented by its President, Mr. Dexter C. Yaptenco and Cagayan de Oro City Water District represented by its General Manager, Engr. Rachel M. Beja for the water supply system at Village of Holy Infant Jesus located at Sitio Looc, Barangay Canitoan, Cagayan de Oro City; and authorize the General Manager, Engr. Rachel M. Beja, to sign the said Memorandum of Agreement for and in behalf of COWD.	
13	11-Feb-15	Approve the application of a special rate for Teakwood Hills Subdivision situated in Barangay Agusan, Cagayan de Oro City at 40% of commercial rate & 60% residential rate until final turn-over of the water supply system to COWD.	
14	11-Feb-15	Approve and adopt a Drug-Free Workplace Policy in consonance with Republic Act 9165 otherwise known as the 'Comprehensive Dangerous Drugs Act of 2002' and Civil Service Commission Memorandum Circular No. 13, S-2010; copy hereto attached which forms an integral part this resolution.	
16	11-Feb-15	Direct Management to continue with the grant of rice allowance in the form of cash at Php1,800.00 each to Regular and Casual Employees given COA Audit Observation Memorandum (ADM) 2015-04(14) and to authorize Management to file the necessary appeal in the proper court upon issuance of Notice of Disallowance.	



CAGAYAN DE ORO CITY WATER DISTRICT

Corrales Avenue, Cagayan de Oro City

**SUMMARY OF POLICY-SETTING RESOLUTIONS ADOPTED, REPEALED AND/OR AMENDED BY THE
CAGAYAN DE ORO CITY WATER DISTRICT BOARD OF DIRECTORS FOR 2015**

RESO. NO.	DATE ENACTED	SUMMARY	REMARKS
17	11-Feb-15	Confirm the authority of Management for a partial implementation of the new organizational structure of the COWD pending approval from the Department of Budget and Management (DBM).	
21	11-Feb-15	Grant Management continued authority to purchase and disburse payments for bulk water to Rio Verde Water Consortium, Inc. (RWVCI) despite receipt of Audit Observation Memorandum (AOM) from the Commission on Audit (COA) per AOM 2015-07(14), in consonance with the General Welfare Act.	
23	16-Feb-15	Approve the recommendation of Management for an <i>Evaluation and Negotiation Committee</i> relative to the due diligence study to be undertaken by <i>Metropac Water Investment Corporation</i> , to wit: 1. Engr. Bienvenido V. Batar, Jr. 2. Engr. Carolina B. Lao 3. Ms. Rhedla Martinietta S. Saicedo 4. Engr. Alex A. Abangan 5. Ms. Vanessa A. Chiu	
24	16-Feb-15	Pay the <i>Government Share (GS)</i> 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 Php1,380,681.56 thereby amending Resolution No. 010, S-2015 and authorize the General Manager to enter into and sign a Supplemental Memorandum of Agreement (MOA) with Government Service Insurance System (GSIS) for and in behalf of COWD.	
25	2-Mar-15	Suspend momentarily the grant of rice allowance of Php1,800.00 in cash to all employees in view of the decision of the Supreme Court in G.R. NO. 213755 dated November 25, 2014 while waiting for the legal opinion from the <i>Office of the Government Corporate Counsel (OGCC)</i> .	
26	2-Mar-15	Repeal COWD Resolution Nos. 060, S-2014 and 009, S-2015 and return the amount of PHP6 Million and PHP2,328,275.92, respectively to the General Fund in view of the decision of the Supreme Court in G.R. No.213755 dated November 25, 2014	
27	2-Mar-15	Direct Management to suspend the implementation of the Healthcare Program in view of the decision of the Supreme Court in G.R. No.213755 dated November 25, 2014	
28	2-Mar-15	Grant additional Collective Negotiation Agreement (CNA) Incentive from 2009 to 2013 equivalent to PHP8,056,311.57 at PHP19,194.92 per employee to be taken from the portion of savings intended to improve working conditions provided that Total CNA Incentive shall not exceed PHP25,000.00 each nor Annual Total Additional Incentive shall not exceed remaining funds.	



CAGAYAN DE ORO CITY WATER DISTRICT

Corrales Avenue, Cagayan de Oro City

SUMMARY OF POLICY-SETTING RESOLUTIONS ADOPTED, REPEALED AND/OR AMENDED BY THE CAGAYAN DE ORO CITY WATER DISTRICT BOARD OF DIRECTORS FOR 2015

RESO. NO.	DATE ENACTED	SUMMARY	REMARKS
32	16-Mar-15	Approve the request of the <i>First Labor Organization of the Cagayan de Oro City Water District (FLOW)</i> for a representation, in Observer capacity, during the discussion of the due diligence per letter of intent submitted by <i>MetroPac Water Investments Corporation</i> to promote transparency and help disseminate the right information to employees with Mr. Antonio B. Young as Permanent Observer; and Ms. Jane L. Salcedo as Substitute Observer in lieu of Mr. Young.	
36	16-Mar-15	Reconsider and approve the grant of rice allowance/benefits of Php1,800 in cash per month to incumbent organic personnel as of 1 July 1989 effective immediately based on the clarification made by COA Office Team Leader Ms. Virginia del Rosario.	
38	16-Mar-15	Approve the <i>Deed of Usufruct</i> by and between the <i>Cagayan de Oro City Water District</i> and <i>Engr. Bienvenido V. Batar, Jr.</i> for the possession, use, enjoyment and management of a 200-square meter portion of a parcel of land identified as Lot 16635, CAD-565-D located at Barangay Lumbia, Cagayan de Oro City; and authorize the General Manager to sign the <i>Deed of Usufruct</i> for and in behalf of COWD.	
39	16-Mar-15	Approve the <i>2015 Annual Procurement Plan (APP)</i> of the <i>Cagayan de Oro City Water District</i> , copy hereto attached which forms part of this resolution.	
42	1-Apr-15	Pay the <i>Government Share (GS)</i> 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 Php1,383,972.54 thereby amending Resolution No. 024, S-2015. Resolved further to authorize the General Manager to enter into and sign a Supplemental Memorandum of Agreement (MOA) with Government Service Insurance System (GSIS) for and in behalf of COWD.	
47	1-Apr-15	Approve the <i>Deed of Donation</i> with <i>Robinsons Land Corporation</i> for the Water Supply and Distribution System at Richmond Hills Subdivision situated at Camaman-an, this city; and authorize the General Manager, Rachel M. Beja, to sign the <i>Deed</i> for and in behalf of COWD.	
48	1-Apr-15	Approve the <i>Memorandum of Understanding (MOU)</i> between COWD and <i>Paglaum Homeowners Association, Inc. (PHA)</i> represented by its President, Mr. Rodrigo P. Rivera for the proposed water supply system at Sitio Paglaum, Camaman-an, Cagayan de Oro City; and authorize the General Manager, Rachel M. Beja, to sign the <i>Memorandum of Understanding (MOU)</i> for and in behalf of COWD.	



CAGAYAN DE ORO CITY WATER DISTRICT

Corrales Avenue, Cagayan de Oro City

**SUMMARY OF POLICY-SETTING RESOLUTIONS ADOPTED, REPEALED AND/OR AMENDED BY THE
CAGAYAN DE ORO CITY WATER DISTRICT BOARD OF DIRECTORS FOR 2015**

RESO. NO.	DATE ENACTED	SUMMARY	REMARKS
49	1-Apr-15	Approve the Memorandum of Agreement by and between Ayala Land Inc. represented by its Project Development Manager, Mr. Louie Anthony L. Valles and Cagayan de Oro City Water District represented by its General Manager, Engr. Rachel M. Beja for the water supply system at Amaia Scapes located at Anhawon, Bulua, Cagayan de Oro City; and authorize the General Manager, Engr. Rachel M. Beja, to sign the said Memorandum of Agreement for and in behalf of COWD.	
51	1-Apr-15	Approve, adopt and authorize Management to submit to the <i>Civil Service Commission (CSC)</i> the <i>Office Performance Commitment Review (OPCR)</i> of the <i>Cagayan de Oro City Water District (COWD)</i> and of the various departments and offices as an integral part of the <i>COWD Strategic Performance Management System (SPMS)</i> for 2015. Resolved further to approve and adopt the proposed rating scheme of the SPMS which forms an integral part of this Resolution, for submission to the CSC.	
54	1-Apr-15	Endorse the proposal submitted by <i>MetroPac Water Investments Corp.</i> to the ' <i>Evaluation and Negotiation Committee</i> ' for the conduct of an initial evaluation subject to presentation of results to the Board for appropriate action.	
55		Approve the <i>Memorandum of Agreement</i> by and between <i>Davao Joyful Homes Realty Corporation</i> represented by Mr. Mark S. Pacatang and <i>Cagayan de Oro City Water District</i> represented by its General Manager, Engr. Rachel M. Beja; for the water supply system at <i>Victors' Subdivision</i> located at Puli, Upper Carmen, Zone 13, Cagayan de Oro City; and authorize the General Manager, Engr. Rachel M. Beja, and or Assistant General Manager, Engr. Blenvenido V. Batar, Jr.; to sign the said Memorandum of Agreement for and in behalf of COWD.	
56	13-May-15	Confirm the authority of the Assistant General Manager on the release the 50% Year-End Bonus and 50% Cash Gift to all employees of the District who have rendered actual service while occupying a regular, contractual or casual position, in view of Department of Budget & Management (DBM) Budget Circular No. 2010-1 dated April 28, 2010 as authorized by Republic Act (RA) No. 6686 as amended by RA 8441 amounting to Php4,837,906.00.	



CAGAYAN DE ORO CITY WATER DISTRICT

Corrales Avenue, Cagayan de Oro City

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CAGAYAN DE ORO CITY WATER DISTRICT BOARD OF DIRECTORS FOR 2015**

RESO. NO.	DATE ENACTED	SUMMARY	REMARKS
65	18-May-15	Confirm the acceptance of a Deed of Donation executed on 18 December 2014 in Cagayan de Oro City made by Engr. Rexar B. Rañoa, President of Villa Flora Phase II Subdivision in favor of the Cagayan de Oro City Water District represented by General Manager Engr. Rachel M. Beja over one (1) parcel of land with an area of Ninety Seven (97) Square Meters more or less covered by TCT No. T-172532 situated in the Barrio of Gusa, Cagayan de Oro City.	
69	2-Jun-15	Authorize the release of <i>Productivity Enhancement Incentive (PEI)</i> for FY 2015 equivalent to one (1) month basic salary to officials and employees including casual/contractual personnel pursuant to <i>Executive Order No. 181 and Five Thousand (Php5,000.00) each to Job Order personnel with length of service >= 1 year as of June 1, 2015.</i>	
70	2-Jun-15	Approve the <i>Memorandum of Agreement (MOA)</i> for the implementation of the 2014 Bottom-Up Budgeting Subproject in the implementing partner 'expansion of Level II Water Supply System for CDORSHIP-1-Phase III' in Calaanan, Barangay Canitoan this city with a total project cost of Php7,000,000.00 and authorize the <i>General Manager</i> to sign the MOA for and in behalf of COWD.	
71	8-Jun-15	Accept the unsolicited proposal of <i>MetroPac Water Investments Corp.</i> for the <i>Cagayan de Oro Bulk Water Supply Project</i> through a joint venture with COWD based on the result of the initial evaluation conducted by the <i>COWD Evaluation and Negotiation Committee</i> and authorize the <i>General Manager</i> to issue a <i>Letter of Acceptance</i> to <i>MetroPac Water Investments Corp.</i> to proceed with the detailed negotiations on the terms and conditions of the <i>Joint Venture (JV)</i> activity.	
80	15-Jul-15	Approve and adopt a policy on ' <i>COWD Cadetship Program</i> ' for implementation effective 1 January 2016 and thereafter; subject for review; copy hereto attached which forms an integral part of this resolution.	
83	15-Jul-15	Approve the release of <i>Service Incentive Pay</i> 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 2015 amounting to Php8,095,000.00 to be taken from savings in 2015; in compliance with Civil Service Commission Resolution No. 010112.	
89	30-Jul-15	Grant <i>Anniversary Bonus</i> to all officers and employees equivalent to one (1) month of basic salary and appropriate the amount intended for this purpose, to be taken from the General Fund.	


CAGAYAN DE ORO CITY WATER DISTRICT

Corrales Avenue, Cagayan de Oro City

**SUMMARY OF POLICY-SETTING RESOLUTIONS ADOPTED, REPEALED AND/OR AMENDED BY THE
CAGAYAN DE ORO CITY WATER DISTRICT BOARD OF DIRECTORS FOR 2015**

RESO. NO.	DATE ENACTED	SUMMARY	REMARKS
94	18-Aug-15	Affirm the authority of the General Manager on travel expenses pursuant to Section 4 of Executive Order No. 298 provided that such claim for actual travel expenses is approved by the General Manager and duly supported with receipts.	
95	18-Aug-15	Authorize Management to send officers and employees to trainings, seminars, conferences and the like provided that Board approval shall be obtained for trainings, seminars, etc with registration fee of more than Php1,200.00 per day.	
98	10-Sep-15	Authorize the General Manager, Engr. Rachel M. Beja, and the Finance Department Manager to enter into a <i>Memorandum of Agreement (MOA)</i> with the <i>Development Bank of the Philippines-Cagayan de Oro Branch (DBP)</i> to avail of THE PROGRAM and to sign all documents related hereto, for and in behalf of COWD.	
99	1-Oct-15	Approve the <i>Memorandum of Agreement</i> by and between <i>Communities Cagayan Inc.</i> represented by its General Manager, Ms. Emelia N. Lustado and Cagayan de Oro City Water District represented by its General Manager, Engr. Rachel M. Beja for the water supply system at Camella Cerritos located at Canitoan, Cagayan de Oro City and authorize the General Manager, Engr. Rachel M. Beja, to sign the said Memorandum of Agreement for and in behalf of COWD.	
104	1-Oct-15	Confirm the authority for the General Manager to sign the <i>Contract of Lease with Primestar Realty and Development, Inc.</i> for the office space rent at Tin-ao Sub-Office with a monthly rate of Php27,500.00; for and in behalf of COWD.	
106	1-Oct-15	Grant <i>Collective Negotiation Agreement (CNA)</i> Incentive for CY 2014 equivalent to Php7,026,228.95 at Php16,532.30 per employee to be taken from apportionment of the available amount identified in Item 7.1.1 on the total amount of allowable <i>Maintenance and Other Operating Expenses (MOOE)</i> allotments in Item 4.3 of Budget Circular No. 2014-2 dated 2 December 2014.	
107	15-Oct-15	Approve the <i>Memorandum of Agreement</i> on over the counter collection using various facilities of Landbank-Capistrano on Phone Access; iAccess Internet Banking Facility; and Electronic Payment Portal, by and between <i>Landbank-Capistrano</i> duly represented by Branch Head, Ms. Josephine B. Mercadal; and <i>COWD</i> duly represented by General Manager Rachel M. Beja and authorize the General Manager to sign the MOA for and in behalf of COWD.	



CAGAYAN DE ORO CITY WATER DISTRICT

Corrales Avenue, Cagayan de Oro City

**SUMMARY OF POLICY-SETTING RESOLUTIONS ADOPTED, REPEALED AND/OR AMENDED BY THE
CAGAYAN DE ORO CITY WATER DISTRICT BOARD OF DIRECTORS FOR 2015**

RESO. NO.	DATE ENACTED	SUMMARY	REMARKS
108	15-Oct-15	Adopt the proposed water rates as presented during public hearing in 2011 for implementation by 1 July 2016; and 1 July 2017 respectively; subject for review and approval by the <i>Local Water Utilities Administration (LWUA)</i> .	
109	15-Oct-15	Approve the <i>Annual Gender and Development (GAD) Plan and Budget for Calendar Year 2015 of Php48,003,049.00</i> in accordance with RA 7192, copy hereto attached which forms an Integral part of this resolution.	
112	3-Nov-15	Approve the <i>Lease Agreement Contract</i> by and between <i>Universal Hats Realty Holding Corporation</i> represented by its President, Mr. Henry C. Sia and COWD represented by GM Rachel M. Beja, for the proposed parking area of COWD vehicles located in Kauswagan, this city and authorize the General Manager to sign the Contract for and in behalf of COWD.	
116	3-Nov-15	Authorize Management to release the remaining <i>50% Year-End Bonus & 50% Cash Gift</i> to all employees of the District who have rendered actual service while occupying a regular, contractual or casual position, in view of <i>DBM Budget Circular No. 2010-1</i> dated April 28, 2010 as authorized by RA No. 6686 as amended by RA 8441 amounting to Php5,345,100.	
117	3-Nov-15	Adopt the <i>Proposed Tourism Water Supply Infrastructure Program with Total Project Cost Summary of Php51,302,506.00</i> for adoption and authorize Management to submit the same to the <i>Local Water Utilities Administration (LWUA)</i> for possible funding through a grant, copy hereto attached which forms as integral part of this resolution.	
120	16-Nov-15	Adopt and approve <i>COWD Motor Vehicle Re-Fleeting Program</i> and to confirm appropriation of Php18,424,960.00 for purchase of transportation equipment consisting of 5 units motorcycle, 17 units service vehicle and 4 units cross-over utility vehicle.	
121	16-Nov-15	Approve the <i>Memorandum of Understanding (MOU) and Deed of Donation (DOD)</i> by and between <i>Jukens Builders & Trade</i> represented by its <i>General Manager</i> , Mr. Joelito J. Talaid and <i>Cagayan de Oro City Water District</i> represented by its <i>General Manager</i> , Engr. Rachel M. Beja for the partial turn-over of the water supply system at <i>Fatima West Plain Subdivision</i> located at Pagatpat, Cagayan de Oro City; and authorize the General Manager to sign the said MOU and DOD for and in behalf of COWD.	



CAGAYAN DE ORO CITY WATER DISTRICT

Corrales Avenue, Cagayan de Oro City

**SUMMARY OF POLICY-SETTING RESOLUTIONS ADOPTED, REPEALED AND/OR AMENDED BY THE
CAGAYAN DE ORO CITY WATER DISTRICT BOARD OF DIRECTORS FOR 2015**

RESO. NO.	DATE ENACTED	SUMMARY	REMARKS
122	23-Nov-15	Approve the recommendation of the <i>General Manager</i> for the purchase of lot at Kauswagan, Cagayan de Oro City per TCT No. T-70314 with an area of 15,924 square meters at Php4,000.00 per square meter amounting to Php63,696,000.00 owned by <i>Golden ABC Inc.</i> for the new COWD Central Office and authorize the <i>General Manager</i> to execute the <i>Contract to Sell</i> for and in behalf of COWD.	
124	23-Nov-15	Authorize Management to withdraw the proposed structure of the <i>Cagayan de Oro City Water District (COWD)</i> submitted to the <i>Department of Budget and Management (DBM)</i> in view of the impending implementation of the <i>Salary Standardization Law of 2015</i> .	
126	7-Dec-15	Realign Unused Funds and savings from CAPEX amounting to Php63,696,000.00 as source of funds for the lot purchase at Kauswagan, Cagayan de Oro City per TCT No. T-70314 with an area of 15,924 square meters at Php4,000.00 per square meter amounting to Php63,696,000.00 owned by <i>Golden ABC Inc.</i> intended for the new COWD Office. Resolved further to authorize the <i>General Manager</i> to execute a <i>Deed of Absolute Sale</i> and other pertinent documents related to this procurement for and in behalf of COWD.	
127	7-Dec-15	Confirm the transfer of <i>Engr. Bienvenido V. Batar, Jr.</i> from <i>Assistant General Manager for Admin, Finance and Commercial</i> to <i>Assistant General Manager for Technical Services</i> pursuant to Section 24 of PD 198 as amended by Section 10 of PD 768.	
128	14-Dec-15	Confirm the appointments of the following herein listed personnel pursuant to Section 24 of PD 198 as amended by Section 10 of PD 768.	
129	14-Dec-15	Authorize the release of the <i>Performance-Based Bonus (PBB)</i> for FY 2014 to officers and employees pursuant to EO 80; MC No. 6 of the <i>Civil Service Commission</i> and COWD Resolution No. 085, S-2014 and appropriate the amount intended for this purpose.	
132	22-Dec-15	Approve the recommendation of the <i>General Manager</i> for the re-enactment of the 2015 COWD Budget pending submission and approval of the COWD 2016 Budget.	

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

**LIST OF
COWD MAJOR REPORTS PREPARED REGULARLY
(CY-2015)**

1. Financial Reports
 - a. Balance Sheet Statement
 - b. Statement of Changes in Equity
 - c. Statement of Income
 - d. Cash Flow Statement
 - e. Notes to Financial Statement
 - f. Financial & Operating Highlights
 - g. Detailed Statement of Revenues and Expenses
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, 2015

Date

PHILIPPINE CURRENCY

FINANCIAL REPORT

December 31, 2015

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 (6-18)

PREPARED BY:

Adel 9/14
ADEL L. FLORES
 Division Manager A-Accounting Division

CHECKED BY:

Marilou 3/14
MARILOU E. ONDAP
 Finance Manager

APPROVED BY:

Rachel 2/14
ENGR. RACHEL M. BEJA
 General Manager

CAGAYAN DE ORO CITY WATER DISTRICT
TRIAL BALANCE
December 31, 2018

ACCOUNT NO.	ACCOUNT TITLE	DEBIT	CREDIT
10200	CASH-COLLECTING OFFICERS	2,285,308.48	
10700	CASH IN BANK- LOCAL CURRENCY	505,001,792.55	
11000	ACCOUNTS RECEIVABLE-CUSTOMERS	138,774,832.69	
12000	DUE FROM NAT'L GOV'T AGENCIES	84,532.09	
12400	DUE FROM GOCCs	26,451.57	
12500	DUE FROM LGUs	134,339.26	
13000	CASH ADVANCES TO OFFICERS & EMPLOYEES	180.00	
13500	DUE FROM OFFICERS AND EMPLOYEES	3,602.13	
14300	A/R INSURANCE/REINSURANCE CLAIMS	13,558.36	
14400	DUE FROM NGOs	1,727.05	
14900	OTHER RECEIVABLES	857,629.22	
15100	OFFICE SUPPLIES INVENTORY	837,987.89	
15700	FUEL, OIL & LUBRICANTS INVENTORY	132,018.57	
15800	CHEMICAL & FILTERING SUPPLIES INVENTORY	882,852.67	
15900	MAINTENANCE SUPPLIES INVENTORY	6,810,343.59	
16800	CONSTRUCTION MATERIALS INVENTORY	19,054,247.92	
16900	OTHER INVENTORIES	5,221,402.85	
17000	PREPAID INSURANCE	152,189.31	
17400	GUARANTY DEPOSIT	8,753,853.10	
17800	OTHER PREPAYMENTS AND DEPOSITS	196,376.13	
18100	INPUT TAX	2,586.79	
18900	OTHER DEFERRED CHARGES	974,999.73	
20100	LAND	40,725,074.89	
20303	SPRING & TUNNELS	5,000.00	
20304	WELLS	105,137,156.55	
20408	RESERVOIRS & TANKS	32,296,465.16	
20309	TRANSMISSION & DISTRIBUTION MAINS	931,853,365.31	
20310	FIRE MAINS	3,433.70	
20311	SERVICE CONNECTIONS	230,206,921.46	
20312	METERS	193,515,252.58	
20313	METER INSTALLATION	13,719,789.67	
20314	HYDRANTS	6,930,303.16	
20317	UTILITY PLANT HELD FOR FUTURE USE	2,986,731.00	
20318	UNCLASSIFIED UTILITY PLANT	8,564,478.72	
20401	SOURCE OF SUPPLY STRUCTURES AND IMPROVEMENTS	20,652,327.07	
20402	PUMPING PLANT STRUCTURES AND IMPROVEMENTS	67,170,648.41	
20404	TRANSMISSION & DISTRIBUTION STRUCTURES AND IMPROVEMENTS	17,463,701.01	
20405	GENERAL ADMINISTRATIVE STRUCTURES AND IMPROVEMENTS	27,365,881.00	
20700	OFFICE EQUIPMENTS	31,293,620.53	
20800	LABORATORY EQUIPMENTS	6,474,299.97	
21400	LAND TRANSPORT EQUIPMENTS	49,014,272.98	
22501	POWER PRODUCTION EQUIPMENT	38,175,092.65	
22502	PUMPING EQUIPMENT	144,931,954.08	
22503	WATER TREATMENT EQUIPMENT	8,586,898.35	
22504	STORE EQUIPMENT	38,900.00	
22505	COMMUNICATION EQUIPMENT	8,473,354.36	
22506	POWER OPERATED EQUIPMENT	28,059,785.21	
22507	TOOLS, SHOP AND GARAGE EQUIPMENT	25,809,849.03	
22508	SURVEYING INSTRUMENT & ACCESSORIES	41,207.82	
22600	OFFICE FURNITURES & FIXTURES	250,695.00	
24300	CONSTRUCTION-IN-PROGRESS PLANT	17,456,511.29	
24400	CONSTRUCTION-IN-PROGRESS-BUILDINGS & OTHER STRUCTURES	18,839,991.72	
26100	INTANGIBLE ASSETS	2,106,586.48	
26500	RESTRICTED FUND	50,201,686.59	
27900	OTHER ASSETS	159,320,646.34	
30000	CONTRA ASSET ACCOUNTS		953,303,459.14
30100	ALLOWANCE FOR DOUBTFUL ACCOUNTS		2,390,908.91
40100	VOUCHERS PAYABLE		4,118,670.16
41200	DUE TO NATIONAL AGENCIES		5,574,072.04
41300	DUE TO GOCCs		12,731.08
42100	DUE TO OFFICERS & EMPLOYEES		12,046,593.72
42400	CONTACTORS' SECURITY DEPOSIT		8,884,008.84
42500	ACCURED LIGHT & POWER		57,724,546.20
43000	OTHER PAYABLES		631,522,620.85
43400	LOANS PAYABLE		64,038,151.22
45100	CURRENT PORTION OF LONG-TERM DEBITS CUSTOMERS' DEPOSITS		9,056,122.05

ACCOUNT NO.	ACCOUNT TITLE	DEBIT	CREDIT
45900	DEFERRED CREDITS		33,896,613.88
47100	CAPITAL CONTRIBUTION-GOVERNMENT EQUITY		866,925.40
47204	CAPITAL/EQUITY RESERVE		3,170,322.91
47300	DONATED CAPITAL (OPIC)		119,230,157.23
48100	RETAINED EARNINGS		772,324,185.44
57601	METERED SALES		899,542,866.53
57607	SALES TO GOVERNMENT AGENCIES		5,767,882.80
57608	OTHER SALES OR SERVICES		1,605,206.19
61200	INTEREST INCOME		2,755,966.95
61801	MISCELLANEOUS SALES REVENUE		6,747,589.94
61804	OTHER WATER REVENUE		340,650.00
61901	PENALTY CHARGES		39,270,717.68
63100	SUBSIDY FROM NATIONAL GOVERNMENT		410,600.00
65900	OTHER INCOME		4,190,966.01
70101	OPERATION EXPENSES:	11,923,792.53	
70107	TRANSMISSION & DISTRIBUTION EXPENSE-SUPERVISION	10,526,519.88	
70108	CUSTOMERS ACCOUNT EXPENSE-SUPERVISION	12,797,711.41	
70111	ADMINISTRATIVE & GENERAL SALARIES	41,768,395.23	
70600	SALARIES & WAGES- OTHERS (CASUAL & JO)	20,249,715.08	
70700	PERA	9,703,289.98	
71000	REPRESENTATION ALLOWANCE(RA)	2,004,250.00	
71100	TRANSPORTATION ALLOWANCE(TA)	2,004,250.00	
71200	CLOTHING & UNIFORM ALLOWANCE	2,050,026.78	
71300	HONORARIA (BOO)	2,417,261.71	
71400	YEAR END BONUS	34,494,566.74	
71900	OTHER BONUSES AND ALLOWANCES	19,543,904.71	
72100	LIFE & RETIREMENT INSURANCE CONTRIBUTION	11,039,705.42	
72200	PAG-IBIG CONTRIBUTION	480,642.44	
72300	PHILHEALTH CONTRIBUTION	1,008,225.00	
72500	PROVIDENT FUND CONTRIBUTION	11,408,478.78	
73400	RETIREMENT BENEFITS	1,142,500.33	
73700	VACATION AND SICK LEAVE BENEFITS	4,465,165.16	
74900	OTHER PERSONNEL BENEFITS	4,429,144.73	
75100	OFFICE SUPPLIES EXPENSES	4,444,573.16	
75700	FUEL, OIL & LUBRICANT EXPENSES	2,990,192.45	
76600	TRAVEL EXPENSES	804,709.49	
76700	TRAINING & SCHOLARSHIP EXPENSE	2,787,321.27	
76900	ELECTRICITY	3,715,413.42	
77200	POSTAGE AND DELIVERIES	92,047.00	
77300	TELEPHONE EXPENSE-LANDLINE	243,490.88	
77400	TELEPHONE EXPENSE-MOBILE	724,783.48	
77500	INTERNET EXPENSES	224,381.00	
77600	CABLE, SATELLITE, TELEGRAPH, TELEGRAPH & RADIO EXPENSES	102,242.83	
77800	ADVERTISING, PROMOTIONAL & MARKETING	471,728.74	
77900	TAXES, DUTIES & LICENSES	18,706,566.44	
78100	INSURANCE PREMIUMS	645,743.17	
78500	INDIGNITIES AND OTHER CLAIMS	44,244.20	
78600	RENT/LEASE EXPENSE	315,000.00	
79200	GENERATION, TRANSMISSION & DISTRIBUTION EXPENSES	267,378,603.70	
79500	EXTRA MISCELLANEOUS EXPENSES	136,078.83	
79600	MEMBERSHIP DUES & CONTRIBUTION TO ORGANIZATIONS	213,426.54	
79700	CULTURAL & ATHLETIC EXPENSES	120,047.70	
80300	REPAIRS & MAINTENANCE-PLANT	9,723,847.72	
82507	REPAIRS & MAINTENANCE-TOOLS	61,761.25	
84100	DONATIONS	51,000.00	
84200	LEGAL SERVICES	122,000.00	
84300	AUDITING SERVICES	432,000.00	
84600	SECURITY SERVICES	7,974,220.06	
90100	DOUBTFUL ACCOUNTS EXPENSES	680,950.48	
90300	DEPRECIATION	77,229,639.74	
90500	LOSS OF ASSETS	841,779.00	
98900	OTHER MAINTENANCE & OPERATING EXPENSES	3,691,564.03	
99100	BANK CHARGES	40,463.98	
99600	INTEREST EXPENSES	63,557,685.54	
	TOTAL	3,653,844,334.87	3,653,844,334.87
	NET INCOME	286,635,396.09	286,635,396.09

Cajeros de Oro City Water District
BALANCE SHEET
 As of December 31, 2014

	YEAR TO DATE				This Month Last Year		Over Last Year	
	Annual This Month	% to Total	Amount	% to Total	Amount	Amount	% to Total	
	Amount							
ASSETS AND OTHER DEBITS								
CURRENT ASSETS								
Cash (NPS No. 4)								
Cash - Collecting Office	2,263,308.48	0.11	3,503,140.88	0.20	(1,239,832.40)	(14.80)		
Cash in Bank - Local Currency, Current Account	168,718,986.18	8.33	183,812,719.33	10.47	(12,093,733.15)	(6.67)		
Cash in Bank - Local Currency, Time Deposits	336,242,805.17	16.60	104,462,539.31	6.06	231,780,265.86	221.37		
Total	507,224,101.83	25.04	288,800,533.52	16.73	218,423,567.31	76.90		
Receivables (NPS No. 5)								
Accounts Receivable	138,724,852.69	6.83	283,634,659.89	16.43	(144,909,807.20)	(31.09)		
Allowance for Doubtful Accounts	(2,390,908.91)	(0.12)	(97,983,900.81)	(5.10)	83,592,991.90	(97.28)		
Accounts Receivable - Net	136,333,943.78	6.71	185,650,759.08	11.33	(49,316,815.30)	(20.31)		
Total	136,333,943.78	6.71	185,650,759.08	11.33	(49,316,815.30)	(20.31)		
Other Receivables (NPS No. 6)								
Advances to Officers and Employees	180.00	-	600.00	-	(420.00)	(77.50)		
Due from Officers and Employees	3,602.13	-	602.13	-	2,999.99	349.07		
Insurance/Retirement Claims Receivables	13,318.36	-	13,318.36	-	-	-		
Other Receivable	1,109,679.19	0.05	1,099,340.59	0.65	11,338.60	1.04		
Total	1,122,819.68	0.06	1,109,301.08	0.66	13,518.60	1.22		
Inventories (NPS No. 7)								
Office Supplies Inventory	487,987.89	0.04	899,054.13	0.05	(411,066.24)	(6.79)		
Fuel, Oil and Lubricants	132,018.37	0.01	76,204.72	0.01	55,813.65	73.24		
Chemicals and Filtering Supplies Inventory	882,812.67	0.04	887,632.42	0.05	(4,779.75)	(0.54)		
Maintenance Supplies Inventory	6,810,343.59	0.34	6,205,071.70	0.36	605,271.89	9.75		
Construction Materials Inventory	19,014,247.92	0.94	24,970,932.04	1.48	(5,956,684.12)	(24.23)		
Other Inventories	3,211,402.83	0.16	1,216,303.88	0.07	2,000,098.95	222.24		
Total	32,538,813.28	1.63	38,272,222.89	2.22	(5,733,409.61)	(13.94)		
Prepayments, Deposits and Deferred Charges (NPS No. 8)								
Prepaid Insurance	192,185.31	0.01	374,305.33	0.02	(182,120.02)	(59.36)		
Security Deposits	8,733,833.10	0.43	8,391,984.72	0.39	341,848.38	1.88		
Other Prepayments and Deposits	196,376.13	0.01	282,108.51	0.02	(85,732.38)	(30.46)		
Signal Tax	3,886.79	-	-	-	3,886.79	100.00		
Other Deferred Charge	574,959.21	0.03	19,823,086.00	1.13	(19,248,126.79)	(94.81)		
Total	10,082,100.54	0.50	28,771,884.56	1.67	(18,690,784.02)	(64.97)		
TOTAL CURRENT ASSETS	687,763,903.24	33.94	357,676,691.09	22.02	330,087,111.95	24.44		
PROPERTY, PLANT AND EQUIPMENT (NPS No. 9)								
Land and Other Improvements								
Land	40,721,074.83	2.01	40,721,074.83	2.36	4,000.00	0.01		
Other Improvements	46,725,074.69	2.01	40,721,074.89	2.36	4,000.00	0.01		
Total	87,446,149.52	2.01	81,442,149.72	2.36	4,000.00	0.01		
Plant, Buildings and Structures								
Plant (UPR)	1,327,216,867.31	75.38	1,305,536,798.67	87.22	21,680,068.64	1.44		
Buildings and Other Structures	132,562,017.48	6.53	130,664,710.86	7.37	1,897,306.62	1.33		
Total	1,459,778,884.79	81.92	1,436,201,509.53	94.79	23,577,375.26	1.43		
Equipment and Machinery								
Office Equipment	28,112,367.69	1.39	21,872,915.04	1.27	6,239,452.65	28.33		
Laboratory Equipment	6,474,299.97	0.32	6,166,369.97	0.36	307,930.00	4.99		
Land Transport Equipment	46,014,272.98	2.42	34,933,462.98	2.03	11,080,810.00	38.63		
Other Machinery and Equipment	254,120,840.34	12.94	229,829,810.28	13.31	24,291,030.06	10.27		
Total	234,721,780.98	16.07	232,792,558.27	16.97	1,929,222.71	1.17		
Furniture, Fixtures and Books								
Furniture and Fixtures	5,431,947.84	0.27	5,169,372.84	0.30	262,575.00	3.24		
Books	5,431,947.84	0.27	5,169,372.84	0.30	262,575.00	3.24		
Total	10,863,895.68	0.54	10,338,745.68	0.60	525,150.00	4.81		
TOTAL PROPERTY, PLANT AND EQUIPMENT	2,043,966,950.49	100.87	1,975,309,673.93	114.43	68,657,276.56	3.41		
Accumulated Depreciation-PPS	(931,874,491.33)	(46.96)	(875,777,053.06)	(50.69)	(56,097,438.27)	(2.81)		
Total	1,092,092,459.16	53.86	1,100,532,620.87	63.74	(8,440,161.71)	(0.79)		

	YEAR TO DATE			Increase (Decrease)		
	Actual This Month		This Month Last Year	Over Last Year		% to Total
	Amount	% to Total		Amount	% to Total	
Construction-in-Progress (NPS No. 10)						
Construction-in-Progress - Main	17,438,511.29	0.86	41,874,888.18	0.69	5,183,623.11	47.02
Construction-in-Progress - Buildings and Other Structures	18,839,991.72	0.93	14,922,199.43	0.36	3,916,798.29	26.23
Total	36,278,503.01	1.79	25,796,987.61	1.05	5,490,421.40	33.45
TOTAL PROPERTY, PLANT AND EQUIPMENT	1,128,190,662.19	53.68	1,127,320,494.06	63.31	860,468.13	0.08
OTHER ASSETS (NPS No. 11)						
Intangible Assets	2,106,586.48	0.10	2,106,586.48	0.12	-	-
Accumulated Depreciation-Intangible Assets	(1,428,957.83)	(0.07)	(1,386,836.10)	(0.08)	(42,131.73)	3.04
Intangible Assets, net	677,628.65	0.03	719,750.38	0.04	(42,131.73)	(3.45)
Restricted Funds	50,201,886.99	2.48	42,888,038.26	2.48	7,313,848.73	17.05
Other Assets	159,320,646.24	7.86	2,607,184.51	0.15	156,713,461.73	6,010.83
TOTAL OTHER ASSETS	210,199,931.28	10.37	46,214,999.05	2.68	163,984,938.23	354.83
TOTAL ASSETS AND OTHER DEBITS	2,026,152,916.81	100.00	1,726,222,378.20	100.00	299,930,538.61	17.37
LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS						
CURRENT LIABILITIES (NPS No. 12)						
Inter-Agency Payables						
Due to National Government Agencies (BIR, etc.)	4,118,670.16	0.20	5,004,125.40	0.29	(915,455.24)	(18.18)
Due to Government Owned and/or Controlled Corporations	5,274,872.04	0.28	8,073,572.07	0.47	(2,501,500.03)	(30.90)
Total	9,692,742.20	0.48	13,077,697.47	0.76	(3,415,955.27)	(13.14)
Other Payables						
Due to Officers and Employees	12,731.08	0.00	900,543.57	0.05	(890,822.49)	(80.59)
Contractor's Security Deposits	12,048,299.72	0.59	8,712,011.17	0.50	3,336,588.55	33.39
Accrued Light and Power	8,894,068.54	0.44	8,806,111.91	0.51	73,896.63	0.86
Other Payables	52,773,146.20	2.60	20,923,964.40	1.21	31,851,181.80	152.23
Total	73,713,479.54	3.64	39,346,641.03	2.28	34,372,838.48	87.36
Leases Payable						
Current Portion of Long-Term Debt	64,088,151.22	3.16	60,849,274.59	3.52	3,188,876.63	5.24
Total	64,088,151.22	3.16	60,849,274.59	3.52	3,188,876.63	3.24
TOTAL CURRENT LIABILITIES	147,450,272.96	7.28	113,200,613.11	6.56	34,144,729.85	30.14
NON-CURRENT LIABILITIES (NPS No. 13)						
Leases Payable	651,372,620.85	32.16	716,674,297.64	41.32	(65,121,086.79)	(8.09)
Total	651,372,620.85	32.16	716,674,297.64	41.32	(65,121,086.79)	(8.09)
TOTAL NON-CURRENT LIABILITIES	651,372,620.85	32.16	716,674,297.64	41.32	(65,121,086.79)	(8.09)
TOTAL LIABILITIES	798,822,893.81	39.43	829,874,910.75	48.08	(31,057,216.94)	(3.74)
DEFERRED CREDITS (NPS No. 14)						
Contingency Deposit	9,406,122.05	0.46	9,406,662.05	0.53	(540.00)	(0.01)
Other Deferred Credits	33,896,612.88	1.67	40,204,237.46	2.31	(16,307,624.58)	(22.48)
Total	43,302,734.93	2.12	49,610,899.51	2.83	(16,307,624.58)	(22.52)
TOTAL DEFERRED CREDITS	43,302,734.93	2.12	49,610,899.51	2.83	(16,307,624.58)	(22.52)
EQUITY (NPS No. 15)						
Government Equity	866,925.40	0.04	866,925.40	0.05	-	-
Capital/Equity Reserve	3,170,522.91	0.16	3,170,522.91	0.18	-	-
Donated Capital (RUC)	118,220,157.22	5.88	131,887,188.36	7.64	(12,666,981.13)	(5.98)
Reserve Funds	1,060,939,281.23	52.36	701,086,971.27	40.61	359,852,310.26	51.33
Total	1,184,222,187.07	58.43	810,581,137.94	46.69	373,641,049.13	41.49
TOTAL EQUITY	1,184,222,187.07	58.43	810,581,137.94	46.69	373,641,049.13	41.49
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS	2,026,152,916.81	100.00	1,726,222,378.20	100.00	299,930,538.61	17.37

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

	2015	2014
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)		
Balance at the end of the period	<u>3,170,522.91</u>	<u>3,170,522.91</u>
Donated Capital		
Balance at beginning of the period	131,837,138.36	131,837,138.36
Additions -DPIC OP Sending Grant	(12,626,981.13)	
Balance at the end of the period	<u>119,210,157.23</u>	<u>131,837,138.36</u>
Retained Earnings		
Balance at beginning of the period	701,086,571.27	463,868,105.12
Prior period adjustments		
Changes during the period	71,237,614.17	(2,953,994.67)
Net income (loss) for the period	288,635,396.09	238,171,860.82
Balance at the end of the period	<u>1,060,959,581.53</u>	<u>701,086,571.27</u>
TOTAL EQUITY	<u>1,884,227,187.07</u>	<u>1,866,981,157.94</u>

City of Chicago
INCOME STATEMENT
 For the period ended December 31, 2019

	CURRENT MONTH				YEAR TO DATE				Variance Amount	% to Budget	% to Total
	Actual Amount	% to Total	Variance Amount	% to Budget	Actual Amount	% to Total	Budget Amount	% to Total			
Business and Services Income:											
Commission, Transportation and Distribution	15,435,218.25	94.08	77,767,378.00	95.52	(2,340,059.77)	906,913,955.32	94.86	919,866,305.00	95.55	(12,050,349.68)	(1.21)
Business Income	914,301.59	1.14	49,675.00	0.06	864,626.59	2,755,966.95	0.59	596,100.00	0.06	2,159,866.95	163.33
Other Business and Services Income	460,945.00	0.57	605,900.00	0.74	(144,957.00)	7,088,259.94	0.74	7,270,800.00	0.76	(182,540.06)	(2.45)
Fines and Penalties - Services Income	3,372,739.53	4.21	2,991,211.00	3.59	381,528.53	22,720,717.68	4.11	33,954,533.00	3.73	3,376,183.68	9.41
Total Business and Services Income	19,283,204.37	23.99	81,359,824.00	100.00	(1,461,881.80)	956,839,889.89	100.00	960,727,741.00	100.00	(3,887,851.11)	(0.79)
Least Operating Expenses:											
Operation Expenses:											
Personal Services:											
Salaries and Wages	9,765,072.02	12.18	10,937,247.00	13.43	1,172,174.98	97,266,134.13	10.17	131,350,564.00	13.63	33,984,417.87	23.89
Personal Economic Relief Allowance (PERA)	924,475.34	1.13	1,037,000.00	1.27	112,524.66	9,703,289.98	1.01	12,444,000.00	1.29	2,740,710.02	22.02
Transportation Allowance	167,000.00	0.21	286,000.00	0.35	119,000.00	2,004,250.00	0.21	3,464,000.00	0.36	1,451,750.00	42.01
Transportation Allowance	161,525.23	0.20	175,000.00	0.21	13,474.75	2,050,056.78	0.21	3,436,000.00	0.36	1,435,179.00	42.01
Clothing and Uniform Allowance	1,175,000.00	1.47	273,400.00	0.34	(901,600.00)	3,287,301.71	0.34	3,281,000.00	0.34	(6,464.71)	(0.20)
Resumes (Directors' Fees & Remuneration, etc)	16,669,799.23	20.78	2,381,256.00	2.91	(14,288,543.23)	31,504,326.74	3.32	28,050,152.00	2.97	(3,454,174.74)	(17.55)
Year-end Bonus	1,973,162.56	2.46	2,380,288.00	2.98	407,125.44	19,543,904.71	2.04	28,571,976.00	2.97	9,028,071.29	31.60
Other Bonuses and Allowances	1,083,211.17	1.35	1,192,560.00	1.47	109,348.83	11,039,708.42	1.15	14,507,192.00	1.49	3,267,483.58	23.54
Life and Retiree Insurance Contributions	40,500.00	0.05	50,000.00	0.06	9,500.00	490,642.44	0.05	607,800.00	0.06	127,157.56	20.92
PAC-IBRG Contributions	41,862.50	0.10	110,867.00	0.14	69,004.50	1,008,223.00	0.11	1,270,336.00	0.14	272,113.00	24.21
PHILMATIC Contributions	1,031,977.74	1.29	1,247,618.00	1.55	215,640.26	11,408,478.78	1.19	14,971,416.00	1.56	3,562,937.22	23.00
Provident Fund Contributions	408,436.00	0.51	192,774.00	0.24	(215,662.00)	1,142,500.33	0.12	2,213,384.00	0.24	1,170,883.67	50.61
Retirement Benefits - Regular	527,261.90	0.70	918,460.00	1.18	391,198.10	4,463,163.16	0.47	11,021,790.00	1.14	6,558,626.84	59.49
Vacation and Sick Leave Benefits	2,363,268.13	3.70	3,720,000.00	4.63	1,356,731.87	4,429,144.73	0.46	4,440,360.00	0.46	11,213.27	0.23
Other Personal Benefits	27,268,828.44	46.44	23,145,250.00	28.68	(4,123,578.44)	263,687,448.91	21.28	263,153,900.00	27.28	533,548.91	0.23
Other operations Expenses											
Office Supplies Expense	527,748.34	1.16	305,849.00	0.37	(221,899.34)	4,444,573.16	0.46	6,070,338.00	0.63	1,625,764.84	26.78
Fuel, Oil and Lubricants Expenses	610,300.64	0.76	335,891.00	0.41	(274,409.64)	2,990,138.43	0.31	4,030,598.00	0.42	1,040,459.56	25.31
Travel Expenses	1,196,837.46	1.48	268,584.00	0.33	(928,253.46)	894,709.48	0.08	3,687,608.00	0.38	2,490,768.52	78.79
Printing	326,057.16	0.41	175,000.00	0.22	(151,057.16)	2,787,321.27	0.29	4,500,000.00	0.47	1,712,678.73	23.38
Electricity	205,754.82	0.26	124,092.00	0.15	(81,662.82)	3,713,413.42	0.39	4,500,000.00	0.47	786,586.58	17.44
Advertising, Promotional and Marketing	177,339.81	0.22	195,875.00	0.24	18,535.19	1,396,945.19	0.15	1,466,104.00	0.15	78,158.81	3.33
Taxes, Dues, and Licenses	66,831.90	0.08	1,725,148.00	2.12	1,658,316.10	421,728.74	0.04	1,283,700.00	0.13	861,971.26	67.15
Insurance Premiums	42,873.42	0.05	100,000.00	0.12	57,126.58	38,706,656.44	1.96	30,713,740.00	2.15	2,007,073.56	9.69
Indemnities and Other Claims	19,118.00	0.02	25,000.00	0.03	5,882.00	44,344.20	0.00	58,000.00	0.05	28,651.80	89.23
Rent/Less Expenses	27,500.00	0.03	44,000.00	0.05	16,500.00	315,000.00	0.03	528,000.00	0.05	213,000.00	40.34
Generation, Transmission and Distribution Exp	22,765,940.30	28.39	33,438,000.00	38.84	10,672,059.70	267,378,601.70	27.97	381,508,000.00	39.24	14,129,398.30	3.00
Extraordinary and Miscellaneous Expenses	23,622.46	0.03	14,000.00	0.02	(9,622.46)	136,079.83	0.01	186,000.00	0.02	59,920.17	26.84
Membership Dues and Com. to Organizations	6,280.00	0.01	10,000.00	0.01	(3,720.00)	213,426.34	0.02	223,200.00	0.02	9,773.66	4.38
Cultural and Athletic Expenses	30,000.00	0.04	13,233.00	0.02	(16,767.00)	120,947.70	0.01	150,000.00	0.02	(49,052.30)	(6.79)
Examinations	39,000.00	0.05	16,000.00	0.02	(23,000.00)	51,000.00	0.01	159,996.00	0.02	108,996.00	68.12
Legal Services	39,000.00	0.05	16,000.00	0.02	(23,000.00)	122,000.00	0.01	209,400.00	0.02	78,400.00	39.12
Auditing Services	256,000.00	0.32	36,000.00	0.04	(220,000.00)	432,000.00	0.05	632,000.00	0.06	380,000.00	39.12
Security Services	700,213.74	0.87	811,000.00	1.00	110,786.26	2,974,250.06	0.31	9,232,000.00	0.96	1,757,749.94	18.05
Debt/Refinancing Expenses	149,693.97	0.19	997,418.00	1.23	847,724.03	699,590.48	0.07	7,168,358.00	0.74	6,468,764.52	90.24
Depreciation - Property, Plant and Equipment	6,943,306.40	8.82	7,356,667.00	9.04	413,360.60	77,229,630.74	8.08	88,284,915.00	9.17	11,055,284.26	12.51
Other Maintenance and Operating Expenses	1,633,771.47	2.06	365,084.00	0.45	(1,268,687.47)	3,691,564.03	0.39	4,588,200.00	0.46	696,635.97	15.68
Total Other Operations Expenses	28,997,154.83	44.81	46,632,000.00	57.40	17,634,845.17	344,151,866.61	41.34	459,879,677.00	47.86	16,727,810.19	17.20
Maintenance Expenses:											
Repairs and Maintenance - Property, Plant & Equipment	78,108,315.23	91.25	56,478,338.00	71.88	(21,630,000.00)	587,569,512.52	62.33	781,259,677.00	72.89	13,691,238.48	14.82
Total Maintenance Expenses	2,075,289.23	2.29	1,034,725.00	1.27	(1,040,564.23)	9,787,608.97	1.02	12,146,313.00	1.26	2,361,295.97	21.17
Total Operating and Maintenance Expenses	2,773,983.23	3.49	1,869,063.00	2.31	(904,920.23)	29,735,217.49	3.09	34,302,630.00	3.57	3,723,111.17	31.17
Total Operating and Maintenance Expenses	78,268,844.83	93.44	58,347,361.00	72.81	(19,921,483.83)	617,304,124.99	64.32	714,165,987.00	74.18	146,838,143.81	14.93
Trusty Operating Income	4,562,859.61	5.65	21,837,063.00	26.94	(19,264,203.39)	249,473,766.90	25.85	249,573,313.00	25.86	99,941,756.00	46.13
Other Income:											
Subsidy Income from National Government	500,273.70	0.70	319,213.00	0.39	(181,060.70)	410,600.00	0.04	410,600.00	0.04	410,600.00	100.00
Other Income	666,273.76	0.79	289,613.00	0.36	(376,660.76)	1,190,265.01	0.12	1,425,350.00	0.15	715,015.01	20.29
Total Income	6,336.63	0.01	1,260,949.00	1.54	(1,254,612.37)	63,147,683.54	6.65	65,547,963.00	6.81	2,386,350.46	3.63
Net Income Before Interest & Principal Charges	48,468.23	0.06	14,965,749.00	18.42	(14,917,280.77)	288,635,286.49	30.19	186,979,810.00	19.47	102,656,476.49	10.68
Interest Expense											
Net Income After the Period											

**City of Oro City Water District
NOTES TO FINANCIAL STATEMENTS
December 31, 2015**

I. GENERAL

Note 1 Basis of Reporting

The City of Oro City Water District (COWD) is a government-owned and controlled corporation that collects, purifies and distributes potable water to its communities in Oregon. The financial statements have been prepared in accordance with Generally Accepted Accounting Principles applied on a consolidated 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 NOAS 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 NOAS accounting policies Chap. 4 Sec. 66 as follows:
 Age of Accounts Receivable
 1-60 days 1%
 61-180 days 2%
 181-1 year 3%
 More than 1 year 5%

Supplies Inventory. The District uses the asset method in recording materials and supplies. Expense is recognized upon issuance of the items stored in stocks.

Prepayments. The District uses the asset method in recording prepayments for insurance, and vehicle registration which are amortized ratably 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 asset, 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 operations.

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.

Income Recognition. Revenue are recorded using the accrual basis of accounting.

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 is change to Aging of Accounts Receivable effective on January 2015 as prescribed by the Modified New Government Accounting System accounting policies Chap. 4 Sec. 66. This results to substantive differences in the accumulated balances of the Allowance for Doubtful Accounts and the Required Allowance per Aging of Accounts Receivable. As a result, PPE 78,188,096.59 was reclassified to Retained Earnings-Unappropriated in January 2015. Details is shown below:

Particulars	No. of Days Outstanding	Active Accounts (A)	%	No. of Days Outstanding	Inactive Accounts (B)	%	Required Allow. for the Period (C=A+B)
Unadjusted Balances-12/31/14		933,493.46	1%	00-90	8,474.05	1%	941,967.50
Uncollectible A/R based on Aging	over 90	809,487.96	5%	over 90	3,053,148.36	5%	4,315,835.83
Adjustment per FY001-02A-15							(78,188,096.53)
Adjusted Balances-12/31/14		1,742,981.42	4%	TOTAL	3,061,622.41	6%	5,197,603.83
Uncollectible A/R based on Aging	00-90	944,567.89	1%	00-90	7,746.37	1%	972,314.26
Adjustment per FY001-02A-15	over 90	1,105,890.78	5%	over 90	1,795,438.70	5%	3,071,349.48
Adjusted Balances-01/31/15		2,050,458.67	4%	TOTAL	1,773,174.07	6%	3,823,632.74
Corrections of Unappropriated Earnings							33,770.42
All prior period Income/Expense Account Adjustments/Gains are corrected using Retained Earnings Unappropriated Account with Adjustments/Errors affecting current years operations are charged to current year's accounts							9,843,674.74

Note 3 Significant Events

The COA Team assigned to conduct the audit of the COWD's FY 2015 required the Accounting Division to submit the December 2015 P&L by January 31, 2015 for they also have their own data to submit the Annual Audit Report of COWD by February 28, 2015. In this connection, the Accounting Division has under the end-of-period in the transactions i.e. various operating and maintenance expenses for 2014 received within January 1-15, 2015 as being set up as payables while the year are charged to Retained Earnings.

Due to this cut-off, various operating expenses for CY 2014 that are expected to be paid in 2015 are not included in the total expenses being reported payable for CY 2014 unless the necessary data pertaining to these expenses are not yet available at the year-end. Some of these payable are Salaries and Wages of Casual & Job Orders Personnel, Benefits, Overtime Pay, Fuel, Oil and Lubricants, Advertising Fee and others.

These expenses are charged directly to Retained Earnings Unappropriated Account upon payment of this payable.

The COA Team sought to conduct the audit of the COWDs PB 2015 required the Accounting Division to submit the December 2015 PB by 2nd week of February 2015 for they also have their due date to submit the Annual Audit Report of COWD on February 2015. In this connection, the Accounting Division used the Average Monthly and Supplies Used from January to November 2015 to estimate the usage for December 2015. Any adjustment resulting from this will be charged to Retained Earnings-Unappropriated.

II. BALANCE SHEET

Notes 4 Cash and Other Cash Accounts

The District's cash account consists of unappropriated collections and deposits in banks available for general expenditures incurred in operations. The Cash Collecting Officers consists of unappropriated cash on hand with 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-are interest income from its account balances. This account consists of the following:

Amount
2,385,368.48

Account Name		
Cash-Collecting Officers Working Fund		
- Petty Cash Fund	361,622.29	
- Teller's Change Fund	432,988.89	
- Cash in Bank in Local Currency, Current Account	233,345.30	1,067,963.78
Philippine National Bank		
- Lantawan	105,040,129.41	
- Camara	22,704,840.55	
- Cebu	4,109.87	
- RTC	1,258,923.95	
- Bayside & Operating Reserve	27,814.35	
- Special Project	3,790.96	
- Capital Improvement	14,536,347.10	
- Roadway Exp Grant	4,807,783.67	
- COWD Online Collection	925,645.30	
- POG/PG Payment	3,408,187.68	
- COWD-NSIA Baygaban Project in COO	2,377,225.89	
- COWD Members	0.00	
Philippine Veterans Bank	153,353,440.33	
United Coconut Planters Bank	194,796.11	
- Inland	1,122,136.95	1,492,966.90
- Dividends	360,827.95	348,081.72
Quebec Bank		
Land Bank of the Philippines	13,262.67	
- Capital Improvement	10,302.26	
- Vehicle	244,795.31	
- Migration	1,388,247.32	
- Caravan	395,087.26	
- Puerto	6,009,640.00	8,152,294.82
- Capabilities		314,248.74
Postal Bank		309,493.83
Maybank		1,184,854.77
Amount		168,788,946.18
Total Cash in Bank-Local Currency, Time Deposits		
Development Bank in the Philippines	247,045,187.03	
- Capital Improvement	29,178,155.54	
- Operation & Operating Reserve	39,814,333.34	
- General Fund-Correlia	25,059,106.66	
- General Fund-Capabilities		
- COWDNSIA COO Baygaban Village Project		
Total Cash		285,242,886.37
		297,371,114.55

The District's cash account consists of unappropriated cash and deposits in banks available for general expenditures incurred in operations. Cash Collecting Officers consists of year end unappropriated collections to be deposited in the bank in January 2016. The details is as follows:

(8)

Account	Amount
Corrales-Main Office	1,787,406.72
Kanawigan-Sub Office	230,047.45
Masanding-Sul Office	132,664.38
Tiniao-Sub Office	135,189.93
Total	2,285,308.48

- Working Fund includes Petty Cash Fund and Change Fund given to designated disbursing officers and sellers. 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. Insurance unit at the same time earns interest income from its account balances.

On April 03, 2007 the Bureau of Internal Revenue ordered the garnishment of the COWD funds from depository banks. Thus, part of Cash-in-Bank, current account is frozen until BIR will lift its garnishment order. The following are included in the garnished accounts:

Particulars	Account No.	Amount
Development Bank of the Philippines (Corrales Branch)		
Special Projects	0810-020008-010	3,790.96
Contingency Fund	0810-020017-010	5,309.87
Land Bank of the Philippines (Velez Branch)		
Capital Improvement	2412-1009-67	15,262.67
Current Account	2412-1035-91	10,302.26
Total		25,564.93
		34,868.76

Account	Amount
	74,230,494.17
	3,373,739.33
	62,807,249.33
	(136,981,261.07)
	4,429,221.76
	134,293,610.93
	138,724,832.69
	(2,391,998.91)
	136,333,923.78

Note 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 services.

Particulars	Amount
Billing for the month, net of billing adjustments	245,322.92
Penalty, net of penalty adjustment	1,727.05
Returned checks and Various Adjustments	112,053.15
Collectious	2,393.71
Net Increase (Decrease)	63,844.00
Beginning Balance	1,150.00
Total	9,089.66
Allowance for Doubtful Accounts	2,129.56
Net Amount of A/R Customers	132,185.95

Note 6 Other Receivables
 The District's Other Receivable consists of the following:

Account Name	Amount
Advances to Officers and Employees	180.00
Due from Officers and Employees	1,602.13
Insurance/Reinsurance Claims Receivable	11,538.36
Other Receivable	
Gov't Agencies	245,322.92
Associations	1,727.05
Customers	112,053.15
Ex-employees	2,393.71
Electric Companies	63,844.00
Employees of Other Water Districts	1,150.00
Hotels	9,089.66
Hospitals	2,129.56
Post Board of Directors	132,185.95
Subdivisions	300,757.04
Schools	33,236.28
Suppliers	5,155.73
Water Districts	86,761.53
Gawad Kaligay Beneficiaries	56,060.00
Others	52,813.21
Total	1,104,679.19
	1,121,019.69

(9)

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 Mgmt	Amount
Office Supplies Inventory	837,987.89
Fuel, Oil and Lubricants	132,018.37
Chemicals and Filtering Supplies Inventory	882,852.67
Maintenance Supplies Inventory	6,810,343.59
Construction Materials Inventory	19,054,247.92
Other Inventories	
Service Construction	
Transmission Distribution Pipe	1,950,382.37
Work in Progress Inventory	1,593,388.26
Finished Goods Inventory	373,483.44
Tools and Other Supplies	716,716.34
Total	5,221,403.85
	32,838,853.49

Note 8 Prepayments, Deposits and Deferred Charges

Prepayments. This account consists of the following:

Account Mgmt	Amount
Officers & Employees	15,123.24
Insurance Co.	152,180.31
LTO	51,832.67
Associations	
Bureau of Treasury	126,420.22
Waterlinks	
Total	348,556.44

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	5,433,007.01
MORESCO	Electric bill deposit	83,775.72
MISORTIL	Telephone deposit	51,417.00
COACO	oxygenuacetylene tank deposit	2,500.00
Mabuluy Vinyl Corporation	gas chlorine tank deposit	489,000.00
City Treasurer's Office	bond of projects	2,183,640.37
Metropolitan Circuit Trial Court	bond of projects	10,000.00
DPWH Region 10	bond of projects	274,746.66
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
Princess Realty & Developer Inc.	Rental deposit	50,000.00
Total		8,753,853.10

Deferred Charges. This account consists of the following:

Particulars	Amount
Viasys Surety-Indemnity Bond	400,407.96
Land Transfer Cost-Deferred Costing	193,638.36
Non-moving items for disposal	380,933.21
Total	974,979.53

Note 9 Property, Plant and Equipment

This account consists of the following:

Land and Land Rights	40,725,074.89
Transmission & Distribution Main	
Springs & Tunnels	933,853,165.31
Wells	5,000.00
Reservoirs & Tanks	305,137,156.55
Pile Mining	32,286,465.16
Service Connections	3,423.70
Meters	230,206,921.46
Meters Installation	193,513,352.58
Hydrants	13,719,789.67
	6,938,303.16

In accordance with COA AOM No. COWD2016-01(15) dtd. 1/7/2016, the balance of LWDA, Preremobilization Fees amounting to P. 18,628,602.48 as of December 31, 2014, was reclassified to Retained Earnings per JV No. 12-028-15.

Utility Plant Held For Future Use	2,986,731.00	
Unclassified Utility Plant	8,564,478.72	
Plant (UPIS)		1,527,226,887.51
Source Of Supply Structures & Improvements	20,662,327.07	
Pumping Structures & Improvements	67,170,648.41	
Tram. & Dist. Structures & Improvements	17,463,201.01	
Gen Plant Structures & Improvements	27,263,881.00	
Buildings and Other Structures		132,662,057.49
Office Equipment		28,112,367.69
Laboratory Equipments		6,474,299.97
Land Transport Equipment	38,179,892.65	
Power Production Equipment	144,931,954.88	
Pumping Equipment	8,588,898.35	
Water Treatment Equipment	38,900.00	
Store Equipment	28,059,785.21	
Power Operated Equipment	25,809,849.03	
Tools, Shop & Garage Equipment	41,207.82	
Surveying Instrument/ Accessories	8,470,354.38	
Communications Equipment		254,120,042.32
Other Machinery and Equipment		5,431,947.84
Furniture and Fixtures		2,043,766,950.49
Total Property, Plant and Equipment		(951,874,491.31)
Accumulated Depreciation		1,691,892,459.18
Total Property, Plant and Equipment, net		

Note 10 Construction in Progress	Amount
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	
Construction Work in Progress of Major Works - Youngsville Project (25000000 loan)	6,100.00
Construction Work in Progress of Major Works - Administration Projects	17,432,411.29
Total for Construction Work in Progress of Major Works	17,438,511.29
Major maintenance works by administration	18,839,591.72
Major maintenance works - REHAB (SIENDONG)	36,298,403.01
Total	

Note 11 Other Assets
 Restricted Funds consists of deposits for special or specific purposes such as gratuity for the fulfillment of obligations and holiday deposits. 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				Land Bank of the Philippines - Garuabed Accounts		Grand Total
	Cash in Bank	Hold-out Deposits	Special Deposit	Time Deposit	Total		
COWDI/ LWDA Joint Savings Account	30,809.81			9,967,111.81	9,997,921.62	1,204,703.94	11,202,625.56
Customers Guaranty Deposit			42,244.83	11,431,079.76	11,473,324.59	17,451.94	11,490,776.53
Loan Hold Out Deposits	30,809.81	27,508,284.50	42,244.83	21,398,191.57	48,979,520.71	1,222,155.88	27,508,284.50
Grand Total							50,201,686.59

DBP-Hold Out Deposit
 Per Continuing Decd 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 create 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.

EBP-Garnished Accounts
 Included in the April 03, 2007 BIR ordered garnishment order is EBP restricted funds. Therefore, these accounts remain frozen until BIR lift its garnishment order.

Other Assets consists of the following:	
Account Name	Amount
Idle Loan	1,740,899.50
Loan Occupied by Spantans	866,800.00
Reserve A/R Account	156,712,946.84
Total	159,320,646.34

(11)

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

Accounts Receivable Customers-Inactive Accounts. The following are the amounts in Pounds of inactive accounts which are part of the total Accounts Receivable from 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 Pk 5,541,406.77. Approved by COWD's Board of Directors per Board Resolution No. 141 dated Dec. 29, 2009 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 reversed per JV No. 10-038-08.

Month	Gross	Allow-for D/A	Net Amount
January	156,064,839.82	7,773,176.07	148,291,663.33
February	157,173,947.08	8,240,587.26	148,933,359.82
March	157,961,371.12	8,306,314.83	149,575,056.29
April	158,266,391.02	8,049,838.26	150,216,752.76
May	159,654,808.42	7,935,365.25	151,719,443.17
June	160,092,880.48	8,007,701.30	152,085,179.18
July	160,382,149.47	8,031,344.08	152,350,805.39
August	161,023,109.88	8,032,310.38	152,990,799.50
September	162,074,644.79	8,044,983.66	154,029,659.13
October	163,553,892.25	8,139,493.73	155,414,398.52
November	164,286,688.71	8,165,330.15	156,121,358.56
December	164,909,872.51	8,196,923.67	156,712,948.84

The Balance of Inactive Accounts Receivable as of December 31, 2014 amounting to Pk 155,659,566.42 was reclassified to Other Assets per Pk 012-28A-14 in adherence to ACOM No. 2014-033(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		763,294.38	
Franchise Tax 2%		1,402,381.46	
Professional Tax Withheld		33,405.50	
Rental Tax Withheld		1,227.68	
Suppliers' Tax Withheld		1,919,161.14	4,118,670.16
Due to Government Owned and/or Controlled Corporation:			
GSIS			
PAG-IBIG Fund		5,089,194.20	
PHILHEALTH		314,790.94	
SSS		169,487.30	
Other Current Payables		599.40	5,574,072.04
Due to Officers and Employees			12,731.08
Contractor's Security Deposits		9,004,774.75	
Retention on contract payments		3,043,818.97	12,048,493.72
Performance and Bids Securities			
Accumulated Light and Power			
CEPALCO		8,342,221.56	
MOBESCO		541,786.98	8,884,008.54
Other Payables			
Legal Counsel (Notarial Fee)		885,410.00	
COWD Coop		149,457.83	
COWD Provident Fund		60,655.71	
Suppliers		19,396,032.60	
Associations		21,374.00	
Hospitals		12,499.76	
Various Payables		32,242,400.60	
Refunds		6,613.70	52,774,146.20
Current Portion of Long-term Debt			73,719,479.54
LWDA			
DSP			
Total Current Liabilities		7,570,851.94	147,450,372.96
		56,467,299.28	64,033,151.22
			147,450,372.96

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

Per BIR Assesment 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 2005.

	Basic	Penalty	Total
Income	96,816,603.38	150,587,325.05	247,403,928.43
Franchise	56,090,527.28	53,756,303.12	89,846,830.40
VAT	1,430,957.06	2,266,987.68	3,697,944.74
Total	134,338,087.72	206,610,615.85	340,948,703.57

(12)

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 03/20/07. A meeting with the BIR resulted in 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	2004 Total Payable - IV906-031-11	5,053,522.84
EPCIB garnished deposit - BORW 26006 dtd. 04-02-07	Payments:	
Postal Bank garnished deposit dtd. 05-03-07	Year 2012 (Accumulated)	5,053,522.84
CV005-55 dtd 05-16-07	Remaining Balance	
CV006-254 dtd 06-28-07		
CV007-156 dtd 07-19-07	2005 Total Payable - IV906-033-11	6,562,738.30
CV007-256 dtd 07-31-07	Payments:	
	Year 2012 (Accumulated)	6,562,738.30
	Remaining Balance	
	2006	9,794,937.43

Total
 Remaining Balance as of 12/31/2014

	2007	2008	2009	2010	2011	2012	2013	2014	2015
Mar	3,063,270.60	Jan - Mar	Jan.	981,355.84	Jan.	911,758.35	Jan.	1,102,142.76	Jan.
Apr	1,045,543.40	Apr	Feb.	961,422.15	Feb.	904,736.83	Feb.	1,231,961.66	Feb.
Ma	970,013.91	Ma	Mar	966,991.06	Mar	849,446.65	Mar	1,022,045.66	Mar
Jun	935,756.64	Jun	Apr	1,036,887.42	Apr	864,433.06	Apr	1,192,834.86	Apr
Jul	934,726.43	Jul	Ma	1,010,809.94	Ma	1,035,896.77	Ma	1,148,134.48	Ma
Aug	968,234.79	Aug	Jun	1,004,488.87	Jun	977,193.73	Jun	1,368,744.90	Jun
Sept	943,413.40	Sept	Jul	987,837.71	Jul	1,015,110.74	Jul	1,340,485.64	Jul
Oct	967,169.43	Oct	Aug	1,038,028.80	Aug	1,090,631.27	Aug	1,417,220.27	Aug
Nov	967,835.18	Nov	Sep	1,000,908.05	Sep	1,047,107.46	Sep	1,593,879.34	Sep
Dec	955,718.90	Dec	Oct	1,003,455.70	Oct	997,278.11	Oct	1,322,480.81	Oct
			Nov	1,006,502.13	Nov	1,090,288.29	Nov	1,376,812.78	Nov
			Dec	1,005,987.60	Dec	1,067,932.47	Dec	1,352,503.94	Dec
Total	11,769,682.68	Total	Dec	12,034,755.27	Dec	11,751,813.73	Dec	15,269,847.10	Total
Less Withheld Taxes	61,166.81	Less Withheld Taxes	Total	32,513.13	Less Withheld Taxes	88,297.24	Less Withheld Taxes	32,513.13	39,947.47
Net Tax Paid	11,708,515.87	Net Tax Paid	Less Withheld Taxes	12,002,242.14	Net Tax Paid	11,667,804.30	Net Tax Paid	12,002,242.14	12,286,973.50
			Net Tax Paid						
2011	Jan.	2012	Jan.	2013	Jan.	2014	Jan.	2015	Jan.
Feb.	1,076,089.41	Jan.	Feb.	Jan.	Feb.	Feb.	Feb.	Feb.	Feb.
Mar	961,556.32	Feb.	Mar	Feb.	Mar	Mar	Mar	Mar	Mar
Apr	1,014,005.93	Mar	Apr	Mar	Apr	Apr	Apr	Apr	Apr
Ma	1,011,284.99	Apr	Ma	Ma	Ma	Ma	Ma	Ma	Ma
Jun	1,033,384.76	Ma	Jun	Jun	Jun	Jun	Jun	Jun	Jun
Jul	1,069,739.96	Jun	Jul	Jul	Jul	Jul	Jul	Jul	Jul
Aug	1,055,174.97	Jul	Aug	Aug	Aug	Aug	Aug	Aug	Aug
Sep	1,091,839.83	Aug	Sep	Sep	Sep	Sep	Sep	Sep	Sep
Oct	1,000,272.80	Sep	Oct	Oct	Oct	Oct	Oct	Oct	Oct
Nov	1,209,404.29	Oct	Nov	Nov	Nov	Nov	Nov	Nov	Nov
Dec	835,875.28	Nov	Dec	Dec	Dec	Dec	Dec	Dec	Dec
Total	12,798,812.22	Total	Total	Total	Total	Total	Total	Total	Total
Less Withheld Taxes	100,202.65	Less Withheld Taxes	Less Withheld Taxes	Less Withheld Taxes	Less Withheld Taxes	Less Withheld Taxes	Less Withheld Taxes	Less Withheld Taxes	Less Withheld Taxes
Net Tax Paid	12,698,609.57	Net Tax Paid	Net Tax Paid	Net Tax Paid	Net Tax Paid	Net Tax Paid	Net Tax Paid	Net Tax Paid	Net Tax Paid

(13)

Note 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:

LAN	Title	Year Contracted	Lender Institution	Interest Rate %	Maturity Date	Start of Amortization	Loan Term	Repayment Period (years)	Principal	Repayments	Balance as of 12/31/15
1-057	Phase II - A Prod. Wells	10/1/1983	LWUA	11%	12/31/2015	1/31/1990	26.00	26.00	5,000,000.00	3,003,330.21	(3,350.21)
1-051	Phase II-B Project - Schedules A, B & C	2/11/1988	LWUA	13%	7/31/2021	8/31/1995	26.00	26.00	95,079,394.29	46,483,879.50	48,593,514.79
3-747	Phase III - 520.128M Less Payment as of 08/2008	5/30/1996	LWUA	13%	9/30/2031	10/31/2005	26.00	26.00	520,128,000.00		
	Balance								(9,334,840.00)		
	Less Amount refinanced by DBP								510,793,160.00		
	Loan Amount - Phase 3 214.6M								(256,118,104.00)		
	Less: Payments as of April 2013								214,675,056.00		
	Balance								(10,144,575.00)		
	Less: Amount-refinanced by DBP								204,530,481.00		
	Balance for amortization								(183,633,730.10)		
3-840	Phase 3 - 191.128M Less Payment as of 08/2008	7/5/2006	LWUA	13%					28,900,750.00	1,296,888.00	19,607,862.90
	Balance								191,121,000.00		
	Less: Amount-refinanced by DBP								(2,320,113.00)		
	Loan Amount - Phase 3 191.121M								188,800,887.00		
	Balance								(188,800,887.00)		
4-2317	Phase III - 210M	8/31/2006	LWUA	12.5% 13.5%	12/31/2026	1/31/2007	20.00	20.00	100,000,000.00		
	Total								100,000,000.00		
	Less: Payments as of April 2013								100,000,000.00		
	Balance								300,000,000.00		
	Less: Amount-refinanced by DBP								(20,678,853.00)		
	Balance								179,321,147.00		
4-2547	Youngsville WSS-4.108M	2/3/2009	LWUA	7.5%	11/30/2016	12/31/2011	5.00	5.00	4,108,071.24	0.00	0.00
311-337-455.0	Total - LWUA LOANS	9/30/2008	DBP	9.00	9/30/2023	10/30/2008	15.00	15.00	418,862,521.53	56,023,736.77	69,070,479.72
	302.011 M Refinanced Loan	5/30/2013	DBP	7.0%	5/30/2028	5/30/2013	15.00	15.00	370,203,774.64	63,757,316.84	306,446,457.80
	Total - LWUA & DBP								1,291,077,964.79	281,748,087.62	715,568,772.07
											64,038,151.22
											651,522,620.85

SUMMARY:		Acct. 433		Acct. 434		Total Loans	
LWUA	DBP	Long-term Loans	Current Portion	Long-term Loans	Current Portion	Long-term Loans	Current Portion
1-057		Phase II - A Prod. Wells	0.00		(3,350.21)		(3,350.21)
1-051		Phase II-B Project - Schedules A, B & C	42,473,383.86		6,219,920.91		48,693,304.77
3-747		Phase III - 520.128M	19,126,043.90		481,819.00		19,607,862.90
4-2317		Phase III - 200M	0.00		0.00		0.00
4-2547		Youngsville WSS-4.108M	0.00		872,452.24		872,452.24
		TOTAL LWUA	61,699,627.78		7,570,851.94		69,270,479.72
		302.011M Refinanced Loan	308,256,786.95		31,787,047.60		340,043,834.55
		370.203M Refinanced Loan	281,766,206.12		24,680,251.68		306,446,457.80
			599,022,993.07		56,467,299.28		646,490,292.35
		GRAND TOTAL	651,522,620.85		64,038,151.22		715,568,772.07

The amount of Php502,011,668.62 was credited to LWUA's LBP-Commutwealth branch saving account no. 31157155-9 on September 30, 2008 and was applied as follows:

LAN	Loans Outstanding as of Aug. 2008	Applications of the 50% loan	2% Preterm. Fee	Total Refinanced Amount	Outstanding Balance
1-051	79,122,331.80	296,118,104.00	5,922,362.08	302,040,466.08	214,675,056.00
1-057	2,440,640.00	188,800,887.00	3,776,017.74	192,877,901.74	
3-747	510,793,160.00	7,394,297.80		7,394,297.80	
3-840	188,800,887.00	492,313,280.80	9,698,179.62	902,011,668.62	
4-2317	196,075,261.00				
OAB	7,394,297.80				
TOTAL	994,624,577.60				

The amount of P370,203,774.64 was credited to LWUA's LBP Commonwealth Branch Savings Account No. 511357455-9 on May 30, 2013 and was applied as follows:

L/A/N	Loan Outstanding as of Apr. 2013	2% Preterm Fee	2% Preterm Fee	Total Amount	Per Amount	Per Month
1-051	61,900,316.61					
1-057	1,070,592.00					
3-747	204,330,481.00		3,672,474.60	187,206,204.70		90,833.58
4-2317	179,321,147.00		3,386,422.94	182,907,569.94		56,466.31
4-2547	3,695,481.24					
TOTAL	451,468,017.85		7,258,897.54	370,203,774.64		

The pretermination fees charged by LWUA and the front-end fees/documentary stamp charged by DBP are being amortized for 15 years as follows:

	Front-end fee/Doc stamp	No. of years	Total Amount	Per Amount	Per Month
502.011M Refinance Loan	9,698,379.82	15.00	16,350,044.43	1,090,002.96	90,833.58
370.203M Refinance Loan	7,258,897.54	15.00	10,163,936.54	677,595.77	56,466.31

Note 14 Deferred Credits

Customers' Deposits. This account amounting to P19,056,122.05 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.

	DBP	Start of Amort.
Office of the Pres. per COWD OR#3542064 dtd. 1/4/12		
Speaker Balance per COWD OR# 3534291 dtd. 1/7/12		
Total LWUA Grant	6,651,664.61	Oct. 2008
Less: Disbursements	2,905,039.00	Jun. 2013
LWUA Grant Balance	3,746,625.61	
Add: Other Deferred Credits (account 45900)		
COWD Hugo Villages		
Customer's Deposit for Service Connection Materials		
Barrangay Lipasen Rehab		
COWD Healthcare Program		
COWD NHA CDO Bayanlamban Villages Project		
WSS Calatagan Project		
Others (Acct. 45900)		
Total Other Deferred Credits	313,726.38	
	6,008,160.44	
	1,006,823.15	
	4,865,767.10	
	4,751,653.60	
	6,020,000.00	
	1,053,507.31	
	33,896,613.88	

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

Note 15 Equity

Capital Contribution - Government Equity consists 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)	(18,900.00)
2. A/R - Customers turned over on Dec. 31, 1973	167,199.08
3. Cost of Cagayan Market Pipeline	28,419.94
	721,430.24
B. USAID Grant	
Regional Water Supply Training & Library.	143,495.16
Total	864,925.40
Capital/Equity Reserve	
This account is set up for the Expansion of Operating Reserves in the amount of P3,170,523.00, which was taken from the COWD-DJP 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, a 03 dated Sep. 24, 2003. On Sep. 30, 2008, the amount of P3,170,523.00 plus the accumulated interest of P753,010.49 was transferred to DBP-Corralles as holdout deposit for the DBP-P902.011 Million Refinanced Loan.	
Donated Capital	
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
Five Hydrants	2,622,454.24
Meter Sub-out	
M-STB-Iponan, Westfield Home	941,247.09
PPB-Transport/Equip-Geo-Transport	763,000.00
PPB-JICA Donation	40,994,730.00
PPB-Swiss Humanitarian Aid Donation	1,997,937.90
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 appraised 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
Albino Reservoir	1441	386,057.50
Bilalung PW No. 14	300	42,325.00
Bilalung PW No. 4	200	20,000.00
Bilangis 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	420	21,000.00
Calanan PW No. 10	150	680,008.18
Calanan PW No. 12	1409	165,010.00
Calanan PW No. 15	400	167,780.00
Cakasan	400	172,000.00
Canaman-an Reservoir	396	187,844.37
Curson	2698	93,600.00
Carmen Reservoir	120	879,650.00
Corruke Ave., Main Bldg.	3600	9,896,907.00
Gaston Park	991	269,760.00
Grechills Reservoir	281	252,000.00
Guest	420	161,700.00
Kianwagan Shop Bldg.	490	6,055,985.00
Macasandig Booster Pump	4789	810,000.00
Macasandig PW No. 1 Operation Bldg.	750	2,218,000.00
Macasandig PW No. 4	1620	115,416.00
Macasandig PW No. 7	116	540,000.00
Macasandig PW No. 8	1200	140,560.00
Macasandig	432	70.18
Macasandig PW No. 3 & 3A	252	189,616.56
Macasandig	354	136,600.00
Macasandig PW No. 9	348	3,677,925.00
Macasandig Old Pump	7743	320,460.00
Macasandig	218	28,442,834.04
Total		(21,000.00)
Land reverted to donor		(156,600.00)
Land reverted to donor		28,265,234.04
Balance as of 01/23/2012		

Retained Earnings	
Beginning Balance-1/1/2015	700,942,477.27
Retained Earnings - Unappropriated	144,094.00
Retained Earnings - Appropriated	701,086,571.27
Total Net Income	288,653,396.09
Miscellaneous Charges to Retained Earnings due to prior period adjustments	
Ending Balance-12/31/2013	989,721,967.36
	71,237,614.17
	1,060,959,581.53

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

Summary:	
Government Equity	
Equity Reserves	866,925.40
Donated Capital	3,170,522.91
Other Paid In Capital	
Appraisal Capital	90,964,923.19
Retained Earnings	28,265,234.04
Total Equity	119,210,157.23
	1,060,959,581.53
	1,184,227,187.07

Note 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 conforms by LWUA on Dec. 21, 2004.
 B. 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 throughout 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	Person Paid	cu.m. per P.O.	cu.m. Delivered	cu.m. Paid (per 40,000 req)
Jan.	12,971,578.50	1,240,000.00	1,244,280.00	1,231,750.00
Feb.	11,704,000.00	1,120,000.00	1,120,780.00	1,120,000.00
Mar.	12,917,767.50	1,240,000.00	1,236,920.00	1,236,150.00
Apr.	12,433,813.50	1,200,000.00	1,200,840.00	1,190,030.00
May	12,872,101.00	1,240,000.00	1,240,790.00	1,231,780.00
Jun.	12,468,731.00	1,200,000.00	1,193,960.00	1,193,180.00
Jul.	12,938,000.00	1,240,000.00	1,240,810.00	1,240,000.00
Aug.	12,938,000.00	1,240,000.00	1,240,750.00	1,240,000.00
Sep.	12,540,000.00	1,200,000.00	1,215,320.00	1,200,000.00
Oct.	12,938,000.00	1,240,000.00	1,240,790.00	1,240,000.00
Nov.	12,540,000.00	1,200,000.00	1,200,740.00	1,200,000.00
Dec.	12,938,000.00	1,240,000.00	1,295,980.00	1,240,000.00
Total	152,481,991.50	14,600,000.00	14,673,160.00	14,562,870.00

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 (SHA) 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 46.87295 per CHF to Php exchange rate old. 1/30/2012) per Memorandum of Agreement & Letter of Donation between the COWD and the Swiss Confederation dated Jan 1, 2012 and GM Memorandum 15, 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 40,594,730.40.

- I. Production Facilities
 - A. New Booster Pump (3-Phase 440 V)
 - 150 Hp submersible pump & motor
 - 150 Hp VFD complete w/ panel board & accessories software
 - B. Production Well Motors (3-Phase 440V Submersible Pump-Motor Assembly complete w/ controllers & accessories)
 - PW No. 1-125 Hp
 - PW No. 4-60 Hp (240V)
 - PW No. 7-60 Hp
 - PW No. 9-125 Hp
 - PW No. 19-100 Hp
 - PW No. 24-30 Hp

- C. Transformer
 - Power Cable for BPS old
 - Secondary Cable for BPS New-Yen Loan
- D. Chlorinating System
 - 100 ppd

- E. Generator Set
 - 219 KVA for PWs 4,7,9 & 19
 - 75 KVA for PW 24

- II. Other Facilities
 - A. Laboratory Apparatus and Equipment
 - Biosafety Cabinet

- III. Service Connection Rehab
 - A. Materials
 - 509'1/2" water meter

Total

7,500,000.00	12,000,000.00
3,500,000.00	
1,000,000.00	
2,000,000.00	
1,500,000.00	
1,500,000.00	
2,000,000.00	
2,000,000.00	
800,000.00	9,800,000.00
800,000.00	
800,000.00	1,600,000.00
800,000.00	1,000,000.00
6,000,000.00	
1,094,730.00	7,094,730.00
1,000,000.00	1,000,000.00
8,500,000.00	
40,594,730.00	

ANEX P-5

Establishment of Other-Deferred Debits-Non-moving Items for Disposal
 As of May 2012 COWD has established a total of P219,510.20 corresponding to non-moving items for disposal. This account is shown under deferred charges account

Disposal of Unrecoverable Items
 The unrecoverable items of COWD was sold to 88 Cooney Recycling Metal Junk Shop for a total amount of Php 3,555,992.00 per OIR# 3717947 & 3717957 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 23, 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-2015 the 5-year term mode of payment of Government Shares (GS) back Premium, Arrearages & Interest including 50% interest for retired and separated employees covering the period from June 1978 to March 1992 with a minimum total estimated amount of Php 3,153,157.21 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 P 1,380,681.36 on one time basis rather than the 5-year term mode of payment to save on interest charges that would amount to P 462,068.36.

Adoption and Implementation of 30% Water Rate Adjustment in 3 Tranches
 BOD Resolution No. 086, S-13 dated October 2, 2013 approved the Adoption 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-12 approved 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 Bayanhan Village Phase I located at Masepasa, 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 NEA 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 P 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 dated 6/2/2015 approved the Memorandum of Agreement (MOA) by and between DILG, LGU-CDO and COWD for the Proposed Expansion of Level II Water Supply System for COORSEP-1 Phase III at Calasuan, Calasuan, this city, as one of the 2014 Bottom-up Budgeting (BUB) Programs 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 Jolandorf Ventures Corporation and Cagayan de Oro City Water District (COWD).
 Per Board Resolution No. 133 S-10 dated November 10, 2010 which approved the Memorandum of Agreement (MOA) between COWD and Jolandorf Ventures Corporation, that Jolandorf will be reimbursed of the actual expenses incurred for interconnected Pag-Ibig CII Homes to the COWD's Main Water Supply Pipe and such is payable within three (3) years on a quarterly basis. The computation is as follows:

Actual amount for the contract	8,328,262.10
Less: Dedications	
Water Payments Collected	(928,374.28)
Cost of Storage per MOA	(86,973.00)
Net Payable to Jolandorf Ventures	7,412,914.82
Divide: Payment Period	12
Quarterly Payment to Jolandorf	617,742.90

(15)

7,412,914.82
(7,412,914.82)
<u> </u>

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

Materials and Supplies Register (MSI)

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 MSI 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 Kauswagner, CDCO from COWD's book of accounts per FY006-028-15.

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 (thefted items amounting to Php 841,779.00 on 3 installments starting April 2015.

Cagayan de Oro City Water District
FINANCIAL AND OPERATING HIGHLIGHTS
 For the Month Period Ended December 31, 2015

	CURRENT MONTH			YEAR TO DATE		
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	ACTUAL	BUDGET	OVER (UNDER) BUDGET

FINANCIAL OPERATING HIGHLIGHTS

Operating Revenues	81,250,066	(1,146,861,85)	956,030,880.09	962,727,761	(6,696,880.91)
Operating Expenses	75,260,804.51	(15,747,823.51)	607,557,121.49	714,155,739	106,598,617.51
Utility Operating Income	4,942,399.64	(16,894,685.36)	348,473,758.60	248,572,022	99,901,736.60
Net Other Income/(Deductions)	(4,448,231.41)	(4,973,336.00)	(59,838,362.31)	(62,477,512.00)	2,634,149.49
Net Income/(Loss)	494,168.23	(16,169,380.77)	288,635,396.09	186,099,510.00	102,535,886.09
Amount per cubic meter billed					
Operating Revenues	16.39	0.31	16.30	17	(0.29)
Operating Expenses	15.38	(3.61)	10.48	12	1.97
Utility Operating Income	1.01	(3.31)	6.01	4	1.68
Net Income/(Loss)	0.10	(3.33)	4.98	3	1.74
Net Cash Increase (Decrease)	13,837,392.40	1,614,606	218,406,567.31	4,706,893	213,699,674.51
Net Funds Inflow (Outflow)	(26,921,188.55)	12,222,786.40	246,459,938.52	136,201,721	120,258,217.52
Debit to Payroll Clearing Account	8,307,880.64	10,320,867	99,089,909.29	123,859,398	24,760,488.71

FINANCIAL CONDITION

Gross Plant Additions	14,873,070.06	11,513,817	77,957,896.36	138,165,804	(60,207,907.64)
Gross Plant Retirements	-	-	-	-	-
Total Utility Plant (Net of Depreciation)	1,091,892,459.18	1,091,892,459.18	1,091,892,459.18	-	1,091,892,459.18
Accumulated Depreciation	(951,874,491.31)	(951,874,491.31)	(951,874,491.31)	-	(951,874,491.31)
Paid-in Capital	120,097,082.63	120,097,082.63	120,097,082.63	-	120,097,082.63
Retained Earnings	1,060,815,487.53	1,060,815,487.53	1,060,815,487.53	-	1,060,815,487.53
- Unappropriated	-	-	-	-	-
- Appropriated	144,094.00	144,094.00	144,094.00	-	144,094.00
Capital/Equity Reserve	3,170,522.91	3,170,522.91	3,170,522.91	-	3,170,522.91
Total Capital	1,184,227,187.07	1,184,227,187.07	1,184,227,187.07	-	1,184,227,187.07
Long Term Debt	651,522,620.85	651,522,620.85	651,522,620.85	-	651,522,620.85
Periodical Long Term Debt Requirements (Principal & Interest)	-	-	-	-	-
Due next month of Phase II-A Project- Production Wells	35,293.00	37,585	183,243.00	187,775	2,262.00
Due within next 12 months of Phase II-A Project- Production Wells	423,516.00	423,516	423,516.00	423,516	0.00
Due next month of Phase II-B Schedule A, B & C Projects	908,666.00	1,031,067	4,910,533.00	5,155,338	122,401.00
Due within next 12 months of Phase II-B Schedule A, B & C Projects	10,903,992.00	10,903,992	10,903,992.00	10,903,992	0.00
Due next month of Phase III Project (520.128M)	186,857.00	242,597	1,101,505.00	1,212,985	55,740.00
Due within next 12 months of Phase III Project (520.128M)	2,242,284.00	2,242,284	2,242,284.00	2,242,284	0.00
Due next month of DBP Refinanced Loan	9,102,333.22	9,193,413	46,166,358.24	46,166,358	91,179.78
Due within next 12 months of DBP Refinanced Loan	109,226,798.64	109,226,799	109,226,798.64	109,226,799	0.00
Due next month of LWUA 200M loan - Lateral Project	0.00	0	0.00	0	0.00
Due within next 12 months of LWUA 200M loan - Lateral Project	0.00	0	0.00	0	0.00
Due next month of LWUA-AMERSp Youngs Via	82,317.00	82,317	411,583.00	411,585	0.00
Due within next 12 months of LWUA-AMERSp Youngs Via	987,804.00	987,804	987,804.00	987,804	0.00
Percent of Long Term Debt to Net Utility Plant	59.67	59.67	59.67	59.67	(59.67)
Times Long Term Debt requirement due this month covered by	-	-	-	-	-
Utility Operating Income	0.48	0.48	0.48	0.48	0.48
Amount in Loan Sinking Fund	0.42: 0.58	0.42: 0.58	0.42: 0.58	0.42: 0.58	0.42: 0.58
Debt / Equity Ratio	4.66 : 1.00	4.66 : 1.00	4.66 : 1.00	4.66 : 1.00	4.66 : 1.00
Current Ratio	-	-	-	-	-

PRODUCTION BILLINGS & COLLECTIONS

	CURRENT MONTH		YEAR TO DATE	
	ACTUAL	BUDGET	ACTUAL	BUDGET
Production -				
Cu. M. produced	4,894,460.92	5,089,265	(164,804.08)	57,263,891.00
For months/year	1,693,590.92	3,419,265	(1,725,674.08)	42,633,891.00
Production Well	1,200,870.00	1,240,000	(39,130.00)	14,720,000.00
Bulk Water - Rio Verde	137,885.84	163,291	(25,405.16)	1,633.28
Average daily for month/year	5,631,277.27	5,733,283	(99,975.73)	64,877,519.00
Raised Production Capacity for Month/year (in cu.m.)	87%	88%	-1%	88%
% Utilization of Rated Production Capacity	2,272,912.50	2,529,633	(256,720.00)	27,440,067.34
Cu. M. billed and accounted for water	53.56%	50.00%	-3.56%	50%
% Unaccounted for Water	7.35	6.07	(1.28)	6.42
Production and Distribution Cost per cu.m. produced				
Water Billings:				
In Cu.M.	2,202,168.00	2,519,633	(317,464.50)	28,676,946
Amount	75,230,494.17	77,505,198	(2,264,702.83)	917,669,267
Average Consumption per customer	25.00	28.75	(3.75)	27.16
Collections -				
Collection of Water Billings:				
For Current month's billings	44,139,604.63			
For Previous month's billings	29,411,223.31			
Percent of Collections of Current Water Bill this month's billings	59%			
Customer Accounts -				
Balances at End of Period	138,724,832.69		138,724,832.69	138,724,832.69
Increases/(Decrease) for the Period	4,429,221.76		4,429,221.76	4,429,221.76
Allowance for Bad Debts at End of Period - Credit	(2,390,908.91)		(2,390,908.91)	(2,390,908.91)
Increases/(Decrease) for the Period	118,100.45	(874,616)	992,716.85	79,970
Bad Debts Written Off during the Period				
CAPITAL EXPENDITURES:				
COWD FUND: 2/11C				
Amount Spent - 2014 Capex	3,831,386.35	11,513,817	7,682,460.90	138,165,807.00
Total Cost to Complete - 2015 Capex		7,682,460.90		124,485,735.34
2013 to 2014 Capex paid in 2015	8,611,521.22			
Total Amount Spent	12,442,877.57			
Total Approved Budget				
Expected Undermin (Overrun)				
Rehab Grant (Sendout) Funds				
Amount Spent (net cash outflow)	17,379.72	4,807,783.67	48,081,216.33	4,807,783.67
Total Cost to Complete		53,791,000.00		53,791,000.00
Total Cost - Sending Grant (spent and cost to complete amount)				
Total Approved Budget				
Expected Undermin (Overrun)				
OTHER PERTINENT STATISTICS:				
No. of Connections:				
Total	88,076	87,974	102	87,974
Increase/(Decrease)	1,708	232	1,476	2,784
Metered	88,076	87,974	102	87,974
Unmetered				
Estimated Population Served	616,532	615,818	(714.00)	615,818
Kilometers of Mains in Use	544	544		544
Kilometers of Pipes under Service	563	563		563
Total Employees	421	632	(211)	632

*** AMOUNT ROUNDED TO THE NEAREST PESO (p/p) ***

Cagayan de Oro City Water District
 DETAILED INCOME STATEMENT
 For the period ended December 31, 2015

	CURRENT MONTH				YEAR TO DATE			
	ACTUAL		BUDGET		BUDGET **		OVER (UNDER) BUDGET	
	AMOUNT	%TOTAL	AMOUNT	%TOTAL	AMOUNT	%TOTAL	AMOUNT	%BUDGET
OPERATING REVENUES								
Generation, Trans. and Distribution Income								
Metered Sales	74,772,931.27	92.86	77,204,186.00	94.57	912,877,201.00	94.49	(13,434,334.47)	(1.47)
Sales to Government Agencies by Contracts	457,562.90	0.57	391,014.00	0.48	4,692,168.00	0.49	1,075,714.60	22.83
Other Sales or Services	224,724.06	0.28	108,076.00	0.13	1,296,936.00	0.13	308,270.19	23.77
TOTAL WATER SALES	75,455,218.23	93.43	77,703,276.00	95.18	919,066,305.00	95.11	(12,000,349.48)	(1.31)
Other Business and Service Income								
Miscellaneous Service Revenue	427,945.00	0.53	582,394.00	0.69	6,746,728.00	0.70	(1,138.06)	(0.02)
Other Water Revenue	33,000.00	0.04	43,506.00	0.05	622,096.00	0.06	(181,446.00)	(34.75)
Penalty Charges	3,372,739.33	4.18	2,991,211.00	3.68	35,894,532.00	3.72	3,376,185.68	9.41
Interest Income	914,301.59	1.13	48,675.00	0.06	696,190.00	0.07	2,159,666.95	362.33
Subsidy from National Government	560,273.70	0.68	289,613.00	0.35	410,600.00	0.04	410,600.00	100.00
Other Income	5,396,259.62	6.57	3,936,401.00	4.83	3,475,358.00	0.36	715,510.01	20.59
TOTAL OTHER REVENUES	80,763,477.85	100.00	81,639,679.00	100.00	966,293,117.00	100.00	(6,670,670.99)	(0.68)

PRODUCTION DEPARTMENT

	CURRENT MONTH				YEAR TO DATE			
	ACTUAL		BUDGET		BUDGET **		OVER (UNDER) BUDGET	
	AMOUNT	%TOTAL	AMOUNT	%TOTAL	AMOUNT	%TOTAL	AMOUNT	%BUDGET
OPERATIONS EXPENSES								
Salaries and Wages and Other Comp./Benefits	1,040,740.14	1.29	1,214,278.00	1.49	14,571,336.00	1.61	2,647,543.47	18.17
Source of Supply Operation Supervision Exp.	55,167.50	0.07	32,089.00	0.04	385,176.00	0.04	226,085.42	56.70
Other Compensation/Benefits	134,402.87	0.17	131,500.00	0.16	1,578,000.00	0.16	244,888.96	18.62
Personnel Economic Relief Allowance (PERA)	18,500.00	0.02	37,000.00	0.05	444,000.00	0.05	192,000.00	40.99
Representation Allowance (RA)	18,500.00	0.02	37,000.00	0.05	444,000.00	0.05	192,000.00	40.99
Transportation Allowance (TA)	21,205.11	0.03	23,333.00	0.03	279,996.00	0.03	(301.31)	(0.11)
Clothing and Uniform Allowance	105,407.00	0.13	105,407.00	0.13	1,284,894.00	0.13	168,171.87	13.30
Year-end Bonus-13th mo. pay	105,407.00	0.13	105,407.00	0.13	1,284,894.00	0.13	168,171.87	13.30
Year-end Bonus-14th mo. pay	21,333.00	0.03	21,333.00	0.03	279,996.00	0.03	(3.82)	(0.01)
Cash Gift	81,000.00	0.10	81,000.00	0.10	279,996.00	0.03	(10,129.00)	(3.62)
Rice Allowance	37,569.00	0.05	39,600.00	0.05	475,200.00	0.05	783,000.00	94.73
Transportation Allowance for Operators	23,333.00	0.03	23,333.00	0.03	279,996.00	0.03	169,000.00	39.14
Productivity Enhancement Incentive (PEI)	111,633.89	0.14	105,407.00	0.13	1,284,894.00	0.13	(607,049.00)	(288.24)
Anniversary Pay	92,833.00	0.11	92,833.00	0.11	1,113,996.00	0.12	14,996.00	14.21
Service Incentive Pay-PRAISE	3,750.00	0.00	3,750.00	0.00	45,000.00	0.00	41,250.00	1.36
Loyalty Pay	63,000.00	0.08	63,000.00	0.08	766,000.00	0.08	(137,000.00)	(18.12)
Performance-based Bonus (PBB)	1,525,000.00	1.59	1,525,000.00	1.89	1,525,000.00	0.00	(1,525,000.00)	(100.00)
Collective Negotiation Agreement (CNA)								
Personnel Benefit Contributions	160,066.06	0.20	163,066.00	0.20	1,957,032.00	0.20	149,515.70	7.49
GSIS Life and Retirement Insurance Contributions	5,600.00	0.01	6,500.00	0.01	78,000.00	0.01	9,900.00	12.89
PAG-IBIG Contributions	42,487.30	0.05	15,128.00	0.02	181,536.00	0.02	(4,051.50)	(2.23)
PHIL-HEALTH Contributions	148,023.69	0.18	176,234.00	0.22	2,114,808.00	0.22	424,500.38	20.97
Other Personnel Benefit Contributions								
Other Personnel Benefits	233,230.93	0.29	49,888.00	0.07	715,992.00	0.07	420,846.65	50.76
Retirement Benefits - Terminal leave-Regular/Casual	91,430.39	0.11	130,627.00	0.16	1,567,524.00	0.16	784,456.25	50.88
Vacation and Sick Leave Benefits	472,622.18	0.59	124,974.00	0.15	1,499,858.00	0.16	194.83	5.01
Other Personnel Benefits (Overtime/ holiday Pay)								
Supplies Expenses	74,509.76	0.09	46,504.00	0.06	559,128.00	0.06	35,120.57	62.62
Office Supplies Expenses	91,564.25	0.11	60,508.00	0.07	726,096.00	0.08	350,946.53	46.33
Fuel, Oil and Lubricants Expenses			750.00	0.00	9,000.00	0.00	(6,000.00)	(66.22)
Maintenance Supplies Expenses-repair of office equip.								
Other Supplies Expenses-tools					80.00	0.00	(80.00)	(100.00)

875,500.00	1.00	73,125.00	0.09	(802,375.00)	(1,097.26)	Performance-based Bonus (PBB)	875,500.00	0.09	877,500.00	2,000.00	0.23
1,850,000.00	2.29		0.00	(1,850,000.00)	(100.00)	Collective Negotiation Agreement (CNA)	1,850,000.00	0.19	(1,850,000.00)		(100.00)
148,362.53	0.16	142,573.00	0.17	(5,789.53)	(4.05)	Personal Benefit Contributions	1,206,178.69	0.13	1,710,876.00	504,697.11	29.50
3,300.00	0.01	7,700.00	0.01	2,400.00	31.17	GSIS Life and Retirement Insurance Contributions	57,800.00	0.01	82,400.00	34,800.00	37.68
8,300.00	0.01	14,687.00	0.02	6,387.00	43.49	PAG-IBIG Contributions	104,962.50	0.01	176,244.00	71,281.50	40.44
98,106.99	0.12	142,854.00	0.17	44,747.01	31.32	PHILHEALTH Contributions	883,691.86	0.09	1,714,248.00	830,598.04	48.45
88,268.81	0.11	8,464.00	0.01	(79,804.81)	(642.87)	Provident Fund Contributions	481,451.66	0.08	101,568.00	(359,883.66)	(354.33)
96,413.01	0.12	115,990.00	0.14	19,566.99	16.87	Other Personnel Benefits	555,757.94	0.06	1,391,700.00	836,002.16	80.07
316,000.00	0.39	28,066.00	0.03	(287,934.00)	(1,925.82)	Retirement Benefits-Terminal leave- Regular/Casual	335,952.12	0.03	336,782.00	839.88	0.26
73,210.33	0.09	33,334.00	0.04	(39,876.03)	(119.89)	Vacation and Sick Leave Benefits	395,525.83	0.04	400,008.00	4,482.37	1.12
62,263.35	0.00	14,500.00	0.02	(47,763.35)	(320.40)	Other Personnel Benefits (Overtime/Holiday Pay)	171,382.11	0.02	174,000.00	2,617.89	1.50
	0.00	800.00	0.00	600.00	100.00	Supplies Expenses		0.00	7,200.00	7,200.00	100.00
	0.00		0.00		(100.00)	Office Supplies Expense	5,671.15	0.00		(5,671.15)	(100.00)
7,693.80	0.01	3,000.00	0.00	(4,693.80)	(159.40)	Fuel, Oil and Lubricants Expenses	31,662.46	0.00	36,000.00	4,137.54	11.49
100,000.00	0.12	16,667.00	0.02	(83,333.00)	(499.99)	Maintenance Supplies Expenses-repair of off. Equip					
5,664,936.98	8.27	2,713,884.00	3.32	(2,389,142.98)	(66.60)	Other Supplies Expenses-tools					
						Miscellaneous Engineering Department Expenses					
						Waterfund & Environmental Development Exp.					
						Waterfund					
						Reforestation					
						TOTAL PLANNING...EXPENSES	113,798.00	0.01	209,004.00	86,206.00	43.16
							22,902,151.83	2.38	32,596,894.00	3,337	9,684,532.37
											26.86

NONREVENUE WATER MANAGEMENT DEPARTMENT REPAIR & MAINTENANCE

989,844.90	1.22	1,117,605.00	1.37	(128,580.20)	11.50	MAINTENANCE EXPENSES	10,536,519.88	1.10	13,411,260.00	2,884,740.12	21.51
714,777.38	0.89	595,984.00	0.73	(119,193.28)	(20.01)	Salaries and Wages and Other Comp./Benefits	4,249,028.41	0.44	7,147,008.00	2,897,981.59	40.55
138,227.39	0.17	141,500.00	0.17	2,772.61	1.98	Trans and Dist Expense- Maint Supervision	1,804,499.80	0.17	1,698,000.00	(93,500.11)	(6.51)
18,500.00	0.02	47,000.00	0.06	28,500.00	65.64	Other Compensation/Benefits	219,500.00	0.02	584,000.00	364,500.00	91.08
18,500.00	0.02	47,000.00	0.06	28,500.00	65.64	Personal Economic Relief Allowance (PERA)	219,500.00	0.02	584,000.00	364,500.00	91.08
22,368.53	0.03	25,000.00	0.03	2,631.47	10.63	Representation Allowance (RA)	310,247.47	0.03	300,000.00	(10,247.47)	(3.42)
	0.00	97,016.00	0.12	97,016.00	100.00	Transportation Allowance (TA)	999,552.12	0.10	1,184,182.00	184,630.88	14.14
	0.00	97,016.00	0.12	97,016.00	100.00	Clothing and Uniform Allowance		0.00	1,184,182.00	1,184,182.00	100.00
	0.00	25,000.00	0.03	25,000.00	100.00	Year-end Bonus-13th mo pay		0.00	300,000.00	(300,000.00)	(3.00)
27,000.00	0.03	109,000.00	0.13	81,000.00	76.00	Year-end Bonus-14th mo pay	310,500.00	0.03	300,000.00	(10,500.00)	(3.00)
	0.00	25,000.00	0.03	25,000.00	100.00	Cash Gift	639,000.00	0.07	1,295,000.00	657,000.00	85.66
198,377.37	0.25	87,018.00	0.12	(101,561.37)	(104.66)	Rice Allowance	1,080,506.82	0.10	309,000.00	(770,506.82)	(233.50)
	0.00	107,917.00	0.13	107,917.00	100.00	Productivity Enhancement Incentive (PEI)	1,290,000.00	0.13	1,295,000.00	5,000.00	0.39
6,666.65	0.01	3,750.00	0.00	(2,916.65)	(77.78)	Anniversary Pay	40,000.00	0.00	45,000.00	5,000.00	11.11
809,500.80	1.00	87,800.00	0.08	(742,000.80)	(1,099.26)	Service Incentive Pay-PRAISE	809,500.00	0.08	810,000.00	500.00	0.06
1,625,000.00	2.01		0.00	(1,625,000.00)	(100.00)	Loyalty Pay	1,625,000.00	0.17	(1,625,000.00)		(100.00)
						Performance-based Bonus (PBB)					
						Collective Negotiation Agreement (CNA)					
						Personal Benefit Contributions					
140,241.78	0.17	149,326.00	0.18	9,084.22	6.98	GSIS Life and Retirement Insurance Contributions	1,674,036.74	0.17	1,797,912.00	123,875.26	6.86
6,400.00	0.01	6,400.00	0.01	6,400.00	7.91	PAG-IBIG Contributions	82,042.44	0.01	83,400.00	(1,357.56)	(10.36)
11,987.50	0.01	14,041.00	0.02	2,053.50	14.63	PHILHEALTH Contributions	136,112.50	0.01	169,492.00	30,379.50	18.09
144,168.57	0.18	159,002.00	0.19	13,833.43	8.78	Provident Fund Contributions	1,914,801.49	0.20	1,866,024.00	(48,777.49)	(0.98)
9,120.40	0.01	18,495.00	0.02	9,364.60	50.89	Other Personnel Benefits	16,505.44	0.00	221,820.00	205,314.56	92.56
84,283.69	0.10	119,802.00	0.15	35,518.31	28.89	Retirement Benefits-Terminal leave- Regular/Casual	775,868.06	0.08	1,437,924.00	661,735.34	48.00
538,122.20	0.69	60,966.00	0.07	(497,156.20)	(816.46)	Vacation and Sick Leave Benefits	731,957.15	0.08	731,992.00	34.84	0.07
96,624.50	0.12	37,412.00	0.05	(59,212.50)	(199.27)	Other Personnel Benefits (Overtime/Holiday Pay)	415,616.09	0.04	446,944.00	31,327.91	7.42
146,103.46	0.18	86,000.00	0.11	(60,103.46)	(69.89)	Supplies Expenses	830,658.66	0.09	1,032,000.00	201,341.34	19.51
	0.00		0.00		0.00	Fuel, Oil and Lubricants Expenses	34,149.80	0.00		(34,149.80)	(100.00)
9,279.00	0.01	3,500.00	0.00	(5,779.00)	(165.11)	Other Supplies Expenses-Tools	45,519.10	0.00	42,000.00	(3,519.10)	(8.98)
34.89						Miscellaneous NRW Management Expenses	418.68	0.00		(418.68)	(100.00)
572,696.37	0.71	119,718.00	0.15	(452,978.27)	(570.37)	Maintenance of Reservoirs and Tanks	1,170,171.06	0.15	1,436,916.00	266,444.94	18.55
511,913.08	0.63	427,528.00	0.52	(84,385.08)	(19.74)	Maintenance of Trains and Dist. Mains	6,085,790.82	0.63	5,130,336.00	(955,454.82)	(18.82)
30,818.18	0.08	17,424.00	0.02	(13,394.18)	(191.88)	Maintenance of Meters	66,377.18	0.01	209,088.00	142,710.82	88.26
66,044.28	0.08	37,032.00	0.05	(29,012.28)	(78.31)	Maintenance of Meter Installation	229,034.77	0.02	444,384.00	215,349.23	48.48
6,976,998.82	8.64	3,859,590.00	4.73	(3,118,408.82)	(60.82)	Maintenance of Hydrants & Valves	39,026,421.34	4.09	46,303,000.00	7,276,578.66	16.72
						TOTAL NRW MANAGEMENT EXPENSES					

COMMERCIAL DEPARTMENT

CUSTOMER ACCOUNT EXPENSES

OPERATION	1.49	0.72	1.815,523.00	1,815,523.00	1.99	459,425.00	26.44	12,797,711.41	1.33	19,398,276.00	2.01	6,580,564.59	33.99
Salaries and Wages and Other Comp./Benefits			585,130.34	695,487.00	0.73	10,336.66	1.74	5,239,607.86	0.68	7,145,894.00	0.74	1,906,896.14	26.86
Customer Account Supervision Expenses													
Commercial Labor Expenses													
Other Compensation/Benefits													
Personal Economic Relief Allowance (PERA)	0.21		170,900.14	219,000.00	0.27	48,069.80	21.00	1,917,490.38	0.20	2,628,000.00	0.27	710,509.42	27.04
Representation Allowance (RA)	0.03		23,500.00	52,000.00	0.06	28,500.00	54.81	280,250.00	0.03	343,750.00	0.06	343,750.00	55.00
Transportation Allowance (TA)	0.08		23,500.00	52,000.00	0.08	28,500.00	54.81	280,250.00	0.03	343,750.00	0.06	343,750.00	55.00
Clothing and Uniform Allowance	0.04		29,745.14	34,187.00	0.04	4,421.86	12.94	389,548.74	0.04	410,000.00	0.04	20,455.26	4.99
Year-end Bonus-13th mo pay	0.00			150,782.00	0.16	150,782.00	100.00	1,269,455.40	0.14	1,809,144.00	0.16	509,698.60	28.17
Year-end Bonus-14th mo pay	0.00			150,782.00	0.16	150,782.00	100.00	1,269,455.40	0.14	1,809,144.00	0.16	509,698.60	28.17
Cash Gift	0.00		37,800.00	147,800.00	0.04	34,167.00	100.00	304,500.00	0.04	410,000.00	0.04	16,504.00	3.78
Rice Allowance	0.00			34,187.00	0.04	34,167.00	74.39	784,200.00	0.08	1,771,200.00	0.18	1,017,000.00	57.42
Productivity Enhancement Incentive (PEI)	0.32		358,510.47	150,762.00	0.18	(107,778.47)	(71.46)	1,395,455.00	0.14	410,000.00	0.04	(585,451.00)	(218.40)
Anniversary Pay	0.00			134,750.00	0.17	134,750.00	100.00	1,292,702.31	0.13	1,809,144.00	0.13	516,441.89	28.55
Service Incentive Pay-PRAISE	0.01		7,500.00	4,187.00	0.01	(3,333.00)	(70.96)	45,000.00	0.00	50,000.00	0.01	5,004.00	10.01
Performance-based Bonus (PBB)	1.36		1,087,000.00	82,250.00	0.11	(894,750.00)	(1,078.32)	1,087,000.00	0.11	1,107,000.00	0.11	20,000.00	1.81
Collective Negotiation Agreement (CNA)	2.51		2,025,000.00		0.00	(2,025,000.00)	(100.00)	2,025,000.00	0.21		0.00	(2,025,000.00)	(100.00)
Personal Benefit Contributions													
GSIS Life and Retirement Insurance Contributions	0.21		170,401.01	237,108.00	0.28	66,706.98	28.19	1,987,192.95	0.20	2,845,246.00	0.29	878,103.05	30.88
PAG-IBIG Contributions	0.01		7,800.00	10,700.00	0.01	2,900.00	27.10	96,500.00	0.01	128,400.00	0.01	31,900.00	24.84
PHILHEALTH Contributions	0.02		14,975.90	21,778.00	0.03	6,803.00	31.24	186,800.00	0.02	281,336.00	0.03	64,736.00	24.77
Provident Fund Contributions	0.21		173,414.70	232,880.00	0.29	59,275.30	25.47	2,137,398.02	0.22	2,792,280.00	0.29	654,891.86	23.45
Other Personnel Benefits													
Retirement Benefits-Terminal leave-Regular/Casual	0.01		9,144.39	36,904.00	0.05	27,759.61	75.22	47,482.76	0.00	442,048.00	0.05	395,365.22	89.28
Vacator and Sick Leave Benefits	0.12		96,331.00	163,480.00	0.20	67,239.00	41.13	667,129.53	0.09	1,061,828.00	0.20	1,004,488.47	66.80
Other Personnel Benefits (Overtime/Holiday Pay)	1.41		1,139,300.86	95,000.00	0.12	(1,044,300.86)	(1,094.26)	1,139,300.86	0.12	1,140,000.00	0.12	899.14	0.00
Supplies Expenses													
Office Supplies Expense	0.20		162,213.42	97,670.00	0.12	(64,543.42)	(68.08)	875,007.71	0.09	1,173,040.00	0.12	299,532.20	26.30
Fuel, Oil and Lubricants Expenses	0.17		156,303.89	111,206.00	0.14	(25,097.89)	(22.57)	815,635.39	0.08	1,324,472.00	0.14	618,836.61	39.86
Miscellaneous Customer Accounts Expenses	0.06		44,380.00	7,000.00	0.01	(37,380.00)	(83.00)	86,001.20	0.01	84,000.00	0.01	(2,001.20)	(2.38)
Uncollectible Accounts	0.19		149,693.97	597,414.00	0.73	447,718.03	74.94	889,850.48	0.07	7,183,988.00	0.74	6,489,017.52	60.24
TOTAL CUSTOMER ACCTS EXPENSES	9.30		7,869,574.33	5,078,483.00	6.23	(2,430,081.33)	(47.66)	39,667,740.72	4.12	90,941,793.00	6.31	31,364,085.28	36.04

ADMINISTRATIVE DEPARTMENT

ADMINISTRATIVE EXPENSES

OPERATIONS	1.53	0.51	1,233,044.07	1,423,819.00	1.74	168,774.93	13.28	13,923,132.27	1.46	17,985,828.00	1.77	3,182,895.73	18.51
Salaries and Wages and Other Comp./Benefits			415,277.22	523,664.00	0.40	(91,813.22)	(28.31)	3,464,084.53	0.58	3,883,988.00	0.40	419,873.47	10.81
Administrative and General Salaries													
Salaries and Wages - Others													
Other Compensation/Benefits													
Personal Economic Relief Allowance (PERA)	0.16		156,719.11	189,000.00	0.23	32,280.89	17.08	1,680,400.70	0.17	2,269,000.00	0.23	587,599.30	25.91
Representation Allowance (RA)	0.03		27,000.00	32,000.00	0.04	5,000.00	16.83	324,000.00	0.03	384,000.00	0.04	60,000.00	16.83
Transportation Allowance (TA)	0.03		27,000.00	32,000.00	0.04	5,000.00	16.83	324,000.00	0.03	384,000.00	0.04	60,000.00	16.83
Clothing and Uniform Allowance	0.04		30,406.16	33,780.00	0.04	3,343.84	9.91	382,239.45	0.04	405,000.00	0.04	22,760.55	5.62
Year-end Bonus-13th mo pay	0.00			129,284.00	0.16	129,284.00	100.00	1,302,841.80	0.14	1,851,408.00	0.16	248,566.40	18.02
Year-end Bonus-14th mo pay	0.00			129,284.00	0.16	129,284.00	100.00	1,302,841.80	0.14	1,851,408.00	0.16	248,566.40	18.02
Cash Gift	0.06		41,400.00	145,800.00	0.18	104,400.00	71.90	396,000.00	0.04	405,000.00	0.04	9,000.00	2.22
Rice Allowance	0.03		25,500.00	3,800.00	0.00	(21,900.00)	(99.33)	526,600.00	0.05	1,749,600.00	0.18	1,224,000.00	89.90
Transportation Allowance -cannassers	0.00		2,151.90	3,167.00	0.00	1,015.10	31.99	34,500.00	0.00	43,200.00	0.00	8,700.00	20.14
Extra Miscellaneous Expenses	0.00			33,750.00	0.04	33,750.00	100.00	26,074.83	0.00	39,004.00	0.00	11,929.17	31.38
Productivity Enhancement Incentive (PEI)	0.32		261,260.86	128,284.00	0.16	(131,976.86)	(102.08)	1,308,870.00	0.14	405,000.00	0.04	(902,870.00)	(222.80)
Anniversary Pay	0.00			126,583.00	0.16	126,583.00	100.00	1,601,000.00	0.17	1,518,408.00	0.18	245,103.82	16.80
Service Incentive Pay-PRAISE	0.01		6,666.65	4,583.00	0.01	(2,083.65)	(46.46)	40,000.00	0.00	54,986.00	0.01	14,986.00	27.27
Loyalty Pay	1.35		1,091,000.00	91,125.00	0.11	(1,001,875.00)	(1,066.45)	1,091,000.00	0.11	1,093,500.00	0.11	500.00	0.05
Performance-based Bonus (PBB)	2.51		2,025,000.00		0.00	(2,025,000.00)	(100.00)	2,025,000.00	0.21		0.00	(2,025,000.00)	(100.00)
Collective Negotiation Agreement (CNA)													
Personal Benefit Contributions													
GSIS Life and Retirement Insurance Contributions	0.22		179,138.84	199,744.00	0.24	20,605.16	10.32	1,579,149.07	0.16	2,396,928.00	0.25	817,778.93	34.12
PAG-IBIG Contributions	0.01		7,800.00	9,360.00	0.01	1,560.00	18.63	74,100.00	0.01	112,200.00	0.01	36,100.00	33.99
PHILHEALTH Contributions	0.02		14,575.00	18,178.00	0.02	3,603.00	18.82	141,112.50	0.01	218,136.00	0.02	77,023.50	36.31
Provident Fund Contributions	0.23		183,256.60	233,418.00	0.26	23,156.40	11.11	1,694,819.57	0.17	2,500,992.00	0.29	846,172.43	35.93

104,459.55	0.13	113,164.00	0.14	8,704.46	7.69	1,163,557.34	0.12	1,367,069.00	0.14	184,410.66	14.32
37,233.14	0.05	11,896.00	0.01	(25,337.14)	(212.69)	111,699.42	0.01	142,752.00	0.01	31,052.58	21.76
28,714.26	0.04	79,075.00	0.10	80,360.74	63.69	217,736.13	0.02	946,900.00	0.10	731,161.87	77.05
10,000.00	0.01	1,500.00	0.00	(6,500.00)	(699.87)	10,000.00	0.00	18,000.00	0.00	8,000.00	44.44
5,918.00	0.01	5,200.00	0.01	(798.00)	(16.36)	36,012.10	0.00	62,400.00	0.01	26,387.90	42.20
154,727.40	0.19	61,081.00	0.08	(92,746.40)	(146.54)	377,709.75	0.04	743,772.00	0.08	369,082.25	48.22
53,509.69	0.07	11,160.00	0.01	(42,349.69)	(379.48)	132,177.79	0.01	133,920.00	0.01	1,742.21	1.30
177,359.01	0.22	106,975.00	0.13	(70,384.01)	(65.76)	421,728.74	0.04	1,281,700.00	0.13	861,971.26	87.15
30,000.00	0.06	13,333.00	0.02	(36,667.00)	(273.01)	61,000.00	0.01	169,966.00	0.02	108,996.00	86.12
97,765.15	0.12	9,000.00	0.01	(88,765.15)	(800.28)	123,833.70	0.01	108,000.00	0.01	(15,833.70)	(14.69)
0.00	0.00	6,917.00	0.01	6,917.00	100.00	83,004.00	0.01	83,004.00	0.01	100.00	100.00
438,600.00	0.53	9,063.00	0.01	(439,517.00)	(4,618.71)	492,513.50	0.05	109,968.00	0.01	(373,517.50)	(342.69)
3,276,899.38	4.00	1,827,594.00	2.24	(1,449,295.58)	(79.30)	17,067,993.21	1.78	21,831,128.00	2.27	4,863,134.79	22.17
0.00	0.00	1,000.00	0.00	1,000.00	100.00	1,100.00	0.00	12,000.00	0.00	10,900.00	90.83
3,276,899.38	4.06	1,828,694.00	2.24	(1,448,295.58)	(79.29)	17,069,093.21	3.68	21,843,128.00	4.64	4,874,034.79	22.21

TOTAL MANAGEMENT SERVICES EXPENSES

OFFICE OF THE GENERAL MANAGER

OPERATION											
Salaries and Wages and Other Comp. Benefits											
441,091.00	0.55	449,215.00	0.05	8,124.00	1.81	4,407,945.12	0.48	5,390,980.00	0.56	982,634.88	16.21
131,919.34	0.16	83,490.00	0.10	(48,429.34)	(58.01)	833,828.70	0.09	1,001,890.00	0.10	167,951.30	10.79
28,656.35	0.04	39,600.00	0.04	7,863.65	21.54	322,045.37	0.03	439,000.00	0.05	116,954.63	26.47
19,000.00	0.02	19,000.00	0.02	0.00	0.00	216,260.00	0.02	228,000.00	0.02	11,750.00	5.15
19,000.00	0.02	19,000.00	0.02	0.00	0.00	216,250.00	0.02	228,000.00	0.02	11,750.00	5.15
6,728.44	0.01	9,250.00	0.01	(478.44)	(7.69)	64,773.41	0.01	75,000.00	0.01	10,226.59	13.64
0.00	0.00	39,661.00	0.05	39,661.00	100.00	413,157.80	0.04	475,932.00	0.05	62,774.20	13.19
0.00	0.00	39,661.00	0.05	39,661.00	100.00	413,157.80	0.04	475,932.00	0.05	62,774.20	13.19
7,200.00	0.01	6,250.00	0.01	9,950.00	100.00	79,000.00	0.01	75,000.00	0.01	(4,000.00)	(6.33)
21,468.50	0.03	9,187.00	0.01	(12,301.50)	(134.19)	102,600.00	0.01	324,000.00	0.03	221,400.00	86.33
80,049.15	0.10	39,661.00	0.05	(41,288.15)	(104.10)	419,927.00	0.04	75,000.00	0.01	(344,927.00)	(400.50)
1,666.65	0.00	833.00	0.00	(833.65)	(100.08)	238,000.00	0.02	249,966.00	0.03	11,966.00	4.80
202,000.00	0.25	16,875.00	0.02	(185,125.00)	(1,087.04)	10,000.00	0.00	9,966.00	0.00	(4.00)	(0.04)
375,000.00	0.48	60,320.00	0.07	(2,459.62)	(4.08)	375,000.00	0.04	202,500.00	0.00	(375,000.00)	(100.00)
62,779.62	0.08	1,750.00	0.00	250.00	14.29	439,023.20	0.05	723,640.00	0.07	284,616.80	38.36
1,200.00	0.00	5,086.00	0.01	1,126.60	22.12	14,200.00	0.00	21,000.00	0.00	6,800.00	32.38
66,163.65	0.08	69,591.00	0.08	(172.65)	(0.26)	34,550.00	0.00	61,068.00	0.01	26,506.00	43.41
979.35	0.00	16,281.00	0.02	15,301.65	93.96	6,855.39	0.00	195,372.00	0.02	188,516.61	96.49
26,080.12	0.03	49,521.00	0.06	22,940.88	46.80	129,634.01	0.01	688,262.00	0.06	458,417.09	77.93
69,471.26	0.09	46,358.00	0.06	(23,113.26)	(40.88)	278,074.48	0.03	556,296.00	0.00	281,221.52	30.65
59,749.72	0.07	7,700.00	0.01	(52,049.72)	(675.87)	107,991.85	0.01	82,400.00	0.01	(15,591.85)	(16.87)
13,833.83	0.17	56,000.00	0.07	(60,852.93)	(147.01)	594,601.56	0.06	680,000.00	0.07	65,398.44	9.91
30,000.00	0.04	16,700.00	0.02	(13,300.00)	(79.64)	122,000.00	0.01	200,400.00	0.02	76,400.00	38.12
236,000.29	0.29	36,000.00	0.04	(200,000.29)	(655.50)	432,000.00	0.04	432,000.00	0.04	0.00	0.00
16,000.00	0.01	800.00	0.00	(8,000.00)	(1,000.00)	10,550.00	0.00	6,000.00	0.00	(4,550.00)	(76.83)
2,037,098.77	2.62	1,180,385.00	1.48	(66,643.77)	(72.69)	11,053,139.26	1.28	14,194,360.00	1.49	3,111,190.74	21.86

TOTAL OFFICE OF THE GM EXPENSES

12,657.93	0.02	10,817.00	0.02	4,269.07	25.24	98,835.15	0.01	203,004.00	0.02	106,166.85	0.02	82.30
89,676.78	0.11	97,504.00	0.12	7,827.22	8.03	463,881.53	0.05	1,170,048.00	0.12	688,168.47	0.12	53.84
208,975.48	0.20	26,000.00	0.03	(182,976.28)	(703.73)	311,790.33	0.03	312,000.00	0.03	209.87	0.03	0.07
155,024.40	0.19	100,000.00	0.12	(55,024.40)	(55.02)	1,087,244.53	0.11	1,200,000.00	0.12	112,755.47	0.12	9.40
16,759.00	0.02	10,000.00	0.01	(6,759.00)	(67.60)	75,592.94	0.01	120,000.00	0.01	44,407.06	0.01	37.61
12,953.00	0.02	3,500.00	0.00	(9,453.00)	(270.00)	32,965.25	0.00	42,000.00	0.00	9,034.75	0.00	21.61
5,750.00	0.01	500.00	0.00	(5,250.00)	(1,050.00)	8,730.00	0.00	6,000.00	0.00	(2,730.00)	0.00	(46.50)
3,316,449.31	4.11	2,314,087.00	2.83	(1,002,482.21)	(43.32)	21,233,037.89	2.21	27,788,894.00	2.87	6,835,746.11	2.87	23.64
69,672,334.96	85.09	62,187,314.00	83.89	(18,514,820.95)	(31.68)	830,367,945.73	85.81	825,897,724.00	84.78	86,619,773.27	84.78	16.26
6,593,306.40	8.17	7,355,887.00	9.31	760,160.80	10.33	77,229,638.74	8.04	86,268,015.00	9.14	11,038,376.26	9.14	12.61
0.00	0.00	0.00	0.00	0.00	0.00	841,779.00	0.00	0.00	0.00	(841,779.00)	0.00	(100.00)
478,2599.00	6.59	739,800.00	0.01	261,281.00	36.31	6,376,443.20	0.72	9,266,626.00	0.99	2,390,182.80	0.99	25.79
4,523,669.26	6.00	4,823,060.00	5.54	(0.28)	(0.00)	56,881,242.34	6.90	56,681,242.00	5.87	(0.34)	(0.00)	(0.00)
80,269,209.63	98.38	64,776,930.00	79.34	(15,492,279.62)	(23.02)	871,957,060.01	89.96	789,103,807.00	80.74	108,106,606.99	80.74	13.89
494,168.23	0.62	16,983,746.00	20.73	(16,389,580.77)	(97.07)	288,835,356.09	30.28	186,899,870.00	19.33	102,436,886.09	19.33	55.10

CAGAYAN DE ORO CITY WATER DISTRICT
Comparative Income Statement

	2015	2014
Business and Service Income:		
Generation, Transmission and Distribution Income	906,915,955.52	849,187,352.93
Interest Income	2,755,966.95	922,501.99
Other Business and Service Income	7,088,239.94	7,235,196.67
Fines and Penalties- Service Income	39,270,717.68	37,468,465.09
Total Business and Service Income	956,030,880.09	894,813,516.68
Less: Operating Expenses:		
Operation Expenses:		
Personnel Services		
Salaries and Wages	97,266,134.13	94,679,084.28
Personnel Economic Relief Allowance (PERA)	9,703,289.98	9,670,453.00
Representation Allowance	2,004,250.00	2,034,750.00
Transportation Allowance	2,004,250.00	2,034,750.00
Clothing and Uniform Allowance	2,050,026.78	2,112,647.75
Honoraria (Directors' Fees & Remunerations, etc)	2,417,261.71	2,369,976.58
Year-end Bonus	34,494,566.74	11,750,633.27
Other Bonuses and Allowances	19,543,904.71	25,812,857.48
Life and Retirement Insurance Contributions	11,039,705.42	10,931,968.00
PAG-IBIG Contributions	480,642.44	476,078.24
PHILHEALTH Contributions	1,008,225.00	1,027,262.50
Provident Fund Contributions	11,408,478.78	11,639,284.98
Retirement Benefits - Regular	1,142,500.33	1,830,554.26
Vacation and Sick Leave Benefits	4,465,165.16	4,765,612.82
Other Personnel Benefits	4,429,144.73	2,028,997.81
Total Personnel Services	203,457,545.91	183,164,310.97
Other operations Expenses		
Office Supplies Expense	4,444,573.16	3,721,677.58
Fuel, Oil and Lubricants Expenses	2,990,192.45	3,422,323.49
Travel Expenses	804,709.49	1,415,947.73
Training and Scholarship Expenses	2,787,321.27	1,586,345.29
Electricity	3,715,413.42	3,719,316.44
Communication	1,386,945.19	1,026,377.33
Advertising, Promotional and Marketing Expenses	421,728.74	522,613.25
Taxes, Duties and Licenses	18,706,666.44	19,371,341.36
Insurance Premiums	645,743.17	1,194,914.18
Indemnities and Other Claims	44,244.20	31,978.13
Rent/ Lease Expenses	315,000.00	279,000.00
Generation, Transmission and Distribution Exp.	267,378,601.70	268,878,698.28
Extraordinary and Miscellaneous Expenses	136,078.83	104,994.46
Membership Dues and Cont. to Organizations	213,426.54	25,525.04
Cultural and Athletic Expenses	180,947.70	49,685.57
Donations	51,000.00	57,000.00
Legal Services	122,000.00	256,445.00
Auditing Services	432,000.00	485,638.80
Security Services	7,974,220.06	7,413,186.97
Doubtful Accounts Expenses	699,950.48	7,168,960.00
Depreciation - Property, Plant and Equipment	77,229,639.74	74,451,434.47
Other Maintenance and Operating Expenses	3,691,564.03	3,179,330.21
Total Other Operations Expenses	394,311,966.61	398,282,953.61
Total Operation Expenses	597,769,512.52	581,447,264.58
Maintenance Expenses:		
Repairs and Maintenance - Property, Plant & Equipment	9,787,608.97	9,127,445.07
Total Maintenance Expenses	9,787,608.97	9,127,445.07
Total Operation and Maintenance Expenses	607,557,121.49	590,574,709.65
Utility Operating Income	348,473,758.60	304,238,807.03
Other Income		
Subsidy Income from National Government	410,600.00	
Other Income	4,190,966.01	6,837,201.44
Total Income	4,601,566.01	6,837,201.44
Miscellaneous Income Deductions		
Loss of Assets	841,779.00	1,716,581.07
Net Income Before Interest & Financial Charges	841,779.00	1,716,581.07
Bank Charges	40,463.98	17,809.42
Interest Expenses	63,557,685.54	71,170,557.16
Net Income for the Period	288,635,396.89	238,171,660.82

CAGAYAN DE ORO CITY WATER DISTRICT
COMPARATIVE BALANCE SHEET
As of December 31, 2015

	2015	2014
<u>ASSETS AND OTHER DEBITS</u>		
<u>CURRENT ASSETS</u>		
Cash (NFS No. 4)		
Cash- Collecting Officer	2,285,308.48	3,505,140.88
Cash in Bank- Local Currency, Current Account	168,758,986.18	180,812,753.33
Cash in Bank- Local Currency, Time Deposits	336,242,806.37	104,562,639.31
Total	597,287,101.03	288,880,533.52
Receivable Accounts (NFS No.5)		
Accounts Receivable	138,724,832.69	283,626,659.89
Allowance for Doubtful Accounts	(2,390,908.91)	(87,985,900.85)
Accounts Receivable- Net	136,333,923.78	195,640,759.04
Total	136,333,923.78	195,640,759.04
Other Receivables (NFS No. 6)		
Advances to Officers and Employees	180.00	800.00
Due from Officers and Employees	3,602.13	802.13
Insurance/Reinsurance Claims Receivable	13,558.36	13,558.36
Other Receivable	1,104,679.19	1,093,340.59
Total	1,122,019.68	1,108,501.08
Inventories (NFS No. 7)		
Office Supplies Inventory	837,987.89	899,054.13
Fuel, Oil and Lubricants	132,018.57	76,204.72
Chemicals and Filtering Supplies Inventory	882,852.67	887,632.42
Maintenance Supplies Inventory	6,810,343.59	6,205,075.70
Construction Materials Inventory	19,054,247.92	28,970,952.04
Other Inventories	5,221,402.85	1,236,303.88
Total	32,958,853.49	38,275,202.89
Prepayments, Deposits and Deferred Charges (NFS No. 8)		
Prepaid Insurance	152,189.31	374,505.33
Guaranty Deposits	8,753,853.10	8,591,994.72
Other Prepayments and Deposits	196,376.13	282,388.51
Input Tax	2,686.79	-
Other Deferred Charges	974,999.73	19,523,006.00
Total	10,080,105.06	28,771,894.56
TOTAL CURRENT ASSETS	687,762,003.04	552,676,891.09
<u>NON-CURRENT ASSETS</u>		
Investments		
Other Investments	-	-
TOTAL NON-CURRENT ASSETS	-	-
<u>PROPERTY, PLANT AND EQUIPMENT (NFS No. 9)</u>		
Land and Other Improvements		
Land	40,725,074.89	40,721,074.89
Total	40,725,074.89	40,721,074.89
Plant, Buildings and Structures		
Plant (UPIS)	1,527,226,887.31	1,505,538,708.67
Buildings and Other Structures	132,662,057.49	130,664,710.86
Total	1,659,888,944.80	1,636,203,419.53

	2015	2014
Equipment and Machinery		
Office Equipment	28,112,367.69	21,872,915.04
Laboratory Equipment	6,474,299.97	6,166,369.97
Land Transport Equipment	49,014,272.98	35,355,492.98
Other Machinery and Equipment	254,120,042.32	229,829,830.28
Total	337,720,982.96	293,224,608.27
Furniture, Fixtures and Books		
Furniture and Fixtures	5,431,947.84	5,160,372.84
Total	5,431,947.84	5,160,372.84
TOTAL PROPERTY, PLANT AND EQUIPMENT	2,043,766,950.49	1,975,309,475.53
Accumulated Depreciation-FPE	(951,874,491.31)	(874,777,063.08)
Total	1,091,892,459.18	1,100,532,412.45
	YEAR TO DATE	
	Actual This Month	This Month Last Year
	Amount	Amount
Construction-in-Progress (NFS No. 10)		
Construction-in-Progress- Plant	17,458,511.29	11,874,888.18
Construction-in-Progress- Buildings and Other Structures	18,839,991.72	14,923,193.43
Total	36,298,503.01	26,798,081.61
TOTAL PROPERTY, PLANT AND EQUIPMENT	1,128,190,962.19	1,127,330,494.06
OTHER ASSETS (NFS No. 11)		
Intangible Assets	2,106,586.48	2,106,586.48
Accumulated Depreciation-Intangible Assets	(1,428,967.83)	(1,386,836.10)
Intangible Assets, net	677,618.65	719,750.38
Restricted funds	50,201,686.59	42,888,058.26
Other Assets	159,320,646.34	2,607,184.41
TOTAL OTHER ASSETS	210,199,951.58	46,214,993.05
TOTAL ASSETS AND OTHER DEBITS	2,026,152,916.81	1,726,222,378.20
	LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS	
CURRENT LIABILITIES (NFS No. 12)		
Inter-Agency Payables		
Due to National Government Agencies (BIR, etc.)	4,118,670.16	5,034,125.40
Due to Government Owned and/or Controlled Corporation	5,574,072.04	8,075,572.07
Total	9,692,742.20	13,109,697.47
Other Payables		
Due to Officers and Employees	12,731.08	903,553.57
Contractor's Security Deposits	12,048,593.72	8,712,011.17
Accrued Light and Power	8,884,008.54	8,808,111.91
Other Payables	52,774,146.20	20,922,964.40
Total	73,719,479.54	39,346,641.05
Loans/ Lease Payable		
Current Portion of Long-term Debt	64,038,151.22	60,849,274.59
Total	64,038,151.22	60,849,274.59
TOTAL CURRENT LIABILITIES	147,450,372.96	113,305,613.11

	2015	2014
NON-CURRENT LIABILITIES (NFS 13)		
Loans Payable	651,522,620.85	716,674,707.64
TOTAL NON-CURRENT LIABILITIES	651,522,620.85	716,674,707.64
TOTAL LIABILITIES	798,972,993.81	829,980,320.75
DEFERRED CREDITS (NFS No. 14)		
Customers' Deposit	9,056,122.05	9,056,662.05
Other Deferred Credits	33,896,613.88	50,204,237.46
TOTAL DEFERRED CREDITS	42,952,735.93	59,260,899.51
EQUITY (NFS No. 15)		
Government Equity	866,925.40	866,925.40
Capital/Equity Reserve	3,170,522.91	3,170,522.91
Donated Capital (OPIC)	119,230,157.23	131,857,138.36
Retained Earnings	1,060,959,581.53	701,086,571.27
TOTAL EQUITY	1,184,227,187.07	836,901,157.94
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS	2,026,152,916.81	1,726,222,378.20

Republic of the Philippines
Cagayan de Oro City Water District

COMPARATIVE CASH FLOW STATEMENT

	2015	2014	Increase/ (Decrease)
Cash Flows from Operating Activities			
Cash Inflows:			
Collection of Water Bills	922,164,280.94	846,508,728.21	75,655,552.73
Collection of Other Water Revenues	8,664,341.05	8,609,613.38	54,727.67
Refund of overpayment of expenses and Cash Advances	134,940.49	310,428.86	(175,488.37)
Receipt of Performance/Bidders/Bail Bonds	2,656,771.98	5,597,171.54	(2,940,399.56)
Fund Transfer (NSF No. 4)			
Interest Income	2,251,221.67	642,343.43	1,608,878.24
Other Receipts	13,316,327.17	6,681,466.75	6,634,860.42
Total Cash Inflows	949,187,883.30	868,249,782.17	80,938,131.13
Cash Outflows:			
Payment of Operating Expenses:			
Payroll	99,089,909.29	98,539,681.72	550,227.57
Fuel/Power for Pumping	109,159,099.60	2,850,387.58	106,308,652.02
Chemicals	1,307,782.00	75,000.00	1,032,782.00
Other Operation and Maint. Expenses	58,114,639.62	124,523,201.36	(56,408,561.74)
Payment of Payables	158,883,543.12	138,632,575.14	20,250,967.98
Purchase of office supplies inventory	2,674,867.74	610,617.60	2,064,250.14
Payment of prepaid expenses	20,092,559.32	34,798,861.78	(14,706,302.46)
Remittance of GSIS/PAG-IBIG/Withholding Taxes	75,500,284.96	84,797,298.12	(9,297,013.16)
Fund Transfer	6,806,592.47		6,806,592.47
Total Cash Outflows	541,429,218.12	484,827,623.30	48,795,892.36
Total Cash Provided (used) by Operating Activities	407,758,665.18	383,422,128.87	24,336,536.31
Cash Flows from Investing Activities:			
Cash Inflows:			
Total Cash Inflows			
Cash Outflows:			
Investments in Securities			
Purchase/construction of			
Buildings and Other Structures	8,550,876.94	45,738,338.87	(37,187,461.93)
Office Equipment, Furnitures and Fixtures	7,740,044.65	1,713,938.83	6,026,105.82
Transportation Equipment	11,385,500.00	3,045,755.00	8,339,745.00
Other Property, Plant and Equipment	36,154,780.40	23,381,879.24	12,772,901.16
Total Cash Outflows	63,831,201.99	73,880,711.94	(10,048,509.95)
Total Cash Provided (Used) by Investing Activities	(63,831,201.99)	(73,880,711.94)	10,048,509.95
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	63,557,685.54	71,170,557.16	(7,612,871.62)
Payments of domestic and foreign loans	61,963,210.14	60,378,243.85	1,584,966.49
Total Cash Outflows	125,520,895.68	131,548,801.01	(6,027,905.13)
Total Cash Provided (used) by Financing Activities	(125,520,895.68)	(131,548,801.01)	6,027,905.13
Total Cash Provided by Operating, Investing and Financing Activities	218,406,667.51	178,003,616.92	40,403,050.59
Cash and Cash Equivalents - Beginning	288,890,533.62	118,798,917.48	169,091,616.14
Cash and Cash Equivalents, Ending	506,893,201.13	296,802,534.40	210,090,666.73

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

	2015	2014
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)		
Balance at the end of the period	<u>3,170,522.91</u>	<u>3,170,522.91</u>
Donated Capital		
Balance at beginning of the period	131,857,138.36	131,857,138.36
Additions -OPIC OP Sendong Grant	(12,626,981.13)	-
Balance at the end of the period	<u>119,230,157.23</u>	<u>131,857,138.36</u>
Retained Earnings		
Balance at beginning of the period	701,086,571.27	465,868,105.12
Prior period adjustments		
Changes during the period	71,237,614.17	(2,953,394.67)
Net income (loss) for the period	288,635,396.09	238,171,860.82
Balance at the end of the period	<u>1,060,959,581.53</u>	<u>701,086,571.27</u>
TOTAL EQUITY	<u>1,184,227,187.07</u>	<u>836,981,157.94</u>

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

SUMMARY OF LOAN PAYMENTS TO LWUA AND DBP
For the Year 2015

PERIOD COVERED	LWUA			DBP			GRAND TOTAL
	O.R. No.	Date	Amount	O.R. No.	Date	Amount	
January	7684	01/28/15	1,393,536.00	91954	01/29/15	9,364,773.24	10,758,309.24
February	8410	02/27/15	1,393,536.00	63255	02/26/15	9,210,674.43	10,604,210.43
March	8954	03/26/15	1,393,536.00	94450	03/27/15	9,267,507.96	10,661,043.96
April	9645	04/29/15	1,213,129.00	95672	04/28/15	9,323,463.12	10,536,592.12
May	10362	05/29/15	1,213,129.00	96921	05/27/15	9,240,840.98	10,453,969.98
June	10998	06/29/15	1,213,129.00	98127	06/30/15	9,295,916.40	10,509,045.40
July	11516	07/23/15	1,213,129.00	99220	07/30/15	9,214,168.66	10,427,297.66
August	12856	09/24/15	1,213,129.00	100247	08/26/15	9,268,364.31	10,481,493.31
September	12830	09/22/15	1,213,129.00	101581	09/30/15	9,254,586.22	10,467,715.22
October	13547	10/27/15	1,213,129.00	102639	10/28/15	9,174,149.97	10,387,278.97
November	14123	11/25/15	1,213,129.00	103824	11/26/15	9,227,025.90	10,440,154.90
December	14813	12/28/15	1,213,133.00	104912	12/28/15	9,147,463.91	10,360,596.91
TOTAL LOAN PAYMENTS			15,098,773.00			110,988,935.10	126,087,708.10

Source: 2015 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
EFFICIENCY TEST RESULT
 (As of December 2015)

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	1,800	150	1	2	127.5	1,865	69.01%	62.11%	12/147/2015
2	75	VHEM	1,268	72	2	2	84	919	36.51%	32.86%	December 10, 2015
3A	40	SUB	250	262	7	0	120	190	39.36%	35.42%	December 17, 2015
4	60	SUB	800	150	3	5	113	1,034	69.56%	62.60%	December 10, 2015
5	60	SUB	800	120	5	20	54	625	47.54%	42.78%	December 16, 2015
7	60	SUB	800	150	3	16	103	1,021	63.88%	57.49%	December 16, 2015
8	100	SUB	1,000	150	3	5	102	846	52.82%	47.54%	December 17, 2015
9	125	SUB	1,800	150	1	14	104	1,804	64.94%	58.45%	December 17, 2015
10A	75	SUB	800	260	3	45	102	792	83.73%	75.36%	December 18, 2015
11	125	SUB	1,800	150	2	18	64	1,795	65.17%	58.65%	December 16, 2015
14	100	SUB	1,000	150	3	0	100.5	1,040	65.46%	58.91%	December 15, 2015
15	60	SUB	400	262					0.00%	0.00%	UNDER WELL DESINFECTIO
16	60	SUB	800	120	3	0	100	1,056	65.13%	58.62%	December 17, 2015
17	40	SUB	600	120	2	10	82.0	680	53.45%	48.11%	December 15, 2015
18	60	SUB	368	262	3	20	112	313	53.80%	48.42%	December 18, 2015
19	75	SUB	1,000	150	3	22	74	1,078	61.02%	54.91%	December 15, 2015
20	20	VHEM	793	53	1	0	51	669	64.60%	58.14%	December 16, 2015
21	50	SUB	1,585	80	1	6	71.5	1,474	62.73%	56.46%	December 16, 2015
22	60	SUB	1,300	100	2	0	80	1,012	56.58%	50.92%	December 16, 2015
23	150	VHEM	1,795	236	5	55	55	1,822	88.17%	79.35%	December 16, 2015
24	30	SUB	300	180	3	55	45	453	68.08%	61.28%	December 15, 2015
25	75	VHEM	800	124	3	22	61.5	1,089	63.91%	57.52%	December 15, 2015
26	60	VHEM	600	225	5						UNDER WELL REHABILITATION
27	40	SUB	600	120	3	5	112.5	647	54.63%	49.17%	December 18, 2015
28	125	VHEM	1,268	226	4	80	52	1,016	69.00%	62.10%	December 16, 2015
29	125	VHEM	1,268	226	4	65	54	1,038	69.39%	62.45%	December 16, 2015

Prepared by: RODOLFO B. BONSLAO JR.
 Sr. Plant Electrician B

Checked by: ANTONIO B. YOUNG
 Division Manager

Noted by: 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, 2015

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	3,947,905	1,280,280	2,413,029	190	2,814,966	53.84%
February	3,513,274	1,120,780	2,037,332	62,679	2,534,043	54.68%
March	3,952,078	1,236,920	2,062,956	106,745	3,019,297	58.19%
April	3,462,037	1,200,840	2,247,099	80,799	2,334,979	50.08%
May	3,452,842	1,190,770	2,233,751	30,156	2,379,706	51.25%
June	3,577,932	1,243,980	2,284,883	101,726	2,435,303	50.50%
July	3,699,109	1,240,810	2,221,766	72,983	2,645,170	53.55%
August	3,389,345	1,160,700	2,257,194	104,074	2,188,777	48.10%
September	3,839,539	1,295,590	2,199,335	71,261	2,864,533	55.78%
October	3,632,539	1,240,770	2,187,799	158,727	2,526,783	51.85%
November	3,136,766	1,240,770	2,149,263	83,409	2,144,864	49.00%
December	3,693,591	1,200,870	2,202,168	70,745	2,621,549	53.56%
TOTAL	43,296,957	14,653,080	26,496,575	943,492	30,509,970	52.65%
MONTHLY AVE.	3,608,080	1,221,090	2,208,048	78,624	2,542,497	

Source: 2015 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)

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

COWD WATER SOURCES
As of December 31, 2015

SOURCE IDENTIFICATION	LOCATION	DISCHARGE		MOTOR SIZE	STANDBY POWER
		lps	(gpm)		
A. Deep Well Source					
PW No. 1	Macasandig	114	(1,801)	125 hp	437.5 kva Genset 1 (G1)
PW No. 2	Macasandig	58	(920)	75 hp	219 kva Genset
PW No. 3	Macasandig	12	(190)	100 hp	219 kva Genset
PW No. 4	Macasandig	65	(1,035)	60 hp	138 kva Genset
PW No. 5	Bugo	39	(626)	60 hp	None
PW No. 6	Bugo	0	(-)		Standby for Rehab
PW No. 7	Macasandig	64	(1,022)	75 hp	138 kva Genset
PW No. 8	Macasandig	53	(847)	100 hp	250 kva Genset
PW No. 9	Macasandig	114	(1,805)	125 hp	225 kva Genset
PW No. 10 A	Calaanan	50	(793)	40 hp	75 kva Genset
PW No. 11	Bugo	113	(1,796)	125 hp	288 kva Genset
PW No. 12	Calaanan	0	(-)		Standby for Rehab
PW No. 14	Balulang	66	(1,041)	100 hp	219 kva Genset
PW No. 15	Calaanan	0	(-)	60 hp	165 kva Genset
PW No. 16	Tomas Saco	67	(1,057)	60 hp	175 kva Genset
PW No. 17	Balulang	43	(681)	60 hp	165 kva Genset
PW No. 18	Pueblo	20	(313)	60 hp	None
PW No. 19	Balulang	68	(1,079)	100 hp	225 kva Genset
PW No. 20	Bugo	42	(669)	20 hp	500 kva Genset
PW No. 21	Bugo	93	(1,475)	50 hp	156 kva Genset
PW No. 22	Bugo	64	(1,013)	50 hp	156 kva Genset
PW No. 23	Agusan	115	(1,823)	150 hp	313 kva Genset
PW No. 24	Balulang	29	(453)	30 hp	75 kva Genset
PW No. 25	Balulang	69	(1,090)	75 hp	156 kva Genset
PW No. 26	Balulang	0	(-)	60 hp	165 kva Genset
PW No. 27	Balulang	41	(648)	60 hp	165 kva Genset
PW No. 28	Tablon	64	(1,017)	125 hp	250 kva Genset
PW No. 29	Tablon	66	(1,039)	125 hp	250 kva Genset
B. Spring Source					
Malasag Spring	Cugman	0.43	(7)	n/a	n/a
TOTAL		1,529	(24,240)		
C. Booster Pumps					
BP No. 1 old	Macasandig	103	(1,634)	150 hp	437.5 kva Genset (G1)
BP No. 2 old	Macasandig	101	(1,601)	125 hp	
BP No. 3 old	Macasandig	139	(2,201)	200 hp	
BP No. 4 old	Macasandig	101	(1,601)	100 hp	500 kva Genset (G3)
BP No. 5 old	Macasandig	103	(1,634)	150 hp	
BP No. 6 old	Macasandig	139	(2,201)	200 hp	
BP No. 1 new	Macasandig	103	(1,634)	150 hp	688 kva Genset
BP No. 2 new	Macasandig	103	(1,634)	150 hp	
BP No. 3 new	Macasandig	103	(1,634)	150 hp	
BP No. 4 new	Macasandig	103	(1,634)	150 hp	
BP No. 5 new	Macasandig	103	(1,634)	150 hp	
BP No. 1	Bugo	105	(1,666)	125 hp	500 kva Genset
BP No. 2	Bugo	105	(1,666)	125 hp	
BP No. 3	Bugo	105	(1,666)	125 hp	
BP No. 1	Balulang	100	(1,585)	200 hp	688 kva Genset
BP No. 2	Balulang	100	(1,585)	200 hp	
BP No. 3	Balulang	100	(1,585)	200 hp	
BP No. 4	Balulang	94	(1,489)	100 hp	313 kva Genset
BP No. 5	Balulang	94	(1,489)	100 hp	
BP No. 6	Balulang	94	(1,489)	100 hp	
Sub-Total	Macasandig Old	686	(10,872)		
Sub-Total	Macasandig New	515	(8,170)		
Sub-Total	Balulang	582	(9,222)		
Sub-Total	Bugo	315	(4,998)		
TOTAL		2,099	(33,262)		
D. BWSP (Dec 1 - 31, 2015)		1,200,870 cubic meters			

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

SERVICE CONNECTION GROWTH
For the Year Ended December 31, 2015

MONTH	NEW CONNECTION	DISCONNECTION	RECONNECT ION	NET INCREASE/ (DECREASE) (ACTIVE)	TOTAL ACTIVE CONNECTIONS	TOTAL INACTIVE CONNECTIONS	NET INCREASE/ (DECREASE) (INACTIVE)
December 2014	3,272	4,275	3,511	2,508	85,524	33,936	764
January	237	272	245	210	85,734	33,963	27
February	278	318	250	210	85,944	34,031	68
March	317	344	264	237	86,181	34,111	80
April	271	330	246	187	86,368	34,195	84
May	355	357	283	281	86,649	34,269	74
June	341	337	293	297	86,946	34,313	44
July	359	316	315	358	87,304	34,314	1
August	248	312	212	148	87,452	34,414	100
September	312	345	240	207	87,659	34,519	105
October	290	389	236	137	87,796	34,672	153
November	205	372	235	68	87,864	34,809	137
December	205	227	234	212	88,076	34,802	-7
TOTAL	3,418	3,919	3,053	2,552			866
MO. AVERAGE	285	327	254	213			72

Source: 2015 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, 2015

(With Comparative Figures for 2014)

	ASSETS AND EQUIPMENTS (With Initial Cost of P5,000 & Above)	2015	2014	%INCREASE (DECREASE) OVER LAST YEAR
1.	COMMUNICATION EQUIPMENT	P 7,554,461.70	P 4,879,796.70	54.81
2.	LABORATORY EQUIPMENT	6,465,457.31	6,236,407.31	3.67
3.	LAND AND LAND RIGHTS	40,725,074.89	40,721,074.89	0.01
4.	OFFICE FURNITURE AND EQUIPMENT	32,382,741.08	25,850,736.43	25.27
5.	POWER OPERATED EQUIPMENT	28,129,392.59	27,360,416.59	2.81
6.	POWER PRODUCTION EQUIPMENT	38,179,093.65	35,259,187.65	8.28
7.	PUMPING EQUIPMENT	144,909,534.77	135,967,363.00	6.58
8.	TOOLS, SHOP, AND GARAGE EQUIPMENT	19,703,351.94	17,407,953.94	13.19
9.	TRANSPORTATION EQUIPMENT	48,941,480.62	35,204,700.62	39.02
10.	WATER TREATMENT EQUIPMENT	8,574,382.25	6,541,288.25	31.08
	TOTAL	P 375,564,970.80	P 335,428,925.38	11.97

Source: 2015 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 2015

PIPELINE		OLD PIPELINES STILL IN SERVICE		PHASE I IMPROVEMENT	PHASE II IMPROVEMENT	PHASE III IMPROVEMENT	SUBDIVISION		COWD EXTENSION		TOTAL		PIPELINE	
SIZE	MAKE	SIZE	MAKE				TURNED-OVER	NOT TURNED-OVER	1979 - 2014	2015	MAINTAINED	SERVED	SIZE	MAKE
50 mm (2") 0	uPVC						8,863		4,298		13,159	13,159	50 mm (2") 0	uPVC
50 mm (2") 0	G.I.						344		181		505	505	50 mm (2") 0	G.I.
50 mm (2") 0	BI						179		226	6	411	411	50 mm (2") 0	BI
50 mm (2") 0	PE						8,918		80,578	1,079	70,573	70,573	50 mm (2") 0	PE
63 mm (2.5") 0	PE						3,055				3,055	3,055	63 mm (2.5") 0	PE
0	G.I.								860		860	860		G.I.
75 mm (3") 0	uPVC			2,775			48,954		7,233	6	56,969	56,968	75 mm (3") 0	uPVC
	ACP						5,422				5,422	5,422		ACP
	G.I.						96				96	96		G.I.
	C/BI						42		163		195	195		C/BI
100 mm (4") 0	uPVC	15,745		2,433			35,010	9,553	55,688	12	108,888	118,441	100 mm (4") 0	uPVC
	STEEL	4,877	14						187		5,079	5,078		STEEL
	ACP	1,460					4,348	3,180	240		6,048	6,208		ACP
	CCI	92							228		320	320		CCI
	G.I.						75				75	75		G.I.
	C/BI						60		333		411	411		C/BI
150 mm (6") 0	uPVC	14		9,494		3,087	25,120	3,930	43,870		81,395	85,325	150 mm (6") 0	uPVC
	STEEL	27,754					58	26	881		28,503	28,529		STEEL
	ACP						1,903	1,120	231		2,280	3,400		ACP
	CCI								483		998	998		CCI
	C/BI								198	6	204	204		C/BI
200 mm (8") 0	uPVC			1,586		8,987	963	450	11,743		23,259	23,719	200 mm (8") 0	uPVC
	STEEL	4,027							733		4,760	4,760		STEEL
	CCI								174		2,322	2,322		CCI
	BI						7		18		26	28		BI
250 mm (10") 0	STEEL			4,488		6,354					10,842	10,842	250 mm (10") 0	STEEL
	uPVC						547		3,200		3,747	3,747		uPVC
300 mm (12") 0	STEEL	16,980		17,996		20,336			7,814		62,906	62,906	300 mm (12") 0	STEEL
350 mm (14") 0	STEEL								2,631		2,631	2,631	350 mm (14") 0	STEEL
400 mm (16") 0	STEEL	5,660		569		17,081			6,278		29,596	29,596	400 mm (16") 0	STEEL
500 mm (20") 0	STEEL	1,176		445		3,681			375		5,697	5,697	500 mm (20") 0	STEEL
600 mm (24") 0	STEEL	186				14,774					14,960	14,960	600 mm (24") 0	STEEL
900 mm (30") 0	STEEL					2,638					2,638	2,638	900 mm (30") 0	STEEL
				71,636	39,796	76,967	143,952	18,239	207,921	1,127	560,517	666,766		
		9,238					182,191		209,048					

CAGAYAN DE ORO CITY WATER DISTRICT
Cagayan de Oro City
Engineering Department

ANNEX 0

**ANNUAL SUMMARY REPORT OF TURNED-OVER OF PIPELINES
CY 2015**

LOCATION	DATE	SIZE	MAKE	LENGTH (m)	TOTAL (m)
1 Banta Opol, Misamis Oriental (Private Property)	7-Jan-15	75 mmØ	uPVC Pipe	6.0	6.00
2 Abba, MisamisØig	7-Jan-15	50 mmØ	PE Tube	180.00	180.00
3 Balivesa Subst., Upper Cabilan	7-Jan-15	50 mmØ	PE Pipe ISO	3.0	3.00
4 Springdale, Cabilan	22-Jan-15	50 mmØ	PE Tube	150.0	150.00
5 Zone 5, Naga St., Puerto	23-Jan-15	50 mmØ	PE Tube	15.0	15.00
6 Zone 8, Kania Drive, Bagabao	23-Jan-15	50 mmØ	PE Tube SDR19 ISO	180.0	180.00
7 J.R Borja Extension	18-Mar-15	60 mmØ	PE Pipe ISO	86.0	86.00
8 Sitio Pagatun, Cateman-ao	27-Mar-15	50 mmØ	PE Tube	420.0	420.00
		75 mmØ	PVC Pipe	774.0	774.00
		100 mmØ	BI Pipe	12.0	12.00
		100 mmØ	PVC Pipe	12.0	12.00
		75 mmØ	BI Pipe	42.0	42.00
		50 mmØ	PE Tube ISO	180.0	180.00
9 Brgy. 28, Cateman Extension	23-Apr-15	50 mmØ	PE Tube ISO	180.0	180.00
		100 mmØ	BI Pipe	12.0	12.00
		100 mmØ	uPVC Pipe	12.0	12.00
		50 mmØ	PE Tube ISO	48.0	48.00
10 Coastal Road	23-Apr-15	50 mmØ	PE Tube ISO	48.0	48.00
		100 mmØ	BI Pipe	6.0	6.00
		100 mmØ	BI Pipe	6.0	6.00
11 Tablon Reservoir, Tablon	27-Apr-15	50 mmØ	BI Pipe	6.0	6.00
12 Malibyabay, Bayabas	25-Jan-15	50 mmØ	PE Tube	280.0	280.00
13 GK Steel Cateman, Cabilan	9-Jul-15	50 mmØ	PE Tube ISO	240.0	240.00
14 Fatima West Plain, Pagatun	11-Sep-15	200 mmØ	BI Pipe	6.0	6.00
15 Zone 2, Palag	2-Nov-15	50 mmØ	PE Tube ISO	150.0	150.00
16 CCVD Outpost Phase II Allocation, Cateman	10-Nov-15	50 mmØ	PE Tube ISO	12.0	12.00
17 Fatima West Plain Subdivision, Pagatun	13-Nov-15	200 mmØ	uPVC Pipe	45.0	45.00
		150 mmØ	uPVC Pipe	126.0	126.00
		50 mmØ	PE Pipe	283	283.00
18 Cateman Relocation Site Phase 1, Cabilan	21-Dec-15	60 mmØ	PE Pipe	20	20.00
Sub-Total					2394.00
SUMMARY					
PIPELINES	50 mmØ	PE	2180.00		
	75 mmØ	uPVC	780.00		
	100 mmØ	uPVC	24.00		
	150 mmØ	uPVC	126.00		
	200 mmØ	uPVC	45.00		
	50 mmØ	BI	6.00		
	75 mmØ	BI	42.00		
	100 mmØ	BI	30.00		
	150 mmØ	BI	12.00		

Prepared by:
ALEENA A. KAYSON
Eng'g Staff

Noted by:
CAROLINA E. LAO
Manager, Engineering Department

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

SUMMARY OF BACTERIOLOGICAL ANALYSIS
 For the Year Ended December 31, 2015

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	104	0	0	0	0.00 to 1.00
February	103	3	3	0	0.00 to 1.00
March	103	2	2	0	0.00 to 1.30
April	103	2	2	0	0.00 to 1.50
May	103	4	4	0	0.00 to 1.50
June	110	4	4	0	0.00 to 1.25
July	109	3	3	0	0.00 to 1.00
August	108	4	4	0	0.00 to 1.04
September	108	5	5	0	0.00 to 1.00
October	108	2	2	0	0.00 to 1.00
November	106	3	3	0	0.00 to 1.50
December	107	3	3	0	0.00 to 1.90
TOTAL	1,272	35	35	0	

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, 2015

1. SERVICE CONNECTION DATA :

1.1 Total Services	<u>122,878</u>	1.5 Changes: New	<u>205</u>
1.2 Total Active	<u>88,076</u>	Reconnected	<u>234</u>
1.3 Total Metered	<u>88,076</u>	Disconnected	<u>227</u>
1.4 Total Billed	<u>87,816</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>72,569,927.32</u>		<u>P 875,502,723.63</u>
b. Current (Averaged)		<u>2,660,566.85</u>		<u>29,508,497.35</u>
c. Penalty Charges		<u>3,453,067.29</u>		<u>42,350,180.26</u>
TOTALS	P	<u>78,683,561.46</u>		<u>P 947,361,401.24</u>
3.2 Collections :				
a. Current Accounts	P	<u>56,422,870.63</u>		<u>P 678,758,415.74</u>
b. Arrears (current year)		<u>16,229,449.81</u>		<u>223,668,603.57</u>
c. Arrears (prev. year)		<u>1,091,201.00</u>		<u>18,710,394.67</u>
d. Other Sales & Services		<u>193,478.98</u>		<u>1,683,910.31</u>
TOTALS	P	<u>73,937,000.42</u>		<u>P 922,821,324.29</u>
3.3 ON TIME PAID, TM	=	$\frac{(3.2 a)}{(3.1 a) + (3.1b)}$	X 100%	= <u>75.00%</u>
COLL EFF., YTD	=	$\frac{(3.2 a) + (3.2b) + (3.2c)}{3.1 \text{ Totals}}$	X 100%	= <u>97.23%</u>
COLL RATIO, YTD	=	$\frac{3.2 \text{ Totals}}{3.1 \text{ Totals} + (\text{AR Beg. } 283,626,659.89)}$	X 100%	= <u>74.97%</u>

4. FINANCIAL DATA :

4.1 Revenue		This Month (TM)		Year - to - Date (YTD)
a. Operating	P	<u>80,203,204.15</u>		<u>P 956,030,880.09</u>
b. Non-Operating		<u>560,273.70</u>		<u>4,601,566.01</u>
TOTALS	P	<u>80,763,477.85</u>		<u>P 960,632,446.10</u>
4.2 Expenses		This Month (TM)		Year - to - Date (YTD)
a. Salaries & Wages	P	<u>8,395,758.46</u>		<u>P 99,089,909.29</u>
b. Pumping Cost (Fuel, Oil, Electric)*		<u>8,963,013.10</u>		<u>110,606,014.69</u>
c. Chemical Treatment*		<u>845,927.40</u>		<u>4,590,595.51</u>
d. Others O & M Expense		<u>50,460,599.15</u>		<u>316,040,962.26</u>
e. Depreciation Expense		<u>6,595,506.40</u>		<u>77,229,639.74</u>
f. Interest Expense		<u>5,001,668.26</u>		<u>63,557,685.54</u>
g. Bank Charges		<u>6,836.85</u>		<u>40,463.98</u>
h. Miscellaneous Income Deductions (Loss of Assets)		<u>-</u>		<u>841,779.00</u>
TOTALS	P	<u>80,269,309.62</u>		<u>674,997,050.01</u>
4.3 Net Income (Loss)	P	<u>494,168.23</u>		<u>P 288,635,396.09</u>

	This Month (TM)		Year to Date (YTD)	
4.4 Cash Flow Report Operations:				
a. Receipts	P	<u>75,339,803.95</u>	P	<u>949,187,883.30</u>
b. Disbursement		<u>61,502,411.55</u>		<u>730,781,315.79</u>
c. Net Receipt (Disbursement)		<u>13,837,392.40</u>		<u>218,406,567.51</u>
d. Cash balance, beg.		<u>493,449,708.63</u>		<u>288,880,533.52</u>
e. Cash balance, end		<u>507,287,101.03</u>		<u>507,287,101.03</u>
4.5 Miscellaneous Data				
a. Loan Funds (Total)	P	<u>n/a</u>	P	<u>32,938,853.49</u>
1. Cash on Hand				
2. Cash on Bank				
b. WD Funds (Total)	P	<u>557,488,787.62</u>		
1. Cash on Hand		<u>2,285,308.48</u>		
2. Cash in Bank		<u>168,758,986.18</u>		
2a. Special Deposits (Hold Out Deposits)*		<u>27,508,284.50</u>		
3. Investments		<u>336,242,806.37</u>		
4. Working Fund				
5a. Restricted (Guaranty Deposits)*		<u>11,490,776.53</u>		
5b. Restricted (COWD/LWUA JSA Acct.)*		<u>11,202,625.56</u>		
c. Inventories			P	<u>32,938,853.49</u>
d. Accts. Receivables-Customers (net of Allow. for D/Accts.)			P	<u>136,333,923.78</u>
e. Customers' Deposits			P	<u>9,056,122.05</u>
f. Loans Payable (LWUA)			P	<u>69,070,479.72</u>
g. Loans Payable (DBP)			P	<u>646,490,292.35</u>
h. Loans Payable (John-dorf Ventures)			P	<u>0.00</u>
l. Payables to Suppliers and other creditors			P	<u>33,896,613.88</u>

5. WATER PRODUCTION DATA :

5.1 Source of Supply	NUMBER	TOTAL RATED CAPACITY	BASIS OF DATA
a. Wells	23	<u>3,693,591</u> cu.m./mo.	
b. Springs (Malasag)	1	<u>5,236</u> cu.m./mo.	
c. Surface	0		
d. Bulk	1	<u>1,200,870</u> cu.m./mo.	
e. Totals	25	<u>4,899,697</u> cu.m./mo.	

5.2 Water Production	THIS MONTH	Y-T-D	METHOD OF MEASUREMENT
a. Pumped	<u>3,688,355</u> m3	<u>43,237,394</u> m3	
b. Gravity	<u>5,236</u> m3	<u>59,564</u> m3	
c. Bulk Water Supply	<u>1,200,870</u>	<u>14,653,080</u> m3	
d. Totals	<u>4,894,461</u> m3	<u>57,950,037</u>	

5.3 Accounted Water Use:	THIS MONTH	Y-T-D
a. Metered billed	<u>2,125,812</u> cu.m.	<u>25,646,621</u> cu.m.
b. Unmetered billed (average)	<u>76,356</u> cu.m.	<u>849,954</u> cu.m.
c. Total billed	<u>2,202,168</u> cu.m.	<u>26,496,575</u> cu.m.
d. Metered unbilled		
e. Unmetered unbilled	<u>70,745</u> cu.m.	<u>943,494</u> cu.m.
f. Total Accounted (5.3c+5.3d+5.3e)	<u>2,272,913</u> cu.m.	<u>27,440,069</u> cu.m.

5.4 Water Use Assessment	THIS MONTH	Y-T-D
a. Ave. consumption/conn.	<u>25.00</u>	<u>25.17</u> cu.m.
b. Ave. per capita/day consumption	<u>0.12</u>	<u>0.12</u> cu.m.
c. Accounted water = $\frac{5.3f}{5.2d} \times 100\%$	<u>46.44%</u>	<u>47.35%</u>
d. Unaccounted =	<u>53.56%</u>	<u>52.65%</u>

5.5 Water Production Cost

a. Total power (electricity) consumption	<u>1,332,351.10</u> kwh
b. Total power cost (electricity)	P <u>8,576,045.83</u>
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	<u>3,035.00</u> kgs
i. Total Chlorine cost	P <u>845,927.40</u>
j. Other chemicals	_____ kgs
k. Total cost of other chemicals	P _____
l. Total Production Cost	P <u>9,421,973.23</u>

6. MISCELLANEOUS DATA :

6.1 Employees

a. Total	<u>421</u> Regular	<u>293</u> Casual	<u>128</u>
b. No. of connections/employee			<u>209.21</u>
c. Average monthly salary/employee			P <u>19,942.42</u>

6.2 Bacteriological

a. Total Samples taken	<u>107</u>
b. No. of negative results	<u>104</u>
c. Test results submitted LWUA	<u>107</u>

6.3 Chlorination

a. Total Samples taken	<u>107</u>
b. No. of negative results	<u>104</u>
c. No. of days of full chlorination	<u>31</u>

6.4 Board of Directors

	<u>This Month (TM)</u>	<u>Year-to-Date (YTD)</u>
a. Resolutions approved	<u>8</u>	<u>133</u>
b. Policies passed	<u>5</u>	<u>60</u>
c. Directors fee paid	P <u>1,175,020.00</u>	P <u>3,287,501.71</u>
d. Meetings held :		
1. Regular	<u>3</u>	<u>28</u>
2. Special	<u>0</u>	<u>3</u>
3. Committee	<u>2</u>	<u>24</u>

7. STATUS OF VARIOUS DEVELOPMENTS :

7.1 Status of Loans

<u>Type of Loan/Funds</u>	<u>Loan/Fund Committed</u>	<u>Availments to Date Amount</u>	<u>Percentile</u>
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	%
b. Interim Improvement			%
c. Comprehensive			%
d. New serv. conn.			%
e.			%
TOTALS	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:


 RACHEL M. BECK
 General Manager

 Date

VERIFIED BY:

 Management Advisor

 Date

NOTED BY:

 Area Supervisor

 Date

RECORDED BY:

 F M D

 Date

AGING OF ACCOUNTS RECEIVABLE

As of December 31, 2015

Database: January 4, 2016

Billing: January 4, 2016

Accounts: January 4, 2016

Status: Active

1	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		
889		621,495.47	556	481,100.48	307	257,546.05	173	661,884.80	2,022,026.79	560	
011A		53,768.33	58	35,681.28	26	19,516.96	21	49,551.26	158,517.84	58	
	Commercial	20,628.29	19	13,256.35	8	4,086.51	6	24,300.96	62,272.11	19	
	Government	2,225.30	2	419.20	0	0.00	1	43.68	2,688.18	2	
	Residential	30,914.75	37	22,005.74	18	15,430.45	14	25,206.62	93,557.56	37	
011B		144,727.20	75	131,210.76	46	73,954.71	20	289,705.53	639,598.20	76	
	Commercial	134,853.42	58	124,939.57	36	71,493.93	15	288,770.02	620,056.94	59	
	Government	798.19	1	40.17	0	0.00	0	0.00	838.35	1	
	Residential	9,075.60	16	6,231.03	10	2,460.77	5	935.51	18,702.91	16	
012A		79,200.39	47	42,155.98	24	19,096.01	12	27,900.19	168,352.57	48	
	Commercial	76,733.58	43	40,095.64	22	18,414.81	10	27,443.94	162,687.97	44	
	Government	80.86	0	0.00	0	0.00	0	0.00	80.86	0	
	Residential	2,385.94	4	2,060.34	2	681.20	2	456.25	5,583.73	4	
012B		88,220.58	94	49,819.08	47	31,579.06	29	60,215.40	229,834.12	95	
	Commercial	54,593.95	57	25,428.98	29	21,898.91	19	48,375.75	150,297.59	58	
	Government	0.00	0	0.00	0	0.00	0	0.00	0.00	0	
	Residential	33,626.63	37	24,390.10	18	9,680.15	10	11,839.65	79,536.53	37	
013A		70,655.79	76	63,587.24	42	35,861.31	26	92,249.57	262,353.92	76	
	Commercial	46,709.08	35	44,250.73	20	27,381.73	11	69,612.91	187,954.46	35	
	Government	0.00	0	0.00	0	0.00	0	0.00	0.00	0	
	Residential	23,946.71	41	19,336.51	22	8,479.58	15	22,636.66	74,399.46	41	
013B		45,952.55	61	51,743.85	35	19,268.66	15	25,486.39	142,451.45	61	
	Commercial	26,388.13	14	34,684.40	10	11,603.04	4	6,164.73	78,840.30	14	
	Residential	19,564.42	47	17,059.46	25	7,665.62	11	19,321.66	63,611.15	47	

Status Active

Row Labels	Values											
	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		
014A	110	70,681.19	85	55,956.81	51	32,383.71	32	68,229.63	227,251.33	85		
Commercial	28	19,458.51	17	10,948.37	9	8,456.19	8	17,043.49	55,906.55	17		
Government	1	432.25	1	432.25	1	340.60	1	1,339.19	2,544.29	1		
Residential	81	50,790.43	67	44,576.19	41	23,586.92	23	49,846.96	168,800.50	67		
014B	84	68,289.43	60	50,945.46	36	25,885.63	18	48,546.84	193,667.36	61		
Commercial	22	32,808.60	11	23,121.94	5	13,425.31	4	25,410.87	94,766.72	11		
Residential	62	35,480.83	49	27,823.52	31	12,460.32	14	23,135.96	98,900.64	50		
2	1,229	855,205.99	1,059	672,422.77	615	461,735.45	353	796,969.14	2,786,333.35	1,065		
021A	99	63,939.38	80	48,181.14	46	38,085.32	25	34,510.57	184,716.41	80		
Commercial	35	23,202.34	24	13,915.22	16	12,417.56	10	17,082.06	66,617.18	24		
Government	1	218.40	1	218.40	1	218.40	1	305.76	960.96	1		
Residential	63	40,518.64	55	34,047.52	29	25,449.37	14	17,122.76	117,138.28	55		
021B	120	75,764.61	101	59,950.77	58	28,425.59	34	55,564.02	219,704.99	101		
Commercial	19	14,047.80	9	9,399.35	4	2,156.78	1	131.04	25,734.97	9		
Government	1	0.00	0	0.00	0	0.00	0	0.00	0.00	0		
Residential	100	61,716.81	92	50,551.42	54	26,268.81	33	55,432.99	193,970.02	92		
022A	112	200,044.95	84	189,484.04	44	164,271.38	24	367,969.29	921,769.66	84		
Commercial	54	162,201.27	37	168,079.90	23	146,931.27	10	349,894.42	827,106.86	37		
Government	2	555.75	1	142.06	0	0.00	0	0.00	697.81	1		
Residential	56	37,287.93	46	21,262.08	21	17,340.11	14	18,074.87	93,964.99	46		
022B	120	81,112.91	110	60,498.91	75	39,851.52	43	78,105.97	259,569.30	110		
Commercial	8	15,400.95	7	13,191.99	5	5,532.90	2	327.77	34,453.61	7		
Government	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0		
Residential	112	65,711.96	103	47,306.91	70	34,318.62	41	77,778.20	225,115.70	103		
023A	110	79,573.98	89	49,468.52	43	28,351.94	26	33,834.42	191,228.86	90		
Commercial	10	14,023.79	6	7,046.26	2	3,404.84	1	8,327.02	32,801.91	6		
Government	4	1,212.90	3	630.60	2	837.85	2	6,305.92	8,987.27	3		
Residential	96	64,337.29	80	41,791.66	39	24,109.25	23	19,201.48	149,439.68	81		
023B	169	90,563.03	151	64,897.64	82	43,003.01	53	78,620.83	277,084.52	153		

ANWEX R

Status: Active

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	1	681.20	1	436.80	1	436.80	1	154.70	1,709.50	1
Government	1	0.00	0	0.00	0	0.00	0	0.00	0.00	0
Residential	167	89,881.83	150	64,460.84	81	42,566.21	52	78,466.13	275,375.01	152
024A	299	149,499.85	268	114,954.22	162	67,915.45	91	78,641.18	411,010.70	269
Commercial	2	5,008.30	2	4,896.74	1	3,221.80	1	1,930.56	15,057.40	2
Government	2	9,467.56	1	9,458.90	1	1,829.18	0	0.00	20,755.64	1
Residential	295	135,023.99	265	100,598.58	160	62,864.47	90	76,710.62	375,197.67	266
024B	200	114,707.28	176	84,987.54	105	51,831.23	57	69,722.86	321,248.91	178
Commercial	2	1,784.50	0	0.00	0	0.00	0	0.00	1,784.50	0
Residential	198	112,922.77	176	84,987.54	105	51,831.23	57	69,722.86	319,464.40	178
3	1,192	778,193.74	724	542,084.17	578	343,844.82	278	373,915.27	2,038,037.99	723
031A	202	109,283.64	124	69,959.42	97	45,022.49	50	48,638.64	272,904.19	121
Commercial	5	4,537.50	3	6,252.64	2	4,287.34	1	1,104.43	16,181.91	3
Residential	197	104,746.14	121	63,706.78	95	40,735.15	49	47,534.21	256,722.28	118
031B	110	101,821.48	57	55,917.74	43	39,407.59	22	34,081.58	231,228.38	57
Commercial	15	33,594.32	7	13,339.10	4	12,544.41	2	9,603.00	69,080.83	6
Government	3	3,869.80	2	6,281.80	2	4,427.31	1	580.94	15,159.84	2
Residential	92	64,357.37	48	36,296.84	37	22,435.88	19	23,897.63	146,987.71	49
032A	90	76,835.73	56	56,288.92	44	29,275.02	20	38,098.60	200,498.27	56
Commercial	22	26,349.34	9	14,630.57	4	578.14	0	0.00	41,558.05	9
Government	4	10,839.28	3	10,569.75	3	9,488.95	1	7,200.15	38,098.13	3
Residential	64	39,647.10	44	31,088.60	37	19,207.93	19	30,898.45	120,842.08	44
032B	55	105,474.36	26	98,663.43	18	72,947.75	13	58,343.04	335,428.58	26
Commercial	36	94,182.26	19	92,403.53	15	70,882.22	11	36,090.24	293,558.26	19
Residential	19	11,292.10	7	6,259.90	3	2,065.53	2	22,252.79	41,870.32	7
033A	171	83,128.74	105	61,929.92	86	36,140.40	33	31,523.31	212,722.37	105
Commercial	10	4,413.48	3	690.76	1	559.00	1	5,520.76	11,183.99	3
Residential	161	78,715.26	102	61,239.17	85	35,581.40	32	26,002.56	201,538.38	102
033B	128	66,794.34	88	46,171.00	71	23,885.81	29	36,138.96	172,990.10	89

ANEX R

Status: Active

Row Labels	00-30 Days:		31-60 Days:		61-90 Days:		Over 90 Days:		Sum of Subtotal	Deling. Count
	Count	Sum	Count	Sum	Count	Sum	Count	Sum		
Commercial	13	7,101.80	6	967.99	1	7,294.56	18,659.79	6		
Government	1	0.00	0	0.00	0	0.00	0.00	0		
Residential	114	59,692.54	82	22,917.82	28	28,844.40	154,330.32	83		
034A	149	76,887.55	89	32,428.82	37	65,049.49	217,537.56	87		
Commercial	11	4,775.52	4	539.34	0	0.00	7,091.39	3		
Government	1	9,674.90	0	0.00	0	0.00	9,674.90	0		
Residential	137	62,437.13	73	31,889.49	37	65,049.49	200,771.27	84		
034B	287	157,967.91	145	64,736.93	74	62,041.66	394,728.54	182		
Commercial	5	1,739.40	2	1,795.75	1	1,676.28	7,078.24	2		
Government	2	1,718.90	0	0.00	0	0.00	1,784.03	1		
Residential	280	154,509.61	143	62,941.18	73	60,365.37	385,866.27	179		
4	1,537	807,355.89	781	284,229.62	430	363,304.77	2,008,377.41	973		
041A	322	275,693.23	205	87,979.76	90	127,745.75	665,093.21	206		
Commercial	11	22,516.79	7	13,943.24	3	20,444.02	83,468.14	7		
Government	7	63,219.05	1	1,178.90	1	4,605.20	81,604.60	4		
Residential	304	189,957.39	146	72,857.63	86	102,696.53	500,020.47	195		
041B	161	80,494.03	82	28,586.41	37	33,906.58	204,247.54	104		
Commercial	3	2,390.80	2	2,545.26	1	7,176.83	15,699.49	2		
Government	3	436.80	2	559.00	2	686.85	2,180.55	2		
Residential	155	77,666.43	78	25,482.15	34	26,042.91	186,367.50	100		
042A	144	72,879.22	72	25,423.30	34	29,990.86	185,679.57	89		
Commercial	7	2,973.57	1	436.80	1	1,528.61	5,499.67	2		
Residential	137	69,905.65	71	24,986.50	33	28,462.25	180,179.90	87		
042B	181	68,992.12	77	19,125.42	32	17,562.26	148,809.58	104		
Commercial	1	436.80	1	43.18	0	0.00	916.78	1		
Government	1	0.00	0	0.00	0	0.00	0.00	0		
Residential	179	68,555.32	76	19,082.24	32	17,562.26	147,892.80	103		
043A	245	94,830.24	135	39,222.63	72	38,857.02	245,675.41	160		
Commercial	0	0.00	0	0.00	0	0.00	0.00	0		

Status Active

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		
Residential	245	94,830.24	160	72,765.53	135	39,222.63	72	38,857.02	245,675.41	160
043B	178	76,250.42	110	52,707.04	95	28,017.93	62	33,709.04	190,684.43	110
Commercial	3	2,860.77	1	3,077.80	1	307.46	0	0.00	6,246.03	1
Residential	175	73,389.65	109	49,629.24	94	27,710.46	62	33,709.04	184,438.40	109
044A	194	85,952.49	126	53,855.11	105	36,425.53	72	60,315.29	236,548.42	126
Commercial	1	7,325.80	1	1,042.18	0	0.00	0	0.00	8,367.98	1
Residential	193	78,626.69	125	52,812.94	105	36,425.53	72	60,315.29	228,180.45	125
044B	112	52,264.14	74	38,708.49	61	19,448.65	31	21,217.97	131,639.24	74
Commercial	4	3,966.54	2	1,283.12	1	620.10	1	147.60	6,017.36	2
Government	1	0.00	0	0.00	0	0.00	0	0.00	0.00	0
Residential	107	48,297.60	72	37,425.37	60	18,828.55	30	21,070.37	125,621.88	72
5	1,924	3,014,828.12	1,181	1,034,554.83	914	523,276.26	475	706,282.74	5,278,941.95	1,143
051A	149	65,738.91	95	44,045.79	80	23,482.22	42	28,707.82	161,974.74	95
Residential	149	65,738.91	95	44,045.79	80	23,482.22	42	28,707.82	161,974.74	95
051B	358	274,827.98	235	133,738.32	188	62,128.37	92	64,021.99	534,716.67	229
Commercial	21	74,145.16	10	11,498.79	2	4,541.73	1	849.05	91,034.74	5
Government	2	1,466.26	0	0.00	0	0.00	0	0.00	1,466.26	0
Residential	335	199,216.56	225	122,239.52	186	57,586.64	91	63,172.94	442,215.66	224
052A	357	220,374.44	236	156,464.44	193	71,306.63	98	77,293.54	525,439.05	233
Commercial	19	31,282.11	9	17,717.09	4	9,705.60	5	13,406.92	72,111.72	7
Residential	338	189,092.33	227	138,747.35	189	61,601.03	93	63,886.62	453,327.34	226
052B	419	307,809.07	244	178,815.28	191	93,141.64	99	95,001.46	674,767.45	240
Commercial	29	64,048.13	17	35,129.79	12	24,456.44	6	23,230.58	146,864.94	15
Government	2	9,077.75	1	3,461.73	0	0.00	0	0.00	12,539.48	1
Residential	388	234,683.20	226	140,223.76	179	68,685.20	93	71,770.88	515,363.03	224
053A	126	373,635.44	69	104,937.46	48	51,115.87	23	48,628.65	578,317.42	66
Commercial	43	312,188.21	25	75,720.57	16	41,019.21	11	39,986.23	468,914.21	22
Government	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0
Residential	83	61,447.23	44	29,216.89	32	10,096.66	12	8,642.43	109,403.21	44

Status Active

Row Labels	Values												Delinq. Count
	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				
053B	167	304,799.63	113	181,491.75	86	78,193.09	50	160,567.10	725,051.58				106
Commercial	34	94,369.60	24	28,787.66	14	13,727.39	8	13,802.65	150,687.30				20
Government	4	99,771.00	4	84,779.04	3	30,854.25	3	101,261.10	316,665.39				4
Residential	129	110,659.03	85	67,925.05	69	33,611.45	39	45,503.36	257,698.90				82
054A	193	313,648.26	107	164,787.08	71	100,306.29	42	171,335.56	750,077.19				97
Commercial	65	183,157.76	39	104,451.41	24	71,926.52	17	133,215.01	492,750.70				32
Government	3	3,989.30	1	116.90	0	0.00	0	0.00	4,106.20				1
Residential	125	126,501.20	67	60,218.78	47	28,379.78	25	38,120.55	253,220.30				64
054B	155	1,153,994.38	82	70,274.71	57	43,602.14	29	60,726.62	1,328,597.85				77
Commercial	57	1,079,294.66	23	25,578.65	12	17,833.94	8	22,422.12	1,145,129.36				20
Government	1	0.00	0	0.00	0	0.00	0	0.00	0.00				0
Residential	97	74,699.72	59	44,696.06	45	25,768.21	21	38,304.50	183,468.49				57
6	1,222	1,267,138.36	622	528,405.01	473	348,844.72	271	579,939.74	2,724,327.82				577
061A	137	200,995.70	75	72,187.68	51	33,826.10	29	33,120.95	340,130.43				69
Commercial	33	112,001.93	18	27,074.54	8	6,996.45	2	2,704.01	148,776.92				14
Residential	104	88,993.77	57	45,113.14	43	26,829.65	27	30,416.94	191,353.51				55
061B	185	237,701.39	87	63,344.57	59	41,838.32	33	60,071.50	402,955.78				78
Commercial	129	204,438.23	58	50,140.61	38	32,771.43	24	35,025.70	322,375.97				50
Residential	56	33,263.16	29	13,203.96	21	9,066.89	9	25,045.80	80,579.81				28
062A	82	149,822.97	49	66,703.35	27	60,504.18	20	60,144.98	337,175.48				42
Commercial	36	123,021.51	24	53,288.20	10	49,584.54	7	30,144.79	256,039.04				18
Residential	46	26,801.46	25	13,415.14	17	10,919.64	13	30,000.19	81,136.43				24
062B	168	158,013.37	82	68,560.24	66	40,167.87	32	41,700.12	308,441.61				79
Commercial	20	60,069.12	9	9,439.21	4	1,531.37	0	0.00	71,039.70				8
Residential	148	97,944.25	73	59,121.04	62	38,636.50	32	41,700.12	237,401.91				71
063A	131	98,701.93	62	38,706.85	54	23,422.99	29	48,608.78	209,440.55				59
Commercial	10	25,500.58	4	4,329.80	3	1,695.28	2	1,683.62	33,209.27				3
Residential	121	73,201.36	58	34,377.05	51	21,727.71	27	46,925.16	176,231.27				56
063B	178	121,895.85	81	56,938.33	65	36,811.01	37	90,390.05	306,035.24				76

ANNEX R

Status Active

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	13	23,607.58	7	12,943.96	4	8,619.90	4	21,152.25	66,323.69	6
Government Residential	3	2,785.03	0	0.00	0	0.00	0	0.00	2,785.03	0
064A	162	95,503.24	74	43,994.37	61	28,191.11	33	69,237.80	236,926.51	70
Commercial	146	140,482.79	83	90,061.95	69	70,649.91	48	115,964.36	417,159.01	79
Government Residential	23	47,900.48	15	26,964.56	12	21,226.61	6	43,904.52	139,996.17	14
064B	3	17,756.70	3	13,166.15	2	4,544.02	1	5,289.23	40,756.10	3
Commercial	120	74,825.60	65	49,931.25	55	44,879.28	41	66,770.61	236,406.74	62
Government Residential	195	159,524.36	103	71,902.05	82	41,624.34	43	129,939.00	402,989.75	95
071A	9	22,272.56	6	5,215.68	2	902.66	1	1,047.55	29,438.46	4
Commercial	186	137,251.79	97	66,686.37	80	40,721.68	42	128,891.45	373,551.29	91
Government Residential	2,839	2,346,983.47	1,424	934,933.48	1,096	585,623.06	610	992,065.87	4,859,605.88	1,341
071B	217	181,135.27	113	86,139.81	81	56,941.73	45	202,722.50	526,939.31	103
Commercial	10	26,416.62	7	14,651.80	6	10,210.62	3	85,635.50	136,914.54	6
Government Residential	207	154,718.65	106	71,488.01	75	46,731.10	42	117,087.00	390,024.77	97
072A	225	153,289.44	101	85,022.04	81	62,334.12	42	40,968.16	341,613.76	97
Commercial	20	39,430.12	12	31,227.40	10	35,999.44	7	16,187.62	122,844.57	11
Government Residential	205	113,859.32	89	53,794.64	71	26,334.68	35	24,780.54	218,769.19	86
072B	294	345,150.60	150	134,758.57	118	83,905.33	72	88,312.40	652,126.91	146
Commercial	28	143,613.35	15	50,898.36	9	37,526.32	4	10,895.86	242,933.88	14
Government Residential	266	201,537.25	135	83,860.21	109	46,379.01	68	77,416.55	409,193.02	132
073A	172	145,486.43	95	47,120.48	71	33,951.23	41	41,404.99	267,963.13	88
Commercial	12	45,903.80	7	3,026.72	2	847.25	1	4,474.06	54,251.83	4
Government Residential	160	99,582.63	88	44,093.77	69	33,103.98	40	36,930.92	213,711.30	84
073B	178	139,374.31	89	62,120.31	66	25,948.95	38	75,524.82	302,968.40	82
Commercial	16	35,289.65	11	15,230.30	8	2,713.99	3	30,657.33	83,891.27	8
Government Residential	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0
073C	162	104,084.66	78	46,890.01	58	23,234.97	35	44,867.50	219,077.13	74
Commercial	475	350,362.58	249	128,769.08	193	74,196.42	103	98,371.43	651,699.50	239
Government Residential	43	53,289.31	17	6,298.13	6	4,290.41	4	20,144.10	84,021.94	14

DANEX R

Status Active

Row Labels	00-30 Days:		31-60 Days:		61-90 Days:		Over 90 Days:		Sum of Subtotal		Deling. Count
	Count	Sum	Days: Count	Sum	Count	Sum	Count	Sum	Sum	Count	
Residential	432	297,073.27	232	122,470.95	187	69,906.01	99	78,227.33	567,677.56	225	
074A	249	196,635.70	119	73,635.79	84	49,251.46	49	121,974.90	441,497.85	106	
Commercial	20	21,894.42	8	6,841.83	6	8,788.79	5	4,847.52	42,372.56	8	
Government	2	14,082.17	0	0.00	0	0.00	0	0.00	14,082.17	0	
Residential	227	160,659.11	111	66,793.96	78	40,462.67	44	117,127.38	385,043.12	98	
074B	1,029	835,549.13	508	317,367.40	402	199,093.82	220	322,786.66	1,674,797.02	480	
Commercial	53	185,657.07	27	51,043.23	18	20,341.49	9	32,439.52	289,481.30	22	
Government	2	1,751.84	0	0.00	0	0.00	0	0.00	1,751.84	0	
Residential	974	648,140.22	481	266,324.18	384	178,752.33	211	290,347.14	1,383,563.88	458	
8	1,660	1,608,047.23	866	570,000.89	620	359,246.18	290	571,386.68	3,108,680.98	761	
081A	361	246,405.03	178	104,170.85	138	57,726.48	61	78,242.13	486,544.48	167	
Commercial	9	17,451.25	4	8,128.93	3	2,543.68	1	1,732.40	29,856.27	4	
Government	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	
Residential	352	228,953.77	174	96,041.92	135	55,182.79	60	76,509.73	456,688.21	163	
081B	477	304,339.83	253	129,265.51	199	60,424.53	88	115,293.48	609,323.34	241	
Commercial	8	17,056.94	4	3,219.00	3	2,636.36	2	3,192.97	26,105.26	3	
Government	2	436.79	0	0.00	0	0.00	0	0.00	436.79	0	
Residential	467	286,846.10	249	126,046.51	196	57,788.17	86	112,100.51	582,781.29	238	
082A	159	164,004.89	84	51,368.50	56	35,877.34	29	70,154.54	321,405.28	77	
Commercial	45	98,312.64	25	21,078.56	9	16,012.94	4	28,629.88	164,034.03	17	
Government	1	218.40	1	218.40	1	279.50	1	152.31	868.61	1	
Residential	113	65,473.85	58	30,071.54	46	19,584.91	24	41,372.35	156,502.64	59	
082B	67	96,884.36	31	36,362.42	14	14,133.88	5	28,748.93	176,129.59	17	
Commercial	63	96,010.79	29	36,362.42	14	14,133.88	5	28,748.93	175,256.02	17	
Residential	4	873.57	2	0.00	0	0.00	0	0.00	873.57	0	
083A	165	247,553.13	78	65,973.40	43	66,526.37	27	85,420.49	465,473.39	55	
Commercial	92	156,191.08	39	36,428.21	14	40,420.20	11	32,191.36	265,230.85	20	
Residential	73	91,362.05	39	29,545.20	29	26,106.17	16	53,229.13	200,242.54	35	
083B	149	222,392.54	91	69,734.61	72	37,254.93	32	111,934.32	441,316.40	85	

Status Active

Row Labels	Values				00-30 Days:		31-60 Days:		61-90 Days:		Over 90 Days:		Sum of Subtotal	Deling. Count
	Count	Sum	Count	Sum	Count	Sum	Count	Sum	Count	Sum	Count	Sum		
Commercial	22	93,297.74	12	6,774.83	4	1,163.04	2	6,292.43	2	107,528.04	9			
Government	1	279.50	1	462.80	1	1.03	0	0.00	0	743.33	1			
Residential	126	128,815.30	78	62,496.98	67	36,090.85	30	105,641.89	30	333,045.02	75			
084A	156	166,975.53	70	41,925.70	34	48,300.60	16	31,315.90	16	288,517.73	45			
Commercial	95	125,995.26	40	30,122.15	17	42,124.04	7	16,829.70	7	215,071.14	24			
Residential	61	40,980.27	30	11,803.55	17	6,176.57	9	14,486.20	9	73,446.58	21			
084B	126	159,491.93	81	71,199.90	64	39,002.07	32	50,276.88	32	319,970.78	74			
Commercial	10	57,604.65	7	20,143.01	3	7,071.26	2	13,018.77	2	97,837.68	5			
Government	1	218.40	1	0.00	0	0.00	0	0.00	0	218.40	0			
Residential	115	101,668.88	73	51,056.89	61	31,930.81	30	37,258.11	30	221,914.70	69			
9	1,598	1,469,491.55	825	498,996.06	606	276,326.92	301	664,232.58	301	2,909,047.12	747			
091A	146	342,775.17	76	40,671.29	27	16,246.14	12	37,345.64	12	437,038.24	44			
Commercial	117	307,599.27	64	39,641.29	25	15,946.98	11	37,090.29	11	400,277.83	38			
Government	2	16,279.99	0	0.00	0	0.00	0	0.00	0	16,279.99	0			
Residential	27	18,895.90	12	1,030.00	2	299.16	1	255.35	1	20,480.42	6			
091B	140	189,104.35	75	40,978.57	45	22,841.71	18	250,159.76	18	503,084.39	56			
Commercial	66	137,900.06	35	14,862.53	13	8,601.94	7	23,839.18	7	185,203.70	20			
Government	2	6,986.90	2	4,497.87	1	4,368.00	1	203,558.95	1	219,411.72	2			
Residential	72	44,217.39	38	21,618.17	31	9,871.77	10	22,761.63	10	98,468.97	34			
092A	272	171,496.35	153	88,310.99	122	49,685.45	62	47,807.16	62	357,299.95	150			
Commercial	5	18,598.10	2	0.01	0	0.00	0	0.00	0	18,598.10	1			
Government	3	3,426.60	3	3,572.36	2	513.20	0	0.00	0	7,512.16	3			
Residential	264	149,471.65	148	84,738.63	120	49,172.25	62	47,807.16	62	331,189.69	146			
092B	147	131,788.73	63	50,608.05	40	18,238.17	19	40,201.74	19	240,836.69	56			
Commercial	31	55,479.26	14	23,603.74	7	5,718.86	4	5,334.00	4	90,135.86	10			
Residential	116	76,309.47	49	27,004.31	33	12,519.31	15	34,867.74	15	150,700.84	46			
093A	167	119,029.01	78	58,068.83	65	33,503.64	33	43,805.08	33	254,406.56	75			
Commercial	16	24,981.01	5	17,149.90	5	9,737.01	3	7,975.47	3	59,843.39	5			
Residential	151	94,047.99	73	40,918.93	60	23,766.64	30	35,829.61	30	194,563.17	70			

ANNEX B

Status Active

Row Labels	Values											
	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		
093B	218	197,461.63	126	102,896.16	107	65,814.27	54	110,978.16	477,150.22	124		
Commercial	12	30,239.97	7	9,096.81	4	7,040.60	1	11,726.00	58,103.38	7		
Government	1	218.40	1	218.40	1	43.25	0	0.00	480.05	1		
Residential	205	167,003.27	118	93,580.95	102	58,730.42	53	99,252.16	418,566.80	116		
094A	250	171,672.78	129	70,355.22	102	45,022.39	57	96,760.85	383,811.24	123		
Commercial	11	16,618.54	5	1,401.52	1	43.17	1	7,030.14	25,093.37	4		
Residential	239	155,054.24	124	68,953.70	101	44,979.22	56	89,730.71	358,717.87	119		
094B	258	146,163.53	125	47,106.95	98	24,975.15	46	37,174.19	255,419.81	119		
Commercial	3	3,967.22	2	934.70	2	486.59	1	2,694.79	8,083.30	2		
Government	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0		
Residential	215	106,782.85	110	41,751.08	90	22,276.66	44	33,917.76	204,728.35	107		
Special Rate - Commercial	1	5,712.80	0	0.00	0	0.00	0	0.00	5,712.80	0		
Special Rate - Residential	39	29,700.66	13	4,421.17	6	2,211.89	1	561.64	36,895.37	10		
10	1,965	2,473,748.17	999	625,987.84	776	422,833.51	420	621,054.76	4,143,624.29	927		
101A	140	111,773.31	69	36,130.49	55	20,988.20	31	33,184.62	202,076.63	65		
Commercial	4	8,473.91	1	2,223.20	1	2,357.80	1	2,016.25	15,071.16	1		
Government	4	17,672.19	1	0.01	0	0.00	0	0.00	17,672.20	1		
Residential	132	85,627.21	67	33,907.29	54	18,630.40	30	31,168.38	169,333.27	63		
101B	205	116,013.75	97	40,203.27	77	20,802.77	39	42,711.28	219,731.08	93		
Commercial	4	8,201.29	0	0.00	0	0.00	0	0.00	8,201.29	0		
Government	1	218.40	1	0.00	0	0.00	0	0.00	218.40	0		
Residential	200	107,594.06	96	40,203.27	77	20,802.77	39	42,711.28	211,311.39	93		
102A	165	86,885.62	86	25,514.67	62	21,329.14	37	51,155.97	184,885.40	76		
Commercial	11	25,988.08	6	3,541.20	3	6,998.09	2	21,873.59	58,400.96	4		
Residential	154	60,897.55	80	21,973.47	59	14,331.05	35	29,282.38	126,484.44	72		
102B	397	145,931.23	194	54,642.72	158	41,649.21	92	88,788.09	331,011.26	186		
Commercial	12	10,304.80	6	4,150.08	5	6,181.12	4	24,748.94	45,384.94	6		
Government	1	218.40	0	0.00	0	0.00	0	0.00	218.40	0		
Residential	291	101,570.04	166	45,175.46	137	34,631.63	87	63,985.12	245,362.25	162		

Status Active

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		
Special Rate - Residential	93	33,837.99	22	5,317.19	16	836.46	1	54.03	40,045.68	18
103A	270	183,689.59	144	60,814.68	108	38,301.24	47	79,499.74	362,305.24	128
Commercial	17	42,275.84	9	3,741.66	2	1,301.30	2	1,588.05	48,906.85	6
Residential	253	141,413.75	135	57,073.02	106	36,999.94	45	77,911.69	313,398.39	122
103B	510	433,917.32	261	178,088.46	211	122,941.97	112	143,529.23	878,476.97	251
Commercial	63	181,947.06	27	55,354.28	21	44,829.33	11	41,151.72	323,282.38	26
Residential	447	251,970.26	234	122,734.18	190	78,112.64	101	102,377.51	555,194.59	225
104A	187	1,257,391.78	104	99,973.10	69	42,365.70	40	77,215.56	1,476,946.14	86
Commercial	47	1,168,099.83	29	58,650.25	10	17,761.71	8	41,881.99	1,286,393.78	18
Government	1	371.15	1	52.39	0	0.00	0	0.00	423.54	1
Residential	139	88,920.80	74	41,270.45	59	24,603.98	32	35,333.58	190,128.82	67
104B	91	138,145.56	44	130,620.45	36	114,455.29	22	104,970.26	488,191.57	42
Commercial	4	11,040.60	3	10,359.40	3	9,965.72	2	79,219.50	110,585.22	3
Government	2	89,311.50	2	104,911.95	2	94,627.55	1	8,192.36	297,043.36	2
Residential	85	37,793.46	39	15,349.10	31	9,862.02	19	17,558.41	80,563.00	37
11	2,056	1,866,275.56	1,098	671,485.07	900	459,782.74	464	762,801.59	3,760,344.96	1,024
111A	206	223,032.48	122	117,023.42	94	110,230.72	50	151,247.76	601,534.37	109
Commercial	29	35,969.98	19	5,698.31	6	5,388.81	5	9,069.80	56,126.90	12
Government	2	54,512.20	2	54,368.20	2	65,528.20	2	55,075.89	229,484.49	2
Residential	175	132,550.30	101	56,956.92	86	39,313.70	43	87,102.06	315,922.98	95
111B	290	191,712.22	164	83,761.78	142	55,879.62	74	118,991.08	450,344.70	158
Commercial	20	48,678.00	11	8,584.48	7	2,596.16	2	16,721.79	76,580.43	9
Residential	270	143,034.23	153	75,177.29	135	53,283.46	72	102,269.29	373,764.27	149
112A	384	196,157.06	200	102,548.99	177	72,146.83	100	98,284.92	469,137.79	197
Commercial	4	9,640.78	2	1,819.40	1	436.80	1	4,160.86	16,057.85	2
Government	1	218.40	1	2,654.90	1	10,610.90	1	1,567.74	15,051.94	1
Residential	379	186,297.87	197	98,074.68	175	61,099.13	98	92,556.31	438,028.00	194
112B	183	98,454.99	107	51,508.34	96	39,654.43	56	66,245.15	255,862.91	107
Commercial	2	9,941.90	2	1,428.72	0	0.00	0	0.00	11,370.62	2

Status: Active

Row Labels	00-30 Days:		31-60 Days:		61-90 Days:		Over 90 Days:		Sum of Subtotal	Deling. Count
	Count	Sum	Count	Sum	Count	Sum	Count	Sum		
Residential	181	88,513.09	105	50,079.63	96	39,654.43	56	66,245.15	244,492.29	105
113A	313	561,660.26	166	83,372.27	137	58,548.43	72	109,470.45	813,051.41	156
Commercial	26	396,614.17	11	4,905.40	4	988.09	0	0.00	402,507.66	6
Residential	287	165,046.09	155	78,466.87	133	57,560.34	72	109,470.45	410,543.75	150
113B	324	293,464.41	161	94,318.34	104	57,311.27	45	89,647.42	534,741.45	129
Commercial	18	41,055.79	11	4,264.91	3	2,876.00	2	23,668.01	71,864.71	7
Residential	306	252,408.61	150	90,053.43	101	54,435.27	43	65,979.42	462,876.73	122
114A	166	144,214.54	82	67,933.48	66	24,056.76	27	31,599.54	267,804.32	75
Commercial	25	39,681.16	13	11,576.54	8	6,536.23	6	5,527.84	63,321.77	10
Residential	141	104,533.38	69	56,356.93	58	17,520.53	21	26,071.70	204,482.54	65
114B	190	157,579.61	96	71,018.45	84	41,954.67	40	97,315.27	367,868.00	93
Commercial	7	23,991.45	2	2,776.00	2	1,960.37	1	17,151.36	45,879.18	2
Residential	183	133,588.16	94	68,242.45	82	39,994.30	39	80,163.91	321,988.82	91
12	2,919	2,351,099.55	1,696	1,076,016.64	1,451	736,617.39	788	1,089,769.61	5,253,503.20	1,640
121A	699	765,980.13	412	317,838.93	356	230,584.68	186	338,087.73	1,652,491.47	397
Commercial	124	357,819.42	71	93,463.61	50	73,730.36	31	119,092.91	644,106.29	60
Residential	575	408,160.71	341	224,375.32	306	156,854.33	155	218,994.82	1,008,385.18	337
121B	688	391,030.09	398	198,633.93	339	125,592.01	173	144,972.04	860,228.07	390
Commercial	8	18,580.70	6	9,602.10	5	4,021.08	1	988.90	33,192.78	5
Government	1	651.27	0	0.00	0	0.00	0	0.00	651.27	0
Residential	679	371,798.13	392	189,031.83	334	121,570.93	172	143,983.13	826,384.02	385
122A	194	126,775.97	105	62,724.33	99	50,997.33	51	68,839.81	309,337.44	105
Commercial	12	21,037.50	8	9,301.51	7	9,290.83	5	20,651.67	60,281.51	8
Government	1	218.40	1	218.40	1	218.40	1	17.04	672.24	1
Residential	181	105,520.07	96	53,204.43	91	41,488.10	45	48,171.10	248,383.70	96
122B	414	203,987.85	240	119,073.45	213	77,623.72	124	91,482.75	492,167.78	235
Commercial	1	3,725.80	1	3,077.80	1	1,158.06	0	0.00	7,961.66	1
Residential	413	200,262.05	239	115,995.65	212	76,465.66	124	91,482.75	484,206.12	234
123A	207	346,044.29	115	112,143.77	82	68,661.65	48	128,152.74	655,002.46	103

Status Active

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	77	221,417.26	39	47,432.38	17	24,653.06	13	63,171.69	356,674.40	28
Residential	130	124,627.03	76	64,711.39	65	44,008.59	35	64,981.05	298,328.06	75
123B	272	150,807.56	169	87,010.49	159	68,456.00	90	82,381.47	388,655.51	169
Commercial	5	11,081.61	3	7,240.40	3	4,790.08	1	4,663.06	27,775.15	3
Government	3	2,284.00	3	2,876.60	3	483.38	0	0.00	5,643.98	3
Residential	264	137,441.95	163	76,893.49	153	63,182.53	89	77,718.41	355,236.38	163
124A	254	220,900.56	143	108,466.04	122	78,574.90	72	150,376.51	558,318.00	137
Commercial	31	53,119.48	15	22,396.45	11	19,140.34	8	43,514.16	138,170.43	13
Government	1	310.05	1	371.15	1	56.58	0	0.00	737.78	1
Residential	222	167,471.02	127	85,698.44	110	59,377.98	64	106,862.35	419,409.79	123
124B	191	145,573.10	114	70,125.70	81	36,127.10	44	85,476.56	337,302.46	104
Commercial	26	29,398.81	12	4,325.86	3	3,786.53	1	4,093.62	41,604.81	9
Government	1	14,246.90	1	14,750.90	1	3,101.40	0	0.00	32,099.20	1
Residential	164	101,927.39	101	51,048.94	77	29,239.17	43	81,382.94	263,598.45	94
13	5,216	4,011,558.87	2,960	1,564,645.34	2,410	1,003,056.51	1,331	2,008,192.03	8,587,452.75	2,809
131A	678	502,896.05	347	192,163.00	261	114,446.14	136	205,607.80	1,015,112.99	308
Commercial	36	83,485.41	17	22,931.80	4	4,142.66	2	586.62	111,146.49	8
Government	1	218.40	1	48.04	0	0.00	0	0.00	266.44	1
Residential	641	419,192.24	329	169,183.16	257	110,303.48	134	205,021.18	903,700.06	299
131B	336	399,532.41	190	124,678.23	145	60,708.01	84	181,185.50	766,104.16	173
Commercial	53	210,458.29	29	49,841.62	9	9,036.77	4	30,947.11	300,283.80	16
Government	2	4,805.80	2	5,165.80	2	7,037.80	2	63,899.38	80,908.78	2
Residential	281	184,268.32	159	69,670.81	134	44,633.44	78	86,339.01	384,911.59	155
132A	286	159,254.10	166	78,449.56	144	42,590.36	72	51,074.23	331,368.25	162
Commercial	3	1,310.40	3	1,310.40	3	567.27	1	395.39	3,583.46	3
Residential	283	157,943.70	163	77,139.16	141	42,023.09	71	50,678.83	327,784.79	159
132B	441	285,240.15	270	139,987.75	233	87,750.89	111	153,355.77	666,334.56	266
Commercial	10	21,824.61	8	6,668.00	6	7,602.50	5	30,675.41	66,770.51	6
Residential	431	263,415.55	262	133,319.75	227	80,148.39	106	122,680.36	599,564.05	260

Status **Active**

Row Labels	Values											
	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		
133A	626	471,246.33	297	134,773.92	223	82,234.87	114	184,533.56	872,788.68	272		
Commercial	43	68,068.13	18	11,512.09	5	4,795.42	3	23,207.97	107,583.61	10		
Government	2	5,609.30	1	2,726.90	1	412.18	0	0.00	8,748.37	1		
Residential	581	397,568.90	278	120,534.93	217	77,027.27	111	161,325.58	756,456.69	261		
133B	2,731	2,099,387.09	1,584	837,856.09	1,351	584,506.66	784	1,179,271.27	4,701,021.12	1,522		
Commercial	162	470,906.76	88	82,925.71	50	68,461.54	31	316,446.01	938,740.02	71		
Government	6	21,827.45	4	16,515.95	4	2,792.08	2	2,816.79	43,952.26	4		
Residential	2,563	1,606,652.89	1,492	738,414.43	1,297	513,253.05	751	860,008.47	3,718,328.84	1,447		
134A	79	68,706.09	71	46,503.73	37	24,700.43	19	45,758.08	185,668.34	71		
Commercial	9	12,393.48	7	11,150.99	4	2,199.00	2	2,941.67	28,685.14	7		
Residential	70	56,312.61	64	35,352.74	33	22,501.43	17	42,816.41	156,983.20	64		
134B	39	25,296.64	35	10,233.05	16	6,119.15	11	7,405.83	49,054.66	35		
Commercial	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0		
Residential	39	25,296.64	35	10,233.05	16	6,119.15	11	7,405.83	49,054.66	35		
14	3,778	2,382,463.19	2,941	1,538,866.13	1,837	932,284.11	994	1,467,338.09	6,320,951.52	2,970		
141A	205	106,320.64	118	61,227.14	91	34,949.16	42	26,723.85	229,220.78	117		
Commercial	1	2,155.90	1	1,819.40	1	2,429.80	1	2,944.47	9,349.57	1		
Residential	204	104,164.74	117	59,407.74	90	32,519.36	41	23,779.38	219,871.22	116		
141B	315	202,131.86	189	122,153.43	145	54,719.69	70	57,779.10	436,784.08	192		
Commercial	9	14,489.60	5	5,878.83	3	1,848.61	2	7,535.72	29,752.76	6		
Residential	306	187,642.25	184	116,274.60	142	52,871.08	68	50,243.38	407,031.32	186		
142A	75	40,770.34	67	29,631.47	38	14,899.69	28	16,874.99	102,176.49	68		
Commercial	8	1,869.95	4	5,595.13	1	1,587.83	0	0.00	9,052.91	4		
Residential	67	38,900.39	63	24,036.35	37	13,311.85	28	16,874.99	93,123.57	64		
142B	1,985	1,163,723.92	1,752	711,971.89	946	408,060.84	498	526,381.23	2,810,137.88	1,770		
Commercial	21	69,995.03	18	42,926.26	7	23,174.34	4	23,449.74	159,545.37	18		
Government	6	60,292.35	6	48,801.23	5	25,291.52	4	64,439.91	198,825.01	6		
Residential	1,958	1,033,436.54	1,728	620,244.40	934	359,594.97	490	438,491.59	2,451,767.50	1,746		
143A	107	139,536.75	87	122,880.20	57	120,171.41	33	165,063.30	547,651.66	90		

Status Active

Row Labels	Values											
	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		
Commercial	21	25,494.81	16	17,915.97	12	6,848.63	5	5,624.17	55,883.57	16		
Government	1	42,506.90	1	55,574.90	1	85,922.90	1	98,992.44	282,997.14	1		
Residential	85	71,535.04	70	49,389.33	44	27,399.88	27	60,446.69	208,770.94	73		
143B	194	139,702.34	177	98,377.24	111	63,918.84	69	68,354.87	370,353.28	178		
Commercial	3	4,512.20	3	4,328.90	3	660.71	0	0.00	9,501.81	3		
Residential	191	135,190.14	174	94,048.34	108	63,258.13	69	68,354.87	360,851.48	175		
144A	285	210,203.34	186	149,952.40	153	93,881.25	86	406,664.51	860,701.50	190		
Commercial	6	16,723.41	5	9,574.37	3	3,783.86	2	24,879.19	54,960.82	5		
Government	1	218.40	1	1,061.05	0	0.00	0	0.00	1,279.45	1		
Residential	278	193,261.54	180	139,316.98	150	90,097.39	84	381,785.32	804,461.23	184		
144B	612	380,074.00	365	242,672.37	296	141,683.25	168	199,496.23	963,925.85	365		
Commercial	4	9,768.76	3	14,490.60	3	8,436.00	2	42,426.22	75,121.58	3		
Government	1	746.71	0	0.00	0	0.00	0	0.00	746.71	0		
Residential	607	369,558.54	362	228,181.77	293	133,247.25	166	157,070.01	888,057.56	362		
15	3,042	2,111,013.69	1,884	1,213,445.75	1,576	777,667.00	1,004	1,636,712.53	5,738,838.97	1,874		
151A	204	140,523.44	113	78,134.46	92	37,154.95	48	61,523.32	317,336.17	112		
Commercial	30	19,009.72	11	7,522.36	9	3,267.00	4	8,041.75	37,840.84	10		
Residential	174	121,513.72	102	70,612.10	83	33,887.95	44	53,481.57	279,495.34	102		
151B	2,244	1,438,391.38	1,445	847,749.09	1,220	570,177.45	811	1,390,382.27	4,246,700.18	1,439		
Commercial	41	98,207.57	27	66,807.08	21	51,495.79	16	248,306.07	464,816.51	27		
Government	9	37,524.16	3	17,755.77	2	11,697.19	1	5,869.99	72,847.11	3		
Residential	2,194	1,302,659.65	1,415	763,186.24	1,197	506,984.48	794	1,136,206.21	3,709,036.57	1,409		
152A	55	50,639.46	42	20,801.95	32	12,531.63	14	15,634.17	99,607.21	40		
Commercial	10	22,531.62	8	5,772.07	5	3,691.58	2	8,088.28	40,083.54	6		
Government	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0		
Residential	45	28,107.85	34	15,029.88	27	8,840.05	12	7,545.89	59,523.67	34		
152B	102	125,871.57	52	52,265.59	44	31,609.54	22	29,423.71	239,170.40	52		
Commercial	14	33,876.76	4	4,201.33	0	0.00	0	0.00	38,078.09	4		
Government	1	0.00	0	0.00	0	0.00	0	0.00	0.00	0		

Status: Active

Row Labels	Values											
	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	Belonging Count		
Residential	87	91,994.81	48	48,064.26	44	31,609.54	22	29,423.71	201,092.32	48		
153A	56	37,165.88	23	23,252.78	19	9,638.86	11	8,202.56	78,260.08	22		
Commercial	11	5,088.73	4	6,476.60	3	4,277.50	3	5,888.97	21,731.80	3		
Residential	45	32,077.16	19	16,776.18	16	5,361.36	8	2,313.58	56,528.28	19		
153B	100	96,171.04	53	63,620.64	41	41,338.14	22	23,374.29	224,504.12	53		
Commercial	11	21,990.83	2	16,235.60	2	16,497.92	1	555.73	55,280.08	2		
Residential	89	74,180.21	51	47,385.04	39	24,840.22	21	22,818.56	169,224.04	51		
154A	92	74,367.40	33	40,681.02	26	24,787.50	18	40,205.89	180,041.80	33		
Commercial	53	40,788.02	13	15,712.24	11	11,432.46	7	21,965.26	89,897.99	13		
Residential	39	33,579.38	20	24,968.77	15	13,355.03	11	18,240.63	90,143.82	20		
154B	189	147,883.52	123	86,940.23	102	50,428.92	58	67,966.33	353,219.00	123		
Commercial	8	5,144.90	4	4,910.00	4	4,474.26	3	5,052.57	19,581.73	4		
Government	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0		
Residential	181	142,738.62	119	82,030.23	98	45,954.66	55	62,913.76	333,637.27	119		
16	1,101	1,014,133.74	528	484,251.91	394	324,427.53	218	579,646.73	2,402,459.90	511		
161A	79	60,010.44	53	35,912.40	42	25,196.27	23	150,724.60	271,843.71	51		
Commercial	13	11,529.48	6	7,481.01	4	7,419.02	2	130,581.60	157,011.11	5		
Residential	66	48,480.96	47	28,431.40	38	17,777.25	21	20,143.00	114,832.61	46		
161B	106	132,777.75	53	52,471.22	42	53,612.27	28	53,242.09	292,103.33	51		
Commercial	34	69,122.20	12	18,766.00	10	23,983.79	9	22,445.56	134,317.55	11		
Government	3	2,762.90	1	229.49	0	0.00	0	0.00	2,992.39	1		
Residential	69	60,892.64	40	33,475.73	32	29,628.48	19	30,796.53	154,793.39	39		
162A	99	103,212.41	57	67,753.46	46	37,940.18	17	64,825.18	273,731.23	56		
Commercial	13	30,067.59	6	30,595.92	5	19,218.55	3	51,360.30	131,242.36	6		
Government	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0		
Residential	86	73,144.82	51	37,157.54	41	18,721.63	14	13,464.88	142,488.87	50		
162B	100	107,335.94	37	26,415.95	26	19,417.76	12	12,327.07	165,496.72	36		
Commercial	22	44,610.84	7	4,116.63	0	0.00	0	0.00	48,727.46	6		
Residential	78	62,725.10	30	22,299.33	26	19,417.76	12	12,327.07	116,769.25	30		

Status Active

Row Labels	00-30 Days:		31-60 Days:		61-90 Days:		Over 90 Days:		Sum of Subtotal	Deling. Count
	Count	Sum	Count	Sum	Count	Sum	Count	Sum		
163A	269	175,631.15	138	71,767.28	98	56,245.17	49	76,361.62	380,005.22	133
Commercial	32	24,194.72	9	7,178.40	8	15,124.36	5	4,296.94	50,794.42	8
Residential	237	151,436.42	129	64,588.88	90	41,120.81	44	72,064.69	329,210.81	125
163B	194	197,584.39	83	95,714.27	61	50,487.26	30	70,798.53	414,584.45	78
Commercial	59	98,567.61	21	39,505.69	11	7,284.56	5	13,897.90	159,255.76	19
Government	3	8,621.80	2	10,432.39	1	7,478.90	1	2,157.27	28,690.36	2
Residential	132	90,394.98	60	45,776.19	49	35,723.80	24	54,743.36	226,638.33	57
164A	146	147,731.43	61	83,147.05	38	46,340.16	28	64,392.72	341,611.36	61
Commercial	34	61,627.05	17	38,990.18	13	24,932.74	8	47,560.45	173,110.42	17
Government	3	6,485.59	1	0.00	0	0.00	0	0.00	6,485.59	1
Residential	109	79,618.79	43	44,156.87	25	21,407.42	20	16,832.26	162,015.34	43
164B	108	89,850.23	46	51,070.26	41	35,188.46	31	86,974.92	263,083.87	45
Commercial	13	40,177.44	7	25,796.72	5	10,056.63	4	34,546.66	110,577.45	7
Residential	95	49,672.80	39	25,273.54	36	25,131.83	27	52,428.26	152,506.43	38
17	2,664	2,130,995.49	1,432	885,103.01	1,122	575,166.59	640	958,937.14	4,550,202.23	1,393
171A	348	269,053.20	163	116,655.98	127	81,934.63	72	99,067.40	566,711.21	158
Commercial	24	32,464.73	15	20,322.98	11	21,494.40	6	32,353.40	106,635.51	14
Residential	324	236,588.46	148	96,333.01	116	60,440.23	66	66,714.01	460,075.70	144
171B	219	153,799.61	100	56,172.68	79	39,757.48	45	88,787.85	338,517.61	98
Commercial	8	22,189.64	1	1,111.50	1	1,238.90	1	2,890.10	27,430.14	1
Residential	211	131,609.97	99	55,061.18	78	38,518.58	44	85,897.75	311,087.48	97
172A	281	210,310.40	159	106,920.61	131	63,007.13	75	72,343.44	452,581.58	156
Commercial	3	4,500.59	1	4,085.80	1	4,445.80	1	1,807.02	14,839.21	1
Government	1	218.40	1	218.40	1	218.40	1	423.54	1,078.74	1
Residential	277	205,591.41	157	102,616.41	129	58,342.93	73	70,112.88	436,663.63	154
172B	564	332,821.05	319	166,454.04	257	112,569.28	146	314,378.57	926,222.95	315
Commercial	4	26,394.20	3	16,163.65	2	15,290.99	1	12,309.64	70,158.47	3
Government	2	436.79	0	0.00	0	0.00	0	0.00	436.79	0
Residential	558	305,990.06	316	150,290.39	255	97,278.30	145	302,068.94	855,627.68	312

Status: Active

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		
173A	333	298,495.56	186	108,927.71	142	74,607.77	79	97,793.92	579,824.95	180
Commercial	8	24,335.30	5	5,028.47	3	5,916.80	3	4,423.89	39,704.46	4
Government	5	27,221.80	2	0.00	0	0.00	0	0.00	27,221.80	1
Residential	320	246,938.46	179	103,899.23	139	68,690.97	76	93,370.02	512,898.69	175
173B	310	231,147.94	185	110,303.68	149	78,855.37	88	107,166.44	527,473.43	183
Commercial	8	32,154.81	2	2,789.80	1	3,437.80	1	2,675.34	41,057.75	1
Government	1	218.40	1	218.40	1	218.40	1	21.84	677.04	1
Residential	301	198,774.73	182	107,295.48	147	75,199.17	86	104,469.26	485,738.64	181
174A	288	290,491.41	148	108,943.75	106	59,531.96	58	64,104.14	523,071.26	143
Commercial	27	105,235.04	12	38,510.75	10	20,517.14	5	20,341.00	184,603.94	12
Government	1	218.40	1	218.40	0	0.00	1	21.84	458.64	1
Residential	260	185,037.97	135	70,214.59	96	39,014.82	52	43,741.30	338,008.69	130
174B	321	344,876.32	172	110,724.56	131	64,902.97	77	115,295.38	635,799.23	160
Commercial	10	16,433.50	5	7,191.40	3	1,118.06	1	401.11	25,144.06	3
Residential	311	328,442.83	167	103,533.16	128	63,784.91	76	114,894.27	610,655.17	157
18	4,783	3,394,992.63	2,534	1,451,380.40	2,069	964,052.68	1,042	1,268,190.78	7,078,616.49	2,452
181A	254	169,781.96	148	88,314.32	120	62,377.30	59	76,799.04	397,272.61	146
Commercial	2	4,720.30	2	2,501.80	1	209.23	0	0.00	7,431.34	2
Government	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0
Residential	252	165,061.66	146	85,812.51	119	62,168.07	59	76,799.04	389,841.28	144
181B	557	368,493.44	348	195,215.03	302	135,445.72	171	134,113.87	833,268.05	344
Commercial	3	4,347.29	0	0.00	0	0.00	0	0.00	4,347.29	0
Government	7	7,783.29	5	6,173.25	5	2,013.18	2	259.97	16,229.70	5
Residential	547	356,362.86	343	189,041.78	297	133,432.53	169	133,853.90	812,691.06	339
182A	650	445,369.92	314	196,602.80	248	130,955.57	102	123,030.23	895,958.52	300
Commercial	13	32,112.22	8	29,777.68	6	32,690.90	4	26,580.45	121,161.24	7
Residential	637	413,257.70	306	166,825.12	242	98,264.68	98	96,449.78	774,797.28	293
182B	1,848	1,387,197.74	870	464,065.93	694	277,192.33	299	307,574.40	2,436,130.40	832
Commercial	36	123,599.33	18	32,822.08	12	21,345.92	6	2,386.91	180,154.24	15

Status Active

Row Labels	Values									
	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
Government	3	8,815.70	3	0.00	0	0.00	0	0.00	8,815.70	0
Residential	1,809	1,254,782.71	849	431,243.85	682	255,846.41	293	305,287.49	2,247,160.46	817
183A	815	560,357.34	468	263,631.24	390	193,132.05	232	276,333.99	1,293,454.62	458
Commercial	17	53,487.03	6	5,749.65	3	4,325.92	1	98.26	63,660.87	5
Government	2	8,575.50	2	7,686.40	2	10,236.95	2	8,120.51	34,619.36	2
Residential	796	498,294.81	460	250,195.19	385	178,569.18	229	268,115.21	1,195,174.38	451
183B	302	228,503.49	182	116,872.58	141	67,359.39	77	92,392.64	505,128.11	172
Commercial	6	12,273.29	3	6,223.98	2	2,843.30	2	2,829.33	24,169.90	3
Government	3	17,669.80	3	15,246.27	2	1,053.11	0	0.00	33,969.18	3
Residential	293	198,560.40	176	95,402.33	137	63,462.98	75	89,563.31	446,989.02	166
184A	190	117,335.36	105	51,378.77	83	42,205.58	51	63,104.23	274,023.94	102
Commercial	5	2,794.33	3	873.60	2	873.60	2	3,714.18	8,255.71	2
Residential	185	114,541.03	102	50,505.17	81	41,331.98	49	59,390.05	265,768.23	100
184B	167	117,953.39	99	75,299.74	91	55,384.74	51	194,742.39	443,380.25	98
Commercial	7	9,564.90	6	7,253.60	5	6,459.29	4	7,281.20	30,558.98	5
Residential	160	108,388.49	93	68,046.14	86	48,925.45	47	187,461.19	412,821.27	93
19	3,022	2,456,802.74	1,771	1,303,767.39	1,257	902,782.63	601	5,269,897.86	9,933,250.62	1,748
191A	645	453,250.49	338	237,617.85	300	146,848.70	164	510,540.82	1,348,257.86	335
Commercial	3	5,944.06	1	2,933.80	1	2,933.80	1	13,189.65	25,001.31	1
Government	2	56,547.40	2	56,151.40	2	31,851.40	2	276,893.77	421,443.97	2
Residential	640	390,759.03	335	178,532.65	297	112,063.50	161	220,457.41	901,812.59	332
191B	301	166,113.96	153	78,541.12	132	46,468.79	60	112,652.44	403,776.32	153
Commercial	2	2,873.40	2	2,671.50	2	2,422.05	1	3,572.15	11,539.10	2
Residential	299	163,240.56	151	75,869.62	130	44,046.74	59	109,080.29	392,237.22	151
192A	414	386,904.96	198	131,467.04	163	96,887.14	100	174,412.22	789,671.36	193
Commercial	12	33,455.00	4	3,249.10	3	2,156.50	1	1,893.69	40,754.29	3
Government	1	651.30	1	619.45	1	587.60	1	552.32	2,410.67	1
Residential	401	352,798.66	193	127,598.49	159	94,143.05	98	171,966.21	746,506.40	189
192B	427	345,586.42	213	116,585.05	162	67,008.40	77	628,201.80	1,157,381.67	196

Status Active

Row Labels	Values											
	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		
Commercial	19	38,687.82	10	7,547.22	5	2,573.81	1	4,586.07	53,394.91	8		
Government	1	3,171.35	1	3,423.35	1	4,359.35	1	424,633.55	435,587.60	1		
Residential	407	303,727.25	202	105,614.49	156	60,075.24	75	198,982.18	668,399.16	187		
193A	273	147,619.57	245	66,245.53	90	28,152.37	36	72,021.74	314,039.21	247		
Commercial	17	19,993.93	13	7,712.46	6	1,612.74	3	410.50	29,729.64	15		
Government	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0		
Residential	256	127,625.64	232	58,533.06	84	26,539.63	33	71,611.24	284,309.57	232		
193B	300	179,937.34	267	89,115.44	119	36,436.05	27	20,185.62	325,674.45	267		
Commercial	16	28,521.76	13	10,744.53	4	4,233.48	2	2,685.84	46,185.62	13		
Government	1	746.85	1	73.84	0	0.00	0	0.00	820.69	1		
Residential	283	150,668.73	253	78,297.06	115	32,202.56	25	17,499.78	278,668.14	253		
194A	610	495,922.31	315	273,581.89	251	156,795.98	97	130,884.85	1,057,185.03	315		
Commercial	70	143,452.53	29	102,716.13	24	89,828.83	15	43,270.39	379,267.87	29		
Government	2	19,298.95	2	18,967.90	2	1,896.26	0	0.00	40,163.11	2		
Residential	538	333,170.84	284	151,897.87	225	65,070.88	82	87,614.46	637,754.05	284		
194B	52	281,467.68	42	310,613.47	40	324,185.20	40	3,620,998.37	4,537,264.73	42		
Commercial	1	0.00	0	0.00	0	0.00	0	0.00	0.00	0		
Government	51	281,467.68	42	310,613.47	40	324,185.20	40	3,620,998.37	4,537,264.73	42		
Residential	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0		
20	10,540	8,470,753.79	5,379	3,312,854.50	4,410	1,912,171.71	2,190	2,730,254.19	16,426,034.20	5,169		
201A	494	439,757.25	211	134,156.57	157	71,715.96	64	86,491.13	732,120.91	195		
Commercial	30	86,577.53	12	16,228.94	8	3,727.27	2	13,432.02	119,965.75	10		
Residential	464	353,179.73	199	117,927.63	149	67,988.69	62	73,059.11	612,155.16	185		
201B	1,019	877,793.45	472	370,023.22	366	202,919.19	186	281,251.60	1,731,987.46	442		
Commercial	33	97,061.51	15	37,577.11	10	23,466.05	3	38,896.41	197,001.08	14		
Government	6	22,710.75	6	30,878.26	3	17,183.59	2	6,322.86	77,095.47	5		
Residential	980	758,021.19	451	301,567.85	353	162,269.54	181	236,032.33	1,457,890.91	423		
202A	1,268	1,436,045.41	628	429,542.46	497	263,506.98	255	316,610.21	2,445,705.07	589		
Commercial	129	562,902.62	63	105,099.08	35	70,748.13	19	96,539.94	835,289.76	47		

Status Active

Row Labels	Values											
	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: Count	Over 90 Days: Sum	Sum of Subtotal	Delinq. Count		
Government	2	17,062.60	2	922.37	0	0.00	0	0.00	17,984.97	1		
Residential	1,137	856,080.20	563	323,521.02	462	192,758.85	236	220,070.27	1,592,430.34	541		
202B	949	653,648.07	502	303,693.73	420	170,846.92	220	326,107.67	1,454,296.39	488		
Commercial	19	38,916.74	10	8,432.45	4	2,020.38	1	371.21	49,740.77	6		
Government	1	746.85	1	5,750.90	1	2,906.90	1	43,918.96	53,323.61	1		
Residential	929	613,984.48	491	289,510.38	415	165,919.64	218	281,817.51	1,351,232.01	481		
203A	4,633	3,624,357.89	2,469	1,440,879.85	2,041	941,745.78	1,180	1,539,028.41	7,546,011.93	2,367		
Commercial	246	830,982.66	137	178,583.86	80	126,389.44	43	161,235.86	1,297,191.82	110		
Government	16	114,187.27	10	71,214.61	5	61,241.41	2	102,201.57	348,844.86	9		
Residential	4,369	2,678,353.66	2,321	1,190,680.24	1,955	754,075.12	1,135	1,275,590.98	5,898,700.00	2,247		
Special Rate - Residential	2	834.30	1	401.15	1	39.80	0	0.00	1,275.25	1		
203B	390	250,719.50	199	125,982.67	169	53,102.77	57	37,783.66	467,588.60	195		
Commercial	9	14,324.48	3	1,790.30	2	1,606.80	2	2,324.41	20,045.99	3		
Residential	381	236,395.02	196	124,192.36	167	51,495.97	55	35,459.25	447,542.61	192		
204A	188	126,199.62	92	78,509.95	79	40,192.78	32	55,003.05	299,905.39	91		
Commercial	17	20,339.21	5	18,109.49	4	5,010.88	2	5,419.11	48,878.69	5		
Government	1	9,566.90	1	10,178.90	1	11,474.90	1	32,198.19	63,418.89	1		
Residential	170	96,293.51	86	50,221.56	74	23,707.00	29	17,385.74	187,607.81	85		
204B	1,599	1,062,232.59	806	430,066.06	681	168,141.33	196	87,978.48	1,748,418.46	802		
Commercial	17	62,401.82	10	25,425.56	7	5,914.67	2	1,377.28	95,119.33	10		
Government	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0		
Residential	1,582	999,830.77	796	404,640.51	674	162,226.66	194	86,601.20	1,653,299.13	792		
21	5,204	3,585,578.33	2,695	1,401,028.54	2,274	621,173.51	685	484,397.54	6,092,177.92	2,648		
211A	449	292,499.56	230	156,424.22	190	68,650.36	46	85,510.98	603,085.12	225		
Commercial	14	54,204.40	7	7,420.18	2	4,701.14	1	3,589.95	69,915.67	4		
Government	1	21,253.90	1	26,257.90	1	27,985.90	1	65,147.05	140,644.75	1		
Residential	434	217,041.26	222	122,746.14	187	35,963.32	44	16,773.99	392,524.71	220		
212A	473	330,604.43	235	106,188.95	199	49,529.81	54	24,372.55	510,695.75	235		
Commercial	12	108,736.62	6	10,294.10	4	9,544.05	3	4,370.79	132,945.56	6		

Status Active

Row Labels	Values									
	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	Delling Count
Residential	461	221,867.81	229	95,894.85	195	39,985.76	51	20,001.76	377,750.18	229
212B	501	256,578.74	255	109,253.47	222	38,463.13	64	16,899.70	421,195.04	255
Commercial	2	2,500.60	2	1,545.70	2	134.78	0	0.00	4,181.08	2
Residential	499	254,078.14	253	107,707.77	220	38,328.35	64	16,899.70	417,013.96	253
213A	324	176,219.45	188	91,466.11	167	30,179.98	45	15,004.54	312,870.07	189
Commercial	3	8,498.72	0	0.00	0	0.00	0	0.00	8,498.72	0
Government	3	7,231.70	3	4,855.70	3	485.58	0	0.00	12,572.98	3
Residential	318	160,489.02	185	86,610.41	164	29,694.41	45	15,004.54	291,798.37	186
213B	245	136,077.55	138	58,197.34	121	32,390.93	58	23,639.00	250,304.82	137
Residential	245	136,077.55	138	58,197.34	121	32,390.93	58	23,639.00	250,304.82	137
214A	2,257	1,890,682.20	1,142	624,951.89	929	298,178.08	289	269,269.04	3,083,081.20	1,101
Commercial	94	560,240.18	45	38,644.29	15	14,640.57	4	5,074.39	618,599.42	27
Government	10	57,748.20	4	42,852.05	4	52,176.05	4	134,945.18	287,721.47	4
Residential	2,153	1,272,693.83	1,093	543,455.55	910	231,361.46	281	129,249.48	2,176,760.31	1,070
214B	955	502,916.41	507	254,546.56	446	103,781.21	129	49,701.73	910,945.91	506
Commercial	5	18,772.90	4	15,038.80	4	5,891.46	1	5,731.30	45,434.46	4
Government	1	2,150.90	1	0.00	0	0.00	0	0.00	2,150.90	0
Residential	949	481,992.61	502	239,507.76	442	97,889.75	128	43,970.42	863,360.55	502
22	7,374	4,301,608.27	3,878	1,640,705.10	3,352	1,076,654.27	1,862	1,907,621.46	8,926,589.10	3,802
221A	1,353	1,275,026.59	663	365,623.12	563	234,618.18	300	537,551.43	2,412,819.32	642
Commercial	70	430,911.18	27	21,405.08	17	15,659.41	8	22,295.95	490,271.62	20
Government	8	48,853.28	3	915.79	2	331.71	1	92.45	50,193.23	3
Residential	1,275	795,262.13	633	343,302.26	544	218,627.07	291	515,163.03	1,872,354.48	619
221B	1,116	438,883.94	604	195,702.66	508	109,412.37	275	251,172.34	995,171.32	598
Commercial	2	4,028.30	1	2,088.60	1	1,621.10	1	5,460.85	13,198.85	1
Residential	1,114	434,855.65	603	193,614.06	507	107,791.27	274	245,711.49	981,972.46	597
222A	461	265,844.09	224	99,984.48	191	54,789.98	76	66,354.74	486,973.30	222
Commercial	2	8,265.77	0	0.00	0	0.00	0	0.00	8,265.77	0
Residential	459	257,578.32	224	99,984.48	191	54,789.98	76	66,354.74	478,707.53	222

Status Active

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	Count	Sum	
222B	1,328	646,298.61	684	260,322.02	589	157,278.90	302	145,572.32	1,209,471.84	672	
Commercial	6	13,068.29	3	5,819.10	3	1,359.38	1	172.83	20,419.61	3	
Residential	1,322	633,230.32	681	254,502.92	586	155,919.51	301	145,399.49	1,189,052.24	669	
223A	724	342,208.50	466	183,198.52	421	136,359.03	250	244,145.34	905,911.39	466	
Commercial	2	872.10	0	0.00	0	0.00	0	0.00	872.10	0	
Government	1	555.75	1	523.90	1	52.05	0	0.00	1,131.70	1	
Residential	721	340,780.65	465	182,674.62	420	136,306.98	250	244,145.34	903,907.59	465	
223B	844	451,388.11	456	193,144.78	405	126,464.04	220	183,689.47	954,686.40	443	
Commercial	6	13,655.46	3	6,238.60	3	2,862.32	1	2,694.07	25,450.44	3	
Residential	838	437,732.65	453	186,906.18	402	123,601.72	219	180,995.41	929,235.96	440	
224A	1,137	643,206.17	573	242,438.04	499	187,100.37	333	377,304.94	1,450,049.52	559	
Commercial	7	20,926.60	5	5,579.50	4	2,730.69	2	5,739.20	34,975.98	4	
Government	1	279.50	1	135.59	0	0.00	0	0.00	415.09	1	
Residential	1,129	622,000.08	567	236,722.95	495	184,369.69	331	371,565.74	1,414,658.45	554	
224B	411	238,752.26	208	100,291.49	176	70,631.40	106	101,830.87	511,506.02	200	
Residential	2	1,112.80	2	1,033.11	1	279.50	1	709.77	3,135.17	2	
Special Rate - Residential	409	237,639.46	206	99,258.39	175	70,351.90	105	101,121.10	508,370.85	198	
23	2,711	1,909,827.73	1,493	900,653.42	1,196	541,486.37	634	846,670.15	4,198,637.67	1,473	
231A	196	91,144.08	131	60,881.89	108	40,624.83	67	91,200.26	283,851.06	130	
Commercial	3	436.80	1	559.00	1	1,238.90	1	9,167.15	11,401.85	1	
Residential	193	90,707.28	130	60,322.89	107	39,385.93	66	82,033.11	272,449.21	129	
231B	313	418,837.54	159	163,073.45	123	109,169.33	69	172,343.80	863,424.11	156	
Commercial	25	112,062.25	11	27,887.30	10	21,923.00	6	52,196.56	214,069.11	11	
Government	3	19,048.00	2	10,018.62	1	968.73	0	0.00	30,035.36	2	
Residential	285	287,727.29	146	125,167.52	112	86,277.60	63	120,147.24	619,319.64	143	
232A	694	543,394.23	387	261,742.34	307	151,175.42	150	235,252.29	1,191,564.28	377	
Commercial	13	35,900.62	9	8,622.50	6	8,696.37	5	38,731.21	91,950.70	8	
Government	1	593.80	0	0.00	0	0.00	0	0.00	593.80	0	
Residential	680	506,899.81	378	253,119.84	301	142,479.05	145	196,521.09	1,099,019.79	369	

Status Active

Row Labels	Values				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	Count	Sum	Count	Sum	Count	Sum	
232B	116	122,121.84	58	64,655.10	46	17,951.76	27	23,772.97	228,501.66	58					
Commercial	4	35,176.16	1	13,081.54	0	0.00	0	0.00	48,257.71	1					
Government	2	16,097.75	1	21,567.35	1	2,156.66	0	0.00	39,821.76	1					
Residential	110	70,847.92	56	30,006.21	45	15,795.10	27	23,772.97	140,422.19	56					
233A	15	10,071.61	5	3,916.31	4	1,717.24	1	343.19	16,048.36	5					
Residential	15	10,071.61	5	3,916.31	4	1,717.24	1	343.19	16,048.36	5					
233B	418	249,863.33	176	88,308.69	126	47,455.39	51	41,652.85	427,280.26	168					
Commercial	1	10,133.80	1	10,853.80	1	1,085.38	0	0.00	22,072.98	1					
Residential	417	239,729.53	175	77,454.89	125	46,370.01	51	41,652.85	405,207.28	167					
234A	616	313,327.28	395	191,510.50	330	131,265.16	201	253,983.14	890,086.07	397					
Commercial	3	5,131.80	2	1,056.90	2	663.78	1	1,622.66	8,475.14	2					
Government	2	6,138.90	2	6,674.20	2	7,312.80	2	13,798.48	33,924.38	2					
Residential	611	302,056.58	391	183,779.40	326	123,288.58	198	238,561.99	847,686.55	393					
234B	343	161,067.82	182	66,565.14	152	42,127.24	68	28,121.66	297,881.87	182					
Commercial	2	12,131.60	2	3,683.95	1	3,442.51	0	0.00	19,258.07	2					
Residential	341	148,936.22	180	62,881.19	151	38,684.73	68	28,121.66	278,623.80	180					
24	2,224	1,309,807.17	1,347	653,346.35	1,119	425,930.68	642	969,571.68	3,358,655.89	1,336					
241A	208	81,298.89	115	39,997.87	98	20,535.58	48	28,315.51	170,147.84	111					
Commercial	1	436.51	0	0.00	0	0.00	0	0.00	436.51	0					
Residential	207	80,862.38	115	39,997.87	98	20,535.58	48	28,315.51	169,711.33	111					
241B	425	261,290.29	228	116,216.01	194	67,874.68	114	211,075.19	656,456.18	226					
Commercial	3	10,282.13	1	559.00	1	1,302.60	1	3,720.08	15,863.81	1					
Residential	422	251,008.17	227	115,657.01	193	66,572.08	113	207,355.11	640,592.37	225					
242A	169	106,437.12	101	51,353.51	89	33,445.29	56	58,166.40	249,402.32	99					
Commercial	2	5,514.95	0	0.00	0	0.00	0	0.00	5,514.95	0					
Government	1	218.40	1	218.40	1	218.40	1	725.36	1,380.56	1					
Residential	166	100,703.77	100	51,135.11	88	33,226.89	55	57,441.04	242,506.81	98					
242B	232	130,484.21	90	51,020.86	64	21,856.13	26	20,681.05	224,042.25	85					
Commercial	1	4,085.80	0	0.00	0	0.00	0	0.00	4,085.80	0					

Status Active

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		
Residential	231	126,398.41	90	51,020.86	64	21,856.13	26	20,681.05	219,956.45	85
243A	60	84,903.39	20	5,069.34	8	3,330.98	5	15,198.45	108,502.16	16
Commercial	3	52,890.30	3	0.00	0	0.00	0	0.00	52,890.30	0
Residential	57	32,013.09	17	5,069.34	8	3,330.98	5	15,198.45	55,611.86	16
243B	987	540,645.11	702	312,516.77	591	198,888.76	340	285,104.38	1,337,155.03	712
Commercial	3	17,464.40	3	14,295.99	2	12,865.69	1	30,406.13	75,032.21	3
Government	1	218.40	1	0.00	0	0.00	0	0.00	218.40	1
Residential	983	522,962.31	698	298,220.78	589	186,023.07	339	254,698.25	1,261,904.41	708
244A	10	53,675.80	10	50,419.06	6	62,173.20	6	296,777.44	463,045.51	8
Commercial	10	53,675.80	10	50,419.06	6	62,173.20	6	296,777.44	463,045.51	8
244B	133	51,072.36	81	26,752.92	69	17,826.06	47	54,253.25	149,904.59	79
Residential	133	51,072.36	81	26,752.92	69	17,826.06	47	54,253.25	149,904.59	79
Grand Total	72,689	56,539,398.73	40,866	24,539,522.23	32,133	15,116,760.31	16,696	28,311,037.72	124,506,718.99	39,666

