

BUTUAN CITY WATER DISTRICT

**BALANCE SHEET
AS OF DECEMBER 31, 2014**

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)
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, Deposits and Deferred Charges
Prepaid Insurance
Advances to Contractors
Guaranty Deposits
Other Prepayments and Deposits
Other Deferred Charges
Other Deferred Charges (Pre-Termination Fee)
Total

Investments
Other Investments
Total

Property, Plant and Equipment
Land and other Improvements
Land
Land Improvements
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		
	1,740,732.93	0.13	2,074,496.79	0.16	(333,763.86)	(16.09)
	30,000.00	0.00	30,000.00	0.00	-	100.00
	30,000.00	0.00	30,000.00	0.00	-	0.00
	121,182,487.86	8.97	79,946,597.90	6.17	41,235,889.96	51.58
Total	122,983,220.79	9.11	82,081,094.69	6.34	40,902,126.10	49.83
	30,557,272.09	2.26	34,401,765.09	2.66	(3,844,493.00)	(11.18)
	1,291,218.57	0.10	1,338,988.03	0.10	(47,769.46)	(3.57)
Total	31,848,490.66	2.36	35,740,753.12	2.76	(3,892,262.46)	(10.89)
	214,770.41	0.02	98,164.67	0.01	116,605.74	118.79
	343,008.36	0.03	205,498.04	0.02	137,510.32	66.92
	4,153,544.73	0.31	4,167,717.11	0.32	(14,172.38)	(0.34)
Total	4,711,323.50	0.35	4,471,379.82	0.35	239,943.68	5.37
	737,395.11	0.05	513,491.11	0.04	223,904.00	43.60
	49,145.00	0.00	41,610.00	0.00	7,535.00	18.11
	404,209.54	0.03	583,056.38	0.05	(178,846.84)	(30.67)
	101,454.15	0.01	86,682.15	0.01	14,772.00	17.04
	239,980.00	0.02	344,281.00	0.03	(104,301.00)	(30.30)
	92,146.64	0.01	94,094.64	0.44	(1,948.00)	(0.03)
	8,853,641.00	0.66	5,850,235.00	0.01	3,003,406.00	3,191.90
	17,335,351.46	1.28	4,848,667.18	0.45	12,486,684.28	213.44
	8,578,196.80	0.64	5,744,498.62	0.37	2,833,698.18	58.44
Total	36,391,519.70	2.70	18,106,616.08	1.40	18,284,903.62	100.98
	205,967.61	0.02	138,185.74	0.01	67,781.87	49.05
	1,361,271.48	0.10	-	0.00	1,361,271.48	100.00
	2,522,099.37	0.19	1,092,070.59	0.08	1,430,028.78	130.95
	963,460.51	0.07	601,643.58	0.05	361,816.93	60.14
	646,901.58	0.05	238,105.46	0.02	408,796.12	171.69
	17,143,088.76	1.27	17,143,088.76	1.32	-	0.00
Total	22,842,789.31	1.69	19,213,094.13	1.48	3,629,695.18	18.89
	709,315.19	0.05	706,755.00	0.05	2,560.19	0.36
Total	709,315.19	0.05	706,755.00	0.05	2,560.19	0.36
	6,628,476.57	0.49	6,628,476.57	0.51	-	0.00
	150,565.33	0.01	150,565.33	0.01	-	0.00
Total	6,779,041.90	0.50	6,779,041.90	0.52	-	0.00

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BUTUAN CITY WATER DISTRICT

**BALANCE SHEET
AS OF DECEMBER 31, 2014**

Plant, Building and Structures

Plant
Buildings and Other Structures

Total

Equipment and Machinery

Office Equipment
Laboratory Equipment
IT Equipment
Construction/Port Equipment
Water Treatment Equipment (Microfilters & Strainers)
Other Machinery and Equipment

Total

Furniture, Fixtures and Books

Furniture and Fixtures
Books

Total

Transport Equipment

Land Transport Equipment

Construction -In-Progress

Construction -In-Progress-Buildings and Other Structures

Total

Other Assets

Sinking Fund
Other Reserve Funds
Intangible Assets/ IT Software
Other Assets
Other Non-Current Recievables

Total

Asset Contra Accounts

Allowance for Doubtful Accounts
Accumulated Amortization-Intangible Assets
Accumulated Depreciation-Plant
Accumulated Depreciation-Buildings and Other Structures
Accumulated Depreciation-Office Equipment
Accumulated Depreciation-Laboratory Equipment
Accumulated Depreciation-Land Transportation Equipment
Accumulated Depreciation-Construction Equipment
Accumulated Depreciation-Other Machinery and Equipment
Accumulated Depreciation-Furniture and Fixtures
Accumulated Depreciation-IT Equipment

Total

TOTAL ASSETS AND OTHER DEBITS

	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		
	1,060,121,438.86	78.51	1,054,100,283.41	81.37	6,021,155.45	0.57
	79,625,615.75	5.90	77,132,909.13	5.95	2,492,706.62	3.23
Total	1,139,747,054.61	84.41	1,131,233,192.54	87.32	8,513,862.07	0.75
	5,511,748.76	0.41	4,804,386.06	0.37	707,362.70	14.72
	4,663,292.75	0.35	4,478,292.75	0.35	185,000.00	4.13
	13,564,826.00	1.00	10,674,729.00	0.82	2,890,097.00	27.07
	10,840,000.00	0.80	6,840,000.00	0.53	4,000,000.00	58.48
	89,125,491.04	6.60	90,056,400.00	6.95	(930,908.96)	(1.03)
	66,611,265.96	4.93	59,866,957.00	4.62	6,744,308.96	11.27
Total	190,316,624.51	14.10	176,720,764.81	13.64	13,595,859.70	7.69
	1,009,660.82	0.07	784,004.82	0.06	225,656.00	28.78
	134,409.02	0.01	134,409.02	0.01	-	0.00
Total	1,144,069.84	0.08	918,413.84	0.07	225,656.00	24.57
	8,802,473.23	0.65	8,580,864.23	0.66	221,609.00	2.58
	38,805,412.91	2.87	30,345,439.61	2.34	8,459,973.30	27.88
Total	38,805,412.91	2.87	30,345,439.61	2.34	8,459,973.30	27.88
	37,822,020.65	2.80	29,034,813.64	2.24	8,787,207.01	30.26
	300,298.00	0.02	306,298.00	0.02	(6,000.00)	(1.96)
	343,638.48	0.03	343,638.48	0.03	-	0.00
	14,920.00	0.00	14,920.00	0.00	-	0.00
	8,476,893.37	0.63	-	0.00	8,476,893.37	100.00
Total	46,957,770.50	3.48	29,699,670.12	2.29	17,258,100.38	58.11
	(648,933.48)	(0.05)	(616,712.67)	(0.05)	(32,220.81)	5.22
	(126,022.48)	(0.01)	(66,358.48)	(0.01)	(59,664.00)	89.91
	(201,576,966.94)	(14.93)	(165,353,844.82)	(12.76)	(36,223,122.12)	21.91
	(20,174,229.84)	(1.49)	(16,800,311.25)	(1.30)	(3,373,918.59)	20.08
	(3,017,503.11)	(0.22)	(2,482,734.43)	(0.19)	(534,768.68)	21.54
	(3,245,836.60)	(0.24)	(2,964,618.14)	(0.23)	(281,218.46)	9.49
	(6,620,705.68)	(0.49)	(5,948,554.57)	(0.46)	(672,151.11)	11.30
	(2,292,499.00)	(0.17)	(1,651,633.94)	(0.13)	(640,865.06)	38.80
	(55,158,367.79)	(4.09)	(45,002,681.01)	(3.47)	(10,155,686.78)	22.57
	(597,187.35)	(0.04)	(532,835.44)	(0.04)	(64,351.91)	12.08
	(8,343,372.67)	(0.62)	(7,719,137.22)	(0.60)	(624,235.45)	8.09
Total	(301,801,624.94)	(22.35)	(249,139,421.97)	(19.23)	(52,662,202.97)	21.14
TOTAL ASSETS AND OTHER DEBITS	1,350,237,481.71	100.00	1,295,457,657.92	100.00	54,779,823.79	4.23

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BUTUAN CITY WATER DISTRICT

**BALANCE SHEET
AS OF DECEMBER 31, 2014**

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

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

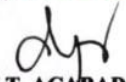
Retained Earnings

Total

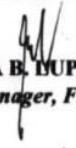
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS

	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	34,154,556.43	2.53	14,006,221.50	1.08	20,148,334.93	143.85
Total	34,154,556.43	2.53	14,006,221.50	1.08	20,148,334.93	143.85
Due to National Government Agencies	1,725,858.53	0.13	1,045,862.66	0.08	679,995.87	65.02
Due to Government Owned and /or Controlled Corporation	1,577,307.64	0.12	1,511,347.16	0.12	65,960.48	4.36
Due to Local Government Units	92,631.65	0.01	22,819.93	0.00	69,811.72	305.92
Total	3,395,797.82	0.25	2,580,029.75	0.20	815,768.07	31.62
Due to Officers and Employees	3,827,263.74	0.28	4,004,743.63	0.31	(177,479.89)	(4.43)
Contractor's security Deposits	9,545,527.08	0.71	5,985,709.63	0.46	3,559,817.45	59.47
Accrued Light and Power	1,073,927.51	0.08	580,711.36	0.04	493,216.15	84.93
Other Payables	1,170,460.33	0.09	190,650.33	0.01	979,810.00	513.93
Due to Members	1,044,252.54	0.08	474,802.07	0.03	569,450.47	119.93
Total	16,661,431.20	1.23	11,236,617.02	0.86	5,424,814.18	48.28
Loans Payable - Current DBP	18,628,512.64	1.38	15,531,770.32	1.20	3,096,742.32	19.94
Total	18,628,512.64	1.38	15,531,770.32	1.20	3,096,742.32	19.94
Loans Payable- LWUA	22,634,761.61	1.68	22,582,891.60	1.74	51,870.01	0.23
Loans Payable- DBP	844,088,191.09	62.51	875,666,304.10	67.60	(31,578,113.01)	(3.61)
Total	866,722,952.70	64.19	898,249,195.70	69.34	(31,526,243.00)	(3.51)
Customer's Deposit	13,932,972.66	1.03	12,719,064.25	0.98	1,213,908.41	9.54
Other Deferred Credits	3,040,325.59	0.23	1,431,573.60	0.11	1,608,751.99	112.38
Deferred Income from Penalty	854,153.37	0.06	543,598.89	0.04	310,554.48	57.13
Total	17,827,451.62	1.32	14,694,236.74	1.13	3,133,214.88	21.32
Government Equity	2,367,355.65	0.18	2,367,355.65	0.18	-	0.00
Donated Capital/ Other Paid-in Capital	15,546,853.94	1.15	15,546,853.94	1.20	-	0.00
Retained Earnings	374,932,569.71	27.77	321,245,377.30	24.80	53,687,192.41	16.71
Total	392,846,779.30	29.09	339,159,586.89	26.18	53,687,192.41	15.83
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS	1,350,237,481.71	100.00	1,295,457,657.92	100.00	54,779,823.79	4.23

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