

LOCAL WATER UTILITIES ADMINISTRATION  
 POST-CLOSING TRIAL BALANCE  
 As of December 31, 2013

	Account Code	Debit	Credit
Cash-Collecting Officers	102	29,905,700.96	
Cash-Disbursing Officers	103	2,182,193.21	
Petty Cash Fund	104	907,111.38	
Cash in Bank-Local Currency, Current accounts	111	1,221,385,488.01	
Cash in Bank -Local Currency, Savings Accounts	112	474,088,681.27	
Due from Officers nad Employees	123	4,943,830.74	
Loans Receivables-GOCCs	124	582,361,124.46	
Loans Receivables-LGUs	125	4,712,581.32	
Interest Receivables	129	1,260,441,924.43	
Receivables-Disallowances/Charges	146	9,351,268.02	
Other Receivables	149	500,478,980.85	
Allowance for Bad Debts	301		1,945,335,668.44
Office Supplies Inventory	155	391,368.90	
Medical, Dental and Laboratory Supplies Inventroy	160	324,195.73	
Other Supplies Inventory	165	1,128,945.43	
Advances to Contractors	181	39,524,821.08	
Other Prepaid Expenses	185	159,573.43	
Guaranty Deposits	186	1,730,519.80	
Other Current Assets	189	18,617,474.11	
Investments in Stocks	192	531,844,551.96	
Other Investments and Marketable Securities	197	11,933,043,830.97	
Allowance for Bad Debts	301		1,874,328,561.61
Land Improvements	202	1,664,620.14	
Office Buildings	211	198,086,845.34	
Accumulated Depreciation-Office Buildings	311		81,331,030.24
Office Equipment, Furnitures and Fixtures	221	23,511,482.86	
Accumulated Depreciation-Office Equipment, Furnitures and Fixtures	322		19,877,087.90
IT Equipment and Software	223	123,733,718.17	
Accumulated Depreciation-IT Equipment ad Software	323		103,955,240.24
Motor Vehicles	241	52,163,869.85	
Accumulated Depreciation-Motor Vehicles	341		49,321,737.34
Other Property, Plant and Equipment	250	143,844,489.11	
Accumulated Depreciation-Other Property, Plant and Equipment	350		124,866,074.56
Other Assets	290	2,818,876,431.21	
Accounts Payable	401		208,529,081.35
Due to Officers and Employees	403		42,600.28
Dividends Payable	408		830,820,000.00
Interests Payable	409		31,014,655.11
Due to BIR	412		2,525,521.40
Due to Other GOCCs	417		49,809,823.91
Guaranty Deposits Payable	426		71,785,093.44
Other Payables	439		1,487,986,552.46
Loans Payable-Domestic	444		339,600,000.00
Loans Payable-Foreign	445		4,443,442,934.06
Other Long-term Liabilities	450		58,166,647.32
Other Deferred Credits	455		1,628,546,668.03
Capital Stock	502		2,500,000,000.00
Donated Capital			3,857,764,006.91
Dividends		115,409,116.00	
Retained Earnings	510		385,765,754.14
TOTAL		20,094,814,738.74	20,094,814,738.74

I hereby certify that this Trial Balance is a true and complete statement of all accounts as shown in the ledger, prepared and presented in conformity with the generally accepted state accounting principles and standards.

**LOURDES C. PERELE**  
 Acting Manager  
 Accounting Department