



DUMALAG WATER DISTRICT 712

BALANCE SHEET
December 31, 2015COMMISSION ON AUDIT
FEDERAL OF CAPITAL
RECEIVEDDATE: 3/20/2016
BY: [Signature]
YEAR - TO - DATE

A S S E T S

Current Assets -

Cash On Hand:

CASH - COLLECTING OFFICER

CASH - DISBURSING OFFICER

PETTY CASH FUND

WORKING FUND - PROJECT

Cash In Bank - Local Currency:

CIB - LOCAL CURRENCY, CURRENT ACCT.(PVB)

CIB - LOCAL CURRENCY, CURRENT ACCT.(PVB) -2

CIB - LOCAL CURRENCY, SAVINGS ACCT.(FARMBANK)

Receivables:

ACCOUNTS RECEIVABLE-CUSTOMERS

OTHER RECEIVABLES - MATERIALS

DUE FROM OFFICERS AND EMPLOYEES

Inventories:

OFFICE SUPPLIES INVENTORY

OTHER SUPPLIES INVENTORY

CONSTRUCTION WORK IN PROGRESS

WORK IN PROGRESS -CAPEX

Total Current Assets

Non-Current Assets -

Property, Plant & Equipment -

OFFICE BUILDING

Accum. Depr'n- Office Bldg.

OFFICE EQUIPMENT

Accum. Depr'n- Office Equip.

FURNITURE & FIXTURES

Accum. Depr'n- Fur. & Fix.

IT EQUIPMENT & SOFTWARE

Accum. Depr'n- IT Equip. & Soft.

OTHER MACHINE AND EQUIPMENT -
(POWER-OPER.)Accum. Depr'n- Other Machine &
Equip.(Power-Oper.)

OTHER PPE - TOOLS, ETC

(17,200.38)

174,800.00

54,224.00

(19,962.73)

344,472.00

(56,864.57)

475,916.00

(41,539.08)

980,357.88

12,767.00

6,540.00

2,030.03

681,451.72

2,097,196.69

12,000.00

4,954,499.72

21,366.50

(1,869.62)

44,272.00

(31,644.42)

41,077.70

(9,981.24)

64,030.00

(34,683.78)

38,229.50

(3,461.30)

25,102.77

44,156.76

39,156.76

-

5,000.00

1,117,999.64

455,846.63

361,687.11

300,465.90

999,664.88

980,357.88

12,767.00

6,540.00

2,792,678.44

2,030.03

681,451.72

2,097,196.69

12,000.00

4,954,499.72

19,496.88

11,876.84

12,627.58

3,450.00

31,096.46

103,173.05

29,346.22

1,443,083.47

95,500.00

34,768.20

1,203,441.67

1,443,083.47

7,902.39



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		YEAR - TO - DATE
Accum. Depr'n- Other PPE-Tools,Etc.	(17,200.38)	
ARTESIAN WELLS,ETC.(WTP STRUCT. & IMPRVT.)	174,800.00	174,800.00 ✓
Accum. Depr'n- Art. Wells, Etc. (WTP Struct. & Imprvt.)	-	100,000.00
ARTESIAN WELLS,ETC.(WTP STRUCT. & IMPRVT.)	54,226.50	34,263.77 ✓
Accum. Depr'n- Art. Wells, Etc. (WTP Struct. & Imprvt.)	(19,962.73)	1,228,000.00
ARTESIAN WELLS,ETC.(WTP-EQUIP.)	244,472.00	2,430,078.75
Accum. Depr'n- Art. Wells, Etc. (WTP Equip.)	(96,864.67)	147,607.33 ✓
ARTESIAN WELLS,ETC.- TRANS.& DIST.MAINS	475,916.00	4,294,178.75
Accum. Depr'n- Art. Wells, Etc. - Trans. & Dist. Mains	(61,869.08)	580,455.47
Total Property, Plant & Equipment		905,955.75
Total Non-Current Assets		905,955.75
TOTAL ASSETS		5,860,455.47

LIABILITIES & EQUITY

Current Liabilities -

Payable Accounts:

ACCOUNTS PAYABLE	18,801.91
DUE TO OFFICERS AND EMPLOYEES	18,111.05 ✓
	690.86

Inter-Agency Payables:

DUE TO BIR	84,371.14
DUE TO GSIS	29,344.30
DUE TO PAG-IBIG	11,876.84
DUE TO PHILHEALTH	800.00
DUE TO Mun. of Dumalag	2,450.00
	39,900.00

Total Current Liabilities

103,173.05

Non Current Liabilities -

Other Liability Accounts:

GUARANTY DEPOSITS PAYABLE	1,463,083.67
WATER METER DEPOSITS PAYABLE	95,500.00 ✓
LOANS PAYABLE -LWUA	164,142.00
	1,203,441.67

Total Non Current Liabilities

1,463,083.67

TOTAL LIABILITIES

1,566,256.72



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Equity -

CAPITAL CONTRIBUTION- ATTY. CASTRO	100,000.00
CAPITAL CONTRIBUTION- CDF (ATTY. CASTRO)	44,156.74
CAPITAL CONTRIBUTION- DUMALAG	336,120.00
CAPITAL CONTRIBUTION- LWUA	1,228,000.00
UNAPPROPRIATED RETAINED EARNINGS	2,630,078.75
INCOME SUMMARY	-

TOTAL EQUITY Local Currency: 4,294,198.75

TOTAL LIABILITIES & EQUITY 5,860,455.47

Prepared by:

MAYTHEL L. FADRIGO
Accounting Processor B

Checked and Approved by:

ENGR. ROBERTO B. CASTRO
General Manager

Inventories:

OFFICE SUPPLIES INVENTORY	2,030.03
OTHER SUPPLIES INVENTORY	681,451.72
CONSTRUCTION WORK IN PROGRESS	2,097,191.39
WORK IN PROGRESS - CAPEX	12,000.00
Total Current Assets	4,754,499.72

Non-Current Assets -

Property, Plant & Equipment -

OFFICE BUILDING	21,365.50	19,496.88
Accum. Depr'n- Office Bldg	(1,569.62)	
OFFICE EQUIPMENT	48,272.00	12,627.58
Accum. Depr'n- Office Equip.	(21,444.42)	
FURNITURE & FIXTURES	41,077.70	31,096.46
Accum. Depr'n- Fur. & Fix.	(9,981.24)	
IT EQUIPMENT & SOFTWARE	64,030.00	29,344.22
Accum. Depr'n- IT Equip. & Soft.	(34,683.73)	
OTHER MACHINE AND EQUIPMENT - (POWER-OPER.)	38,729.50	34,748.20
Accum. Depr'n- Other Machine & Equip. (Power-Oper.)	(3,461.00)	
OTHER PPE - TOOLS, ETC	25,102.77	7,902.39