

Republic of the Philippines
PULUPANDAN WATER DISTRICT
BALANCE SHEET
As of December 31, 2013

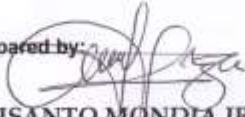
ASSETS AND OTHER DEBITS

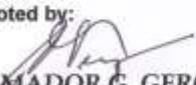
		<u>Amount</u>
Cash		
102 Cash- Collecting Officer	P	2,539.50
103 Working Fund		5,000.00
107 Cash in Bank- PNB Oper Fund		3,031,541.61
108 Cash in Bank- Project Fund		-
Receivable Accounts		
111 Accounts Receivable	P	194,874.97
Other Receivables		
149 Other Receivable		3,900.00
149-A Other Receivables/Materials		2,204.40
Inventories		
151 Office Supplies Inventory	P	11,949.00
157 Fuel, Oil and Lubricants		3,900.60
159 Maintenance Supplies Inventory		
168 Construction Materials Inventory		-
Other Inventories		
169-01 Meters		8,600.00
169-02 Service Connection Materials		11,642.40
169-03 Trans/Dist. Pipes and Fittings		567,947.66
189 Other Deferred Charges		13,045.44
TOTAL CURRENT ASSETS	P	<u>3,857,145.58</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		18,914,217.67
203-10 Fire Mains		-
203-11 Services		596,871.15
203-12 Meters		363,330.00
203-13 Meter Installation		-
203-14 Hydrants		97,180.75
204-05 Administrative Structures and Improvements		-
Equipment and Machinery		
207 Office Equipment		-
207-01 IT Equipment	P	208,252.88
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		2,889.75
226 Furniture and Fixtures		38,188.65
TOTAL PROPERTY PLANT & EQUIPMENT	P	<u>20,948,357.34</u>

Asset Contra Accounts		
303	Accumulated Depreciation- Plant	866,679.29
307	Accumulated Depreciation- Office Equipment	30,885.83
314	Accumulated Depreciation – Land Transport Equipment	6,467.00
325	Accumulated Depreciaton- Other Machinery and Equipment	8,001.00
326	Accumulated Depreciation- Furniture and Fixtures	6,864.00
361	Accumulated Amortization - Intangible Assets	-
329	Accumulated Depreciation - Communication Equipment	385.00
	TOTAL CONTRA ACCOUNTS	P 919,282.12
	TOTAL ASSETS AND OTHER DEBITS	P 23,886,220.80

LIABILITIES AND EQUITY

Payable Accounts		
401	Accounts Payable	P 4,137.00
402	Notes Payable	
Inter-Agency Payables		
412	Due to BIR, etc.	P 5,755.20
413	Due to Government Owned and/or Controlled Corporation	
414	Due to Local Government Units (in-Lieu Share, etc.)	
Other Payables		
423	Due to Officers and Employees	
429	Other Payables	
	TOTAL CURRENT LIABILITIES	P 9,892.20
Loans/ Lease Payable		
433	Loans Payable	P 20,887,593.40
435	Loan Penalty Payable	
	TOTAL LONG TERM DEBTS	P 20,887,593.40
Equity		
481	Retained Earnings	
481-01	Balance Transferred from Income Accounts	1,692,078.86
481-02	Prior Period Adjustments to Retained Earnings	38,027.00
481-03	Add: NET INCOME YEAR TO DATE	1,258,629.34
	TOTAL EQUITY	P 2,988,735.20
	TOTAL LIABILITIES AND EQUITY	P 23,886,220.80

Prepared by: 
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Noted by: 
AMADOR G. GEROY
 General Manager