KABANKALAN CITY WATER DISTRICT Kabankalan City, Negros Occidental -000-

COMPARATIVE BALANCE SHEET As of OCTOBER 31, 2016

	ASSETS	OCTOBER		SEPTEMBER
CURRENT ASSETS:	ASSETS	•		
Cash and cash equivalents				
Cash - Collecting Officer		P 102,489.02		30,025.31
Cash - Disbursing Officer		204,653.50		194,359.75
Petty Cash Fund		7,000.00		7,000.00
Cash in Bank				700000
DBP CA #0745-016855-030		6,305,249.23		6,177,497.01
DBP SA #0745-016855-530		200,038.89		150,038.89
LBP CA # 1172-1008-01 Marketable Securities		14,736,192.62		14,603,892.22
Trade and other receivables		0.00		0.00
Accounts Receivable - Customers	6,395,227.93			
Less: Allowance for D/A	1,908,414.37		5,751,610.40	
Net Accounts Receivable - Customers	1,900,414.57	4,486,813.56	1,908,414.37	2 2 4 2 4 2 4 2 4 2 4 4 4 4 4 4 4 4 4 4
Due from Officers & Employees		1,902,785.10		3,843,196.03
Receivables - Disallowances/Charges		31,459.70		2,003,067.44
Other Receivables		121,195.07	2 304 8	31,459.70
Inventories		121/135.07		124,518.63
Office Supplies Inventory		946,182.60		953,545.64
Chemical and Laboratory Supplies Inventory	As and a contract	547,600.00	and the second of	589,600.00
Gasoline, Oil & Lubricants Inventory		0.00		0.00
Construction Materials Inventory		2,543,896.80		2,597,504.48
Prepayments				2,007,004.40
Prepaid Insurance		44,779.74		48,192.79
Total Current Assets	1	32,180,335.83	_	31,353,897.89
NON-CURRENT ASSETS:			_	
Deferred Charges		1,088,331.78		1,088,331.78
Organizational Cost Investments		1,151,127.28		1,151,127.28
Sinking Fund - KWD-LWUA Reserved #0745-01685	* * * * * * * * * * * * * * * * * * * *			
Sinking Fund - DBP Hold-Out #0745-019766-160	5-160	4,052,476.79		3,924,157.87
Property, plant and equipment	26 725 100 00	840,133.59		839,643.80
Land	26,725,189.89		26,725,189.89	
Electrification, Power & Energy Structures	2,070,000.00 768,000.00		2,070,000.00	
Office Building	2,150,709.60		768,000.00	
Other Structures	7,994,163.65		2,150,709.60	
Office Equipment	434,902.50		7,994,163.65	
Furniture & Fixtures	542,906.70		434,902.50 542,906.70	
I.T. Equipment & Software	717,001.00		717,001.00	
Machinery	4,216,446.80		4,216,446.80	
Communication Equipment	572,935.00		572,935.00	
Construction & Heavy Equipment	1,199,773.65		1,199,773.65	
Chemical & Laboratory Equipment	83,500.00		83,500.00	
Technical & Scientific Equipment	8,097,554.31		8,097,554.31	
Other Machinery & Equipment	2,688,026.34		2,666,026.34	
Motor Vehicles	1,535,507.87		1,535,507.87	
Other Transportation Equipment	839,200.00		839,200.00	
Other Property, Plant & Equipment	2,541,098.66	6 3,176,9 15.97	2,510,098.66	63,123,915.97
Less: Accumulated Depreciation				
Accumulated Depreciation	9,365,219.10		9,298,406.13	
AD - Electrification, Power & Energy Struct	Control of the contro		649,600.00	
AD - Office Building	664,026.08		647,896.60	
AD - Other Structures AD - Office Equipment	2,182,924.55		2,130,179.35	
AD - Furniture & Fixtures	298,010.15		295,117.08	
AD - I.T. Equipment & Software	493,444.88 456,602.96		492,555.35	
AD - Machinery	2,370,606.52		450,733.68	
AD - Communication Equipment	127,717.68		2,344,598.17	
AD - Construction & Heavy Equipment	629,741.69		123,625.30	
AD - Chem. & Lab. Eqpt.	67,315.81		621,602.94 66,723.31	
AD - Technical & Scientific Equipment	1,744,962.59		1,714,341.16	
AD - Other Machinery & Equipment	472,892.83		453,538.60	
AD - Motor Vehicles	930,144.63		923,108.77	
AD - Other Transportation Equipment	793,983.08		793,527.83	
AD - Other PPE	1,770,751.49	23,023,704.04	1,766,758.28	22,772,312.55
Net Property Plant & Equipment		40,153,211.93		40,351,603.42
Public Infrastructures			-	
Artesian Wells, Reservoir, Pumping Stations & Cond	duits	1,015,565.00		1,015,565.00
Other Public Infrastructure		1,983,255.75		1,983,255.75



Cip - Public Market Cip - Tabugon 14,400.95 14,215,787.35 Cip - Tabugon 12,218.90 1,215,787.35 Cip - Tabugon 1,22,18.90 1,22,18.50 Cip - Tabugon 1,22,18.90 1,22,18.50 Cip - Tabugon 1,22,18.90 1,22,18.50 Total Non-Current Assets P			
Corte for Progress 0.00 0.00 0.00 CIP - Progress West-drougs/Parking Area 731,826.95 693,856.95 693,856.95 0.00 0.00 CIP - Progress West-drougs/Parking Area 731,826.95 693,856.95 0.00 0.00 CIP - Yillis Concha 1,315,778.35 1,215,778.35 CIP - Yillis Concha 1,315,778.35 0.00 0.	The state of the s		
CIP - Burn Pumping Station		0.00	0.00
CIP - Progreso Warehouse/Parking Area CIP - Public Market CIP - Tatugon			0.00
CIP - Public Market CIP - Public Market CIP - Villa Concha Cip - Villa			0.00
CIP - Tethugon			695,856.95
Circ Visit Circ			44,400.95
Cit Feather's Vision Total Non-Current Assets Feather's Vision Total Non-Current Liabilities Feather	CIP - Villa Concha		1,215,478.35
Total Non-Current Assets P S2.411.715.27 52.450,738.05 TOTAL ASSETS P 84.597.461.10 83,804.635.94			
Statistics Pad. Statistics			•
CLARENT LIABILITIES & EQUITY CURRENT LIABILITIES & EQUITY CURRENT LIABILITIES Cu	Total Non-Current Assets		
CURRENT LIABILITIES Payables Poccess Payabl	TOTAL ASSETS	B 94 507 464 40	
Page		F64,597,461.10	83,804,635.94
Page			
Payables:	LI	ABILITIES & EQUITY	
Accounts Payable - NOCECO P 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0			
LWUA 62,971.38 0.00 0.			
DEP		P 0.00	0.00
LGU - Kabankalan 250,000,00 375,000,00 175,000,00 175,000,00 0.00		62,921.38	
Due to Officers & Employees		250,000.00	•
Interest Payable			
Inter-Agency Payables:			
Due to BIR Employees 58,493.22 58,493.22 58,493.22 58,493.22 58,493.22 58,493.22 58,493.22 58,493.22 58,493.22 58,493.22 58,493.22 58,493.22 58,493.22 58,493.23 58,		0.00	
Employees			
Suppliers (Expanded)		58 402 22	5 T
Suppliers (VAT) 20,474_01 2,625_48 Due to GSIS 147,687_47 26,125_48 Consolidated Loan 46,250_49 147,687_48 Regular Policy Loan 2,700_00 2,700_00 Educational Assistance 1,200_00 3,500_00 Educational Assistance 1,200_00 3,500_00 Emergency Loan 3,277_80 1,200_00 3,277_80 GSIS/SSS 0,00 96,037_51 Multi-purpose Loan 16,207_62 0,000 Multi-purpose Loan 16,207_62 0,000 Pag-IBIG 1,000_00 0,000 Calamity Loan 0,000 0,000 Due to Philhealth 0,000 0,000 Due to Provident Fund 30,132_65 30,132_65 Due to Provident Fund - Salary Loan 19,786_82 27,143_46 Due to Provident Fund - Computer Loan 10,912_80 10,912_80 Due to Provident Fund - Emergency Loan 10,912_80 10,912_80 Due to Provident Fund - Lovelinod Loan 75,147.97 67,485_24 Due to Provident Fund - Lovelinod Loan 75,147.97 67,485_24 Due to Provident Fund - Lovelinod Loan 75,147.97 67,485_24 Due to Provident Fund - Educational Loan 14,603_64 13,663_51 Due to Provident Fund - Educational Loan 14,603_64 13,663_51 Due to Employees Paluwagan Fund 65,962_00 74,646_00 Due to Employees Paluwagan Fund 65,962_00 74,646_00 Other Current Payables: 0,00 0,00 Other Current Liabilities Administration (LWUA) P 3,270,177_20 3,270,177_20 Die Loans Payable: 0,00 0,00 Other Long Term Liabilities Administration (LWUA) P 3,2625,000_00 3,270,177_20 Die Loans Payable: 0,00 0,00 Total Non-Current Liabilities Administration (LWUA) P 3,2625,000_00 3,270,177_20 Die Loans Payable: 0,00 0,00 0,00 Total Liabilities Administration (LWUA) 2,625,000_00 0,00 0,00 0,00		· · · · · · · · · · · · · · · · · · ·	
Due to Gross 147,687,47			
Consolidated Loan 44,250.49 43,584.81 Regular Polity Loan 2,700.00 2,700.00 2,700.00 2,700.00 2,700.00 2,700.00 2,700.00 2,700.00 2,700.00 3,500.00 2,700.00 3,500.00 2,700.00 3,500.00 2,700.00 3,277.80			
Regular Policy Loan 2,700.00 2,700.00 2,700.00 2,700.00 2,700.00 2,700.00 2,700.00 2,700.00 2,700.00 2,700.00 2,700.00 2,700.00 2,700.00 2,700.00 2,700.00 3,500.00 3,500.00 3,277.80 3,277.80 3,277.80 3,277.80 3,277.80 3,277.80 3,277.80 3,277.80 3,277.80 3,277.80 0.00 96,037.51 4,000.00 96,037.51 4,000.00 0.00			
Deplicational Assistance 1,200,00 3,500,00			
Emergency Loan 1,200.00 1,200.00 GSIS/SSS 0.00 3,277.80 3,277.80 3,277.80			
CGISIS/SSS 3,277.80 3,277.80 3,277.80 5,000 596,337.51			
Due to Pag-IBIG 1,000 96,037.51		3,277.80	
Multi-purpose Loan Pag-IBIG II August 16,207.62 August 16		0.00	
Pag-IBIS II			
Calamity Loan 0.00			0.00
Due to Philhealth			0.00
Due to Provident Fund			0.00
Due to Provident Fund - Salary Loan 27,786.82 27,143,46 Due to Provident Fund - Computer Loan 10,912.80	Intra-Agency Payables:	15,025.00	15,025.00
Due to Provident Fund - Salary Loan 27,786.82 27,143.46	Due to Provident Fund	30 132 65	
Due to Provident Fund - Computer Loan 10,912.80	Due to Provident Fund - Salary Loan		
Due to Provident Fund - Emergency Loan 6,809.83 6	Due to Provident Fund - Computer Loan		
Due to Provident Fund - Livelihood Loan 75,147.97 67,485.28	Due to Provident Fund - Emergency Loan		
Due to Provident Fund - Appliance Loan 14,603.64 13,663.52	Due to Provident Fund - Livelihood Loan	· · · · · · · · · · · · · · · · · · ·	
Due to Provident Fund - Educational Loan	Due to Provident Fund - Appliance Loan		
Due to Employees Paluwagan Fund 65,962.00 74,546.00 Due to Sun Life 3,985.20 74,646.00 Performance, Bidders Bonds Payable 0.00 Other Current Payables: 0.00 0.00 Other Liability Accounts 303,487.25 Total Current Liabilities P 1,380,259.18 1,632,147.40 NON-CURRENT Liabilities		4,390.46	
Due to Sun Life	Due to Provident Fund - Calamity Loan	7,520.76	
Performance, Bidders Bonds Payable		65,962.00	
Other Current Payables: 0.00 0.00 Other Liability Accounts 303,487.25 303,487.25 Total Current Liabilities P 1,380,259.18 1,632,147.40 NON-CURRENT LIABILITIES Local Waters Utilities Administration (LWUA) P 3,270,177.20 3,270,177.20 DBP Loan 2,625,000.00 2,625,000.00 LGU-KABANKALAN Loan 2,044,834.50 2,044,834.50 Other Long Term Liabilities 0.00 0.00 Total Non-Current Liabilities P 7,940,011.70 7,940,011.70 TOTAL LIABILITIES P 9,320,270.88 9,572,159.10 Deferred Credits P 9,320,270.88 9,572,159.10 Covernment Equity 282,046.13 282,046.13 Capital Stock 282,046.13 282,046.13 Retained Earnings 74,920,911.41 73,876,198.03 TOTAL EQUITY 75,246,494.91 74,201,781.53			
Other Liability Accounts 303,487.25 303,487.25 Total Current Liabilities 1,632,147.40 NON-CURRENT LIABILITIES Local Waters Utilities Administration (LWUA) P 3,270,177.20 3,270,177.20 DBP Loan 2,625,000.00 2,625,000.00 LGU-KABANKALAN Loan 2,044,834.50 2,044,834.50 Other Long Term Liabilities 0.00 0.00 Total Non-Current Liabilities P 7,940,011.70 7,940,011.70 TOTAL LIABILITIES P 9,320,270.88 9,572,159.10 Deferred Credits P 30,695.31 30,695.31 EQUITY: 282,046.13 282,046.13 Capital Stock 282,046.13 282,046.13 Retained Earnings 74,920,911.41 73,876,198.03 TOTAL EQUITY 75,246,494.91 74,201,781.53		0.00	
Total Current Liabilities P 1,380,259.18 1,632,147.49			
NON-CURRENT LIABILITIES Loans Payable: Local Waters Utilities Administration (LWUA) P 3,270,177.20 3,270,177.20 2,625,000.00			
Loans Payable: 1 3,270,177.20 3,270,177.20 3,270,177.20 3,270,177.20 2,625,000.00 2,625,000.00 2,625,000.00 2,625,000.00 2,625,000.00 2,044,834.50 2,044,834.50 2,044,834.50 2,044,834.50 0.00	No.	1,380,259.18	1,632,147.40
DBP Loan LGU-KABANKALAN Loan Other Long Term Liabilities Total Non-Current Liabilities Total LIABILITIES Deferred Credits EQUITY: Government Equity Capital Stock Retained Earnings Retained Earnings TOTAL EQUITY TOTAL EQUITY: DIABILITIES DEFERRED STAND FOULTY SCHOOL SCHO	Loans Payable:		
DBP Loan LGU-KABANKALAN Loan Other Long Term Liabilities Total Non-Current Liabilities Total LIABILITIES Deferred Credits EQUITY: Government Equity Capital Stock Retained Earnings Retained Earnings TOTAL EQUITY TOTAL EQUITY: DIABILITIES DEFERRED STAND FOULTY SCHOOL SCHO		P 3.270.177.20	
Company Comp	DBP Loan	-,-,-,.20	
Deferred Credits			
P 7,940,011.70			
Deferred Credits P 3,20,270.88 9,572,159.10 EQUITY: P 30,695.31 30,695.31 Government Equity 282,046.13 282,046.13 Capital Stock 43,537.37 43,537.37 Retained Earnings 74,920,911.41 73,876,198.03 TOTAL EQUITY P 75,246,494.91 74,201,781.53	Total Non-Current Liabilities		
Deferred Credits P 30,695.31 30,695.31 EQUITY: 282,046.13 282,046.13 Government Equity 282,046.13 282,046.13 Capital Stock 43,537.37 43,537.37 Retained Earnings 74,920,911.41 73,876,198.03 TOTAL EQUITY P 75,246,494.91 74,201,781.53	TOTAL LIABILITIES	9,320,270.88	
EQUITY: 30,695.31 Government Equity 282,046.13 282,046.13 Capital Stock 43,537.37 43,537.37 Retained Earnings 74,920,911.41 73,876,198.03 TOTAL EQUITY P 75,246,494.91 74,201,781.53		P 30.695.31	4
Capital Stock 282,046.13 Retained Earnings 43,537.37 43,537.37 TOTAL EQUITY P 75,246,494.91 73,876,198.03	AND 100 (100 (100 (100 (100 (100 (100 (100	30/000.01	30,695.31
Retained Earnings 43,537,37 43,537,37 TOTAL EQUITY 74,920,911.41 73,876,198.03 74,201,781.53 74,201,781.53		282.046.13	202 046 +2
TOTAL LIAIBLITIES AND FOUTTY Retained Earnings 74,920,911.41 73,876,198.03 74,201,781.53			
75,246,494.91 74,201,781.53			
TOTAL LIAIBLITIES AND EQUITY P 84,597,461.10 83 804 635 04	TOTAL EQUITY		
03,604,033.94	TOTAL LIAIBLITIES AND EQUITY	P84,597,461.10	83,804,635.94
	THOUR Wholis	Certified Cor	11/0/16

RICHELLES. DE JESUS Customer Service Assistant

Recommending Approval:

Official Control

SHEFICA OF GOADALUPE

Admin. Division Manager

MERCY N. VALDESIS
Acting Firance Officer

Approved by:

ENG'R. RICARDO R. REGALIA JR.

General Manager