## CURRENT ASSETS

CASH
Cash-Collecting Officer
Working Fund
Payroll Fund
Cash in Bank-Local Currency
Cash in Bank-Foreign Currency
Cash in Bank - Joint Account - CWD \& LWUA (LBP) Total

## Receivables Accounts

Accounts Receivable
Less: Allowance for Doubtful Account
Accounts Receivables-Net
Installment Sales Receivable Total
Other Receivables
Advances to Officers and Employees
Due from Officers and Employees
Receivables-Disallowances/Charges
Other Receivable

## Total

Inventories
Office Supplies Inventory
Fuel, Oil and Lubricants
Chemicals and Filtering Supplies Inventory
Maintenance Supplies Inventory
Construction Materials Inventory
Other Inventories
Total
Prepayments, Deposits and Deferred Charges
Guaranty Deposits
Other Prepayment and Deposits
Other Deferred Charges
Total
Total Current Assets

| Actual This Month |  | Balances as of Dec. 31, 2012 |  | Increase / (Decrease) |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Amount | \% to Total | Amount | \% to Total | Amount | \% to Previous Year |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| 143,771.73 | 0.14\% | 89,177.52 | 0.09\% | 54,594.21 | 61.22\% |
| - | 0.00\% | - | 0.00\% | - | 0.00\% |
| 44,020.00 | 0.04\% | 44,650.00 | 0.05\% | (630.00) | 0.00\% |
| 10,921,683.27 | 10.65\% | 7,186,193.21 | 7.52\% | 3,735,490.06 | 51.98\% |
| - | 0.00\% | - | 0.00\% | - | 0.00\% |
| 797,461.96 | 0.78\% | 797,461.96 | 0.83\% | - | 0.00\% |
| 11,906,936.96 | 11.61\% | 8,117,482.69 | 8.50\% | 3,789,454.27 | 46.68\% |
|  |  |  |  |  |  |
| 3,193,442.83 | 3.11\% | 2,682,412.11 | 2.81\% | 511,030.72 | 19.05\% |
| 878,199.69 | 0.86\% | 847,299.72 | 0.89\% | 30,899.97 | 3.65\% |
| 2,315,243.14 | 2.26\% | 1,835,112.39 | 1.92\% | 480,130.75 | 26.16\% |
| - | 0.00\% |  | 0.00\% | - | 0.00\% |
| 2,315,243.14 | 2.26\% | 1,835,112.39 | 1.92\% | 480,130.75 | 26.16\% |
|  |  |  |  |  |  |
| 26,938.48 | 0.03\% | 32,378.48 | 0.03\% | (5,440.00) | -16.80\% |
| - | 0.00\% | - | 0.00\% | - | 0.00\% |
| 1,878.50 | 0.00\% | 2,078.50 | 0.00\% | (200.00) | -9.62\% |
| 495,944.41 | 0.48\% | 451,478.22 | 0.47\% | 44,466.19 | 9.85\% |
| 524,761.39 | 0.51\% | 485,935.20 | 0.51\% | 38,826.19 | 7.99\% |
|  |  |  |  |  |  |
| 265,539.43 | 0.26\% | 407,661.93 | 0.43\% | (142,122.50) | -34.86\% |
| - | 0.00\% | - | 0.00\% | - | 0.00\% |
| 55,780.78 | 0.05\% | 47,732.14 | 0.05\% | 8,048.64 | 16.86\% |
| 505,368.47 | 0.49\% | 520,212.63 | 0.54\% | (14,844.16) | -2.85\% |
| - | 0.00\% | - | 0.00\% | - | 0.00\% |
| 1,644,064.45 | 1.60\% | 913,504.98 | 0.96\% | 730,559.47 | 79.97\% |
| 2,470,753.13 | 2.41\% | 1,889,111.68 | 1.98\% | 581,641.45 | 30.79\% |
|  |  |  |  |  |  |
| - | 0.00\% | - | 0.00\% | - | 0.00\% |
| 699,113.20 | 0.68\% | 708,987.91 | 0.74\% | (9,874.71) | -1.39\% |
| 187,199.03 | 0.18\% | 170,100.88 | 0.18\% | 17,098.15 | 10.05\% |
| 886,312.23 | 0.86\% | 879,088.79 | 0.92\% | 7,223.44 | 0.82\% |
| 18,104,006.85 | 17.66\% | 13,206,730.75 | 13.82\% | 4,897,276.10 | 37.08\% |

Land and Other Improvements
Land
Land Improvement
Accum. Dep'n.-Land Improvement Total
Plant, Building and Structures
Plant (UPIS)
Accum. Dep'n.-Plant
Building and Other Structures
Accum. Dep'n-Building and Other Structure Total
Equipment and Machiner
Office Equipment
Accum. Dep'n-Office equipment
Laboratory Equipment
Accum. Dep'n-Laboratory Equipment
Land Transportation Equipment
Accum. Dep'n- Land Transportation Equipmen
Other Machinery and Equipment
Accum. Dep'n-Other Machinery and Equip't Total
Furniture, Fixture and Books
Furniture and Fixtures
Accum. Dep'n- Furniture and Fixtures Total
Construction-in-Progress
Construction-in-Progress-Plant
Construction-in-Progress-Build. \& Other Strutrs. Total

## otal Property, Plant and Equipment

OTHER ASSETS
Sinking Fund
Restricted Fund
Other Reserve Fund
Other Assets
Total Other Assets
TOTAL ASSETS AND OTHER DEBITS

| Actual This Month |  | Balances as of Dec. 31, 2012 |  | Increase / (Decrease) |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Amount | \% to Total | Amount | \% to Total | Amount | \% to Previous Year |
| 6,354,146.50 | 6.20\% | 6,354,146.50 | 6.65\% | - | 0.00\% |
|  | 0.00\% |  | 0.00\% | - | 0.00\% |
|  | 0.00\% |  | 0.00\% | - | 0.00\% |
| 6,354,146.50 | 6.20\% | 6,354,146.50 | 6.65\% | - | 0.00\% |
|  |  |  |  |  |  |
| 62,907,767.71 | 61.35\% | 61,900,041.57 | 64.78\% | 1,007,726.14 | 1.63\% |
| (32,787,318.96) | -31.98\% | (28,664,529.09) | -30.00\% | (4,122,789.87) | 14.38\% |
| 5,824,660.04 | 5.68\% | 5,824,660.04 | 6.10\% | - | 0.00\% |
| (1,923,205.69) | -1.88\% | (1,670,263.42) | -1.75\% | (252,942.27) | 15.14\% |
| 34,021,903.10 | 33.18\% | 37,389,909.10 | 39.13\% | (3,368,006.00) | -9.01\% |
|  |  |  |  |  |  |
| 3,258,404.27 | 3.18\% | 3,018,823.86 | 3.16\% | 239,580.41 | 7.94\% |
| (1,918,405.46) | -1.87\% | (1,570,770.66) | -1.64\% | (347,634.80) | 22.13\% |
| 114,502.54 | 0.11\% | 114,502.54 | 0.12\% | - | 0.00\% |
| (83,664.51) | -0.08\% | (71,229.81) | -0.07\% | (12,434.70) | 17.46\% |
| 2,303,106.20 | 2.25\% | 2,176,220.20 | 2.28\% | 126,886.00 | 5.83\% |
| (1,274,799.57) | -1.24\% | (1,152,916.09) | -1.21\% | $(121,883.48)$ | 10.57\% |
| 26,361,798.76 | 25.71\% | 25,218,969.67 | 26.39\% | 1,142,829.09 | 4.53\% |
| (12,198,691.42) | -11.90\% | (10,868,321.60) | -11.37\% | (1,330,369.82) | 12.24\% |
| 16,562,250.81 | 16.15\% | 16,865,278.11 | 17.65\% | (303,027.30) | -1.80\% |
|  |  |  |  |  |  |
| 268,298.65 | 0.26\% | 261,323.65 | 0.27\% | 6,975.00 | 2.67\% |
| (125,870.05) | -0.12\% | (109,987.70) | -0.12\% | (15,882.35) | 14.44\% |
| 142,428.60 | 0.14\% | 151,335.95 | 0.16\% | $(8,907.35)$ | -5.89\% |
|  |  |  |  | - |  |
| 18,915,424.17 | 18.45\% | 16,667,891.66 | 17.44\% | 2,247,532.51 | 13.48\% |
| -- |  | - |  | - | 0.00\% |
| 18,915,424.17 | 18.45\% | 16,667,891.66 | 17.44\% | 2,247,532.51 | 13.48\% |
| 75,996,153.18 | 74.12\% | 77,428,561.32 | 81.03\% | (1,432,408.14) | -1.85\% |
|  |  |  |  |  |  |
| 8,376,325.98 | 8.17\% | 4,916,501.31 | 5.15\% | 3,459,824.67 | 70.37\% |
| - | 0.00\% | - | 0.00\% | - | 0.00\% |
| - | 0.00\% | - | 0.00\% | - | 0.00\% |
| 61,440.00 | 0.06\% | - | 0.00\% | 61,440.00 | 0.00\% |
| 8,437,765.98 | 8.23\% | 4,916,501.31 | 5.15\% | 3,521,264.67 | 71.62\% |
| 102,537,926.01 | 100.00\% | 95,551,793.38 | 100.00\% | 6,986,132.63 | 7.31\% |

## CATBALOGAN WATER DISTRICT

BALANCE SHEET
December 31, 2013

CURRENT LIABILITIES
Payable Accounts
Accounts Payables Total
Inter-Agency Payable
Due to National Government Agency (BIR, etc.)
Due to GOCC (GSIS)
Due to GOCC (SSS
Due to PAG-IBIG
Due to PHIC
Due to Cooperatives Total
Other Payables
Due to Officers and Employees
Other Payables
Total
Loans/Lease Payables
Current Portion of Long Term Debts Interest Payables Total

Total Current Liabilities
NON-CURRENT LIABILITIES
Loans Payables

Total Non- Current Liabilities
TOTAL LIABILITIES

## DEFERRED CREDITS

Deferred Income from Penalty Charges
Customers Deposit
Meter Deposit
Other Deferred Credits
Total Deferred Credits

| Actual This Month |  | Balances as of Dec. 31, 2012 |  | Increase / (Decrease) |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Amount | \% to Total | Amount | \% to Total | Amount | \% to Previous Year |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| 2,082,451.72 | 2.03\% | 1,035,624.14 | 1.08\% | 1,046,827.58 | 101.08\% |
| 2,082,451.72 | 2.03\% | 1,035,624.14 | 1.08\% | 1,046,827.58 | 101.08\% |
|  |  |  |  |  |  |
| 149,733.81 | 0.15\% | 127,855.36 | 0.13\% | 21,878.45 | 17.11\% |
| (0.00) | 0.00\% | - | 0.00\% | (0.00) | 0.00\% |
| 145,891.56 | 0.14\% | 145,891.56 | 0.15\% | - | 0.00\% |
| - | 0.00\% | - | 0.00\% | - | 0.00\% |
| 18,071.50 | 0.02\% | 18,071.50 | 0.02\% | - | 0.00\% |
| (0.00) | 0.00\% | (0.00) | 0.00\% | - | 0.00\% |
| 313,696.87 | 0.31\% | 291,818.42 | 0.31\% | 21,878.45 | 7.50\% |
|  |  |  |  |  |  |
| - | 0.00\% | - | 0.00\% | - | 0.00\% |
| 48,628.25 | 0.05\% | 460,795.94 | 0.48\% | (412,167.69) | -89.45\% |
| 48,628.25 | 0.05\% | 460,795.94 | 0.48\% | (412,167.69) | -89.45\% |
|  |  |  |  | - |  |
|  |  |  |  | - |  |
| 2,194,969.32 | 2.14\% | 2,194,969.32 | 2.30\% | - | 0.00\% |
| - |  | - |  | - | 0 |
| 2,194,969.32 | 2.14\% | 2,194,969.32 | 2.30\% | - | 0.00\% |
| 4,639,746.16 | 4.52\% | 3,983,207.82 | 4.17\% | 656,538.34 | 16.48\% |
|  |  |  |  | - |  |
|  |  |  |  | - |  |
| 25,973,803.87 | 25.33\% | 28,168,773.19 | 29.48\% | (2,194,969.32) | -7.79\% |
| 25,973,803.87 | 25.33\% | 28,168,773.19 | 29.48\% | (2,194,969.32) | -7.79\% |
| 30,613,550.03 | 29.86\% | 32,151,981.01 | 33.65\% | (1,538,430.98) | -4.78\% |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| - |  | - |  |  |  |
| 294,366.00 | 0.29\% | 406,744.03 | 0.43\% | (112,378.03) | -27.63\% |
| 570,038.72 | 0.56\% | 899,803.99 | 0.94\% | (329,765.27) | -36.65\% |
| 14,774,405.01 | 14.41\% | 14,734,805.69 | 15.42\% | 39,599.32 | 0.27\% |
| 15,638,809.73 | 15.25\% | 16,041,353.71 | 16.79\% | $(402,543.98)$ | -2.51\% |

Government Equity
Capital/Equity Reserve
Debt Service Reserve
Operating Maintenance Reserve
Donated Capital (OPIC)
Contingent Capital
Retained Earnings
Total Equity
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS

Prepared by:


| Actual This Month |  | Balances as of Dec. 31, 2012 |  | Increase / (Decrease) |  |  |  |
| :---: | :---: | ---: | ---: | ---: | ---: | :---: | :---: |
| Amount | \% to Total | Amount |  | $\%$ to Total | Amount |  | to Previous <br> Year |
| $13,452,134.66$ | $13.1 \%$ | $13,452,134.66$ | $14.1 \%$ | - | $0.00 \%$ |  |  |
| $4,601,505.14$ | $4.5 \%$ | $3,673,368.55$ | $3.8 \%$ | $928,136.59$ | $25.27 \%$ |  |  |
| $9,139,380.84$ | $8.9 \%$ | $7,283,107.62$ | $7.6 \%$ | $1,856,273.22$ | $25.49 \%$ |  |  |
| $9,922,068.03$ | $9.7 \%$ | $8,065,794.81$ | $8.4 \%$ | $1,856,273.22$ | $23.01 \%$ |  |  |
| $6,598,649.85$ | $6.4 \%$ | $6,598,649.85$ | $6.9 \%$ | - | $0.00 \%$ |  |  |
| $13,458.88$ | $0.0 \%$ | $13,458.88$ | $0.0 \%$ | - | $0.00 \%$ |  |  |
| $12,558,368.85$ | $12.2 \%$ | $8,271,944.29$ | $8.7 \%$ | $4,286,424.56$ | $51.82 \%$ |  |  |
| $\mathbf{5 6 , 2 8 5 , 5 6 6 . 2 5}$ | $54.9 \%$ | $\mathbf{4 7 , 3 5 8 , 4 5 8 . 6 6}$ | $49.6 \%$ | $\mathbf{8 , 9 2 7 , 1 0 7 . 5 9}$ | $18.85 \%$ |  |  |
|  |  |  |  |  |  |  |  |
| $\mathbf{1 0 2 , 5 3 7 , 9 2 6 . 0 1}$ | $100.0 \%$ | $\mathbf{9 5 , 5 5 1 , 7 9 3 . 3 8}$ | $100.0 \%$ | $\mathbf{6 , 9 8 6 , 1 3 2 . 6 3}$ | $7.31 \%$ |  |  |

Noted By:


