

Republic of the Philippines
PULUPANDAN WATER DISTRICT
BALANCE SHEET
As of December 31, 2015

ASSETS AND OTHER DEBITS

| | | <u>Amount</u> |
|---|----------|-----------------------------|
| Cash | | |
| 102 Cash- Collecting Officer | P | 2,616.00 |
| 104 Petty Cash Fund | | - |
| 105 Payroll Fund | | - |
| 107 Cash in Bank- PNB Oper Fund | | 4,301,471.46 |
| 108 Cash in Bank- PNB Luzuriaga | | 462,302.99 |
| Receivable Accounts | | |
| 111 Accounts Receivable | P | 204,379.84 |
| Other Receivables | | |
| 149 Other Receivable | | 2,648.00 |
| 149-A Other Receivables/Materials | | 849.78 |
| Inventories | | |
| 151 Office Supplies Inventory | P | 42,571.28 |
| 157 Fuel, Oil and Lubricants | | - |
| 159 Maintenance Supplies Inventory | | - |
| Other Inventories | | |
| 169-01 Meters | | 110,780.00 |
| 169-02 Service Connection Materials | | 5,981.00 |
| 169-03 Trans/Dist. Pipes and Fittings | | 591,039.47 |
| Prepayments, Deposits and Deferred Charges | | |
| 189 Other Deferred Charges | | 13,045.44 |
| 189-Prelim.Survey & Investigation Charges | | - |
| TOTAL CURRENT ASSETS | P | <u>5,737,685.26</u> |
| | | |
| Property, Plant and Equipment | | |
| 203-08 Reservoirs and Tanks | P | 562,048.49 |
| 203-09 Transmission and Distribution Mains | | 19,184,540.55 |
| 203-11 Services | | 848,202.45 |
| 203-12 Meters | | 694,290.00 |
| 203-14 Hydrants | | 97,180.75 |
| Equipment and Machinery | | |
| 207 Office Equipment | P | 68,501.02 |
| 207-01 IT Equipment | | 217,852.88 |
| 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 | | 9,631.35 |
| Furniture, Fixtures and Books | | |
| 226 Furniture and Fixtures | | 44,188.65 |
| Construction-in-Progress | | |
| TOTAL PROPERTY PLANT & EQUIPMENT | P | <u>21,893,402.14</u> |
| | | |
| Other Assets | | |
| 261 Intangible Assets | | 120,000.00 |
| TOTAL OTHER ASSETS | P | <u>120,000.00</u> |

Asset Contra Accounts

| | | |
|-----------------------|--|-----------------------|
| 303 | Accumulated Depreciation- Plant | 1,962,913.29 |
| 307 | Accumulated Depreciation- Office Equipment | 88,240.83 |
| 308 | Accumulated Depreciation- Laboratory Equipment | 252.00 |
| 314 | Accumulated Depreciation - Land Transport Equipment | 27,995.00 |
| 325 | Accumulated Depreciaton- Other Machinery and Equipment | 19,369.00 |
| 326 | Accumulated Depreciation- Furniture and Fixtures | 15,331.00 |
| 361 | Accumulated Amortization - Intangible Assets | 12,600.00 |
| 329 | Accumulated Depreciation - Communication Equipment | 2,233.00 |
| TOTAL CONTRA ACCOUNTS | | P <u>2,128,934.12</u> |

TOTAL ASSETS AND OTHER DEBITS P 25,622,153.28

LIABILITIES AND EQUITY

Payable Accounts

| | | |
|-----------------------|---|------------|
| 401 | Accounts Payable | P - |
| Inter-Agency Payables | | |
| 412 | Due to BIR, etc. | P 8,770.86 |
| 413 | Due to Government Owned and/or Controlled Corporation | |
| 414 | Due to Local Government Units (in-Lieu Share, etc.) | (66.14) |

Other Payables

| | | |
|---------------------------|-------------------------------|--------------------|
| 423 | Due to Officers and Employees | |
| 429 | Other Payables | 41,662.00 |
| TOTAL CURRENT LIABILITIES | | P <u>50,366.72</u> |

Loans/ Lease Payable

| | | |
|-----------------------|---------------|-----------------------|
| 433 | Loans Payable | P 7,301,391.17 |
| TOTAL LONG TERM DEBTS | | P <u>7,301,391.17</u> |

Equity

| | | |
|--------------|---|------------------------|
| 481 | Retained Earnings | |
| 481-01 | Balance Transferred from Income Accounts | 16,886,640.60 |
| 481-02 | Prior Period Adjustments to Retained Earnings | -7,290.85 |
| 481-03 | Add: NET INCOME YEAR TO DATE | 1,391,045.64 |
| TOTAL EQUITY | | P <u>18,270,395.39</u> |

TOTAL LIABILITIES AND EQUITY P 25,622,153.28

Prepared by:



CRISANTO MONDIA JR
Acctg. Processor/Bookkeeper

Noted by:



AMADOR G. GEROY
General Manager

Republic of the Philippines
PULUPANDAN WATER DISTRICT
BALANCE SHEET
As of November 30, 2015

ASSETS AND OTHER DEBITS

| | | <u>Amount</u> |
|---|---|----------------------|
| Cash | | |
| 102 Cash- Collecting Officer | P | 13,288.30 |
| 104 Petty Cash Fund | | 5,000.00 |
| 105 Payroll Fund | | - |
| 107 Cash in Bank- PNB Oper Fund | | 4,245,438.97 |
| 108 Cash in Bank- PNB Luzuriaga | | 440,216.28 |
| Receivable Accounts | | |
| 111 Accounts Receivable | P | 243,337.18 |
| Other Receivables | | |
| 134 Advances to Officers and Employees | P | - |
| 135 Due from Officers and Employees | | 0.00 |
| 149 Other Receivable | | 6,048.00 |
| 149-A Other Receivables/Materials | | 849.78 |
| Inventories | | |
| 151 Office Supplies Inventory | P | 21,726.98 |
| 157 Fuel, Oil and Lubricants | | 1,226.11 |
| 159 Maintenance Supplies inventory | | - |
| 168 Construction Materials Inventory | | - |
| Other Inventories | | |
| 169-01 Meters | | 130,140.00 |
| 169-02 Service Connection Materials | | 7,163.00 |
| 169-03 Trans/Dist. Pipes and Fittings | | 550,712.98 |
| Prepayments, Deposits and Deferred Charges | | |
| 189 Other Deferred Charges | | 13,045.44 |
| TOTAL CURRENT ASSETS | P | <u>5,678,193.02</u> |
| Property, Plant and Equipment | | |
| 203 Plant (UPIS) | | |
| 203-08 Reservoirs and Tanks | P | 562,048.49 |
| 203-09 Transmission and Distribution Mains | | 19,143,034.05 |
| 203-11 Services | | 837,090.45 |
| 203-12 Meters | | 674,930.00 |
| 203-14 Hydrants | | 97,180.75 |
| Equipment and Machinery | | |
| 207 Office Equipment | P | 68,501.02 |
| 207-01 IT Equipment | | 217,852.88 |
| 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 | | 9,631.35 |
| Furniture, Fixtures and Books | | |
| 226 Furniture and Fixtures | | 44,188.65 |
| TOTAL PROPERTY PLANT & EQUIPMENT | P | <u>21,821,423.64</u> |
| Other Assets | | |
| 261 Intangible Assets | | 120,000.00 |
| TOTAL OTHER ASSETS | P | <u>120,000.00</u> |

Asset Contra Accounts

| | | | |
|-----|--|--------------|-----------------------|
| 301 | Allowance for Doubtful Accounts | | |
| 303 | Accumulated Depreciation- Plant | 1,913,583.29 | |
| 304 | Accumulated Depreciation- Buildings and Other Structures | - | |
| 307 | Accumulated Depreciation- Office Equipment | 85,415.83 | |
| 308 | Accumulated Depreciation- Laboratory Equipment | 240.00 | |
| 314 | Accumulated Depreciation – Land Transport Equipment | 27,098.00 | |
| 325 | Accumulated Depreciaton- Other Machinery and Equipment | 18,868.00 | |
| 326 | Accumulated Depreciation- Furniture and Fixtures | 14,966.00 | |
| 361 | Accumulated Amortization - Intangible Assets | 10,800.00 | |
| 329 | Accumulated Depreciation - Communication Equipment | 2,156.00 | |
| | TOTAL CONTRA ACCOUNTS | | P 2,073,127.12 |

TOTAL ASSETS AND OTHER DEBITS **P 25,546,489.54**

LIABILITIES AND EQUITY

Payable Accounts

| | | | |
|------------------------------|---|----------|-----|
| 401 | Accounts Payable | | P - |
| Inter-Agency Payables | | | |
| 412 | Due to BIR, etc. | 9,780.18 | P |
| 414 | Due to Local Government Units (in-Lieu Share, etc.) | (66.14) | |

Other Payables

| | | | |
|-----|----------------------------------|-----------|--------------------|
| 429 | Other Payables | 49,996.00 | |
| | TOTAL CURRENT LIABILITIES | | P 59,710.04 |

Loans/ Lease Payable


| | | | |
|-----|------------------------------|--------------|-----------------------|
| 433 | Loans Payable | 7,307,402.17 | P |
| | TOTAL LONG TERM DEBTS | | P 7,307,402.17 |

Equity


| | | | |
|--------|---|---------------|------------------------|
| 481 | Retained Earnings | | |
| 481-01 | Balance Transferred from Income Accounts | 16,886,640.60 | |
| 481-02 | Prior Period Adjustments to Retained Earnings | -7,290.85 | |
| 481-03 | Add: NET INCOME YEAR TO DATE | 1,300,027.58 | |
| | TOTAL EQUITY | | P 18,179,377.33 |

TOTAL LIABILITIES AND EQUITY **P 25,546,489.54**

Prepared by:


CRISANTO MONDIA JR
 Acctg. Processor/Bookkeeper

Noted by:


AMADOR G. GEROY
 General Manager

Republic of the Philippines
PULUPANDAN WATER DISTRICT
BALANCE SHEET
As of October 31, 2015

ASSETS AND OTHER DEBITS

| | | <u>Amount</u> |
|---|---|----------------------|
| Cash | | |
| 102 Cash- Collecting Officer | P | 7,741.67 |
| 104 Petty Cash Fund | | 5,000.00 |
| 105 Payroll Fund | | - |
| 107 Cash in Bank- PNB Oper Fund | | 4,181,588.29 |
| 108 Cash in Bank- PNB Luzuriaga | | 419,216.28 |
| Receivable Accounts | | |
| 111 Accounts Receivable | P | 255,922.58 |
| Other Receivables | | |
| 149 Other Receivable | | 5,548.00 |
| 149-A Other Receivables/Materials | | 849.78 |
| Inventories | | |
| 151 Office Supplies Inventory | P | 25,035.80 |
| 157 Fuel, Oil and Lubricants | | 224.94 |
| 159 Maintenance Supplies Inventory | | - |
| 168 Construction Materials Inventory | | - |
| Other Inventories | | |
| 169-01 Meters | | 99,340.00 |
| 169-02 Service Connection Materials | | 6,876.59 |
| 169-03 Trans/Dist. Pipes and Fittings | | 531,710.25 |
| Prepayments, Deposits and Deferred Charges | | |
| 189 Other Deferred Charges | | 13,045.44 |
| TOTAL CURRENT ASSETS | P | <u>5,552,099.62</u> |
| | | |
| Property, Plant and Equipment | | |
| 203 Plant (UPIS) | | |
| 203-08 Reservoirs and Tanks | P | 562,048.49 |
| 203-09 Transmission and Distribution Mains | | 19,137,916.55 |
| 203-11 Services | | 826,633.95 |
| 203-12 Meters | | 661,730.00 |
| 203-14 Hydrants | | 97,180.75 |
| Equipment and Machinery | | |
| 207 Office Equipment | P | 68,501.02 |
| 207-01 IT Equipment | | 217,852.88 |
| 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 | | 9,631.35 |
| Furniture, Fixtures and Books | | |
| 226 Furniture and Fixtures | | 44,188.65 |
| TOTAL PROPERTY PLANT & EQUIPMENT | P | <u>21,792,649.64</u> |
| | | |
| Other Assets | | |
| 261 Intangible Assets | | 120,000.00 |
| TOTAL OTHER ASSETS | P | <u>120,000.00</u> |

Asset Contra Accounts

| | | |
|-----------------------|---|-----------------------|
| 303 | Accumulated Depreciation- Plant | 1,864,468.29 |
| 307 | Accumulated Depreciation- Office Equipment | 82,590.83 |
| 308 | Accumulated Depreciation- Laboratory Equipment | 228.00 |
| 314 | Accumulated Depreciation – Land Transport Equipment | 26,201.00 |
| 325 | Accumulated Depreciation- Other Machinery and Equipment | 18,367.00 |
| 326 | Accumulated Depreciation- Furniture and Fixtures | 14,601.00 |
| 361 | Accumulated Amortization - Intangible Assets | 9,000.00 |
| 329 | Accumulated Depreciation - Communication Equipment | 2,079.00 |
| TOTAL CONTRA ACCOUNTS | | P <u>2,017,535.12</u> |

TOTAL ASSETS AND OTHER DEBITS

P 25,447,214.14

LIABILITIES AND EQUITY

Payable Accounts

401 Accounts Payable P 8,850.00

Inter-Agency Payables

412 Due to BIR, etc. P 8,543.25

414 Due to Local Government Units (in-Lieu Share, etc.) (66.14)

Other Payables

429 Other Payables 58,330.00

TOTAL CURRENT LIABILITIES P 75,657.11

Loans/ Lease Payable

433 Loans Payable P 7,313,400.17

TOTAL LONG TERM DEBTS P 7,313,400.17

Equity

481 Retained Earnings

481-01 Balance Transferred from Income Accounts 16,886,640.60

481-02 Prior Period Adjustments to Retained Earnings -7,290.85


481-03 Add: NET INCOME YEAR TO DATE 1,178,807.11

TOTAL EQUITY P 18,058,156.86


TOTAL LIABILITIES AND EQUITY

P 25,447,214.14

Prepared by:


CRISANTO MONDIA JR
Acctg. Processor/Bookkeeper

Noted by:


AMADOR G. GEROY
General Manager

Republic of the Philippines
PULUPANDAN WATER DISTRICT
BALANCE SHEET
As of September 30, 2015

ASSETS AND OTHER DEBITS

| | | <u>Amount</u> |
|---|-------------------------------------|-------------------------------|
| Cash | | |
| 102 | Cash- Collecting Officer | P 9,084.80 |
| 104 | Petty Cash Fund | 5,000.00 |
| 105 | Payroll Fund | - |
| 107 | Cash in Bank- PNB Oper Fund | 4,116,930.41 |
| 108 | Cash in Bank- PNB Luzuriaga | 398,216.28 |
| Receivable Accounts | | |
| 111 | Accounts Receivable | P 192,561.89 |
| Other Receivables | | |
| 149 | Other Receivable | 8,098.00 |
| 149-A | Other Receivables/Materials | 849.78 |
| Inventories | | |
| 151 | Office Supplies Inventory | P 23,464.46 |
| 157 | Fuel, Oil and Lubricants | 1,934.56 |
| 159 | Maintenance Supplies Inventory | - |
| 168 | Construction Materials Inventory | - |
| Other inventories | | |
| 169-01 | Meters | 114,300.00 |
| 169-02 | Service Connection Materials | 19,437.09 |
| 169-03 | Trans/Dist. Pipes and Fittings | 508,384.90 |
| 189 | Other Deferred Charges | 13,045.44 |
| TOTAL CURRENT ASSETS | | P <u>5,411,307.61</u> |
| | | |
| Property, Plant and Equipment | | |
| 203-08 | Reservoirs and Tanks | P 562,048.49 |
| 203-09 | Transmission and Distribution Mains | 19,130,289.40 |
| 203-11 | Services | 814,274.95 |
| 203-12 | Meters | 646,770.00 |
| 203-14 | Hydrants | 97,180.75 |
| Equipment and Machinery | | |
| 207 | Office Equipment | P 68,501.02 |
| 207-01 | IT Equipment | 217,852.88 |
| 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 | 9,631.35 |
| 226 | Furniture and Fixtures | 44,188.65 |
| TOTAL PROPERTY PLANT & EQUIPMENT | | P <u>21,757,703.49</u> |
| | | |
| Other Assets | | |
| 261 | Intangible Assets | 120,000.00 |
| TOTAL OTHER ASSETS | | P <u>120,000.00</u> |

Asset Contra Accounts

| | | |
|-----------------------|---|-----------------------|
| 301 | Allowance for Doubtful Accounts | |
| 303 | Accumulated Depreciation- Plant | 1,815,614.29 |
| 307 | Accumulated Depreciation- Office Equipment | 79,765.83 |
| 308 | Accumulated Depreciation- Laboratory Equipment | 216.00 |
| 314 | Accumulated Depreciation - Land Transport Equipment | 25,304.00 |
| 325 | Accumulated Depreciation- Other Machinery and Equipment | 17,866.00 |
| 326 | Accumulated Depreciation- Furniture and Fixtures | 14,236.00 |
| 361 | Accumulated Amortization - Intangible Assets | 7,200.00 |
| 329 | Accumulated Depreciation - Communication Equipment | 2,002.00 |
| TOTAL CONTRA ACCOUNTS | | P <u>1,962,204.12</u> |

TOTAL ASSETS AND OTHER DEBITS P 25,326,806.98

LIABILITIES AND EQUITY

Payable Accounts

401 Accounts Payable P 90,280.00

Inter-Agency Payables

412 Due to BIR, etc. P 3,125.25

414 Due to Local Government Units (in-Lieu Share, etc.) (66.14)

Other Payables

429 Other Payables 66,664.00

TOTAL CURRENT LIABILITIES P 160,003.11

Loans/ Lease Payable

433 Loans Payable P 7,319,386.17

TOTAL LONG TERM DEBTS P 7,319,386.17

Equity

481 Retained Earnings

481-01 Balance Transferred from Income Accounts 16,886,640.60

481-02 Prior Period Adjustments to Retained Earnings -7,290.85

481-03 Add: NET INCOME YEAR TO DATE 968,067.95

TOTAL EQUITY P 17,847,417.70

TOTAL LIABILITIES AND EQUITY P 25,326,806.98

Prepared by:

CRISANTO MONDIA JR

Acctg. Processor/Bookkeeper

Noted by:

AMADOR G. GEROY

General Manager

Republic of the Philippines
PULUPANDAN WATER DISTRICT
BALANCE SHEET
As of August 31, 2015

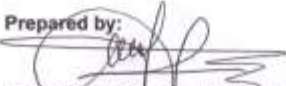
ASSETS AND OTHER DEBITS


| | | <u>Amount</u> |
|---|---|----------------------|
| Cash | | |
| 102 Cash- Collecting Officer | P | 9,366.90 |
| 104 Petty Cash Fund | | 5,000.00 |
| 105 Payroll Fund | | |
| 107 Cash in Bank- PNB Oper Fund | | 3,966,344.97 |
| 108 Cash in Bank- PNB Luzuriaga | | 376,143.31 |
| Receivable Accounts | | |
| 111 Accounts Receivable | P | 203,821.03 |
| Other Receivables | | |
| 149 Other Receivable | | 6,548.00 |
| 149-A Other Receivables/Materials | | 849.78 |
| Inventories | | |
| 151 Office Supplies Inventory | P | 26,436.45 |
| 157 Fuel, Oil and Lubricants | | 893.75 |
| 159 Maintenance Supplies Inventory | | - |
| 168 Construction Materials Inventory | | - |
| Other Inventories | | |
| 169-01 Meters | | 91,420.00 |
| 169-02 Service Connection Materials | | 11,762.09 |
| 169-03 Trans/Dist. Pipes and Fittings | | 496,034.60 |
| Prepayments, Deposits and Deferred Charges | | |
| 189 Other Deferred Charges | | 13,045.44 |
| TOTAL CURRENT ASSETS | P | <u>5,187,686.22</u> |
| | | |
| Property, Plant and Equipment | | |
| 203-08 Reservoirs and Tanks | P | 662,048.49 |
| 203-09 Transmission and Distribution Mains | | 19,125,370.40 |
| 203-11 Services | | 798,833.95 |
| 203-12 Meters | | 625,650.00 |
| 203-14 Hydrants | | 97,180.75 |
| Equipment and Machinery | | |
| 207 Office Equipment | P | 64,211.02 |
| 207-01 IT Equipment | | 217,852.88 |
| 208 Laboratory Equipment | | 1,588.00 |
| 214 Land Transport Equipment | | 90,110.00 |
| 225 Other Machinery and Equipment | | |
| 225-05 Communications Equipment | | 10,268.00 |
| 225-06 Power Operated Equipment | | 65,000.00 |
| 225-07 Tools, Shop and Garage Equipment | | 9,631.35 |
| 226 Furniture and Fixtures | | 44,188.65 |
| TOTAL PROPERTY PLANT & EQUIPMENT | P | <u>21,711,933.49</u> |

| | | |
|------------------------------|--|------------------------|
| Other Assets | | |
| 261 | Intangible Assets | 120,000.00 |
| | TOTAL OTHER ASSETS | P 120,000.00 |
| Asset Contra Accounts | | |
| 303 | Accumulated Depreciation- Plant | 1,767,069.29 |
| 307 | Accumulated Depreciation- Office Equipment | 76,940.83 |
| 308 | Accumulated Depreciation- Laboratory Equipment | 204.00 |
| 314 | Accumulated Depreciation – Land Transport Equipment | 24,407.00 |
| 325 | Accumulated Depreciaton- Other Machinery and Equipment | 17,365.00 |
| 326 | Accumulated Depreciation- Furniture and Fixtures | 13,871.00 |
| 361 | Accumulated Amortization - Intangible Assets | 5,400.00 |
| 329 | Accumulated Depreciation - Communication Equipment | 1,925.00 |
| | TOTAL CONTRA ACCOUNTS | P 1,907,182.12 |
| | TOTAL ASSETS AND OTHER DEBITS | P 25,112,437.59 |

LIABILITIES AND EQUITY

| | | |
|------------------------------|---|------------------------|
| Payable Accounts | | |
| 401 | Accounts Payable | P - |
| Inter-Agency Payables | | |
| 412 | Due to BIR, etc. | P 4,286.69 |
| 414 | Due to Local Government Units (in-Lieu Share, etc.) | (86.14) |
| Other Payables | | |
| 429 | Other Payables | 74,996.00 |
| | TOTAL CURRENT LIABILITIES | P 79,218.55 |
| Loans/ Lease Payable | | |
| 433 | Loans Payable | P 7,325,359.17 |
| | TOTAL LONG TERM DEBTS | P 7,325,359.17 |
| Equity | | |
| 481 | Retained Earnings | |
| 481-01 | Balance Transferred from Income Accounts | 16,886,640.60 |
| 481-02 | Prior Period Adjustments to Retained Earnings | -7,290.85 |
| 481-03 | Add: NET INCOME YEAR TO DATE | 828,510.12 |
| | TOTAL EQUITY | P 17,707,859.87 |
| | TOTAL LIABILITIES AND EQUITY | P 25,112,437.59 |

Prepared by:

CRISANTO MONDIA JR
 Acctg. Processor/Bookkeeper

Noted by:

AMADOR G. GEROY
 General Manager

Republic of the Philippines
PULUPANDAN WATER DISTRICT
BALANCE SHEET
As of July 31, 2015

ASSETS AND OTHER DEBITS

| | | <u>Amount</u> |
|---|-------------------------------------|------------------------|
| Cash | | |
| 102 | Cash- Collecting Officer | P 4,787.70 |
| 104 | Petty Cash Fund | 5,000.00 |
| 105 | Payroll Fund | |
| 107 | Cash in Bank- PNB Oper Fund | 3,863,960.64 |
| 108 | Cash in Bank- PNB Luzuriaga | 355,143.31 |
| Receivable Accounts | | |
| 111 | Accounts Receivable | P 187,907.75 |
| Other Receivables | | |
| 149 | Other Receivable | 7,448.00 |
| 149-A | Other Receivables/Materials | 849.78 |
| Inventories | | |
| 151 | Office Supplies Inventory | P 33,956.95 |
| 157 | Fuel, Oil and Lubricants | 2,644.43 |
| 159 | Maintenance Supplies Inventory | - |
| 168 | Construction Materials Inventory | - |
| Other Inventories | | |
| 169-01 | Meters | 101,980.00 |
| 169-02 | Service Connection Materials | 26,737.09 |
| 169-03 | Trans/Dist. Pipes and Fittings | 494,423.50 |
| Prepayments, Deposits and Deferred Charges | | |
| 189 | Other Deferred Charges | 13,045.44 |
| TOTAL CURRENT ASSETS | | P 5,097,864.59 |
| Property, Plant and Equipment | | |
| 203 | Plant (UPIS) | |
| 203-08 | Reservoirs and Tanks | P 562,048.49 |
| 203-09 | Transmission and Distribution Mains | 19,122,614.40 |
| 203-11 | Services | 792,930.95 |
| 203-12 | Meters | 615,090.00 |
| 203-14 | Hydrants | 97,180.75 |
| Equipment and Machinery | | |
| 207 | Office Equipment | P 64,211.02 |
| 207-01 | IT Equipment | 217,852.88 |
| 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 | 9,631.35 |
| 226 | Furniture and Fixtures | 44,188.65 |
| TOTAL PROPERTY PLANT & EQUIPMENT | | P 21,692,714.49 |
| Other Assets | | |
| 261 | Intangible Assets | 120,000.00 |
| TOTAL OTHER ASSETS | | P 120,000.00 |

Asset Contra Accounts

| | | | |
|-----|--|--------------|-----------------------|
| 303 | Accumulated Depreciation- Plant | 1,718,667.29 | |
| 307 | Accumulated Depreciation- Office Equipment | 74,115.83 | |
| 308 | Accumulated Depreciation- Laboratory Equipment | 192.00 | |
| 314 | Accumulated Depreciation - Land Transport Equipment | 23,510.00 | |
| 325 | Accumulated Depreciaton- Other Machinery and Equipment | 16,864.00 | |
| 326 | Accumulated Depreciation- Furniture and Fixtures | 13,506.00 | |
| 361 | Accumulated Amortization - Intangible Assets | 3,600.00 | |
| 329 | Accumulated Depreciation - Communication Equipment | 1,848.00 | |
| | TOTAL CONTRA ACCOUNTS | | P 1,852,303.12 |

TOTAL ASSETS AND OTHER DEBITS

P 25,058,295.96

LIABILITIES AND EQUITY

Payable Accounts

| | | | |
|-----|------------------|--|-------------|
| 401 | Accounts Payable | | P 52,379.15 |
|-----|------------------|--|-------------|

Inter-Agency Payables

| | | | |
|-----|---|--|------------|
| 412 | Due to BIR, etc. | | P 9,815.31 |
| 414 | Due to Local Government Units (in-Lieu Share, etc.) | | (1,337.50) |

Other Payables

| | | | |
|-----|----------------------------------|-----------|---------------------|
| 429 | Other Payables | 83,332.00 | |
| | TOTAL CURRENT LIABILITIES | | P 144,188.96 |

Loans/ Lease Payable

| | | | |
|-----|------------------------------|--------------|-----------------------|
| 433 | Loans Payable | 7,331,320.17 | P |
| | TOTAL LONG TERM DEBTS | | P 7,331,320.17 |

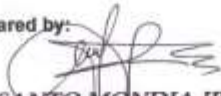
Equity

| | | | |
|--------|---|---------------|------------------------|
| 481 | Retained Earnings | | |
| 481-01 | Balance Transferred from Income Accounts | 16,886,640.60 | |
| 481-02 | Prior Period Adjustments to Retained Earnings | 0.00 | |
| 481-03 | Add: NET INCOME YEAR TO DATE | 696,146.23 | |
| | TOTAL EQUITY | | P 17,582,786.83 |

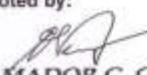
TOTAL LIABILITIES AND EQUITY

P 25,058,295.96

Prepared by:


CRISANTO MONDIA JR
Acctg. Processor/Bookkeeper

Noted by:


AMADOR G. GEROY
General Manager

Republic of the Philippines
PULUPANDAN WATER DISTRICT
BALANCE SHEET
As of June 30, 2015

ASSETS AND OTHER DEBITS

| | | <u>Amount</u> |
|---|---|----------------------|
| Cash | | |
| 102 Cash- Collecting Officer | P | 9,292.85 |
| 104 Petty Cash Fund | | 5,000.00 |
| 105 Payroll Fund | | |
| 107 Cash in Bank- PNB Oper Fund | | 3,855,293.57 |
| 108 Cash in Bank- PNB Luzuriaga | | 333,143.31 |
| Receivable Accounts | | |
| 111 Accounts Receivable | P | 228,176.47 |
| Other Receivables | | |
| 149 Other Receivable | | 12,583.00 |
| 149-A Other Receivables/Materials | | 929.78 |
| Inventories | | |
| 151 Office Supplies Inventory | P | 21,657.09 |
| 157 Fuel, Oil and Lubricants | | 1,608.41 |
| 159 Maintenance Supplies Inventory | | 0.00 |
| Other Inventories | | |
| 169-01 Meters | | 66,780.00 |
| 169-02 Service Connection Materials | | 17,755.09 |
| 169-03 Trans/Dist. Pipes and Fittings | | 469,245.82 |
| Prepayments, Deposits and Deferred Charges | | |
| 189 Other Deferred Charges | | 13,045.44 |
| TOTAL CURRENT ASSETS | P | <u>5,034,510.83</u> |
| Property, Plant and Equipment | | |
| 203 Plant (UPIS) | | |
| 203-08 Reservoirs and Tanks | P | 562,048.49 |
| 203-09 Transmission and Distribution Mains | | 19,120,166.40 |
| 203-11 Services | | 787,114.95 |
| 203-12 Meters | | 606,290.00 |
| 203-14 Hydrants | | 97,180.75 |
| Equipment and Machinery | | |
| 207 Office Equipment | P | 64,211.02 |
| 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 | | 9,631.35 |
| Furniture, Fixtures and Books | | |
| 226 Furniture and Fixtures | | 44,188.65 |
| TOTAL PROPERTY PLANT & EQUIPMENT | P | <u>21,666,050.49</u> |
| Other Assets | | |
| 261 Intangible Assets | | 120,000.00 |
| TOTAL OTHER ASSETS | P | <u>120,000.00</u> |

Asset Contra Accounts

| | | |
|-----------------------|---|-----------------------|
| 301 | Allowance for Doubtful Accounts | |
| 303 | Accumulated Depreciation- Plant | 1,670,392.29 |
| 307 | Accumulated Depreciation- Office Equipment | 71,290.83 |
| 308 | Accumulated Depreciation- Laboratory Equipment | 180.00 |
| 314 | Accumulated Depreciation - Land Transport Equipment | 22,613.00 |
| 325 | Accumulated Depreciation- Other Machinery and Equipment | 16,363.00 |
| 326 | Accumulated Depreciation- Furniture and Fixtures | 13,141.00 |
| 361 | Accumulated Amortization - Intangible Assets | 1,800.00 |
| 329 | Accumulated Depreciation - Communication Equipment | 1,771.00 |
| TOTAL CONTRA ACCOUNTS | | P <u>1,797,551.12</u> |

TOTAL ASSETS AND OTHER DEBITS

P 25,023,010.20

LIABILITIES AND EQUITY

Payable Accounts

| | | |
|-----|------------------|-------------|
| 401 | Accounts Payable | P 68,407.25 |
|-----|------------------|-------------|

Inter-Agency Payables

| | | |
|-----|---|------------|
| 412 | Due to BIR, etc. | P 6,313.22 |
| 413 | Due to Government Owned and/or Controlled Corporation | |
| 414 | Due to Local Government Units (in-Lieu Share, etc.) | (1,337.50) |

Other Payables

| | | |
|---------------------------|----------------|---------------------|
| 429 | Other Payables | 91,666.00 |
| TOTAL CURRENT LIABILITIES | | P <u>165,048.97</u> |

Loans/ Lease Payable

| | | |
|-----------------------|---------------|-----------------------|
| 433 | Loans Payable | P 7,337,269.17 |
| TOTAL LONG TERM DEBTS | | P <u>7,337,269.17</u> |

Equity

| | | |
|--------|---|---------------|
| 481 | Retained Earnings | |
| 481-01 | Balance Transferred from Income Accounts | 16,886,640.60 |
| 481-02 | Prior Period Adjustments to Retained Earnings | 0.00 |
| 481-03 | Add: NET INCOME YEAR TO DATE | 634,051.46 |

TOTAL EQUITY

P 17,520,692.06

TOTAL LIABILITIES AND EQUITY

P 25,023,010.20

Prepared by:

CRISANTO MONDIA JR
Acctg. Processor/Bookkeeper

Noted by:

AMADOR G. GEROY
General Manager

Republic of the Philippines
PULUPANDAN WATER DISTRICT
BALANCE SHEET
As of May 31, 2015

ASSETS AND OTHER DEBITS

| | | <u>Amount</u> |
|---|---|----------------------|
| Cash | | |
| 102 Cash- Collecting Officer | P | 6,960.20 |
| 104 Petty Cash Fund | | 5,000.00 |
| 105 Payroll Fund | | |
| 107 Cash in Bank- PNB Oper Fund | | 3,877,435.30 |
| 108 Cash in Bank- PNB Luzuriaga | | 287,085.49 |
| Receivable Accounts | | |
| 111 Accounts Receivable | P | 236,122.19 |
| Other Receivables | | |
| 149 Other Receivable | | 8,048.00 |
| 149-A Other Receivables/Materials | | 929.78 |
| Inventories | | |
| 151 Office Supplies Inventory | P | 17,466.25 |
| 157 Fuel, Oil and Lubricants | | 801.37 |
| 159 Maintenance Supplies Inventory | | 0.00 |
| Other inventories | | |
| 169-01 Meters | | 90,540.00 |
| 169-02 Service Connection Materials | | 40,609.09 |
| 169-03 Trans/Dist. Pipes and Fittings | | 419,301.52 |
| 189 Other Deferred Charges | | 13,045.44 |
| TOTAL CURRENT ASSETS | P | <u>5,003,344.63</u> |
| Property, Plant and Equipment | | |
| 203 Plant (UPIS) | | |
| 203-08 Reservoirs and Tanks | P | 562,048.49 |
| 203-09 Transmission and Distribution Mains | | 19,115,248.40 |
| 203-11 Services | | 773,570.95 |
| 203-12 Meters | | 582,530.00 |
| 203-14 Hydrants | | 97,180.75 |
| Equipment and Machinery | | |
| 207 Office Equipment | P | 62,943.10 |
| 207-01 IT Equipment | | 208,252.88 |
| 208 Laboratory Equipment | | 1,588.00 |
| 214 Land Transport Equipment | | 90,110.00 |
| 225 Other Machinery and Equipment | | |
| 225-05 Communications Equipment | | 10,268.00 |
| 225-06 Power Operated Equipment | | 65,000.00 |
| 225-07 Tools, Shop and Garage Equipment | | 9,631.36 |
| Furniture, Fixtures and Books | | |
| 226 Furniture and Fixtures | | 44,188.65 |
| TOTAL PROPERTY PLANT & EQUIPMENT | P | <u>21,622,560.57</u> |
| Other Assets | | |
| 261 Intangible Assets | | 120,000.00 |
| TOTAL OTHER ASSETS | P | <u>120,000.00</u> |

Asset Contra Accounts

| | | | |
|------------------------------|--|--|-----------------------|
| 303 | Accumulated Depreciation- Plant | | 1,622,432.29 |
| 307 | Accumulated Depreciation- Office Equipment | | 68,465.83 |
| 308 | Accumulated Depreciation- Laboratory Equipment | | 168.00 |
| 314 | Accumulated Depreciation - Land Transport Equipment | | 21,716.00 |
| 325 | Accumulated Depreciaton- Other Machinery and Equipment | | 15,862.00 |
| 326 | Accumulated Depreciation- Furniture and Fixtures | | 12,776.00 |
| 329 | Accumulated Depreciation - Communication Equipment | | 1,694.00 |
| TOTAL CONTRA ACCOUNTS | | | P 1,743,114.12 |

TOTAL ASSETS AND OTHER DEBITS

P 25,002,791.08

LIABILITIES AND EQUITY

Payable Accounts

401 Accounts Payable P 99,909.50

Inter-Agency Payables

412 Due to BIR, etc. P 6,245.62

413 Due to Government Owned and/or Controlled Corporation

414 Due to Local Government Units (in-Lieu Share, etc.) (1,337.50)

Other Payables

423 Due to Officers and Employees

429 Other Payables 100,000.00

TOTAL CURRENT LIABILITIES P 204,817.62

Loans/ Lease Payable

433 Loans Payable P 7,343,206.17

TOTAL LONG TERM DEBTS P 7,343,206.17

Equity

481 Retained Earnings

481-01 Balance Transferred from Income Accounts 16,886,640.60

481-02 Prior Period Adjustments to Retained Earnings 0.00

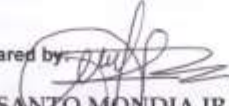
481-03 Add: NET INCOME YEAR TO DATE 568,126.69

TOTAL EQUITY P 17,454,767.29


TOTAL LIABILITIES AND EQUITY

P 25,002,791.08

Prepared by:


CRISANTO MONDIA JR
Acctg. Processor/Bookkeeper

Noted by:


AMADOR G. GEROY
General Manager

Republic of the Philippines
PULUPANDAN WATER DISTRICT
BALANCE SHEET
As of April 30, 2015

ASSETS AND OTHER DEBITS

| | | <u>Amount</u> |
|---|-------------------------------------|------------------------|
| Cash | | |
| 102 | Cash- Collecting Officer | P 7,850.38 |
| 104 | Petty Cash Fund | 5,000.00 |
| 105 | Payroll Fund | |
| 107 | Cash in Bank- PNB Oper Fund | 3,799,705.87 |
| 108 | Cash in Bank- PNB Luzuriaga | 287,085.49 |
| Receivable Accounts | | |
| 111 | Accounts Receivable | P 246,246.52 |
| 149 | Other Receivable | 9,518.00 |
| 149-A | Other Receivables/Materials | 929.78 |
| Inventories | | |
| 151 | Office Supplies Inventory | P 17,832.66 |
| 157 | Fuel, Oil and Lubricants | 2,356.99 |
| 159 | Maintenance Supplies Inventory | 0.00 |
| Other Inventories | | |
| 169-01 | Meters | 13,980.00 |
| 169-02 | Service Connection Materials | 36,027.09 |
| 169-03 | Trans/Dist. Pipes and Fittings | 426,598.02 |
| 189 | Other Deferred Charges | 13,045.44 |
| TOTAL CURRENT ASSETS | | P 4,866,176.24 |
| | | |
| Property, Plant and Equipment | | |
| 203 | Plant (UPIS) | |
| 203-08 | Reservoirs and Tanks | P 562,048.49 |
| 203-09 | Transmission and Distribution Mains | 19,113,032.40 |
| 203-11 | Services | 766,000.95 |
| 203-12 | Meters | 571,090.00 |
| 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 | Other Machinery and Equipment | |
| 225-05 | Communications Equipment | 10,268.00 |
| 225-06 | Power Operated Equipment | 65,000.00 |
| 225-07 | Tools, Shop and Garage Equipment | 9,631.35 |
| 226 | Furniture and Fixtures | 44,188.65 |
| TOTAL PROPERTY PLANT & EQUIPMENT | | P 21,584,962.47 |

| | | |
|--------------------------------------|--|------------------------|
| Asset Contra Accounts | | |
| 303 | Accumulated Depreciation- Plant | 1,574,629.29 |
| 307 | Accumulated Depreciation- Office Equipment | 65,885.83 |
| 308 | Accumulated Depreciation- Laboratory Equipment | 156.00 |
| 314 | Accumulated Depreciation – Land Transport Equipment | 20,819.00 |
| 325 | Accumulated Depreciaton- Other Machinery and Equipment | 15,361.00 |
| 326 | Accumulated Depreciation- Furniture and Fixtures | 12,411.00 |
| 329 | Accumulated Depreciation - Communication Equipment | 1,617.00 |
| TOTAL CONTRA ACCOUNTS | | P 1,690,879.12 |
| TOTAL ASSETS AND OTHER DEBITS | | P 24,760,259.59 |


LIABILITIES AND EQUITY


| | | |
|----------------------------------|---|--------------------|
| Payable Accounts | | |
| 401 | Accounts Payable | P 36,459.50 |
| Inter-Agency Payables | | |
| 412 | Due to BIR, etc. | P 7,067.68 |
| 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 42,189.68 |

| | | |
|------------------------------|---------------|-----------------------|
| Loans/ Lease Payable | | |
| 433 | Loans Payable | P 7,349,131.17 |
| TOTAL LONG TERM DEBTS | | P 7,349,131.17 |

| | | |
|---------------------|---|------------------------|
| Equity | | |
| 481 | Retained Earnings | |
| 481-01 | Balance Transferred from Income Accounts | 16,886,640.60 |
| 481-02 | Prior Period Adjustments to Retained Earnings | 0.00 |
| 481-03 | Add: NET INCOME YEAR TO DATE | 482,298.14 |
| TOTAL EQUITY | | P 17,368,938.74 |

| | | |
|-------------------------------------|--|------------------------|
| TOTAL LIABILITIES AND EQUITY | | P 24,760,259.59 |
|-------------------------------------|--|------------------------|

Prepared by:

CRISANTO MONDIA JR
 Acctg. Processor/Bookkeeper

Noted by:

AMADOR C. GEROY
 General Manager

Republic of the Philippines
PULUPANDAN WATER DISTRICT
BALANCE SHEET
 As of March 31, 2015


ASSETS AND OTHER DEBITS

| | | <u>Amount</u> |
|--|----------|-----------------------------|
| 102 Cash- Collecting Officer | P | 8,510.00 |
| 104 Petty Cash Fund | | 5,000.00 |
| 105 Payroll Fund | | |
| 107 Cash in Bank- PNB Oper Fund | | 3,611,890.63 |
| 108 Cash in Bank- PNB Luzuriaga | | 267,085.49 |
| Receivable Accounts | | |
| 111 Accounts Receivable | P | 248,698.67 |
| 149 Other Receivable | | 6,118.00 |
| 149-A Other Receivables/Materials | | 1,429.78 |
| Inventories | | |
| 151 Office Supplies inventory | P | 19,018.02 |
| 157 Fuel, Oil and Lubricants | | 1,429.78 |
| 159 Maintenance Supplies Inventory | | 0.00 |
| Other Inventories | | |
| 169-01 Meters | | 27,180.00 |
| 169-02 Service Connection Materials | | 35,466.09 |
| 169-03 Trans/Dist. Pipes and Fittings | | 406,995.92 |
| 189 Other Deferred Charges | | 13,045.44 |
| TOTAL CURRENT ASSETS | P | <u>4,651,867.82</u> |
| Property, Plant and Equipment | | |
| 203-08 Reservoirs and Tanks | P | 562,048.49 |
| 203-09 Transmission and Distribution Mains | | 19,111,828.40 |
| 203-11 Services | | 758,517.95 |
| 203-12 Meters | | 557,890.00 |
| 203-14 Hydrants | | 97,180.75 |
| 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 | | 9,631.35 |
| 226 Furniture and Fixtures | | 44,188.65 |
| TOTAL PROPERTY PLANT & EQUIPMENT | P | <u>21,563,075.47</u> |
| Asset Contra Accounts | | |
| 303 Accumulated Depreciation- Plant | | 1,526,990.29 |
| 307 Accumulated Depreciation- Office Equipment | | 63,305.83 |
| 308 Accumulated Depreciation- Laboratory Equipment | | 144.00 |
| 314 Accumulated Depreciation - Land Transport Equipment | | 19,922.00 |
| 325 Accumulated Depreciaton- Other Machinery and Equipment | | 14,860.00 |
| 326 Accumulated Depreciation- Furniture and Fixtures | | 12,046.00 |
| 329 Accumulated Depreciation - Communication Equipment | | 1,540.00 |
| TOTAL CONTRA ACCOUNTS | P | <u>1,638,808.12</u> |
| TOTAL ASSETS AND OTHER DEBITS | P | <u>24,576,135.17</u> |


LIABILITIES AND EQUITY

| | | | |
|------------------------------|---|---|----------------------|
| Payable Accounts | | | |
| 401 | Accounts Payable | P | 64,900.00 |
| Inter-Agency Payables | | | |
| 412 | Due to BIR, etc. | P | 5,141.81 |
| 413 | Due to Government Owned and/or Controlled Corporation | | |
| 414 | Due to Local Government Units (in-Lieu Share, etc.) | | (1,337.50) |
| 429 | Other Payables | | |
| | TOTAL CURRENT LIABILITIES | P | <u>68,704.31</u> |
| Loans/ Lease Payable | | | |
| 433 | Loans Payable | P | 7,355,044.17 |
| | TOTAL LONG TERM DEBTS | P | <u>7,355,044.17</u> |
| Equity | | | |
| 481 | Retained Earnings | | |
| 481-01 | Balance Transferred from Income Accounts | | 16,886,640.60 |
| 481-02 | Prior Period Adjustments to Retained Earnings | | 0.00 |
| 481-03 | Add: NET INCOME YEAR TO DATE | | 265,746.09 |
| | TOTAL EQUITY | P | <u>17,152,386.69</u> |
| | TOTAL LIABILITIES AND EQUITY | P | <u>24,576,135.17</u> |

Prepared by:


CRISANTO MONDIA JR
Acctg. Processor/Bookkeeper

Noted by:


AMADOR G. GEROY
General Manager

Republic of the Philippines
PULUPANDAN WATER DISTRICT
BALANCE SHEET
As of February 28, 2015

ASSETS AND OTHER DEBITS

| | | <u>Amount</u> |
|---|---|----------------------|
| Cash | | |
| 102 Cash- Collecting Officer | P | 3,087.92 |
| 104 Petty Cash Fund | | 5,000.00 |
| 105 Payroll Fund | | |
| 107 Cash in Bank- PNB Oper Fund | | 3,555,735.22 |
| 108 Cash in Bank- PNB Luzurlaga | | 248,035.00 |
| Receivable Accounts | | |
| 111 Accounts Receivable | P | 218,523.36 |
| Other Receivables | | |
| 149 Other Receivable | | 4,900.00 |
| 149-A Other Receivables/Materials | | 1,469.54 |
| Inventories | | |
| 151 Office Supplies Inventory | P | 15,068.67 |
| 157 Fuel, Oil and Lubricants | | 529.87 |
| 159 Maintenance Supplies Inventory | | 144.90 |
| Other Inventories | | |
| 169-01 Meters | | 45,660.00 |
| 169-02 Service Connection Materials | | 20,598.60 |
| 169-03 Trans/Dist. Pipes and Fittings | | 415,477.97 |
| Prepayments, Deposits and Deferred Charges | | |
| 189 Other Deferred Charges | | 13,045.44 |
| TOTAL CURRENT ASSETS | P | <u>4,547,276.49</u> |
| Property, Plant and Equipment | | |
| Plant, Buildings and Structures | | |
| 203 Plant (UPIS) | | |
| 203-08 Reservoirs and Tanks | P | 562,048.49 |
| 203-09 Transmission and Distribution Mains | | 19,104,516.72 |
| 203-11 Services | | 745,467.95 |
| 203-12 Meters | | 540,290.00 |
| 203-14 Hydrants | | 97,180.75 |
| 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 | | 9,631.35 |
| 226 Furniture and Fixtures | | 44,188.65 |
| TOTAL PROPERTY PLANT & EQUIPMENT | P | <u>21,525,113.79</u> |

| | | |
|------------------------------|--|-----------------------|
| Asset Contra Accounts | | |
| 303 | Accumulated Depreciation- Plant | 1,479,616.29 |
| 307 | Accumulated Depreciation- Office Equipment | 60,725.83 |
| 308 | Accumulated Depreciation- Laboratory Equipment | 132.00 |
| 314 | Accumulated Depreciation - Land Transport Equipment | 19,025.00 |
| 325 | Accumulated Depreciaton- Other Machinery and Equipment | 14,359.00 |
| 326 | Accumulated Depreciation- Furniture and Fixtures | 11,681.00 |
| 329 | Accumulated Depreciation - Communication Equipment | 1,463.00 |
| TOTAL CONTRA ACCOUNTS | | P 1,587,002.12 |

TOTAL ASSETS AND OTHER DEBITS **P 24,485,388.16**

LIABILITIES AND EQUITY

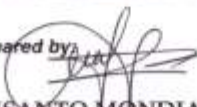
| | | |
|----------------------------------|---|--------------------|
| Payable Accounts | | |
| 401 | Accounts Payable | P 72,400.00 |
| Inter-Agency Payables | | |
| 412 | Due to BIR, etc. | P 2,175.56 |
| 413 | Due to Government Owned and/or Controlled Corporation | |
| 414 | Due to Local Government Units (in-Lieu Share, etc.) | (1,337.50) |
| Other Payables | | |
| 429 | Other Payables | |
| TOTAL CURRENT LIABILITIES | | P 73,238.06 |

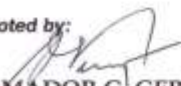
| | | |
|------------------------------|---------------|-----------------------|
| Loans/ Lease Payable | | |
| 433 | Loans Payable | P 7,360,200.17 |
| TOTAL LONG TERM DEBTS | | P 7,360,200.17 |

| | | |
|-------------------------------|------------------------|------------|
| Deferred Credits | | |
| 459 | Other Deferred Credits | |
| TOTAL DEFERRED CHARGES | | P - |

| | | |
|---------------------|---|------------------------|
| Equity | | |
| 471 | Government Equity | P - |
| 481 | Retained Earnings | |
| 481-01 | Balance Transferred from Income Accounts | 16,886,640.60 |
| 481-02 | Prior Period Adjustments to Retained Earnings | 0.00 |
| 481-03 | Add: NET INCOME YEAR TO DATE | 165,309.33 |
| TOTAL EQUITY | | P 17,051,949.93 |

TOTAL LIABILITIES AND EQUITY **P 24,485,388.16**

Prepared by: 
CRISANTO MONDIA JR
 Acctg. Processor/Bookkeeper

Noted by: 
AMADOR G. GEROY
 General Manager

Republic of the Philippines
PULUPANDAN WATER DISTRICT
BALANCE SHEET
 As of January 31, 2015

ASSETS AND OTHER DEBITS

| | | | <u>Amount</u> |
|---|-------------------------------------|---|----------------------|
| Cash | | | |
| 102 | Cash- Collecting Officer | P | 3,662.10 |
| 104 | Petty Cash Fund | | 5,000.00 |
| 105 | Payroll Fund | | |
| 107 | Cash in Bank- PNB Oper Fund | | 3,538,624.65 |
| 108 | Cash in Bank- PNB Luzuriaga | | 225,035.00 |
| Receivable Accounts | | | |
| 111 | Accounts Receivable | P | 217,334.56 |
| Other Receivables | | | |
| 134 | Advances to Officers and Employees | P | |
| 135 | Due from Officers and Employees | | 0.00 |
| 149 | Other Receivable | | 6,100.00 |
| 149-A | Other Receivables/Materials | | 1,469.54 |
| Inventories | | | |
| 151 | Office Supplies Inventory | P | 15,613.02 |
| 157 | Fuel, Oil and Lubricants | | 1,843.96 |
| 159 | Maintenance Supplies Inventory | | 0.00 |
| Other inventories | | | |
| 169-01 | Meters | | 15,610.00 |
| 169-02 | Service Connection Materials | | 13,844.60 |
| 169-03 | Trans/Dist. Pipes and Fittings | | 444,550.23 |
| Prepayments, Deposits and Deferred Charges | | | |
| 189 | Other Deferred Charges | | 13,045.44 |
| TOTAL CURRENT ASSETS | | P | <u>4,501,733.10</u> |
| Property, Plant and Equipment | | | |
| 203-08 | Reservoirs and Tanks | P | 562,048.49 |
| 203-09 | Transmission and Distribution Mains | | 19,103,256.22 |
| 203-11 | Services | | 738,997.95 |
| 203-12 | Meters | | 528,080.00 |
| 203-14 | Hydrants | | 97,180.75 |
| 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 | | 9,631.35 |
| 226 | Furniture and Fixtures | | 44,188.65 |
| TOTAL PROPERTY PLANT & EQUIPMENT | | P | <u>21,505,173.29</u> |

Asset Contra Accounts

| | | | |
|------------------------------|--|--|-----------------------|
| 301 | Allowance for Doubtful Accounts | | |
| 303 | Accumulated Depreciation- Plant | | 1,450,390.29 |
| 307 | Accumulated Depreciation- Office Equipment | | 58,145.83 |
| 308 | Accumulated Depreciation- Laboratory Equipment | | 120.00 |
| 314 | Accumulated Depreciation - Land Transport Equipment | | 18,128.00 |
| 325 | Accumulated Depreciaton- Other Machinery and Equipment | | 13,858.00 |
| 326 | Accumulated Depreciation- Furniture and Fixtures | | 11,316.00 |
| 329 | Accumulated Depreciation - Communication Equipment | | 1,386.00 |
| TOTAL CONTRA ACCOUNTS | | | P 1,553,344.12 |

TOTAL ASSETS AND OTHER DEBITS **P 24,453,562.27**

LIABILITIES AND EQUITY**Payable Accounts**

401 Accounts Payable **P 15,600.00**

Inter-Agency Payables

412 Due to BIR, etc. **P 13,297.06**
 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 27,559.56**

Loans/ Lease Payable

433 Loans Payable **P 7,365,298.17**

TOTAL LONG TERM DEBTS **P 7,365,298.17**

Deferred Credits

459 Other Deferred Credits
TOTAL DEFERRED CHARGES **P -**


Equity

481 Retained Earnings
 481-01 Balance Transferred from Income Accounts **16,886,640.60**
 481-02 Prior Period Adjustments to Retained Earnings **0.00**
 481-03 Add: NET INCOME YEAR TO DATE **174,063.94**


TOTAL EQUITY **P 17,060,704.54**

TOTAL LIABILITIES AND EQUITY **P 24,453,562.27**

Prepared by:


CRISANTO MONDIA JR
 Acctg. Processor/Bookkeeper

Noted by:


AMADOR G. GEROY
 General Manager