

BUTUAN CITY WATER DISTRICT

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BALANCE SHEET
AS OF NOVEMBER 30, 2016**ASSETS AND OTHER DEBITS****Cash**

Cash-Collecting Officer
Working Fund
Petty Cash Fund
Cash in Bank-Local Currency

Total**Receivable Accounts**

Accounts Receivable (Water Sales)
Less: Allowance for Doubtful Accounts
Net Realizable Value
Installment Sales Receivable

Total**Other Receivables**

Advances to Officers and Employees
Due from Officers and Employees
Other receivable

Total**Inventories**

Office Supplies Inventory
Fuel, Oil and Lubricants
Chemicals and Filtering Supplies Inventory
Work in Process Inventory
Construction Materials Inventory
Maintenance Supplies Inventory
Meters Inventory
Service Connection Materials Inventory
Transmission/Distribution Pipes & Fittings Inventory

Total**Prepayments and Deposits**

Prepaid Insurance
Advances to Contractors
Guaranty Deposits
Other Prepayments and Deposits

Total**Deferred Charges**

Other Deferred Charges
Other Deferred Charges (Pre-Termination Fee)

Total**Investments**

Other Investments

Total

	YEAR TO DATE				Increase (Decrease) Over Last Year	
	Actual This Month		This Month Last Year		Amount	% to Last Yr
	Amount	% to Total	Amount	% to Total		
Cash						
Cash-Collecting Officer	1,044,036.49	0.08	1,816,511.89	0.13	(772,475.40)	(42.53)
Working Fund	30,000.00	0.00	30,000.00	0.00	-	0.00
Petty Cash Fund	30,000.00	0.00	30,000.00	0.00	-	0.00
Cash in Bank-Local Currency	182,085,807.64	13.27	162,660,814.53	11.99	19,424,993.11	11.94
Total	183,189,844.13	13.35	164,537,326.42	12.13	18,652,517.71	11.34
Receivable Accounts						
Accounts Receivable (Water Sales)	29,783,318.83	2.17	34,786,449.10	2.56	(5,003,130.27)	(14.38)
Less: Allowance for Doubtful Accounts	(452,477.86)	(0.03)	(397,516.39)	(0.03)	(54,961.47)	13.83
Net Realizable Value	29,330,840.97	2.14	34,388,932.71	2.53	(5,058,091.74)	(14.71)
Installment Sales Receivable	1,319,881.59	0.10	1,271,667.80	0.09	48,213.79	3.79
Total	30,650,722.56	2.23	35,660,600.51	2.63	(5,009,877.95)	(14.05)
Other Receivables						
Advances to Officers and Employees	1,268,324.02	0.09	1,299,484.36	0.10	(31,160.34)	(2.40)
Due from Officers and Employees	216,566.14	0.02	541,815.07	0.04	(325,248.93)	(60.03)
Other receivable	4,099,927.92	0.30	4,230,978.12	0.31	(131,050.20)	(3.10)
Total	5,584,818.08	0.41	6,072,277.55	0.45	(487,459.47)	(8.03)
Inventories						
Office Supplies Inventory	891,887.83	0.07	775,104.92	0.06	116,782.91	15.07
Fuel, Oil and Lubricants	36,360.00	0.00	53,620.00	0.00	(17,260.00)	(32.19)
Chemicals and Filtering Supplies Inventory	503,881.48	0.04	286,219.00	0.02	217,662.48	76.05
Work in Process Inventory	135,414.65	0.01	111,024.65	0.01	24,390.00	21.97
Construction Materials Inventory	399,312.00	0.03	284,737.00	0.02	114,575.00	40.24
Maintenance Supplies Inventory	133,014.64	0.01	91,904.64	0.59	41,110.00	0.52
Meters Inventory	6,152,195.00	0.45	2,393,676.00	0.01	3,758,519.00	4,089.59
Service Connection Materials Inventory	7,943,946.79	0.58	4,228,366.05	0.18	3,715,580.74	155.22
Transmission/Distribution Pipes & Fittings Inventory	10,353,942.50	0.75	7,979,855.96	0.31	2,374,086.54	56.15
Total	26,549,954.89	1.94	16,204,508.22	1.19	10,345,446.67	63.84
Prepayments and Deposits						
Prepaid Insurance	262,405.69	0.02	280,597.55	0.02	(18,191.86)	(6.48)
Advances to Contractors	-	0.00	856,181.17	0.06	(856,181.17)	100.00
Guaranty Deposits	2,602,075.19	0.19	2,602,075.19	0.19	-	0.00
Other Prepayments and Deposits	389,051.16	0.03	224,838.70	0.02	164,212.46	73.04
Total	3,253,532.04	0.24	3,963,692.61	0.29	(710,160.57)	(17.92)
Deferred Charges						
Other Deferred Charges	311,038.44	0.02	687,003.99	0.05	(375,965.55)	(54.73)
Other Deferred Charges (Pre-Termination Fee)	17,143,088.76	1.25	17,143,088.76	1.26	-	0.00
Total	17,454,127.20	1.27	17,830,092.75	1.31	(375,965.55)	(2.11)
Investments						
Other Investments	720,573.98	0.05	715,465.62	0.05	5,108.36	0.71
Total	720,573.98	0.05	715,465.62	0.05	5,108.36	0.71

BUTUAN CITY WATER DISTRICT

**BALANCE SHEET
AS OF NOVEMBER 30, 2016**

	YEAR TO DATE				Increase (Decrease) Over Last Year	
	Actual This Month		This Month Last Year		Amount	% to Last Yr
	Amount	% to Total	Amount	% to Total		
Property, Plant and Equipment						
Land	6,628,476.57	0.48	6,628,476.57	0.49	-	0.00
Land Improvements	150,565.33	0.01	150,565.33	0.01	-	0.00
Plant	1,062,662,966.74	77.47	1,060,095,793.85	78.13	2,567,172.89	0.24
Buildings and Other Structures	89,980,106.91	6.56	79,625,615.75	5.87	10,354,491.16	13.00
Office Equipment	8,242,951.76	0.60	5,623,133.76	0.41	2,619,818.00	46.59
IT Equipment	16,545,171.25	1.21	14,657,381.25	1.08	1,887,790.00	12.88
Laboratory Equipment	5,134,741.11	0.37	4,707,233.11	0.35	427,508.00	9.08
Land Transport Equipment	18,837,276.90	1.37	8,802,473.23	0.65	10,034,803.67	114.00
Construction/Port Equipment	10,956,250.00	0.80	10,922,250.00	0.80	34,000.00	0.31
Water Treatment Equipment (Microfilters & Strainers)	89,125,491.04	6.50	90,056,400.00	6.64	(930,908.96)	(1.03)
Other Machinery and Equipment	71,632,023.46	5.22	66,103,722.00	4.87	5,528,301.46	8.36
Furniture and Fixtures	1,192,531.07	0.09	1,185,429.82	0.09	7,101.25	0.60
Books	134,409.02	0.01	134,409.02	0.01	-	0.00
Intangible Assets/ IT Software	343,638.48	0.03	343,638.48	0.03	-	0.00
Construction -In-Progress-Buildings and Other Structures	63,278,763.04	4.61	60,113,486.33	4.43	3,165,276.71	5.27
Other Property, Plant and Equipment	14,920.00	0.00	14,920.00	0.00	-	0.00
Total Property, Plant and Equipment	1,444,860,282.68	105.33	1,409,164,928.50	103.85	35,695,354.18	204.04
Less:						
Accumulated Depreciation-Plant	(271,142,149.56)	(19.77)	(234,835,951.10)	(17.31)	(36,306,198.46)	15.46
Accumulated Depreciation-Buildings and Other Structures	(27,564,322.14)	(2.01)	(23,453,491.84)	(1.73)	(4,110,830.30)	17.53
Accumulated Depreciation-Office Equipment	(4,305,816.61)	(0.31)	(3,575,119.82)	(0.26)	(730,696.79)	20.44
Accumulated Depreciation-Laboratory Equipment	(3,847,653.89)	(0.28)	(3,518,529.79)	(0.26)	(329,124.10)	9.35
Accumulated Depreciation-Land Transportation Equipment	(8,026,919.38)	(0.59)	(7,156,839.84)	(0.53)	(870,079.54)	12.16
Accumulated Depreciation-Construction Equipment	(4,512,437.53)	(0.33)	(3,352,071.95)	(0.25)	(1,160,365.58)	34.62
Accumulated Depreciation-Other Machinery and Equipment	(75,910,232.40)	(5.53)	(65,212,003.05)	(4.81)	(10,698,229.35)	16.41
Accumulated Depreciation-Furniture and Fixtures	(805,488.57)	(0.06)	(687,372.58)	(0.05)	(118,115.99)	17.18
Accumulated Depreciation-IT Equipment	(10,651,843.82)	(0.78)	(9,343,184.18)	(0.69)	(1,308,659.64)	14.01
Accumulated Amortization-Intangible Assets	(235,078.48)	(0.02)	(180,714.48)	(0.01)	(54,364.00)	30.08
Total Accumulated Depreciation	(407,001,942.38)	(29.67)	(351,315,278.63)	(25.89)	(55,686,663.75)	518.77
Net Book Value	1,037,858,340.30	75.66	1,057,849,649.87	77.96	(19,991,309.57)	(1.89)
Other Assets						
Sinking Fund	55,184,276.46	4.02	45,882,063.40	3.38	9,302,213.06	20.27
Other Reserve Funds	448,151.02	0.03	300,298.00	0.02	147,853.02	49.24
Other Non-Current Recievables	10,845,560.40	0.79	7,876,036.99	0.58	2,969,523.41	100.00
Total	66,477,987.88	4.85	54,058,398.39	3.98	12,419,589.49	22.97
TOTAL ASSETS AND OTHER DEBITS	1,371,739,901.06	100.00	1,356,892,011.94	100.00	14,847,889.12	1.09

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**BUTUAN CITY WATER DISTRICT
BALANCE SHEET
AS OF NOVEMBER 30, 2016**

OFFICE OF THE
GENERAL MANAGER
RECEIVED

BY: *[Signature]*
DATE: *12-09-17*
10:19

LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS

Payable Accounts

Accounts Payable

Total

Inter-Agency Payables

Due to National Government Agencies

Due to Government Owned and /or Controlled Corporation

Due to Local Government Units

Total

Intra-Agency Payables

Due to Other Funds/Trust Fund

Total

Other Payables

Due to Officers and Employees

Contractor's Security Deposits

Accrued Light and Power

Other Payables

Due to Members

Total

Current Portion of Loans

Loans Payable - Current DBP

Total

Loans/Lease payable

Loans Payable- LWUA

Loans Payable- DBP

Total

Deferred Credits

Customer's Deposit

Other Deferred Credits

Deferred Income from Penalty

Total

Equity

Government Equity

Donated Capital/ Other Paid-in Capital

Retained Earnings

Total

TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS

	YEAR TO DATE				Increase (Decrease) Over Last Year	
	Actual This Month		This Month Last Year		Amount	% to Last Yr
	Amount	% to Total	Amount	% to Total		
Accounts Payable	8,200,415.04	0.60	10,516,641.40	0.78	(2,316,226.36)	(22.02)
Total	8,200,415.04	0.60	10,516,641.40	0.78	(2,316,226.36)	(22.02)
Due to National Government Agencies	1,753,106.28	0.13	1,135,318.29	0.08	617,787.99	54.42
Due to Government Owned and /or Controlled Corporation	1,264,075.57	0.09	1,412,734.13	0.10	(148,658.56)	(10.52)
Due to Local Government Units	11,393.20	0.00	8,529.32	0.00	2,863.88	33.58
Total	3,028,575.05	0.22	2,556,581.74	0.19	471,993.31	18.46
Due to Other Funds/Trust Fund	256,843.02	0.02	-	-	256,843.02	
Total	256,843.02	0.02	-	-	256,843.02	
Due to Officers and Employees	2,600,570.97	0.19	2,783,185.73	0.21	(182,614.76)	(6.56)
Contractor's Security Deposits	9,975,400.34	0.73	7,343,373.21	0.54	2,632,027.13	35.84
Accrued Light and Power	870,203.07	0.06	875,460.99	0.06	(5,257.92)	(0.60)
Other Payables	532,781.66	0.04	385,462.33	0.03	147,319.33	38.22
Due to Members	3,819,851.45	0.28	1,331,333.80	0.03	2,488,517.65	186.92
Total	17,798,807.49	1.30	12,718,816.06	0.87	5,079,991.43	39.94
Loans Payable - Current DBP	4,081,709.19	0.30	1,058,595.35	0.08	3,023,113.84	285.58
Total	4,081,709.19	0.30	1,058,595.35	0.08	3,023,113.84	285.58
Loans Payable- LWUA	22,634,761.61	1.65	22,634,761.61	1.67	-	0.00
Loans Payable- DBP	793,569,912.42	57.85	844,088,191.09	62.21	(50,518,278.67)	(5.98)
Total	816,204,674.03	59.50	866,722,952.70	63.88	(50,518,278.67)	(5.83)
Customer's Deposit	16,538,731.44	1.21	15,137,629.40	1.12	1,401,102.04	9.26
Other Deferred Credits	2,477,094.84	0.18	3,849,601.74	0.28	(1,372,506.90)	(35.65)
Deferred Income from Penalty	871,792.87	0.06	871,792.87	0.06	-	0.00
Total	19,887,619.15	1.45	19,859,024.01	1.46	28,595.14	0.14
Government Equity	2,367,355.65	0.17	2,367,355.65	0.17	-	0.00
Donated Capital/ Other Paid-in Capital	15,546,853.94	1.13	15,546,853.94	1.15	-	0.00
Retained Earnings	484,367,048.50	35.31	425,545,191.09	31.36	58,821,857.41	13.82
Total	502,281,258.09	36.62	443,459,400.68	32.68	58,821,857.41	13.26
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS	1,371,739,901.06	100.00	1,356,892,011.94	100.00	14,847,889.12	1.09

Prepared by:

[Signature]
MYLENE B. VILLA
Sr. Accounting Processor B

Checked by:

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VIRGILIA B. ADLAWON, CPA
Department Manager, Finance Department

Noted by:

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General Manager A