

**CATBALOGAN WATER DISTRICT  
BALANCE SHEET  
January 31, 2016**

**CURRENT ASSETS**

**CASH**

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

**Receivables Accounts**

Accounts Receivable  
Less: Allowance for Doubtful Account  
Accounts Receivables-Net  
Installment Sales Receivable  
**Total**

**Other Receivables**

Advances to Officers and Employees  
Due from Officers and Employees  
Receivables-Disallowances/Charges  
Other Receivable  
**Total**

**Inventories**

Office Supplies Inventory  
Fuel, Oil and Lubricants  
Chemicals and Filtering Supplies Inventory  
Maintenance Supplies Inventory  
Construction Materials Inventory  
Other Inventories  
**Total**

**Prepayments, Deposits and Deferred Charges**

Guaranty Deposits  
Other Prepayment and Deposits  
Other Deferred Charges  
**Total**

**Total Current Assets**

Actual This Month		Balances as of Dec. 31, 2015		Increase / (Decrease)	
Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
44,719.99	0.04%	134,901.81	0.12%	(90,181.82)	-66.85%
20,000.00	0.02%	-	0.00%	20,000.00	0.00%
429,473.35	0.36%	80,954.68	0.07%	348,518.67	0.00%
5,710,960.46	4.84%	6,218,954.52	5.33%	(507,994.06)	-8.17%
-	0.00%	-	0.00%	-	0.00%
(0.00)	0.00%	(0.00)	0.00%	-	0.00%
<b>6,205,153.80</b>	<b>5.26%</b>	<b>6,434,811.01</b>	<b>5.51%</b>	<b>(229,657.21)</b>	<b>-3.57%</b>
3,390,575.82	2.88%	3,614,743.67	3.10%	(224,167.85)	-6.20%
949,225.30	0.81%	949,225.30	0.81%	-	0.00%
2,441,350.52	2.07%	2,665,518.37	2.28%	(224,167.85)	-8.41%
-	0.00%	-	0.00%	-	0.00%
<b>2,441,350.52</b>	<b>2.07%</b>	<b>2,665,518.37</b>	<b>2.28%</b>	<b>(224,167.85)</b>	<b>-8.41%</b>
330,798.00	0.28%	11,318.00	0.01%	319,480.00	2822.76%
-	0.00%	-	0.00%	-	0.00%
131,464.18	0.11%	131,738.04	0.11%	(273.86)	-0.21%
526,133.39	0.45%	454,999.19	0.39%	71,134.20	15.63%
<b>988,395.57</b>	<b>0.84%</b>	<b>598,055.23</b>	<b>0.51%</b>	<b>390,340.34</b>	<b>65.27%</b>
430,287.87	0.36%	501,584.50	0.43%	(71,296.63)	-14.21%
-	0.00%	-	0.00%	-	0.00%
358,949.26	0.30%	88,701.56	0.08%	270,247.70	304.67%
349,746.37	0.30%	368,291.62	0.32%	(18,545.25)	-5.04%
-	0.00%	-	0.00%	-	0.00%
2,257,878.12	1.92%	1,509,919.05	1.29%	747,959.07	49.54%
<b>3,396,861.62</b>	<b>2.88%</b>	<b>2,468,496.73</b>	<b>2.11%</b>	<b>928,364.89</b>	<b>37.61%</b>
-	0.00%	-	0.00%	-	0.00%
704,947.20	0.60%	704,947.20	0.60%	-	0.00%
1,320,596.14	1.12%	1,316,789.84	1.13%	3,806.30	0.29%
<b>2,025,543.34</b>	<b>1.72%</b>	<b>2,021,737.04</b>	<b>1.73%</b>	<b>3,806.30</b>	<b>0.19%</b>
<b>15,057,304.85</b>	<b>12.77%</b>	<b>14,188,618.38</b>	<b>12.15%</b>	<b>868,686.47</b>	<b>6.12%</b>

	Actual This Month		Balances as of Dec. 31, 2015		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>Land and Other Improvements</b>						
Land	6,354,146.50	5.39%	6,354,146.50	5.44%	-	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>5.39%</b>	<b>6,354,146.50</b>	<b>5.44%</b>	<b>-</b>	<b>0.00%</b>
<b>Plant, Building and Structures</b>						
Plant (UPIS)	77,872,279.57	66.06%	77,727,083.45	66.57%	145,196.12	0.19%
Accum. Dep'n.-Plant	(40,917,225.39)	-34.71%	(40,630,047.63)	-34.80%	(287,177.76)	0.71%
Building and Other Structures	5,996,205.92	5.09%	5,966,303.10	5.11%	29,902.82	0.50%
Accum. Dep'n.-Building and Other Structure	(2,430,295.95)	-2.06%	(2,415,363.05)	-2.07%	(14,932.90)	0.62%
<b>Total</b>	<b>40,520,964.15</b>	<b>34.37%</b>	<b>40,647,975.87</b>	<b>34.81%</b>	<b>(127,011.72)</b>	<b>-0.31%</b>
<b>Equipment and Machinery</b>						
Office Equipment	4,262,888.27	3.62%	4,262,888.27	3.65%	-	0.00%
Accum. Dep'n.-Office equipment	(2,757,984.14)	-2.34%	(2,716,282.63)	-2.33%	(41,701.51)	1.54%
Laboratory Equipment	672,289.38	0.57%	672,289.38	0.58%	-	0.00%
Accum. Dep'n.-Laboratory Equipment	(118,952.64)	-0.10%	(116,054.05)	-0.10%	(2,898.59)	2.50%
Land Transportation Equipment	2,618,365.20	2.22%	2,618,365.20	2.24%	-	0.00%
Accum. Dep'n.- Land Transportation Equipment	(1,577,282.74)	-1.34%	(1,564,205.73)	-1.34%	(13,077.01)	0.84%
Other Machinery and Equipment	31,897,257.78	27.06%	31,788,814.08	27.22%	108,443.70	0.34%
Accum. Dep'n.-Other Machinery and Equip't.	(15,073,839.60)	-12.79%	(14,940,701.83)	-12.80%	(133,137.77)	0.89%
<b>Total</b>	<b>19,922,741.51</b>	<b>16.90%</b>	<b>20,005,112.69</b>	<b>17.13%</b>	<b>(82,371.18)</b>	<b>-0.41%</b>
<b>Furniture, Fixture and Books</b>						
Furniture and Fixtures	374,790.65	0.32%	374,790.65	0.32%	-	0.00%
Accum. Dep'n- Furniture and Fixtures	(166,814.37)	-0.14%	(164,350.84)	-0.14%	(2,463.53)	1.50%
<b>Total</b>	<b>207,976.28</b>	<b>0.18%</b>	<b>210,439.81</b>	<b>0.18%</b>	<b>(2,463.53)</b>	<b>-1.17%</b>
<b>Construction-in-Progress</b>						
Construction-in-Progress-Plant	25,922,023.81	21.99%	25,922,023.81	22.20%	-	0.00%
Construction-in-Progress-Build. & Other Strutr.	-		-		-	0.00%
<b>Total</b>	<b>25,922,023.81</b>	<b>21.99%</b>	<b>25,922,023.81</b>	<b>22.20%</b>	<b>-</b>	<b>0.00%</b>
<b>Total Property, Plant and Equipment</b>	<b>92,927,852.25</b>	<b>78.83%</b>	<b>93,139,698.68</b>	<b>79.77%</b>	<b>(211,846.43)</b>	<b>-0.23%</b>
<b>OTHER ASSETS</b>						
Sinking Fund	9,842,141.24	8.35%	9,376,225.64	8.03%	465,915.60	4.97%
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	0.05%	-	0.00%
<b>Total Other Assets</b>	<b>9,903,581.24</b>	<b>8.40%</b>	<b>9,437,665.64</b>	<b>8.08%</b>	<b>465,915.60</b>	<b>4.94%</b>
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>117,888,738.34</b>	<b>100.00%</b>	<b>116,765,982.70</b>	<b>100.00%</b>	<b>1,122,755.64</b>	<b>0.96%</b>

**CATBALOGAN WATER DISTRICT**  
**BALANCE SHEET**  
 January 31, 2016

**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	
<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, 2015		Increase / (Decrease)	
Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
677,209.25	0.57%	768,132.37	0.66%	(90,923.12)	-11.84%
<b>677,209.25</b>	<b>0.57%</b>	<b>768,132.37</b>	<b>0.66%</b>	<b>(90,923.12)</b>	<b>-11.84%</b>
370,244.04	0.31%	420,190.32	0.36%	(49,946.28)	-11.89%
6.09	0.00%	6.09	0.00%	-	0.00%
145,891.56	0.12%	145,891.56	0.12%	-	0.00%
-	0.00%	-	0.00%	-	0.00%
18,186.00	0.02%	18,186.00	0.02%	-	0.00%
28,407.77	0.02%	37,604.92	0.03%	(9,197.15)	0.00%
<b>562,735.46</b>	<b>0.48%</b>	<b>621,878.89</b>	<b>0.53%</b>	<b>(59,143.43)</b>	<b>-9.51%</b>
-	0.00%	-	0.00%	-	0.00%
4,304,357.44	3.65%	4,307,027.73	3.69%	(2,670.29)	-0.06%
<b>4,304,357.44</b>	<b>3.65%</b>	<b>4,307,027.73</b>	<b>3.69%</b>	<b>(2,670.29)</b>	<b>-0.06%</b>
2,012,055.21	1.71%	2,194,969.32	1.88%	(182,914.11)	-8.33%
-		-		-	0
<b>2,012,055.21</b>	<b>1.71%</b>	<b>0.00</b>	<b>0.00%</b>	<b>2,012,055.21</b>	<b>0.00%</b>
<b>7,556,357.36</b>	<b>6.41%</b>	<b>5,697,038.99</b>	<b>4.88%</b>	<b>1,859,318.37</b>	<b>32.64%</b>
21,583,865.23	18.31%	21,583,865.23	18.48%	(0.00)	0.00%
<b>21,583,865.23</b>	<b>18.31%</b>	<b>23,778,834.55</b>	<b>20.36%</b>	<b>(2,194,969.32)</b>	<b>-9.23%</b>
<b>29,140,222.59</b>	<b>24.72%</b>	<b>29,475,873.54</b>	<b>25.24%</b>	<b>(335,650.95)</b>	<b>-1.14%</b>
-		-			
295,569.39	0.25%	298,196.26	0.26%	(2,626.87)	-0.88%
565,161.65	0.48%	565,161.65	0.48%	-	0.00%
14,944,943.82	12.68%	14,999,514.78	12.85%	(54,570.96)	-0.36%
<b>15,805,674.86</b>	<b>13.41%</b>	<b>15,862,872.69</b>	<b>13.59%</b>	<b>(57,197.83)</b>	<b>-0.36%</b>

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

Actual This Month		Balances as of Dec. 31, 2015		Increase / (Decrease)	
Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
13,452,134.66	11.4%	13,452,134.66	11.5%	-	0.00%
6,703,671.92	5.7%	6,610,364.93	5.7%	93,306.99	1.41%
13,343,714.26	11.3%	13,157,100.29	11.3%	186,613.97	1.42%
14,126,401.45	12.0%	13,939,787.48	11.9%	186,613.97	1.34%
6,598,649.85	5.6%	6,598,649.85	5.7%	-	0.00%
13,458.88	0.0%	13,458.88	0.0%	-	0.00%
18,704,809.87	15.9%	17,655,740.38	15.1%	1,049,069.49	5.94%
72,942,840.89	61.9%	71,427,236.47	61.2%	1,515,604.42	2.12%
117,888,738.34	100.0%	116,765,982.70	100.0%	1,122,755.64	0.96%

Prepared by:   
**JESSAMINE Q. COSTO**  
 Senior Corporate Accountant

Noted By:   
**ENGR. RALPH S. UY**  
 General Manager

**CATBALOGAN WATER DISTRICT**  
**BALANCE SHEET**  
February 29, 2016

**CURRENT ASSETS**

**CASH**

Cash-Collecting Officer	157,628.39	0.13%	134,901.81	0.12%	22,726.58	16.85%
Working Fund	20,000.00	0.02%	-	0.00%	20,000.00	0.00%
Payroll Fund	303,509.09	0.25%	80,954.68	0.07%	222,554.41	0.00%
Cash in Bank-Local Currency	7,346,039.56	6.15%	6,218,954.52	5.33%	1,127,085.04	18.12%
Cash in Bank-Foreign Currency	-	0.00%	-	0.00%	-	0.00%
Cash in Bank - Joint Account - CWD & LWUA (LBP)	(0.00)	0.00%	(0.00)	0.00%	-	0.00%
<b>Total</b>	<b>7,827,177.04</b>	<b>6.56%</b>	<b>6,434,811.01</b>	<b>5.51%</b>	<b>1,392,366.03</b>	<b>21.64%</b>

**Receivables Accounts**

Accounts Receivable	3,485,336.75	2.92%	3,614,743.67	3.10%	(129,406.92)	-3.58%
Less: Allowance for Doubtful Account	(949,225.30)	0.80%	(949,225.30)	0.81%	-	0.00%
Accounts Receivables-Net	2,536,111.45	2.12%	2,665,518.37	2.28%	(129,406.92)	-4.85%
Installment Sales Receivable	-	0.00%	-	0.00%	-	0.00%
<b>Total</b>	<b>2,536,111.45</b>	<b>2.12%</b>	<b>2,665,518.37</b>	<b>2.28%</b>	<b>(129,406.92)</b>	<b>-4.85%</b>

**Other Receivables**

Advances to Officers and Employees	140,868.00	0.12%	11,318.00	0.01%	129,550.00	1144.64%
Due from Officers and Employees	(12.50)	0.00%	-	0.00%	(12.50)	0.00%
Receivables-Disallowances/Charges	131,064.18	0.11%	131,738.04	0.11%	(673.86)	-0.51%
Other Receivable	524,275.89	0.44%	454,999.19	0.39%	69,276.70	15.23%
<b>Total</b>	<b>796,195.57</b>	<b>0.67%</b>	<b>598,055.23</b>	<b>0.51%</b>	<b>198,140.34</b>	<b>33.13%</b>

**Inventories**

Office Supplies Inventory	407,547.92	0.34%	501,584.50	0.43%	(94,036.58)	-18.75%
Fuel, Oil and Lubricants	-	0.00%	-	0.00%	-	0.00%
Chemicals and Filtering Supplies Inventory	330,669.76	0.28%	88,701.56	0.08%	241,968.20	272.79%
Maintenance Supplies Inventory	359,638.71	0.30%	368,291.62	0.32%	(8,652.91)	-2.35%
Construction Materials Inventory	-	0.00%	-	0.00%	-	0.00%
Other Inventories	2,176,915.38	1.82%	1,509,919.05	1.29%	666,996.33	44.17%
<b>Total</b>	<b>3,274,771.77</b>	<b>2.74%</b>	<b>2,468,496.73</b>	<b>2.11%</b>	<b>806,275.04</b>	<b>32.66%</b>

**Prepayments, Deposits and Deferred Charges**

Guaranty Deposits	-	0.00%	-	0.00%	-	0.00%
Other Prepayment and Deposits	689,947.20	0.58%	704,947.20	0.60%	(15,000.00)	-2.13%
Other Deferred Charges	1,358,864.68	1.14%	1,316,789.84	1.13%	42,074.84	3.20%
<b>Total</b>	<b>2,048,811.88</b>	<b>1.72%</b>	<b>2,021,737.04</b>	<b>1.73%</b>	<b>27,074.84</b>	<b>1.34%</b>

**Total Current Assets**

<b>16,483,067.71</b>	<b>13.81%</b>	<b>14,188,618.38</b>	<b>12.15%</b>	<b>2,294,449.33</b>	<b>16.17%</b>
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*Jose J.*

	Actual This Month		Balances as of Dec. 31, 2015		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>Land and Other Improvements</b>						
Land	6,354,146.50	5.32%	6,354,146.50	5.44%	-	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>5.32%</b>	<b>6,354,146.50</b>	<b>5.44%</b>	<b>-</b>	<b>0.00%</b>
<b>Plant, Building and Structures</b>						
Plant (UPIS)	77,945,766.75	65.29%	77,727,083.45	66.57%	218,683.30	0.28%
Accum. Dep'n.-Plant	(41,204,033.08)	-34.52%	(40,630,047.63)	-34.80%	(573,985.45)	1.41%
Building and Other Structures	6,000,135.92	5.03%	5,966,303.10	5.11%	33,832.82	0.57%
Accum. Dep'n-Building and Other Structure	(2,445,228.66)	-2.05%	(2,415,363.05)	-2.07%	(29,865.61)	1.24%
<b>Total</b>	<b>40,296,640.93</b>	<b>33.76%</b>	<b>40,647,975.87</b>	<b>34.81%</b>	<b>(351,334.94)</b>	<b>-0.86%</b>
<b>Equipment and Machinery</b>						
Office Equipment	4,267,878.27	3.58%	4,262,888.27	3.65%	4,990.00	0.12%
Accum. Dep'n-Office equipment	(2,794,567.89)	-2.34%	(2,716,282.63)	-2.33%	(78,285.26)	2.88%
Laboratory Equipment	672,289.38	0.56%	672,289.38	0.58%	-	0.00%
Accum. Dep'n-Laboratory Equipment	(121,851.23)	-0.10%	(116,054.05)	-0.10%	(5,797.18)	5.00%
Land Transportation Equipment	2,618,365.20	2.19%	2,618,365.20	2.24%	-	0.00%
Accum. Dep'n- Land Transportation Equipment	(1,590,352.05)	-1.33%	(1,564,205.73)	-1.34%	(26,146.32)	1.67%
Other Machinery and Equipment	31,897,257.78	26.72%	31,788,814.08	27.22%	108,443.70	0.34%
Accum. Dep'n-Other Machinery and Equip't.	(15,206,406.85)	-12.74%	(14,940,701.83)	-12.80%	(265,705.02)	1.78%
<b>Total</b>	<b>19,742,612.61</b>	<b>16.54%</b>	<b>20,005,112.69</b>	<b>17.13%</b>	<b>(262,500.08)</b>	<b>-1.31%</b>
<b>Furniture, Fixture and Books</b>						
Furniture and Fixtures	374,790.65	0.31%	374,790.65	0.32%	-	0.00%
Accum. Dep'n- Furniture and Fixtures	(169,277.90)	-0.14%	(164,350.84)	-0.14%	(4,927.06)	3.00%
<b>Total</b>	<b>205,512.75</b>	<b>0.17%</b>	<b>210,439.81</b>	<b>0.18%</b>	<b>(4,927.06)</b>	<b>-2.34%</b>
<b>Construction-in-Progress</b>						
Construction-in-Progress-Plant	25,922,023.81	21.71%	25,922,023.81	22.20%	-	0.00%
Construction-in-Progress-Build. & Other Strutr.	-		-		-	0.00%
<b>Total</b>	<b>25,922,023.81</b>	<b>21.71%</b>	<b>25,922,023.81</b>	<b>22.20%</b>	<b>-</b>	<b>0.00%</b>
<b>Total Property, Plant and Equipment</b>	<b>92,520,936.60</b>	<b>77.50%</b>	<b>93,139,698.68</b>	<b>79.77%</b>	<b>(618,762.08)</b>	<b>-0.66%</b>
<b>OTHER ASSETS</b>						
Sinking Fund	10,313,187.15	8.64%	9,376,225.64	8.03%	936,961.51	9.99%
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	0.05%	-	0.00%
<b>Total Other Assets</b>	<b>10,374,627.15</b>	<b>8.69%</b>	<b>9,437,665.64</b>	<b>8.08%</b>	<b>936,961.51</b>	<b>9.93%</b>
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>119,378,631.46</b>	<b>100.00%</b>	<b>116,765,982.70</b>	<b>100.00%</b>	<b>2,612,648.76</b>	<b>2.24%</b>

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**CATBALOGAN WATER DISTRICT**  
**BALANCE SHEET**  
February 29, 2016

	Actual This Month		Balances as of Dec. 31, 2015		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>CURRENT LIABILITIES</b>						
Payable Accounts						
Accounts Payables	1,372,670.05	1.15%	768,132.37	0.66%	604,537.68	78.70%
<b>Total</b>	<b>1,372,670.05</b>	<b>1.15%</b>	<b>768,132.37</b>	<b>0.66%</b>	<b>604,537.68</b>	<b>78.70%</b>
Inter-Agency Payables						
Due to National Government Agency (BIR, etc.)	258,955.58	0.22%	420,190.32	0.36%	(161,234.74)	-38.37%
Due to GOCC (GSIS)	3,434.39	0.00%	6.09	0.00%	3,428.30	0.00%
Due to GOCC (SSS)	145,891.56	0.12%	145,891.56	0.12%	-	0.00%
Due to PAG-IBIG	-	0.00%	-	0.00%	-	0.00%
Due to PHIC	18,186.00	0.02%	18,186.00	0.02%	-	0.00%
Due to Cooperatives	28,671.64	0.02%	37,604.92	0.03%	(8,933.28)	0.00%
<b>Total</b>	<b>455,139.17</b>	<b>0.38%</b>	<b>621,878.89</b>	<b>0.53%</b>	<b>(166,739.72)</b>	<b>-26.81%</b>
Other Payables						
Due to Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Other Payables	4,154,257.42	3.48%	4,307,027.73	3.69%	(152,770.31)	-3.55%
<b>Total</b>	<b>4,154,257.42</b>	<b>3.48%</b>	<b>4,307,027.73</b>	<b>3.69%</b>	<b>(152,770.31)</b>	<b>-3.55%</b>
Loans/Lease Payables						
Current Portion of Long Term Debts	1,829,141.10	1.53%	2,194,969.32	1.88%	(365,828.22)	-16.67%
Interest Payables	-		-		-	0
<b>Total</b>	<b>1,829,141.10</b>	<b>1.53%</b>	<b>2,194,969.32</b>	<b>1.88%</b>	<b>(365,828.22)</b>	<b>0.00%</b>
<b>Total Current Liabilities</b>	<b>7,811,207.74</b>	<b>6.54%</b>	<b>7,892,008.31</b>	<b>6.76%</b>	<b>(80,800.57)</b>	<b>-1.02%</b>
<b>NON-CURRENT LIABILITIES</b>						
Loans Payables	21,583,865.23	18.08%	21,583,865.23	18.48%	(0.00)	0.00%
<b>Total Non- Current Liabilities</b>	<b>21,583,865.23</b>	<b>18.08%</b>	<b>21,583,865.23</b>	<b>18.48%</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL LIABILITIES</b>	<b>29,395,072.97</b>	<b>24.62%</b>	<b>29,475,873.54</b>	<b>25.24%</b>	<b>(80,800.57)</b>	<b>-0.27%</b>
<b>DEFERRED CREDITS</b>						
Deferred Income from Penalty Charges	-		-		-	
Customers Deposit	300,590.70	0.25%	298,196.26	0.26%	2,394.44	0.80%
Meter Deposit	564,267.40	0.47%	565,161.65	0.48%	(894.25)	-0.16%
Other Deferred Credits	14,947,112.89	12.52%	14,999,514.78	12.85%	(52,401.89)	-0.35%
<b>Total Deferred Credits</b>	<b>15,811,970.99</b>	<b>13.25%</b>	<b>15,862,872.69</b>	<b>13.59%</b>	<b>(50,901.70)</b>	<b>-0.32%</b>

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

Actual This Month		Balances as of Dec. 31, 2015		Increase / (Decrease)	
Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
13,452,134.66	11.3%	13,452,134.66	11.5%	-	0.00%
6,793,997.90	5.7%	6,610,364.93	5.7%	183,632.97	2.78%
13,524,366.22	11.3%	13,157,100.29	11.3%	367,265.93	2.79%
14,307,053.41	12.0%	13,939,787.48	11.9%	367,265.93	2.63%
6,598,649.85	5.5%	6,598,649.85	5.7%	-	0.00%
13,458.88	0.0%	13,458.88	0.0%	-	0.00%
19,481,926.58	16.3%	17,655,740.38	15.1%	1,826,186.20	10.34%
<b>74,171,587.50</b>	<b>62.1%</b>	<b>71,427,236.47</b>	<b>61.2%</b>	<b>2,744,351.03</b>	<b>3.84%</b>
<b>119,378,631.46</b>	<b>100.0%</b>	<b>116,765,982.70</b>	<b>100.0%</b>	<b>2,612,648.76</b>	<b>2.24%</b>

Prepared by:

  
**JESSAMINE Q. COSTO**  
 Senior Corporate Accountant

Noted By:

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



**CATBALOGAN WATER DISTRICT**

**BALANCE SHEET**

as of March 31, 2016

	Actual This Month		Balances as of Dec. 31, 2015		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>CURRENT ASSETS</b>						
<b>CASH</b>						
Cash-Collecting Officer	52,559.35	0.04%	134,901.81	0.12%	(82,342.46)	-61.04%
Working Fund	20,000.00	0.02%	-	0.00%	20,000.00	0.00%
Payroll Fund	325,135.68	0.28%	80,954.68	0.07%	244,181.00	0.00%
Cash in Bank-Local Currency	5,228,907.38	4.47%	6,218,954.52	5.33%	(990,047.14)	-15.92%
Cash in Bank-Foreign Currency	-	0.00%	-	0.00%	-	0.00%
Cash in Bank - Joint Account - CWD & LWUA (LBP)	-	0.00%	-	0.00%	-	
<b>Total</b>	<b>5,626,602.41</b>	<b>4.81%</b>	<b>6,434,811.01</b>	<b>5.51%</b>	<b>(808,208.60)</b>	<b>-12.56%</b>
<b>Receivables Accounts</b>						
Accounts Receivable	3,457,905.67	2.96%	3,614,743.67	3.10%	(156,838.00)	-4.34%
Less: Allowance for Doubtful Account	949,225.30	0.81%	949,225.30	0.81%	-	0.00%
Accounts Receivables-Net	2,508,680.37	2.15%	2,665,518.37	2.28%	(156,838.00)	-5.88%
Installment Sales Receivable	-	0.00%	-	0.00%	-	0.00%
<b>Total</b>	<b>2,508,680.37</b>	<b>2.15%</b>	<b>2,665,518.37</b>	<b>2.28%</b>	<b>(156,838.00)</b>	<b>-5.88%</b>
<b>Other Receivables</b>						
Advances to Officers and Employees	20,858.00	0.02%	11,318.00	0.01%	9,540.00	84.29%
Due from Officers and Employees	(12.50)	0.00%	-	0.00%	(12.50)	0.00%
Receivables-Disallowances/Charges	130,664.18	0.11%	131,738.04	0.11%	(1,073.86)	-0.82%
Other Receivable	527,345.89	0.45%	454,999.19	0.39%	72,346.70	15.90%
<b>Total</b>	<b>678,855.57</b>	<b>0.58%</b>	<b>598,055.23</b>	<b>0.51%</b>	<b>80,800.34</b>	<b>13.51%</b>
<b>Inventories</b>						
Office Supplies Inventory	467,909.13	0.40%	501,584.50	0.43%	(33,675.37)	-6.71%
Fuel, Oil and Lubricants	-	0.00%	-	0.00%	-	0.00%
Chemicals and Filtering Supplies Inventory	300,172.26	0.26%	88,701.56	0.08%	211,470.70	238.41%
Maintenance Supplies Inventory	354,154.64	0.30%	368,291.62	0.32%	(14,136.98)	-3.84%
Construction Materials Inventory	-	0.00%	-	0.00%	-	0.00%
Other Inventories	2,083,606.20	1.78%	1,509,919.05	1.29%	573,687.15	37.99%
<b>Total</b>	<b>3,205,842.23</b>	<b>2.74%</b>	<b>2,468,496.73</b>	<b>2.11%</b>	<b>737,345.50</b>	<b>29.87%</b>
<b>Prepayments, Deposits and Deferred Charges</b>						
Guaranty Deposits	-	0.00%	-	0.00%	-	0.00%
Other Prepayment and Deposits	689,947.20	0.59%	704,947.20	0.60%	(15,000.00)	-2.13%
Other Deferred Charges	1,362,735.81	1.17%	1,316,789.84	1.13%	45,945.97	3.49%
<b>Total</b>	<b>2,052,683.01</b>	<b>1.76%</b>	<b>2,021,737.04</b>	<b>1.73%</b>	<b>30,945.97</b>	<b>1.53%</b>
<b>Total Current Assets</b>	<b>14,072,663.59</b>	<b>12.04%</b>	<b>14,188,618.38</b>	<b>12.15%</b>	<b>(115,954.79)</b>	<b>-0.82%</b>

*[Handwritten signatures]*

	Actual This Month		Balances as of Dec. 31, 2015		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>Land and Other Improvements</b>						
Land	6,354,146.50	5.44%	6,354,146.50	5.44%	-	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>5.44%</b>	<b>6,354,146.50</b>	<b>5.44%</b>	<b>-</b>	<b>0.00%</b>
<b>Plant, Building and Structures</b>						
Plant (UPIS)	78,119,365.57	66.82%	77,727,083.45	66.57%	392,282.12	0.50%
Accum. Dep'n.-Plant	(41,490,545.30)	-35.49%	(40,630,047.63)	-34.80%	(860,497.67)	2.12%
Building and Other Structures	6,025,635.92	5.15%	5,966,303.10	5.11%	59,332.82	0.99%
Accum. Dep'n.-Building and Other Structure	(2,460,161.37)	-2.10%	(2,415,363.05)	-2.07%	(44,798.32)	1.85%
<b>Total</b>	<b>40,194,294.82</b>	<b>34.38%</b>	<b>40,647,975.87</b>	<b>34.81%</b>	<b>(453,681.05)</b>	<b>-1.12%</b>
<b>Equipment and Machinery</b>						
Office Equipment	4,489,878.27	3.84%	4,262,888.27	3.65%	226,990.00	5.32%
Accum. Dep'n-Office equipment	(2,830,677.40)	-2.42%	(2,716,282.63)	-2.33%	(114,394.77)	4.21%
Laboratory Equipment	672,289.38	0.58%	672,289.38	0.58%	-	0.00%
Accum. Dep'n-Laboratory Equipment	(124,749.82)	-0.11%	(116,054.05)	-0.10%	(8,695.77)	7.49%
Land Transportation Equipment	2,618,365.20	2.24%	2,618,365.20	2.24%	-	0.00%
Accum. Dep'n- Land Transportation Equipment	(1,603,421.36)	-1.37%	(1,564,205.73)	-1.34%	(39,215.63)	2.51%
Other Machinery and Equipment	31,897,257.78	27.28%	31,788,814.08	27.22%	108,443.70	0.34%
Accum. Dep'n-Other Machinery and Equip't.	(15,338,974.10)	-13.12%	(14,940,701.83)	-12.80%	(398,272.27)	2.67%
<b>Total</b>	<b>19,779,967.95</b>	<b>16.92%</b>	<b>20,005,112.69</b>	<b>17.13%</b>	<b>(225,144.74)</b>	<b>-1.13%</b>
<b>Furniture, Fixture and Books</b>						
Furniture and Fixtures	374,790.65	0.32%	374,790.65	0.32%	-	0.00%
Accum. Dep'n- Furniture and Fixtures	(171,703.70)	-0.15%	(164,350.84)	-0.14%	(7,352.86)	4.47%
<b>Total</b>	<b>203,086.95</b>	<b>0.17%</b>	<b>210,439.81</b>	<b>0.18%</b>	<b>(7,352.86)</b>	<b>-3.49%</b>
<b>Construction-in-Progress</b>						
Construction-in-Progress-Plant	25,922,023.81	22.17%	25,922,023.81	22.20%	-	0.00%
Construction-in-Progress-Build. & Other Strutr.	-		-		-	0.00%
<b>Total</b>	<b>25,922,023.81</b>	<b>22.17%</b>	<b>25,922,023.81</b>	<b>22.20%</b>	<b>-</b>	<b>0.00%</b>
<b>Total Property, Plant and Equipment</b>	<b>92,453,520.03</b>	<b>79.08%</b>	<b>93,139,698.68</b>	<b>79.77%</b>	<b>(686,178.65)</b>	<b>-0.74%</b>
<b>OTHER ASSETS</b>						
Sinking Fund	10,318,057.27	8.83%	9,376,225.64	8.03%	941,831.63	10.04%
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	0.05%	-	0.00%
<b>Total Other Assets</b>	<b>10,379,497.27</b>	<b>8.88%</b>	<b>9,437,665.64</b>	<b>8.08%</b>	<b>941,831.63</b>	<b>9.98%</b>
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>116,905,680.89</b>	<b>100.00%</b>	<b>116,765,982.70</b>	<b>100.00%</b>	<b>139,698.19</b>	<b>0.12%</b>

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**CATBALOGAN WATER DISTRICT**  
**BALANCE SHEET**  
as of March 31, 2016


	Actual This Month		Balances as of Dec. 31, 2015		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>CURRENT LIABILITIES</b>						
Payable Accounts						
Accounts Payables	709,630.17	0.61%	768,132.37	0.66%	(58,502.20)	-7.62%
<b>Total</b>	<b>709,630.17</b>	<b>0.61%</b>	<b>768,132.37</b>	<b>0.66%</b>	<b>(58,502.20)</b>	<b>-7.62%</b>
Inter-Agency Payables						
Due to National Government Agency (BIR, etc.)	355,755.61	0.30%	420,190.32	0.36%	(64,434.71)	-15.33%
Due to GOCC (GSIS)	4,762.51	0.00%	6.09	0.00%	4,756.42	0.00%
Due to GOCC (SSS)	145,891.56	0.12%	145,891.56	0.12%	-	0.00%
Due to PAG-IBIG	-	0.00%	-	0.00%	-	0.00%
Due to PHIC	18,186.00	0.02%	18,186.00	0.02%	-	0.00%
Due to Cooperatives	38,354.01	0.03%	37,604.92	0.03%	749.09	0.00%
<b>Total</b>	<b>562,949.69</b>	<b>0.48%</b>	<b>621,878.89</b>	<b>0.53%</b>	<b>(58,929.20)</b>	<b>-9.48%</b>
Other Payables						
Due to Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Other Payables	2,407,984.70	2.06%	4,307,027.73	3.69%	(1,899,043.03)	-44.09%
<b>Total</b>	<b>2,407,984.70</b>	<b>2.06%</b>	<b>4,307,027.73</b>	<b>3.69%</b>	<b>(1,899,043.03)</b>	<b>-44.09%</b>
Loans/Lease Payables						
Current Portion of Long Term Debts	1,646,226.99	1.41%	2,194,969.32	1.88%	(548,742.33)	-25.00%
Interest Payables	-		-		-	0
<b>Total</b>	<b>1,646,226.99</b>	<b>1.41%</b>	<b>2,194,969.32</b>	<b>1.88%</b>	<b>(548,742.33)</b>	<b>0.00%</b>
<b>Total Current Liabilities</b>	<b>5,326,791.55</b>	<b>4.56%</b>	<b>7,892,008.31</b>	<b>6.76%</b>	<b>(2,565,216.76)</b>	<b>-32.50%</b>
<b>NON-CURRENT LIABILITIES</b>						
Loans Payables	21,583,865.23	18.46%	21,583,865.23	18.48%	(0.00)	0.00%
<b>Total Non- Current Liabilities</b>	<b>21,583,865.23</b>	<b>18.46%</b>	<b>21,583,865.23</b>	<b>18.48%</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL LIABILITIES</b>	<b>26,910,656.78</b>	<b>23.02%</b>	<b>29,475,873.54</b>	<b>25.24%</b>	<b>(2,565,216.76)</b>	<b>-8.70%</b>
<b>DEFERRED CREDITS</b>						
Deferred Income from Penalty Charges	-		-		-	
Customers Deposit	338,461.40	0.29%	298,196.26	0.26%	40,265.14	13.50%
Meter Deposit	554,379.72	0.47%	565,161.65	0.48%	(10,781.93)	-1.91%
Other Deferred Credits	14,915,836.96	12.76%	14,999,514.78	12.85%	(83,677.82)	-0.56%
<b>Total Deferred Credits</b>	<b>15,808,678.08</b>	<b>13.52%</b>	<b>15,862,872.69</b>	<b>13.59%</b>	<b>(54,194.61)</b>	<b>-0.34%</b>

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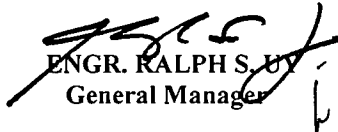
Government Equity  
 Capital/Equity Reserve  
 Debt Service Reserve  
 Operating Maintenance Reserve  
 Donated Capital (OPIC)  
 Contingent Capital  
 Retained Earnings  
**Total Equity**  
**TOTAL LIABILITIES, EQUITY AND OTHER**  
**CREDIT ACCOUNTS**

Actual This Month		Balances as of Dec. 31, 2015		Increase / (Decrease)	
Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
13,452,134.66	11.5%	13,452,134.66	11.5%	-	0.00%
6,878,972.07	5.9%	6,610,364.93	5.7%	268,607.14	4.06%
13,694,314.57	11.7%	13,157,100.29	11.3%	537,214.28	4.08%
14,477,001.76	12.4%	13,939,787.48	11.9%	537,214.28	3.85%
6,598,649.85	5.6%	6,598,649.85	5.7%	-	0.00%
13,458.88	0.0%	13,458.88	0.0%	-	0.00%
19,071,814.24	16.3%	17,655,740.38	15.1%	1,416,073.86	8.02%
<b>74,186,346.03</b>	<b>63.5%</b>	<b>71,427,236.47</b>	<b>61.2%</b>	<b>2,759,109.56</b>	<b>3.86%</b>
<b>116,905,680.89</b>	<b>100.0%</b>	<b>116,765,982.70</b>	<b>100.0%</b>	<b>139,698.19</b>	<b>0.12%</b>

Prepared by:

  
**JESSAMINE O. COSTO**  
 Senior Corporate Accountant

Noted By:

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

**CATBALOGAN WATER DISTRICT**

**BALANCE SHEET**

as of April 30, 2016

**CURRENT ASSETS**

**CASH**

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

**Receivables Accounts**

Accounts Receivable  
 Less: Allowance for Doubtful Account  
 Accounts Receivables-Net  
 Installment Sales Receivable  
**Total**

**Other Receivables**

Advances to Officers and Employees  
 Due from Officers and Employees  
 Receivables-Disallowances/Charges  
 Other Receivable  
**Total**

**Inventories**

Office Supplies Inventory  
 Fuel, Oil and Lubricants  
 Chemicals and Filtering Supplies Inventory  
 Maintenance Supplies Inventory  
 Construction Materials Inventory  
 Other Inventories  
**Total**

**Prepayments, Deposits and Deferred Charges**

Guaranty Deposits  
 Other Prepayment and Deposits  
 Other Deferred Charges  
**Total**

**Total Current Assets**

Actual This Month		Balances as of Dec. 31, 2015		Increase / (Decrease)	
Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
26,380.99	0.02%	134,901.81	0.12%	(108,520.82)	-80.44%
20,000.00	0.02%	-	0.00%	20,000.00	0.00%
329,257.89	0.28%	80,954.68	0.07%	248,303.21	0.00%
6,274,068.94	5.34%	6,218,954.52	5.33%	55,114.42	0.89%
-	0.00%	-	0.00%	-	0.00%
(0.00)	0.00%	-	0.00%	(0.00)	
<b>6,649,707.82</b>	<b>5.66%</b>	<b>6,434,811.01</b>	<b>5.51%</b>	<b>214,896.81</b>	<b>3.34%</b>
3,222,217.29	2.74%	3,614,743.67	3.10%	(392,526.38)	-10.86%
949,225.30	0.81%	949,225.30	0.81%	-	0.00%
2,272,991.99	1.94%	2,665,518.37	2.28%	(392,526.38)	-14.73%
-	0.00%	-	0.00%	-	0.00%
<b>2,272,991.99</b>	<b>1.94%</b>	<b>2,665,518.37</b>	<b>2.28%</b>	<b>(392,526.38)</b>	<b>-14.73%</b>
67,887.00	0.06%	11,318.00	0.01%	56,569.00	499.81%
(12.50)	0.00%	-	0.00%	(12.50)	0.00%
130,264.18	0.11%	131,738.04	0.11%	(1,473.86)	-1.12%
515,450.89	0.44%	454,999.19	0.39%	60,451.70	13.29%
<b>713,589.57</b>	<b>0.61%</b>	<b>598,055.23</b>	<b>0.51%</b>	<b>115,534.34</b>	<b>19.32%</b>
471,931.26	0.40%	501,584.50	0.43%	(29,653.24)	-5.91%
-	0.00%	-	0.00%	-	0.00%
269,674.76	0.23%	88,701.56	0.08%	180,973.20	204.02%
339,383.35	0.29%	368,291.62	0.32%	(28,908.27)	-7.85%
-	0.00%	-	0.00%	-	0.00%
2,042,827.99	1.74%	1,509,919.05	1.29%	532,908.94	35.29%
<b>3,123,817.36</b>	<b>2.66%</b>	<b>2,468,496.73</b>	<b>2.11%</b>	<b>655,320.63</b>	<b>26.55%</b>
-	0.00%	-	0.00%	-	0.00%
689,947.20	0.59%	704,947.20	0.60%	(15,000.00)	-2.13%
1,361,805.22	1.16%	1,316,789.84	1.13%	45,015.38	3.42%
<b>2,051,752.42</b>	<b>1.75%</b>	<b>2,021,737.04</b>	<b>1.73%</b>	<b>30,015.38</b>	<b>1.48%</b>
<b>14,811,859.16</b>	<b>12.62%</b>	<b>14,188,618.38</b>	<b>12.15%</b>	<b>623,240.78</b>	<b>4.39%</b>

	Actual This Month		Balances as of Dec. 31, 2015		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>Land and Other Improvements</b>						
Land	6,354,146.50	5.41%	6,354,146.50	5.44%	-	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>5.41%</b>	<b>6,354,146.50</b>	<b>5.44%</b>	<b>-</b>	<b>0.00%</b>
<b>Plant, Building and Structures</b>						
Plant (UPIS)	78,204,418.37	66.61%	77,727,083.45	66.57%	477,334.92	0.61%
Accum. Dep'n.-Plant	(41,776,133.29)	-35.58%	(40,630,047.63)	-34.80%	(1,146,085.66)	2.82%
Building and Other Structures	6,025,635.92	5.13%	5,966,303.10	5.11%	59,332.82	0.99%
Accum. Dep'n.-Building and Other Structure	(2,475,094.08)	-2.11%	(2,415,363.05)	-2.07%	(59,731.03)	2.47%
<b>Total</b>	<b>39,978,826.92</b>	<b>34.05%</b>	<b>40,647,975.87</b>	<b>34.81%</b>	<b>(669,148.95)</b>	<b>-1.65%</b>
<b>Equipment and Machinery</b>						
Office Equipment	4,519,878.27	3.85%	4,262,888.27	3.65%	256,990.00	6.03%
Accum. Dep'n.-Office equipment	(2,870,486.91)	-2.44%	(2,716,282.63)	-2.33%	(154,204.28)	5.68%
Laboratory Equipment	672,289.38	0.57%	672,289.38	0.58%	-	0.00%
Accum. Dep'n.-Laboratory Equipment	(127,648.41)	-0.11%	(116,054.05)	-0.10%	(11,594.36)	9.99%
Land Transportation Equipment	2,618,365.20	2.23%	2,618,365.20	2.24%	-	0.00%
Accum. Dep'n.- Land Transportation Equipment	(1,615,866.65)	-1.38%	(1,564,205.73)	-1.34%	(51,660.92)	3.30%
Other Machinery and Equipment	31,897,257.78	27.17%	31,788,814.08	27.22%	108,443.70	0.34%
Accum. Dep'n.-Other Machinery and Equip't.	(15,471,541.35)	-13.18%	(14,940,701.83)	-12.80%	(530,839.52)	3.55%
<b>Total</b>	<b>19,622,247.31</b>	<b>16.71%</b>	<b>20,005,112.69</b>	<b>17.13%</b>	<b>(382,865.38)</b>	<b>-1.91%</b>
<b>Furniture, Fixture and Books</b>						
Furniture and Fixtures	374,790.65	0.32%	374,790.65	0.32%	-	0.00%
Accum. Dep'n.- Furniture and Fixtures	(174,113.65)	-0.15%	(164,350.84)	-0.14%	(9,762.81)	5.94%
<b>Total</b>	<b>200,677.00</b>	<b>0.17%</b>	<b>210,439.81</b>	<b>0.18%</b>	<b>(9,762.81)</b>	<b>-4.64%</b>
<b>Construction-in-Progress</b>						
Construction-in-Progress-Plant	25,922,023.81	22.08%	25,922,023.81	22.20%	-	0.00%
Construction-in-Progress-Build. & Other Strutr.	-	-	-	-	-	0.00%
<b>Total</b>	<b>25,922,023.81</b>	<b>22.08%</b>	<b>25,922,023.81</b>	<b>22.20%</b>	<b>-</b>	<b>0.00%</b>
<b>Total Property, Plant and Equipment</b>	<b>92,077,921.54</b>	<b>78.43%</b>	<b>93,139,698.68</b>	<b>79.77%</b>	<b>(1,061,777.14)</b>	<b>-1.14%</b>
<b>OTHER ASSETS</b>						
Sinking Fund	10,318,057.27	8.79%	9,376,225.64	8.03%	941,831.63	10.04%
Restricted Fund	-	0.00%	-	0.00%	-	0.00%
Other Reserve Fund	-	0.00%	-	0.00%	-	0.00%
Other Assets	199,440.00	0.17%	61,440.00	0.05%	138,000.00	0.00%
<b>Total Other Assets</b>	<b>10,517,497.27</b>	<b>8.96%</b>	<b>9,437,665.64</b>	<b>8.08%</b>	<b>1,079,831.63</b>	<b>11.44%</b>
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>117,407,277.97</b>	<b>100.00%</b>	<b>116,765,982.70</b>	<b>100.00%</b>	<b>641,295.27</b>	<b>0.55%</b>

*Je*

**CATBALOGAN WATER DISTRICT**  
**BALANCE SHEET**  
as of April 30, 2016

**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**

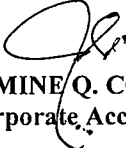
Deferred Income from Penalty Charges	
Customers Deposit	
Meter Deposit	
Other Deferred Credits	
<b>Total Deferred Credits</b>	

Actual This Month		Balances as of Dec. 31, 2015		Increase / (Decrease)	
Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
448,727.50	0.38%	768,132.37	0.66%	(319,404.87)	-41.58%
<b>448,727.50</b>	<b>0.38%</b>	<b>768,132.37</b>	<b>0.66%</b>	<b>(319,404.87)</b>	<b>-41.58%</b>
289,974.07	0.25%	420,190.32	0.36%	(130,216.25)	-30.99%
3,746.47	0.00%	6.09	0.00%	3,740.38	0.00%
145,891.56	0.12%	145,891.56	0.12%	-	0.00%
-	0.00%	-	0.00%	-	0.00%
18,186.00	0.02%	18,186.00	0.02%	-	0.00%
39,900.68	0.03%	37,604.92	0.03%	2,295.76	0.00%
<b>497,698.78</b>	<b>0.42%</b>	<b>621,878.89</b>	<b>0.53%</b>	<b>(124,180.11)</b>	<b>-19.97%</b>
-	0.00%	-	0.00%	-	0.00%
2,407,984.70	2.05%	4,307,027.73	3.69%	(1,899,043.03)	-44.09%
<b>2,407,984.70</b>	<b>2.05%</b>	<b>4,307,027.73</b>	<b>3.69%</b>	<b>(1,899,043.03)</b>	<b>-44.09%</b>
1,463,312.88	1.25%	2,194,969.32	1.88%	(731,656.44)	-33.33%
-		-		-	0
<b>1,463,312.88</b>	<b>1.25%</b>	<b>2,194,969.32</b>	<b>1.88%</b>	<b>(731,656.44)</b>	<b>0.00%</b>
<b>4,817,723.86</b>	<b>4.10%</b>	<b>7,892,008.31</b>	<b>6.76%</b>	<b>(3,074,284.45)</b>	<b>-38.95%</b>
21,583,865.23	18.38%	21,583,865.23	18.48%	(0.00)	0.00%
<b>21,583,865.23</b>	<b>18.38%</b>	<b>21,583,865.23</b>	<b>18.48%</b>	<b>-</b>	<b>0.00%</b>
<b>26,401,589.09</b>	<b>22.49%</b>	<b>29,475,873.54</b>	<b>25.24%</b>	<b>(3,074,284.45)</b>	<b>-10.43%</b>
-		-			
333,929.36	0.28%	298,196.26	0.26%	35,733.10	11.98%
554,012.22	0.47%	565,161.65	0.48%	(11,149.43)	-1.97%
14,915,836.96	12.70%	14,999,514.78	12.85%	(83,677.82)	-0.56%
<b>15,803,778.54</b>	<b>13.46%</b>	<b>15,862,872.69</b>	<b>13.59%</b>	<b>(59,094.15)</b>	<b>-0.37%</b>

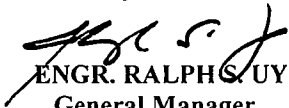
Government Equity  
 Capital/Equity Reserve  
 Debt Service Reserve  
 Operating Maintenance Reserve  
 Donated Capital (OPIC)  
 Contingent Capital  
 Retained Earnings  
**Total Equity**  
**TOTAL LIABILITIES, EQUITY AND OTHER**  
**CREDIT ACCOUNTS**

Actual This Month		Balances as of Dec. 31, 2015		Increase / (Decrease)	
Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
13,452,134.66	11.5%	13,452,134.66	11.5%	-	0.00%
6,957,042.79	5.9%	6,610,364.93	5.7%	346,677.86	5.24%
13,850,456.03	11.8%	13,157,100.29	11.3%	693,355.74	5.27%
14,633,143.22	12.5%	13,939,787.48	11.9%	693,355.74	4.97%
6,598,649.85	5.6%	6,598,649.85	5.7%	-	0.00%
13,458.88	0.0%	13,458.88	0.0%	-	0.00%
19,697,024.91	16.8%	17,655,740.38	15.1%	2,041,284.53	11.56%
<b>75,201,910.34</b>	<b>64.1%</b>	<b>71,427,236.47</b>	<b>61.2%</b>	<b>3,774,673.87</b>	<b>5.28%</b>
<b>117,407,277.97</b>	<b>100.0%</b>	<b>116,765,982.70</b>	<b>100.0%</b>	<b>641,295.27</b>	<b>0.55%</b>

Prepared by:

  
**JESSAMINE Q. COSTO**  
 Senior Corporate Accountant

Noted By:

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



**CATBALOGAN WATER DISTRICT  
BALANCE SHEET  
as of May 31, 2016**

	Actual This Month		Balances as of Dec. 31, 2015		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>CURRENT LIABILITIES</b>						
Payable Accounts						
Accounts Payables	2,671,158.43	2.28%	768,132.37	0.66%	1,903,026.06	247.75%
<b>Total</b>	<b>2,671,158.43</b>	<b>2.28%</b>	<b>768,132.37</b>	<b>0.66%</b>	<b>1,903,026.06</b>	<b>247.75%</b>
Inter-Agency Payables						
Due to National Government Agency (BIR, etc.)	812,925.26	0.69%	420,190.32	0.36%	392,734.94	93.47%
Due to GOCC (GSIS)	7,174.47	0.01%	6.09	0.00%	7,168.38	0.00%
Due to GOCC (SSS)	145,891.56	0.12%	145,891.56	0.12%	-	0.00%
Due to PAG-IBIG	-	0.00%	-	0.00%	-	0.00%
Due to PHIC	18,186.00	0.02%	18,186.00	0.02%	-	0.00%
Due to Cooperatives	40,130.00	0.03%	37,604.92	0.03%	2,525.08	0.00%
<b>Total</b>	<b>1,024,307.29</b>	<b>0.87%</b>	<b>621,878.89</b>	<b>0.53%</b>	<b>402,428.40</b>	<b>64.71%</b>
Other Payables						
Due to Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Other Payables	1,601,890.96	1.37%	4,307,027.73	3.69%	(2,705,136.77)	-62.81%
<b>Total</b>	<b>1,601,890.96</b>	<b>1.37%</b>	<b>4,307,027.73</b>	<b>3.69%</b>	<b>(2,705,136.77)</b>	<b>-62.81%</b>
Loans/Lease Payables						
Current Portion of Long Term Debts	1,280,398.77	1.09%	2,194,969.32	1.88%	(914,570.55)	-41.67%
Interest Payables	-		-		-	0
<b>Total</b>	<b>1,280,398.77</b>	<b>1.09%</b>	<b>2,194,969.32</b>	<b>1.88%</b>	<b>(914,570.55)</b>	<b>0.00%</b>
<b>Total Current Liabilities</b>	<b>6,577,755.45</b>	<b>5.61%</b>	<b>7,892,008.31</b>	<b>6.76%</b>	<b>(1,314,252.86)</b>	<b>-16.65%</b>
					-	
<b>NON-CURRENT LIABILITIES</b>						
Loans Payables	21,583,865.23	18.42%	21,583,865.23	18.48%	(0.00)	0.00%
<b>Total Non- Current Liabilities</b>	<b>21,583,865.23</b>	<b>18.42%</b>	<b>21,583,865.23</b>	<b>18.48%</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL LIABILITIES</b>	<b>28,161,620.68</b>	<b>24.04%</b>	<b>29,475,873.54</b>	<b>25.24%</b>	<b>(1,314,252.86)</b>	<b>-4.46%</b>
<b>DEFERRED CREDITS</b>						
Deferred Income from Penalty Charges	-		-			
Customers Deposit	330,225.49	0.28%	298,196.26	0.26%	32,029.23	10.74%
Meter Deposit	549,622.68	0.47%	565,161.65	0.48%	(15,538.97)	-2.75%
Other Deferred Credits	14,915,836.96	12.73%	14,999,514.78	12.85%	(83,677.82)	-0.56%
<b>Total Deferred Credits</b>	<b>15,795,685.13</b>	<b>13.48%</b>	<b>15,862,872.69</b>	<b>13.59%</b>	<b>(67,187.56)</b>	<b>-0.42%</b>

*J.S.*

*[Signature]*


	Actual This Month		Balances as of Dec. 31, 2015		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>Land and Other Improvements</b>						
Land	6,354,146.50	5.42%	6,354,146.50	5.44%	-	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>5.42%</b>	<b>6,354,146.50</b>	<b>5.44%</b>	<b>-</b>	<b>0.00%</b>
<b>Plant, Building and Structures</b>						
Plant (UPIS)	85,963,278.91	73.38%	77,727,083.45	66.57%	8,236,195.46	10.60%
Accum. Dep'n.-Plant	(42,060,899.66)	-35.90%	(40,630,047.63)	-34.80%	(1,430,852.03)	3.52%
Building and Other Structures	6,025,635.92	5.14%	5,966,303.10	5.11%	59,332.82	0.99%
Accum. Dep'n.-Building and Other Structure	(2,490,026.79)	-2.13%	(2,415,363.05)	-2.07%	(74,663.74)	3.09%
<b>Total</b>	<b>47,437,988.38</b>	<b>40.49%</b>	<b>40,647,975.87</b>	<b>34.81%</b>	<b>6,790,012.51</b>	<b>16.70%</b>
<b>Equipment and Machinery</b>						
Office Equipment	4,539,878.27	3.88%	4,262,888.27	3.65%	276,990.00	6.50%
Accum. Dep'n.-Office equipment	(2,909,393.09)	-2.48%	(2,716,282.63)	-2.33%	(193,110.46)	7.11%
Laboratory Equipment	672,289.38	0.57%	672,289.38	0.58%	-	0.00%
Accum. Dep'n.-Laboratory Equipment	(130,547.00)	-0.11%	(116,054.05)	-0.10%	(14,492.95)	12.49%
Land Transportation Equipment	2,618,365.20	2.24%	2,618,365.20	2.24%	-	0.00%
Accum. Dep'n.- Land Transportation Equipment	(1,627,688.62)	-1.39%	(1,564,205.73)	-1.34%	(63,482.89)	4.06%
Other Machinery and Equipment	32,740,257.78	27.95%	31,788,814.08	27.22%	951,443.70	2.99%
Accum. Dep'n.-Other Machinery and Equip't.	(15,603,337.53)	-13.32%	(14,940,701.83)	-12.80%	(662,635.70)	4.44%
<b>Total</b>	<b>20,299,824.39</b>	<b>17.33%</b>	<b>20,005,112.69</b>	<b>17.13%</b>	<b>294,711.70</b>	<b>1.47%</b>
<b>Furniture, Fixture and Books</b>						
Furniture and Fixtures	374,790.65	0.32%	374,790.65	0.32%	-	0.00%
Accum. Dep'n.- Furniture and Fixtures	(176,523.60)	-0.15%	(164,350.84)	-0.14%	(12,172.76)	7.41%
<b>Total</b>	<b>198,267.05</b>	<b>0.17%</b>	<b>210,439.81</b>	<b>0.18%</b>	<b>(12,172.76)</b>	<b>-5.78%</b>
<b>Construction-in-Progress</b>						
Construction-in-Progress-Plant	25,922,023.81	22.13%	25,922,023.81	22.20%	-	0.00%
Construction-in-Progress-Build. & Other Strutr.	-		-		-	0.00%
<b>Total</b>	<b>25,922,023.81</b>	<b>22.13%</b>	<b>25,922,023.81</b>	<b>22.20%</b>	<b>-</b>	<b>0.00%</b>
<b>Total Property, Plant and Equipment</b>	<b>100,212,250.13</b>	<b>85.54%</b>	<b>93,139,698.68</b>	<b>79.77%</b>	<b>7,072,551.45</b>	<b>7.59%</b>
<b>OTHER ASSETS</b>						
Sinking Fund	930,087.03	0.79%	9,376,225.64	8.03%	(8,446,138.61)	-90.08%
Restricted Fund	-	0.00%	-	0.00%	-	0.00%
Other Reserve Fund	-	0.00%	-	0.00%	-	0.00%
Other Assets	199,440.00	0.17%	61,440.00	0.05%	138,000.00	0.00%
<b>Total Other Assets</b>	<b>1,129,527.03</b>	<b>0.96%</b>	<b>9,437,665.64</b>	<b>8.08%</b>	<b>(8,308,138.61)</b>	<b>-88.03%</b>
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>117,146,779.12</b>	<b>100.00%</b>	<b>116,765,982.70</b>	<b>100.00%</b>	<b>380,796.42</b>	<b>0.33%</b>

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	Actual This Month		Balances as of Dec. 31, 2015		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
Government Equity	13,452,134.66	11.5%	13,452,134.66	11.5%	-	0.00%
Capital/Equity Reserve	7,036,588.20	6.0%	6,610,364.93	5.7%	426,223.27	6.45%
Debt Service Reserve	14,009,546.83	12.0%	13,157,100.29	11.3%	852,446.54	6.48%
Operating Maintenance Reserve	14,792,234.02	12.6%	13,939,787.48	11.9%	852,446.54	6.12%
Donated Capital (OPIC)	6,598,649.85	5.6%	6,598,649.85	5.7%	-	0.00%
Contingent Capital	13,458.88	0.0%	13,458.88	0.0%	-	0.00%
Retained Earnings	17,286,860.87	14.8%	17,655,740.38	15.1%	(368,879.51)	-2.09%
<b>Total Equity</b>	<b>73,189,473.31</b>	<b>62.5%</b>	<b>71,427,236.47</b>	<b>61.2%</b>	<b>1,762,236.84</b>	<b>2.47%</b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS</b>						
	<b>117,146,779.12</b>	<b>100.0%</b>	<b>116,765,982.70</b>	<b>100.0%</b>	<b>380,796.42</b>	<b>0.33%</b>

Prepared by:

  
**JESSAMINE Q. COSTO**  
Senior Corporate Accountant

Noted By:

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

**CATBALOGAN WATER DISTRICT**  
**BALANCE SHEET**  
as of May 31, 2016

**CURRENT ASSETS**

**CASH**

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

**Receivables Accounts**

Accounts Receivable  
Less: Allowance for Doubtful Account  
Accounts Receivables-Net  
Installment Sales Receivable  
**Total**

**Other Receivables**

Advances to Officers and Employees  
Due from Officers and Employees  
Receivables-Disallowances/Charges  
Other Receivable  
**Total**

**Inventories**

Office Supplies Inventory  
Fuel, Oil and Lubricants  
Chemicals and Filtering Supplies Inventory  
Maintenance Supplies Inventory  
Construction Materials Inventory  
Other Inventories  
**Total**

**Prepayments, Deposits and Deferred Charges**

Guaranty Deposits  
Other Prepayment and Deposits  
Other Deferred Charges  
**Total**

**Total Current Assets**

Actual This Month		Balances as of Dec. 31, 2015		Increase / (Decrease)	
Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
53,718.85	0.05%	134,901.81	0.12%	(81,182.96)	-60.18%
20,000.00	0.02%	-	0.00%	20,000.00	0.00%
341,801.99	0.29%	80,954.68	0.07%	260,847.31	0.00%
7,190,058.85	6.14%	6,218,954.52	5.33%	971,104.33	15.62%
-	0.00%	-	0.00%	-	0.00%
(0.00)	0.00%	-	0.00%	(0.00)	
<b>7,605,579.69</b>	<b>6.49%</b>	<b>6,434,811.01</b>	<b>5.51%</b>	<b>1,170,768.68</b>	<b>18.19%</b>
2,939,058.65	2.51%	3,614,743.67	3.10%	(675,685.02)	-18.69%
949,225.30	0.81%	949,225.30	0.81%	-	0.00%
1,989,833.35	1.70%	2,665,518.37	2.28%	(675,685.02)	-25.35%
-	0.00%	-	0.00%	-	0.00%
<b>1,989,833.35</b>	<b>1.70%</b>	<b>2,665,518.37</b>	<b>2.28%</b>	<b>(675,685.02)</b>	<b>-25.35%</b>
20,388.00	0.02%	11,318.00	0.01%	9,070.00	80.14%
-	0.00%	-	0.00%	-	0.00%
129,864.18	0.11%	131,738.04	0.11%	(1,873.86)	-1.42%
498,892.39	0.43%	454,999.19	0.39%	43,893.20	9.65%
<b>649,144.57</b>	<b>0.55%</b>	<b>598,055.23</b>	<b>0.51%</b>	<b>51,089.34</b>	<b>8.54%</b>
446,123.02	0.38%	501,584.50	0.43%	(55,461.48)	-11.06%
-	0.00%	-	0.00%	-	0.00%
233,632.26	0.20%	88,701.56	0.08%	144,930.70	163.39%
378,538.73	0.32%	368,291.62	0.32%	10,247.11	2.78%
-	0.00%	-	0.00%	-	0.00%
2,403,162.51	2.05%	1,509,919.05	1.29%	893,243.46	59.16%
<b>3,461,456.52</b>	<b>2.95%</b>	<b>2,468,496.73</b>	<b>2.11%</b>	<b>992,959.79</b>	<b>40.23%</b>
-	0.00%	-	0.00%	-	0.00%
689,947.20	0.59%	704,947.20	0.60%	(15,000.00)	-2.13%
1,409,040.63	1.20%	1,316,789.84	1.13%	92,250.79	7.01%
<b>2,098,987.83</b>	<b>1.79%</b>	<b>2,021,737.04</b>	<b>1.73%</b>	<b>77,250.79</b>	<b>3.82%</b>
<b>15,805,001.96</b>	<b>13.49%</b>	<b>14,188,618.38</b>	<b>12.15%</b>	<b>1,616,383.58</b>	<b>11.39%</b>

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	Actual This Month		Balances as of Dec. 31, 2015		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>Land and Other Improvements</b>						
Land	6,354,146.50	5.52%	6,354,146.50	5.44%	-	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>5.52%</b>	<b>6,354,146.50</b>	<b>5.44%</b>	<b>-</b>	<b>0.00%</b>
<b>Plant, Building and Structures</b>						
Plant (UPIS)	86,177,872.81	74.81%	77,727,083.45	66.57%	8,450,789.36	10.87%
Accum. Dep'n.-Plant	(42,346,355.58)	-36.76%	(40,630,047.63)	-34.80%	(1,716,307.95)	4.22%
Building and Other Structures	6,025,635.92	5.23%	5,966,303.10	5.11%	59,332.82	0.99%
Accum. Dep'n.-Building and Other Structure	(2,504,959.50)	-2.17%	(2,415,363.05)	-2.07%	(89,596.45)	3.71%
<b>Total</b>	<b>47,352,193.65</b>	<b>41.10%</b>	<b>40,647,975.87</b>	<b>34.81%</b>	<b>6,704,217.78</b>	<b>16.49%</b>
<b>Equipment and Machinery</b>						
Office Equipment	4,577,878.27	3.97%	4,262,888.27	3.65%	314,990.00	7.39%
Accum. Dep'n.-Office equipment	(2,949,632.61)	-2.56%	(2,716,282.63)	-2.33%	(233,349.98)	8.59%
Laboratory Equipment	672,289.38	0.58%	672,289.38	0.58%	-	0.00%
Accum. Dep'n.-Laboratory Equipment	(133,445.59)	-0.12%	(116,054.05)	-0.10%	(17,391.54)	14.99%
Land Transportation Equipment	2,618,365.20	2.27%	2,618,365.20	2.24%	-	0.00%
Accum. Dep'n.- Land Transportation Equipment	(1,639,510.59)	-1.42%	(1,564,205.73)	-1.34%	(75,304.86)	4.81%
Other Machinery and Equipment	32,748,622.78	28.43%	31,788,814.08	27.22%	959,808.70	3.02%
Accum. Dep'n.-Other Machinery and Equip't.	(15,742,912.27)	-13.67%	(14,940,701.83)	-12.80%	(802,210.44)	5.37%
<b>Total</b>	<b>20,151,654.57</b>	<b>17.49%</b>	<b>20,005,112.69</b>	<b>17.13%</b>	<b>146,541.88</b>	<b>0.73%</b>
<b>Furniture, Fixture and Books</b>						
Furniture and Fixtures	374,790.65	0.33%	374,790.65	0.32%	-	0.00%
Accum. Dep'n.- Furniture and Fixtures	(178,933.55)	-0.16%	(164,350.84)	-0.14%	(14,582.71)	8.87%
<b>Total</b>	<b>195,857.10</b>	<b>0.17%</b>	<b>210,439.81</b>	<b>0.18%</b>	<b>(14,582.71)</b>	<b>-6.93%</b>
<b>Construction-in-Progress</b>						
Construction-in-Progress-Plant	25,922,023.81	22.50%	25,922,023.81	22.20%	-	0.00%
Construction-in-Progress-Build. & Other Strutr.	-	-	-	-	-	0.00%
<b>Total</b>	<b>25,922,023.81</b>	<b>22.50%</b>	<b>25,922,023.81</b>	<b>22.20%</b>	<b>-</b>	<b>0.00%</b>
<b>Total Property, Plant and Equipment</b>	<b>99,975,875.63</b>	<b>86.78%</b>	<b>93,139,698.68</b>	<b>79.77%</b>	<b>6,836,176.95</b>	<b>7.34%</b>
<b>OTHER ASSETS</b>						
Sinking Fund	930,448.73	0.81%	9,376,225.64	8.03%	(8,445,776.91)	-90.08%
Restricted Fund	-	0.00%	-	0.00%	-	0.00%
Other Reserve Fund	-	0.00%	-	0.00%	-	0.00%
Other Assets	199,440.00	0.17%	61,440.00	0.05%	138,000.00	0.00%
<b>Total Other Assets</b>	<b>1,129,888.73</b>	<b>0.98%</b>	<b>9,437,665.64</b>	<b>8.08%</b>	<b>(8,307,776.91)</b>	<b>-88.03%</b>
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>115,199,730.39</b>	<b>100.00%</b>	<b>116,765,982.70</b>	<b>100.00%</b>	<b>(1,566,252.31)</b>	<b>-1.34%</b>

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**CATBALOGAN WATER DISTRICT  
BALANCE SHEET  
as of June 30 2016**

**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, 2015		Increase / (Decrease)	
Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
1,894,014.13	1.64%	768,132.37	0.66%	1,125,881.76	146.57%
1,894,014.13	1.64%	768,132.37	0.66%	1,125,881.76	146.57%
279,316.31	0.24%	420,190.32	0.36%	(140,874.01)	-33.53%
7,174.47	0.01%	6.09	0.00%	7,168.38	0.00%
145,891.56	0.13%	145,891.56	0.12%	-	0.00%
-	0.00%	-	0.00%	-	0.00%
18,186.00	0.02%	18,186.00	0.02%	-	0.00%
47,399.03	0.04%	37,604.92	0.03%	9,794.11	0.00%
497,967.37	0.43%	621,878.89	0.53%	(123,911.52)	-19.93%
-	0.00%	-	0.00%	-	0.00%
1,601,890.96	1.39%	4,307,027.73	3.69%	(2,705,136.77)	-62.81%
1,601,890.96	1.39%	4,307,027.73	3.69%	(2,705,136.77)	-62.81%
1,097,484.66	0.95%	2,194,969.32	1.88%	(1,097,484.66)	-50.00%
-		-		0	
1,097,484.66	0.95%	2,194,969.32	1.88%	(1,097,484.66)	0.00%
5,091,357.12	4.42%	7,892,008.31	6.76%	(2,800,651.19)	-35.49%
21,583,865.23	18.74%	21,583,865.23	18.48%	(0.00)	0.00%
21,583,865.23	18.74%	21,583,865.23	18.48%	-	0.00%
26,675,222.35	23.16%	29,475,873.54	25.24%	(2,800,651.19)	-9.50%
-		-		-	
-		-		-	
328,333.52	0.29%	298,196.26	0.26%	30,137.26	10.11%
543,818.95	0.47%	565,161.65	0.48%	(21,342.70)	-3.78%
14,773,136.96	12.82%	14,999,514.78	12.85%	(226,377.82)	-1.51%
15,645,289.43	13.58%	15,862,872.69	13.59%	(217,583.26)	-1.37%


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

Actual This Month		Balances as of Dec. 31, 2015		Increase / (Decrease)	
Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
13,452,134.66	11.7%	13,452,134.66	11.5%	-	0.00%
7,112,244.19	6.2%	6,610,364.93	5.7%	501,879.26	7.59%
14,160,858.80	12.3%	13,157,100.29	11.3%	1,003,758.51	7.63%
14,943,545.99	13.0%	13,939,787.48	11.9%	1,003,758.51	7.20%
6,598,649.85	5.7%	6,598,649.85	5.7%	-	0.00%
13,458.88	0.0%	13,458.88	0.0%	-	0.00%
16,598,326.24	14.4%	17,655,740.38	15.1%	(1,057,414.14)	-5.99%
72,879,218.61	63.3%	71,427,236.47	61.2%	1,451,982.14	2.03%
<b>115,199,730.39</b>	<b>100.0%</b>	<b>116,765,982.70</b>	<b>100.0%</b>	<b>(1,566,252.31)</b>	<b>-1.34%</b>

Prepared by:

  
**JESSAMINE Q. COSTO**  
 Senior Corporate Accountant

Noted By:

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





	Actual This Month		Balances as of Dec. 31, 2015		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>Land and Other Improvements</b>						
Land	6,354,146.50	5.55%	6,354,146.50	5.44%	-	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>5.55%</b>	<b>6,354,146.50</b>	<b>5.44%</b>	<b>-</b>	<b>0.00%</b>
<b>Plant, Building and Structures</b>						
Plant (UPIS)	86,294,892.61	75.33%	77,727,083.45	66.57%	8,567,809.16	11.02%
Accum. Dep'n.-Plant	(42,630,684.03)	-37.22%	(40,630,047.63)	-34.80%	(2,000,636.40)	4.92%
Building and Other Structures	6,025,635.92	5.26%	5,966,303.10	5.11%	59,332.82	0.99%
Accum. Dep'n.-Building and Other Structure	(2,519,892.21)	-2.20%	(2,415,363.05)	-2.07%	(104,529.16)	4.33%
<b>Total</b>	<b>47,169,952.29</b>	<b>41.18%</b>	<b>40,647,975.87</b>	<b>34.81%</b>	<b>6,521,976.42</b>	<b>16.05%</b>
<b>Equipment and Machinery</b>						
Office Equipment	4,577,878.27	4.00%	4,262,888.27	3.65%	314,990.00	7.39%
Accum. Dep'n.-Office equipment	(2,988,651.77)	-2.61%	(2,716,282.63)	-2.33%	(272,369.14)	10.03%
Laboratory Equipment	654,789.38	0.57%	672,289.38	0.58%	(17,500.00)	-2.60%
Accum. Dep'n.-Laboratory Equipment	(134,276.39)	-0.12%	(116,054.05)	-0.10%	(18,222.34)	15.70%
Land Transportation Equipment	2,618,365.20	2.29%	2,618,365.20	2.24%	-	0.00%
Accum. Dep'n.- Land Transportation Equipment	(1,651,332.56)	-1.44%	(1,564,205.73)	-1.34%	(87,126.83)	5.57%
Other Machinery and Equipment	32,784,874.78	28.62%	31,788,814.08	27.22%	996,060.70	3.13%
Accum. Dep'n.-Other Machinery and Equip't.	(15,881,215.39)	-13.86%	(14,940,701.83)	-12.80%	(940,513.56)	6.29%
<b>Total</b>	<b>19,980,431.52</b>	<b>17.44%</b>	<b>20,005,112.69</b>	<b>17.13%</b>	<b>(24,681.17)</b>	<b>-0.12%</b>
<b>Furniture, Fixture and Books</b>						
Furniture and Fixtures	382,980.65	0.33%	374,790.65	0.32%	8,190.00	2.19%
Accum. Dep'n- Furniture and Fixtures	(181,273.24)	-0.16%	(164,350.84)	-0.14%	(16,922.40)	10.30%
<b>Total</b>	<b>201,707.41</b>	<b>0.18%</b>	<b>210,439.81</b>	<b>0.18%</b>	<b>(8,732.40)</b>	<b>-4.15%</b>
<b>Construction-in-Progress</b>						
Construction-in-Progress-Plant	25,922,023.81	22.63%	25,922,023.81	22.20%	-	0.00%
Construction-in-Progress-Build. & Other Strutr.	-		-		-	0.00%
<b>Total</b>	<b>25,922,023.81</b>	<b>22.63%</b>	<b>25,922,023.81</b>	<b>22.20%</b>	<b>-</b>	<b>0.00%</b>
<b>Total Property, Plant and Equipment</b>	<b>99,628,261.53</b>	<b>86.97%</b>	<b>93,139,698.68</b>	<b>79.77%</b>	<b>6,488,562.85</b>	<b>6.97%</b>
<b>OTHER ASSETS</b>						
Sinking Fund	0.00	0.00%	9,376,225.64	8.03%	(9,376,225.64)	-100.00%
Restricted Fund	-	0.00%	-	0.00%	-	0.00%
Other Reserve Fund	-	0.00%	-	0.00%	-	0.00%
Other Assets	199,440.00	0.17%	61,440.00	0.05%	138,000.00	0.00%
<b>Total Other Assets</b>	<b>199,440.00</b>	<b>0.17%</b>	<b>9,437,665.64</b>	<b>8.08%</b>	<b>(9,238,225.64)</b>	<b>-97.89%</b>
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>114,548,650.21</b>	<b>100.00%</b>	<b>116,765,982.70</b>	<b>100.00%</b>	<b>(2,217,332.49)</b>	<b>-1.90%</b>

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*2016*

**CATBALOGAN WATER DISTRICT  
BALANCE SHEET  
as of July 31, 2016**

**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, 2015		Increase / (Decrease)	
Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
1,279,773.42	1.12%	768,132.37	0.66%	511,641.05	66.61%
<b>1,279,773.42</b>	<b>1.12%</b>	<b>768,132.37</b>	<b>0.66%</b>	<b>511,641.05</b>	<b>66.61%</b>
270,839.53	0.24%	420,190.32	0.36%	(149,350.79)	-35.54%
4,934.03	0.00%	6.09	0.00%	4,927.94	0.00%
145,891.56	0.13%	145,891.56	0.12%	-	0.00%
-	0.00%	-	0.00%	-	0.00%
18,186.00	0.02%	18,186.00	0.02%	-	0.00%
43,525.47	0.04%	37,604.92	0.03%	5,920.55	0.00%
<b>483,376.59</b>	<b>0.42%</b>	<b>621,878.89</b>	<b>0.53%</b>	<b>(138,502.30)</b>	<b>-22.27%</b>
-	0.00%	-	0.00%	-	0.00%
1,601,890.96	1.40%	4,307,027.73	3.69%	(2,705,136.77)	-62.81%
<b>1,601,890.96</b>	<b>1.40%</b>	<b>4,307,027.73</b>	<b>3.69%</b>	<b>(2,705,136.77)</b>	<b>-62.81%</b>
914,570.55	0.80%	2,194,969.32	1.88%	(1,280,398.77)	-58.33%
-		-		-	0
<b>914,570.55</b>	<b>0.80%</b>	<b>2,194,969.32</b>	<b>1.88%</b>	<b>(1,280,398.77)</b>	<b>0.00%</b>
<b>4,279,611.52</b>	<b>3.74%</b>	<b>7,892,008.31</b>	<b>6.76%</b>	<b>(3,612,396.79)</b>	<b>-45.77%</b>
21,583,865.23	18.84%	21,583,865.23	18.48%	(0.00)	0.00%
<b>21,583,865.23</b>	<b>18.84%</b>	<b>21,583,865.23</b>	<b>18.48%</b>	<b>-</b>	<b>0.00%</b>
<b>25,863,476.75</b>	<b>22.58%</b>	<b>29,475,873.54</b>	<b>25.24%</b>	<b>(3,612,396.79)</b>	<b>-12.26%</b>
-		-			
323,711.79	0.28%	298,196.26	0.26%	25,515.53	8.56%
534,084.38	0.47%	565,161.65	0.48%	(31,077.27)	-5.50%
14,788,076.96	12.91%	14,999,514.78	12.85%	(211,437.82)	-1.41%
<b>15,645,873.13</b>	<b>13.66%</b>	<b>15,862,872.69</b>	<b>13.59%</b>	<b>(216,999.56)</b>	<b>-1.37%</b>

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

Actual This Month		Balances as of Dec. 31, 2015		Increase / (Decrease)	
Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
13,452,134.66	11.7%	13,452,134.66	11.5%	-	0.00%
7,186,027.29	6.3%	6,610,364.93	5.7%	575,662.36	8.71%
14,308,425.02	12.5%	13,157,100.29	11.3%	1,151,324.73	8.75%
15,091,112.21	13.2%	13,939,787.48	11.9%	1,151,324.73	8.26%
6,598,649.85	5.8%	6,598,649.85	5.7%	-	0.00%
13,458.88	0.0%	13,458.88	0.0%	-	0.00%
16,389,492.42	14.3%	17,655,740.38	15.1%	(1,266,247.96)	-7.17%
<b>73,039,300.33</b>	<b>63.8%</b>	<b>71,427,236.47</b>	<b>61.2%</b>	<b>1,612,063.86</b>	<b>2.26%</b>
<b>114,548,650.21</b>	<b>100.0%</b>	<b>116,765,982.70</b>	<b>100.0%</b>	<b>(2,217,332.49)</b>	<b>-1.90%</b>

Prepared by:



**JESSAMINE Q. COSTO**  
 Senior Corporate Accountant

Noted By:



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



	Actual This Month		Balances as of Dec. 31, 2015		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>Land and Other Improvements</b>						
Land	6,354,146.50	5.62%	6,354,146.50	5.44%	-	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>5.62%</b>	<b>6,354,146.50</b>	<b>5.44%</b>	<b>-</b>	<b>0.00%</b>
<b>Plant, Building and Structures</b>						
Plant (UPIS)	86,377,359.59	76.33%	77,727,083.45	66.57%	8,650,276.14	11.13%
Accum. Dep'n.-Plant	(42,914,230.92)	-37.92%	(40,630,047.63)	-34.80%	(2,284,183.29)	5.62%
Building and Other Structures	6,025,635.92	5.32%	5,966,303.10	5.11%	59,332.82	0.99%
Accum. Dep'n.-Building and Other Structure	(2,534,824.92)	-2.24%	(2,415,363.05)	-2.07%	(119,461.87)	4.95%
<b>Total</b>	<b>46,953,939.67</b>	<b>41.49%</b>	<b>40,647,975.87</b>	<b>34.81%</b>	<b>6,305,963.80</b>	<b>15.51%</b>
<b>Equipment and Machinery</b>						
Office Equipment	4,577,878.27	4.05%	4,262,888.27	3.65%	314,990.00	7.39%
Accum. Dep'n.-Office equipment	(3,027,237.07)	-2.68%	(2,716,282.63)	-2.33%	(310,954.44)	11.45%
Laboratory Equipment	654,789.38	0.58%	672,289.38	0.58%	(17,500.00)	-2.60%
Accum. Dep'n.-Laboratory Equipment	(135,107.19)	-0.12%	(116,054.05)	-0.10%	(19,053.14)	16.42%
Land Transportation Equipment	2,618,365.20	2.31%	2,618,365.20	2.24%	-	0.00%
Accum. Dep'n- Land Transportation Equipment	(1,663,154.53)	-1.47%	(1,564,205.73)	-1.34%	(98,948.80)	6.33%
Other Machinery and Equipment	32,807,173.78	28.99%	31,788,814.08	27.22%	1,018,359.70	3.20%
Accum. Dep'n.-Other Machinery and Equip't.	(16,019,451.59)	-14.16%	(14,940,701.83)	-12.80%	(1,078,749.76)	7.22%
<b>Total</b>	<b>19,813,256.25</b>	<b>17.51%</b>	<b>20,005,112.69</b>	<b>17.13%</b>	<b>(191,856.44)</b>	<b>-0.96%</b>
<b>Furniture, Fixture and Bqoks</b>						
Furniture and Fixtures	382,980.65	0.34%	374,790.65	0.32%	8,190.00	2.19%
Accum. Dep'n- Furniture and Fixtures	(183,612.93)	-0.16%	(164,350.84)	-0.14%	(19,262.09)	11.72%
<b>Total</b>	<b>199,367.72</b>	<b>0.18%</b>	<b>210,439.81</b>	<b>0.18%</b>	<b>(11,072.09)</b>	<b>-5.26%</b>
<b>Construction-in-Progress</b>						
Construction-in-Progress-Plant	25,922,023.81	22.91%	25,922,023.81	22.20%	-	0.00%
Construction-in-Progress-Build. & Other Strutr.	-		-		-	0.00%
<b>Total</b>	<b>25,922,023.81</b>	<b>22.91%</b>	<b>25,922,023.81</b>	<b>22.20%</b>	<b>-</b>	<b>0.00%</b>
<b>Total Property, Plant and Equipment</b>	<b>99,242,733.95</b>	<b>87.70%</b>	<b>93,139,698.68</b>	<b>79.77%</b>	<b>6,103,035.27</b>	<b>6.55%</b>
<b>OTHER ASSETS</b>						
Sinking Fund	0.00	0.00%	9,376,225.64	8.03%	(9,376,225.64)	-100.00%
Restricted Fund	-	0.00%	-	0.00%	-	0.00%
Other Reserve Fund	-	0.00%	-	0.00%	-	0.00%
Other Assets	199,440.00	0.18%	61,440.00	0.05%	138,000.00	0.00%
<b>Total Other Assets</b>	<b>199,440.00</b>	<b>0.18%</b>	<b>9,437,665.64</b>	<b>8.08%</b>	<b>(9,238,225.64)</b>	<b>-97.89%</b>
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>113,158,813.84</b>	<b>100.00%</b>	<b>116,765,982.70</b>	<b>100.00%</b>	<b>(3,607,168.86)</b>	<b>-3.09%</b>

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**CATBALOGAN WATER DISTRICT  
BALANCE SHEET  
as of August 31, 2016**

	Actual This Month		Balances as of Dec. 31, 2015		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>CURRENT LIABILITIES</b>						
Payable Accounts						
Accounts Payables	212,657.08	0.19%	768,132.37	0.66%	(555,475.29)	-72.32%
<b>Total</b>	<b>212,657.08</b>	<b>0.19%</b>	<b>768,132.37</b>	<b>0.66%</b>	<b>(555,475.29)</b>	<b>-72.32%</b>
Inter-Agency Payables						
Due to National Government Agency (BIR, etc.)	279,530.72	0.25%	420,190.32	0.36%	(140,659.60)	-33.48%
Due to GOCC (GSIS)	4,945.91	0.00%	6.09	0.00%	4,939.82	0.00%
Due to GOCC (SSS)	145,891.56	0.13%	145,891.56	0.12%	-	0.00%
Due to PAG-IBIG	-	0.00%	-	0.00%	-	0.00%
Due to PHIC	18,186.00	0.02%	18,186.00	0.02%	-	0.00%
Due to Cooperatives	52,425.88	0.05%	37,604.92	0.03%	14,820.96	0.00%
<b>Total</b>	<b>500,980.07</b>	<b>0.44%</b>	<b>621,878.89</b>	<b>0.53%</b>	<b>(120,898.82)</b>	<b>-19.44%</b>
Other Payables						
Due to Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Other Payables	1,131,879.43	1.00%	4,307,027.73	3.69%	(3,175,148.30)	-73.72%
<b>Total</b>	<b>1,131,879.43</b>	<b>1.00%</b>	<b>4,307,027.73</b>	<b>3.69%</b>	<b>(3,175,148.30)</b>	<b>-73.72%</b>
Loans/Lease Payables						
Current Portion of Long Term Debts	731,656.44	0.65%	2,194,969.32	1.88%	(1,463,312.88)	-66.67%
Interest Payables	-		-		-	0
<b>Total</b>	<b>731,656.44</b>	<b>0.65%</b>	<b>2,194,969.32</b>	<b>1.88%</b>	<b>(1,463,312.88)</b>	<b>0.00%</b>
<b>Total Current Liabilities</b>	<b>2,577,173.02</b>	<b>2.28%</b>	<b>7,892,008.31</b>	<b>6.76%</b>	<b>(5,314,835.29)</b>	<b>-67.34%</b>
<b>NON-CURRENT LIABILITIES</b>						
Loans Payables	21,583,865.23	19.07%	21,583,865.23	18.48%	(0.00)	0.00%
<b>Total Non- Current Liabilities</b>	<b>21,583,865.23</b>	<b>19.07%</b>	<b>21,583,865.23</b>	<b>18.48%</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL LIABILITIES</b>	<b>24,161,038.25</b>	<b>21.35%</b>	<b>29,475,873.54</b>	<b>25.24%</b>	<b>(5,314,835.29)</b>	<b>-18.03%</b>
<b>DEFERRED CREDITS</b>						
Deferred Income from Penalty Charges	-		-			
Customers Deposit	312,416.04	0.28%	298,196.26	0.26%	14,219.78	4.77%
Meter Deposit	512,139.66	0.45%	565,161.65	0.48%	(53,021.99)	-9.38%
Other Deferred Credits	14,782,161.32	13.06%	14,999,514.78	12.85%	(217,353.46)	-1.45%
<b>Total Deferred Credits</b>	<b>15,606,717.02</b>	<b>13.79%</b>	<b>15,862,872.69</b>	<b>13.59%</b>	<b>(256,155.67)</b>	<b>-1.61%</b>

*J.R.*

*J.R.*

	Actual This Month		Balances as of Dec. 31, 2015		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
Government Equity	13,452,134.66	11.9%	13,452,134.66	11.5%	-	0.00%
Capital/Equity Reserve	7,275,984.14	6.4%	6,610,364.93	5.7%	665,619.21	10.07%
Debt Service Reserve	14,488,338.70	12.8%	13,157,100.29	11.3%	1,331,238.41	10.12%
Operating Maintenance Reserve	15,271,025.89	13.5%	13,939,787.48	11.9%	1,331,238.41	9.55%
Donated Capital (OPIC)	6,598,649.85	5.8%	6,598,649.85	5.7%	-	0.00%
Contingent Capital	13,458.88	0.0%	13,458.88	0.0%	-	0.00%
Retained Earnings	16,291,466.45	14.4%	17,655,740.38	15.1%	(1,364,273.93)	-7.73%
<b>Total Equity</b>	<b>73,391,058.57</b>	<b>64.9%</b>	<b>71,427,236.47</b>	<b>61.2%</b>	<b>1,963,822.10</b>	<b>2.75%</b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS</b>						
	<b>113,158,813.84</b>	<b>100.0%</b>	<b>116,765,982.70</b>	<b>100.0%</b>	<b>(3,607,168.86)</b>	<b>-3.09%</b>

Prepared by:

  
**JESSAMINE Q. COSTO**  
Senior Corporate Accountant

Noted By:

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





	Actual This Month		Balances as of Dec. 31, 2015		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>Land and Other Improvements</b>						
Land	6,354,146.50	5.53%	6,354,146.50	5.44%	-	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>5.53%</b>	<b>6,354,146.50</b>	<b>5.44%</b>	<b>-</b>	<b>0.00%</b>
<b>Plant, Building and Structures</b>						
Plant (UPIS)	86,449,760.81	75.28%	77,727,083.45	66.57%	8,722,677.36	11.22%
Accum. Dep'n.-Plant	(43,197,745.18)	-37.61%	(40,630,047.63)	-34.80%	(2,567,697.55)	6.32%
Building and Other Structures	6,025,635.92	5.25%	5,966,303.10	5.11%	59,332.82	0.99%
Accum. Dep'n.-Building and Other Structure	(2,549,757.63)	-2.22%	(2,415,363.05)	-2.07%	(134,394.58)	5.56%
<b>Total</b>	<b>46,727,893.92</b>	<b>40.69%</b>	<b>40,647,975.87</b>	<b>34.81%</b>	<b>6,079,918.05</b>	<b>14.96%</b>
<b>Equipment and Machinery</b>						
Office Equipment	4,616,928.27	4.02%	4,262,888.27	3.65%	354,040.00	8.31%
Accum. Dep'n-Office equipment	(3,065,805.26)	-2.67%	(2,716,282.63)	-2.33%	(349,522.63)	12.87%
Laboratory Equipment	654,789.38	0.57%	672,289.38	0.58%	(17,500.00)	-2.60%
Accum. Dep'n-Laboratory Equipment	(135,937.99)	-0.12%	(116,054.05)	-0.10%	(19,883.94)	17.13%
Land Transportation Equipment	2,618,365.20	2.28%	2,618,365.20	2.24%	-	0.00%
Accum. Dep'n- Land Transportation Equipment	(1,674,976.50)	-1.46%	(1,564,205.73)	-1.34%	(110,770.77)	7.08%
Other Machinery and Equipment	33,091,673.78	28.81%	31,788,814.08	27.22%	1,302,859.70	4.10%
Accum. Dep'n-Other Machinery and Equip't.	(16,157,621.98)	-14.07%	(14,940,701.83)	-12.80%	(1,216,920.15)	8.14%
<b>Total</b>	<b>19,947,414.90</b>	<b>17.37%</b>	<b>20,005,112.69</b>	<b>17.13%</b>	<b>(57,697.79)</b>	<b>-0.29%</b>
<b>Furniture, Fixture and Books</b>						
Furniture and Fixtures	382,980.65	0.33%	374,790.65	0.32%	8,190.00	2.19%
Accum. Dep'n- Furniture and Fixtures	(185,929.48)	-0.16%	(164,350.84)	-0.14%	(21,578.64)	13.13%
<b>Total</b>	<b>197,051.17</b>	<b>0.17%</b>	<b>210,439.81</b>	<b>0.18%</b>	<b>(13,388.64)</b>	<b>-6.36%</b>
<b>Construction-in-Progress</b>						
Construction-in-Progress-Plant	25,922,023.81	22.57%	25,922,023.81	22.20%	-	0.00%
Construction-in-Progress-Build. & Other Strutr.	-		-		-	0.00%
<b>Total</b>	<b>25,922,023.81</b>	<b>22.57%</b>	<b>25,922,023.81</b>	<b>22.20%</b>	<b>-</b>	<b>0.00%</b>
<b>Total Property, Plant and Equipment</b>	<b>99,148,530.30</b>	<b>86.33%</b>	<b>93,139,698.68</b>	<b>79.77%</b>	<b>6,008,831.62</b>	<b>6.45%</b>
<b>OTHER ASSETS</b>						
Sinking Fund	0.00	0.00%	9,376,225.64	8.03%	(9,376,225.64)	-100.00%
Restricted Fund	-	0.00%	-	0.00%	-	0.00%
Other Reserve Fund	-	0.00%	-	0.00%	-	0.00%
Other Assets	199,440.00	0.17%	61,440.00	0.05%	138,000.00	0.00%
<b>Total Other Assets</b>	<b>199,440.00</b>	<b>0.17%</b>	<b>9,437,665.64</b>	<b>8.08%</b>	<b>(9,238,225.64)</b>	<b>-97.89%</b>
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>114,843,588.21</b>	<b>100.00%</b>	<b>116,765,982.70</b>	<b>100.00%</b>	<b>(1,922,394.49)</b>	<b>-1.65%</b>

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*7/20/12*

**CATBALOGAN WATER DISTRICT  
BALANCE SHEET  
as of September 30, 2016**

	Actual This Month		Balances as of Dec. 31, 2015		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>CURRENT LIABILITIES</b>						
Payable Accounts						
Accounts Payables	1,507,930.80	1.31%	768,132.37	0.66%	739,798.43	96.31%
<b>Total</b>	<b>1,507,930.80</b>	<b>1.31%</b>	<b>768,132.37</b>	<b>0.66%</b>	<b>739,798.43</b>	<b>96.31%</b>
Inter-Agency Payables						
Due to National Government Agency (BIR, etc.)	298,401.46	0.26%	420,190.32	0.36%	(121,788.86)	-28.98%
Due to GOCC (GSIS)	5,049.63	0.00%	6.09	0.00%	5,043.54	0.00%
Due to GOCC (SSS)	145,891.56	0.13%	145,891.56	0.12%	-	0.00%
Due to PAG-IBIG	-	0.00%	-	0.00%	-	0.00%
Due to PHIC	18,186.00	0.02%	18,186.00	0.02%	-	0.00%
Due to Cooperatives	55,769.59	0.05%	37,604.92	0.03%	18,164.67	0.00%
<b>Total</b>	<b>523,298.24</b>	<b>0.46%</b>	<b>621,878.89</b>	<b>0.53%</b>	<b>(98,580.65)</b>	<b>-15.85%</b>
Other Payables						
Due to Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Other Payables	672,890.96	0.59%	4,307,027.73	3.69%	(3,634,136.77)	-84.38%
<b>Total</b>	<b>672,890.96</b>	<b>0.59%</b>	<b>4,307,027.73</b>	<b>3.69%</b>	<b>(3,634,136.77)</b>	<b>-84.38%</b>
Loans/Lease Payables						
Current Portion of Long Term Debts	545,693.76	0.48%	2,194,969.32	1.88%	(1,649,275.56)	-75.14%
Interest Payables	-		-		0	
<b>Total</b>	<b>545,693.76</b>	<b>0.48%</b>	<b>2,194,969.32</b>	<b>1.88%</b>	<b>(1,649,275.56)</b>	<b>0.00%</b>
<b>Total Current Liabilities</b>	<b>3,249,813.76</b>	<b>2.83%</b>	<b>7,892,008.31</b>	<b>6.76%</b>	<b>(4,642,194.55)</b>	<b>-58.82%</b>
<b>NON-CURRENT LIABILITIES</b>						
Loans Payables	21,583,865.23	18.79%	21,583,865.23	18.48%	(0.00)	0.00%
<b>Total Non- Current Liabilities</b>	<b>21,583,865.23</b>	<b>18.79%</b>	<b>21,583,865.23</b>	<b>18.48%</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL LIABILITIES</b>	<b>24,833,678.99</b>	<b>21.62%</b>	<b>29,475,873.54</b>	<b>25.24%</b>	<b>(4,642,194.55)</b>	<b>-15.75%</b>
<b>DEFERRED CREDITS</b>						
Deferred Income from Penalty Charges	-		-			
Customers Deposit	306,626.04	0.27%	298,196.26	0.26%	8,429.78	2.83%
Meter Deposit	493,588.86	0.43%	565,161.65	0.48%	(71,572.79)	-12.66%
Other Deferred Credits	14,762,070.97	12.85%	14,999,514.78	12.85%	(237,443.81)	-1.58%
<b>Total Deferred Credits</b>	<b>15,562,285.87</b>	<b>13.55%</b>	<b>15,862,872.69</b>	<b>13.59%</b>	<b>(300,586.82)</b>	<b>-1.89%</b>

*Joli*

*[Signature]*

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

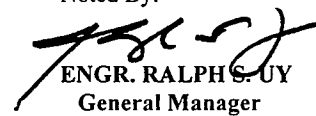
Actual This Month		Balances as of Dec. 31, 2015		Increase / (Decrease)	
Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
13,452,134.66	11.7%	13,452,134.66	11.5%	-	0.00%
7,370,104.62	6.4%	6,610,364.93	5.7%	759,739.69	11.49%
14,676,579.64	12.8%	13,157,100.29	11.3%	1,519,479.35	11.55%
15,459,266.83	13.5%	13,939,787.48	11.9%	1,519,479.35	10.90%
6,598,649.85	5.7%	6,598,649.85	5.7%	-	0.00%
13,458.88	0.0%	13,458.88	0.0%	-	0.00%
16,877,428.87	14.7%	17,655,740.38	15.1%	(778,311.51)	-4.41%
74,447,623.35	64.8%	71,427,236.47	61.2%	3,020,386.88	4.23%
114,843,588.21	100.0%	116,765,982.70	100.0%	(1,922,394.49)	-1.65%

Prepared by:



**JESSAMINE Q. COSTO**  
 Senior Corporate Accountant

Noted By:



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



	Actual This Month		Balances as of Dec. 31, 2015		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>Land and Other Improvements</b>						
Land	6,354,146.50	5.54%	6,354,146.50	5.44%	-	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>5.54%</b>	<b>6,354,146.50</b>	<b>5.44%</b>	<b>-</b>	<b>0.00%</b>
<b>Plant, Building and Structures</b>						
Plant (UPIS)	86,665,903.95	75.54%	77,727,083.45	66.57%	8,938,820.50	11.50%
Accum. Dep'n.-Plant	(43,481,131.63)	-37.90%	(40,630,047.63)	-34.80%	(2,851,084.00)	7.02%
Building and Other Structures	6,025,635.92	5.25%	5,966,303.10	5.11%	59,332.82	0.99%
Accum. Dep'n.-Building and Other Structure	(2,564,690.34)	-2.24%	(2,415,363.05)	-2.07%	(149,327.29)	6.18%
<b>Total</b>	<b>46,645,717.90</b>	<b>40.66%</b>	<b>40,647,975.87</b>	<b>34.81%</b>	<b>5,997,742.03</b>	<b>14.76%</b>
<b>Equipment and Machinery</b>						
Office Equipment	4,616,928.27	4.02%	4,262,888.27	3.65%	354,040.00	8.31%
Accum. Dep'n-Office equipment	(3,086,298.40)	-2.69%	(2,716,282.63)	-2.33%	(370,015.77)	13.62%
Laboratory Equipment	788,789.38	0.69%	672,289.38	0.58%	116,500.00	17.33%
Accum. Dep'n-Laboratory Equipment	(136,768.79)	-0.12%	(116,054.05)	-0.10%	(20,714.74)	17.85%
Land Transportation Equipment	2,618,365.20	2.28%	2,618,365.20	2.24%	-	0.00%
Accum. Dep'n- Land Transportation Equipment	(1,686,798.47)	-1.47%	(1,564,205.73)	-1.34%	(122,592.74)	7.84%
Other Machinery and Equipment	33,580,973.78	29.27%	31,788,814.08	27.22%	1,792,159.70	5.64%
Accum. Dep'n-Other Machinery and Equip't.	(16,300,436.56)	-14.21%	(14,940,701.83)	-12.80%	(1,359,734.73)	9.10%
<b>Total</b>	<b>20,394,754.41</b>	<b>17.78%</b>	<b>20,005,112.69</b>	<b>17.13%</b>	<b>389,641.72</b>	<b>1.95%</b>
<b>Furniture, Fixture and Books</b>						
Furniture and Fixtures	382,980.65	0.33%	374,790.65	0.32%	8,190.00	2.19%
Accum. Dep'n- Furniture and Fixtures	(188,246.03)	-0.16%	(164,350.84)	-0.14%	(23,895.19)	14.54%
<b>Total</b>	<b>194,734.62</b>	<b>0.17%</b>	<b>210,439.81</b>	<b>0.18%</b>	<b>(15,705.19)</b>	<b>-7.46%</b>
<b>Construction-in-Progress</b>						
Construction-in-Progress-Plant	25,922,023.81	22.59%	25,922,023.81	22.20%	-	0.00%
Construction-in-Progress-Build. & Other Strutr.	-		-		-	0.00%
<b>Total</b>	<b>25,922,023.81</b>	<b>22.59%</b>	<b>25,922,023.81</b>	<b>22.20%</b>	<b>-</b>	<b>0.00%</b>
<b>Total Property, Plant and Equipment</b>	<b>99,511,377.24</b>	<b>86.74%</b>	<b>93,139,698.68</b>	<b>79.77%</b>	<b>6,371,678.56</b>	<b>6.84%</b>
<b>OTHER ASSETS</b>						
Sinking Fund	0.00	0.00%	9,376,225.64	8.03%	(9,376,225.64)	-100.00%
Restricted Fund	-	0.00%	-	0.00%	-	0.00%
Other Reserve Fund	-	0.00%	-	0.00%	-	0.00%
Other Assets	199,440.00	0.17%	61,440.00	0.05%	138,000.00	0.00%
<b>Total Other Assets</b>	<b>199,440.00</b>	<b>0.17%</b>	<b>9,437,665.64</b>	<b>8.08%</b>	<b>(9,238,225.64)</b>	<b>-97.89%</b>
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>114,730,174.43</b>	<b>100.00%</b>	<b>116,765,982.70</b>	<b>100.00%</b>	<b>(2,035,808.27)</b>	<b>-1.74%</b>

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**CATBALOGAN WATER DISTRICT  
BALANCE SHEET  
as of October 31, 2016**

	Actual This Month		Balances as of Dec. 31, 2015		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>CURRENT LIABILITIES</b>						
Payable Accounts						
Accounts Payables	702,224.98	0.61%	768,132.37	0.66%	(65,907.39)	-8.58%
<b>Total</b>	<b>702,224.98</b>	<b>0.61%</b>	<b>768,132.37</b>	<b>0.66%</b>	<b>(65,907.39)</b>	<b>-8.58%</b>
Inter-Agency Payables						
Due to National Government Agency (BIR, etc.)	311,045.55	0.27%	420,190.32	0.36%	(109,144.77)	-25.98%
Due to GOCC (GSIS)	5,049.63	0.00%	6.09	0.00%	5,043.54	0.00%
Due to GOCC (SSS)	145,891.56	0.13%	145,891.56	0.12%	-	0.00%
Due to PAG-IBIG	41,498.79	0.04%	-	0.00%	41,498.79	0.00%
Due to PHIC	18,186.00	0.02%	18,186.00	0.02%	-	0.00%
Due to Cooperatives	56,384.55	0.05%	37,604.92	0.03%	18,779.63	0.00%
<b>Total</b>	<b>578,056.08</b>	<b>0.50%</b>	<b>621,878.89</b>	<b>0.53%</b>	<b>(43,822.81)</b>	<b>-7.05%</b>
Other Payables						
Due to Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Other Payables	672,890.96	0.59%	4,307,027.73	3.69%	(3,634,136.77)	-84.38%
<b>Total</b>	<b>672,890.96</b>	<b>0.59%</b>	<b>4,307,027.73</b>	<b>3.69%</b>	<b>(3,634,136.77)</b>	<b>-84.38%</b>
Loans/Lease Payables						
Current Portion of Long Term Debts	359,731.08	0.31%	2,194,969.32	1.88%	(1,835,238.24)	-83.61%
Interest Payables	-		-		-	0
<b>Total</b>	<b>359,731.08</b>	<b>0.31%</b>	<b>2,194,969.32</b>	<b>1.88%</b>	<b>(1,835,238.24)</b>	<b>0.00%</b>
<b>Total Current Liabilities</b>	<b>2,312,903.10</b>	<b>2.02%</b>	<b>7,892,008.31</b>	<b>6.76%</b>	<b>(5,579,105.21)</b>	<b>-70.69%</b>
<b>NON-CURRENT LIABILITIES</b>						
Loans Payables	21,583,865.23	18.81%	21,583,865.23	18.48%	(0.00)	0.00%
<b>Total Non- Current Liabilities</b>	<b>21,583,865.23</b>	<b>18.81%</b>	<b>21,583,865.23</b>	<b>18.48%</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL LIABILITIES</b>	<b>23,896,768.33</b>	<b>20.83%</b>	<b>29,475,873.54</b>	<b>25.24%</b>	<b>(5,579,105.21)</b>	<b>-18.93%</b>
<b>DEFERRED CREDITS</b>						
Deferred Income from Penalty Charges	-		-		-	
Customers Deposit	279,687.28	0.24%	298,196.26	0.26%	(18,508.98)	-6.21%
Meter Deposit	473,575.76	0.41%	565,161.65	0.48%	(91,585.89)	-16.21%
Other Deferred Credits	14,759,561.47	12.86%	14,999,514.78	12.85%	(239,953.31)	-1.60%
<b>Total Deferred Credits</b>	<b>15,512,824.51</b>	<b>13.52%</b>	<b>15,862,872.69</b>	<b>13.59%</b>	<b>(350,048.18)</b>	<b>-2.21%</b>


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

Actual This Month		Balances as of Dec. 31, 2015		Increase / (Decrease)	
Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
13,452,134.66	11.7%	13,452,134.66	11.5%	-	0.00%
7,454,313.54	6.5%	6,610,364.93	5.7%	843,948.61	12.77%
14,844,997.46	12.9%	13,157,100.29	11.3%	1,687,897.17	12.83%
15,627,684.65	13.6%	13,939,787.48	11.9%	1,687,897.17	12.11%
6,598,649.85	5.8%	6,598,649.85	5.7%	-	0.00%
13,458.88	0.0%	13,458.88	0.0%	-	0.00%
17,329,342.55	15.1%	17,655,740.38	15.1%	(326,397.83)	-1.85%
75,320,581.59	65.7%	71,427,236.47	61.2%	3,893,345.12	5.45%
<b>114,730,174.43</b>	<b>100.0%</b>	<b>116,765,982.70</b>	<b>100.0%</b>	<b>(2,035,808.27)</b>	<b>-1.74%</b>

Prepared by:

  
**JESSAMINE Q. COSTO**  
 Senior Corporate Accountant

Noted By:

  
**ENGR. RALPH S. III**  
 General Manager





	Actual This Month		Balances as of Dec. 31, 2015		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>Land and Other Improvements</b>						
Land	6,354,146.50	5.68%	6,354,146.50	5.44%	-	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>5.68%</b>	<b>6,354,146.50</b>	<b>5.44%</b>	<b>-</b>	<b>0.00%</b>
<b>Plant, Building and Structures</b>						
Plant (UPIS)	76,357,936.35	68.20%	77,727,083.45	66.57%	(1,369,147.10)	-1.76%
Accum. Dep'n.-Plant	(35,765,368.82)	-31.95%	(40,630,047.63)	-34.80%	4,864,678.81	-11.97%
Building and Other Structures	5,960,763.52	5.32%	5,966,303.10	5.11%	(5,539.58)	-0.09%
Accum. Dep'n.-Building and Other Structure	(2,485,943.96)	-2.22%	(2,415,363.05)	-2.07%	(70,580.91)	2.92%
<b>Total</b>	<b>44,067,387.09</b>	<b>39.36%</b>	<b>40,647,975.87</b>	<b>34.81%</b>	<b>3,419,411.22</b>	<b>8.41%</b>
<b>Equipment and Machinery</b>						
Office Equipment	4,039,419.77	3.61%	4,262,888.27	3.65%	(223,468.50)	-5.24%
Accum. Dep'n.-Office equipment	(2,756,808.29)	-2.46%	(2,716,282.63)	-2.33%	(40,525.66)	1.49%
Laboratory Equipment	728,686.84	0.65%	672,289.38	0.58%	56,397.46	8.39%
Accum. Dep'n.-Laboratory Equipment	(82,624.99)	-0.07%	(116,054.05)	-0.10%	33,429.06	-28.80%
Land Transportation Equipment	2,618,365.20	2.34%	2,618,365.20	2.24%	-	0.00%
Accum. Dep'n.- Land Transportation Equipment	(1,698,464.19)	-1.52%	(1,564,205.73)	-1.34%	(134,258.46)	8.58%
Other Machinery and Equipment	33,121,316.14	29.58%	31,788,814.08	27.22%	1,332,502.06	4.19%
Accum. Dep'n.-Other Machinery and Equip't.	(16,100,092.20)	-14.38%	(14,940,701.83)	-12.80%	(1,159,390.37)	7.76%
<b>Total</b>	<b>19,869,798.28</b>	<b>17.75%</b>	<b>20,005,112.69</b>	<b>17.13%</b>	<b>(135,314.41)</b>	<b>-0.68%</b>
<b>Furniture, Fixture and Books</b>						
Furniture and Fixtures	140,573.91	0.13%	374,790.65	0.32%	(234,216.74)	-62.49%
Accum. Dep'n.- Furniture and Fixtures	(47,274.20)	-0.04%	(164,350.84)	-0.14%	117,076.64	-71.24%
<b>Total</b>	<b>93,299.71</b>	<b>0.08%</b>	<b>210,439.81</b>	<b>0.18%</b>	<b>(117,140.10)</b>	<b>-55.66%</b>
<b>Construction-in-Progress</b>						
Construction-in-Progress-Plant	25,922,023.81	23.15%	25,922,023.81	22.20%	-	0.00%
Construction-in-Progress-Build. & Other Struts.	-		-		-	0.00%
<b>Total</b>	<b>25,922,023.81</b>	<b>23.15%</b>	<b>25,922,023.81</b>	<b>22.20%</b>	<b>-</b>	<b>0.00%</b>
<b>Total Property, Plant and Equipment</b>	<b>96,306,655.39</b>	<b>86.02%</b>	<b>93,139,698.68</b>	<b>79.77%</b>	<b>3,166,956.71</b>	<b>3.40%</b>
<b>OTHER ASSETS</b>						
Sinking Fund	0.00	0.00%	9,376,225.64	8.03%	(9,376,225.64)	-100.00%
Restricted Fund	-	0.00%	-	0.00%	-	0.00%
Other Reserve Fund	-	0.00%	-	0.00%	-	0.00%
Other Assets	199,440.00	0.18%	61,440.00	0.05%	138,000.00	0.00%
<b>Total Other Assets</b>	<b>199,440.00</b>	<b>0.18%</b>	<b>9,437,665.64</b>	<b>8.08%</b>	<b>(9,238,225.64)</b>	<b>-97.89%</b>
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>111,956,560.12</b>	<b>100.00%</b>	<b>116,765,982.70</b>	<b>100.00%</b>	<b>(4,809,422.58)</b>	<b>-4.12%</b>

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**CATBALOGAN WATER DISTRICT**  
**BALANCE SHEET**  
as of November 30, 2016

	Actual This Month		Balances as of Dec. 31, 2015		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
<b>CURRENT LIABILITIES</b>						
Payable Accounts						
Accounts Payables	664,947.85	0.59%	768,132.37	0.66%	(103,184.52)	-13.43%
<b>Total</b>	<b>664,947.85</b>	<b>0.59%</b>	<b>768,132.37</b>	<b>0.66%</b>	<b>(103,184.52)</b>	<b>-13.43%</b>
Inter-Agency Payables						
Due to National Government Agency (BIR, etc.)	431,443.38	0.39%	420,190.32	0.36%	11,253.06	2.68%
Due to GOCC (GSIS)	5,049.63	0.00%	6.09	0.00%	5,043.54	0.00%
Due to GOCC (SSS)	145,891.56	0.13%	145,891.56	0.12%	-	0.00%
Due to PAG-IBIG	43,083.64	0.04%	-	0.00%	43,083.64	0.00%
Due to PHIC	18,186.00	0.02%	18,186.00	0.02%	-	0.00%
Due to Cooperatives	64,757.48	0.06%	37,604.92	0.03%	27,152.56	0.00%
<b>Total</b>	<b>708,411.69</b>	<b>0.63%</b>	<b>621,878.89</b>	<b>0.53%</b>	<b>86,532.80</b>	<b>13.91%</b>
Other Payables						
Due to Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Other Payables	645,390.96	0.58%	4,307,027.73	3.69%	(3,661,636.77)	-85.02%
<b>Total</b>	<b>645,390.96</b>	<b>0.58%</b>	<b>4,307,027.73</b>	<b>3.69%</b>	<b>(3,661,636.77)</b>	<b>-85.02%</b>
Loans/Lease Payables *						
Current Portion of Long Term Debts	173,768.40	0.16%	2,194,969.32	1.88%	(2,021,200.92)	-92.08%
Interest Payables	-		-		-	0
<b>Total</b>	<b>173,768.40</b>	<b>0.16%</b>	<b>2,194,969.32</b>	<b>1.88%</b>	<b>(2,021,200.92)</b>	<b>0.00%</b>
<b>Total Current Liabilities</b>	<b>2,192,518.90</b>	<b>1.96%</b>	<b>7,892,008.31</b>	<b>6.76%</b>	<b>(5,699,489.41)</b>	<b>-72.22%</b>
<b>NON-CURRENT LIABILITIES</b>						
Loans Payables	21,583,865.23	19.28%	21,583,865.23	18.48%	(0.00)	0.00%
<b>Total Non- Current Liabilities</b>	<b>21,583,865.23</b>	<b>19.28%</b>	<b>21,583,865.23</b>	<b>18.48%</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL LIABILITIES</b>	<b>23,776,384.13</b>	<b>21.24%</b>	<b>29,475,873.54</b>	<b>25.24%</b>	<b>(5,699,489.41)</b>	<b>-19.34%</b>
<b>DEFERRED CREDITS</b>						
Deferred Income from Penalty Charges	-		-		-	
Customers Deposit	272,124.39	0.24%	298,196.26	0.26%	(26,071.87)	-8.74%
Meter Deposit	461,906.66	0.41%	565,161.65	0.48%	(103,254.99)	-18.27%
Other Deferred Credits	14,788,043.16	13.21%	14,999,514.78	12.85%	(211,471.62)	-1.41%
<b>Total Deferred Credits</b>	<b>15,522,074.21</b>	<b>13.86%</b>	<b>15,862,872.69</b>	<b>13.59%</b>	<b>(340,798.48)</b>	<b>-2.15%</b>

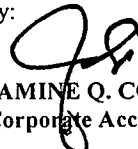
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Government Equity  
 Capital/Equity Reserve  
 Debt Service Reserve  
 Operating Maintenance Reserve  
 Donated Capital (OPIC)  
 Contingent Capital  
 Retained Earnings  
**Total Equity**  
**TOTAL LIABILITIES, EQUITY AND OTHER**  
**CREDIT ACCOUNTS**

Actual This Month		Balances as of Dec. 31, 2015		Increase / (Decrease)	
Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
13,452,134.66	12.0%	13,452,134.66	11.5%	-	0.00%
7,549,762.72	6.7%	6,610,364.93	5.7%	939,397.79	14.21%
15,035,895.82	13.4%	13,157,100.29	11.3%	1,878,795.53	14.28%
15,818,583.01	14.1%	13,939,787.48	11.9%	1,878,795.53	13.48%
6,598,649.85	5.9%	6,598,649.85	5.7%	-	0.00%
13,458.88	0.0%	13,458.88	0.0%	-	0.00%
14,189,616.84	12.7%	17,655,740.38	15.1%	(3,466,123.54)	-19.63%
72,658,101.78	64.9%	71,427,236.47	61.2%	1,230,865.31	1.72%
111,956,560.12	100.0%	116,765,982.70	100.0%	(4,809,422.58)	-4.12%

Prepared by:

  
**JESSAMINE Q. COSTO**  
 Senior Corporate Accountant

Noted By:

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

**CATBALOGAN WATER DISTRICT**  
**STATEMENT OF FINANCIAL POSITION**  
As at December 31, 2016  
(With comparative figures for CY 2015)  
(Amounts in Philippine Peso)


	Notes	2016	2015
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	4	8,419,818	6,434,811
Sinking Fund	5	-	9,376,226
Receivables	6	3,245,375	3,252,256
Inventories	7	2,198,337	2,468,497
Advances and Prepayments		806,744	823,358
<b>Total Current Assets</b>		<b>14,670,275</b>	<b>12,886,648</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	8	69,599,913	67,217,675
Construction in Progress	9	25,922,024	25,922,024
Intangible Assets		199,440	61,440
Other Assets		1,337,794	1,209,697
<b>Total Non-Current Assets</b>		<b>97,059,171</b>	<b>103,879,334</b>
<b>TOTAL ASSETS</b>		<b>111,729,446</b>	<b>116,765,983</b>
<b>LIABILITIES AND NET ASSETS/EQUITY</b>			
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payable Accounts	10	2,744,532	5,075,160
Inter-Agency Payables	10	634,959	584,274
Intra-Agency Payables	10		
Other Liability Accounts	10	95,009	37,605
<b>Total Current Liabilities</b>		<b>3,474,501</b>	<b>5,697,039</b>
<b>Non-Current Liabilities</b>			
Long-Term Liabilities	11	21,571,671	23,778,835
Deferred Credits	12	15,812,346	15,862,873
<b>Total Non-Current Liabilities</b>		<b>37,384,017</b>	<b>39,641,707</b>
<b>TOTAL LIABILITIES</b>		<b>40,858,518</b>	<b>45,338,746</b>

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	Notes	2016	2015
<b>NET ASSETS/EQUITY</b>			
Equity			
Government Equity	13	70,870,928	71,427,236.47
<b>TOTAL NET ASSETS/EQUITY</b>		<b>70,870,928</b>	<b>71,427,236</b>
<b>TOTAL LIABILITIES AND NET ASSETS/EQUITY</b>		<b>111,729,446</b>	<b>116,765,983</b>

*See accompanying Notes to Financial Statements.*

Prepared by:

  
**JESSAMINE Q. COSTO**  
 Sr. Corporate Accountant

Noted by:

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