

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 Depreciaton- 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 5,411,307.61
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 21,757,703.49
Other Assets		
261	Intangible Assets	120,000.00
TOTAL OTHER ASSETS		P 120,000.00

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 1,962,204.12

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, 2016

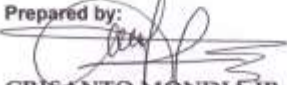
ASSETS AND OTHER DEBITS


		<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 Luzurlaga		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		486,034.60
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.)	(66.14)
Other Payables		
429	Other Payables	74,998.00
	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 Luzurlaga		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	<u>5,097,864.59</u>
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	<u>21,692,714.49</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	1,718,667.29	
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
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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

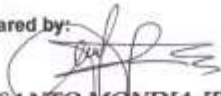
Equity

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

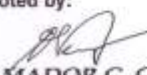
TOTAL LIABILITIES AND EQUITY

P 25,058,295.96

Prepared by:


CRISANTO MONDIA JR
Actg. 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
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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		9,631.35
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

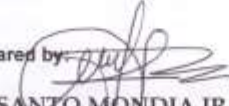
481-01 Balance Transferred from Income Accounts 16,886,640.60

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 <u>1,690,879.12</u>

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 (1,337.50)

414 Due to Local Government Units (In-Lieu Share, etc.) P 42,189.68

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 G. 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

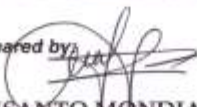
Payable Accounts		
401	Accounts Payable	P 72,400.00
Inter-Agency Payables		
412	Due to BIR, etc.	P 2,175.56
413	Due to Government Owned and/or Controlled Corporation	
414	Due to Local Government Units (in-Lieu Share, etc.)	(1,337.50)
Other Payables		
429	Other Payables	
TOTAL CURRENT LIABILITIES		P 73,238.06

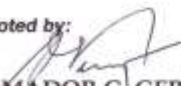
Loans/ Lease Payable		
433	Loans Payable	P 7,360,200.17
TOTAL LONG TERM DEBTS		P 7,360,200.17

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