

Republic of the Philippines
PULUPANDAN WATER DISTRICT
BALANCE SHEET
As of December 31, 2014

ASSETS AND OTHER DEBITS

		<u>Amount</u>
Cash		
102 Cash- Collecting Officer	P	-
104 Petty Cash Fund		-
107 Cash in Bank- PNB Oper Fund		3,390,776.53
108 Cash in Bank- PNB Luzuriaga		225,000.00
Receivable Accounts		
111 Accounts Receivable	P	163,650.66
Other Receivables		
{ 149-A Other Receivables/Materials		1,334.54
Inventories		
151 Office Supplies Inventory	P	18,070.59
157 Fuel, Oil and Lubricants		1,517.78
159 Maintenance Supplies Inventory		0.00
168 Construction Materials Inventory		-
Other Inventories		
169-01 Meters		33,010.00
169-02 Service Connection Materials		18,476.60
169-03 Trans/Dist. Pipes and Fittings		454,267.87
Prepayments, Deposits and Deferred Charges		
189 Other Deferred Charges		13,045.44
189-01 Prelim. Survey & Investigation Charges		-
TOTAL CURRENT ASSETS	P	<u>4,319,150.01</u>
Property, Plant and Equipment		
203 Plant (UPIS)		
203-08 Reservoirs and Tanks	P	562,048.49
203-09 Transmission and Distribution Mains		19,090,221.07
203-11 Services		721,772.95
203-12 Meters		510,680.00
203-14 Hydrants		97,180.75
Equipment and Machinery		
207 Office Equipment	P	46,571.00
207-01 IT Equipment		208,252.88
208 Laboratory Equipment		1,588.00
214 Land Transport Equipment		90,110.00
225-05 Communications Equipment		10,268.00
225-06 Power Operated Equipment		65,000.00
225-07 Tools, Shop and Garage Equipment		6,599.75
226 Furniture and Fixtures		44,188.65
TOTAL PROPERTY PLANT & EQUIPMENT	P	<u>21,454,481.54</u>

Other Assets

TOTAL OTHER ASSETS

P -

Asset Contra Accounts

303	Accumulated Depreciation- Plant	1,403,520.29
307	Accumulated Depreciation- Office Equipment	55,665.83
308	Accumulated Depreciation- Laboratory Equipment	108.00
314	Accumulated Depreciation - Land Transport Equipment	17,231.00
325	Accumulated Depreciaton- Other Machinery and Equipment	13,401.00
326	Accumulated Depreciation- Furniture and Fixtures	10,961.00
329	Accumulated Depreciation - Communication Equipment	1,309.00

TOTAL CONTRA ACCOUNTS

P 1,502,086.12

TOTAL ASSETS AND OTHER DEBITS

P 24,271,545.43

LIABILITIES AND EQUITY

Payable Accounts

401	Accounts Payable	P <u> -</u>
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Inter-Agency Payables

412	Due to BIR, etc.	P 15,805.16
413	Due to Government Owned and/or Controlled Corporation	
414	Due to Local Government Units (in-Lieu Share, etc.)	(1,337.50)

TOTAL CURRENT LIABILITIES

P 14,467.66

Loans/ Lease Payable

433	Loans Payable	P <u>7,370,437.17</u>
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TOTAL LONG TERM DEBTS

P 7,370,437.17

Deferred Credits

459	Other Deferred Credits	
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TOTAL DEFERRED CHARGES

P -

Equity

481	Retained Earnings	
481-01	Balance Transferred from Income Accounts	2,988,735.20
481-02	Prior Period Adjustments to Retained Earnings	13,456,105.23
481-03	Add: NET INCOME YEAR TO DATE	441,800.17

TOTAL EQUITY

P 16,886,640.60

TOTAL LIABILITIES AND EQUITY

P 24,271,545.43

Prepared by:

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Noted by:

AMADOR G. GEROY
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