CATBALOGAN WATER DISTRICT BALANCE SHEET December 31, 2013

	Actual This Month		Balances as of Dec. 31, 2012		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
CURRENT ASSETS						
CASH						
Cash-Collecting Officer	143,771.73	0.14%	89,177.52	0.09%	54,594.21	61.22%
Working Fund	-	0.00%	-	0.00%	-	0.00%
Payroll Fund	44,020.00	0.04%	44,650.00	0.05%	(630.00)	0.00%
Cash in Bank-Local Currency	10,921,683.27	10.65%	7,186,193.21	7.52%	3,735,490.06	51.98%
Cash in Bank-Foreign Currency	-	0.00%	-	0.00%	-	0.00%
Cash in Bank - Joint Account - CWD & LWUA (LBP)	797,461.96	0.78%	797,461.96	0.83%	-	0.00%
Total	11,906,936.96	11.61%	8,117,482.69	8.50%	3,789,454.27	46.68%
Receivables Accounts						
Accounts Receivable	3,193,442.83	3.11%	2,682,412.11	2.81%	511,030.72	19.05%
Less: Allowance for Doubtful Account	878,199.69	0.86%	847,299.72	0.89%	30,899.97	3.65%
Accounts Receivables-Net	2,315,243.14	2.26%	1,835,112.39	1.92%	480,130.75	26.16%
Installment Sales Receivable	-	0.00%		0.00%	-	0.00%
Total	2,315,243.14	2.26%	1,835,112.39	1.92%	480,130.75	26.16%
Other Receivables						
Advances to Officers and Employees	26,938.48	0.03%	32,378.48	0.03%	(5,440.00)	-16.80%
Due from Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Receivables-Disallowances/Charges	1,878.50	0.00%	2,078.50	0.00%	(200.00)	-9.62%
Other Receivable	495,944.41	0.48%	451,478.22	0.47%	44,466.19	9.85%
Total	524,761.39	0.51%	485,935.20	0.51%	38,826.19	7.99%
Inventories						
Office Supplies Inventory	265,539.43	0.26%	407,661.93	0.43%	(142,122.50)	-34.86%
Fuel, Oil and Lubricants	-	0.00%	-	0.00%	-	0.00%
Chemicals and Filtering Supplies Inventory	55,780.78	0.05%	47,732.14	0.05%	8,048.64	16.86%
Maintenance Supplies Inventory	505,368.47	0.49%	520,212.63	0.54%	(14,844.16)	-2.85%
Construction Materials Inventory	-	0.00%	-	0.00%	-	0.00%
Other Inventories	1,644,064.45	1.60%	913,504.98	0.96%	730,559.47	79.97%
Total	2,470,753.13	2.41%	1,889,111.68	1.98%	581,641.45	30.79%
Prepayments, Deposits and Deferred Charges						
Guaranty Deposits	-	0.00%	-	0.00%	-	0.00%
Other Prepayment and Deposits	699,113.20	0.68%	708,987.91	0.74%	(9,874.71)	-1.39%
Other Deferred Charges	187,199.03	0.18%	170,100.88	0.18%	17,098.15	10.05%
Total	886,312.23	0.86%	879,088.79	0.92%	7,223.44	0.82%
Total Current Assets	18,104,006.85	17.66%	13,206,730.75	13.82%	4,897,276.10	37.08%

	Actual This Month		Balances as of Dec. 31, 2012		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
Land and Other Improvements						
Land	6,354,146.50	6.20%	6,354,146.50	6.65%	-	0.00%
Land Improvement		0.00%		0.00%	-	0.00%
Accum. Dep'nLand Improvement		0.00%		0.00%	-	0.00%
Total	6,354,146.50	6.20%	6,354,146.50	6.65%	-	0.00%
Plant, Building and Structures						
Plant (UPIS)	62,907,767.71	61.35%	61,900,041.57	64.78%	1,007,726.14	1.63%
Accum. Dep'nPlant	(32,787,318.96)	-31.98%	(28,664,529.09)	-30.00%	(4,122,789.87)	14.38%
Building and Other Structures	5,824,660.04	5.68%	5,824,660.04	6.10%	-	0.00%
Accum. Dep'n-Building and Other Structure	(1,923,205.69)	-1.88%	(1,670,263.42)	-1.75%	(252,942.27)	15.14%
Total	34,021,903.10	33.18%	37,389,909.10	39.13%	(3,368,006.00)	-9.01%
Equipment and Machinery						
Office Equipment	3,258,404.27	3.18%	3,018,823.86	3.16%	239,580.41	7.94%
Accum. Dep'n-Office equipment	(1,918,405.46)	-1.87%	(1,570,770.66)	-1.64%	(347,634.80)	22.13%
Laboratory Equipment	114,502.54	0.11%	114,502.54	0.12%	-	0.00%
Accum. Dep'n-Laboratory Equipment	(83,664.51)	-0.08%	(71,229.81)	-0.07%	(12,434.70)	17.46%
Land Transportation Equipment	2,303,106.20	2.25%	2,176,220.20	2.28%	126,886.00	5.83%
Accum. Dep'n- Land Transportation Equipment	(1,274,799.57)	-1.24%	(1,152,916.09)	-1.21%	(121,883.48)	10.57%
Other Machinery and Equipment	26,361,798.76	25.71%	25,218,969.67	26.39%	1,142,829.09	4.53%
Accum. Dep'n-Other Machinery and Equip't.	(12,198,691.42)	-11.90%	(10,868,321.60)	-11.37%	(1,330,369.82)	12.24%
Total	16,562,250.81	16.15%	16,865,278.11	17.65%	(303,027.30)	-1.80%
Furniture, Fixture and Books						
Furniture and Fixtures	268,298.65	0.26%	261,323.65	0.27%	6,975.00	2.67%
Accum. Dep'n- Furniture and Fixtures	(125,870.05)	-0.12%	(109,987.70)	-0.12%	(15,882.35)	14.44%
Total	142,428.60	0.14%	151,335.95	0.16%	(8,907.35)	-5.89%
Construction-in-Progress	· · · ·		, , , , , , , , , , , , , , , , , , ,		-	
Construction-in-Progress-Plant	18,915,424.17	18.45%	16,667,891.66	17.44%	2,247,532.51	13.48%
Construction-in-Progress-Build. & Other Strutrs.	-		-		-	0.00%
Total	18,915,424.17	18.45%	16,667,891.66	17.44%	2,247,532.51	13.48%
otal Property, Plant and Equipment	75,996,153.18	74.12%	77,428,561.32	81.03%	(1,432,408.14)	-1.85%
THER ASSETS	, ,		, ,		() , , ,	
Sinking Fund	8,376,325.98	8.17%	4,916,501.31	5.15%	3,459,824.67	70.37%
Restricted Fund	-	0.00%	-	0.00%	-	0.00%
Other Reserve Fund	_	0.00%	-	0.00%	_	0.00%
Other Assets	61,440.00	0.06%		0.00%	61,440.00	0.00%
otal Other Assets	8,437,765.98	8.23%	4,916,501.31	5.15%	3,521,264.67	71.62%
TOTAL ASSETS AND OTHER DEBITS	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

	Actual This Month		Balances as of Dec. 31, 2012		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
CURRENT LIABILITIES						
Payable Accounts						
Accounts Payables	2,082,451.72	2.03%	1,035,624.14	1.08%	1,046,827.58	101.08%
Total	2,082,451.72	2.03%	1,035,624.14	1.08%	1,046,827.58	101.08%
Inter-Agency Payables						
Due to National Government Agency (BIR, etc.)	149,733.81	0.15%	127,855.36	0.13%	21,878.45	17.11%
Due to GOCC (GSIS)	(0.00)	0.00%	-	0.00%	(0.00)	0.00%
Due to GOCC (SSS)	145,891.56	0.14%	145,891.56	0.15%	-	0.00%
Due to PAG-IBIG	_	0.00%	-	0.00%	-	0.00%
Due to PHIC	18,071.50	0.02%	18,071.50	0.02%	-	0.00%
Due to Cooperatives	(0.00)	0.00%	(0.00)	0.00%	-	0.00%
Total	313,696.87	0.31%	291,818.42	0.31%	21,878.45	7.50%
Other Payables						
Due to Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Other Payables	48,628.25	0.05%	460,795.94	0.48%	(412,167.69)	-89.45%
Total	48,628.25	0.05%	460,795.94	0.48%	(412,167.69)	-89.45%
Loans/Lease Payables					-	
Current Portion of Long Term Debts	2,194,969.32	2.14%	2,194,969.32	2.30%	-	0.00%
Interest Payables	-		-		-	0
Total	2,194,969.32	2.14%	2,194,969.32	2.30%	-	0.00%
Total Current Liabilities	4,639,746.16	4.52%	3,983,207.82	4.17%	656,538.34	16.48%
NON-CURRENT LIABILITIES					-	
Loans Payables	25,973,803.87	25.33%	28,168,773.19	29.48%	(2,194,969.32)	-7.79%
Total Non- Current Liabilities	25,973,803.87	25.33%	28,168,773.19	29.48%	(2,194,969.32)	-7.79%
TOTAL LIABILITIES	30,613,550.03	29.86%	32,151,981.01	33.65%	(1,538,430.98)	-4.78%
DEFERRED CREDITS						
Deferred Income from Penalty Charges	_		_			
Customers Deposit	294,366.00	0.29%	406,744.03	0.43%	(112,378.03)	-27.63%
Meter Deposit	570,038.72	0.56%	899,803.99	0.94%	(329,765.27)	-36.65%
Other Deferred Credits	14,774,405.01	14.41%	14,734,805.69	15.42%	39,599.32	0.27%
Total Deferred Credits	15,638,809.73	15.25%	16,041,353.71	16.79%	(402,543.98)	-2.51%

Actual This Me	onth	Balances as of Dec	. 31, 2012	Increase / (Decrease)	
Amount	% to Total	Amount	% to Total	Amount	% to Previous 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%
56,285,566.25	54.9%	47,358,458.66	49.6%	8,927,107.59	18.85%
102,537,926.01	100.0%	95,551,793.38	100.0%	6,986,132.63	7.31%

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Prepared by:

Total Equity

Government Equity Capital/Equity Reserve Debt Service Reserve

Operating Maintenance Reserve Donated Capital (OPIC) Contingent Capital Retained Earnings

TOTAL LIABILITIES, EQUITY AND OTHER

CREDIT ACCOUNTS

JESSAMINE COSTO Senior Corporate Accountant

Noted By:

ENGR. RALPH S General Manager