

	Actual This Month		Balances as of Dec. 31, 2014		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
Land and Other Improvements						
Land	6,354,146.50	5.60%	6,354,146.50	5.40%	-	0.00%
Land Improvement		0.00%		0.00%	-	0.00%
Accum. Dep'n.-Land Improvement		0.00%		0.00%	-	0.00%
Total	6,354,146.50	5.60%	6,354,146.50	5.40%	-	0.00%
Plant, Building and Structures						
Plant (UPIS)	71,743,263.38	63.18%	71,717,958.73	60.93%	25,304.65	0.04%
Accum. Dep'n.-Plant	(36,900,765.25)	-32.50%	(36,563,555.38)	-31.06%	(337,209.87)	0.92%
Building and Other Structures	5,838,749.26	5.14%	5,838,749.26	4.96%	-	0.00%
Accum. Dep'n.-Building and Other Structure	(2,180,846.42)	-1.92%	(2,169,365.51)	-1.84%	(11,480.91)	0.53%
Total	38,500,400.97	33.91%	38,823,787.10	32.98%	(323,386.13)	-0.83%
Equipment and Machinery						
Office Equipment	3,693,263.27	3.25%	3,693,263.27	3.14%	-	0.00%
Accum. Dep'n.-Office equipment	(2,336,138.99)	-2.06%	(2,302,773.04)	-1.96%	(33,365.95)	1.45%
Laboratory Equipment	114,502.54	0.10%	114,502.54	0.10%	-	0.00%
Accum. Dep'n.-Laboratory Equipment	(97,135.43)	-0.09%	(96,099.21)	-0.08%	(1,036.22)	1.08%
Land Transportation Equipment	2,548,365.20	2.24%	2,548,365.20	2.17%	-	0.00%
Accum. Dep'n- Land Transportation Equipment	(1,418,080.61)	-1.25%	(1,407,279.63)	-1.20%	(10,800.98)	0.77%
Other Machinery and Equipment	27,463,338.61	24.19%	27,455,455.82	23.33%	7,882.79	0.03%
Accum. Dep'n.-Other Machinery and Equip't.	(13,640,638.38)	-12.01%	(13,530,353.30)	-11.50%	(110,285.08)	0.82%
Total	16,327,476.21	14.38%	16,475,081.65	14.00%	(147,605.44)	-0.90%
Furniture, Fixture and Books						
Furniture and Fixtures	272,490.65	0.24%	272,490.65	0.23%	-	0.00%
Accum. Dep'n- Furniture and Fixtures	(138,766.17)	-0.12%	(137,700.72)	-0.12%	(1,065.45)	0.77%
Total	133,724.48	0.12%	134,789.93	0.11%	(1,065.45)	-0.79%
Construction-in-Progress						
Construction-in-Progress-Plant	25,922,023.81	22.83%	25,140,924.75	21.36%	781,099.06	3.11%
Construction-in-Progress-Build. & Other Strutr.	-		-		-	0.00%
Total	25,922,023.81	22.83%	25,140,924.75	21.36%	781,099.06	3.11%
Total Property, Plant and Equipment	87,237,771.97	76.83%	86,928,729.93	73.85%	309,042.04	0.36%
OTHER ASSETS						
Sinking Fund	11,874,249.83	10.46%	12,086,701.94	10.27%	(212,452.11)	-1.76%
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%
Total Other Assets	11,935,689.83	10.51%	12,148,141.94	10.32%	(212,452.11)	-1.75%
TOTAL ASSETS AND OTHER DEBITS	113,548,832.65	100.00%	117,702,094.61	100.00%	(4,153,261.96)	-3.53%

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CATBALOGAN WATER DISTRICT
BALANCE SHEET
 January 31, 2015


	Actual This Month		Balances as of Dec. 31, 2014		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
CURRENT LIABILITIES						
Payable Accounts						
Accounts Payables	306,953.18	0.27%	3,801,189.70	3.23%	(3,494,236.52)	-91.92%
Total	306,953.18	0.27%	3,801,189.70	3.23%	(3,494,236.52)	-91.92%
Inter-Agency Payables						
Due to National Government Agency (BIR, etc.)	257,587.19	0.23%	545,590.33	0.46%	(288,003.14)	-52.79%
Due to GOCC (GSIS)	49.91	0.00%	61.52	0.00%	(11.61)	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	(0.00)	0.00%	(0.00)	0.00%	-	0.00%
Total	421,714.66	0.37%	709,729.41	0.60%	(288,014.75)	-40.58%
Other Payables						
Due to Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Other Payables	4,509,296.25	3.97%	4,631,486.90	3.93%	(122,190.65)	-2.64%
Total	4,509,296.25	3.97%	4,631,486.90	3.93%	(122,190.65)	-2.64%
Loans/Lease Payables						
Current Portion of Long Term Debts	2,012,055.21	1.77%	2,194,969.32	1.86%	(182,914.11)	-8.33%
Interest Payables	-		-		-	0
Total	2,012,055.21	1.77%	2,194,969.32	1.86%	(182,914.11)	0.00%
Total Current Liabilities	7,250,019.30	6.38%	11,337,375.33	9.63%	(4,087,356.03)	-36.05%
NON-CURRENT LIABILITIES						
Loans Payables	23,778,834.55	20.94%	23,778,834.55	20.20%	-	0.00%
Total Non- Current Liabilities	23,778,834.55	20.94%	23,778,834.55	20.20%	-	0.00%
TOTAL LIABILITIES	31,028,853.85	27.33%	35,116,209.88	29.83%	(4,087,356.03)	-11.64%
DEFERRED CREDITS						
Deferred Income from Penalty Charges	-		-			
Customers Deposit	341,148.76	0.30%	306,867.20	0.26%	34,281.56	11.17%
Meter Deposit	556,899.19	0.49%	557,326.99	0.47%	(427.80)	-0.08%
Other Deferred Credits	14,736,568.09	12.98%	14,787,013.09	12.56%	(50,445.00)	-0.34%
Total Deferred Credits	15,634,616.04	13.77%	15,651,207.28	13.30%	(16,591.24)	-0.11%

	Actual This Month		Balances as of Dec. 31, 2014		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
Government Equity	13,452,134.66	11.8%	13,452,134.66	11.4%	-	0.00%
Capital/Equity Reserve	5,673,490.68	5.0%	5,608,052.37	4.8%	65,438.31	1.17%
Debt Service Reserve	11,283,351.82	9.9%	11,152,475.18	9.5%	130,876.64	1.17%
Operating Maintenance Reserve	12,066,039.01	10.6%	11,935,162.37	10.1%	130,876.64	1.10%
Donated Capital (OPIC)	6,598,649.85	5.8%	6,598,649.85	5.6%	-	0.00%
Contingent Capital	13,458.88	0.0%	13,458.88	0.0%	-	0.00%
Retained Earnings	17,798,237.86	15.7%	18,174,744.14	15.4%	(376,506.28)	-2.07%
Total Equity	66,885,362.76	58.9%	66,934,677.45	56.9%	(49,314.69)	-0.07%
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS	113,548,832.65	100.0%	117,702,094.61	100.0%	(4,153,261.96)	-3.53%

Prepared by:


JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted By:


ENGR. RALPH S. UY
General Manager

CATBALOGAN WATER DISTRICT
BALANCE SHEET
February 28, 2015

CURRENT ASSETS

CASH

Cash-Collecting Officer	87,704.82	0.08%	178,299.54	0.15%	(90,594.72)	-50.81%
Working Fund	20,000.00	0.02%	-	0.00%	20,000.00	0.00%
Payroll Fund	64,383.00	0.06%	59,390.00	0.05%	4,993.00	0.00%
Cash in Bank-Local Currency	8,087,610.51	7.10%	9,853,043.55	8.37%	(1,765,433.04)	-17.92%
Cash in Bank-Foreign Currency	-	0.00%	-	0.00%	-	0.00%
Cash in Bank - Joint Account - CWD & LWUA (LBP)	(0.00)	0.00%	797,461.96	0.68%	(797,461.96)	-100.00%
Total	8,259,698.33	7.25%	10,888,195.05	9.25%	(2,628,496.72)	-24.14%

Receivables Accounts

Accounts Receivable	3,039,103.76	2.67%	4,048,687.25	3.44%	(1,009,583.49)	-24.94%
Less: Allowance for Doubtful Account	911,997.31	0.80%	911,997.31	0.77%	-	0.00%
Accounts Receivables-Net	2,127,106.45	1.87%	3,136,689.94	2.66%	(1,009,583.49)	-32.19%
Installment Sales Receivable	-	0.00%	-	0.00%	-	0.00%
Total	2,127,106.45	1.87%	3,136,689.94	2.66%	(1,009,583.49)	-32.19%

Other Receivables

Advances to Officers and Employees	125,154.00	0.11%	8,838.00	0.01%	116,316.00	1316.09%
Due from Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Receivables-Disallowances/Charges	140,313.06	0.12%	143,513.06	0.12%	(3,200.00)	-2.23%
Other Receivable	479,217.76	0.42%	483,012.76	0.41%	(3,795.00)	-0.79%
Total	744,684.82	0.65%	635,363.82	0.54%	109,321.00	17.21%

Inventories

Office Supplies Inventory	482,848.25	0.42%	381,710.81	0.32%	101,137.44	26.50%
Fuel, Oil and Lubricants	-	0.00%	-	0.00%	-	0.00%
Chemicals and Filtering Supplies Inventory	110,862.29	0.10%	169,772.59	0.14%	(58,910.30)	-34.70%
Maintenance Supplies Inventory	390,645.44	0.34%	454,351.29	0.39%	(63,705.85)	-14.02%
Construction Materials Inventory	-	0.00%	-	0.00%	-	0.00%
Other Inventories	1,373,982.91	1.21%	1,540,383.44	1.31%	(166,400.53)	-10.80%
Total	2,358,338.89	2.07%	2,546,218.13	2.16%	(187,879.24)	-7.38%

Prepayments, Deposits and Deferred Charges

Guaranty Deposits	-	0.00%	-	0.00%	-	0.00%
Other Prepayment and Deposits	704,947.20	0.62%	704,947.20	0.60%	-	0.00%
Other Deferred Charges	805,939.60	0.71%	713,808.60	0.61%	92,131.00	12.91%
Total	1,510,886.80	1.33%	1,418,755.80	1.21%	92,131.00	6.49%

Total Current Assets

	Actual This Month		Balances as of Dec. 31, 2014		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
Total Current Assets	15,000,715.29	13.17%	18,625,222.74	15.82%	(3,624,507.45)	-19.46%

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	Actual This Month		Balances as of Dec. 31, 2014		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
Land and Other Improvements						
Land	6,354,146.50	5.58%	6,354,146.50	5.40%	-	0.00%
Land Improvement		0.00%		0.00%	-	0.00%
Accum. Dep'n.-Land Improvement		0.00%		0.00%	-	0.00%
Total	6,354,146.50	5.58%	6,354,146.50	5.40%	-	0.00%
Plant, Building and Structures						
Plant (UPIS)	71,863,150.20	63.08%	71,717,958.73	60.93%	145,191.47	0.20%
Accum. Dep'n.-Plant	(37,238,157.25)	-32.69%	(36,563,555.38)	-31.06%	(674,601.87)	1.85%
Building and Other Structures	5,838,749.26	5.13%	5,838,749.26	4.96%	-	0.00%
Accum. Dep'n.-Building and Other Structure	(2,201,971.77)	-1.93%	(2,169,365.51)	-1.84%	(32,606.26)	1.50%
Total	38,261,770.44	33.59%	38,823,787.10	32.98%	(562,016.66)	-1.45%
Equipment and Machinery						
Office Equipment	3,693,263.27	3.24%	3,693,263.27	3.14%	-	0.00%
Accum. Dep'n-Office equipment	(2,369,504.87)	-2.08%	(2,302,773.04)	-1.96%	(66,731.83)	2.90%
Laboratory Equipment	114,502.54	0.10%	114,502.54	0.10%	-	0.00%
Accum. Dep'n-Laboratory Equipment	(98,171.66)	-0.09%	(96,099.21)	-0.08%	(2,072.45)	2.16%
Land Transportation Equipment	2,548,365.20	2.24%	2,548,365.20	2.17%	-	0.00%
Accum. Dep'n- Land Transportation Equipment	(1,432,548.26)	-1.26%	(1,407,279.63)	-1.20%	(25,268.63)	1.80%
Other Machinery and Equipment	27,545,891.59	24.18%	27,455,455.82	23.33%	90,435.77	0.33%
Accum. Dep'n-Other Machinery and Equip't.	(13,750,826.28)	-12.07%	(13,530,353.30)	-11.50%	(220,472.98)	1.63%
Total	16,250,971.53	14.26%	16,475,081.65	14.00%	(224,110.12)	-1.36%
Furniture, Fixture and Books						
Furniture and Fixtures	338,490.65	0.30%	272,490.65	0.23%	66,000.00	24.22%
Accum. Dep'n- Furniture and Fixtures	(139,831.61)	-0.12%	(137,700.72)	-0.12%	(2,130.89)	1.55%
Total	198,659.04	0.17%	134,789.93	0.11%	63,869.11	47.38%
Construction-in-Progress						
Construction-in-Progress-Plant	25,922,023.81	22.75%	25,140,924.75	21.36%	781,099.06	3.11%
Construction-in-Progress-Build. & Other Strutr.	-		-		-	0.00%
Total	25,922,023.81	22.75%	25,140,924.75	21.36%	781,099.06	3.11%
Total Property, Plant and Equipment	86,987,571.32	76.36%	86,928,729.93	73.85%	58,841.39	0.07%
OTHER ASSETS						
Sinking Fund	11,874,249.83	10.42%	12,086,701.94	10.27%	(212,452.11)	-1.76%
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%
Total Other Assets	11,935,689.83	10.48%	12,148,141.94	10.32%	(212,452.11)	-1.75%
TOTAL ASSETS AND OTHER DEBITS	113,923,976.44	100.00%	117,702,094.61	100.00%	(3,778,118.17)	-3.21%

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CATBALOGAN WATER DISTRICT
BALANCE SHEET
February 28, 2015

	Actual This Month		Balances as of Dec. 31, 2014		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
CURRENT LIABILITIES						
Payable Accounts						
Accounts Payables	189,807.14	0.17%	3,801,189.70	3.23%	(3,611,382.56)	-95.01%
Total	189,807.14	0.17%	3,801,189.70	3.23%	(3,611,382.56)	-95.01%
Inter-Agency Payables						
Due to National Government Agency (BIR, etc.)	320,824.30	0.28%	545,590.33	0.46%	(224,766.03)	-41.20%
Due to GOCC (GSIS)	2,145.04	0.00%	61.52	0.00%	2,083.52	0.00%
Due to GOCC (SSS)	145,891.56	0.13%	145,891.56	0.12%	-	0.00%
Due to PAG-IBIG	392.00	0.00%	-	0.00%	392.00	0.00%
Due to PHIC	18,186.00	0.02%	18,186.00	0.02%	-	0.00%
Due to Cooperatives	(0.00)	0.00%	(0.00)	0.00%	-	0.00%
Total	487,438.90	0.43%	709,729.41	0.60%	(222,290.51)	-31.32%
Other Payables						
Due to Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Other Payables	3,758,796.25	3.30%	4,631,486.90	3.93%	(872,690.65)	-18.84%
Total	3,758,796.25	3.30%	4,631,486.90	3.93%	(872,690.65)	-18.84%
Loans/Lease Payables						
Current Portion of Long Term Debts	1,829,141.10	1.61%	2,194,969.32	1.86%	(365,828.22)	-16.67%
Interest Payables	-		-		-	0
Total	1,829,141.10	1.61%	2,194,969.32	1.86%	(365,828.22)	0.00%
Total Current Liabilities	6,265,183.39	5.50%	11,337,375.33	9.63%	(5,072,191.94)	-44.74%
NON-CURRENT LIABILITIES						
Loans Payables	23,778,834.55	20.87%	23,778,834.55	20.20%	-	0.00%
Total Non- Current Liabilities	23,778,834.55	20.87%	23,778,834.55	20.20%	-	0.00%
TOTAL LIABILITIES	30,044,017.94	26.37%	35,116,209.88	29.83%	(5,072,191.94)	-14.44%
DEFERRED CREDITS						
Deferred Income from Penalty Charges	-		-			
Customers Deposit	344,927.26	0.30%	306,867.20	0.26%	38,060.06	12.40%
Meter Deposit	556,899.19	0.49%	557,326.99	0.47%	(427.80)	-0.08%
Other Deferred Credits	14,738,206.09	12.94%	14,787,013.09	12.56%	(48,807.00)	-0.33%
Total Deferred Credits	15,640,032.54	13.73%	15,651,207.28	13.30%	(11,174.74)	-0.07%

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	Actual This Month		Balances as of Dec. 31, 2014		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
Government Equity	13,452,134.66	11.8%	13,452,134.66	11.4%	-	0.00%
Capital/Equity Reserve	5,753,447.83	5.1%	5,608,052.37	4.8%	145,395.46	2.59%
Debt Service Reserve	11,443,266.11	10.0%	11,152,475.18	9.5%	290,790.93	2.61%
Operating Maintenance Reserve	12,225,953.30	10.7%	11,935,162.37	10.1%	290,790.93	2.44%
Donated Capital (OPIC)	6,598,649.85	5.8%	6,598,649.85	5.6%	-	0.00%
Contingent Capital	13,458.88	0.0%	13,458.88	0.0%	-	0.00%
Retained Earnings	18,753,015.33	16.5%	18,174,744.14	15.4%	578,271.19	3.18%
Total Equity	68,239,925.96	59.9%	66,934,677.45	56.9%	1,305,248.51	1.95%
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS						
	113,923,976.44	100.0%	117,702,094.61	100.0%	(3,778,118.17)	-3.21%

Prepared by:


JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted By:


ENGR. RALPH S. UY
General Manager

	Actual This Month		Balances as of Dec. 31, 2014		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
Land and Other Improvements						
Land	6,354,146.50	5.58%	6,354,146.50	5.40%	-	0.00%
Land Improvement		0.00%		0.00%	-	0.00%
Accum. Dep'n.-Land Improvement		0.00%		0.00%	-	0.00%
Total	6,354,146.50	5.58%	6,354,146.50	5.40%	-	0.00%
Plant, Building and Structures						
Plant (UPIS)	72,046,502.40	63.23%	71,717,958.73	60.93%	328,543.67	0.46%
Accum. Dep'n.-Plant	(37,575,732.41)	-32.97%	(36,563,555.38)	-31.06%	(1,012,177.03)	2.77%
Building and Other Structures	5,851,244.26	5.13%	5,838,749.26	4.96%	12,495.00	0.21%
Accum. Dep'n-Building and Other Structure	(2,223,134.82)	-1.95%	(2,169,365.51)	-1.84%	(53,769.31)	2.48%
Total	38,098,879.43	33.43%	38,823,787.10	32.98%	(724,907.67)	-1.87%
Equipment and Machinery						
Office Equipment	3,737,243.27	3.28%	3,693,263.27	3.14%	43,980.00	1.19%
Accum. Dep'n-Office equipment	(2,402,713.98)	-2.11%	(2,302,773.04)	-1.96%	(99,940.94)	4.34%
Laboratory Equipment	114,502.54	0.10%	114,502.54	0.10%	-	0.00%
Accum. Dep'n-Laboratory Equipment	(99,207.88)	-0.09%	(96,099.21)	-0.08%	(3,108.67)	3.23%
Land Transportation Equipment	2,548,365.20	2.24%	2,548,365.20	2.17%	-	0.00%
Accum. Dep'n- Land Transportation Equipment	(1,447,015.91)	-1.27%	(1,407,279.63)	-1.20%	(39,736.28)	2.82%
Other Machinery and Equipment	27,545,891.59	24.17%	27,455,455.82	23.33%	90,435.77	0.33%
Accum. Dep'n-Other Machinery and Equip't.	(13,865,968.39)	-12.17%	(13,530,353.30)	-11.50%	(335,615.09)	2.48%
Total	16,131,096.44	14.16%	16,475,081.65	14.00%	(343,985.21)	-2.09%
Furniture, Fixture and Books						
Furniture and Fixtures	338,490.65	0.30%	272,490.65	0.23%	66,000.00	24.22%
Accum. Dep'n- Furniture and Fixtures	(141,997.06)	-0.12%	(137,700.72)	-0.12%	(4,296.34)	3.12%
Total	196,493.59	0.17%	134,789.93	0.11%	61,703.66	45.78%
Construction-in-Progress						
Construction-in-Progress-Plant	25,922,023.81	22.75%	25,140,924.75	21.36%	781,099.06	3.11%
Construction-in-Progress-Build. & Other Strutr.	-		-		-	0.00%
Total	25,922,023.81	22.75%	25,140,924.75	21.36%	781,099.06	3.11%
Total Property, Plant and Equipment	86,702,639.77	76.09%	86,928,729.93	73.85%	(226,090.16)	-0.26%
OTHER ASSETS						
Sinking Fund	11,874,249.83	10.42%	12,086,701.94	10.27%	(212,452.11)	-1.76%
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%
Total Other Assets	11,935,689.83	10.47%	12,148,141.94	10.32%	(212,452.11)	-1.75%
TOTAL ASSETS AND OTHER DEBITS	113,952,382.48	100.00%	117,702,094.61	100.00%	(3,749,712.13)	-3.19%

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CATBALOGAN WATER DISTRICT
 BALANCE SHEET
 March 31, 2015

	Actual This Month		Balances as of Dec. 31, 2014		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
CURRENT LIABILITIES						
Payable Accounts						
Accounts Payables	248,358.86	0.22%	3,801,189.70	3.23%	(3,552,830.84)	-93.47%
Total	248,358.86	0.22%	3,801,189.70	3.23%	(3,552,830.84)	-93.47%
Inter-Agency Payables						
Due to National Government Agency (BIR, etc.)	344,324.48	0.30%	545,590.33	0.46%	(201,265.85)	-36.89%
Due to GOCC (GSIS)	1,612.09	0.00%	61.52	0.00%	1,550.57	0.00%
Due to GOCC (SSS)	145,891.56	0.13%	145,891.56	0.12%	-	0.00%
Due to PAG-IBIG	392.00	0.00%	-	0.00%	392.00	0.00%
Due to PHIC	18,186.00	0.02%	18,186.00	0.02%	-	0.00%
Due to Cooperatives	(0.00)	0.00%	(0.00)	0.00%	-	0.00%
Total	510,406.13	0.45%	709,729.41	0.60%	(199,323.28)	-28.08%
Other Payables						
Due to Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Other Payables	2,549,034.63	2.24%	4,631,486.90	3.93%	(2,082,452.27)	-44.96%
Total	2,549,034.63	2.24%	4,631,486.90	3.93%	(2,082,452.27)	-44.96%
Loans/Lease Payables						
Current Portion of Long Term Debts	1,646,226.99	1.44%	2,194,969.32	1.86%	(548,742.33)	-25.00%
Interest Payables	-		-		-	0
Total	1,646,226.99	1.44%	2,194,969.32	1.86%	(548,742.33)	0.00%
Total Current Liabilities	4,954,026.61	4.35%	11,337,375.33	9.63%	(6,383,348.72)	-56.30%
					-	
NON-CURRENT LIABILITIES						
Loans Payables	23,778,834.55	20.87%	23,778,834.55	20.20%	-	0.00%
Total Non- Current Liabilities	23,778,834.55	20.87%	23,778,834.55	20.20%	-	0.00%
TOTAL LIABILITIES	28,732,861.16	25.21%	35,116,209.88	29.83%	(6,383,348.72)	-18.18%
DEFERRED CREDITS						
Deferred Income from Penalty Charges	-		-			
Customers Deposit	368,913.19	0.32%	306,867.20	0.26%	62,045.99	20.22%
Meter Deposit	556,817.97	0.49%	557,326.99	0.47%	(509.02)	-0.09%
Other Deferred Credits	14,742,116.09	12.94%	14,787,013.09	12.56%	(44,897.00)	-0.30%
Total Deferred Credits	15,667,847.25	13.75%	15,651,207.28	13.30%	16,639.97	0.11%

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	Actual This Month		Balances as of Dec. 31, 2014		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
Government Equity	13,452,134.66	11.8%	13,452,134.66	11.4%	-	0.00%
Capital/Equity Reserve	5,835,125.95	5.1%	5,608,052.37	4.8%	227,073.58	4.05%
Debt Service Reserve	11,606,622.33	10.2%	11,152,475.18	9.5%	454,147.15	4.07%
Operating Maintenance Reserve	12,389,309.52	10.9%	11,935,162.37	10.1%	454,147.15	3.81%
Donated Capital (OPIC)	6,598,649.85	5.8%	6,598,649.85	5.6%	-	0.00%
Contingent Capital	13,458.88	0.0%	13,458.88	0.0%	-	0.00%
Retained Earnings	19,656,372.88	17.2%	18,174,744.14	15.4%	1,481,628.74	8.15%
Total Equity	69,551,674.07	61.0%	66,934,677.45	56.9%	2,616,996.62	3.91%
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS						
	113,952,382.48	100.0%	117,702,094.61	100.0%	(3,749,712.13)	-3.19%

Prepared by:


 JESSAMINE Q. COSTO
 Senior Corporate Accountant

Noted By:


 ENGR. RALPH S. UY
 General Manager

**CATBALOGAN WATER DISTRICT
BALANCE SHEET
April 30, 2015**

	Actual This Month		Balances as of Dec. 31, 2014		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
CURRENT ASSETS						
CASH						
Cash-Collecting Officer	91,370.41	0.08%	178,299.54	0.15%	(86,929.13)	-48.75%
Working Fund	20,000.00	0.02%	-	0.00%	20,000.00	0.00%
Payroll Fund	92,817.00	0.08%	59,390.00	0.05%	33,427.00	0.00%
Cash in Bank-Local Currency	7,819,958.34	6.78%	9,853,043.55	8.37%	(2,033,085.21)	-20.63%
Cash in Bank-Foreign Currency	-	0.00%	-	0.00%	-	0.00%
Cash in Bank - Joint Account - CWD & LWUA (LBP)	(0.00)	0.00%	797,461.96	0.68%	(797,461.96)	-100.00%
Total	8,024,145.75	6.96%	10,888,195.05	9.25%	(2,864,049.30)	-26.30%
Receivables Accounts						
Accounts Receivable	3,141,412.18	2.73%	4,048,687.25	3.44%	(907,275.07)	-22.41%
Less: Allowance for Doubtful Account	911,997.31	0.79%	911,997.31	0.77%	-	0.00%
Accounts Receivables-Net	2,229,414.87	1.93%	3,136,689.94	2.66%	(907,275.07)	-28.92%
Installment Sales Receivable	-	0.00%	-	0.00%	-	0.00%
Total	2,229,414.87	1.93%	3,136,689.94	2.66%	(907,275.07)	-28.92%
Other Receivables						
Advances to Officers and Employees	170,317.15	0.15%	8,838.00	0.01%	161,479.15	1827.10%
Due from Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Receivables-Disallowances/Charges	137,843.59	0.12%	143,513.06	0.12%	(5,669.47)	-3.95%
Other Receivable	472,181.26	0.41%	483,012.76	0.41%	(10,831.50)	-2.24%
Total	780,342.00	0.68%	635,363.82	0.54%	144,978.18	22.82%
Inventories						
Office Supplies Inventory	392,285.40	0.34%	381,710.81	0.32%	10,574.59	2.77%
Fuel, Oil and Lubricants	-	0.00%	-	0.00%	-	0.00%
Chemicals and Filtering Supplies Inventory	46,379.76	0.04%	169,772.59	0.14%	(123,392.83)	-72.68%
Maintenance Supplies Inventory	506,171.50	0.44%	454,351.29	0.39%	51,820.21	11.41%
Construction Materials Inventory	-	0.00%	-	0.00%	-	0.00%
Other Inventories	1,695,621.58	1.47%	1,540,383.44	1.31%	155,238.14	10.08%
Total	2,640,458.24	2.29%	2,546,218.13	2.16%	94,240.11	3.70%
Prepayments, Deposits and Deferred Charges						
Guaranty Deposits	-	0.00%	-	0.00%	-	0.00%
Other Prepayment and Deposits	704,947.20	0.61%	704,947.20	0.60%	-	0.00%
Other Deferred Charges	875,799.68	0.76%	713,808.60	0.61%	161,991.08	22.69%
Total	1,580,746.88	1.37%	1,418,755.80	1.21%	161,991.08	11.42%
Total Current Assets	15,255,107.74	13.23%	18,625,222.74	15.82%	(3,370,115.00)	-18.09%

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	Actual This Month		Balances as of Dec. 31, 2014		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
Land and Other Improvements						
Land	6,354,146.50	5.51%	6,354,146.50	5.40%	-	0.00%
Land Improvement		0.00%		0.00%	-	0.00%
Accum. Dep'n.-Land Improvement		0.00%		0.00%	-	0.00%
Total	6,354,146.50	5.51%	6,354,146.50	5.40%	-	0.00%
Plant, Building and Structures						
Plant (UPIS)	72,425,908.40	62.84%	71,717,958.73	60.93%	707,949.67	0.99%
Accum. Dep'n.-Plant	(37,913,995.32)	-32.89%	(36,563,555.38)	-31.06%	(1,350,439.94)	3.69%
Building and Other Structures	5,851,244.26	5.08%	5,838,749.26	4.96%	12,495.00	0.21%
Accum. Dep'n.-Building and Other Structure	(2,244,297.80)	-1.95%	(2,169,365.51)	-1.84%	(74,932.29)	3.45%
Total	38,118,859.54	33.07%	38,823,787.10	32.98%	(704,927.56)	-1.82%
Equipment and Machinery						
Office Equipment	3,746,943.27	3.25%	3,693,263.27	3.14%	53,680.00	1.45%
Accum. Dep'n-Office equipment	(2,436,611.91)	-2.11%	(2,302,773.04)	-1.96%	(133,838.87)	5.81%
Laboratory Equipment	114,502.54	0.10%	114,502.54	0.10%	-	0.00%
Accum. Dep'n-Laboratory Equipment	(100,244.10)	-0.09%	(96,099.21)	-0.08%	(4,144.89)	4.31%
Land Transportation Equipment	2,548,365.20	2.21%	2,548,365.20	2.17%	-	0.00%
Accum. Dep'n- Land Transportation Equipment	(1,461,483.56)	-1.27%	(1,407,279.63)	-1.20%	(54,203.93)	3.85%
Other Machinery and Equipment	27,899,140.58	24.20%	27,455,455.82	23.33%	443,684.76	1.62%
Accum. Dep'n-Other Machinery and Equip't.	(13,980,740.93)	-12.13%	(13,530,353.30)	-11.50%	(450,387.63)	3.33%
Total	16,329,871.09	14.17%	16,475,081.65	14.00%	(145,210.56)	-0.88%
Furniture, Fixture and Books						
Furniture and Fixtures	338,490.65	0.29%	272,490.65	0.23%	66,000.00	24.22%
Accum. Dep'n- Furniture and Fixtures	(144,162.50)	-0.13%	(137,700.72)	-0.12%	(6,461.78)	4.69%
Total	194,328.15	0.17%	134,789.93	0.11%	59,538.22	44.17%
Construction-in-Progress						
Construction-in-Progress-Plant	25,922,023.81	22.49%	25,140,924.75	21.36%	781,099.06	3.11%
Construction-in-Progress-Build. & Other Strutr.	-		-		-	0.00%
Total	25,922,023.81	22.49%	25,140,924.75	21.36%	781,099.06	3.11%
Total Property, Plant and Equipment	86,919,229.09	75.41%	86,928,729.93	73.85%	(9,500.84)	-0.01%
OTHER ASSETS						
Sinking Fund	13,027,626.99	11.30%	12,086,701.94	10.27%	940,925.05	7.78%
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%
Total Other Assets	13,089,066.99	11.36%	12,148,141.94	10.32%	940,925.05	7.75%
TOTAL ASSETS AND OTHER DEBITS	115,263,403.82	100.00%	117,702,094.61	100.00%	(2,438,690.79)	-2.07%

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CATBALOGAN WATER DISTRICT
BALANCE SHEET
April 30, 2015

	Actual This Month		Balances as of Dec. 31, 2014		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
CURRENT LIABILITIES						
Payable Accounts						
Accounts Payables	1,549,615.42	1.34%	3,801,189.70	3.23%	(2,251,574.28)	-59.23%
Total	1,549,615.42	1.34%	3,801,189.70	3.23%	(2,251,574.28)	-59.23%
Inter-Agency Payables						
Due to National Government Agency (BIR, etc.)	368,003.74	0.32%	545,590.33	0.46%	(177,586.59)	-32.55%
Due to GOCC (GSIS)	(342.98)	0.00%	61.52	0.00%	(404.50)	0.00%
Due to GOCC (SSS)	145,891.56	0.13%	145,891.56	0.12%	-	0.00%
Due to PAG-IBIG	392.00	0.00%	-	0.00%	392.00	0.00%
Due to PHIC	18,198.50	0.02%	18,186.00	0.02%	12.50	0.07%
Due to Cooperatives	(0.00)	0.00%	(0.00)	0.00%	-	0.00%
Total	532,142.82	0.46%	709,729.41	0.60%	(177,586.59)	-25.02%
Other Payables						
Due to Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Other Payables	2,489,334.63	2.16%	4,631,486.90	3.93%	(2,142,152.27)	-46.25%
Total	2,489,334.63	2.16%	4,631,486.90	3.93%	(2,142,152.27)	-46.25%
Loans/Lease Payables						
Current Portion of Long Term Debts	1,463,312.88	1.27%	2,194,969.32	1.86%	(731,656.44)	-33.33%
Interest Payables	-		-		-	0
Total	1,463,312.88	1.27%	2,194,969.32	1.86%	(731,656.44)	0.00%
Total Current Liabilities	6,034,405.75	5.24%	11,337,375.33	9.63%	(5,302,969.58)	-46.77%
NON-CURRENT LIABILITIES						
Loans Payables	23,778,834.55	20.63%	23,778,834.55	20.20%	-	0.00%
Total Non- Current Liabilities	23,778,834.55	20.63%	23,778,834.55	20.20%	-	0.00%
TOTAL LIABILITIES	29,813,240.30	25.87%	35,116,209.88	29.83%	(5,302,969.58)	-15.10%
DEFERRED CREDITS						
Deferred Income from Penalty Charges	-		-		-	
Customers Deposit	354,984.89	0.31%	306,867.20	0.26%	48,117.69	15.68%
Meter Deposit	556,817.97	0.48%	557,326.99	0.47%	(509.02)	-0.09%
Other Deferred Credits	14,753,205.18	12.80%	14,787,013.09	12.56%	(33,807.91)	-0.23%
Total Deferred Credits	15,665,008.04	13.59%	15,651,207.28	13.30%	13,800.76	0.09%

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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, 2014		Increase / (Decrease)	
Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
13,452,134.66	11.7%	13,452,134.66	11.4%	-	0.00%
5,921,956.88	5.1%	5,608,052.37	4.8%	313,904.51	5.60%
11,780,284.17	10.2%	11,152,475.18	9.5%	627,808.99	5.63%
12,562,971.36	10.9%	11,935,162.37	10.1%	627,808.99	5.26%
6,598,649.85	5.7%	6,598,649.85	5.6%	-	0.00%
13,458.88	0.0%	13,458.88	0.0%	-	0.00%
19,455,699.68	16.9%	18,174,744.14	15.4%	1,280,955.54	7.05%
69,785,155.48	60.5%	66,934,677.45	56.9%	2,850,478.03	4.26%
115,263,403.82	100.0%	117,702,094.61	100.0%	(2,438,690.79)	-2.07%

Prepared by:


JESSAMINE Q. COSTO
 Senior Corporate Accountant

Noted By:


ENGR. RALPH S. UY
 General Manager

**CATBALOGAN WATER DISTRICT
BALANCE SHEET
May 31, 2015**

	Actual This Month		Balances as of Dec. 31, 2014		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
CURRENT ASSETS						
CASH						
Cash-Collecting Officer	66,237.75	0.06%	178,299.54	0.15%	(112,061.79)	-62.85%
Working Fund	20,000.00	0.02%	-	0.00%	20,000.00	0.00%
Payroll Fund	93,199.50	0.08%	59,390.00	0.05%	33,809.50	0.00%
Cash in Bank-Local Currency	7,726,830.09	6.73%	9,853,043.55	8.37%	(2,126,213.46)	-21.58%
Cash in Bank-Foreign Currency	-	0.00%	-	0.00%	-	0.00%
Cash in Bank - Joint Account - CWD & LWUA (LBP)	(0.00)	0.00%	797,461.96	0.68%	(797,461.96)	-100.00%
Total	7,906,267.34	6.89%	10,888,195.05	9.25%	(2,981,927.71)	-27.39%
Receivables Accounts						
Accounts Receivable	2,866,154.29	2.50%	4,048,687.25	3.44%	(1,182,532.96)	-29.21%
Less: Allowance for Doubtful Account	911,997.31	0.79%	911,997.31	0.77%	-	0.00%
Accounts Receivables-Net	1,954,156.98	1.70%	3,136,689.94	2.66%	(1,182,532.96)	-37.70%
Installment Sales Receivable	-	0.00%	-	0.00%	-	0.00%
Total	1,954,156.98	1.70%	3,136,689.94	2.66%	(1,182,532.96)	-37.70%
Other Receivables						
Advances to Officers and Employees	58,158.00	0.05%	8,838.00	0.01%	49,320.00	558.04%
Due from Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Receivables-Disallowances/Charges	136,843.59	0.12%	143,513.06	0.12%	(6,669.47)	-4.65%
Other Receivable	464,069.25	0.40%	483,012.76	0.41%	(18,943.51)	-3.92%
Total	659,070.84	0.57%	635,363.82	0.54%	23,707.02	3.73%
Inventories						
Office Supplies Inventory	365,321.00	0.32%	381,710.81	0.32%	(16,389.81)	-4.29%
Fuel, Oil and Lubricants	-	0.00%	-	0.00%	-	0.00%
Chemicals and Filtering Supplies Inventory	319,209.75	0.28%	169,772.59	0.14%	149,437.16	88.02%
Maintenance Supplies Inventory	569,328.89	0.50%	454,351.29	0.39%	114,977.60	25.31%
Construction Materials Inventory	-	0.00%	-	0.00%	-	0.00%
Other Inventories	1,527,307.63	1.33%	1,540,383.44	1.31%	(13,075.81)	-0.85%
Total	2,781,167.27	2.42%	2,546,218.13	2.16%	234,949.14	9.23%
Prepayments, Deposits and Deferred Charges						
Guaranty Deposits	-	0.00%	-	0.00%	-	0.00%
Other Prepayment and Deposits	704,947.20	0.61%	704,947.20	0.60%	-	0.00%
Other Deferred Charges	926,335.89	0.81%	713,808.60	0.61%	212,527.29	29.77%
Total	1,631,283.09	1.42%	1,418,755.80	1.21%	212,527.29	14.98%
Total Current Assets	14,931,945.52	13.01%	18,625,222.74	15.82%	(3,693,277.22)	-19.83%

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	Actual This Month		Balances as of Dec. 31, 2014		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
Land and Other Improvements						
Land	6,354,146.50	5.54%	6,354,146.50	5.40%	-	0.00%
Land Improvement		0.00%		0.00%	-	0.00%
Accum. Dep'n.-Land Improvement		0.00%		0.00%	-	0.00%
Total	6,354,146.50	5.54%	6,354,146.50	5.40%	-	0.00%
Plant, Building and Structures						
Plant (UPIS)	72,653,904.40	63.30%	71,717,958.73	60.93%	935,945.67	1.31%
Accum. Dep'n.-Plant	(38,249,605.86)	-33.33%	(36,563,555.38)	-31.06%	(1,686,050.48)	4.61%
Building and Other Structures	5,866,244.26	5.11%	5,838,749.26	4.96%	27,495.00	0.47%
Accum. Dep'n-Building and Other Structure	(2,265,460.84)	-1.97%	(2,169,365.51)	-1.84%	(96,095.33)	4.43%
Total	38,005,081.96	33.11%	38,823,787.10	32.98%	(818,705.14)	-2.11%
Equipment and Machinery						
Office Equipment	3,825,743.27	3.33%	3,693,263.27	3.14%	132,480.00	3.59%
Accum. Dep'n-Office equipment	(2,470,397.52)	-2.15%	(2,302,773.04)	-1.96%	(167,624.48)	7.28%
Laboratory Equipment	114,502.54	0.10%	114,502.54	0.10%	-	0.00%
Accum. Dep'n-Laboratory Equipment	(101,247.82)	-0.09%	(96,099.21)	-0.08%	(5,148.61)	5.36%
Land Transportation Equipment	2,548,365.20	2.22%	2,548,365.20	2.17%	-	0.00%
Accum. Dep'n- Land Transportation Equipment	(1,474,117.87)	-1.28%	(1,407,279.63)	-1.20%	(66,838.24)	4.75%
Other Machinery and Equipment	27,899,140.58	24.31%	27,455,455.82	23.33%	443,684.76	1.62%
Accum. Dep'n-Other Machinery and Equip't.	(14,095,513.48)	-12.28%	(13,530,353.30)	-11.50%	(565,160.18)	4.18%
Total	16,246,474.90	14.15%	16,475,081.65	14.00%	(228,606.75)	-1.39%
Furniture, Fixture and Books						
Furniture and Fixtures	374,790.65	0.33%	272,490.65	0.23%	102,300.00	37.54%
Accum. Dep'n- Furniture and Fixtures	(146,327.95)	-0.13%	(137,700.72)	-0.12%	(8,627.23)	6.27%
Total	228,462.70	0.20%	134,789.93	0.11%	93,672.77	69.50%
Construction-in-Progress						
Construction-in-Progress-Plant	25,922,023.81	22.58%	25,140,924.75	21.36%	781,099.06	3.11%
Construction-in-Progress-Build. & Other Strutr.	-		-		-	0.00%
Total	25,922,023.81	22.58%	25,140,924.75	21.36%	781,099.06	3.11%
Total Property, Plant and Equipment	86,756,189.87	75.59%	86,928,729.93	73.85%	(172,540.06)	-0.20%
OTHER ASSETS						
Sinking Fund	13,027,626.99	11.35%	12,086,701.94	10.27%	940,925.05	7.78%
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%
Total Other Assets	13,089,066.99	11.40%	12,148,141.94	10.32%	940,925.05	7.75%
TOTAL ASSETS AND OTHER DEBITS	114,777,202.38	100.00%	117,702,094.61	100.00%	(2,924,892.23)	-2.48%

CATBALOGAN WATER DISTRICT
BALANCE SHEET
May 31, 2015


	Actual This Month		Balances as of Dec. 31, 2014		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
CURRENT LIABILITIES						
Payable Accounts						
Accounts Payables	1,878,670.85	1.64%	3,801,189.70	3.23%	(1,922,518.85)	-50.58%
Total	1,878,670.85	1.64%	3,801,189.70	3.23%	(1,922,518.85)	-50.58%
Inter-Agency Payables						
Due to National Government Agency (BIR, etc.)	303,884.85	0.26%	545,590.33	0.46%	(241,705.48)	-44.30%
Due to GOCC (GSIS)	22,274.49	0.02%	61.52	0.00%	22,212.97	0.00%
Due to GOCC (SSS)	145,891.56	0.13%	145,891.56	0.12%	-	0.00%
Due to PAG-IBIG	(4,174.94)	0.00%	-	0.00%	(4,174.94)	0.00%
Due to PHIC	18,198.50	0.02%	18,186.00	0.02%	12.50	0.07%
Due to Cooperatives	10,247.92	0.01%	(0.00)	0.00%	10,247.92	#####
Total	496,322.38	0.43%	709,729.41	0.60%	(213,407.03)	-30.07%
Other Payables						
Due to Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Other Payables	2,489,334.65	2.17%	4,631,486.90	3.93%	(2,142,152.25)	-46.25%
Total	2,489,334.65	2.17%	4,631,486.90	3.93%	(2,142,152.25)	-46.25%
Loans/Lease Payables						
Current Portion of Long Term Debts	1,280,398.77	1.12%	2,194,969.32	1.86%	(914,570.55)	-41.67%
Interest Payables	-		-		-	0
Total	1,280,398.77	1.12%	2,194,969.32	1.86%	(914,570.55)	0.00%
Total Current Liabilities	6,144,726.65	5.35%	11,337,375.33	9.63%	(5,192,648.68)	-45.80%
NON-CURRENT LIABILITIES						
Loans Payables	23,778,834.55	20.72%	23,778,834.55	20.20%	-	0.00%
Total Non- Current Liabilities	23,778,834.55	20.72%	23,778,834.55	20.20%	-	0.00%
TOTAL LIABILITIES	29,923,561.20	26.07%	35,116,209.88	29.83%	(5,192,648.68)	-14.79%
DEFERRED CREDITS						
Deferred Income from Penalty Charges	-		-		-	
Customers Deposit	325,889.19	0.28%	306,867.20	0.26%	19,021.99	6.20%
Meter Deposit	555,648.77	0.48%	557,326.99	0.47%	(1,678.22)	-0.30%
Other Deferred Credits	14,743,450.18	12.85%	14,787,013.09	12.56%	(43,562.91)	-0.29%
Total Deferred Credits	15,624,988.14	13.61%	15,651,207.28	13.30%	(26,219.14)	-0.17%

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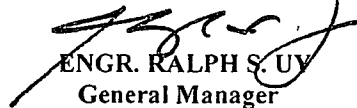
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	Actual This Month		Balances as of Dec. 31, 2014		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
Government Equity	13,452,134.66	11.7%	13,452,134.66	11.4%	-	0.00%
Capital/Equity Reserve	5,997,728.04	5.2%	5,608,052.37	4.8%	389,675.67	6.95%
Debt Service Reserve	11,931,826.50	10.4%	11,152,475.18	9.5%	779,351.32	6.99%
Operating Maintenance Reserve	12,714,513.69	11.1%	11,935,162.37	10.1%	779,351.32	6.53%
Donated Capital (OPIC)	6,598,649.85	5.7%	6,598,649.85	5.6%	-	0.00%
Contingent Capital	13,458.88	0.0%	13,458.88	0.0%	-	0.00%
Retained Earnings	18,520,341.42	16.1%	18,174,744.14	15.4%	345,597.28	1.90%
Total Equity	69,228,653.04	60.3%	66,934,677.45	56.9%	2,293,975.59	3.43%
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS						
	114,777,202.38	100.0%	117,702,094.61	100.0%	(2,924,892.23)	-2.48%

Prepared by:


JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted By:


ENGR. RALPH S. UY
General Manager

CATBALOGAN WATER DISTRICT
BALANCE SHEET
 June 30, 2015

	Actual This Month		Balances as of Dec. 31, 2014		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
CURRENT ASSETS						
CASH						
Cash-Collecting Officer	87,543.92	0.08%	178,299.54	0.15%	(90,755.62)	-50.90%
Working Fund	20,000.00	0.02%	-	0.00%	20,000.00	0.00%
Payroll Fund	114,304.59	0.10%	59,390.00	0.05%	54,914.59	0.00%
Cash in Bank-Local Currency	7,042,077.44	6.17%	9,853,043.55	8.37%	(2,810,966.11)	-28.53%
Cash in Bank-Foreign Currency	-	0.00%	-	0.00%	-	0.00%
Cash in Bank - Joint Account - CWD & LWUA (LBP)	(0.00)	0.00%	797,461.96	0.68%	(797,461.96)	-100.00%
Total	7,263,925.95	6.36%	10,888,195.05	9.25%	(3,624,269.10)	-33.29%
Receivables Accounts						
Accounts Receivable	2,960,891.93	2.59%	4,048,687.25	3.44%	(1,087,795.32)	-26.87%
Less: Allowance for Doubtful Account	911,997.31	0.80%	911,997.31	0.77%	-	0.00%
Accounts Receivables-Net	2,048,894.62	1.79%	3,136,689.94	2.66%	(1,087,795.32)	-34.68%
Installment Sales Receivable	-	0.00%	-	0.00%	-	0.00%
Total	2,048,894.62	1.79%	3,136,689.94	2.66%	(1,087,795.32)	-34.68%
Other Receivables						
Advances to Officers and Employees	115,563.00	0.10%	8,838.00	0.01%	106,725.00	1207.57%
Due from Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Receivables-Disallowances/Charges	135,607.54	0.12%	143,513.06	0.12%	(7,905.52)	-5.51%
Other Receivable	451,768.37	0.40%	483,012.76	0.41%	(31,244.39)	-6.47%
Total	702,938.91	0.62%	635,363.82	0.54%	67,575.09	10.64%
Inventories						
Office Supplies Inventory	331,074.28	0.29%	381,710.81	0.32%	(50,636.53)	-13.27%
Fuel, Oil and Lubricants	-	0.00%	-	0.00%	-	0.00%
Chemicals and Filtering Supplies Inventory	290,210.65	0.25%	169,772.59	0.14%	120,438.06	70.94%
Maintenance Supplies Inventory	568,723.24	0.50%	454,351.29	0.39%	114,371.95	25.17%
Construction Materials Inventory	-	0.00%	-	0.00%	-	0.00%
Other Inventories	1,420,056.34	1.24%	1,540,383.44	1.31%	(120,327.10)	-7.81%
Total	2,610,064.51	2.29%	2,546,218.13	2.16%	63,846.38	2.51%
Prepayments, Deposits and Deferred Charges						
Guaranty Deposits	-	0.00%	-	0.00%	-	0.00%
Other Prepayment and Deposits	704,947.20	0.62%	704,947.20	0.60%	-	0.00%
Other Deferred Charges	974,099.19	0.85%	713,808.60	0.61%	260,290.59	36.47%
Total	1,679,046.39	1.47%	1,418,755.80	1.21%	260,290.59	18.35%
Total Current Assets	14,304,870.38	12.53%	18,625,222.74	15.82%	(4,320,352.36)	-23.20%

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	Actual This Month		Balances as of Dec. 31, 2014		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
Land and Other Improvements						
Land	6,354,146.50	5.56%	6,354,146.50	5.40%	-	0.00%
Land Improvement		0.00%		0.00%	-	0.00%
Accum. Dep'n.-Land Improvement		0.00%		0.00%	-	0.00%
Total	6,354,146.50	5.56%	6,354,146.50	5.40%	-	0.00%
Plant, Building and Structures						
Plant (UPIS)	72,865,369.60	63.81%	71,717,958.73	60.93%	1,147,410.87	1.60%
Accum. Dep'n.-Plant	(38,586,634.23)	-33.79%	(36,563,555.38)	-31.06%	(2,023,078.85)	5.53%
Building and Other Structures	5,866,244.26	5.14%	5,838,749.26	4.96%	27,495.00	0.47%
Accum. Dep'n.-Building and Other Structure	(2,286,873.82)	-2.00%	(2,169,365.51)	-1.84%	(117,508.31)	5.42%
Total	37,858,105.81	33.15%	38,823,787.10	32.98%	(965,681.29)	-2.49%
Equipment and Machinery						
Office Equipment	3,909,743.27	3.42%	3,693,263.27	3.14%	216,480.00	5.86%
Accum. Dep'n.-Office equipment	(2,503,371.00)	-2.19%	(2,302,773.04)	-1.96%	(200,597.96)	8.71%
Laboratory Equipment	132,002.54	0.12%	114,502.54	0.10%	17,500.00	15.28%
Accum. Dep'n.-Laboratory Equipment	(102,251.55)	-0.09%	(96,099.21)	-0.08%	(6,152.34)	6.40%
Land Transportation Equipment	2,548,365.20	2.23%	2,548,365.20	2.17%	-	0.00%
Accum. Dep'n- Land Transportation Equipment	(1,486,752.17)	-1.30%	(1,407,279.63)	-1.20%	(79,472.54)	5.65%
Other Machinery and Equipment	28,154,140.58	24.65%	27,455,455.82	23.33%	698,684.76	2.54%
Accum. Dep'n.-Other Machinery and Equip't.	(14,213,173.51)	-12.45%	(13,530,353.30)	-11.50%	(682,820.21)	5.05%
Total	16,438,703.36	14.40%	16,475,081.65	14.00%	(36,378.29)	-0.22%
Furniture, Fixture and Books						
Furniture and Fixtures	374,790.65	0.33%	272,490.65	0.23%	102,300.00	37.54%
Accum. Dep'n- Furniture and Fixtures	(148,991.92)	-0.13%	(137,700.72)	-0.12%	(11,291.20)	8.20%
Total	225,798.73	0.20%	134,789.93	0.11%	91,008.80	67.52%
Construction-in-Progress						
Construction-in-Progress-Plant	25,922,023.81	22.70%	25,140,924.75	21.36%	781,099.06	3.11%
Construction-in-Progress-Build. & Other Strutr.	-		-		-	0.00%
Total	25,922,023.81	22.70%	25,140,924.75	21.36%	781,099.06	3.11%
Total Property, Plant and Equipment	86,798,778.21	76.01%	86,928,729.93	73.85%	(129,951.72)	-0.15%
OTHER ASSETS						
Sinking Fund	13,027,626.99	11.41%	12,086,701.94	10.27%	940,925.05	7.78%
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%
Total Other Assets	13,089,066.99	11.46%	12,148,141.94	10.32%	940,925.05	7.75%
TOTAL ASSETS AND OTHER DEBITS	114,192,715.58	100.00%	117,702,094.61	100.00%	(3,509,379.03)	-2.98%

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CATBALOGAN WATER DISTRICT
BALANCE SHEET
June 30, 2015

	Actual This Month		Balances as of Dec. 31, 2014		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
CURRENT LIABILITIES						
Payable Accounts						
Accounts Payables	1,881,134.75	1.65%	3,801,189.70	3.23%	(1,920,054.95)	-50.51%
Total	1,881,134.75	1.65%	3,801,189.70	3.23%	(1,920,054.95)	-50.51%
Inter-Agency Payables						
Due to National Government Agency (BIR, etc.)	313,951.43	0.27%	545,590.33	0.46%	(231,638.90)	-42.46%
Due to GOCC (GSIS)	1,245.99	0.00%	61.52	0.00%	1,184.47	0.00%
Due to GOCC (SSS)	145,891.56	0.13%	145,891.56	0.12%	-	0.00%
Due to PAG-IBIG	392.00	0.00%	-	0.00%	392.00	0.00%
Due to PHIC	18,198.50	0.02%	18,186.00	0.02%	12.50	0.07%
Due to Cooperatives	5,867.70	0.01%	(0.00)	0.00%	5,867.70	0.00%
Total	485,547.18	0.43%	709,729.41	0.60%	(224,182.23)	-31.59%
Other Payables						
Due to Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Other Payables	2,489,334.65	2.18%	4,631,486.90	3.93%	(2,142,152.25)	-46.25%
Total	2,489,334.65	2.18%	4,631,486.90	3.93%	(2,142,152.25)	-46.25%
Loans/Lease Payables						
Current Portion of Long Term Debts	1,097,484.66	0.96%	2,194,969.32	1.86%	(1,097,484.66)	-50.00%
Interest Payables	-		-		-	0
Total	1,097,484.66	0.96%	2,194,969.32	1.86%	(1,097,484.66)	0.00%
Total Current Liabilities	5,953,501.24	5.21%	11,337,375.33	9.63%	(5,383,874.09)	-47.49%
NON-CURRENT LIABILITIES						
Loans Payables	23,778,834.55	20.82%	23,778,834.55	20.20%	-	0.00%
Total Non- Current Liabilities	23,778,834.55	20.82%	23,778,834.55	20.20%	-	0.00%
TOTAL LIABILITIES	29,732,335.79	26.04%	35,116,209.88	29.83%	(5,383,874.09)	-15.33%
DEFERRED CREDITS						
Deferred Income from Penalty Charges	-		-			
Customers Deposit	327,402.44	0.29%	306,867.20	0.26%	20,535.24	6.69%
Meter Deposit	555,648.77	0.49%	557,326.99	0.47%	(1,678.22)	-0.30%
Other Deferred Credits	14,779,790.18	12.94%	14,787,013.09	12.56%	(7,222.91)	-0.05%
Total Deferred Credits	15,662,841.39	13.72%	15,651,207.28	13.30%	11,634.11	0.07%

	Actual This Month		Balances as of Dec. 31, 2014		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
Government Equity	13,452,134.66	11.8%	13,452,134.66	11.4%	-	0.00%
Capital/Equity Reserve	6,078,206.65	5.3%	5,608,052.37	4.8%	470,154.28	8.38%
Debt Service Reserve	12,092,783.74	10.6%	11,152,475.18	9.5%	940,308.56	8.43%
Operating Maintenance Reserve	12,875,470.93	11.3%	11,935,162.37	10.1%	940,308.56	7.88%
Donated Capital (OPIC)	6,598,649.85	5.8%	6,598,649.85	5.6%	-	0.00%
Contingent Capital	13,458.88	0.0%	13,458.88	0.0%	-	0.00%
Retained Earnings	17,686,833.69	15.5%	18,174,744.14	15.4%	(487,910.45)	-2.68%
Total Equity	68,797,538.40	60.2%	66,934,677.45	56.9%	1,862,860.95	2.78%
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS						
	114,192,715.58	100.0%	117,702,094.61	100.0%	(3,509,379.03)	-2.98%

Prepared by:


JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted By:


ENGR. RALPH S. UY
General Manager

**CATBALOGAN WATER DISTRICT
BALANCE SHEET
July 31, 2015**

	Actual This Month		Balances as of Dec. 31, 2014		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
CURRENT ASSETS						
CASH						
Cash-Collecting Officer	40,246.23	0.04%	178,299.54	0.15%	(138,053.31)	-77.43%
Working Fund	20,000.00	0.02%	-	0.00%	20,000.00	0.00%
Payroll Fund	115,498.09	0.10%	59,390.00	0.05%	56,108.09	0.00%
Cash in Bank-Local Currency	4,702,019.86	4.20%	9,853,043.55	8.37%	(5,151,023.69)	-52.28%
Cash in Bank-Foreign Currency	-	0.00%	-	0.00%	-	0.00%
Cash in Bank - Joint Account - CWD & LWUA (LBP)	(0.00)	0.00%	797,461.96	0.68%	(797,461.96)	-100.00%
Total	4,877,764.18	4.36%	10,888,195.05	9.25%	(6,010,430.87)	-55.20%
Receivables Accounts						
Accounts Receivable	3,072,442.90	2.75%	4,048,687.25	3.44%	(976,244.35)	-24.11%
Less: Allowance for Doubtful Account	911,997.31	0.81%	911,997.31	0.77%	-	0.00%
Accounts Receivables-Net	2,160,445.59	1.93%	3,136,689.94	2.66%	(976,244.35)	-31.12%
Installment Sales Receivable	-	0.00%	-	0.00%	-	0.00%
Total	2,160,445.59	1.93%	3,136,689.94	2.66%	(976,244.35)	-31.12%
Other Receivables						
Advances to Officers and Employees	188,726.38	0.17%	8,838.00	0.01%	179,888.38	2035.40%
Due from Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Receivables-Disallowances/Charges	134,807.54	0.12%	143,513.06	0.12%	(8,705.52)	-6.07%
Other Receivable	452,755.98	0.40%	483,012.76	0.41%	(30,256.78)	-6.26%
Total	776,289.90	0.69%	635,363.82	0.54%	140,926.08	22.18%
Inventories						
Office Supplies Inventory	297,161.24	0.27%	381,710.81	0.32%	(84,549.57)	-22.15%
Fuel, Oil and Lubricants	-	0.00%	-	0.00%	-	0.00%
Chemicals and Filtering Supplies Inventory	248,751.40	0.22%	169,772.59	0.14%	78,978.81	46.52%
Maintenance Supplies Inventory	567,249.26	0.51%	454,351.29	0.39%	112,897.97	24.85%
Construction Materials Inventory	-	0.00%	-	0.00%	-	0.00%
Other Inventories	1,294,370.37	1.16%	1,540,383.44	1.31%	(246,013.07)	-15.97%
Total	2,407,532.27	2.15%	2,546,218.13	2.16%	(138,685.86)	-5.45%
Prepayments, Deposits and Deferred Charges						
Guaranty Deposits	-	0.00%	-	0.00%	-	0.00%
Other Prepayment and Deposits	704,947.20	0.63%	704,947.20	0.60%	-	0.00%
Other Deferred Charges	1,044,252.46	0.93%	713,808.60	0.61%	330,443.86	46.29%
Total	1,749,199.66	1.56%	1,418,755.80	1.21%	330,443.86	23.29%
Total Current Assets	11,971,231.60	10.70%	18,625,222.74	15.82%	(6,653,991.14)	-35.73%

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	Actual This Month		Balances as of Dec. 31, 2014		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
Land and Other Improvements						
Land	6,354,146.50	5.68%	6,354,146.50	5.40%	-	0.00%
Land Improvement		0.00%		0.00%	-	0.00%
Accum. Dep'n.-Land Improvement		0.00%		0.00%	-	0.00%
Total	6,354,146.50	5.68%	6,354,146.50	5.40%	-	0.00%
Plant, Building and Structures						
Plant (UPIS)	72,930,151.60	65.16%	71,717,958.73	60.93%	1,212,192.87	1.69%
Accum. Dep'n.-Plant	(38,923,825.51)	-34.78%	(36,563,555.38)	-31.06%	(2,360,270.13)	6.46%
Building and Other Structures	5,866,244.26	5.24%	5,838,749.26	4.96%	27,495.00	0.47%
Accum. Dep'n-Building and Other Structure	(2,308,286.85)	-2.06%	(2,169,365.51)	-1.84%	(138,921.34)	6.40%
Total	37,564,283.50	33.56%	38,823,787.10	32.98%	(1,259,503.60)	-3.24%
Equipment and Machinery						
Office Equipment	3,961,138.27	3.54%	3,693,263.27	3.14%	267,875.00	7.25%
Accum. Dep'n-Office equipment	(2,537,219.51)	-2.27%	(2,302,773.04)	-1.96%	(234,446.47)	10.18%
Laboratory Equipment	132,002.54	0.12%	114,502.54	0.10%	17,500.00	15.28%
Accum. Dep'n-Laboratory Equipment	(103,546.94)	-0.09%	(96,099.21)	-0.08%	(7,447.73)	7.75%
Land Transportation Equipment	2,548,365.20	2.28%	2,548,365.20	2.17%	-	0.00%
Accum. Dep'n- Land Transportation Equipment	(1,499,386.48)	-1.34%	(1,407,279.63)	-1.20%	(92,106.85)	6.55%
Other Machinery and Equipment	28,602,726.58	25.56%	27,455,455.82	23.33%	1,147,270.76	4.18%
Accum. Dep'n-Other Machinery and Equip't.	(14,331,175.86)	-12.81%	(13,530,353.30)	-11.50%	(800,822.56)	5.92%
Total	16,772,903.80	14.99%	16,475,081.65	14.00%	297,822.15	1.81%
Furniture, Fixture and Books						
Furniture and Fixtures	374,790.65	0.33%	272,490.65	0.23%	102,300.00	37.54%
Accum. Dep'n- Furniture and Fixtures	(151,655.89)	-0.14%	(137,700.72)	-0.12%	(13,955.17)	10.13%
Total	223,134.76	0.20%	134,789.93	0.11%	88,344.83	65.54%
Construction-in-Progress						
Construction-in-Progress-Plant	25,922,023.81	23.16%	25,140,924.75	21.36%	781,099.06	3.11%
Construction-in-Progress-Build. & Other Strutr.	-		-		-	0.00%
Total	25,922,023.81	23.16%	25,140,924.75	21.36%	781,099.06	3.11%
Total Property, Plant and Equipment	86,836,492.37	77.59%	86,928,729.93	73.85%	(92,237.56)	-0.11%
OTHER ASSETS						
Sinking Fund	13,047,385.56	11.66%	12,086,701.94	10.27%	960,683.62	7.95%
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%
Total Other Assets	13,108,825.56	11.71%	12,148,141.94	10.32%	960,683.62	7.91%
TOTAL ASSETS AND OTHER DEBITS	111,916,549.53	100.00%	117,702,094.61	100.00%	(5,785,545.08)	-4.92%

J.S. *J.S.*


CATBALOGAN WATER DISTRICT
BALANCE SHEET
July 31, 2015

	Actual This Month		Balances as of Dec. 31, 2014		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
CURRENT LIABILITIES						
Payable Accounts						
Accounts Payables	179,053.17	0.16%	3,801,189.70	3.23%	(3,622,136.53)	-95.29%
Total	179,053.17	0.16%	3,801,189.70	3.23%	(3,622,136.53)	-95.29%
Inter-Agency Payables						
Due to National Government Agency (BIR, etc.)	303,788.64	0.27%	545,590.33	0.46%	(241,801.69)	-44.32%
Due to GOCC (GSIS)	1,245.99	0.00%	61.52	0.00%	1,184.47	0.00%
Due to GOCC (SSS)	145,891.56	0.13%	145,891.56	0.12%	-	0.00%
Due to PAG-IBIG	392.00	0.00%	-	0.00%	392.00	0.00%
Due to PHIC	18,198.50	0.02%	18,186.00	0.02%	12.50	0.07%
Due to Cooperatives	(0.00)	0.00%	(0.00)	0.00%	(0.00)	0.00%
Total	469,516.69	0.42%	709,729.41	0.60%	(240,212.72)	-33.85%
Other Payables						
Due to Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Other Payables	1,524,334.65	1.36%	4,631,486.90	3.93%	(3,107,152.25)	-67.09%
Total	1,524,334.65	1.36%	4,631,486.90	3.93%	(3,107,152.25)	-67.09%
Loans/Lease Payables						
Current Portion of Long Term Debts	914,570.55	0.82%	2,194,969.32	1.86%	(1,280,398.77)	-58.33%
Interest Payables	-		-		0	
Total	914,570.55	0.82%	2,194,969.32	1.86%	(1,280,398.77)	0.00%
Total Current Liabilities	3,087,475.06	2.76%	11,337,375.33	9.63%	(8,249,900.27)	-72.77%
NON-CURRENT LIABILITIES						
Loans Payables	23,778,834.55	21.25%	23,778,834.55	20.20%	-	0.00%
Total Non- Current Liabilities	23,778,834.55	21.25%	23,778,834.55	20.20%	-	0.00%
TOTAL LIABILITIES	26,866,309.61	24.01%	35,116,209.88	29.83%	(8,249,900.27)	-23.49%
DEFERRED CREDITS						
Deferred Income from Penalty Charges	-		-			
Customers Deposit	297,708.23	0.27%	306,867.20	0.26%	(9,158.97)	-2.98%
Meter Deposit	555,648.77	0.50%	557,326.99	0.47%	(1,678.22)	-0.30%
Other Deferred Credits	14,920,648.18	13.33%	14,787,013.09	12.56%	133,635.09	0.90%
Total Deferred Credits	15,774,005.18	14.09%	15,651,207.28	13.30%	122,797.90	0.78%

J.P. *7/31/15*

	Actual This Month		Balances as of Dec. 31, 2014		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
Government Equity	13,452,134.66	12.0%	13,452,134.66	11.4%	-	0.00%
Capital/Equity Reserve	6,163,049.47	5.5%	5,608,052.37	4.8%	554,997.10	9.90%
Debt Service Reserve	12,262,469.38	11.0%	11,152,475.18	9.5%	1,109,994.20	9.95%
Operating Maintenance Reserve	13,045,156.57	11.7%	11,935,162.37	10.1%	1,109,994.20	9.30%
Donated Capital (OPIC)	6,598,649.85	5.9%	6,598,649.85	5.6%	-	0.00%
Contingent Capital	13,458.88	0.0%	13,458.88	0.0%	-	0.00%
Retained Earnings	17,741,315.93	15.9%	18,174,744.14	15.4%	(433,428.21)	-2.38%
Total Equity	69,276,234.74	61.9%	66,934,677.45	56.9%	2,341,557.29	3.50%
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS						
	111,916,549.53	100.0%	117,702,094.61	100.0%	(5,785,545.08)	-4.92%

Prepared by:


JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted By:


ENGR. RALPH S. UY
General Manager

**CATBALOGAN WATER DISTRICT
BALANCE SHEET
August 31, 2015**

	Actual This Month		Balances as of Dec. 31, 2014		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
CURRENT ASSETS						
CASH						
Cash-Collecting Officer	93,978.39	0.08%	178,299.54	0.15%	(84,321.15)	-47.29%
Working Fund	20,000.00	0.02%	-	0.00%	20,000.00	0.00%
Payroll Fund	81,951.65	0.07%	59,390.00	0.05%	22,561.65	0.00%
Cash in Bank-Local Currency	5,634,086.88	4.95%	9,853,043.55	8.37%	(4,218,956.67)	-42.82%
Cash in Bank-Foreign Currency	-	0.00%	-	0.00%	-	0.00%
Cash in Bank - Joint Account - CWD & LWUA (LBP)	(0.00)	0.00%	797,461.96	0.68%	(797,461.96)	-100.00%
Total	5,830,016.92	5.12%	10,888,195.05	9.25%	(5,058,178.13)	-46.46%
Receivables Accounts						
Accounts Receivable	3,510,337.72	3.08%	4,048,687.25	3.44%	(538,349.53)	-13.30%
Less: Allowance for Doubtful Account	911,997.31	0.80%	911,997.31	0.77%	-	0.00%
Accounts Receivables-Net	2,598,340.41	2.28%	3,136,689.94	2.66%	(538,349.53)	-17.16%
Installment Sales Receivable	-	0.00%	-	0.00%	-	0.00%
Total	2,598,340.41	2.28%	3,136,689.94	2.66%	(538,349.53)	-17.16%
Other Receivables						
Advances to Officers and Employees	99,525.18	0.09%	8,838.00	0.01%	90,687.18	1026.11%
Due from Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Receivables-Disallowances/Charges	134,138.04	0.12%	143,513.06	0.12%	(9,375.02)	-6.53%
Other Receivable	447,959.57	0.39%	483,012.76	0.41%	(35,053.19)	-7.26%
Total	681,622.79	0.60%	635,363.82	0.54%	46,258.97	7.28%
Inventories						
Office Supplies Inventory	270,705.39	0.24%	381,710.81	0.32%	(111,005.42)	-29.08%
Fuel, Oil and Lubricants	-	0.00%	-	0.00%	-	0.00%
Chemicals and Filtering Supplies Inventory	169,967.65	0.15%	169,772.59	0.14%	195.06	0.11%
Maintenance Supplies Inventory	580,638.71	0.51%	454,351.29	0.39%	126,287.42	27.80%
Construction Materials Inventory	-	0.00%	-	0.00%	-	0.00%
Other Inventories	2,117,859.24	1.86%	1,540,383.44	1.31%	577,475.80	37.49%
Total	3,139,170.99	2.76%	2,546,218.13	2.16%	592,952.86	23.29%
Prepayments, Deposits and Deferred Charges						
Guaranty Deposits	-	0.00%	-	0.00%	-	0.00%
Other Prepayment and Deposits	704,947.20	0.62%	704,947.20	0.60%	-	0.00%
Other Deferred Charges	1,103,487.73	0.97%	713,808.60	0.61%	389,679.13	54.59%
Total	1,808,434.93	1.59%	1,418,755.80	1.21%	389,679.13	27.47%
Total Current Assets	14,057,586.04	12.35%	18,625,222.74	15.82%	(4,567,636.70)	-24.52%

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	Actual This Month		Balances as of Dec. 31, 2014		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
Land and Other Improvements						
Land	6,354,146.50	5.58%	6,354,146.50	5.40%	-	0.00%
Land Improvement		0.00%		0.00%	-	0.00%
Accum. Dep'n.-Land Improvement		0.00%		0.00%	-	0.00%
Total	6,354,146.50	5.58%	6,354,146.50	5.40%	-	0.00%
Plant, Building and Structures						
Plant (UPIS)	72,987,111.60	64.12%	71,717,958.73	60.93%	1,269,152.87	1.77%
Accum. Dep'n.-Plant	(39,260,448.46)	-34.49%	(36,563,555.38)	-31.06%	(2,696,893.08)	7.38%
Building and Other Structures	5,866,244.26	5.15%	5,838,749.26	4.96%	27,495.00	0.47%
Accum. Dep'n-Building and Other Structure	(2,329,703.22)	-2.05%	(2,169,365.51)	-1.84%	(160,337.71)	7.39%
Total	37,263,204.18	32.74%	38,823,787.10	32.98%	(1,560,582.92)	-4.02%
Equipment and Machinery						
Office Equipment	3,972,388.27	3.49%	3,693,263.27	3.14%	279,125.00	7.56%
Accum. Dep'n-Office equipment	(2,571,924.55)	-2.26%	(2,302,773.04)	-1.96%	(269,151.51)	11.69%
Laboratory Equipment	132,002.54	0.12%	114,502.54	0.10%	17,500.00	15.28%
Accum. Dep'n-Laboratory Equipment	(104,842.33)	-0.09%	(96,099.21)	-0.08%	(8,743.12)	9.10%
Land Transportation Equipment	2,548,365.20	2.24%	2,548,365.20	2.17%	-	0.00%
Accum. Dep'n- Land Transportation Equipment	(1,512,141.05)	-1.33%	(1,407,279.63)	-1.20%	(104,861.42)	7.45%
Other Machinery and Equipment	28,891,514.08	25.38%	27,455,455.82	23.33%	1,436,058.26	5.23%
Accum. Dep'n-Other Machinery and Equip't.	(14,451,287.23)	-12.70%	(13,530,353.30)	-11.50%	(920,933.93)	6.81%
Total	16,904,074.93	14.85%	16,475,081.65	14.00%	428,993.28	2.60%
Furniture, Fixture and Books						
Furniture and Fixtures	374,790.65	0.33%	272,490.65	0.23%	102,300.00	37.54%
Accum. Dep'n- Furniture and Fixtures	(154,319.85)	-0.14%	(137,700.72)	-0.12%	(16,619.13)	12.07%
Total	220,470.80	0.19%	134,789.93	0.11%	85,680.87	63.57%
Construction-in-Progress						
Construction-in-Progress-Plant	25,922,023.81	22.77%	25,140,924.75	21.36%	781,099.06	3.11%
Construction-in-Progress-Build. & Other Strutr.	-		-		-	0.00%
Total	25,922,023.81	22.77%	25,140,924.75	21.36%	781,099.06	3.11%
Total Property, Plant and Equipment	86,663,920.22	76.13%	86,928,729.93	73.85%	(264,809.71)	-0.30%
OTHER ASSETS						
Sinking Fund	13,047,385.56	11.46%	12,086,701.94	10.27%	960,683.62	7.95%
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%
Total Other Assets	13,108,825.56	11.52%	12,148,141.94	10.32%	960,683.62	7.91%
TOTAL ASSETS AND OTHER DEBITS	113,830,331.82	100.00%	117,702,094.61	100.00%	(3,871,762.79)	-3.29%

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**CATBALOGAN WATER DISTRICT
BALANCE SHEET
August 31, 2015**

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, 2014		Increase / (Decrease)	
Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
1,551,714.08	1.36%	3,801,189.70	3.23%	(2,249,475.62)	-59.18%
1,551,714.08	1.36%	3,801,189.70	3.23%	(2,249,475.62)	-59.18%
322,886.84	0.28%	545,590.33	0.46%	(222,703.49)	-40.82%
1,095.07	0.00%	61.52	0.00%	1,033.55	0.00%
145,891.56	0.13%	145,891.56	0.12%	-	0.00%
392.00	0.00%	-	0.00%	392.00	0.00%
18,198.50	0.02%	18,186.00	0.02%	12.50	0.07%
(8,190.35)	-0.01%	(0.00)	0.00%	(8,190.35)	0.00%
480,273.62	0.42%	709,729.41	0.60%	(229,455.79)	-32.33%
-	0.00%	-	0.00%	-	0.00%
1,524,334.65	1.34%	4,631,486.90	3.93%	(3,107,152.25)	-67.09%
1,524,334.65	1.34%	4,631,486.90	3.93%	(3,107,152.25)	-67.09%
731,656.44	0.64%	2,194,969.32	1.86%	(1,463,312.88)	-66.67%
-		-		-	0
731,656.44	0.64%	2,194,969.32	1.86%	(1,463,312.88)	0.00%
4,287,978.79	3.77%	11,337,375.33	9.63%	(7,049,396.54)	-62.18%
23,778,834.55	20.89%	23,778,834.55	20.20%	-	0.00%
23,778,834.55	20.89%	23,778,834.55	20.20%	-	0.00%
28,066,813.34	24.66%	35,116,209.88	29.83%	(7,049,396.54)	-20.07%
-		-			
293,176.81	0.26%	306,867.20	0.26%	(13,690.39)	-4.46%
555,273.97	0.49%	557,326.99	0.47%	(2,053.02)	-0.37%
14,919,252.87	13.11%	14,787,013.09	12.56%	132,239.78	0.89%
15,767,703.65	13.85%	15,651,207.28	13.30%	116,496.37	0.74%

	Actual This Month		Balances as of Dec. 31, 2014		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
Government Equity	13,452,134.66	11.8%	13,452,134.66	11.4%	-	0.00%
Capital/Equity Reserve	6,248,613.63	5.5%	5,608,052.37	4.8%	640,561.26	11.42%
Debt Service Reserve	12,433,597.70	10.9%	11,152,475.18	9.5%	1,281,122.52	11.49%
Operating Maintenance Reserve	13,216,284.89	11.6%	11,935,162.37	10.1%	1,281,122.52	10.73%
Donated Capital (OPIC)	6,598,649.85	5.8%	6,598,649.85	5.6%	-	0.00%
Contingent Capital	13,458.88	0.0%	13,458.88	0.0%	-	0.00%
Retained Earnings	18,033,075.22	15.8%	18,174,744.14	15.4%	(141,668.92)	-0.78%
Total Equity	69,995,814.83	61.5%	66,934,677.45	56.9%	3,061,137.38	4.57%
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS						
	113,830,331.82	100.0%	117,702,094.61	100.0%	(3,871,762.79)	-3.29%

Prepared by:


JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted By:


ENGR. RALPH S. UY
General Manager


	Actual This Month		Balances as of Dec. 31, 2014		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
Land and Other Improvements						
Land	6,354,146.50	5.57%	6,354,146.50	5.40%	-	0.00%
Land Improvement		0.00%		0.00%	-	0.00%
Accum. Dep'n.-Land Improvement		0.00%		0.00%	-	0.00%
Total	6,354,146.50	5.57%	6,354,146.50	5.40%	-	0.00%
Plant, Building and Structures						
Plant (UPIS)	76,358,209.22	66.95%	71,717,958.73	60.93%	4,640,250.49	6.47%
Accum. Dep'n.-Plant	(39,597,071.41)	-34.72%	(36,563,555.38)	-31.06%	(3,033,516.03)	8.30%
Building and Other Structures	5,866,244.26	5.14%	5,838,749.26	4.96%	27,495.00	0.47%
Accum. Dep'n.-Building and Other Structure	(2,351,119.59)	-2.06%	(2,169,365.51)	-1.84%	(181,754.08)	8.38%
Total	40,276,262.48	35.31%	38,823,787.10	32.98%	1,452,475.38	3.74%
Equipment and Machinery						
Office Equipment	4,053,278.27	3.55%	3,693,263.27	3.14%	360,015.00	9.75%
Accum. Dep'n.-Office equipment	(2,606,300.60)	-2.29%	(2,302,773.04)	-1.96%	(303,527.56)	13.18%
Laboratory Equipment	228,289.38	0.20%	114,502.54	0.10%	113,786.84	99.37%
Accum. Dep'n.-Laboratory Equipment	(107,549.60)	-0.09%	(96,099.21)	-0.08%	(11,450.39)	11.92%
Land Transportation Equipment	2,548,365.20	2.23%	2,548,365.20	2.17%	-	0.00%
Accum. Dep'n.- Land Transportation Equipment	(1,524,895.62)	-1.34%	(1,407,279.63)	-1.20%	(117,615.99)	8.36%
Other Machinery and Equipment	28,891,514.08	25.33%	27,455,455.82	23.33%	1,436,058.26	5.23%
Accum. Dep'n.-Other Machinery and Equip't.	(14,573,805.16)	-12.78%	(13,530,353.30)	-11.50%	(1,043,451.86)	7.71%
Total	16,908,895.95	14.83%	16,475,081.65	14.00%	433,814.30	2.63%
Furniture, Fixture and Books						
Furniture and Fixtures	374,790.65	0.33%	272,490.65	0.23%	102,300.00	37.54%
Accum. Dep'n- Furniture and Fixtures	(156,960.25)	-0.14%	(137,700.72)	-0.12%	(19,259.53)	13.99%
Total	217,830.40	0.19%	134,789.93	0.11%	83,040.47	61.61%
Construction-in-Progress						
Construction-in-Progress-Plant	25,922,023.81	22.73%	25,140,924.75	21.36%	781,099.06	3.11%
Construction-in-Progress-Build. & Other Strutr.	-		-		-	0.00%
Total	25,922,023.81	22.73%	25,140,924.75	21.36%	781,099.06	3.11%
Total Property, Plant and Equipment	89,679,159.14	78.63%	86,928,729.93	73.85%	2,750,429.21	3.16%
OTHER ASSETS						
Sinking Fund	8,053,999.86	7.06%	12,086,701.94	10.27%	(4,032,702.08)	-33.36%
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%
Total Other Assets	8,115,439.86	7.12%	12,148,141.94	10.32%	(4,032,702.08)	-33.20%
TOTAL ASSETS AND OTHER DEBITS	114,049,894.30	100.00%	117,702,094.61	100.00%	(3,652,200.31)	-3.10%

CATBALOGAN WATER DISTRICT
BALANCE SHEET
September 30, 2015


	Actual This Month		Balances as of Dec. 31, 2014		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
CURRENT LIABILITIES						
Payable Accounts						
Accounts Payables	688,252.30	0.60%	3,801,189.70	3.23%	(3,112,937.40)	-81.89%
Total	688,252.30	0.60%	3,801,189.70	3.23%	(3,112,937.40)	-81.89%
Inter-Agency Payables						
Due to National Government Agency (BIR, etc.)	455,462.93	0.40%	545,590.33	0.46%	(90,127.40)	-16.52%
Due to GOCC (GSIS)	(1,201.15)	0.00%	61.52	0.00%	(1,262.67)	0.00%
Due to GOCC (SSS)	145,891.56	0.13%	145,891.56	0.12%	-	0.00%
Due to PAG-IBIG	392.00	0.00%	-	0.00%	392.00	0.00%
Due to PHIC	18,198.50	0.02%	18,186.00	0.02%	12.50	0.07%
Due to Cooperatives	26,889.23	0.02%	(0.00)	0.00%	26,889.23	0.00%
Total	645,633.07	0.57%	709,729.41	0.60%	(64,096.34)	-9.03%
Other Payables						
Due to Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Other Payables	1,524,334.65	1.34%	4,631,486.90	3.93%	(3,107,152.25)	-67.09%
Total	1,524,334.65	1.34%	4,631,486.90	3.93%	(3,107,152.25)	-67.09%
Loans/Lease Payables						
Current Portion of Long Term Debts	548,742.33	0.48%	2,194,969.32	1.86%	(1,646,226.99)	-75.00%
Interest Payables	-		-		-	0
Total	548,742.33	0.48%	2,194,969.32	1.86%	(1,646,226.99)	0.00%
Total Current Liabilities	3,406,962.35	2.99%	11,337,375.33	9.63%	(7,930,412.98)	-69.95%
NON-CURRENT LIABILITIES						
Loans Payables	23,778,834.55	20.85%	23,778,834.55	20.20%	-	0.00%
Total Non- Current Liabilities	23,778,834.55	20.85%	23,778,834.55	20.20%	-	0.00%
TOTAL LIABILITIES	27,185,796.90	23.84%	35,116,209.88	29.83%	(7,930,412.98)	-22.58%
DEFERRED CREDITS						
Deferred Income from Penalty Charges	-		-			
Customers Deposit	288,285.84	0.25%	306,867.20	0.26%	(18,581.36)	-6.06%
Meter Deposit	555,273.97	0.49%	557,326.99	0.47%	(2,053.02)	-0.37%
Other Deferred Credits	14,919,338.43	13.08%	14,787,013.09	12.56%	132,325.34	0.89%
Total Deferred Credits	15,762,898.24	13.82%	15,651,207.28	13.30%	111,690.96	0.71%

	Actual This Month		Balances as of Dec. 31, 2014		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
Government Equity	13,452,134.66	11.8%	13,452,134.66	11.4%	-	0.00%
Capital/Equity Reserve	6,343,668.42	5.6%	5,608,052.37	4.8%	735,616.05	13.12%
Debt Service Reserve	12,623,707.29	11.1%	11,152,475.18	9.5%	1,471,232.11	13.19%
Operating Maintenance Reserve	13,406,394.48	11.8%	11,935,162.37	10.1%	1,471,232.11	12.33%
Donated Capital (OPIC)	6,598,649.85	5.8%	6,598,649.85	5.6%	-	0.00%
Contingent Capital	13,458.88	0.0%	13,458.88	0.0%	-	0.00%
Retained Earnings	18,663,185.58	16.4%	18,174,744.14	15.4%	488,441.44	2.69%
Total Equity	71,101,199.16	62.3%	66,934,677.45	56.9%	4,166,521.71	6.22%
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS						
	114,049,894.30	100.0%	117,702,094.61	100.0%	(3,652,200.31)	-3.10%

Prepared by:


JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted By:


ENGR. RALPH S. UY
General Manager

	Actual This Month		Balances as of Dec. 31, 2014		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
Land and Other Improvements						
Land	6,354,146.50	5.50%	6,354,146.50	5.40%	-	0.00%
Land Improvement		0.00%		0.00%	-	0.00%
Accum. Dep'n.-Land Improvement		0.00%		0.00%	-	0.00%
Total	6,354,146.50	5.50%	6,354,146.50	5.40%	-	0.00%
Plant, Building and Structures						
Plant (UPIS)	76,544,641.40	66.27%	71,717,958.73	60.93%	4,826,682.67	6.73%
Accum. Dep'n.-Plant	(40,269,244.14)	-34.86%	(36,563,555.38)	-31.06%	(3,705,688.76)	10.13%
Building and Other Structures	5,892,344.26	5.10%	5,838,749.26	4.96%	53,595.00	0.92%
Accum. Dep'n.-Building and Other Structure	(2,393,951.20)	-2.07%	(2,169,365.51)	-1.84%	(224,585.69)	10.35%
Total	39,773,790.32	34.43%	38,823,787.10	32.98%	950,003.22	2.45%
Equipment and Machinery						
Office Equipment	4,126,088.27	3.57%	3,693,263.27	3.14%	432,825.00	11.72%
Accum. Dep'n.-Office equipment	(2,675,559.91)	-2.32%	(2,302,773.04)	-1.96%	(372,786.87)	16.19%
Laboratory Equipment	228,289.38	0.20%	114,502.54	0.10%	113,786.84	99.37%
Accum. Dep'n.-Laboratory Equipment	(113,155.46)	-0.10%	(96,099.21)	-0.08%	(17,056.25)	17.75%
Land Transportation Equipment	2,617,865.20	2.27%	2,548,365.20	2.17%	69,500.00	2.73%
Accum. Dep'n.- Land Transportation Equipment	(1,550,404.76)	-1.34%	(1,407,279.63)	-1.20%	(143,125.13)	10.17%
Other Machinery and Equipment	28,956,014.08	25.07%	27,455,455.82	23.33%	1,500,558.26	5.47%
Accum. Dep'n.-Other Machinery and Equip't.	(14,818,067.41)	-12.83%	(13,530,353.30)	-11.50%	(1,287,714.11)	9.52%
Total	16,771,069.39	14.52%	16,475,081.65	14.00%	295,987.74	1.80%
Furniture, Fixture and Books						
Furniture and Fixtures	374,790.65	0.32%	272,490.65	0.23%	102,300.00	37.54%
Accum. Dep'n- Furniture and Fixtures	(161,887.31)	-0.14%	(137,700.72)	-0.12%	(24,186.59)	17.56%
Total	212,903.34	0.18%	134,789.93	0.11%	78,113.41	57.95%
Construction-in-Progress						
Construction-in-Progress-Plant	25,922,023.81	22.44%	25,140,924.75	21.36%	781,099.06	3.11%
Construction-in-Progress-Build. & Other Strutr.	-		-		-	0.00%
Total	25,922,023.81	22.44%	25,140,924.75	21.36%	781,099.06	3.11%
Total Property, Plant and Equipment	89,033,933.36	77.08%	86,928,729.93	73.85%	2,105,203.43	2.42%
OTHER ASSETS						
Sinking Fund	9,372,190.39	8.11%	12,086,701.94	10.27%	(2,714,511.55)	-22.46%
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%
Total Other Assets	9,433,630.39	8.17%	12,148,141.94	10.32%	(2,714,511.55)	-22.35%
TOTAL ASSETS AND OTHER DEBITS	115,506,382.64	100.00%	117,702,094.61	100.00%	(2,195,711.97)	-1.87%

J.S.

J.S.

	Actual This Month		Balances as of Dec. 31, 2014		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
Land and Other Improvements						
Land	6,354,146.50	5.54%	6,354,146.50	5.40%	-	0.00%
Land Improvement		0.00%		0.00%	-	0.00%
Accum. Dep'n.-Land Improvement		0.00%		0.00%	-	0.00%
Total	6,354,146.50	5.54%	6,354,146.50	5.40%	-	0.00%
Plant, Building and Structures						
Plant (UPIS)	76,460,066.54	66.71%	71,717,958.73	60.93%	4,742,107.81	6.61%
Accum. Dep'n.-Plant	(39,933,333.39)	-34.84%	(36,563,555.38)	-31.06%	(3,369,778.01)	9.22%
Building and Other Structures	5,880,334.26	5.13%	5,838,749.26	4.96%	41,585.00	0.71%
Accum. Dep'n-Building and Other Structure	(2,372,535.96)	-2.07%	(2,169,365.51)	-1.84%	(203,170.45)	9.37%
Total	40,034,531.45	34.93%	38,823,787.10	32.98%	1,210,744.35	3.12%
Equipment and Machinery						
Office Equipment	4,121,238.27	3.60%	3,693,263.27	3.14%	427,975.00	11.59%
Accum. Dep'n-Office equipment	(2,641,259.60)	-2.30%	(2,302,773.04)	-1.96%	(338,486.56)	14.70%
Laboratory Equipment	228,289.38	0.20%	114,502.54	0.10%	113,786.84	99.37%
Accum. Dep'n-Laboratory Equipment	(110,256.87)	-0.10%	(96,099.21)	-0.08%	(14,157.66)	14.73%
Land Transportation Equipment	2,617,865.20	2.28%	2,548,365.20	2.17%	69,500.00	2.73%
Accum. Dep'n- Land Transportation Equipment	(1,537,650.19)	-1.34%	(1,407,279.63)	-1.20%	(130,370.56)	9.26%
Other Machinery and Equipment	28,891,514.08	25.21%	27,455,455.82	23.33%	1,436,058.26	5.23%
Accum. Dep'n-Other Machinery and Equip't.	(14,696,114.24)	-12.82%	(13,530,353.30)	-11.50%	(1,165,760.94)	8.62%
Total	16,873,626.03	14.72%	16,475,081.65	14.00%	398,544.38	2.42%
Furniture, Fixture and Books						
Furniture and Fixtures	374,790.65	0.33%	272,490.65	0.23%	102,300.00	37.54%
Accum. Dep'n- Furniture and Fixtures	(159,423.78)	-0.14%	(137,700.72)	-0.12%	(21,723.06)	15.78%
Total	215,366.87	0.19%	134,789.93	0.11%	80,576.94	59.78%
Construction-in-Progress						
Construction-in-Progress-Plant	25,922,023.81	22.62%	25,140,924.75	21.36%	781,099.06	3.11%
Construction-in-Progress-Build. & Other Strutr.	-		-		-	0.00%
Total	25,922,023.81	22.62%	25,140,924.75	21.36%	781,099.06	3.11%
Total Property, Plant and Equipment	89,399,694.66	78.00%	86,928,729.93	73.85%	2,470,964.73	2.84%
OTHER ASSETS						
Sinking Fund	8,041,307.62	7.02%	12,086,701.94	10.27%	(4,045,394.32)	-33.47%
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%
Total Other Assets	8,102,747.62	7.07%	12,148,141.94	10.32%	(4,045,394.32)	-33.30%
TOTAL ASSETS AND OTHER DEBITS	114,616,073.80	100.00%	117,702,094.61	100.00%	(3,086,020.81)	-2.62%

JL

7/25/15

CATBALOGAN WATER DISTRICT
BALANCE SHEET
October 31, 2015

	Actual This Month		Balances as of Dec. 31, 2014		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
CURRENT LIABILITIES						
Payable Accounts						
Accounts Payables	522,202.47	0.46%	3,801,189.70	3.23%	(3,278,987.23)	-86.26%
Total	522,202.47	0.46%	3,801,189.70	3.23%	(3,278,987.23)	-86.26%
Inter-Agency Payables						
Due to National Government Agency (BIR, etc.)	270,582.43	0.24%	545,590.33	0.46%	(275,007.90)	-50.41%
Due to GOCC (GSIS)	(2,327.56)	0.00%	61.52	0.00%	(2,389.08)	0.00%
Due to GOCC (SSS)	145,891.56	0.13%	145,891.56	0.12%	-	0.00%
Due to PAG-IBIG	392.00	0.00%	-	0.00%	392.00	0.00%
Due to PHIC	18,198.50	0.02%	18,186.00	0.02%	12.50	0.07%
Due to Cooperatives	(9,641.49)	-0.01%	(0.00)	0.00%	(9,641.49)	0.00%
Total	423,095.44	0.37%	709,729.41	0.60%	(286,633.97)	-40.39%
Other Payables						
Due to Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Other Payables	1,524,334.65	1.33%	4,631,486.90	3.93%	(3,107,152.25)	-67.09%
Total	1,524,334.65	1.33%	4,631,486.90	3.93%	(3,107,152.25)	-67.09%
Loans/Lease Payables						
Current Portion of Long Term Debts	365,828.22	0.32%	2,194,969.32	1.86%	(1,829,141.10)	-83.33%
Interest Payables	-		-		0	
Total	365,828.22	0.32%	2,194,969.32	1.86%	(1,829,141.10)	0.00%
Total Current Liabilities	2,835,460.78	2.47%	11,337,375.33	9.63%	(8,501,914.55)	-74.99%
NON-CURRENT LIABILITIES						
Loans Payables	23,778,834.55	20.75%	23,778,834.55	20.20%	-	0.00%
Total Non- Current Liabilities	23,778,834.55	20.75%	23,778,834.55	20.20%	-	0.00%
TOTAL LIABILITIES	26,614,295.33	23.22%	35,116,209.88	29.83%	(8,501,914.55)	-24.21%
DEFERRED CREDITS						
Deferred Income from Penalty Charges	-		-			
Customers Deposit	288,285.84	0.25%	306,867.20	0.26%	(18,581.36)	-6.06%
Meter Deposit	565,161.65	0.49%	557,326.99	0.47%	7,834.66	1.41%
Other Deferred Credits	14,923,867.69	13.02%	14,787,013.09	12.56%	136,854.60	0.93%
Total Deferred Credits	15,777,315.18	13.77%	15,651,207.28	13.30%	126,107.90	0.81%

	Actual This Month		Balances as of Dec. 31, 2014		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
Government Equity	13,452,134.66	11.7%	13,452,134.66	11.4%	-	0.00%
Capital/Equity Reserve	6,430,084.33	5.6%	5,608,052.37	4.8%	822,031.96	14.66%
Debt Service Reserve	12,796,539.10	11.2%	11,152,475.18	9.5%	1,644,063.92	14.74%
Operating Maintenance Reserve	13,579,226.29	11.8%	11,935,162.37	10.1%	1,644,063.92	13.77%
Donated Capital (OPIC)	6,598,649.85	5.8%	6,598,649.85	5.6%	-	0.00%
Contingent Capital	13,458.88	0.0%	13,458.88	0.0%	-	0.00%
Retained Earnings	19,354,370.18	16.9%	18,174,744.14	15.4%	1,179,626.04	6.49%
Total Equity	72,224,463.29	63.0%	66,934,677.45	56.9%	5,289,785.84	7.90%
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS						
	114,616,073.80	100.0%	117,702,094.61	100.0%	(3,086,020.81)	-2.62%

Prepared by:


JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted By:


ENGR. RALPH S. UY
General Manager

CATBALOGAN WATER DISTRICT
BALANCE SHEET
November 30, 2015

	Actual This Month		Balances as of Dec. 31, 2014		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
CURRENT LIABILITIES						
Payable Accounts						
Accounts Payables	628,288.01	0.54%	3,801,189.70	3.23%	(3,172,901.69)	-83.47%
Total	628,288.01	0.54%	3,801,189.70	3.23%	(3,172,901.69)	-83.47%
Inter-Agency Payables						
Due to National Government Agency (BIR, etc.)	243,067.68	0.21%	545,590.33	0.46%	(302,522.65)	-55.45%
Due to GOCC (GSIS)	(2,304.65)	0.00%	61.52	0.00%	(2,366.17)	0.00%
Due to GOCC (SSS)	145,891.56	0.13%	145,891.56	0.12%	-	0.00%
Due to PAG-IBIG	392.00	0.00%	-	0.00%	392.00	0.00%
Due to PHIC	18,198.50	0.02%	18,186.00	0.02%	12.50	0.07%
Due to Cooperatives	(10,873.38)	-0.01%	(0.00)	0.00%	(10,873.38)	0.00%
Total	394,371.71	0.34%	709,729.41	0.60%	(315,357.70)	-44.43%
Other Payables						
Due to Officers and Employees	-	0.00%	-	0.00%	-	0.00%
Other Payables	1,524,334.65	1.32%	4,631,486.90	3.93%	(3,107,152.25)	-67.09%
Total	1,524,334.65	1.32%	4,631,486.90	3.93%	(3,107,152.25)	-67.09%
Loans/Lease Payables						
Current Portion of Long Term Debts	182,914.11	0.16%	2,194,969.32	1.86%	(2,012,055.21)	-91.67%
Interest Payables	-		-		0	
Total	182,914.11	0.16%	2,194,969.32	1.86%	(2,012,055.21)	0.00%
Total Current Liabilities	2,729,908.48	2.36%	11,337,375.33	9.63%	(8,607,466.85)	-75.92%
NON-CURRENT LIABILITIES						
Loans Payables	23,778,834.55	20.59%	23,778,834.55	20.20%	-	0.00%
Total Non- Current Liabilities	23,778,834.55	20.59%	23,778,834.55	20.20%	-	0.00%
TOTAL LIABILITIES	26,508,743.03	22.95%	35,116,209.88	29.83%	(8,607,466.85)	-24.51%
DEFERRED CREDITS						
Deferred Income from Penalty Charges	-		-			
Customers Deposit	299,245.58	0.26%	306,867.20	0.26%	(7,621.62)	-2.48%
Meter Deposit	565,161.65	0.49%	557,326.99	0.47%	7,834.66	1.41%
Other Deferred Credits	14,922,641.96	12.92%	14,787,013.09	12.56%	135,628.87	0.92%
Total Deferred Credits	15,787,049.19	13.67%	15,651,207.28	13.30%	135,841.91	0.87%

	Actual This Month		Balances as of Dec. 31, 2014		Increase / (Decrease)	
	Amount	% to Total	Amount	% to Total	Amount	% to Previous Year
Government Equity	13,452,134.66	11.6%	13,452,134.66	11.4%	-	0.00%
Capital/Equity Reserve	6,520,673.07	5.6%	5,608,052.37	4.8%	912,620.70	16.27%
Debt Service Reserve	12,977,716.56	11.2%	11,152,475.18	9.5%	1,825,241.38	16.37%
Operating Maintenance Reserve	13,760,403.75	11.9%	11,935,162.37	10.1%	1,825,241.38	15.29%
Donated Capital (OPIC)	6,598,649.85	5.7%	6,598,649.85	5.6%	-	0.00%
Contingent Capital	13,458.88	0.0%	13,458.88	0.0%	-	0.00%
Retained Earnings	19,887,553.65	17.2%	18,174,744.14	15.4%	1,712,809.51	9.42%
Total Equity	73,210,590.42	63.4%	66,934,677.45	56.9%	6,275,912.97	9.38%
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS						
	115,506,382.64	100.0%	117,702,094.61	100.0%	(2,195,711.97)	-1.87%

Prepared by:


JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted By:


ENGR. RALPH S. UY
General Manager