



	Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>Land and Other Improvements</b>						
Land	6,354,146.50	6.14%	6,354,146.50	6.20%	-	0.00%
Land Improvement		0.00%		0.00%	-	0.00%
Accum. Dep'n.-Land Improvement		0.00%		0.00%	-	0.00%
<b>Total</b>	<b>6,354,146.50</b>	<b>6.14%</b>	<b>6,354,146.50</b>	<b>6.20%</b>	<b>-</b>	<b>0.00%</b>
<b>Plant, Building and Structures</b>						
Plant (UPIS)	63,073,897.71	60.97%	62,907,767.71	61.35%	166,130.00	0.26%
Accum. Dep'n.-Plant	(33,132,379.97)	-32.03%	(32,787,318.96)	-31.98%	(345,061.01)	1.05%
Building and Other Structures	5,824,660.04	5.63%	5,824,660.04	5.68%	-	0.00%
Accum. Dep'n-Building and Other Structure	(1,944,001.64)	-1.88%	(1,923,205.69)	-1.88%	(20,795.95)	1.08%
<b>Total</b>	<b>33,822,176.14</b>	<b>32.69%</b>	<b>34,021,903.10</b>	<b>33.18%</b>	<b>(199,726.96)</b>	<b>-0.59%</b>
<b>Equipment and Machinery</b>						
Office Equipment	3,258,404.27	3.15%	3,258,404.27	3.18%	-	0.00%
Accum. Dep'n-Office equipment	(1,951,040.19)	-1.89%	(1,918,405.46)	-1.87%	(32,634.73)	1.70%
Laboratory Equipment	114,502.54	0.11%	114,502.54	0.11%	-	0.00%
Accum. Dep'n-Laboratory Equipment	(84,700.73)	-0.08%	(83,664.51)	-0.08%	(1,036.22)	1.24%
Land Transportation Equipment	2,303,106.20	2.23%	2,303,106.20	2.25%	-	0.00%
Accum. Dep'n- Land Transportation Equipment	(1,286,131.05)	-1.24%	(1,274,799.57)	-1.24%	(11,331.48)	0.89%
Other Machinery and Equipment	26,381,018.76	25.50%	26,361,798.76	25.71%	19,220.00	0.07%
Accum. Dep'n-Other Machinery and Equip't.	(12,311,166.38)	-11.90%	(12,198,691.42)	-11.90%	(112,474.96)	0.92%
<b>Total</b>	<b>16,423,993.42</b>	<b>15.88%</b>	<b>16,562,250.81</b>	<b>16.15%</b>	<b>(138,257.39)</b>	<b>-0.83%</b>
<b>Furniture, Fixture and Books</b>						
Furniture and Fixtures	268,298.65	0.26%	268,298.65	0.26%	-	0.00%
Accum. Dep'n- Furniture and Fixtures	(126,749.39)	-0.12%	(125,870.05)	-0.12%	(879.34)	0.70%
<b>Total</b>	<b>141,549.26</b>	<b>0.14%</b>	<b>142,428.60</b>	<b>0.14%</b>	<b>(879.34)</b>	<b>-0.62%</b>
<b>Construction-in-Progress</b>						
Construction-in-Progress-Plant	18,960,657.67	18.33%	18,915,424.17	18.45%	45,233.50	0.24%
Construction-in-Progress-Build. & Other Strutr.	-		-		-	0.00%
<b>Total</b>	<b>18,960,657.67</b>	<b>18.33%</b>	<b>18,915,424.17</b>	<b>18.45%</b>	<b>45,233.50</b>	<b>0.24%</b>
<b>Total Property, Plant and Equipment</b>	<b>75,702,522.99</b>	<b>73.18%</b>	<b>75,996,153.18</b>	<b>74.12%</b>	<b>(293,630.19)</b>	<b>-0.39%</b>
<b>OTHER ASSETS</b>						
Sinking Fund	8,391,473.17	8.11%	8,376,325.98	8.17%	15,147.19	0.18%
Restricted Fund	-	0.00%	-	0.00%	-	0.00%
Other Reserve Fund	-	0.00%	-	0.00%	-	0.00%
Other Assets	61,440.00	0.06%	61,440.00	0.06%	-	0.00%
<b>Total Other Assets</b>	<b>8,452,913.17</b>	<b>8.17%</b>	<b>8,437,765.98</b>	<b>8.23%</b>	<b>15,147.19</b>	<b>0.18%</b>
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>103,447,797.70</b>	<b>100.00%</b>	<b>102,537,926.01</b>	<b>100.00%</b>	<b>909,871.69</b>	<b>0.89%</b>

**CATBALOGAN WATER DISTRICT  
BALANCE SHEET  
January 31, 2014**

**CURRENT LIABILITIES**

Payable Accounts

Accounts Payables

**Total**

Inter-Agency Payables

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, 2013		Increase / (Decrease)	
Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
1,838,706.65	1.78%	2,082,451.72	2.03%	(243,745.07)	-11.70%
<b>1,838,706.65</b>	<b>1.78%</b>	<b>2,082,451.72</b>	<b>2.03%</b>	<b>(243,745.07)</b>	<b>-11.70%</b>
102,726.88	0.10%	149,733.81	0.15%	(47,006.93)	-31.39%
(62.91)	0.00%	(0.00)	0.00%	(62.91)	0.00%
145,891.56	0.14%	145,891.56	0.14%	-	0.00%
(3.00)	0.00%	-	0.00%	(3.00)	0.00%
18,081.00	0.02%	18,071.50	0.02%	9.50	0.05%
(0.00)	0.00%	(0.00)	0.00%	-	0.00%
<b>266,633.53</b>	<b>0.26%</b>	<b>313,696.87</b>	<b>0.31%</b>	<b>(47,063.34)</b>	<b>-15.00%</b>
-	0.00%	-	0.00%	-	0.00%
48,628.25	0.05%	48,628.25	0.05%	-	0.00%
<b>48,628.25</b>	<b>0.05%</b>	<b>48,628.25</b>	<b>0.05%</b>	<b>-</b>	<b>0.00%</b>
2,012,055.21	1.94%	2,194,969.32	2.14%	(182,914.11)	-8.33%
-		-		-	0
<b>2,012,055.21</b>	<b>1.94%</b>	<b>2,194,969.32</b>	<b>2.14%</b>	<b>(182,914.11)</b>	<b>0.00%</b>
<b>4,166,023.64</b>	<b>4.03%</b>	<b>4,639,746.16</b>	<b>4.52%</b>	<b>(473,722.52)</b>	<b>-10.21%</b>
25,973,803.87	25.11%	25,973,803.87	25.33%	-	0.00%
<b>25,973,803.87</b>	<b>25.11%</b>	<b>25,973,803.87</b>	<b>25.33%</b>	<b>-</b>	<b>0.00%</b>
<b>30,139,827.51</b>	<b>29.14%</b>	<b>30,613,550.03</b>	<b>29.86%</b>	<b>(473,722.52)</b>	<b>-1.55%</b>
-		-			
289,155.06	0.28%	294,366.00	0.29%	(5,210.94)	-1.77%
564,873.53	0.55%	570,038.72	0.56%	(5,165.19)	-0.91%
14,706,764.01	14.22%	14,774,405.01	14.41%	(67,641.00)	-0.46%
<b>15,560,792.60</b>	<b>15.04%</b>	<b>15,638,809.73</b>	<b>15.25%</b>	<b>(78,017.13)</b>	<b>-0.50%</b>


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

Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
13,452,134.66	13.0%	13,452,134.66	13.1%	-	0.00%
4,686,355.53	4.5%	4,601,505.14	4.5%	84,850.39	1.84%
9,309,081.62	9.0%	9,139,380.84	8.9%	169,700.78	1.86%
10,091,768.81	9.8%	9,922,068.03	9.7%	169,700.78	1.71%
6,174,397.90	6.0%	6,598,649.85	6.4%	(424,251.95)	-6.43%
13,458.88	0.0%	13,458.88	0.0%	-	0.00%
14,019,980.19	13.6%	12,558,368.85	12.2%	1,461,611.34	11.64%
<b>57,747,177.59</b>	<b>55.8%</b>	<b>56,285,566.25</b>	<b>54.9%</b>	<b>1,461,611.34</b>	<b>2.60%</b>
<b>103,447,797.70</b>	<b>100.0%</b>	<b>102,537,926.01</b>	<b>100.0%</b>	<b>909,871.69</b>	<b>0.89%</b>

Prepared by:

  
**JESSAMINE Q. COSTO**  
Senior Corporate Accountant

Noted By:

  
**ENGR. RALPH S. UY**  
General Manager

20,283,262.94

**CATBALOGAN WATER DISTRICT  
BALANCE SHEET  
February 28, 2014**

	Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>CURRENT ASSETS</b>						
<b>CASH</b>						
Cash-Collecting Officer	45,878.26	0.04%	143,771.73	0.14%	(97,893.47)	-68.09%
Working Fund	20,000.00	0.02%	-	0.00%	20,000.00	0.00%
Payroll Fund	286,220.00	0.27%	44,020.00	0.04%	242,200.00	0.00%
Cash in Bank-Local Currency	13,778,591.32	13.24%	10,921,683.27	10.65%	2,856,908.05	26.16%
Cash in Bank-Foreign Currency	-	0.00%	-	0.00%	-	0.00%
Cash in Bank - Joint Account - CWD & LWUA (LBP)	797,461.96	0.77%	797,461.96	0.78%	-	0.00%
<b>Total</b>	<b>14,928,151.54</b>	<b>14.34%</b>	<b>11,906,936.96</b>	<b>11.61%</b>	<b>3,021,214.58</b>	<b>25.37%</b>
<b>Receivables Accounts</b>						
Accounts Receivable	2,878,693.84	2.77%	3,193,442.83	3.11%	(314,748.99)	-9.86%
Less: Allowance for Doubtful Account	878,199.69	0.84%	878,199.69	0.86%	-	0.00%
Accounts Receivables-Net	2,000,494.15	1.92%	2,315,243.14	2.26%	(314,748.99)	-13.59%
Installment Sales Receivable	-	0.00%	-	0.00%	-	0.00%
<b>Total</b>	<b>2,000,494.15</b>	<b>1.92%</b>	<b>2,315,243.14</b>	<b>2.26%</b>	<b>(314,748.99)</b>	<b>-13.59%</b>
<b>Other Receivables</b>						
Advances to Officers and Employees	104,726.48	0.10%	26,938.48	0.03%	77,788.00	288.76%
Due from Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Receivables-Disallowances/Charges	1,478.50	0.00%	1,878.50	0.00%	(400.00)	-21.29%
Other Receivable	490,663.18	0.47%	495,944.41	0.48%	(5,281.23)	-1.06%
<b>Total</b>	<b>596,868.16</b>	<b>0.57%</b>	<b>524,761.39</b>	<b>0.51%</b>	<b>72,106.77</b>	<b>13.74%</b>
<b>Inventories</b>						
Office Supplies Inventory	275,395.37	0.26%	265,539.43	0.26%	9,855.94	3.71%
Fuel, Oil and Lubricants	-	0.00%	-	0.00%	-	0.00%
Chemicals and Filtering Supplies Inventory	(6,733.02)	-0.01%	55,780.78	0.05%	(62,513.80)	-112.07%
Maintenance Supplies Inventory	416,051.98	0.40%	505,368.47	0.49%	(89,316.49)	-17.67%
Construction Materials Inventory	-	0.00%	-	0.00%	-	0.00%
Other Inventories	1,129,289.13	1.08%	1,644,064.45	1.60%	(514,775.32)	-31.31%
<b>Total</b>	<b>1,814,003.46</b>	<b>1.74%</b>	<b>2,470,753.13</b>	<b>2.41%</b>	<b>(656,749.67)</b>	<b>-26.58%</b>
<b>Prepayments, Deposits and Deferred Charges</b>						
Guaranty Deposits	-	0.00%	-	0.00%	-	0.00%
Other Prepayment and Deposits	699,113.20	0.67%	699,113.20	0.68%	-	0.00%
Other Deferred Charges	189,555.35	0.18%	187,199.03	0.18%	2,356.32	1.26%
<b>Total</b>	<b>888,668.55</b>	<b>0.85%</b>	<b>886,312.23</b>	<b>0.86%</b>	<b>2,356.32</b>	<b>0.27%</b>
<b>Total Current Assets</b>	<b>20,228,185.86</b>	<b>19.43%</b>	<b>18,104,006.85</b>	<b>17.66%</b>	<b>2,124,179.01</b>	<b>11.73%</b>

	Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>Land and Other Improvements</b>						
Land	6,354,146.50	6.10%	6,354,146.50	6.20%	-	0.00%
Land Improvement		0.00%		0.00%	-	0.00%
Accum. Dep'n.-Land Improvement		0.00%		0.00%	-	0.00%
<b>Total</b>	<b>6,354,146.50</b>	<b>6.10%</b>	<b>6,354,146.50</b>	<b>6.20%</b>	<b>-</b>	<b>0.00%</b>
<b>Plant, Building and Structures</b>						
Plant (UPIS)	63,204,727.71	60.72%	62,907,767.71	61.35%	296,960.00	0.47%
Accum. Dep'n.-Plant	(33,472,256.19)	-32.16%	(32,787,318.96)	-31.98%	(684,937.23)	2.09%
Building and Other Structures	5,824,660.04	5.60%	5,824,660.04	5.68%	-	0.00%
Accum. Dep'n-Building and Other Structure	(1,964,797.54)	-1.89%	(1,923,205.69)	-1.88%	(41,591.85)	2.16%
<b>Total</b>	<b>33,592,334.02</b>	<b>32.27%</b>	<b>34,021,903.10</b>	<b>33.18%</b>	<b>(429,569.08)</b>	<b>-1.26%</b>
<b>Equipment and Machinery</b>						
Office Equipment	3,287,884.27	3.16%	3,258,404.27	3.18%	29,480.00	0.90%
Accum. Dep'n-Office equipment	(1,982,526.33)	-1.90%	(1,918,405.46)	-1.87%	(64,120.87)	3.34%
Laboratory Equipment	114,502.54	0.11%	114,502.54	0.11%	-	0.00%
Accum. Dep'n-Laboratory Equipment	(85,736.96)	-0.08%	(83,664.51)	-0.08%	(2,072.45)	2.48%
Land Transportation Equipment	2,303,106.20	2.21%	2,303,106.20	2.25%	-	0.00%
Accum. Dep'n- Land Transportation Equipment	(1,297,462.50)	-1.25%	(1,274,799.57)	-1.24%	(22,662.93)	1.78%
Other Machinery and Equipment	26,439,808.10	25.40%	26,361,798.76	25.71%	78,009.34	0.30%
Accum. Dep'n-Other Machinery and Equip't.	(12,423,424.62)	-11.94%	(12,198,691.42)	-11.90%	(224,733.20)	1.84%
<b>Total</b>	<b>16,356,150.70</b>	<b>15.71%</b>	<b>16,562,250.81</b>	<b>16.15%</b>	<b>(206,100.11)</b>	<b>-1.24%</b>
<b>Furniture, Fixture and Books</b>						
Furniture and Fixtures	268,298.65	0.26%	268,298.65	0.26%	-	0.00%
Accum. Dep'n- Furniture and Fixtures	(127,744.97)	-0.12%	(125,870.05)	-0.12%	(1,874.92)	1.49%
<b>Total</b>	<b>140,553.68</b>	<b>0.14%</b>	<b>142,428.60</b>	<b>0.14%</b>	<b>(1,874.92)</b>	<b>-1.32%</b>
<b>Construction-in-Progress</b>						
Construction-in-Progress-Plant	18,960,848.11	18.22%	18,915,424.17	18.45%	45,423.94	0.24%
Construction-in-Progress-Build. & Other Strutr.	-		-		-	0.00%
<b>Total</b>	<b>18,960,848.11</b>	<b>18.22%</b>	<b>18,915,424.17</b>	<b>18.45%</b>	<b>45,423.94</b>	<b>0.24%</b>
<b>Total Property, Plant and Equipment</b>	<b>75,404,033.01</b>	<b>72.44%</b>	<b>75,996,153.18</b>	<b>74.12%</b>	<b>(592,120.17)</b>	<b>-0.78%</b>
<b>OTHER ASSETS</b>						
Sinking Fund	8,391,473.17	8.06%	8,376,325.98	8.17%	15,147.19	0.18%
Restricted Fund	-	0.00%	-	0.00%	-	0.00%
Other Reserve Fund	-	0.00%	-	0.00%	-	0.00%
Other Assets	61,440.00	0.06%	61,440.00	0.06%	-	0.00%
<b>Total Other Assets</b>	<b>8,452,913.17</b>	<b>8.12%</b>	<b>8,437,765.98</b>	<b>8.23%</b>	<b>15,147.19</b>	<b>0.18%</b>
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>104,085,132.04</b>	<b>100.00%</b>	<b>102,537,926.01</b>	<b>100.00%</b>	<b>1,547,206.03</b>	<b>1.51%</b>

**CATBALOGAN WATER DISTRICT**  
**BALANCE SHEET**  
**February 28, 2014**

	Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>CURRENT LIABILITIES</b>						
Payable Accounts						
Accounts Payables	1,401,903.85	1.35%	2,082,451.72	2.03%	(680,547.87)	-32.68%
<b>Total</b>	<b>1,401,903.85</b>	<b>1.35%</b>	<b>2,082,451.72</b>	<b>2.03%</b>	<b>(680,547.87)</b>	<b>-32.68%</b>
Inter-Agency Payables						
Due to National Government Agency (BIR, etc.)	106,750.79	0.10%	149,733.81	0.15%	(42,983.02)	-28.71%
Due to GOCC (GSIS)	1,305.09	0.00%	(0.00)	0.00%	1,305.09	0.00%
Due to GOCC (SSS)	145,891.56	0.14%	145,891.56	0.14%	-	0.00%
Due to PAG-IBIG	-	0.00%	-	0.00%	-	0.00%
Due to PHIC	18,073.50	0.02%	18,071.50	0.02%	2.00	0.01%
Due to Cooperatives	(0.00)	0.00%	(0.00)	0.00%	-	0.00%
<b>Total</b>	<b>272,020.94</b>	<b>0.26%</b>	<b>313,696.87</b>	<b>0.31%</b>	<b>(41,675.93)</b>	<b>-13.29%</b>
Other Payables						
Due to Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Other Payables	48,628.25	0.05%	48,628.25	0.05%	-	0.00%
<b>Total</b>	<b>48,628.25</b>	<b>0.05%</b>	<b>48,628.25</b>	<b>0.05%</b>	<b>-</b>	<b>0.00%</b>
Loans/Lease Payables						
Current Portion of Long Term Debts	1,829,141.10	1.76%	2,194,969.32	2.14%	(365,828.22)	-16.67%
Interest Payables	-		-		-	0
<b>Total</b>	<b>1,829,141.10</b>	<b>1.76%</b>	<b>2,194,969.32</b>	<b>2.14%</b>	<b>(365,828.22)</b>	<b>0.00%</b>
<b>Total Current Liabilities</b>	<b>3,551,694.14</b>	<b>3.41%</b>	<b>4,639,746.16</b>	<b>4.52%</b>	<b>(1,088,052.02)</b>	<b>-23.45%</b>
<b>NON-CURRENT LIABILITIES</b>						
Loans Payables	25,973,803.87	24.95%	25,973,803.87	25.33%	-	0.00%
<b>Total Non- Current Liabilities</b>	<b>25,973,803.87</b>	<b>24.95%</b>	<b>25,973,803.87</b>	<b>25.33%</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL LIABILITIES</b>	<b>29,525,498.01</b>	<b>28.37%</b>	<b>30,613,550.03</b>	<b>29.86%</b>	<b>(1,088,052.02)</b>	<b>-3.55%</b>
<b>DEFERRED CREDITS</b>						
Deferred Income from Penalty Charges	-		-			
Customers Deposit	287,867.56	0.28%	294,366.00	0.29%	(6,498.44)	-2.21%
Meter Deposit	562,906.94	0.54%	570,038.72	0.56%	(7,131.78)	-1.25%
Other Deferred Credits	14,698,479.01	14.12%	14,774,405.01	14.41%	(75,926.00)	-0.51%
<b>Total Deferred Credits</b>	<b>15,549,253.51</b>	<b>14.94%</b>	<b>15,638,809.73</b>	<b>15.25%</b>	<b>(89,556.22)</b>	<b>-0.57%</b>




	Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
Government Equity	13,452,134.66	12.9%	13,452,134.66	13.1%	-	0.00%
Capital/Equity Reserve	4,765,850.86	4.6%	4,601,505.14	4.5%	164,345.72	3.57%
Debt Service Reserve	9,468,072.28	9.1%	9,139,380.84	8.9%	328,691.44	3.60%
Operating Maintenance Reserve	10,250,759.47	9.8%	9,922,068.03	9.7%	328,691.44	3.31%
Donated Capital (OPIC)	6,174,397.90	5.9%	6,598,649.85	6.4%	(424,251.95)	-6.43%
Contingent Capital	13,458.88	0.0%	13,458.88	0.0%	-	0.00%
Retained Earnings	14,885,706.47	14.3%	12,558,368.85	12.2%	2,327,337.62	18.53%
<b>Total Equity</b>	<b>59,010,380.52</b>	<b>56.7%</b>	<b>56,285,566.25</b>	<b>54.9%</b>	<b>2,724,814.27</b>	<b>4.84%</b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS</b>						
	<b>104,085,132.04</b>	<b>100.0%</b>	<b>102,537,926.01</b>	<b>100.0%</b>	<b>1,547,206.03</b>	<b>1.51%</b>

Prepared by:

  
**JESSAMINE Q. COSTO**  
 Senior Corporate Accountant

Noted By:

  
**ENGR. RALPH S. UY**  
 General Manager

**CATBALOGAN WATER DISTRICT  
BALANCE SHEET  
March 31, 2014**

	Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>CURRENT ASSETS</b>						
<b>CASH</b>						
Cash-Collecting Officer	97,978.17	0.09%	143,771.73	0.14%	(45,793.56)	-31.85%
Working Fund	20,000.00	0.02%	-	0.00%	20,000.00	0.00%
Payroll Fund	83,752.50	0.08%	44,020.00	0.04%	39,732.50	0.00%
Cash in Bank-Local Currency	14,660,611.20	14.03%	10,921,683.27	10.65%	3,738,927.93	34.23%
Cash in Bank-Foreign Currency	-	0.00%	-	0.00%	-	0.00%
Cash in Bank - Joint Account - CWD & LWUA (LBP)	797,461.96	0.76%	797,461.96	0.78%	-	0.00%
<b>Total</b>	<b>15,659,803.83</b>	<b>14.99%</b>	<b>11,906,936.96</b>	<b>11.61%</b>	<b>3,752,866.87</b>	<b>31.52%</b>
<b>Receivables Accounts</b>						
Accounts Receivable	2,791,905.21	2.67%	3,193,442.83	3.11%	(401,537.62)	-12.57%
Less: Allowance for Doubtful Account	878,199.69	0.84%	878,199.69	0.86%	-	0.00%
Accounts Receivables-Net	1,913,705.52	1.83%	2,315,243.14	2.26%	(401,537.62)	-17.34%
Installment Sales Receivable	-	0.00%	-	0.00%	-	0.00%
<b>Total</b>	<b>1,913,705.52</b>	<b>1.83%</b>	<b>2,315,243.14</b>	<b>2.26%</b>	<b>(401,537.62)</b>	<b>-17.34%</b>
<b>Other Receivables</b>						
Advances to Officers and Employees	69,438.48	0.07%	26,938.48	0.03%	42,500.00	157.77%
Due from Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Receivables-Disallowances/Charges	222,122.62	0.21%	1,878.50	0.00%	220,244.12	11724.47%
Other Receivable	483,110.18	0.46%	495,944.41	0.48%	(12,834.23)	-2.59%
<b>Total</b>	<b>774,671.28</b>	<b>0.74%</b>	<b>524,761.39</b>	<b>0.51%</b>	<b>249,909.89</b>	<b>47.62%</b>
<b>Inventories</b>						
Office Supplies Inventory	248,476.05	0.24%	265,539.43	0.26%	(17,063.38)	-6.43%
Fuel, Oil and Lubricants	-	0.00%	-	0.00%	-	0.00%
Chemicals and Filtering Supplies Inventory	166,273.88	0.16%	55,780.78	0.05%	110,493.10	198.08%
Maintenance Supplies Inventory	402,221.21	0.39%	505,368.47	0.49%	(103,147.26)	-20.41%
Construction Materials Inventory	-	0.00%	-	0.00%	-	0.00%
Other Inventories	990,685.03	0.95%	1,644,064.45	1.60%	(653,379.42)	-39.74%
<b>Total</b>	<b>1,807,656.17</b>	<b>1.73%</b>	<b>2,470,753.13</b>	<b>2.41%</b>	<b>(663,096.96)</b>	<b>-26.84%</b>
<b>Prepayments, Deposits and Deferred Charges</b>						
Guaranty Deposits	-	0.00%	-	0.00%	-	0.00%
Other Prepayment and Deposits	699,113.20	0.67%	699,113.20	0.68%	-	0.00%
Other Deferred Charges	188,112.68	0.18%	187,199.03	0.18%	913.65	0.49%
<b>Total</b>	<b>887,225.88</b>	<b>0.85%</b>	<b>886,312.23</b>	<b>0.86%</b>	<b>913.65</b>	<b>0.10%</b>
<b>Total Current Assets</b>	<b>21,043,062.68</b>	<b>20.14%</b>	<b>18,104,006.85</b>	<b>17.66%</b>	<b>2,939,055.83</b>	<b>16.23%</b>


	Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>Land and Other Improvements</b>						
Land	6,354,146.50	6.08%	6,354,146.50	6.20%	-	0.00%
Land Improvement		0.00%		0.00%	-	0.00%
Accum. Dep'n.-Land Improvement		0.00%		0.00%	-	0.00%
<b>Total</b>	<b>6,354,146.50</b>	<b>6.08%</b>	<b>6,354,146.50</b>	<b>6.20%</b>	<b>-</b>	<b>0.00%</b>
<b>Plant, Building and Structures</b>						
Plant (UPIS)	63,269,957.71	60.56%	62,907,767.71	61.35%	362,190.00	0.58%
Accum. Dep'n.-Plant	(33,814,702.64)	-32.37%	(32,787,318.96)	-31.98%	(1,027,383.68)	3.13%
Building and Other Structures	5,824,660.04	5.58%	5,824,660.04	5.68%	-	0.00%
Accum. Dep'n.-Building and Other Structure	(1,985,593.49)	-1.90%	(1,923,205.69)	-1.88%	(62,387.80)	3.24%
<b>Total</b>	<b>33,294,321.62</b>	<b>31.87%</b>	<b>34,021,903.10</b>	<b>33.18%</b>	<b>(727,581.48)</b>	<b>-2.14%</b>
<b>Equipment and Machinery</b>						
Office Equipment	3,287,884.27	3.15%	3,258,404.27	3.18%	29,480.00	0.90%
Accum. Dep'n.-Office equipment	(2,014,781.34)	-1.93%	(1,918,405.46)	-1.87%	(96,375.88)	5.02%
Laboratory Equipment	114,502.54	0.11%	114,502.54	0.11%	-	0.00%
Accum. Dep'n.-Laboratory Equipment	(86,773.18)	-0.08%	(83,664.51)	-0.08%	(3,108.67)	3.72%
Land Transportation Equipment	2,303,106.20	2.20%	2,303,106.20	2.25%	-	0.00%
Accum. Dep'n- Land Transportation Equipment	(1,308,793.98)	-1.25%	(1,274,799.57)	-1.24%	(33,994.41)	2.67%
Other Machinery and Equipment	26,462,190.39	25.33%	26,361,798.76	25.71%	100,391.63	0.38%
Accum. Dep'n-Other Machinery and Equip't.	(12,535,682.91)	-12.00%	(12,198,691.42)	-11.90%	(336,991.49)	2.76%
<b>Total</b>	<b>16,221,651.99</b>	<b>15.53%</b>	<b>16,562,250.81</b>	<b>16.15%</b>	<b>(340,598.82)</b>	<b>-2.06%</b>
<b>Furniture, Fixture and Books</b>						
Furniture and Fixtures	268,298.65	0.26%	268,298.65	0.26%	-	0.00%
Accum. Dep'n- Furniture and Fixtures	(128,740.55)	-0.12%	(125,870.05)	-0.12%	(2,870.50)	2.28%
<b>Total</b>	<b>139,558.10</b>	<b>0.13%</b>	<b>142,428.60</b>	<b>0.14%</b>	<b>(2,870.50)</b>	<b>-2.02%</b>
<b>Construction-in-Progress</b>						
Construction-in-Progress-Plant	18,960,848.11	18.15%	18,915,424.17	18.45%	45,423.94	0.24%
Construction-in-Progress-Build. & Other Strutr.	-		-		-	0.00%
<b>Total</b>	<b>18,960,848.11</b>	<b>18.15%</b>	<b>18,915,424.17</b>	<b>18.45%</b>	<b>45,423.94</b>	<b>0.24%</b>
<b>Total Property, Plant and Equipment</b>	<b>74,970,526.32</b>	<b>71.77%</b>	<b>75,996,153.18</b>	<b>74.12%</b>	<b>(1,025,626.86)</b>	<b>-1.35%</b>
<b>OTHER ASSETS</b>						
Sinking Fund	8,391,473.17	8.03%	8,376,325.98	8.17%	15,147.19	0.18%
Restricted Fund	-	0.00%	-	0.00%	-	0.00%
Other Reserve Fund	-	0.00%	-	0.00%	-	0.00%
Other Assets	61,440.00	0.06%	61,440.00	0.06%	-	0.00%
<b>Total Other Assets</b>	<b>8,452,913.17</b>	<b>8.09%</b>	<b>8,437,765.98</b>	<b>8.23%</b>	<b>15,147.19</b>	<b>0.18%</b>
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>104,466,502.17</b>	<b>100.00%</b>	<b>102,537,926.01</b>	<b>100.00%</b>	<b>1,928,576.16</b>	<b>1.88%</b>

**CATBALOGAN WATER DISTRICT**  
**BALANCE SHEET**  
**March 31, 2014**


	Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>CURRENT LIABILITIES</b>						
Payable Accounts						
Accounts Payables	1,211,797.32	1.16%	2,082,451.72	2.03%	(870,654.40)	-41.81%
<b>Total</b>	<b>1,211,797.32</b>	<b>1.16%</b>	<b>2,082,451.72</b>	<b>2.03%</b>	<b>(870,654.40)</b>	<b>-41.81%</b>
Inter-Agency Payables						
Due to National Government Agency (BIR, etc.)	128,245.78	0.12%	149,733.81	0.15%	(21,488.03)	-14.35%
Due to GOCC (GSIS)	(62.91)	0.00%	(0.00)	0.00%	(62.91)	0.00%
Due to GOCC (SSS)	145,891.56	0.14%	145,891.56	0.14%	-	0.00%
Due to PAG-IBIG	-	0.00%	-	0.00%	-	0.00%
Due to PHIC	18,073.50	0.02%	18,071.50	0.02%	2.00	0.01%
Due to Cooperatives	(0.00)	0.00%	(0.00)	0.00%	-	0.00%
<b>Total</b>	<b>292,147.93</b>	<b>0.28%</b>	<b>313,696.87</b>	<b>0.31%</b>	<b>(21,548.94)</b>	<b>-6.87%</b>
Other Payables						
Due to Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Other Payables	48,628.25	0.05%	48,628.25	0.05%	-	0.00%
<b>Total</b>	<b>48,628.25</b>	<b>0.05%</b>	<b>48,628.25</b>	<b>0.05%</b>	<b>-</b>	<b>0.00%</b>
Loans/Lease Payables						
Current Portion of Long Term Debts	1,646,226.99	1.58%	2,194,969.32	2.14%	(548,742.33)	-25.00%
Interest Payables	-		-		-	0
<b>Total</b>	<b>1,646,226.99</b>	<b>1.58%</b>	<b>2,194,969.32</b>	<b>2.14%</b>	<b>(548,742.33)</b>	<b>0.00%</b>
<b>Total Current Liabilities</b>	<b>3,198,800.49</b>	<b>3.06%</b>	<b>4,639,746.16</b>	<b>4.52%</b>	<b>(1,440,945.67)</b>	<b>-31.06%</b>
<b>NON-CURRENT LIABILITIES</b>						
Loans Payables	25,973,803.87	24.86%	25,973,803.87	25.33%	-	0.00%
<b>Total Non- Current Liabilities</b>	<b>25,973,803.87</b>	<b>24.86%</b>	<b>25,973,803.87</b>	<b>25.33%</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL LIABILITIES</b>	<b>29,172,604.36</b>	<b>27.93%</b>	<b>30,613,550.03</b>	<b>29.86%</b>	<b>(1,440,945.67)</b>	<b>-4.71%</b>
<b>DEFERRED CREDITS</b>						
Deferred Income from Penalty Charges	-		-			
Customers Deposit	298,447.40	0.29%	294,366.00	0.29%	4,081.40	1.39%
Meter Deposit	561,736.74	0.54%	570,038.72	0.56%	(8,301.98)	-1.46%
Other Deferred Credits	14,696,685.09	14.07%	14,774,405.01	14.41%	(77,719.92)	-0.53%
<b>Total Deferred Credits</b>	<b>15,556,869.23</b>	<b>14.89%</b>	<b>15,638,809.73</b>	<b>15.25%</b>	<b>(81,940.50)</b>	<b>-0.52%</b>

	Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
Government Equity	13,452,134.66	12.9%	13,452,134.66	13.1%	-	0.00%
Capital/Equity Reserve	4,843,058.75	4.6%	4,601,505.14	4.5%	241,553.61	5.25%
Debt Service Reserve	9,622,488.02	9.2%	9,139,380.84	8.9%	483,107.18	5.29%
Operating Maintenance Reserve	10,405,175.21	10.0%	9,922,068.03	9.7%	483,107.18	4.87%
Donated Capital (OPIC)	6,174,397.90	5.9%	6,598,649.85	6.4%	(424,251.95)	-6.43%
Contingent Capital	13,458.88	0.0%	13,458.88	0.0%	-	0.00%
Retained Earnings	15,226,315.16	14.6%	12,558,368.85	12.2%	2,667,946.31	21.24%
<b>Total Equity</b>	<b>59,737,028.58</b>	<b>57.2%</b>	<b>56,285,566.25</b>	<b>54.9%</b>	<b>3,451,462.33</b>	<b>6.13%</b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS</b>	<b>104,466,502.17</b>	<b>100.0%</b>	<b>102,537,926.01</b>	<b>100.0%</b>	<b>1,928,576.16</b>	<b>1.88%</b>

Prepared by:

  
**JESSAMINE Q. COSTO**  
Senior Corporate Accountant

Noted By:

  
**ENGR. RALPH S. UY**  
General Manager

**CATBALOGAN WATER DISTRICT**  
**BALANCE SHEET**  
**April 30, 2014**

	Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>CURRENT ASSETS</b>						
<b>CASH</b>						
Cash-Collecting Officer	61,584.61	0.06%	143,771.73	0.14%	(82,187.12)	-57.17%
Working Fund	20,000.00	0.02%	-	0.00%	20,000.00	0.00%
Payroll Fund	68,900.00	0.06%	44,020.00	0.04%	24,880.00	0.00%
Cash in Bank-Local Currency	14,151,590.53	13.30%	10,921,683.27	10.65%	3,229,907.26	29.57%
Cash in Bank-Foreign Currency	-	0.00%	-	0.00%	-	0.00%
Cash in Bank - Joint Account - CWD & LWUA (LBP)	797,461.96	0.75%	797,461.96	0.78%	-	0.00%
<b>Total</b>	<b>15,099,537.10</b>	<b>14.19%</b>	<b>11,906,936.96</b>	<b>11.61%</b>	<b>3,192,600.14</b>	<b>26.81%</b>
<b>Receivables Accounts</b>						
Accounts Receivable	3,268,560.15	3.07%	3,193,442.83	3.11%	75,117.32	2.35%
Less: Allowance for Doubtful Account	878,199.69	0.83%	878,199.69	0.86%	-	0.00%
Accounts Receivables-Net	2,390,360.46	2.25%	2,315,243.14	2.26%	75,117.32	3.24%
Installment Sales Receivable	-	0.00%	-	0.00%	-	0.00%
<b>Total</b>	<b>2,390,360.46</b>	<b>2.25%</b>	<b>2,315,243.14</b>	<b>2.26%</b>	<b>75,117.32</b>	<b>3.24%</b>
<b>Other Receivables</b>						
Advances to Officers and Employees	44,868.48	0.04%	26,938.48	0.03%	17,930.00	66.56%
Due from Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Receivables-Disallowances/Charges	221,822.62	0.21%	1,878.50	0.00%	219,944.12	11708.50%
Other Receivable	483,468.87	0.45%	495,944.41	0.48%	(12,475.54)	-2.52%
<b>Total</b>	<b>750,159.97</b>	<b>0.70%</b>	<b>524,761.39</b>	<b>0.51%</b>	<b>225,398.58</b>	<b>42.95%</b>
<b>Inventories</b>						
Office Supplies Inventory	223,999.06	0.21%	265,539.43	0.26%	(41,540.37)	-15.64%
Fuel, Oil and Lubricants	-	0.00%	-	0.00%	-	0.00%
Chemicals and Filtering Supplies Inventory	135,328.36	0.13%	55,780.78	0.05%	79,547.58	142.61%
Maintenance Supplies Inventory	471,098.87	0.44%	505,368.47	0.49%	(34,269.60)	-6.78%
Construction Materials Inventory	-	0.00%	-	0.00%	-	0.00%
Other Inventories	901,218.38	0.85%	1,644,064.45	1.60%	(742,846.07)	-45.18%
<b>Total</b>	<b>1,731,644.67</b>	<b>1.63%</b>	<b>2,470,753.13</b>	<b>2.41%</b>	<b>(739,108.46)</b>	<b>-29.91%</b>
<b>Prepayments, Deposits and Deferred Charges</b>						
Guaranty Deposits	-	0.00%	-	0.00%	-	0.00%
Other Prepayment and Deposits	699,113.20	0.66%	699,113.20	0.68%	-	0.00%
Other Deferred Charges	187,487.48	0.18%	187,199.03	0.18%	288.45	0.15%
<b>Total</b>	<b>886,600.68</b>	<b>0.83%</b>	<b>886,312.23</b>	<b>0.86%</b>	<b>288.45</b>	<b>0.03%</b>
<b>Total Current Assets</b>	<b>20,858,302.88</b>	<b>19.60%</b>	<b>18,104,006.85</b>	<b>17.66%</b>	<b>2,754,296.03</b>	<b>15.21%</b>

	Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>Land and Other Improvements</b>						
Land	6,354,146.50	5.97%	6,354,146.50	6.20%	-	0.00%
Land Improvement		0.00%		0.00%	-	0.00%
Accum. Dep'n.-Land Improvement		0.00%		0.00%	-	0.00%
<b>Total</b>	<b>6,354,146.50</b>	<b>5.97%</b>	<b>6,354,146.50</b>	<b>6.20%</b>	<b>-</b>	<b>0.00%</b>
<b>Plant, Building and Structures</b>						
Plant (UPIS)	63,322,367.71	59.50%	62,907,767.71	61.35%	414,600.00	0.66%
Accum. Dep'n.-Plant	(34,154,034.52)	-32.09%	(32,787,318.96)	-31.98%	(1,366,715.56)	4.17%
Building and Other Structures	5,824,660.04	5.47%	5,824,660.04	5.68%	-	0.00%
Accum. Dep'n.-Building and Other Structure	(2,006,389.39)	-1.89%	(1,923,205.69)	-1.88%	(83,183.70)	4.33%
<b>Total</b>	<b>32,986,603.84</b>	<b>31.00%</b>	<b>34,021,903.10</b>	<b>33.18%</b>	<b>(1,035,299.26)</b>	<b>-3.04%</b>
<b>Equipment and Machinery</b>						
Office Equipment	3,401,883.27	3.20%	3,258,404.27	3.18%	143,479.00	4.40%
Accum. Dep'n.-Office equipment	(2,045,692.49)	-1.92%	(1,918,405.46)	-1.87%	(127,287.03)	6.64%
Laboratory Equipment	114,502.54	0.11%	114,502.54	0.11%	-	0.00%
Accum. Dep'n.-Laboratory Equipment	(87,809.41)	-0.08%	(83,664.51)	-0.08%	(4,144.90)	4.95%
Land Transportation Equipment	2,303,106.20	2.16%	2,303,106.20	2.25%	-	0.00%
Accum. Dep'n- Land Transportation Equipment	(1,320,125.43)	-1.24%	(1,274,799.57)	-1.24%	(45,325.86)	3.56%
Other Machinery and Equipment	26,553,666.21	24.95%	26,361,798.76	25.71%	191,867.45	0.73%
Accum. Dep'n-Other Machinery and Equip't.	(12,647,801.29)	-11.88%	(12,198,691.42)	-11.90%	(449,109.87)	3.68%
<b>Total</b>	<b>16,271,729.60</b>	<b>15.29%</b>	<b>16,562,250.81</b>	<b>16.15%</b>	<b>(290,521.21)</b>	<b>-1.75%</b>
<b>Furniture, Fixture and Books</b>						
Furniture and Fixtures	268,298.65	0.25%	268,298.65	0.26%	-	0.00%
Accum. Dep'n- Furniture and Fixtures	(129,736.12)	-0.12%	(125,870.05)	-0.12%	(3,866.07)	3.07%
<b>Total</b>	<b>138,562.53</b>	<b>0.13%</b>	<b>142,428.60</b>	<b>0.14%</b>	<b>(3,866.07)</b>	<b>-2.71%</b>
<b>Construction-in-Progress</b>						
Construction-in-Progress-Plant	18,960,848.11	17.82%	18,915,424.17	18.45%	45,423.94	0.24%
Construction-in-Progress-Build. & Other Strutr.	-		-		-	0.00%
<b>Total</b>	<b>18,960,848.11</b>	<b>17.82%</b>	<b>18,915,424.17</b>	<b>18.45%</b>	<b>45,423.94</b>	<b>0.24%</b>
<b>Total Property, Plant and Equipment</b>	<b>74,711,890.58</b>	<b>70.20%</b>	<b>75,996,153.18</b>	<b>74.12%</b>	<b>(1,284,262.60)</b>	<b>-1.69%</b>
<b>OTHER ASSETS</b>						
Sinking Fund	10,793,548.12	10.14%	8,376,325.98	8.17%	2,417,222.14	28.86%
Restricted Fund	-	0.00%	-	0.00%	-	0.00%
Other Reserve Fund	-	0.00%	-	0.00%	-	0.00%
Other Assets	61,440.00	0.06%	61,440.00	0.06%	-	0.00%
<b>Total Other Assets</b>	<b>10,854,988.12</b>	<b>10.20%</b>	<b>8,437,765.98</b>	<b>8.23%</b>	<b>2,417,222.14</b>	<b>28.65%</b>
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>106,425,181.58</b>	<b>100.00%</b>	<b>102,537,926.01</b>	<b>100.00%</b>	<b>3,887,255.57</b>	<b>3.79%</b>

**CATBALOGAN WATER DISTRICT  
BALANCE SHEET  
April 30, 2014**

**CURRENT LIABILITIES**

Payable Accounts

Accounts Payables

**Total**

Inter-Agency Payables

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**

348,611.94

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, 2013		Increase / (Decrease)	
Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
2,228,449.58	2.09%	2,082,451.72	2.03%	145,997.86	7.01%
<b>2,228,449.58</b>	<b>2.09%</b>	<b>2,082,451.72</b>	<b>2.03%</b>	<b>145,997.86</b>	<b>7.01%</b>
135,742.86	0.13%	149,733.81	0.15%	(13,990.95)	-9.34%
275.77	0.00%	(0.00)	0.00%	275.77	0.00%
145,891.56	0.14%	145,891.56	0.14%	-	0.00%
-	0.00%	-	0.00%	-	0.00%
18,073.50	0.02%	18,071.50	0.02%	2.00	0.01%
(0.00)	0.00%	(0.00)	0.00%	-	0.00%
<b>299,983.69</b>	<b>0.28%</b>	<b>313,696.87</b>	<b>0.31%</b>	<b>(13,713.18)</b>	<b>-4.37%</b>
-	0.00%	-	0.00%	-	0.00%
48,628.25	0.05%	48,628.25	0.05%	-	0.00%
<b>48,628.25</b>	<b>0.05%</b>	<b>48,628.25</b>	<b>0.05%</b>	<b>-</b>	<b>0.00%</b>
1,463,312.88	1.37%	2,194,969.32	2.14%	(731,656.44)	-33.33%
-		-		-	0
<b>1,463,312.88</b>	<b>1.37%</b>	<b>2,194,969.32</b>	<b>2.14%</b>	<b>(731,656.44)</b>	<b>0.00%</b>
<b>4,040,374.40</b>	<b>3.80%</b>	<b>4,639,746.16</b>	<b>4.52%</b>	<b>(599,371.76)</b>	<b>-12.92%</b>
25,973,803.87	24.41%	25,973,803.87	25.33%	-	0.00%
<b>25,973,803.87</b>	<b>24.41%</b>	<b>25,973,803.87</b>	<b>25.33%</b>	<b>-</b>	<b>0.00%</b>
<b>30,014,178.27</b>	<b>28.20%</b>	<b>30,613,550.03</b>	<b>29.86%</b>	<b>(599,371.76)</b>	<b>-1.96%</b>
-		-			
297,976.43	0.28%	294,366.00	0.29%	3,610.43	1.23%
561,243.29	0.53%	570,038.72	0.56%	(8,795.43)	-1.54%
14,722,165.09	13.83%	14,774,405.01	14.41%	(52,239.92)	-0.35%
<b>15,581,384.81</b>	<b>14.64%</b>	<b>15,638,809.73</b>	<b>15.25%</b>	<b>(57,424.92)</b>	<b>-0.37%</b>




	Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
Government Equity	13,452,134.66	12.6%	13,452,134.66	13.1%	-	0.00%
Capital/Equity Reserve	4,927,100.06	4.6%	4,601,505.14	4.5%	325,594.92	7.08%
Debt Service Reserve	9,790,570.62	9.2%	9,139,380.84	8.9%	651,189.78	7.13%
Operating Maintenance Reserve	10,573,257.81	9.9%	9,922,068.03	9.7%	651,189.78	6.56%
Donated Capital (OPIC)	6,174,397.90	5.8%	6,598,649.85	6.4%	(424,251.95)	-6.43%
Contingent Capital	13,458.88	0.0%	13,458.88	0.0%	-	0.00%
Retained Earnings	15,898,698.57	14.9%	12,558,368.85	12.2%	3,340,329.72	26.60%
<b>Total Equity</b>	<b>60,829,618.50</b>	<b>57.2%</b>	<b>56,285,566.25</b>	<b>54.9%</b>	<b>4,544,052.25</b>	<b>8.07%</b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS</b>	<b>106,425,181.58</b>	<b>100.0%</b>	<b>102,537,926.01</b>	<b>100.0%</b>	<b>3,887,255.57</b>	<b>3.79%</b>

Prepared by:

  
**JESSAMINE Q. COSTO**  
Senior Corporate Accountant

Noted By:

  
**ENGR. RALPH S. UY**  
General Manager

**CATBALOGAN WATER DISTRICT  
BALANCE SHEET  
May 31, 2014**

	Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>CURRENT ASSETS</b>						
<b>CASH</b>						
Cash-Collecting Officer	49,532.84	0.05%	143,771.73	0.14%	(94,238.89)	-65.55%
Working Fund	20,000.00	0.02%	-	0.00%	20,000.00	0.00%
Payroll Fund	85,540.00	0.08%	44,020.00	0.04%	41,520.00	0.00%
Cash in Bank-Local Currency	13,641,237.69	12.89%	10,921,683.27	10.65%	2,719,554.42	24.90%
Cash in Bank-Foreign Currency	-	0.00%	-	0.00%	-	0.00%
Cash in Bank - Joint Account - CWD & LWUA (LBP)	797,461.96	0.75%	797,461.96	0.78%	-	0.00%
<b>Total</b>	<b>14,593,772.49</b>	<b>13.79%</b>	<b>11,906,936.96</b>	<b>11.61%</b>	<b>2,686,835.53</b>	<b>22.57%</b>
<b>Receivables Accounts</b>						
Accounts Receivable	3,099,427.86	2.93%	3,193,442.83	3.11%	(94,014.97)	-2.94%
Less: Allowance for Doubtful Account	878,199.69	0.83%	878,199.69	0.86%	-	0.00%
Accounts Receivables-Net	2,221,228.17	2.10%	2,315,243.14	2.26%	(94,014.97)	-4.06%
Installment Sales Receivable	-	0.00%	-	0.00%	-	0.00%
<b>Total</b>	<b>2,221,228.17</b>	<b>2.10%</b>	<b>2,315,243.14</b>	<b>2.26%</b>	<b>(94,014.97)</b>	<b>-4.06%</b>
<b>Other Receivables</b>						
Advances to Officers and Employees	42,119.84	0.04%	26,938.48	0.03%	15,181.36	56.36%
Due from Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Receivables-Disallowances/Charges	169,202.62	0.16%	1,878.50	0.00%	167,324.12	8907.33%
Other Receivable	492,607.67	0.47%	495,944.41	0.48%	(3,336.74)	-0.67%
<b>Total</b>	<b>703,930.13</b>	<b>0.67%</b>	<b>524,761.39</b>	<b>0.51%</b>	<b>179,168.74</b>	<b>34.14%</b>
<b>Inventories</b>						
Office Supplies Inventory	432,364.73	0.41%	265,539.43	0.26%	166,825.30	62.83%
Fuel, Oil and Lubricants	-	0.00%	-	0.00%	-	0.00%
Chemicals and Filtering Supplies Inventory	102,282.46	0.10%	55,780.78	0.05%	46,501.68	83.37%
Maintenance Supplies Inventory	431,246.59	0.41%	505,368.47	0.49%	(74,121.88)	-14.67%
Construction Materials Inventory	-	0.00%	-	0.00%	-	0.00%
Other Inventories	896,455.15	0.85%	1,644,064.45	1.60%	(747,609.30)	-45.47%
<b>Total</b>	<b>1,862,348.93</b>	<b>1.76%</b>	<b>2,470,753.13</b>	<b>2.41%</b>	<b>(608,404.20)</b>	<b>-24.62%</b>
<b>Prepayments, Deposits and Deferred Charges</b>						
Guaranty Deposits	-	0.00%	-	0.00%	-	0.00%
Other Prepayment and Deposits	699,113.20	0.66%	699,113.20	0.68%	-	0.00%
Other Deferred Charges	268,724.31	0.25%	187,199.03	0.18%	81,525.28	43.55%
<b>Total</b>	<b>967,837.51</b>	<b>0.91%</b>	<b>886,312.23</b>	<b>0.86%</b>	<b>81,525.28</b>	<b>9.20%</b>
<b>Total Current Assets</b>	<b>20,349,117.23</b>	<b>19.23%</b>	<b>18,104,006.85</b>	<b>17.66%</b>	<b>2,245,110.38</b>	<b>12.40%</b>

	Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>Land and Other Improvements</b>						
Land	6,354,146.50	6.00%	6,354,146.50	6.20%	-	0.00%
Land Improvement		0.00%		0.00%	-	0.00%
Accum. Dep'n.-Land Improvement		0.00%		0.00%	-	0.00%
<b>Total</b>	<b>6,354,146.50</b>	<b>6.00%</b>	<b>6,354,146.50</b>	<b>6.20%</b>	<b>-</b>	<b>0.00%</b>
<b>Plant, Building and Structures</b>						
Plant (UPIS)	63,382,449.71	59.88%	62,907,767.71	61.35%	474,682.00	0.75%
Accum. Dep'n.-Plant	(34,489,998.94)	-32.59%	(32,787,318.96)	-31.98%	(1,702,679.98)	5.19%
Building and Other Structures	5,869,249.04	5.55%	5,824,660.04	5.68%	44,589.00	0.77%
Accum. Dep'n.-Building and Other Structure	(2,027,185.34)	-1.92%	(1,923,205.69)	-1.88%	(103,979.65)	5.41%
<b>Total</b>	<b>32,734,514.47</b>	<b>30.93%</b>	<b>34,021,903.10</b>	<b>33.18%</b>	<b>(1,287,388.63)</b>	<b>-3.78%</b>
<b>Equipment and Machinery</b>						
Office Equipment	3,640,883.27	3.44%	3,258,404.27	3.18%	382,479.00	11.74%
Accum. Dep'n.-Office equipment	(2,078,409.92)	-1.96%	(1,918,405.46)	-1.87%	(160,004.46)	8.34%
Laboratory Equipment	114,502.54	0.11%	114,502.54	0.11%	-	0.00%
Accum. Dep'n.-Laboratory Equipment	(88,845.63)	-0.08%	(83,664.51)	-0.08%	(5,181.12)	6.19%
Land Transportation Equipment	2,372,365.20	2.24%	2,303,106.20	2.25%	69,259.00	3.01%
Accum. Dep'n- Land Transportation Equipment	(1,330,852.21)	-1.26%	(1,274,799.57)	-1.24%	(56,052.64)	4.40%
Other Machinery and Equipment	26,579,153.53	25.11%	26,361,798.76	25.71%	217,354.77	0.82%
Accum. Dep'n-Other Machinery and Equip't.	(12,760,469.76)	-12.06%	(12,198,691.42)	-11.90%	(561,778.34)	4.61%
<b>Total</b>	<b>16,448,327.02</b>	<b>15.54%</b>	<b>16,562,250.81</b>	<b>16.15%</b>	<b>(113,923.79)</b>	<b>-0.69%</b>
<b>Furniture, Fixture and Books</b>						
Furniture and Fixtures	268,298.65	0.25%	268,298.65	0.26%	-	0.00%
Accum. Dep'n- Furniture and Fixtures	(130,731.70)	-0.12%	(125,870.05)	-0.12%	(4,861.65)	3.86%
<b>Total</b>	<b>137,566.95</b>	<b>0.13%</b>	<b>142,428.60</b>	<b>0.14%</b>	<b>(4,861.65)</b>	<b>-3.41%</b>
<b>Construction-in-Progress</b>						
Construction-in-Progress-Plant	18,964,348.11	17.92%	18,915,424.17	18.45%	48,923.94	0.26%
Construction-in-Progress-Build. & Other Strutr.	-		-		-	0.00%
<b>Total</b>	<b>18,964,348.11</b>	<b>17.92%</b>	<b>18,915,424.17</b>	<b>18.45%</b>	<b>48,923.94</b>	<b>0.26%</b>
<b>Total Property, Plant and Equipment</b>	<b>74,638,903.05</b>	<b>70.52%</b>	<b>75,996,153.18</b>	<b>74.12%</b>	<b>(1,357,250.13)</b>	<b>-1.79%</b>
<b>OTHER ASSETS</b>						
Sinking Fund	10,793,548.12	10.20%	8,376,325.98	8.17%	2,417,222.14	28.86%
Restricted Fund	-	0.00%	-	0.00%	-	0.00%
Other Reserve Fund	-	0.00%	-	0.00%	-	0.00%
Other Assets	61,440.00	0.06%	61,440.00	0.06%	-	0.00%
<b>Total Other Assets</b>	<b>10,854,988.12</b>	<b>10.26%</b>	<b>8,437,765.98</b>	<b>8.23%</b>	<b>2,417,222.14</b>	<b>28.65%</b>
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>105,843,008.40</b>	<b>100.00%</b>	<b>102,537,926.01</b>	<b>100.00%</b>	<b>3,305,082.39</b>	<b>3.22%</b>

**CATBALOGAN WATER DISTRICT  
BALANCE SHEET  
May 31, 2014**

**CURRENT LIABILITIES**

Payable Accounts

Accounts Payables

**Total**

Inter-Agency Payables

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, 2013		Increase / (Decrease)	
Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
1,246,290.78	1.18%	2,082,451.72	2.03%	(836,160.94)	-40.15%
<b>1,246,290.78</b>	<b>1.18%</b>	<b>2,082,451.72</b>	<b>2.03%</b>	<b>(836,160.94)</b>	<b>-40.15%</b>
147,566.63	0.14%	149,733.81	0.15%	(2,167.18)	-1.45%
(1,568.98)	0.00%	(0.00)	0.00%	(1,568.98)	0.00%
145,891.56	0.14%	145,891.56	0.14%	-	0.00%
-	0.00%	-	0.00%	-	0.00%
18,048.50	0.02%	18,071.50	0.02%	(23.00)	-0.13%
(0.00)	0.00%	(0.00)	0.00%	-	0.00%
<b>309,937.71</b>	<b>0.29%</b>	<b>313,696.87</b>	<b>0.31%</b>	<b>(3,759.16)</b>	<b>-1.20%</b>
-	0.00%	-	0.00%	-	0.00%
48,628.25	0.05%	48,628.25	0.05%	-	0.00%
<b>48,628.25</b>	<b>0.05%</b>	<b>48,628.25</b>	<b>0.05%</b>	<b>-</b>	<b>0.00%</b>
1,280,398.77	1.21%	2,194,969.32	2.14%	(914,570.55)	-41.67%
-		-		-	0
<b>1,280,398.77</b>	<b>1.21%</b>	<b>2,194,969.32</b>	<b>2.14%</b>	<b>(914,570.55)</b>	<b>0.00%</b>
<b>2,885,255.51</b>	<b>2.73%</b>	<b>4,639,746.16</b>	<b>4.52%</b>	<b>(1,754,490.65)</b>	<b>-37.81%</b>
25,973,803.87	24.54%	25,973,803.87	25.33%	-	0.00%
<b>25,973,803.87</b>	<b>24.54%</b>	<b>25,973,803.87</b>	<b>25.33%</b>	<b>-</b>	<b>0.00%</b>
<b>28,859,059.38</b>	<b>27.27%</b>	<b>30,613,550.03</b>	<b>29.86%</b>	<b>(1,754,490.65)</b>	<b>-5.73%</b>
-		-			
298,584.30	0.28%	294,366.00	0.29%	4,218.30	1.43%
561,243.29	0.53%	570,038.72	0.56%	(8,795.43)	-1.54%
14,712,295.09	13.90%	14,774,405.01	14.41%	(62,109.92)	-0.42%
<b>15,572,122.68</b>	<b>14.71%</b>	<b>15,638,809.73</b>	<b>15.25%</b>	<b>(66,687.05)</b>	<b>-0.43%</b>

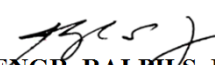
99,997.00

	Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
Government Equity	13,452,134.66	12.7%	13,452,134.66	13.1%	-	0.00%
Capital/Equity Reserve	5,007,078.82	4.7%	4,601,505.14	4.5%	405,573.68	8.81%
Debt Service Reserve	9,950,528.13	9.4%	9,139,380.84	8.9%	811,147.29	8.88%
Operating Maintenance Reserve	10,733,215.32	10.1%	9,922,068.03	9.7%	811,147.29	8.18%
Donated Capital (OPIC)	6,174,397.90	5.8%	6,598,649.85	6.4%	(424,251.95)	-6.43%
Contingent Capital	13,458.88	0.0%	13,458.88	0.0%	-	0.00%
Retained Earnings	16,081,012.63	15.2%	12,558,368.85	12.2%	3,522,643.78	28.05%
<b>Total Equity</b>	<b>61,411,826.34</b>	<b>58.0%</b>	<b>56,285,566.25</b>	<b>54.9%</b>	<b>5,126,260.09</b>	<b>9.11%</b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS</b>						
	<b>105,843,008.40</b>	<b>100.0%</b>	<b>102,537,926.01</b>	<b>100.0%</b>	<b>3,305,082.39</b>	<b>3.22%</b>

Prepared by:

  
**JESSAMINE Q. COSTO**  
Senior Corporate Accountant

Noted By:

  
**ENGR. RALPH S. UY**  
General Manager

**CATBALOGAN WATER DISTRICT  
BALANCE SHEET  
June 30, 2014**

	Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>CURRENT ASSETS</b>						
<b>CASH</b>						
Cash-Collecting Officer	66,042.61	0.06%	143,771.73	0.14%	(77,729.12)	-54.06%
Working Fund	20,000.00	0.02%	-	0.00%	20,000.00	0.00%
Payroll Fund	76,560.00	0.07%	44,020.00	0.04%	32,540.00	0.00%
Cash in Bank-Local Currency	14,728,240.47	13.64%	10,921,683.27	10.65%	3,806,557.20	34.85%
Cash in Bank-Foreign Currency	-	0.00%	-	0.00%	-	0.00%
Cash in Bank - Joint Account - CWD & LWUA (LBP)	797,461.96	0.74%	797,461.96	0.78%	-	0.00%
<b>Total</b>	<b>15,688,305.04</b>	<b>14.53%</b>	<b>11,906,936.96</b>	<b>11.61%</b>	<b>3,781,368.08</b>	<b>31.76%</b>
<b>Receivables Accounts</b>						
Accounts Receivable	3,265,132.06	3.02%	3,193,442.83	3.11%	71,689.23	2.24%
Less: Allowance for Doubtful Account	878,199.69	0.81%	878,199.69	0.86%	-	0.00%
Accounts Receivables-Net	2,386,932.37	2.21%	2,315,243.14	2.26%	71,689.23	3.10%
Installment Sales Receivable	-	0.00%	-	0.00%	-	0.00%
<b>Total</b>	<b>2,386,932.37</b>	<b>2.21%</b>	<b>2,315,243.14</b>	<b>2.26%</b>	<b>71,689.23</b>	<b>3.10%</b>
<b>Other Receivables</b>						
Advances to Officers and Employees	138,703.48	0.13%	26,938.48	0.03%	111,765.00	414.89%
Due from Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Receivables-Disallowances/Charges	160,502.62	0.15%	1,878.50	0.00%	158,624.12	8444.19%
Other Receivable	480,245.12	0.44%	495,944.41	0.48%	(15,699.29)	-3.17%
<b>Total</b>	<b>779,451.22</b>	<b>0.72%</b>	<b>524,761.39</b>	<b>0.51%</b>	<b>254,689.83</b>	<b>48.53%</b>
<b>Inventories</b>						
Office Supplies Inventory	397,788.85	0.37%	265,539.43	0.26%	132,249.42	49.80%
Fuel, Oil and Lubricants	-	0.00%	-	0.00%	-	0.00%
Chemicals and Filtering Supplies Inventory	72,541.15	0.07%	55,780.78	0.05%	16,760.37	30.05%
Maintenance Supplies Inventory	456,830.54	0.42%	505,368.47	0.49%	(48,537.93)	-9.60%
Construction Materials Inventory	7,859.00	0.01%	-	0.00%	7,859.00	0.00%
Other Inventories	2,067,203.78	1.91%	1,644,064.45	1.60%	423,139.33	25.74%
<b>Total</b>	<b>3,002,223.32</b>	<b>2.78%</b>	<b>2,470,753.13</b>	<b>2.41%</b>	<b>531,470.19</b>	<b>21.51%</b>
<b>Prepayments, Deposits and Deferred Charges</b>						
Guaranty Deposits	-	0.00%	-	0.00%	-	0.00%
Other Prepayment and Deposits	705,158.20	0.65%	699,113.20	0.68%	6,045.00	0.86%
Other Deferred Charges	335,779.43	0.31%	187,199.03	0.18%	148,580.40	79.37%
<b>Total</b>	<b>1,040,937.63</b>	<b>0.96%</b>	<b>886,312.23</b>	<b>0.86%</b>	<b>154,625.40</b>	<b>17.45%</b>
<b>Total Current Assets</b>	<b>22,897,849.58</b>	<b>21.21%</b>	<b>18,104,006.85</b>	<b>17.66%</b>	<b>4,793,842.73</b>	<b>26.48%</b>

	Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>Land and Other Improvements</b>						
Land	6,354,146.50	5.89%	6,354,146.50	6.20%	-	0.00%
Land Improvement		0.00%		0.00%	-	0.00%
Accum. Dep'n.-Land Improvement		0.00%		0.00%	-	0.00%
<b>Total</b>	<b>6,354,146.50</b>	<b>5.89%</b>	<b>6,354,146.50</b>	<b>6.20%</b>	<b>-</b>	<b>0.00%</b>
<b>Plant, Building and Structures</b>						
Plant (UPIS)	63,438,269.71	58.76%	62,907,767.71	61.35%	530,502.00	0.84%
Accum. Dep'n.-Plant	(34,825,381.25)	-32.25%	(32,787,318.96)	-31.98%	(2,038,062.29)	6.22%
Building and Other Structures	5,899,342.39	5.46%	5,824,660.04	5.68%	74,682.35	1.28%
Accum. Dep'n.-Building and Other Structure	(2,047,981.23)	-1.90%	(1,923,205.69)	-1.88%	(124,775.54)	6.49%
<b>Total</b>	<b>32,464,249.62</b>	<b>30.07%</b>	<b>34,021,903.10</b>	<b>33.18%</b>	<b>(1,557,653.48)</b>	<b>-4.58%</b>
<b>Equipment and Machinery</b>						
Office Equipment	3,650,913.27	3.38%	3,258,404.27	3.18%	392,509.00	12.05%
Accum. Dep'n.-Office equipment	(2,115,110.64)	-1.96%	(1,918,405.46)	-1.87%	(196,705.18)	10.25%
Laboratory Equipment	114,502.54	0.11%	114,502.54	0.11%	-	0.00%
Accum. Dep'n.-Laboratory Equipment	(89,881.86)	-0.08%	(83,664.51)	-0.08%	(6,217.35)	7.43%
Land Transportation Equipment	2,372,365.20	2.20%	2,303,106.20	2.25%	69,259.00	3.01%
Accum. Dep'n- Land Transportation Equipment	(1,342,300.41)	-1.24%	(1,274,799.57)	-1.24%	(67,500.84)	5.30%
Other Machinery and Equipment	26,579,153.53	24.62%	26,361,798.76	25.71%	217,354.77	0.82%
Accum. Dep'n-Other Machinery and Equip't.	(12,871,899.40)	-11.92%	(12,198,691.42)	-11.90%	(673,207.98)	5.52%
<b>Total</b>	<b>16,297,742.23</b>	<b>15.09%</b>	<b>16,562,250.81</b>	<b>16.15%</b>	<b>(264,508.58)</b>	<b>-1.60%</b>
<b>Furniture, Fixture and Books</b>						
Furniture and Fixtures	268,298.65	0.25%	268,298.65	0.26%	-	0.00%
Accum. Dep'n- Furniture and Fixtures	(131,727.27)	-0.12%	(125,870.05)	-0.12%	(5,857.22)	4.65%
<b>Total</b>	<b>136,571.38</b>	<b>0.13%</b>	<b>142,428.60</b>	<b>0.14%</b>	<b>(5,857.22)</b>	<b>-4.11%</b>
<b>Construction-in-Progress</b>						
Construction-in-Progress-Plant	18,964,348.11	17.56%	18,915,424.17	18.45%	48,923.94	0.26%
Construction-in-Progress-Build. & Other Strutr.	-		-		-	0.00%
<b>Total</b>	<b>18,964,348.11</b>	<b>17.56%</b>	<b>18,915,424.17</b>	<b>18.45%</b>	<b>48,923.94</b>	<b>0.26%</b>
<b>Total Property, Plant and Equipment</b>	<b>74,217,057.84</b>	<b>68.74%</b>	<b>75,996,153.18</b>	<b>74.12%</b>	<b>(1,779,095.34)</b>	<b>-2.34%</b>
<b>OTHER ASSETS</b>						
Sinking Fund	10,793,548.12	10.00%	8,376,325.98	8.17%	2,417,222.14	28.86%
Restricted Fund	-	0.00%	-	0.00%	-	0.00%
Other Reserve Fund	-	0.00%	-	0.00%	-	0.00%
Other Assets	61,440.00	0.06%	61,440.00	0.06%	-	0.00%
<b>Total Other Assets</b>	<b>10,854,988.12</b>	<b>10.05%</b>	<b>8,437,765.98</b>	<b>8.23%</b>	<b>2,417,222.14</b>	<b>28.65%</b>
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>107,969,895.54</b>	<b>100.00%</b>	<b>102,537,926.01</b>	<b>100.00%</b>	<b>5,431,969.53</b>	<b>5.30%</b>

**CATBALOGAN WATER DISTRICT  
BALANCE SHEET  
June 30, 2014**

**CURRENT LIABILITIES**

Payable Accounts	
Accounts Payables	
<b>Total</b>	
Inter-Agency Payables	
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	
<b>Total</b>	
Other Payables	
Due to Officers and Employees	
Other Payables	
<b>Total</b>	
Loans/Lease Payables	
Current Portion of Long Term Debts	
Interest Payables	
<b>Total</b>	
<b>Total Current Liabilities</b>	

**NON-CURRENT LIABILITIES**

Loans Payables	
<b>Total Non- Current Liabilities</b>	
<b>TOTAL LIABILITIES</b>	

**DEFERRED CREDITS**

Deferred Income from Penalty Charges	
Customers Deposit	
Meter Deposit	
Other Deferred Credits	
<b>Total Deferred Credits</b>	

Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
2,763,130.45	2.56%	2,082,451.72	2.03%	680,678.73	32.69%
<b>2,763,130.45</b>	<b>2.56%</b>	<b>2,082,451.72</b>	<b>2.03%</b>	<b>680,678.73</b>	<b>32.69%</b>
202,944.99	0.19%	149,733.81	0.15%	53,211.18	35.54%
(1,563.98)	0.00%	(0.00)	0.00%	(1,563.98)	0.00%
145,891.56	0.14%	145,891.56	0.14%	-	0.00%
-	0.00%	-	0.00%	-	0.00%
18,048.50	0.02%	18,071.50	0.02%	(23.00)	-0.13%
(0.00)	0.00%	(0.00)	0.00%	-	0.00%
<b>365,321.07</b>	<b>0.34%</b>	<b>313,696.87</b>	<b>0.31%</b>	<b>51,624.20</b>	<b>16.46%</b>
-	0.00%	-	0.00%	-	0.00%
48,628.25	0.05%	48,628.25	0.05%	-	0.00%
<b>48,628.25</b>	<b>0.05%</b>	<b>48,628.25</b>	<b>0.05%</b>	<b>-</b>	<b>0.00%</b>
1,097,484.66	1.02%	2,194,969.32	2.14%	(1,097,484.66)	-50.00%
-		-		-	0
<b>1,097,484.66</b>	<b>1.02%</b>	<b>2,194,969.32</b>	<b>2.14%</b>	<b>(1,097,484.66)</b>	<b>0.00%</b>
<b>4,274,564.43</b>	<b>3.96%</b>	<b>4,639,746.16</b>	<b>4.52%</b>	<b>(365,181.73)</b>	<b>-7.87%</b>
25,973,803.87	24.06%	25,973,803.87	25.33%	-	0.00%
<b>25,973,803.87</b>	<b>24.06%</b>	<b>25,973,803.87</b>	<b>25.33%</b>	<b>-</b>	<b>0.00%</b>
<b>30,248,368.30</b>	<b>28.02%</b>	<b>30,613,550.03</b>	<b>29.86%</b>	<b>(365,181.73)</b>	<b>-1.19%</b>
-		-			
295,567.07	0.27%	294,366.00	0.29%	1,201.07	0.41%
561,243.29	0.52%	570,038.72	0.56%	(8,795.43)	-1.54%
14,779,789.09	13.69%	14,774,405.01	14.41%	5,384.08	0.04%
<b>15,636,599.45</b>	<b>14.48%</b>	<b>15,638,809.73</b>	<b>15.25%</b>	<b>(2,210.28)</b>	<b>-0.01%</b>




	Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
Government Equity	13,452,134.66	12.5%	13,452,134.66	13.1%	-	0.00%
Capital/Equity Reserve	5,094,209.07	4.7%	4,601,505.14	4.5%	492,703.93	10.71%
Debt Service Reserve	10,124,788.63	9.4%	9,139,380.84	8.9%	985,407.79	10.78%
Operating Maintenance Reserve	10,907,475.82	10.1%	9,922,068.03	9.7%	985,407.79	9.93%
Donated Capital (OPIC)	6,174,397.90	5.7%	6,598,649.85	6.4%	(424,251.95)	-6.43%
Contingent Capital	13,458.88	0.0%	13,458.88	0.0%	-	0.00%
Retained Earnings	16,318,462.83	15.1%	12,558,368.85	12.2%	3,760,093.98	29.94%
<b>Total Equity</b>	<b>62,084,927.79</b>	<b>57.5%</b>	<b>56,285,566.25</b>	<b>54.9%</b>	<b>5,799,361.54</b>	<b>10.30%</b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS</b>						
	<b>107,969,895.54</b>	<b>100.0%</b>	<b>102,537,926.01</b>	<b>100.0%</b>	<b>5,431,969.53</b>	<b>5.30%</b>

Prepared by:

  
**JESSAMINE Q. COSTO**  
Senior Corporate Accountant

Noted By:

  
**ENGR. RALPH S. UY**  
General Manager

**CATBALOGAN WATER DISTRICT**  
**BALANCE SHEET**  
**July 31, 2014**

	Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>CURRENT ASSETS</b>						
<b>CASH</b>						
Cash-Collecting Officer	59,050.63	0.05%	143,771.73	0.14%	(84,721.10)	-58.93%
Working Fund	20,000.00	0.02%	-	0.00%	20,000.00	0.00%
Payroll Fund	96,585.00	0.09%	44,020.00	0.04%	52,565.00	0.00%
Cash in Bank-Local Currency	12,343,755.70	11.48%	10,921,683.27	10.65%	1,422,072.43	13.02%
Cash in Bank-Foreign Currency	-	0.00%	-	0.00%	-	0.00%
Cash in Bank - Joint Account - CWD & LWUA (LBP)	797,461.96	0.74%	797,461.96	0.78%	-	0.00%
<b>Total</b>	<b>13,316,853.29</b>	<b>12.38%</b>	<b>11,906,936.96</b>	<b>11.61%</b>	<b>1,409,916.33</b>	<b>11.84%</b>
<b>Receivables Accounts</b>						
Accounts Receivable	3,028,258.36	2.82%	3,193,442.83	3.11%	(165,184.47)	-5.17%
Less: Allowance for Doubtful Account	878,199.69	0.82%	878,199.69	0.86%	-	0.00%
Accounts Receivables-Net	2,150,058.67	2.00%	2,315,243.14	2.26%	(165,184.47)	-7.13%
Installment Sales Receivable	-	0.00%	-	0.00%	-	0.00%
<b>Total</b>	<b>2,150,058.67</b>	<b>2.00%</b>	<b>2,315,243.14</b>	<b>2.26%</b>	<b>(165,184.47)</b>	<b>-7.13%</b>
<b>Other Receivables</b>						
Advances to Officers and Employees	190,458.48	0.18%	26,938.48	0.03%	163,520.00	607.01%
Due from Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Receivables-Disallowances/Charges	157,770.83	0.15%	1,878.50	0.00%	155,892.33	8298.77%
Other Receivable	476,047.37	0.44%	495,944.41	0.48%	(19,897.04)	-4.01%
<b>Total</b>	<b>824,276.68</b>	<b>0.77%</b>	<b>524,761.39</b>	<b>0.51%</b>	<b>299,515.29</b>	<b>57.08%</b>
<b>Inventories</b>						
Office Supplies Inventory	383,723.05	0.36%	265,539.43	0.26%	118,183.62	44.51%
Fuel, Oil and Lubricants	-	0.00%	-	0.00%	-	0.00%
Chemicals and Filtering Supplies Inventory	41,105.54	0.04%	55,780.78	0.05%	(14,675.24)	-26.31%
Maintenance Supplies Inventory	572,462.39	0.53%	505,368.47	0.49%	67,093.92	13.28%
Construction Materials Inventory	7,317.00	0.01%	-	0.00%	7,317.00	0.00%
Other Inventories	2,082,725.37	1.94%	1,644,064.45	1.60%	438,660.92	26.68%
<b>Total</b>	<b>3,087,333.35</b>	<b>2.87%</b>	<b>2,470,753.13</b>	<b>2.41%</b>	<b>616,580.22</b>	<b>24.96%</b>
<b>Prepayments, Deposits and Deferred Charges</b>						
Guaranty Deposits	-	0.00%	-	0.00%	-	0.00%
Other Prepayment and Deposits	704,947.20	0.66%	699,113.20	0.68%	5,834.00	0.83%
Other Deferred Charges	414,854.49	0.39%	187,199.03	0.18%	227,655.46	121.61%
<b>Total</b>	<b>1,119,801.69</b>	<b>1.04%</b>	<b>886,312.23</b>	<b>0.86%</b>	<b>233,489.46</b>	<b>26.34%</b>
<b>Total Current Assets</b>	<b>20,498,323.68</b>	<b>19.06%</b>	<b>18,104,006.85</b>	<b>17.66%</b>	<b>2,394,316.83</b>	<b>13.23%</b>

	Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>Land and Other Improvements</b>						
Land	6,354,146.50	5.91%	6,354,146.50	6.20%	-	0.00%
Land Improvement		0.00%		0.00%	-	0.00%
Accum. Dep'n.-Land Improvement		0.00%		0.00%	-	0.00%
<b>Total</b>	<b>6,354,146.50</b>	<b>5.91%</b>	<b>6,354,146.50</b>	<b>6.20%</b>	<b>-</b>	<b>0.00%</b>
<b>Plant, Building and Structures</b>						
Plant (UPIS)	64,629,548.71	60.09%	62,907,767.71	61.35%	1,721,781.00	2.74%
Accum. Dep'n.-Plant	(35,159,811.06)	-32.69%	(32,787,318.96)	-31.98%	(2,372,492.10)	7.24%
Building and Other Structures	5,920,960.51	5.51%	5,824,660.04	5.68%	96,300.47	1.65%
Accum. Dep'n.-Building and Other Structure	(2,068,777.18)	-1.92%	(1,923,205.69)	-1.88%	(145,571.49)	7.57%
<b>Total</b>	<b>33,321,920.98</b>	<b>30.98%</b>	<b>34,021,903.10</b>	<b>33.18%</b>	<b>(699,982.12)</b>	<b>-2.06%</b>
<b>Equipment and Machinery</b>						
Office Equipment	3,664,513.27	3.41%	3,258,404.27	3.18%	406,109.00	12.46%
Accum. Dep'n.-Office equipment	(2,151,978.55)	-2.00%	(1,918,405.46)	-1.87%	(233,573.09)	12.18%
Laboratory Equipment	114,502.54	0.11%	114,502.54	0.11%	-	0.00%
Accum. Dep'n.-Laboratory Equipment	(90,918.08)	-0.08%	(83,664.51)	-0.08%	(7,253.57)	8.67%
Land Transportation Equipment	2,372,365.20	2.21%	2,303,106.20	2.25%	69,259.00	3.01%
Accum. Dep'n- Land Transportation Equipment	(1,353,144.73)	-1.26%	(1,274,799.57)	-1.24%	(78,345.16)	6.15%
Other Machinery and Equipment	26,579,153.53	24.71%	26,361,798.76	25.71%	217,354.77	0.82%
Accum. Dep'n-Other Machinery and Equip't.	(12,983,145.73)	-12.07%	(12,198,691.42)	-11.90%	(784,454.31)	6.43%
<b>Total</b>	<b>16,151,347.45</b>	<b>15.02%</b>	<b>16,562,250.81</b>	<b>16.15%</b>	<b>(410,903.36)</b>	<b>-2.48%</b>
<b>Furniture, Fixture and Books</b>						
Furniture and Fixtures	268,298.65	0.25%	268,298.65	0.26%	-	0.00%
Accum. Dep'n- Furniture and Fixtures	(132,722.85)	-0.12%	(125,870.05)	-0.12%	(6,852.80)	5.44%
<b>Total</b>	<b>135,575.80</b>	<b>0.13%</b>	<b>142,428.60</b>	<b>0.14%</b>	<b>(6,852.80)</b>	<b>-4.81%</b>
<b>Construction-in-Progress</b>						
Construction-in-Progress-Plant	18,964,348.11	17.63%	18,915,424.17	18.45%	48,923.94	0.26%
Construction-in-Progress-Build. & Other Strutr.	-		-		-	0.00%
<b>Total</b>	<b>18,964,348.11</b>	<b>17.63%</b>	<b>18,915,424.17</b>	<b>18.45%</b>	<b>48,923.94</b>	<b>0.26%</b>
<b>Total Property, Plant and Equipment</b>	<b>74,927,338.84</b>	<b>69.66%</b>	<b>75,996,153.18</b>	<b>74.12%</b>	<b>(1,068,814.34)</b>	<b>-1.41%</b>
<b>OTHER ASSETS</b>						
Sinking Fund	12,068,398.20	11.22%	8,376,325.98	8.17%	3,692,072.22	44.08%
Restricted Fund	-	0.00%	-	0.00%	-	0.00%
Other Reserve Fund	-	0.00%	-	0.00%	-	0.00%
Other Assets	61,440.00	0.06%	61,440.00	0.06%	-	0.00%
<b>Total Other Assets</b>	<b>12,129,838.20</b>	<b>11.28%</b>	<b>8,437,765.98</b>	<b>8.23%</b>	<b>3,692,072.22</b>	<b>43.76%</b>
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>107,555,500.72</b>	<b>100.00%</b>	<b>102,537,926.01</b>	<b>100.00%</b>	<b>5,017,574.71</b>	<b>4.89%</b>

**CATBALOGAN WATER DISTRICT  
BALANCE SHEET  
July 31, 2014**


	Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>CURRENT LIABILITIES</b>						
Payable Accounts						
Accounts Payables	1,364,392.98	1.27%	2,082,451.72	2.03%	(718,058.74)	-34.48%
<b>Total</b>	<b>1,364,392.98</b>	<b>1.27%</b>	<b>2,082,451.72</b>	<b>2.03%</b>	<b>(718,058.74)</b>	<b>-34.48%</b>
Inter-Agency Payables						
Due to National Government Agency (BIR, etc.)	191,049.87	0.18%	149,733.81	0.15%	41,316.06	27.59%
Due to GOCC (GSIS)	(4,612.66)	0.00%	(0.00)	0.00%	(4,612.66)	0.00%
Due to GOCC (SSS)	145,891.56	0.14%	145,891.56	0.14%	-	0.00%
Due to PAG-IBIG	-	0.00%	-	0.00%	-	0.00%
Due to PHIC	18,198.50	0.02%	18,071.50	0.02%	127.00	0.70%
Due to Cooperatives	(0.00)	0.00%	(0.00)	0.00%	-	0.00%
<b>Total</b>	<b>350,527.27</b>	<b>0.33%</b>	<b>313,696.87</b>	<b>0.31%</b>	<b>36,830.40</b>	<b>11.74%</b>
Other Payables						
Due to Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Other Payables	48,628.25	0.05%	48,628.25	0.05%	-	0.00%
<b>Total</b>	<b>48,628.25</b>	<b>0.05%</b>	<b>48,628.25</b>	<b>0.05%</b>	<b>-</b>	<b>0.00%</b>
Loans/Lease Payables						
Current Portion of Long Term Debts	914,570.55	0.85%	2,194,969.32	2.14%	(1,280,398.77)	-58.33%
Interest Payables	-		-		-	0
<b>Total</b>	<b>914,570.55</b>	<b>0.85%</b>	<b>2,194,969.32</b>	<b>2.14%</b>	<b>(1,280,398.77)</b>	<b>0.00%</b>
<b>Total Current Liabilities</b>	<b>2,678,119.05</b>	<b>2.49%</b>	<b>4,639,746.16</b>	<b>4.52%</b>	<b>(1,961,627.11)</b>	<b>-42.28%</b>
<b>NON-CURRENT LIABILITIES</b>						
Loans Payables	25,973,803.87	24.15%	25,973,803.87	25.33%	-	0.00%
<b>Total Non- Current Liabilities</b>	<b>25,973,803.87</b>	<b>24.15%</b>	<b>25,973,803.87</b>	<b>25.33%</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL LIABILITIES</b>	<b>28,651,922.92</b>	<b>26.64%</b>	<b>30,613,550.03</b>	<b>29.86%</b>	<b>(1,961,627.11)</b>	<b>-6.41%</b>
<b>DEFERRED CREDITS</b>						
Deferred Income from Penalty Charges	-		-			
Customers Deposit	294,316.89	0.27%	294,366.00	0.29%	(49.11)	-0.02%
Meter Deposit	558,465.24	0.52%	570,038.72	0.56%	(11,573.48)	-2.03%
Other Deferred Credits	14,759,782.09	13.72%	14,774,405.01	14.41%	(14,622.92)	-0.10%
<b>Total Deferred Credits</b>	<b>15,612,564.22</b>	<b>14.52%</b>	<b>15,638,809.73</b>	<b>15.25%</b>	<b>(26,245.51)</b>	<b>-0.17%</b>

	Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
Government Equity	13,452,134.66	12.5%	13,452,134.66	13.1%	-	0.00%
Capital/Equity Reserve	5,179,653.98	4.8%	4,601,505.14	4.5%	578,148.84	12.56%
Debt Service Reserve	10,295,678.43	9.6%	9,139,380.84	8.9%	1,156,297.59	12.65%
Operating Maintenance Reserve	11,078,365.62	10.3%	9,922,068.03	9.7%	1,156,297.59	11.65%
Donated Capital (OPIC)	6,174,397.90	5.7%	6,598,649.85	6.4%	(424,251.95)	-6.43%
Contingent Capital	13,458.88	0.0%	13,458.88	0.0%	-	0.00%
Retained Earnings	17,097,324.11	15.9%	12,558,368.85	12.2%	4,538,955.26	36.14%
<b>Total Equity</b>	<b>63,291,013.58</b>	<b>58.8%</b>	<b>56,285,566.25</b>	<b>54.9%</b>	<b>7,005,447.33</b>	<b>12.45%</b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS</b>						
	<b>107,555,500.72</b>	<b>100.0%</b>	<b>102,537,926.01</b>	<b>100.0%</b>	<b>5,017,574.71</b>	<b>4.89%</b>

Prepared by:

  
**JESSAMINE Q. COSTO**  
Senior Corporate Accountant

Noted By:

  
**ENGR. RALPH S. UY**  
General Manager

**CATBALOGAN WATER DISTRICT  
BALANCE SHEET  
August 31, 2014**

	Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>CURRENT ASSETS</b>						
<b>CASH</b>						
Cash-Collecting Officer	75,501.04	0.07%	143,771.73	0.14%	(68,270.69)	-47.49%
Working Fund	20,000.00	0.02%	-	0.00%	20,000.00	0.00%
Payroll Fund	77,940.00	0.07%	44,020.00	0.04%	33,920.00	0.00%
Cash in Bank-Local Currency	13,732,122.08	12.55%	10,921,683.27	10.65%	2,810,438.81	25.73%
Cash in Bank-Foreign Currency	-	0.00%	-	0.00%	-	0.00%
Cash in Bank - Joint Account - CWD & LWUA (LBP)	797,461.96	0.73%	797,461.96	0.78%	-	0.00%
<b>Total</b>	<b>14,703,025.08</b>	<b>13.44%</b>	<b>11,906,936.96</b>	<b>11.61%</b>	<b>2,796,088.12</b>	<b>23.48%</b>
<b>Receivables Accounts</b>						
Accounts Receivable	3,451,395.26	3.15%	3,193,442.83	3.11%	257,952.43	8.08%
Less: Allowance for Doubtful Account	878,199.69	0.80%	878,199.69	0.86%	-	0.00%
Accounts Receivables-Net	2,573,195.57	2.35%	2,315,243.14	2.26%	257,952.43	11.14%
Installment Sales Receivable	-	0.00%	-	0.00%	-	0.00%
<b>Total</b>	<b>2,573,195.57</b>	<b>2.35%</b>	<b>2,315,243.14</b>	<b>2.26%</b>	<b>257,952.43</b>	<b>11.14%</b>
<b>Other Receivables</b>						
Advances to Officers and Employees	80,218.48	0.07%	26,938.48	0.03%	53,280.00	197.78%
Due from Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Receivables-Disallowances/Charges	153,611.96	0.14%	1,878.50	0.00%	151,733.46	8077.37%
Other Receivable	467,857.37	0.43%	495,944.41	0.48%	(28,087.04)	-5.66%
<b>Total</b>	<b>701,687.81</b>	<b>0.64%</b>	<b>524,761.39</b>	<b>0.51%</b>	<b>176,926.42</b>	<b>33.72%</b>
<b>Inventories</b>						
Office Supplies Inventory	367,434.69	0.34%	265,539.43	0.26%	101,895.26	38.37%
Fuel, Oil and Lubricants	-	0.00%	-	0.00%	-	0.00%
Chemicals and Filtering Supplies Inventory	8,059.64	0.01%	55,780.78	0.05%	(47,721.14)	-85.55%
Maintenance Supplies Inventory	595,134.43	0.54%	505,368.47	0.49%	89,765.96	17.76%
Construction Materials Inventory	6,504.00	0.01%	-	0.00%	6,504.00	0.00%
Other Inventories	1,961,522.12	1.79%	1,644,064.45	1.60%	317,457.67	19.31%
<b>Total</b>	<b>2,938,654.88</b>	<b>2.69%</b>	<b>2,470,753.13</b>	<b>2.41%</b>	<b>467,901.75</b>	<b>18.94%</b>
<b>Prepayments, Deposits and Deferred Charges</b>						
Guaranty Deposits	-	0.00%	-	0.00%	-	0.00%
Other Prepayment and Deposits	704,947.20	0.64%	699,113.20	0.68%	5,834.00	0.83%
Other Deferred Charges	475,648.07	0.43%	187,199.03	0.18%	288,449.04	154.09%
<b>Total</b>	<b>1,180,595.27</b>	<b>1.08%</b>	<b>886,312.23</b>	<b>0.86%</b>	<b>294,283.04</b>	<b>33.20%</b>
<b>Total Current Assets</b>	<b>22,097,158.61</b>	<b>20.20%</b>	<b>18,104,006.85</b>	<b>17.66%</b>	<b>3,993,151.76</b>	<b>22.06%</b>

	Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>Land and Other Improvements</b>						
Land	6,354,146.50	5.81%	6,354,146.50	6.20%	-	0.00%
Land Improvement		0.00%		0.00%	-	0.00%
Accum. Dep'n.-Land Improvement		0.00%		0.00%	-	0.00%
<b>Total</b>	<b>6,354,146.50</b>	<b>5.81%</b>	<b>6,354,146.50</b>	<b>6.20%</b>	<b>-</b>	<b>0.00%</b>
<b>Plant, Building and Structures</b>						
Plant (UPIS)	65,328,918.71	59.71%	62,907,767.71	61.35%	2,421,151.00	3.85%
Accum. Dep'n.-Plant	(35,493,838.41)	-32.44%	(32,787,318.96)	-31.98%	(2,706,519.45)	8.25%
Building and Other Structures	5,944,243.01	5.43%	5,824,660.04	5.68%	119,582.97	2.05%
Accum. Dep'n.-Building and Other Structure	(2,089,573.07)	-1.91%	(1,923,205.69)	-1.88%	(166,367.38)	8.65%
<b>Total</b>	<b>33,689,750.24</b>	<b>30.79%</b>	<b>34,021,903.10</b>	<b>33.18%</b>	<b>(332,152.86)</b>	<b>-0.98%</b>
<b>Equipment and Machinery</b>						
Office Equipment	3,707,013.27	3.39%	3,258,404.27	3.18%	448,609.00	13.77%
Accum. Dep'n.-Office equipment	(2,188,725.15)	-2.00%	(1,918,405.46)	-1.87%	(270,319.69)	14.09%
Laboratory Equipment	114,502.54	0.10%	114,502.54	0.11%	-	0.00%
Accum. Dep'n.-Laboratory Equipment	(91,954.31)	-0.08%	(83,664.51)	-0.08%	(8,289.80)	9.91%
Land Transportation Equipment	2,372,365.20	2.17%	2,303,106.20	2.25%	69,259.00	3.01%
Accum. Dep'n- Land Transportation Equipment	(1,363,989.04)	-1.25%	(1,274,799.57)	-1.24%	(89,189.47)	7.00%
Other Machinery and Equipment	26,586,581.89	24.30%	26,361,798.76	25.71%	224,783.13	0.85%
Accum. Dep'n-Other Machinery and Equip't.	(13,094,392.03)	-11.97%	(12,198,691.42)	-11.90%	(895,700.61)	7.34%
<b>Total</b>	<b>16,041,402.37</b>	<b>14.66%</b>	<b>16,562,250.81</b>	<b>16.15%</b>	<b>(520,848.44)</b>	<b>-3.14%</b>
<b>Furniture, Fixture and Books</b>						
Furniture and Fixtures	268,298.65	0.25%	268,298.65	0.26%	-	0.00%
Accum. Dep'n- Furniture and Fixtures	(133,718.42)	-0.12%	(125,870.05)	-0.12%	(7,848.37)	6.24%
<b>Total</b>	<b>134,580.23</b>	<b>0.12%</b>	<b>142,428.60</b>	<b>0.14%</b>	<b>(7,848.37)</b>	<b>-5.51%</b>
<b>Construction-in-Progress</b>						
Construction-in-Progress-Plant	18,964,348.11	17.33%	18,915,424.17	18.45%	48,923.94	0.26%
Construction-in-Progress-Build. & Other Strutr.	-		-		-	0.00%
<b>Total</b>	<b>18,964,348.11</b>	<b>17.33%</b>	<b>18,915,424.17</b>	<b>18.45%</b>	<b>48,923.94</b>	<b>0.26%</b>
<b>Total Property, Plant and Equipment</b>	<b>75,184,227.45</b>	<b>68.72%</b>	<b>75,996,153.18</b>	<b>74.12%</b>	<b>(811,925.73)</b>	<b>-1.07%</b>
<b>OTHER ASSETS</b>						
Sinking Fund	12,068,398.20	11.03%	8,376,325.98	8.17%	3,692,072.22	44.08%
Restricted Fund		0.00%	-	0.00%	-	0.00%
Other Reserve Fund	-	0.00%	-	0.00%	-	0.00%
Other Assets	61,440.00	0.06%	61,440.00	0.06%	-	0.00%
<b>Total Other Assets</b>	<b>12,129,838.20</b>	<b>11.09%</b>	<b>8,437,765.98</b>	<b>8.23%</b>	<b>3,692,072.22</b>	<b>43.76%</b>
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>109,411,224.26</b>	<b>100.00%</b>	<b>102,537,926.01</b>	<b>100.00%</b>	<b>6,873,298.25</b>	<b>6.70%</b>

**CATBALOGAN WATER DISTRICT  
BALANCE SHEET  
August 31, 2014**

	Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>CURRENT LIABILITIES</b>						
Payable Accounts						
Accounts Payables	2,011,006.31	1.84%	2,082,451.72	2.03%	(71,445.41)	-3.43%
<b>Total</b>	<b>2,011,006.31</b>	<b>1.84%</b>	<b>2,082,451.72</b>	<b>2.03%</b>	<b>(71,445.41)</b>	<b>-3.43%</b>
Inter-Agency Payables						
Due to National Government Agency (BIR, etc.)	146,899.91	0.13%	149,733.81	0.15%	(2,833.90)	-1.89%
Due to GOCC (GSIS)	(4,632.37)	0.00%	(0.00)	0.00%	(4,632.37)	0.00%
Due to GOCC (SSS)	145,891.56	0.13%	145,891.56	0.14%	-	0.00%
Due to PAG-IBIG	-	0.00%	-	0.00%	-	0.00%
Due to PHIC	18,198.50	0.02%	18,071.50	0.02%	127.00	0.70%
Due to Cooperatives	(0.00)	0.00%	(0.00)	0.00%	-	0.00%
<b>Total</b>	<b>306,357.60</b>	<b>0.28%</b>	<b>313,696.87</b>	<b>0.31%</b>	<b>(7,339.27)</b>	<b>-2.34%</b>
Other Payables						
Due to Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Other Payables	48,628.25	0.04%	48,628.25	0.05%	-	0.00%
<b>Total</b>	<b>48,628.25</b>	<b>0.04%</b>	<b>48,628.25</b>	<b>0.05%</b>	<b>-</b>	<b>0.00%</b>
Loans/Lease Payables						
Current Portion of Long Term Debts	731,656.44	0.67%	2,194,969.32	2.14%	(1,463,312.88)	-66.67%
Interest Payables	-		-		-	0
<b>Total</b>	<b>731,656.44</b>	<b>0.67%</b>	<b>2,194,969.32</b>	<b>2.14%</b>	<b>(1,463,312.88)</b>	<b>0.00%</b>
<b>Total Current Liabilities</b>	<b>3,097,648.60</b>	<b>2.83%</b>	<b>4,639,746.16</b>	<b>4.52%</b>	<b>(1,542,097.56)</b>	<b>-33.24%</b>
<b>NON-CURRENT LIABILITIES</b>						
Loans Payables	25,973,803.87	23.74%	25,973,803.87	25.33%	-	0.00%
<b>Total Non- Current Liabilities</b>	<b>25,973,803.87</b>	<b>23.74%</b>	<b>25,973,803.87</b>	<b>25.33%</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL LIABILITIES</b>	<b>29,071,452.47</b>	<b>26.57%</b>	<b>30,613,550.03</b>	<b>29.86%</b>	<b>(1,542,097.56)</b>	<b>-5.04%</b>
<b>DEFERRED CREDITS</b>						
Deferred Income from Penalty Charges	-		-			
Customers Deposit	302,068.18	0.28%	294,366.00	0.29%	7,702.18	2.62%
Meter Deposit	557,672.69	0.51%	570,038.72	0.56%	(12,366.03)	-2.17%
Other Deferred Credits	14,739,729.09	13.47%	14,774,405.01	14.41%	(34,675.92)	-0.23%
<b>Total Deferred Credits</b>	<b>15,599,469.96</b>	<b>14.26%</b>	<b>15,638,809.73</b>	<b>15.25%</b>	<b>(39,339.77)</b>	<b>-0.25%</b>




	Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
Government Equity	13,452,134.66	12.3%	13,452,134.66	13.1%	-	0.00%
Capital/Equity Reserve	5,267,172.24	4.8%	4,601,505.14	4.5%	665,667.10	14.47%
Debt Service Reserve	10,470,714.93	9.6%	9,139,380.84	8.9%	1,331,334.09	14.57%
Operating Maintenance Reserve	11,253,402.12	10.3%	9,922,068.03	9.7%	1,331,334.09	13.42%
Donated Capital (OPIC)	6,598,649.85	6.0%	6,598,649.85	6.4%	-	0.00%
Contingent Capital	13,458.88	0.0%	13,458.88	0.0%	-	0.00%
Retained Earnings	17,684,769.15	16.2%	12,558,368.85	12.2%	5,126,400.30	40.82%
<b>Total Equity</b>	<b>64,740,301.83</b>	<b>59.2%</b>	<b>56,285,566.25</b>	<b>54.9%</b>	<b>8,454,735.58</b>	<b>15.02%</b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS</b>	<b>109,411,224.26</b>	<b>100.0%</b>	<b>102,537,926.01</b>	<b>100.0%</b>	<b>6,873,298.25</b>	<b>6.70%</b>

Prepared by:

  
**JESSAMINE Q. COSTO**  
Senior Corporate Accountant

Noted By:

  
**ENGR. RALPH S. UY**  
General Manager

**CATBALOGAN WATER DISTRICT  
BALANCE SHEET  
September 30, 2014**

	Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>CURRENT ASSETS</b>						
<b>CASH</b>						
Cash-Collecting Officer	72,441.94	0.07%	143,771.73	0.14%	(71,329.79)	-49.61%
Working Fund	20,000.00	0.02%	-	0.00%	20,000.00	0.00%
Payroll Fund	78,045.00	0.07%	44,020.00	0.04%	34,025.00	0.00%
Cash in Bank-Local Currency	10,066,890.71	9.11%	10,921,683.27	10.65%	(854,792.56)	-7.83%
Cash in Bank-Foreign Currency	-	0.00%	-	0.00%	-	0.00%
Cash in Bank - Joint Account - CWD & LWUA (LBP)	797,461.96	0.72%	797,461.96	0.78%	-	0.00%
<b>Total</b>	<b>11,034,839.61</b>	<b>9.99%</b>	<b>11,906,936.96</b>	<b>11.61%</b>	<b>(872,097.35)</b>	<b>-7.32%</b>
<b>Receivables Accounts</b>						
Accounts Receivable	3,440,820.59	3.11%	3,193,442.83	3.11%	247,377.76	7.75%
Less: Allowance for Doubtful Account	878,199.69	0.79%	878,199.69	0.86%	-	0.00%
Accounts Receivables-Net	2,562,620.90	2.32%	2,315,243.14	2.26%	247,377.76	10.68%
Installment Sales Receivable	-	0.00%	-	0.00%	-	0.00%
<b>Total</b>	<b>2,562,620.90</b>	<b>2.32%</b>	<b>2,315,243.14</b>	<b>2.26%</b>	<b>247,377.76</b>	<b>10.68%</b>
<b>Other Receivables</b>						
Advances to Officers and Employees	104,863.48	0.09%	26,938.48	0.03%	77,925.00	289.27%
Due from Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Receivables-Disallowances/Charges	151,611.96	0.14%	1,878.50	0.00%	149,733.46	7970.91%
Other Receivable	475,463.37	0.43%	495,944.41	0.48%	(20,481.04)	-4.13%
<b>Total</b>	<b>731,938.81</b>	<b>0.66%</b>	<b>524,761.39</b>	<b>0.51%</b>	<b>207,177.42</b>	<b>39.48%</b>
<b>Inventories</b>						
Office Supplies Inventory	397,821.61	0.36%	265,539.43	0.26%	132,282.18	49.82%
Fuel, Oil and Lubricants	-	0.00%	-	0.00%	-	0.00%
Chemicals and Filtering Supplies Inventory	279,109.94	0.25%	55,780.78	0.05%	223,329.16	400.37%
Maintenance Supplies Inventory	677,105.87	0.61%	505,368.47	0.49%	171,737.40	33.98%
Construction Materials Inventory	-	0.00%	-	0.00%	-	0.00%
Other Inventories	1,729,323.12	1.57%	1,644,064.45	1.60%	85,258.67	5.19%
<b>Total</b>	<b>3,083,360.54</b>	<b>2.79%</b>	<b>2,470,753.13</b>	<b>2.41%</b>	<b>612,607.41</b>	<b>24.79%</b>
<b>Prepayments, Deposits and Deferred Charges</b>						
Guaranty Deposits	-	0.00%	-	0.00%	-	0.00%
Other Prepayment and Deposits	704,947.20	0.64%	699,113.20	0.68%	5,834.00	0.83%
Other Deferred Charges	558,590.25	0.51%	187,199.03	0.18%	371,391.22	198.39%
<b>Total</b>	<b>1,263,537.45</b>	<b>1.14%</b>	<b>886,312.23</b>	<b>0.86%</b>	<b>377,225.22</b>	<b>42.56%</b>
<b>Total Current Assets</b>	<b>18,676,297.31</b>	<b>16.90%</b>	<b>18,104,006.85</b>	<b>17.66%</b>	<b>572,290.46</b>	<b>3.16%</b>


		Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
		Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>Land and Other Improvements</b>							
Land		6,354,146.50	5.75%	6,354,146.50	6.20%	-	0.00%
Land Improvement			0.00%		0.00%	-	0.00%
Accum. Dep'n.-Land Improvement			0.00%		0.00%	-	0.00%
<b>Total</b>		<b>6,354,146.50</b>	<b>5.75%</b>	<b>6,354,146.50</b>	<b>6.20%</b>	<b>-</b>	<b>0.00%</b>
<b>Plant, Building and Structures</b>							
Plant (UPIS)	33,156,429.08	68,982,942.71	62.44%	62,907,767.71	61.35%	6,075,175.00	9.66%
Accum. Dep'n.-Plant		(35,826,513.63)	-32.43%	(32,787,318.96)	-31.98%	(3,039,194.67)	9.27%
Building and Other Str	3,837,991.50	5,948,360.51	5.38%	5,824,660.04	5.68%	123,700.47	2.12%
Accum. Dep'n-Building and Other Structure		(2,110,369.01)	-1.91%	(1,923,205.69)	-1.88%	(187,163.32)	9.73%
<b>Total</b>		<b>36,994,420.58</b>	<b>33.48%</b>	<b>34,021,903.10</b>	<b>33.18%</b>	<b>2,972,517.48</b>	<b>8.74%</b>
<b>Equipment and Machinery</b>							
Office Equipment		3,717,013.27	3.36%	3,258,404.27	3.18%	458,609.00	14.07%
Accum. Dep'n-Office equipment		(2,225,455.40)	-2.01%	(1,918,405.46)	-1.87%	(307,049.94)	16.01%
Laboratory Equipment		114,502.54	0.10%	114,502.54	0.11%	-	0.00%
Accum. Dep'n-Laboratory Equipment		(92,990.53)	-0.08%	(83,664.51)	-0.08%	(9,326.02)	11.15%
Land Transportation Equipment		2,372,365.20	2.15%	2,303,106.20	2.25%	69,259.00	3.01%
Accum. Dep'n- Land Transportation Equipment		(1,374,833.36)	-1.24%	(1,274,799.57)	-1.24%	(100,033.79)	7.85%
Other Machinery and Equipment		26,635,481.89	24.11%	26,361,798.76	25.71%	273,683.13	1.04%
Accum. Dep'n-Other Machinery and Equip't.		(13,203,541.46)	-11.95%	(12,198,691.42)	-11.90%	(1,004,850.04)	8.24%
<b>Total</b>		<b>15,942,542.15</b>	<b>14.43%</b>	<b>16,562,250.81</b>	<b>16.15%</b>	<b>(619,708.66)</b>	<b>-3.74%</b>
<b>Furniture, Fixture and Books</b>							
Furniture and Fixtures		268,298.65	0.24%	268,298.65	0.26%	-	0.00%
Accum. Dep'n- Furniture and Fixtures		(134,714.00)	-0.12%	(125,870.05)	-0.12%	(8,843.95)	7.03%
<b>Total</b>		<b>133,584.65</b>	<b>0.12%</b>	<b>142,428.60</b>	<b>0.14%</b>	<b>(8,843.95)</b>	<b>-6.21%</b>
<b>Construction-in-Progress</b>							
Construction-in-Progress-Plant		20,254,348.11	18.33%	18,915,424.17	18.45%	1,338,923.94	7.08%
Construction-in-Progress-Build. & Other Strutr.		-		-		-	0.00%
<b>Total</b>		<b>20,254,348.11</b>	<b>18.33%</b>	<b>18,915,424.17</b>	<b>18.45%</b>	<b>1,338,923.94</b>	<b>7.08%</b>
<b>Total Property, Plant and Equipment</b>		<b>79,679,041.99</b>	<b>72.12%</b>	<b>75,996,153.18</b>	<b>74.12%</b>	<b>3,682,888.81</b>	<b>4.85%</b>
<b>OTHER ASSETS</b>							
Sinking Fund		12,068,398.20	10.92%	8,376,325.98	8.17%	3,692,072.22	44.08%
Restricted Fund		-	0.00%	-	0.00%	-	0.00%
Other Reserve Fund		-	0.00%	-	0.00%	-	0.00%
Other Assets		61,440.00	0.06%	61,440.00	0.06%	-	0.00%
<b>Total Other Assets</b>		<b>12,129,838.20</b>	<b>10.98%</b>	<b>8,437,765.98</b>	<b>8.23%</b>	<b>3,692,072.22</b>	<b>43.76%</b>
<b>TOTAL ASSETS AND OTHER DEBITS</b>		<b>110,485,177.50</b>	<b>100.00%</b>	<b>102,537,926.01</b>	<b>100.00%</b>	<b>7,947,251.49</b>	<b>7.75%</b>

**CATBALOGAN WATER DISTRICT  
BALANCE SHEET  
September 30, 2014**


	Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>CURRENT LIABILITIES</b>						
Payable Accounts						
Accounts Payables	1,323,090.17	1.20%	2,082,451.72	2.03%	(759,361.55)	-36.46%
<b>Total</b>	<b>1,323,090.17</b>	<b>1.20%</b>	<b>2,082,451.72</b>	<b>2.03%</b>	<b>(759,361.55)</b>	<b>-36.46%</b>
Inter-Agency Payables						
Due to National Government Agency (BIR, etc.)	320,581.97	0.29%	149,733.81	0.15%	170,848.16	114.10%
Due to GOCC (GSIS)	(4,632.37)	0.00%	(0.00)	0.00%	(4,632.37)	0.00%
Due to GOCC (SSS)	145,891.56	0.13%	145,891.56	0.14%	-	0.00%
Due to PAG-IBIG	-	0.00%	-	0.00%	-	0.00%
Due to PHIC	18,198.50	0.02%	18,071.50	0.02%	127.00	0.70%
Due to Cooperatives	(0.00)	0.00%	(0.00)	0.00%	-	0.00%
<b>Total</b>	<b>480,039.66</b>	<b>0.43%</b>	<b>313,696.87</b>	<b>0.31%</b>	<b>166,342.79</b>	<b>53.03%</b>
Other Payables						
Due to Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Other Payables	48,628.25	0.04%	48,628.25	0.05%	-	0.00%
<b>Total</b>	<b>48,628.25</b>	<b>0.04%</b>	<b>48,628.25</b>	<b>0.05%</b>	<b>-</b>	<b>0.00%</b>
Loans/Lease Payables						
Current Portion of Long Term Debts	548,742.33	0.50%	2,194,969.32	2.14%	(1,646,226.99)	-75.00%
Interest Payables	-		-		-	0
<b>Total</b>	<b>548,742.33</b>	<b>0.50%</b>	<b>2,194,969.32</b>	<b>2.14%</b>	<b>(1,646,226.99)</b>	<b>0.00%</b>
<b>Total Current Liabilities</b>	<b>2,400,500.41</b>	<b>2.17%</b>	<b>4,639,746.16</b>	<b>4.52%</b>	<b>(2,239,245.75)</b>	<b>-48.26%</b>
<b>NON-CURRENT LIABILITIES</b>						
Loans Payables	25,973,803.87	23.51%	25,973,803.87	25.33%	-	0.00%
<b>Total Non- Current Liabilities</b>	<b>25,973,803.87</b>	<b>23.51%</b>	<b>25,973,803.87</b>	<b>25.33%</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL LIABILITIES</b>	<b>28,374,304.28</b>	<b>25.68%</b>	<b>30,613,550.03</b>	<b>29.86%</b>	<b>(2,239,245.75)</b>	<b>-7.31%</b>
<b>DEFERRED CREDITS</b>						
Deferred Income from Penalty Charges	-		-			
Customers Deposit	309,307.77	0.28%	294,366.00	0.29%	14,941.77	5.08%
Meter Deposit	557,672.69	0.50%	570,038.72	0.56%	(12,366.03)	-2.17%
Other Deferred Credits	14,731,161.09	13.33%	14,774,405.01	14.41%	(43,243.92)	-0.29%
<b>Total Deferred Credits</b>	<b>15,598,141.55</b>	<b>14.12%</b>	<b>15,638,809.73</b>	<b>15.25%</b>	<b>(40,668.18)</b>	<b>-0.26%</b>

	Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
Government Equity	13,452,134.66	12.2%	13,452,134.66	13.1%	-	0.00%
Capital/Equity Reserve	5,358,712.13	4.9%	4,601,505.14	4.5%	757,206.99	16.46%
Debt Service Reserve	10,653,794.69	9.6%	9,139,380.84	8.9%	1,514,413.85	16.57%
Operating Maintenance Reserve	11,436,481.88	10.4%	9,922,068.03	9.7%	1,514,413.85	15.26%
Donated Capital (OPIC)	6,598,649.85	6.0%	6,598,649.85	6.4%	-	0.00%
Contingent Capital	13,458.88	0.0%	13,458.88	0.0%	-	0.00%
Retained Earnings	18,999,499.58	17.2%	12,558,368.85	12.2%	6,441,130.73	51.29%
<b>Total Equity</b>	<b>66,512,731.67</b>	<b>60.2%</b>	<b>56,285,566.25</b>	<b>54.9%</b>	<b>10,227,165.42</b>	<b>18.17%</b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS</b>						
	<b>110,485,177.50</b>	<b>100.0%</b>	<b>102,537,926.01</b>	<b>100.0%</b>	<b>7,947,251.49</b>	<b>7.75%</b>

Prepared by:

  
**JESSAMINE Q. COSTO**  
Senior Corporate Accountant

Noted By:

  
**ENGR. RALPH S. UY**  
General Manager





26,522,546.20



**CATBALOGAN WATER DISTRICT**  
**BALANCE SHEET**  
**October 31, 2014**

	Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>CURRENT ASSETS</b>						
<b>CASH</b>						
Cash-Collecting Officer	38,625.48	0.03%	143,771.73	0.14%	(105,146.25)	-73.13%
Working Fund	20,000.00	0.02%	-	0.00%	20,000.00	0.00%
Payroll Fund	93,830.00	0.08%	44,020.00	0.04%	49,810.00	0.00%
Cash in Bank-Local Currency	11,140,941.19	10.03%	10,921,683.27	10.65%	219,257.92	2.01%
Cash in Bank-Foreign Currency	-	0.00%	-	0.00%	-	0.00%
Cash in Bank - Joint Account - CWD & LWUA (LBP)	797,461.96	0.72%	797,461.96	0.78%	-	0.00%
<b>Total</b>	<b>12,090,858.63</b>	<b>10.89%</b>	<b>11,906,936.96</b>	<b>11.61%</b>	<b>183,921.67</b>	<b>1.54%</b>
<b>Receivables Accounts</b>						
Accounts Receivable	3,388,816.85	3.05%	3,193,442.83	3.11%	195,374.02	6.12%
Less: Allowance for Doubtful Account	878,199.69	0.79%	878,199.69	0.86%	-	0.00%
Accounts Receivables-Net	2,510,617.16	2.26%	2,315,243.14	2.26%	195,374.02	8.44%
Installment Sales Receivable	-	0.00%	-	0.00%	-	0.00%
<b>Total</b>	<b>2,510,617.16</b>	<b>2.26%</b>	<b>2,315,243.14</b>	<b>2.26%</b>	<b>195,374.02</b>	<b>8.44%</b>
<b>Other Receivables</b>						
Advances to Officers and Employees	57,338.00	0.05%	26,938.48	0.03%	30,399.52	112.85%
Due from Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Receivables-Disallowances/Charges	146,713.06	0.13%	1,878.50	0.00%	144,834.56	7710.12%
Other Receivable	494,866.51	0.45%	495,944.41	0.48%	(1,077.90)	-0.22%
<b>Total</b>	<b>698,917.57</b>	<b>0.63%</b>	<b>524,761.39</b>	<b>0.51%</b>	<b>174,156.18</b>	<b>33.19%</b>
<b>Inventories</b>						
Office Supplies Inventory	355,998.93	0.32%	265,539.43	0.26%	90,459.50	34.07%
Fuel, Oil and Lubricants	-	0.00%	-	0.00%	-	0.00%
Chemicals and Filtering Supplies Inventory	244,179.59	0.22%	55,780.78	0.05%	188,398.81	337.75%
Maintenance Supplies Inventory	741,589.89	0.67%	505,368.47	0.49%	236,221.42	46.74%
Construction Materials Inventory	-	0.00%	-	0.00%	-	0.00%
Other Inventories	1,658,882.09	1.49%	1,644,064.45	1.60%	14,817.64	0.90%
<b>Total</b>	<b>3,000,650.50</b>	<b>2.70%</b>	<b>2,470,753.13</b>	<b>2.41%</b>	<b>529,897.37</b>	<b>21.45%</b>
<b>Prepayments, Deposits and Deferred Charges</b>						
Guaranty Deposits	-	0.00%	-	0.00%	-	0.00%
Other Prepayment and Deposits	704,947.20	0.63%	699,113.20	0.68%	5,834.00	0.83%
Other Deferred Charges	604,389.08	0.54%	187,199.03	0.18%	417,190.05	222.86%
<b>Total</b>	<b>1,309,336.28</b>	<b>1.18%</b>	<b>886,312.23</b>	<b>0.86%</b>	<b>423,024.05</b>	<b>47.73%</b>
<b>Total Current Assets</b>	<b>19,610,380.14</b>	<b>17.65%</b>	<b>18,104,006.85</b>	<b>17.66%</b>	<b>1,506,373.29</b>	<b>8.32%</b>

		Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
		Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>Land and Other Improvements</b>							
Land		6,354,146.50	5.72%	6,354,146.50	6.20%	-	0.00%
Land Improvement			0.00%		0.00%	-	0.00%
Accum. Dep'n.-Land Improvement			0.00%		0.00%	-	0.00%
<b>Total</b>		<b>6,354,146.50</b>	<b>5.72%</b>	<b>6,354,146.50</b>	<b>6.20%</b>	<b>-</b>	<b>0.00%</b>
<b>Plant, Building and Structures</b>							
Plant (UPIS)	32,979,344.25	69,139,332.71	62.24%	62,907,767.71	61.35%	6,231,565.00	9.91%
Accum. Dep'n.-Plant		(36,159,988.46)	-32.55%	(32,787,318.96)	-31.98%	(3,372,669.50)	10.29%
Building and Other Str	3,823,855.61	5,955,020.51	5.36%	5,824,660.04	5.68%	130,360.47	2.24%
Accum. Dep'n-Building and Other Structure		(2,131,164.90)	-1.92%	(1,923,205.69)	-1.88%	(207,959.21)	10.81%
<b>Total</b>		<b>36,803,199.86</b>	<b>33.13%</b>	<b>34,021,903.10</b>	<b>33.18%</b>	<b>2,781,296.76</b>	<b>8.18%</b>
<b>Equipment and Machinery</b>							
Office Equipment		3,732,263.27	3.36%	3,258,404.27	3.18%	473,859.00	14.54%
Accum. Dep'n-Office equipment		(2,260,542.37)	-2.04%	(1,918,405.46)	-1.87%	(342,136.91)	17.83%
Laboratory Equipment		114,502.54	0.10%	114,502.54	0.11%	-	0.00%
Accum. Dep'n-Laboratory Equipment		(94,026.76)	-0.08%	(83,664.51)	-0.08%	(10,362.25)	12.39%
Land Transportation Equipment		2,372,365.20	2.14%	2,303,106.20	2.25%	69,259.00	3.01%
Accum. Dep'n- Land Transportation Equipment		(1,385,677.67)	-1.25%	(1,274,799.57)	-1.24%	(110,878.10)	8.70%
Other Machinery and Equipment		26,638,501.87	23.98%	26,361,798.76	25.71%	276,703.11	1.05%
Accum. Dep'n-Other Machinery and Equip't.		(13,312,690.87)	-11.99%	(12,198,691.42)	-11.90%	(1,113,999.45)	9.13%
<b>Total</b>		<b>15,804,695.21</b>	<b>14.23%</b>	<b>16,562,250.81</b>	<b>16.15%</b>	<b>(757,555.60)</b>	<b>-4.57%</b>
<b>Furniture, Fixture and Books</b>							
Furniture and Fixtures		268,298.65	0.24%	268,298.65	0.26%	-	0.00%
Accum. Dep'n- Furniture and Fixtures		(135,709.57)	-0.12%	(125,870.05)	-0.12%	(9,839.52)	7.82%
<b>Total</b>		<b>132,589.08</b>	<b>0.12%</b>	<b>142,428.60</b>	<b>0.14%</b>	<b>(9,839.52)</b>	<b>-6.91%</b>
<b>Construction-in-Progress</b>							
Construction-in-Progress-Plant		20,223,848.11	18.21%	18,915,424.17	18.45%	1,308,423.94	6.92%
Construction-in-Progress-Build. & Other Strutr.		-		-		-	0.00%
<b>Total</b>		<b>20,223,848.11</b>	<b>18.21%</b>	<b>18,915,424.17</b>	<b>18.45%</b>	<b>1,308,423.94</b>	<b>6.92%</b>
<b>Total Property, Plant and Equipment</b>		<b>79,318,478.76</b>	<b>71.41%</b>	<b>75,996,153.18</b>	<b>74.12%</b>	<b>3,322,325.58</b>	<b>4.37%</b>
<b>OTHER ASSETS</b>							
Sinking Fund		12,086,701.94	10.88%	8,376,325.98	8.17%	3,710,375.96	44.30%
Restricted Fund		-	0.00%	-	0.00%	-	0.00%
Other Reserve Fund		-	0.00%	-	0.00%	-	0.00%
Other Assets		61,440.00	0.06%	61,440.00	0.06%	-	0.00%
<b>Total Other Assets</b>		<b>12,148,141.94</b>	<b>10.94%</b>	<b>8,437,765.98</b>	<b>8.23%</b>	<b>3,710,375.96</b>	<b>43.97%</b>
<b>TOTAL ASSETS AND OTHER DEBITS</b>		<b>111,077,000.84</b>	<b>100.00%</b>	<b>102,537,926.01</b>	<b>100.00%</b>	<b>8,539,074.83</b>	<b>8.33%</b>

**CATBALOGAN WATER DISTRICT  
BALANCE SHEET  
October 31, 2014**

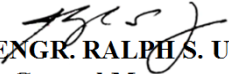
	Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>CURRENT LIABILITIES</b>						
Payable Accounts						
Accounts Payables	423,176.60	0.38%	2,082,451.72	2.03%	(1,659,275.12)	-79.68%
<b>Total</b>	<b>423,176.60</b>	<b>0.38%</b>	<b>2,082,451.72</b>	<b>2.03%</b>	<b>(1,659,275.12)</b>	<b>-79.68%</b>
Inter-Agency Payables						
Due to National Government Agency (BIR, etc.)	129,357.35	0.12%	149,733.81	0.15%	(20,376.46)	-13.61%
Due to GOCC (GSIS)	61.52	0.00%	(0.00)	0.00%	61.52	0.00%
Due to GOCC (SSS)	145,891.56	0.13%	145,891.56	0.14%	-	0.00%
Due to PAG-IBIG	-	0.00%	-	0.00%	-	0.00%
Due to PHIC	18,336.00	0.02%	18,071.50	0.02%	264.50	1.46%
Due to Cooperatives	(0.00)	0.00%	(0.00)	0.00%	-	0.00%
<b>Total</b>	<b>293,646.43</b>	<b>0.26%</b>	<b>313,696.87</b>	<b>0.31%</b>	<b>(20,050.44)</b>	<b>-6.39%</b>
Other Payables						
Due to Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Other Payables	48,628.25	0.04%	48,628.25	0.05%	-	0.00%
<b>Total</b>	<b>48,628.25</b>	<b>0.04%</b>	<b>48,628.25</b>	<b>0.05%</b>	<b>-</b>	<b>0.00%</b>
Loans/Lease Payables						
Current Portion of Long Term Debts	365,828.22	0.33%	2,194,969.32	2.14%	(1,829,141.10)	-83.33%
Interest Payables	-		-		-	0
<b>Total</b>	<b>365,828.22</b>	<b>0.33%</b>	<b>2,194,969.32</b>	<b>2.14%</b>	<b>(1,829,141.10)</b>	<b>0.00%</b>
<b>Total Current Liabilities</b>	<b>1,131,279.50</b>	<b>1.02%</b>	<b>4,639,746.16</b>	<b>4.52%</b>	<b>(3,508,466.66)</b>	<b>-75.62%</b>
<b>NON-CURRENT LIABILITIES</b>						
Loans Payables	25,973,803.87	23.38%	25,973,803.87	25.33%	-	0.00%
<b>Total Non- Current Liabilities</b>	<b>25,973,803.87</b>	<b>23.38%</b>	<b>25,973,803.87</b>	<b>25.33%</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL LIABILITIES</b>	<b>27,105,083.37</b>	<b>24.40%</b>	<b>30,613,550.03</b>	<b>29.86%</b>	<b>(3,508,466.66)</b>	<b>-11.46%</b>
<b>DEFERRED CREDITS</b>						
Deferred Income from Penalty Charges	-		-			
Customers Deposit	311,295.46	0.28%	294,366.00	0.29%	16,929.46	5.75%
Meter Deposit	557,641.54	0.50%	570,038.72	0.56%	(12,397.18)	-2.17%
Other Deferred Credits	14,724,807.09	13.26%	14,774,405.01	14.41%	(49,597.92)	-0.34%
<b>Total Deferred Credits</b>	<b>15,593,744.09</b>	<b>14.04%</b>	<b>15,638,809.73</b>	<b>15.25%</b>	<b>(45,065.64)</b>	<b>-0.29%</b>

	Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
Government Equity	13,452,134.66	12.1%	13,452,134.66	13.1%	-	0.00%
Capital/Equity Reserve	5,443,026.12	4.9%	4,601,505.14	4.5%	841,520.98	18.29%
Debt Service Reserve	10,822,422.67	9.7%	9,139,380.84	8.9%	1,683,041.83	18.42%
Operating Maintenance Reserve	11,605,109.86	10.4%	9,922,068.03	9.7%	1,683,041.83	16.96%
Donated Capital (OPIC)	6,598,649.85	5.9%	6,598,649.85	6.4%	-	0.00%
Contingent Capital	13,458.88	0.0%	13,458.88	0.0%	-	0.00%
Retained Earnings	20,443,371.34	18.4%	12,558,368.85	12.2%	7,885,002.49	62.79%
<b>Total Equity</b>	<b>68,378,173.38</b>	<b>61.6%</b>	<b>56,285,566.25</b>	<b>54.9%</b>	<b>12,092,607.13</b>	<b>21.48%</b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS</b>						
	<b>111,077,000.84</b>	<b>100.0%</b>	<b>102,537,926.01</b>	<b>100.0%</b>	<b>8,539,074.83</b>	<b>8.33%</b>

Prepared by:

  
**JESSAMINE Q. COSTO**  
Senior Corporate Accountant

Noted By:

  
**ENGR. RALPH S. UY**  
General Manager

**CATBALOGAN WATER DISTRICT  
BALANCE SHEET  
November 30, 2014**

	Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>CURRENT ASSETS</b>						
<b>CASH</b>						
Cash-Collecting Officer	84,663.31	0.08%	143,771.73	0.14%	(59,108.42)	-41.11%
Working Fund	20,000.00	0.02%	-	0.00%	20,000.00	0.00%
Payroll Fund	77,455.00	0.07%	44,020.00	0.04%	33,435.00	0.00%
Cash in Bank-Local Currency	9,945,091.82	8.91%	10,921,683.27	10.65%	(976,591.45)	-8.94%
Cash in Bank-Foreign Currency	-	0.00%	-	0.00%	-	0.00%
Cash in Bank - Joint Account - CWD & LWUA (LBP)	797,461.96	0.71%	797,461.96	0.78%	-	0.00%
<b>Total</b>	<b>10,924,672.09</b>	<b>9.79%</b>	<b>11,906,936.96</b>	<b>11.61%</b>	<b>(982,264.87)</b>	<b>-8.25%</b>
<b>Receivables Accounts</b>						
Accounts Receivable	3,477,770.25	3.12%	3,193,442.83	3.11%	284,327.42	8.90%
Less: Allowance for Doubtful Account	878,199.69	0.79%	878,199.69	0.86%	-	0.00%
Accounts Receivables-Net	2,599,570.56	2.33%	2,315,243.14	2.26%	284,327.42	12.28%
Installment Sales Receivable	-	0.00%	-	0.00%	-	0.00%
<b>Total</b>	<b>2,599,570.56</b>	<b>2.33%</b>	<b>2,315,243.14</b>	<b>2.26%</b>	<b>284,327.42</b>	<b>12.28%</b>
<b>Other Receivables</b>						
Advances to Officers and Employees	81,003.00	0.07%	26,938.48	0.03%	54,064.52	200.70%
Due from Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Receivables-Disallowances/Charges	145,113.06	0.13%	1,878.50	0.00%	143,234.56	7624.94%
Other Receivable	486,394.26	0.44%	495,944.41	0.48%	(9,550.15)	-1.93%
<b>Total</b>	<b>712,510.32</b>	<b>0.64%</b>	<b>524,761.39</b>	<b>0.51%</b>	<b>187,748.93</b>	<b>35.78%</b>
<b>Inventories</b>						
Office Supplies Inventory	329,646.27	0.30%	265,539.43	0.26%	64,106.84	24.14%
Fuel, Oil and Lubricants	-	0.00%	-	0.00%	-	0.00%
Chemicals and Filtering Supplies Inventory	210,884.87	0.19%	55,780.78	0.05%	155,104.09	278.06%
Maintenance Supplies Inventory	711,052.23	0.64%	505,368.47	0.49%	205,683.76	40.70%
Construction Materials Inventory	-	0.00%	-	0.00%	-	0.00%
Other Inventories	1,605,359.54	1.44%	1,644,064.45	1.60%	(38,704.91)	-2.35%
<b>Total</b>	<b>2,856,942.91</b>	<b>2.56%</b>	<b>2,470,753.13</b>	<b>2.41%</b>	<b>386,189.78</b>	<b>15.63%</b>
<b>Prepayments, Deposits and Deferred Charges</b>						
Guaranty Deposits	-	0.00%	-	0.00%	-	0.00%
Other Prepayment and Deposits	704,947.20	0.63%	699,113.20	0.68%	5,834.00	0.83%
Other Deferred Charges	655,873.27	0.59%	187,199.03	0.18%	468,674.24	250.36%
<b>Total</b>	<b>1,360,820.47</b>	<b>1.22%</b>	<b>886,312.23</b>	<b>0.86%</b>	<b>474,508.24</b>	<b>53.54%</b>
<b>Total Current Assets</b>	<b>18,454,516.35</b>	<b>16.54%</b>	<b>18,104,006.85</b>	<b>17.66%</b>	<b>350,509.50</b>	<b>1.94%</b>

		Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
		Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>Land and Other Improvements</b>							
Land		6,354,146.50	5.70%	6,354,146.50	6.20%	-	0.00%
Land Improvement			0.00%		0.00%	-	0.00%
Accum. Dep'n.-Land Improvement			0.00%		0.00%	-	0.00%
<b>Total</b>		<b>6,354,146.50</b>	<b>5.70%</b>	<b>6,354,146.50</b>	<b>6.20%</b>	<b>-</b>	<b>0.00%</b>
<b>Plant, Building and Structures</b>							
Plant (UPIS)	32,944,052.27	69,433,313.71	62.24%	62,907,767.71	61.35%	6,525,546.00	10.37%
Accum. Dep'n.-Plant		(36,489,261.44)	-32.71%	(32,787,318.96)	-31.98%	(3,701,942.48)	11.29%
Building and Other Str	3,803,059.66	5,955,020.51	5.34%	5,824,660.04	5.68%	130,360.47	2.24%
Accum. Dep'n-Building and Other Structure		(2,151,960.85)	-1.93%	(1,923,205.69)	-1.88%	(228,755.16)	11.89%
<b>Total</b>		<b>36,747,111.93</b>	<b>32.94%</b>	<b>34,021,903.10</b>	<b>33.18%</b>	<b>2,725,208.83</b>	<b>8.01%</b>
<b>Equipment and Machinery</b>							
Office Equipment		3,693,263.27	3.31%	3,258,404.27	3.18%	434,859.00	13.35%
Accum. Dep'n-Office equipment		(2,269,276.17)	-2.03%	(1,918,405.46)	-1.87%	(350,870.71)	18.29%
Laboratory Equipment		114,502.54	0.10%	114,502.54	0.11%	-	0.00%
Accum. Dep'n-Laboratory Equipment		(95,062.98)	-0.09%	(83,664.51)	-0.08%	(11,398.47)	13.62%
Land Transportation Equipment		2,372,365.20	2.13%	2,303,106.20	2.25%	69,259.00	3.01%
Accum. Dep'n- Land Transportation Equipment		(1,396,478.65)	-1.25%	(1,274,799.57)	-1.24%	(121,679.08)	9.54%
Other Machinery and Equipment		26,638,501.87	23.88%	26,361,798.76	25.71%	276,703.11	1.05%
Accum. Dep'n-Other Machinery and Equip't.		(13,421,106.96)	-12.03%	(12,198,691.42)	-11.90%	(1,222,415.54)	10.02%
<b>Total</b>		<b>15,636,708.12</b>	<b>14.02%</b>	<b>16,562,250.81</b>	<b>16.15%</b>	<b>(925,542.69)</b>	<b>-5.59%</b>
<b>Furniture, Fixture and Books</b>							
Furniture and Fixtures		268,298.65	0.24%	268,298.65	0.26%	-	0.00%
Accum. Dep'n- Furniture and Fixtures		(136,705.15)	-0.12%	(125,870.05)	-0.12%	(10,835.10)	8.61%
<b>Total</b>		<b>131,593.50</b>	<b>0.12%</b>	<b>142,428.60</b>	<b>0.14%</b>	<b>(10,835.10)</b>	<b>-7.61%</b>
<b>Construction-in-Progress</b>							
Construction-in-Progress-Plant		22,087,382.11	19.80%	18,915,424.17	18.45%	3,171,957.94	16.77%
Construction-in-Progress-Build. & Other Strutr.		-		-		-	0.00%
<b>Total</b>		<b>22,087,382.11</b>	<b>19.80%</b>	<b>18,915,424.17</b>	<b>18.45%</b>	<b>3,171,957.94</b>	<b>16.77%</b>
<b>Total Property, Plant and Equipment</b>		<b>80,956,942.16</b>	<b>72.57%</b>	<b>75,996,153.18</b>	<b>74.12%</b>	<b>4,960,788.98</b>	<b>6.53%</b>
<b>OTHER ASSETS</b>							
Sinking Fund		12,086,701.94	10.83%	8,376,325.98	8.17%	3,710,375.96	44.30%
Restricted Fund		-	0.00%	-	0.00%	-	0.00%
Other Reserve Fund		-	0.00%	-	0.00%	-	0.00%
Other Assets		61,440.00	0.06%	61,440.00	0.06%	-	0.00%
<b>Total Other Assets</b>		<b>12,148,141.94</b>	<b>10.89%</b>	<b>8,437,765.98</b>	<b>8.23%</b>	<b>3,710,375.96</b>	<b>43.97%</b>
<b>TOTAL ASSETS AND OTHER DEBITS</b>		<b>111,559,600.45</b>	<b>100.00%</b>	<b>102,537,926.01</b>	<b>100.00%</b>	<b>9,021,674.44</b>	<b>8.80%</b>

**CATBALOGAN WATER DISTRICT  
BALANCE SHEET  
November 30, 2014**

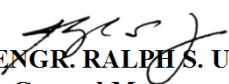
	Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>CURRENT LIABILITIES</b>						
Payable Accounts						
Accounts Payables	413,022.96	0.37%	2,082,451.72	2.03%	(1,669,428.76)	-80.17%
<b>Total</b>	<b>413,022.96</b>	<b>0.37%</b>	<b>2,082,451.72</b>	<b>2.03%</b>	<b>(1,669,428.76)</b>	<b>-80.17%</b>
Inter-Agency Payables						
Due to National Government Agency (BIR, etc.)	280,945.70	0.25%	149,733.81	0.15%	131,211.89	87.63%
Due to GOCC (GSIS)	61.52	0.00%	(0.00)	0.00%	61.52	0.00%
Due to GOCC (SSS)	145,891.56	0.13%	145,891.56	0.14%	-	0.00%
Due to PAG-IBIG	-	0.00%	-	0.00%	-	0.00%
Due to PHIC	18,186.00	0.02%	18,071.50	0.02%	114.50	0.63%
Due to Cooperatives	(0.00)	0.00%	(0.00)	0.00%	-	0.00%
<b>Total</b>	<b>445,084.78</b>	<b>0.40%</b>	<b>313,696.87</b>	<b>0.31%</b>	<b>131,387.91</b>	<b>41.88%</b>
Other Payables						
Due to Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Other Payables	48,628.25	0.04%	48,628.25	0.05%	-	0.00%
<b>Total</b>	<b>48,628.25</b>	<b>0.04%</b>	<b>48,628.25</b>	<b>0.05%</b>	<b>-</b>	<b>0.00%</b>
Loans/Lease Payables						
Current Portion of Long Term Debts	182,914.11	0.16%	2,194,969.32	2.14%	(2,012,055.21)	-91.67%
Interest Payables	-		-		-	0
<b>Total</b>	<b>182,914.11</b>	<b>0.16%</b>	<b>2,194,969.32</b>	<b>2.14%</b>	<b>(2,012,055.21)</b>	<b>0.00%</b>
<b>Total Current Liabilities</b>	<b>1,089,650.10</b>	<b>0.98%</b>	<b>4,639,746.16</b>	<b>4.52%</b>	<b>(3,550,096.06)</b>	<b>-76.51%</b>
<b>NON-CURRENT LIABILITIES</b>						
Loans Payables	25,973,803.87	23.28%	25,973,803.87	25.33%	-	0.00%
<b>Total Non- Current Liabilities</b>	<b>25,973,803.87</b>	<b>23.28%</b>	<b>25,973,803.87</b>	<b>25.33%</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL LIABILITIES</b>	<b>27,063,453.97</b>	<b>24.26%</b>	<b>30,613,550.03</b>	<b>29.86%</b>	<b>(3,550,096.06)</b>	<b>-11.60%</b>
<b>DEFERRED CREDITS</b>						
Deferred Income from Penalty Charges	-		-			
Customers Deposit	302,915.77	0.27%	294,366.00	0.29%	8,549.77	2.90%
Meter Deposit	557,326.99	0.50%	570,038.72	0.56%	(12,711.73)	-2.23%
Other Deferred Credits	14,735,801.09	13.21%	14,774,405.01	14.41%	(38,603.92)	-0.26%
<b>Total Deferred Credits</b>	<b>15,596,043.85</b>	<b>13.98%</b>	<b>15,638,809.73</b>	<b>15.25%</b>	<b>(42,765.88)</b>	<b>-0.27%</b>

	Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
Government Equity	13,452,134.66	12.1%	13,452,134.66	13.1%	-	0.00%
Capital/Equity Reserve	5,526,869.66	5.0%	4,601,505.14	4.5%	925,364.52	20.11%
Debt Service Reserve	10,990,109.76	9.9%	9,139,380.84	8.9%	1,850,728.92	20.25%
Operating Maintenance Reserve	11,772,796.95	10.6%	9,922,068.03	9.7%	1,850,728.92	18.65%
Donated Capital (OPIC)	6,598,649.85	5.9%	6,598,649.85	6.4%	-	0.00%
Contingent Capital	13,458.88	0.0%	13,458.88	0.0%	-	0.00%
Retained Earnings	20,546,082.87	18.4%	12,558,368.85	12.2%	7,987,714.02	63.60%
<b>Total Equity</b>	<b>68,900,102.63</b>	<b>61.8%</b>	<b>56,285,566.25</b>	<b>54.9%</b>	<b>12,614,536.38</b>	<b>22.41%</b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS</b>						
	<b>111,559,600.45</b>	<b>100.0%</b>	<b>102,537,926.01</b>	<b>100.0%</b>	<b>9,021,674.44</b>	<b>8.80%</b>

Prepared by:

  
**JESSAMINE Q. COSTO**  
Senior Corporate Accountant

Noted By:

  
**ENGR. RALPH S. UY**  
General Manager



**CATBALOGAN WATER DISTRICT  
BALANCE SHEET  
December 31, 2014**

	Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>CURRENT ASSETS</b>						
<b>CASH</b>						
Cash-Collecting Officer	178,299.54	0.15%	143,771.73	0.14%	34,527.81	24.02%
Working Fund	-	0.00%	-	0.00%	-	0.00%
Payroll Fund	59,390.00	0.05%	44,020.00	0.04%	15,370.00	0.00%
Cash in Bank-Local Currency	9,853,043.55	8.37%	10,921,683.27	10.65%	(1,068,639.72)	-9.78%
Cash in Bank-Foreign Currency	-	0.00%	-	0.00%	-	0.00%
Cash in Bank - Joint Account - CWD & LWUA (LBP)	797,461.96	0.68%	797,461.96	0.78%	-	0.00%
<b>Total</b>	<b>10,888,195.05</b>	<b>9.25%</b>	<b>11,906,936.96</b>	<b>11.61%</b>	<b>(1,018,741.91)</b>	<b>-8.56%</b>
<b>Receivables Accounts</b>						
Accounts Receivable	4,048,687.25	3.44%	3,193,442.83	3.11%	855,244.42	26.78%
Less: Allowance for Doubtful Account	911,997.31	0.77%	878,199.69	0.86%	33,797.62	3.85%
Accounts Receivables-Net	3,136,689.94	2.66%	2,315,243.14	2.26%	821,446.80	35.48%
Installment Sales Receivable	-	0.00%	-	0.00%	-	0.00%
<b>Total</b>	<b>3,136,689.94</b>	<b>2.66%</b>	<b>2,315,243.14</b>	<b>2.26%</b>	<b>821,446.80</b>	<b>35.48%</b>
<b>Other Receivables</b>						
Advances to Officers and Employees	8,838.00	0.01%	26,938.48	0.03%	(18,100.48)	-67.19%
Due from Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Receivables-Disallowances/Charges	143,513.06	0.12%	1,878.50	0.00%	141,634.56	7539.77%
Other Receivable	483,012.76	0.41%	495,944.41	0.48%	(12,931.65)	-2.61%
<b>Total</b>	<b>635,363.82</b>	<b>0.54%</b>	<b>524,761.39</b>	<b>0.51%</b>	<b>110,602.43</b>	<b>21.08%</b>
<b>Inventories</b>						
Office Supplies Inventory	381,710.81	0.32%	265,539.43	0.26%	116,171.38	43.75%
Fuel, Oil and Lubricants	-	0.00%	-	0.00%	-	0.00%
Chemicals and Filtering Supplies Inventory	169,772.59	0.14%	55,780.78	0.05%	113,991.81	204.36%
Maintenance Supplies Inventory	454,351.29	0.39%	505,368.47	0.49%	(51,017.18)	-10.10%
Construction Materials Inventory	-	0.00%	-	0.00%	-	0.00%
Other Inventories	1,540,383.44	1.31%	1,644,064.45	1.60%	(103,681.01)	-6.31%
<b>Total</b>	<b>2,546,218.13</b>	<b>2.16%</b>	<b>2,470,753.13</b>	<b>2.41%</b>	<b>75,465.00</b>	<b>3.05%</b>
<b>Prepayments, Deposits and Deferred Charges</b>						
Guaranty Deposits	-	0.00%	-	0.00%	-	0.00%
Other Prepayment and Deposits	704,947.20	0.60%	699,113.20	0.68%	5,834.00	0.83%
Other Deferred Charges	713,808.60	0.61%	187,199.03	0.18%	526,609.57	281.31%
<b>Total</b>	<b>1,418,755.80</b>	<b>1.21%</b>	<b>886,312.23</b>	<b>0.86%</b>	<b>532,443.57</b>	<b>60.07%</b>
<b>Total Current Assets</b>	<b>18,625,222.74</b>	<b>15.82%</b>	<b>18,104,006.85</b>	<b>17.66%</b>	<b>521,215.89</b>	<b>2.88%</b>

	Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>Land and Other Improvements</b>						
Land	6,354,146.50	5.40%	6,354,146.50	6.20%	-	0.00%
Land Improvement		0.00%		0.00%	-	0.00%
Accum. Dep'n.-Land Improvement		0.00%		0.00%	-	0.00%
<b>Total</b>	<b>6,354,146.50</b>	<b>5.40%</b>	<b>6,354,146.50</b>	<b>6.20%</b>	<b>-</b>	<b>0.00%</b>
<b>Plant, Building and Structures</b>						
Plant (UPIS)	71,717,958.73	60.93%	62,907,767.71	61.35%	8,810,191.02	14.00%
Accum. Dep'n.-Plant	(36,563,555.38)	-31.06%	(32,787,318.96)	-31.98%	(3,776,236.42)	11.52%
Building and Other Structures	5,838,749.26	4.96%	5,824,660.04	5.68%	14,089.22	0.24%
Accum. Dep'n-Building and Other Structure	(2,169,365.51)	-1.84%	(1,923,205.69)	-1.88%	(246,159.82)	12.80%
<b>Total</b>	<b>38,823,787.10</b>	<b>32.98%</b>	<b>34,021,903.10</b>	<b>33.18%</b>	<b>4,801,884.00</b>	<b>14.11%</b>
<b>Equipment and Machinery</b>						
Office Equipment	3,693,263.27	3.14%	3,258,404.27	3.18%	434,859.00	13.35%
Accum. Dep'n-Office equipment	(2,302,773.04)	-1.96%	(1,918,405.46)	-1.87%	(384,367.58)	20.04%
Laboratory Equipment	114,502.54	0.10%	114,502.54	0.11%	-	0.00%
Accum. Dep'n-Laboratory Equipment	(96,099.21)	-0.08%	(83,664.51)	-0.08%	(12,434.70)	14.86%
Land Transportation Equipment	2,548,365.20	2.17%	2,303,106.20	2.25%	245,259.00	10.65%
Accum. Dep'n- Land Transportation Equipment	(1,407,279.63)	-1.20%	(1,274,799.57)	-1.24%	(132,480.06)	10.39%
Other Machinery and Equipment	27,455,455.82	23.33%	26,361,798.76	25.71%	1,093,657.06	4.15%
Accum. Dep'n-Other Machinery and Equip't.	(13,530,353.30)	-11.50%	(12,198,691.42)	-11.90%	(1,331,661.88)	10.92%
<b>Total</b>	<b>16,475,081.65</b>	<b>14.00%</b>	<b>16,562,250.81</b>	<b>16.15%</b>	<b>(87,169.16)</b>	<b>-0.53%</b>
<b>Furniture, Fixture and Books</b>						
Furniture and Fixtures	272,490.65	0.23%	268,298.65	0.26%	4,192.00	1.56%
Accum. Dep'n- Furniture and Fixtures	(137,700.72)	-0.12%	(125,870.05)	-0.12%	(11,830.67)	9.40%
<b>Total</b>	<b>134,789.93</b>	<b>0.11%</b>	<b>142,428.60</b>	<b>0.14%</b>	<b>(7,638.67)</b>	<b>-5.36%</b>
<b>Construction-in-Progress</b>						
Construction-in-Progress-Plant	25,140,924.75	21.36%	18,915,424.17	18.45%	6,225,500.58	32.91%
Construction-in-Progress-Build. & Other Strutr.	-		-		-	0.00%
<b>Total</b>	<b>25,140,924.75</b>	<b>21.36%</b>	<b>18,915,424.17</b>	<b>18.45%</b>	<b>6,225,500.58</b>	<b>32.91%</b>
<b>Total Property, Plant and Equipment</b>	<b>86,928,729.93</b>	<b>73.85%</b>	<b>75,996,153.18</b>	<b>74.12%</b>	<b>10,932,576.75</b>	<b>14.39%</b>
<b>OTHER ASSETS</b>						
Sinking Fund	12,086,701.94	10.27%	8,376,325.98	8.17%	3,710,375.96	44.30%
Restricted Fund	-	0.00%	-	0.00%	-	0.00%
Other Reserve Fund	-	0.00%	-	0.00%	-	0.00%
Other Assets	61,440.00	0.05%	61,440.00	0.06%	-	0.00%
<b>Total Other Assets</b>	<b>12,148,141.94</b>	<b>10.32%</b>	<b>8,437,765.98</b>	<b>8.23%</b>	<b>3,710,375.96</b>	<b>43.97%</b>
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>117,702,094.61</b>	<b>100.00%</b>	<b>102,537,926.01</b>	<b>100.00%</b>	<b>15,164,168.60</b>	<b>14.79%</b>

**CATBALOGAN WATER DISTRICT  
BALANCE SHEET  
December 31, 2014**


	Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>CURRENT LIABILITIES</b>						
Payable Accounts						
Accounts Payables	3,801,189.70	3.23%	2,082,451.72	2.03%	1,718,737.98	82.53%
<b>Total</b>	<b>3,801,189.70</b>	<b>3.23%</b>	<b>2,082,451.72</b>	<b>2.03%</b>	<b>1,718,737.98</b>	<b>82.53%</b>
Inter-Agency Payables						
Due to National Government Agency (BIR, etc.)	545,590.33	0.46%	149,733.81	0.15%	395,856.52	264.37%
Due to GOCC (GSIS)	61.52	0.00%	(0.00)	0.00%	61.52	0.00%
Due to GOCC (SSS)	145,891.56	0.12%	145,891.56	0.14%	-	0.00%
Due to PAG-IBIG	-	0.00%	-	0.00%	-	0.00%
Due to PHIC	18,186.00	0.02%	18,071.50	0.02%	114.50	0.63%
Due to Cooperatives	(0.00)	0.00%	(0.00)	0.00%	-	0.00%
<b>Total</b>	<b>709,729.41</b>	<b>0.60%</b>	<b>313,696.87</b>	<b>0.31%</b>	<b>396,032.54</b>	<b>126.25%</b>
Other Payables						
Due to Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Other Payables	4,631,486.90	3.93%	48,628.25	0.05%	4,582,858.65	9424.27%
<b>Total</b>	<b>4,631,486.90</b>	<b>3.93%</b>	<b>48,628.25</b>	<b>0.05%</b>	<b>4,582,858.65</b>	<b>9424.27%</b>
Loans/Lease Payables						
Current Portion of Long Term Debts	2,194,969.32	1.86%	2,194,969.32	2.14%	0.00	0.00%
Interest Payables	-		-		-	0
<b>Total</b>	<b>2,194,969.32</b>	<b>1.86%</b>	<b>2,194,969.32</b>	<b>2.14%</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Current Liabilities</b>	<b>11,337,375.33</b>	<b>9.63%</b>	<b>4,639,746.16</b>	<b>4.52%</b>	<b>6,697,629.17</b>	<b>144.35%</b>
<b>NON-CURRENT LIABILITIES</b>						
Loans Payables	23,778,834.55	20.20%	25,973,803.87	25.33%	(2,194,969.32)	-8.45%
<b>Total Non- Current Liabilities</b>	<b>23,778,834.55</b>	<b>20.20%</b>	<b>25,973,803.87</b>	<b>25.33%</b>	<b>(2,194,969.32)</b>	<b>-8.45%</b>
<b>TOTAL LIABILITIES</b>	<b>35,116,209.88</b>	<b>29.83%</b>	<b>30,613,550.03</b>	<b>29.86%</b>	<b>4,502,659.85</b>	<b>14.71%</b>
<b>DEFERRED CREDITS</b>						
Deferred Income from Penalty Charges	-		-			
Customers Deposit	306,867.20	0.26%	294,366.00	0.29%	12,501.20	4.25%
Meter Deposit	557,326.99	0.47%	570,038.72	0.56%	(12,711.73)	-2.23%
Other Deferred Credits	14,787,013.09	12.56%	14,774,405.01	14.41%	12,608.08	0.09%
<b>Total Deferred Credits</b>	<b>15,651,207.28</b>	<b>13.30%</b>	<b>15,638,809.73</b>	<b>15.25%</b>	<b>12,397.55</b>	<b>0.08%</b>

	Actual This Month		Balances as of Dec. 31, 2013		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
Government Equity	13,452,134.66	11.4%	13,452,134.66	13.1%	-	0.00%
Capital/Equity Reserve	5,608,052.37	4.8%	4,601,505.14	4.5%	1,006,547.23	21.87%
Debt Service Reserve	11,152,475.18	9.5%	9,139,380.84	8.9%	2,013,094.34	22.03%
Operating Maintenance Reserve	11,935,162.37	10.1%	9,922,068.03	9.7%	2,013,094.34	20.29%
Donated Capital (OPIC)	6,598,649.85	5.6%	6,598,649.85	6.4%	-	0.00%
Contingent Capital	13,458.88	0.0%	13,458.88	0.0%	-	0.00%
Retained Earnings	18,174,744.14	15.4%	12,558,368.85	12.2%	5,616,375.29	44.72%
<b>Total Equity</b>	<b>66,934,677.45</b>	<b>56.9%</b>	<b>56,285,566.25</b>	<b>54.9%</b>	<b>10,649,111.20</b>	<b>18.92%</b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS</b>						
	<b>117,702,094.61</b>	<b>100.0%</b>	<b>102,537,926.01</b>	<b>100.0%</b>	<b>15,164,168.60</b>	<b>14.79%</b>

Prepared by:

  
**JESSAMINE Q. COSTO**  
Senior Corporate Accountant

Noted By:

  
**ENGR. RALPH S. UY**  
General Manager