DUMALAG WATER DISTRICT 712

BALANCE SHEET

January 31, 2016

	YEAR - TO - DATE
Total Non Current Liabilities	**1,459,790.00**
TOTAL LIABILITIES	**1,555,573.04**
Equity -	
CAPITAL CONTRIBUTION- ATTY. CASTRO	100,000.00
CAPITAL CONTRIBUTION- CDF (ATTY. CASTRO)	-
CAPITAL CONTRIBUTION- DUMALAG	336,120.00
CAPITAL CONTRIBUTION- LWUA	1,228,000.00
UNAPPROPRIATED RETAINED EARNINGS	2,628,053.20
INCOME SUMMARY	109,670.67
TOTAL EQUITY	**4,401,843.87**
TOTAL LIABILITIES & EQUITY	**5,957,416.91**

Prepared by:

Mfaa-ayo

MAYTHEL L. FADRIGO
Accounting Processor B

Checked and Approved by:

ENGR. ROBERTO B. CASTRO
General Manager

DND

DUMALAG WATER DISTRICT 712

BALANCE SHEET

January 31, 2016

		YEAR - TO - DATE
Accum. Depr'n- Other PPE-Tools,Etc.	(17,562.31)	
ARTESIAN WELLS,ETC.(PUMPING EQUIP.)	174,800.00	173,489.00
Accum. Depr'n- Art. Wells, Etc. (PUMPING EQUIP.)	(1,311.00)	
ARTESIAN WELLS,ETC.(WTP STRUCT. & IMPRVT.)	54,226.50	33,857.07
Accum. Depr'n- Art. Wells, Etc. (WTP Struct. & Imprvt.)	(20,369.43)	
ARTESIAN WELLS,ETC.(WTP-EQUIP.)	244,472.00	145,315.40
Accum. Depr'n- Art. Wells, Etc. (WTP Equip.)	(99,156.60)	
ARTESIAN WELLS,ETC.- TRANS.& DIST.MAINS	475,916.00	412,857.13
Accum. Depr'n- Art. Wells, Etc. - Trans. & Dist. Mains	(63,058.87)	
CONSTRUCTION WORK IN PROGRESS		2,097,196.69
WORK IN PROGRESS -CAPEX		12,000.00
Total Property, Plant & Equipment		**3,060,360.74**
Total Non-Current Assets		**3,060,360.74**
TOTAL ASSETS		**5,957,416.91**

L I A B I L I T I E S & E Q U I T Y

Current Liabilities -	
Payable Accounts:	**18,801.91**
ACCOUNTS PAYABLE	18,111.05
DUE TO OFFICERS AND EMPLOYEES	690.86
Inter-Agency Payables:	**76,981.13**
DUE TO BIR	21,354.29
DUE TO GSIS	11,876.84
DUE TO PAG-IBIG	1,400.00
DUE TO PHILHEALTH	2,450.00
DUE TO Mun. of Dumalag	39,900.00
Total Current Liabilities	**95,783.04**
Non Current Liabilities -	
Other Liability Accounts:	**1,459,790.00**
GUARANTY DEPOSITS PAYABLE	96,300.00
WATER METER DEPOSITS PAYABLE	164,142.00
LOANS PAYABLE -LWUA	1,199,348.00

DUMALAG WATER DISTRICT 712

BALANCE SHEET

January 31, 2016

		YEAR - TO - DATE
A S S E T S		
Current Assets -		
Cash On Hand:		**61,393.87**
CASH - COLLECTING OFFICER		56,800.87
CASH- DISBURSING OFFICER		-
PETTY CASH FUND		4,593.00
WORKING FUND- PROJECT		-
Cash In Bank - Local Currency:		**1,129,852.16**
CIB - LOCAL CURRENCY, CURRENT ACCT.(PVB)		139,771.73
CIB - LOCAL CURRENCY, CURRENT ACCT.(PVB) -2		361,718.37
CIB - LOCAL CURRENCY, SAVINGS ACCT.(FARMBANK)		628,362.06
Receivables:		**1,029,416.91**
ACCOUNTS RECEIVABLE-CUSTOMERS		990,573.91
OTHER RECEIVABLES - MATERIALS		11,563.00
DUE FROM OFFICERS AND EMPLOYEES		27,280.00
Inventories:		**676,393.23**
OFFICE SUPPLIES INVENTORY		1,821.51
OTHER SUPPLIES INVENTORY		674,571.72
Total Current Assets		**2,897,056.17**
Non-Current Assets -		
Property, Plant & Equipment -		
OFFICE BUILDING	21,366.50	19,443.46
Accum. Depr'n- Office Bldg.	(1,923.04)	
OFFICE EQUIPMENT	44,272.00	12,205.90
Accum. Depr'n- Office Equip.	(32,066.10)	
FURNITURE & FIXTURES	41,077.70	30,788.38
Accum. Depr'n- Fur. & Fix.	(10,289.32)	
IT EQUIPMENT & SOFTWARE	64,030.00	28,685.77
Accum. Depr'n- IT Equip. & Soft.	(35,344.23)	
OTHER MACHINE AND EQUIPMENT - (POWER-OPER.)	38,229.50	34,481.48
Accum. Depr'n- Other Machine & Equip.(Power-Oper.)	(3,748.02)	
MOTOR VEHICLE	52,500.00	52,500.00
Accum. Depr'n- Motor Vehicle	-	
OTHER PPE - TOOLS, ETC	25,102.77	7,540.46

DUMALAG WATER DISTRICT 712

BALANCE SHEET

February 29, 2016

	YEAR - TO - DATE
LOANS PAYABLE -LWUA	1,195,255.00
Total Non Current Liabilities	**1,455,897.00**
TOTAL LIABILITIES	**1,895,330.42**
Equity -	
CAPITAL CONTRIBUTION- ATTY. CASTRO	100,000.00
CAPITAL CONTRIBUTION- CDF (ATTY. CASTRO)	-
CAPITAL CONTRIBUTION- DUMALAG	336,120.00
CAPITAL CONTRIBUTION- LWUA	1,603,000.00
UNAPPROPRIATED RETAINED EARNINGS	2,628,053.20
INCOME SUMMARY	213,042.95
TOTAL EQUITY	**4,880,216.15**
TOTAL LIABILITIES & EQUITY	**6,775,546.57**

Prepared by:

MAYTHEL L. FADRIGO
Accounting Processor B

Checked and Approved by:

ENGR. ROBERTO B. CASTRO
General Manager

DUMALAG WATER DISTRICT 712

BALANCE SHEET

February 29, 2016

		YEAR - TO - DATE
OTHER PPE - TOOLS, ETC	25,102.77	7,178.53
Accum. Depr'n- Other PPE-Tools,Etc.	(17,924.24)	
ARTESIAN WELLS,ETC.(PUMPING EQUIP.)	174,800.00	172,178.00
Accum. Depr'n- Art. Wells, Etc. (PUMPING EQUIP.)	(2,622.00)	
ARTESIAN WELLS,ETC.(WTP STRUCT. & IMPRVT.)	54,226.50	33,450.37
Accum. Depr'n- Art. Wells, Etc. (WTP Struct. & Imprvt.)	(20,776.13)	
ARTESIAN WELLS,ETC.(WTP-EQUIP.)	244,472.00	143,023.47
Accum. Depr'n- Art. Wells, Etc. (WTP Equip.)	(101,448.53)	
ARTESIAN WELLS,ETC.- TRANS.& DIST.MAINS	475,916.00	411,667.34
Accum. Depr'n- Art. Wells, Etc. - Trans. & Dist. Mains	(64,248.66)	
CONSTRUCTION WORK IN PROGRESS		2,097,196.69
WORK IN PROGRESS -CAPEX		12,000.00
Total Property, Plant & Equipment		**3,427,506.54**
Total Non-Current Assets		**3,427,506.54**
TOTAL ASSETS		**6,775,546.57**

L I A B I L I T I E S & E Q U I T Y

Current Liabilities -	
Payable Accounts:	**375,690.86**
ACCOUNTS PAYABLE	375,000.00
DUE TO OFFICERS AND EMPLOYEES	690.86
Inter-Agency Payables:	**63,742.56**
DUE TO BIR	15,929.14
DUE TO GSIS	5,938.42
DUE TO PAG-IBIG	700.00
DUE TO PHILHEALTH	1,275.00
DUE TO Mun. of Dumalag	39,900.00
Total Current Liabilities	**439,433.42**
Non Current Liabilities -	
Other Liability Accounts:	**1,455,897.00**
GUARANTY DEPOSITS PAYABLE	96,500.00
WATER METER DEPOSITS PAYABLE	164,142.00

DUMALAG WATER DISTRICT 712

BALANCE SHEET

February 29, 2016

		YEAR - TO - DATE
A S S E T S		
Current Assets -		
Cash On Hand:		**505,773.27**
CASH - COLLECTING OFFICER		497,773.27
CASH- DISBURSING OFFICER		-
PETTY CASH FUND		8,000.00
WORKING FUND- PROJECT		-
Cash In Bank - Local Currency:		**1,144,153.40**
CIB - LOCAL CURRENCY, CURRENT ACCT.(PVB)		96,001.30
CIB - LOCAL CURRENCY, CURRENT ACCT.(PVB) -2		361,746.62
CIB - LOCAL CURRENCY, CURRENT ACCT. (DBP)		686,405.48
CIB - LOCAL CURRENCY, SAVINGS ACCT.(FARMBANK)		-
Receivables:		**1,019,838.91**
ACCOUNTS RECEIVABLE-CUSTOMERS		984,445.91
OTHER RECEIVABLES - MATERIALS		8,113.00
DUE FROM OFFICERS AND EMPLOYEES		27,280.00
Inventories:		**678,274.45**
OFFICE SUPPLIES INVENTORY		4,702.73
OTHER SUPPLIES INVENTORY		673,571.72
Total Current Assets		**3,348,040.03**
Non-Current Assets -		
Property, Plant & Equipment -		
OFFICE BUILDING	21,366.50	19,390.04
Accum. Depr'n- Office Bldg.	(1,976.46)	
OFFICE EQUIPMENT	44,272.00	11,784.22
Accum. Depr'n- Office Equip.	(32,487.78)	
FURNITURE & FIXTURES	41,077.70	30,480.30
Accum. Depr'n- Fur. & Fix.	(10,597.40)	
IT EQUIPMENT & SOFTWARE	64,030.00	28,025.32
Accum. Depr'n- IT Equip. & Soft.	(36,004.68)	
OTHER MACHINE AND EQUIPMENT - (POWER-OPER.)	413,229.50	409,194.76
Accum. Depr'n- Other Machine & Equip.(Power-Oper.)	(4,034.74)	
MOTOR VEHICLE	52,500.00	51,937.50
Accum. Depr'n- Motor Vehicle	(562.50)	

DUMALAG WATER DISTRICT 712

BALANCE SHEET

March 31, 2016

	YEAR - TO - DATE
WATER METER DEPOSITS PAYABLE	164,142.00
LOANS PAYABLE -LWUA	1,191,162.00
Total Non Current Liabilities	**1,453,404.00**
TOTAL LIABILITIES	**1,908,290.42**
Equity -	
CAPITAL CONTRIBUTION- ATTY. CASTRO	100,000.00
CAPITAL CONTRIBUTION- CDF (ATTY. CASTRO)	-
CAPITAL CONTRIBUTION- DUMALAG	336,120.00
CAPITAL CONTRIBUTION- LWUA	1,603,000.00
UNAPPROPRIATED RETAINED EARNINGS	2,628,053.20
INCOME SUMMARY	176,117.71
TOTAL EQUITY	**4,843,290.91**
TOTAL LIABILITIES & EQUITY	**6,751,581.33**

Prepared by:

MAYTHEL L. FADRIGO
Accounting Processor B

Checked and Approved by:

ENGR. ROBERTO B. CASTRO
General Manager

DWD

DUMALAG WATER DISTRICT 712

BALANCE SHEET

March 31, 2016

		YEAR - TO - DATE
Accum. Depr'n- Motor Vehicle	(1,125.00)	
OTHER PPE - TOOLS, ETC	25,102.77	6,816.60
Accum. Depr'n- Other PPE-Tools,Etc.	(18,286.17)	
ARTESIAN WELLS,ETC.(PUMPING EQUIP.)	174,800.00	170,867.00
Accum. Depr'n- Art. Wells, Etc. (PUMPING EQUIP.)	(3,933.00)	
ARTESIAN WELLS,ETC.(WTP STRUCT. & IMPRVT.)	54,226.50	33,043.67
Accum. Depr'n- Art. Wells, Etc. (WTP Struct. & Imprvt.)	(21,182.83)	
ARTESIAN WELLS,ETC.(WTP-EQUIP.)	244,472.00	140,731.54
Accum. Depr'n- Art. Wells, Etc. (WTP Equip.)	(103,740.46)	
ARTESIAN WELLS,ETC.- TRANS.& DIST.MAINS	475,916.00	410,477.55
Accum. Depr'n- Art. Wells, Etc. - Trans. & Dist. Mains	(65,438.45)	
CONSTRUCTION WORK IN PROGRESS		2,097,196.69
WORK IN PROGRESS -CAPEX		12,000.00
Total Property, Plant & Equipment		**3,416,839.84**
Total Non-Current Assets		**3,416,839.84**
TOTAL ASSETS		**6,751,581.33**

L I A B I L I T I E S & E Q U I T Y

Current Liabilities -	
Payable Accounts:	**375,690.86**
ACCOUNTS PAYABLE	375,000.00
DUE TO OFFICERS AND EMPLOYEES	690.86
Inter-Agency Payables:	**79,195.56**
DUE TO BIR	23,568.72
DUE TO GSIS	11,876.84
DUE TO PAG-IBIG	1,400.00
DUE TO PHILHEALTH	2,450.00
DUE TO Mun. of Dumalag	39,900.00
Total Current Liabilities	**454,886.42**
Non Current Liabilities -	
Other Liability Accounts:	**1,453,404.00**
GUARANTY DEPOSITS PAYABLE	98,100.00

DUMALAG WATER DISTRICT 712

BALANCE SHEET

March 31, 2016

		YEAR - TO - DATE
A S S E T S		
Current Assets -		
Cash On Hand:		**68,197.04**
CASH - COLLECTING OFFICER		60,197.04
CASH- DISBURSING OFFICER		-
PETTY CASH FUND		8,000.00
WORKING FUND- PROJECT		-
Cash In Bank - Local Currency:		**1,744,605.27**
CIB - LOCAL CURRENCY, CURRENT ACCT.(PVB)		96,001.30
CIB - LOCAL CURRENCY, CURRENT ACCT.(PVB) -2		361,777.88
CIB - LOCAL CURRENCY, CURRENT ACCT. (DBP)		911,826.09
CIB - LOCAL CURRENCY, CURRENT ACCT. (PVB) - 3		375,000.00
CIB - LOCAL CURRENCY, SAVINGS ACCT.(FARMBANK)		-
Receivables:		**852,674.95**
ACCOUNTS RECEIVABLE-CUSTOMERS		819,083.01
OTHER RECEIVABLES - MATERIALS		8,363.00
DUE FROM OFFICERS AND EMPLOYEES		25,228.94
Inventories:		**669,264.23**
OFFICE SUPPLIES INVENTORY		4,292.51
OTHER SUPPLIES INVENTORY		664,971.72
Total Current Assets		**3,334,741.49**
Non-Current Assets -		
Property, Plant & Equipment -		
OFFICE BUILDING	21,366.50	19,336.62
Accum. Depr'n- Office Bldg.	(2,029.88)	
OFFICE EQUIPMENT	44,272.00	11,362.54
Accum. Depr'n- Office Equip.	(32,909.46)	
FURNITURE & FIXTURES	41,077.70	30,172.22
Accum. Depr'n- Fur. & Fix.	(10,905.48)	
IT EQUIPMENT & SOFTWARE	64,030.00	27,364.87
Accum. Depr'n- IT Equip. & Soft.	(36,665.13)	
OTHER MACHINE AND EQUIPMENT - (POWER-OPER.)	413,229.50	406,095.54
Accum. Depr'n- Other Machine & Equip.(Power-Oper.)	(7,133.96)	
MOTOR VEHICLE	52,500.00	51,375.00

DUMALAG WATER DISTRICT 712

BALANCE SHEET

April 30, 2016

	YEAR - TO - DATE
CAPITAL CONTRIBUTION- ATTY. CASTRO	100,000.00
CAPITAL CONTRIBUTION- CDF (ATTY. CASTRO)	-
CAPITAL CONTRIBUTION- DUMALAG	336,120.00
CAPITAL CONTRIBUTION- LWUA	1,603,000.00
UNAPPROPRIATED RETAINED EARNINGS	2,628,053.20
INCOME SUMMARY	312,086.57
TOTAL EQUITY	**4,979,259.77**
TOTAL LIABILITIES & EQUITY	**6,651,919.45**

Prepared by:

MAYTHEL L. FADRIGO
Accounting Processor B

Checked and Approved by:

ENGR. ROBERTO B. CASTRO
General Manager

DUMALAG WATER DISTRICT 712

BALANCE SHEET

April 30, 2016

		YEAR - TO - DATE
Accum. Depr'n- Other PPE-Tools,Etc.	(18,639.41)	
ARTESIAN WELLS,ETC.(PUMPING EQUIP.)	174,800.00	169,556.00
Accum. Depr'n- Art. Wells, Etc. (PUMPING EQUIP.)	(5,244.00)	
ARTESIAN WELLS,ETC.(WTP STRUCT. & IMPRVT.)	54,226.50	32,636.97
Accum. Depr'n- Art. Wells, Etc. (WTP Struct. & Imprvt.)	(21,589.53)	
ARTESIAN WELLS,ETC.(WTP-EQUIP.)	244,472.00	138,439.61
Accum. Depr'n- Art. Wells, Etc. (WTP Equip.)	(106,032.39)	
ARTESIAN WELLS,ETC.- TRANS.& DIST.MAINS	475,916.00	409,287.76
Accum. Depr'n- Art. Wells, Etc. - Trans. & Dist. Mains	(66,628.24)	
CONSTRUCTION WORK IN PROGRESS		2,097,196.69
WORK IN PROGRESS -CAPEX		12,000.00
Total Property, Plant & Equipment		**3,406,181.83**
Total Non-Current Assets		**3,406,181.83**
TOTAL ASSETS		**6,651,919.45**

L I A B I L I T I E S & E Q U I T Y

Current Liabilities -	
Payable Accounts:	**131,940.86**
ACCOUNTS PAYABLE	131,250.00
DUE TO OFFICERS AND EMPLOYEES	690.86
Inter-Agency Payables:	**90,888.67**
DUE TO BIR	35,261.83
DUE TO GSIS	11,876.84
DUE TO PAG-IBIG	1,400.00
DUE TO PHILHEALTH	2,450.00
DUE TO Mun. of Dumalag	39,900.00
Total Current Liabilities	**222,829.53**
Non Current Liabilities -	
Other Liability Accounts:	**1,449,830.15**
GUARANTY DEPOSITS PAYABLE	98,700.00
WATER METER DEPOSITS PAYABLE	164,142.00
LOANS PAYABLE -LWUA	1,186,988.15
Total Non Current Liabilities	**1,449,830.15**
TOTAL LIABILITIES	**1,672,659.68**
Equity -	

DUMALAG WATER DISTRICT 712

BALANCE SHEET

April 30, 2016

		YEAR - TO - DATE
A S S E T S		
Current Assets -		
Cash On Hand:		**48,919.52**
CASH - COLLECTING OFFICER		40,919.52
CASH- DISBURSING OFFICER		-
PETTY CASH FUND		8,000.00
WORKING FUND- PROJECT		-
Cash In Bank - Local Currency:		**1,602,886.05**
CIB - LOCAL CURRENCY, CURRENT ACCT.(PVB)		96,001.30
CIB - LOCAL CURRENCY, CURRENT ACCT.(PVB) -2		360,881.62
CIB - LOCAL CURRENCY, CURRENT ACCT. (DBP)		1,014,753.13
CIB - LOCAL CURRENCY, CURRENT ACCT. (PVB) - 3		131,250.00
CIB - LOCAL CURRENCY, SAVINGS ACCT.(FARMBANK)		-
Receivables:		**903,767.01**
ACCOUNTS RECEIVABLE-CUSTOMERS		870,525.07
OTHER RECEIVABLES - MATERIALS		7,013.00
DUE FROM OFFICERS AND EMPLOYEES		26,228.94
Inventories:		**690,165.04**
OFFICE SUPPLIES INVENTORY		3,497.72
OTHER SUPPLIES INVENTORY		686,667.32
Total Current Assets		**3,245,737.62**
Non-Current Assets -		
Property, Plant & Equipment -		
OFFICE BUILDING	21,366.50	19,283.20
Accum. Depr'n- Office Bldg.	(2,083.30)	
OFFICE EQUIPMENT	44,272.00	10,940.86
Accum. Depr'n- Office Equip.	(33,331.14)	
FURNITURE & FIXTURES	41,077.70	29,864.14
Accum. Depr'n- Fur. & Fix.	(11,213.56)	
IT EQUIPMENT & SOFTWARE	64,030.00	26,704.42
Accum. Depr'n- IT Equip. & Soft.	(37,325.58)	
OTHER MACHINE AND EQUIPMENT - (POWER-OPER.)	413,229.50	402,996.32
Accum. Depr'n- Other Machine & Equip.(Power-Oper.)	(10,233.18)	
MOTOR VEHICLE	52,500.00	50,812.50
Accum. Depr'n- Motor Vehicle	(1,687.50)	
OTHER PPE - TOOLS, ETC	25,102.77	6,463.36

DUMALAG WATER DISTRICT 712

BALANCE SHEET

May 31, 2016

ACCT. #		YEAR - TO - DATE
	Equity -	
501.1	CAPITAL CONTRIBUTION- ATTY. CASTRO	100,000.00
501.2	CAPITAL CONTRIBUTION- CDF (ATTY. CASTRO)	-
501.3	CAPITAL CONTRIBUTION- DUMALAG	336,120.00
501.4	CAPITAL CONTRIBUTION- LWUA	1,603,000.00
510	UNAPPROPRIATED RETAINED EARNINGS	2,628,053.20
512	INCOME SUMMARY	363,589.87
	TOTAL EQUITY	**5,030,763.07**
	TOTAL LIABILITIES & EQUITY	**6,682,317.26**

Prepared by:

CHRISTINE F. FRENAL
Bookkeeper

Checked and Approved by:

ENGR. ROBERTO B. CASTRO
General Manager

DWD UMALAG WATER DISTRICT 712

BALANCE SHEET

May 31, 2016

ACCT. #			YEAR - TO - DATE
350	Accum. Depr'n- Other PPE-Tools,Etc.	(18,992.65)	
254.11.C	ARTESIAN WELLS,ETC.(PUMPING EQUIP.)	174,800.00	168,245.00
354.11.C	Accum. Depr'n- Art. Wells, Etc. (PUMPING EQUIP.)	(6,555.00)	
251.111.A	ARTESIAN WELLS,ETC.(WTP STRUCT. & IMPRVT.)	54,226.50	32,230.27
354.111.A	Accum. Depr'n- Art. Wells, Etc. (WTP Struct. & Imprvt.)	(21,996.23)	
254.111.B	ARTESIAN WELLS,ETC.(WTP-EQUIP.)	244,472.00	136,147.68
354.111.B	Accum. Depr'n- Art. Wells, Etc. (WTP Equip.)	(108,324.32)	
254.1V.C	ARTESIAN WELLS,ETC.- TRANS.& DIST.MAINS	475,916.00	408,097.97
354.IV.C	Accum. Depr'n- Art. Wells, Etc. - Trans. & Dist. Mains	(67,818.03)	
412	CONSTRUCTION WORK IN PROGRESS		2,097,196.69
412-B	WORK IN PROGRESS -CAPEX		12,000.00
	Total Property, Plant & Equipment		**3,395,523.82**
	Total Non-Current Assets		**3,395,523.82**
	TOTAL ASSETS		**6,682,317.26**

L I A B I L I T I E S & E Q U I T Y

		YEAR - TO - DATE
	Current Liabilities -	
	Payable Accounts:	**131,940.86**
401	ACCOUNTS PAYABLE	131,250.00
403	DUE TO OFFICERS AND EMPLOYEES	690.86
	Inter-Agency Payables:	**73,276.18**
412	DUE TO BIR	20,742.66
413	DUE TO GSIS	9,258.52
414	DUE TO PAG-IBIG	1,200.00
415	DUE TO PHILHEALTH	2,175.00
416	DUE TO Mun. of Dumalag	39,900.00
	Total Current Liabilities	**205,217.04**
	Non Current Liabilities -	
	Other Liability Accounts:	**1,446,337.15**
426	GUARANTY DEPOSITS PAYABLE	99,300.00
426-1	WATER METER DEPOSITS PAYABLE	164,142.00
444	LOANS PAYABLE -LWUA	1,182,895.15
	Total Non Current Liabilities	**1,446,337.15**
	TOTAL LIABILITIES	**1,651,554.19**

DUMALAG WATER DISTRICT 712

BALANCE SHEET

May 31, 2016

ACCT. #			YEAR - TO - DATE
	A S S E T S		
	Current Assets -		
	Cash On Hand:		**50,738.25**
102	CASH - COLLECTING OFFICER		42,648.25
103	CASH- DISBURSING OFFICER		90.00
104	PETTY CASH FUND		8,000.00
104-B	WORKING FUND- PROJECT		-
	Cash In Bank - Local Currency:		**1,598,165.82**
111	CIB - LOCAL CURRENCY, CURRENT ACCT.(PVB)		96,001.30
111-A	CIB - LOCAL CURRENCY, CURRENT ACCT.(PVB) -2		360,881.62
113	CIB - LOCAL CURRENCY, CURRENT ACCT. (DBP)		1,010,021.60
111-B	CIB - LOCAL CURRENCY, CURRENT ACCT. (PVB) - 3		131,261.30
112	CIB - LOCAL CURRENCY, SAVINGS ACCT.(FARMBANK)		-
	Receivables:		**925,517.17**
121	ACCOUNTS RECEIVABLE-CUSTOMERS		884,651.03
149-A	OTHER RECEIVABLES - MATERIALS		7,313.00
123	DUE FROM OFFICERS AND EMPLOYEES		33,553.14
	Inventories:		**712,372.20**
155	OFFICE SUPPLIES INVENTORY		6,895.88
165	OTHER SUPPLIES INVENTORY		705,476.32
	Total Current Assets		**3,286,793.44**
	Non-Current Assets -		
	Property, Plant & Equipment -		
211	OFFICE BUILDING	21,366.50	19,229.78
311	Accum. Depr'n- Office Bldg.	(2,136.72)	
221	OFFICE EQUIPMENT	44,272.00	10,519.18
321	Accum. Depr'n- Office Equip.	(33,752.82)	
222	FURNITURE & FIXTURES	41,077.70	29,556.06
322	Accum. Depr'n- Fur. & Fix.	(11,521.64)	
223	IT EQUIPMENT & SOFTWARE	64,030.00	26,043.97
323	Accum. Depr'n- IT Equip. & Soft.	(37,986.03)	
240	OTHER MACHINE AND EQUIPMENT - (POWER-OPER.)	413,229.50	399,897.10
340	Accum. Depr'n- Other Machine & Equip.(Power-Oper.)	(13,332.40)	
241	MOTOR VEHICLE	52,500.00	50,250.00
341	Accum. Depr'n- Motor Vehicle	(2,250.00)	
250	OTHER PPE - TOOLS, ETC	25,102.77	6,110.12

DUMALAG WATER DISTRICT 712

BALANCE SHEET

June 30, 2016

ACCT. #		YEAR - TO - DATE
501.1	CAPITAL CONTRIBUTION- ATTY. CASTRO	100,000.00
501.2	CAPITAL CONTRIBUTION- CDF (ATTY. CASTRO)	-
501.3	CAPITAL CONTRIBUTION- DUMALAG	336,120.00
501.4	CAPITAL CONTRIBUTION- LWUA	1,603,000.00
510	UNAPPROPRIATED RETAINED EARNINGS	2,628,053.20
512	INCOME SUMMARY	538,852.97
	TOTAL EQUITY	**5,206,026.17**
	TOTAL LIABILITIES & EQUITY	**6,858,046.20**

Prepared by:

CHRISTINE F. FRENAL
Bookkeeper

Checked and Approved by:

ENGR. ROBERTO B. CASTRO
General Manager

DUMALAG WATER DISTRICT 712

BALANCE SHEET

June 30, 2016

ACCT. #			YEAR - TO - DATE
350	Accum. Depr'n- Other PPE-Tools,Etc.	(19,252.54)	
254.11.C	ARTESIAN WELLS,ETC.(PUMPING EQUIP.)	174,800.00	166,934.00
354.11.C	Accum. Depr'n- Art. Wells, Etc. (PUMPING EQUIP.)	(7,866.00)	
251.111.A	ARTESIAN WELLS,ETC.(WTP STRUCT. & IMPRVT.)	54,226.50	31,823.57
354.111.A	Accum. Depr'n- Art. Wells, Etc. (WTP Struct. & Imprvt.)	(22,402.93)	
254.111.B	ARTESIAN WELLS,ETC.(WTP-EQUIP.)	244,472.00	133,855.75
354.111.B	Accum. Depr'n- Art. Wells, Etc. (WTP Equip.)	(110,616.25)	
254.1V.C	ARTESIAN WELLS,ETC.- TRANS.& DIST.MAINS	475,916.00	406,908.18
354.IV.C	Accum. Depr'n- Art. Wells, Etc. - Trans. & Dist. Mains	(69,007.82)	
412	CONSTRUCTION WORK IN PROGRESS		2,097,196.69
412-B	WORK IN PROGRESS -CAPEX		12,000.00
	Total Property, Plant & Equipment		**3,384,959.16**
	Total Non-Current Assets		**3,384,959.16**
	TOTAL ASSETS		**6,858,046.20**

L I A B I L I T I E S & E Q U I T Y

ACCT. #		YEAR - TO - DATE
	Current Liabilities -	
	Payable Accounts:	**131,940.86**
401	ACCOUNTS PAYABLE	131,250.00
403	DUE TO OFFICERS AND EMPLOYEES	690.86
	Inter-Agency Payables:	**76,235.02**
412	DUE TO BIR	23,701.50
413	DUE TO GSIS	9,258.52
414	DUE TO PAG-IBIG	1,200.00
415	DUE TO PHILHEALTH	2,175.00
416	DUE TO Mun. of Dumalag	39,900.00
	Total Current Liabilities	**208,175.88**
	Non Current Liabilities -	
	Other Liability Accounts:	**1,443,844.15**
426	GUARANTY DEPOSITS PAYABLE	100,900.00
426-1	WATER METER DEPOSITS PAYABLE	164,142.00
444	LOANS PAYABLE -LWUA	1,178,802.15
	Total Non Current Liabilities	**1,443,844.15**
	TOTAL LIABILITIES	**1,652,020.03**
	Equity -	

DUMALAG WATER DISTRICT 712

BALANCE SHEET

June 30, 2016

ACCT. #			YEAR - TO - DATE
	A S S E T S		
	Current Assets -		
	Cash On Hand:		**43,419.34**
102	CASH - COLLECTING OFFICER		35,419.34
103	CASH- DISBURSING OFFICER		-
104	PETTY CASH FUND		8,000.00
104-B	WORKING FUND- PROJECT		-
	Cash In Bank - Local Currency:		**1,737,565.05**
111	CIB - LOCAL CURRENCY, CURRENT ACCT.(PVB)		96,001.30
111-A	CIB - LOCAL CURRENCY, CURRENT ACCT.(PVB) -2		360,881.62
113	CIB - LOCAL CURRENCY, CURRENT ACCT. (DBP)		1,149,420.83
111-B	CIB - LOCAL CURRENCY, CURRENT ACCT. (PVB) - 3		131,261.30
112	CIB - LOCAL CURRENCY, SAVINGS ACCT.(FARMBANK)		-
	Receivables:		**939,724.33**
121	ACCOUNTS RECEIVABLE-CUSTOMERS		896,515.19
149-A	OTHER RECEIVABLES - MATERIALS		8,013.00
123	DUE FROM OFFICERS AND EMPLOYEES		35,196.14
	Inventories:		**752,378.32**
155	OFFICE SUPPLIES INVENTORY		6,114.00
165	OTHER SUPPLIES INVENTORY		746,264.32
	Total Current Assets		**3,473,087.04**
	Non-Current Assets -		
	Property, Plant & Equipment -		
211	OFFICE BUILDING	21,366.50	19,176.36
311	Accum. Depr'n- Office Bldg.	(2,190.14)	
221	OFFICE EQUIPMENT	44,272.00	10,097.50
321	Accum. Depr'n- Office Equip.	(34,174.50)	
222	FURNITURE & FIXTURES	41,077.70	29,247.98
322	Accum. Depr'n- Fur. & Fix.	(11,829.72)	
223	IT EQUIPMENT & SOFTWARE	64,030.00	25,383.52
323	Accum. Depr'n- IT Equip. & Soft.	(38,646.48)	
240	OTHER MACHINE AND EQUIPMENT - (POWER-OPER.)	413,229.50	396,797.88
340	Accum. Depr'n- Other Machine & Equip.(Power-Oper.)	(16,431.62)	
241	MOTOR VEHICLE	52,500.00	49,687.50
341	Accum. Depr'n- Motor Vehicle	(2,812.50)	
250	OTHER PPE - TOOLS, ETC	25,102.77	5,850.23

DND

DUMALAG WATER DISTRICT 712

BALANCE SHEET

July 31, 2016

ACCT. #		YEAR - TO - DATE
501.1	CAPITAL CONTRIBUTION- ATTY. CASTRO	100,000.00
501.2	CAPITAL CONTRIBUTION- CDF (ATTY. CASTRO)	-
501.3	CAPITAL CONTRIBUTION- DUMALAG	336,120.00
501.4	CAPITAL CONTRIBUTION- LWUA	1,603,000.00
510	UNAPPROPRIATED RETAINED EARNINGS	2,628,053.20
512	INCOME SUMMARY	709,771.96
	TOTAL EQUITY	**5,376,945.16**
	TOTAL LIABILITIES & EQUITY	**7,023,921.13**

Prepared by:

CHRISTINE F. FRENAL
Bookkeeper

Checked and Approved by:

ENGR. ROBERTO B. CASTRO
General Manager

DND

DUMALAG WATER DISTRICT 712

BALANCE SHEET

July 31, 2016

ACCT. #			YEAR - TO - DATE
350	Accum. Depr'n- Other PPE-Tools,Etc.	(19,512.43)	
254.11.C	ARTESIAN WELLS,ETC.(PUMPING EQUIP.)	174,800.00	165,623.00
354.11.C	Accum. Depr'n- Art. Wells, Etc. (PUMPING EQUIP.)	(9,177.00)	
251.111.A	ARTESIAN WELLS,ETC.(WTP STRUCT. & IMPRVT.)	54,226.50	31,416.87
354.111.A	Accum. Depr'n- Art. Wells, Etc. (WTP Struct. & Imprvt.)	(22,809.63)	
254.111.B	ARTESIAN WELLS,ETC.(WTP-EQUIP.)	244,472.00	131,563.82
354.111.B	Accum. Depr'n- Art. Wells, Etc. (WTP Equip.)	(112,908.18)	
254.1V.C	ARTESIAN WELLS,ETC.- TRANS.& DIST.MAINS	475,916.00	405,718.39
354.IV.C	Accum. Depr'n- Art. Wells, Etc. - Trans. & Dist. Mains	(70,197.61)	
412	CONSTRUCTION WORK IN PROGRESS		2,097,196.69
412-B	WORK IN PROGRESS -CAPEX		12,000.00
	Total Property, Plant & Equipment		**3,411,353.89**
	Total Non-Current Assets		**3,411,353.89**
	TOTAL ASSETS		**7,023,921.13**

L I A B I L I T I E S & E Q U I T Y

ACCT. #		
	Current Liabilities -	
	Payable Accounts:	**131,940.86**
401	ACCOUNTS PAYABLE	131,250.00
403	DUE TO OFFICERS AND EMPLOYEES	690.86
	Inter-Agency Payables:	**74,583.96**
412	DUE TO BIR	22,050.44
413	DUE TO GSIS	9,258.52
414	DUE TO PAG-IBIG	1,200.00
415	DUE TO PHILHEALTH	2,175.00
416	DUE TO Mun. of Dumalag	39,900.00
	Total Current Liabilities	**206,524.82**
	Non Current Liabilities -	
	Other Liability Accounts:	**1,440,451.15**
426	GUARANTY DEPOSITS PAYABLE	101,600.00
426-1	WATER METER DEPOSITS PAYABLE	164,142.00
444	LOANS PAYABLE -LWUA	1,174,709.15
	Total Non Current Liabilities	**1,440,451.15**
	TOTAL LIABILITIES	**1,646,975.97**
	Equity -	

DND

DUMALAG WATER DISTRICT 712

BALANCE SHEET

July 31, 2016

ACCT. #			YEAR - TO - DATE
	A S S E T S		
	Current Assets -		
	Cash On Hand:		**50,615.36**
102	CASH - COLLECTING OFFICER		42,615.36
103	CASH- DISBURSING OFFICER		-
104	PETTY CASH FUND		8,000.00
104-B	WORKING FUND- PROJECT		-
	Cash In Bank - Local Currency:		**1,820,844.31**
111	CIB - LOCAL CURRENCY, CURRENT ACCT.(PVB)		73,712.91
111-A	CIB - LOCAL CURRENCY, CURRENT ACCT.(PVB) -2		360,881.62
113	CIB - LOCAL CURRENCY, CURRENT ACCT. (DBP)		1,254,966.23
111-B	CIB - LOCAL CURRENCY, CURRENT ACCT. (PVB) - 3		131,283.55
112	CIB - LOCAL CURRENCY, SAVINGS ACCT.(FARMBANK)		-
	Receivables:		**952,429.95**
121	ACCOUNTS RECEIVABLE-CUSTOMERS		891,384.57
149-A	OTHER RECEIVABLES - MATERIALS		6,713.00
123	DUE FROM OFFICERS AND EMPLOYEES		54,332.38
	Inventories:		**788,677.62**
155	OFFICE SUPPLIES INVENTORY		5,582.90
165	OTHER SUPPLIES INVENTORY		783,094.72
	Total Current Assets		**3,612,567.24**
	Non-Current Assets -		
	Property, Plant & Equipment -		
211	OFFICE BUILDING	21,366.50	19,122.94
311	Accum. Depr'n- Office Bldg.	(2,243.56)	
221	OFFICE EQUIPMENT	44,272.00	9,675.82
321	Accum. Depr'n- Office Equip.	(34,596.18)	
222	FURNITURE & FIXTURES	41,077.70	28,939.90
322	Accum. Depr'n- Fur. & Fix.	(12,137.80)	
223	IT EQUIPMENT & SOFTWARE	100,870.00	61,682.46
323	Accum. Depr'n- IT Equip. & Soft.	(39,187.54)	
240	OTHER MACHINE AND EQUIPMENT - (POWER-OPER.)	413,229.50	393,698.66
340	Accum. Depr'n- Other Machine & Equip.(Power-Oper.)	(19,530.84)	
241	MOTOR VEHICLE	52,500.00	49,125.00
341	Accum. Depr'n- Motor Vehicle	(3,375.00)	
250	OTHER PPE - TOOLS, ETC	25,102.77	5,590.34

DUMALAG WATER DISTRICT 712

BALANCE SHEET

August 31, 2016

ACCT. #		YEAR - TO - DATE
501.1	CAPITAL CONTRIBUTION- ATTY. CASTRO	100,000.00
501.2	CAPITAL CONTRIBUTION- CDF (ATTY. CASTRO)	-
501.3	CAPITAL CONTRIBUTION- DUMALAG	336,120.00
501.4	CAPITAL CONTRIBUTION- LWUA	1,603,000.00
510	UNAPPROPRIATED RETAINED EARNINGS	2,628,053.20
512	INCOME SUMMARY	869,582.52
	TOTAL EQUITY	5,536,755.72
	TOTAL LIABILITIES & EQUITY	7,178,370.20

Prepared by:

CHRISTINE F. FRENAL
Bookkeeper

Checked and Approved by:

ENGR. ROBERTO B. CASTRO
General Manager

DUMALAG WATER DISTRICT 712

BALANCE SHEET

August 31, 2016

ACCT. #			YEAR - TO - DATE
	A S S E T S		
	Current Assets -		
	Cash On Hand:		**67,726.92**
102	CASH - COLLECTING OFFICER		59,726.92
103	CASH- DISBURSING OFFICER		-
104	PETTY CASH FUND		8,000.00
104-B	WORKING FUND- PROJECT		-
	Cash In Bank - Local Currency:		**1,945,139.13**
111	CIB - LOCAL CURRENCY, CURRENT ACCT.(PVB)		73,712.91
111-A	CIB - LOCAL CURRENCY, CURRENT ACCT.(PVB) -2		360,881.62
113	CIB - LOCAL CURRENCY, CURRENT ACCT. (DBP)		1,379,261.05
111-B	CIB - LOCAL CURRENCY, CURRENT ACCT. (PVB) - 3		131,283.55
112	CIB - LOCAL CURRENCY, SAVINGS ACCT.(FARMBANK)		-
	Receivables:		**975,106.08**
121	ACCOUNTS RECEIVABLE-CUSTOMERS		944,105.43
149-A	OTHER RECEIVABLES - MATERIALS		5,313.00
123	DUE FROM OFFICERS AND EMPLOYEES		25,687.65
	Inventories:		**789,766.20**
155	OFFICE SUPPLIES INVENTORY		4,971.48
165	OTHER SUPPLIES INVENTORY		784,794.72
	Total Current Assets		**3,777,738.33**
	Non-Current Assets -		
	Property, Plant & Equipment -		
211	OFFICE BUILDING	21,366.50	19,069.52
311	Accum. Depr'n- Office Bldg.	(2,296.98)	
221	OFFICE EQUIPMENT	44,272.00	9,254.14
321	Accum. Depr'n- Office Equip.	(35,017.86)	
222	FURNITURE & FIXTURES	41,077.70	28,631.82
322	Accum. Depr'n- Fur. & Fix.	(12,445.88)	
223	IT EQUIPMENT & SOFTWARE	100,870.00	60,864.65
323	Accum. Depr'n- IT Equip. & Soft.	(40,005.35)	
240	OTHER MACHINE AND EQUIPMENT - (POWER-OPER.)	413,229.50	390,599.44
340	Accum. Depr'n- Other Machine & Equip.(Power-Oper.)	(22,630.06)	
241	MOTOR VEHICLE	52,500.00	48,562.50
341	Accum. Depr'n- Motor Vehicle	(3,937.50)	
250	OTHER PPE - TOOLS, ETC	25,102.77	5,330.45

DUMALAG WATER DISTRICT 712
BALANCE SHEET
August 31, 2016

ACCT. #			YEAR - TO - DATE
350	Accum. Depr'n- Other PPE-Tools,Etc.	(19,772.32)	
254.11.C	ARTESIAN WELLS,ETC.(PUMPING EQUIP.)	174,800.00	164,312.00
354.11.C	Accum. Depr'n- Art. Wells, Etc. (PUMPING EQUIP.)	(10,488.00)	
251.111.A	ARTESIAN WELLS,ETC.(WTP STRUCT. & IMPRVT.)	54,226.50	31,010.17
354.111.A	Accum. Depr'n- Art. Wells, Etc. (WTP Struct. & Imprvt.)	(23,216.33)	
254.111.B	ARTESIAN WELLS,ETC.(WTP-EQUIP.)	244,472.00	129,271.89
354.111.B	Accum. Depr'n- Art. Wells, Etc. (WTP Equip.)	(115,200.11)	
254.1V.C	ARTESIAN WELLS,ETC.- TRANS.& DIST.MAINS	475,916.00	404,528.60
354.IV.C	Accum. Depr'n- Art. Wells, Etc. - Trans. & Dist. Mains	(71,387.40)	
412	CONSTRUCTION WORK IN PROGRESS		2,097,196.69
412-B	WORK IN PROGRESS -CAPEX		12,000.00
	Total Property, Plant & Equipment		**3,400,631.87**
	Total Non-Current Assets		**3,400,631.87**
	TOTAL ASSETS		**7,178,370.20**

L I A B I L I T I E S & E Q U I T Y

ACCT. #		YEAR - TO - DATE
	Current Liabilities -	
	Payable Accounts:	**132,908.86**
401	ACCOUNTS PAYABLE	131,250.00
403	DUE TO OFFICERS AND EMPLOYEES	1,658.86
	Inter-Agency Payables:	**70,547.47**
412	DUE TO BIR	18,013.95
413	DUE TO GSIS	9,258.52
414	DUE TO PAG-IBIG	1,200.00
415	DUE TO PHILHEALTH	2,175.00
416	DUE TO Mun. of Dumalag	39,900.00
	Total Current Liabilities	**203,456.33**
	Non Current Liabilities -	
	Other Liability Accounts:	**1,438,158.15**
426	GUARANTY DEPOSITS PAYABLE	103,400.00
426-1	WATER METER DEPOSITS PAYABLE	164,142.00
444	LOANS PAYABLE -LWUA	1,170,616.15
	Total Non Current Liabilities	**1,438,158.15**
	TOTAL LIABILITIES	**1,641,614.48**
	Equity -	

DUMALAG WATER DISTRICT 712

BALANCE SHEET

September 30, 2016

ACCT. #		YEAR - TO - DATE
501.1	CAPITAL CONTRIBUTION- ATTY. CASTRO	100,000.00
501.2	CAPITAL CONTRIBUTION- CDF (ATTY. CASTRO)	-
501.3	CAPITAL CONTRIBUTION- DUMALAG	336,120.00
501.4	CAPITAL CONTRIBUTION- LWUA	1,603,000.00
510	UNAPPROPRIATED RETAINED EARNINGS	2,628,053.20
512	INCOME SUMMARY	1,040,429.72
	TOTAL EQUITY	**5,707,602.92**
	TOTAL LIABILITIES & EQUITY	**7,368,987.49**

Prepared by:

CHRISTINE F. FRENAL
Bookkeeper

Checked and Approved by:

ENGR. ROBERTO B. CASTRO
General Manager

DUMALAG WATER DISTRICT 712

BALANCE SHEET

September 30, 2016

ACCT. #			YEAR - TO - DATE
350	Accum. Depr'n- Other PPE-Tools,Etc.	(20,032.21)	
254.11.C	ARTESIAN WELLS,ETC.(PUMPING EQUIP.)	174,800.00	163,001.00
354.11.C	Accum. Depr'n- Art. Wells, Etc. (PUMPING EQUIP.)	(11,799.00)	
251.111.A	ARTESIAN WELLS,ETC.(WTP STRUCT. & IMPRVT.)	54,226.50	30,603.47
354.111.A	Accum. Depr'n- Art. Wells, Etc. (WTP Struct. & Imprvt.)	(23,623.03)	
254.111.B	ARTESIAN WELLS,ETC.(WTP-EQUIP.)	244,472.00	126,979.96
354.111.B	Accum. Depr'n- Art. Wells, Etc. (WTP Equip.)	(117,492.04)	
254.1V.C	ARTESIAN WELLS,ETC.- TRANS.& DIST.MAINS	475,916.00	403,338.81
354.IV.C	Accum. Depr'n- Art. Wells, Etc. - Trans. & Dist. Mains	(72,577.19)	
412	CONSTRUCTION WORK IN PROGRESS		2,316,536.69
412-B	WORK IN PROGRESS -CAPEX		12,000.00
	Total Property, Plant & Equipment		**3,622,749.85**
	Total Non-Current Assets		**3,622,749.85**
	TOTAL ASSETS		**7,368,987.49**

L I A B I L I T I E S & E Q U I T Y

	Current Liabilities -	
	Payable Accounts:	**131,940.86**
401	ACCOUNTS PAYABLE	131,250.00
403	DUE TO OFFICERS AND EMPLOYEES	690.86
	Inter-Agency Payables:	**95,178.56**
412	DUE TO BIR	34,735.04
413	DUE TO GSIS	17,018.52
414	DUE TO PAG-IBIG	1,200.00
415	DUE TO PHILHEALTH	2,325.00
416	DUE TO Mun. of Dumalag	39,900.00
	Total Current Liabilities	**227,119.42**
	Non Current Liabilities -	
	Other Liability Accounts:	**1,434,265.15**
426	GUARANTY DEPOSITS PAYABLE	103,600.00
426-1	WATER METER DEPOSITS PAYABLE	164,142.00
444	LOANS PAYABLE -LWUA	1,166,523.15
	Total Non Current Liabilities	**1,434,265.15**
	TOTAL LIABILITIES	**1,661,384.57**
	Equity -	

DUMALAG WATER DISTRICT 712

BALANCE SHEET

September 30, 2016

ACCT. #	ASSETS		YEAR - TO - DATE
	Current Assets -		
	Cash On Hand:		
102	CASH - COLLECTING OFFICER		**53,934.82**
103	CASH- DISBURSING OFFICER		45,934.82
104	PETTY CASH FUND		-
104-B	WORKING FUND- PROJECT		8,000.00
	Cash In Bank - Local Currency:		-
111	CIB - LOCAL CURRENCY, CURRENT ACCT.(PVB)		**1,845,036.34**
111-A	CIB - LOCAL CURRENCY, CURRENT ACCT.(PVB) -2		73,712.91
113	CIB - LOCAL CURRENCY, CURRENT ACCT. (DBP)		153,431.68
111-B	CIB - LOCAL CURRENCY, CURRENT ACCT. (PVB) - 3		1,486,608.20
112	CIB - LOCAL CURRENCY, SAVINGS ACCT.(FARMBANK)		131,283.55
	Receivables:		-
121	ACCOUNTS RECEIVABLE-CUSTOMERS		**1,016,345.83**
149-A	OTHER RECEIVABLES - MATERIALS		987,514.25
123	DUE FROM OFFICERS AND EMPLOYEES		3,863.00
	Inventories:		24,968.58
155	OFFICE SUPPLIES INVENTORY		**830,920.65**
165	OTHER SUPPLIES INVENTORY		9,618.73
	Total Current Assets		821,301.92
	Non-Current Assets -		**3,746,237.64**
	Property, Plant & Equipment -		
211	OFFICE BUILDING		
311	Accum. Depr'n- Office Bldg.	21,366.50	19,016.10
221	OFFICE EQUIPMENT	(2,350.40)	
321	Accum. Depr'n- Office Equip.	57,772.00	22,332.46
222	FURNITURE & FIXTURES	(35,439.54)	
322	Accum. Depr'n- Fur. & Fix.	41,077.70	28,323.74
223	IT EQUIPMENT & SOFTWARE	(12,753.96)	
323	Accum. Depr'n- IT Equip. & Soft.	100,870.00	60,046.84
		(40,823.16)	
240	OTHER MACHINE AND EQUIPMENT - (POWER-OPER.)		
340	Accum. Depr'n- Other Machine & Equip.(Power-Oper.)	413,229.50	387,500.22
241	MOTOR VEHICLE	(25,729.28)	
341	Accum. Depr'n- Motor Vehicle	52,500.00	48,000.00
250	OTHER PPE - TOOLS, ETC	(4,500.00)	
		25,102.77	5,070.56

DUMALAG WATER DISTRICT 712

BALANCE SHEET

October 31, 2016

ACCT. #		YEAR - TO - DATE
501.1	CAPITAL CONTRIBUTION- ATTY. CASTRO	100,000.00
501.2	CAPITAL CONTRIBUTION- CDF (ATTY. CASTRO)	-
501.3	CAPITAL CONTRIBUTION- DUMALAG	336,120.00
501.4	CAPITAL CONTRIBUTION- LWUA	1,603,000.00
510	UNAPPROPRIATED RETAINED EARNINGS	2,596,082.79
512	INCOME SUMMARY	1,113,451.87
	TOTAL EQUITY	**5,748,654.66**
	TOTAL LIABILITIES & EQUITY	**7,403,243.42**

Prepared by:

CHRISTINE F. FRENAL
Bookkeeper

Checked and Approved by:

ENGR. ROBERTO B. CASTRO
General Manager

DUMALAG WATER DISTRICT 712

BALANCE SHEET

October 31, 2016

ACCT. #			YEAR - TO - DATE
350	Accum. Depr'n- Other PPE-Tools,Etc.	(20,292.10)	
254.11.C	ARTESIAN WELLS,ETC.(PUMPING EQUIP.)	174,800.00	161,690.00
354.11.C	Accum. Depr'n- Art. Wells, Etc. (PUMPING EQUiP.)	(13,110.00)	
251.111.A	ARTESIAN WELLS,ETC.(WTP STRUCT. & IMPRVT.)	54,226.50	30,196.77
354.111.A	Accum. Depr'n- Art. Wells, Etc. (WTP Struct. & Imprvt.)	(24,029.73)	
254.111.B	ARTESIAN WELLS,ETC.(WTP-EQUIP.)	244,472.00	124,688.03
354.111.B	Accum. Depr'n- Art. Wells, Etc. (WTP Equip.)	(119,783.97)	
254.1V.C	ARTESIAN WELLS,ETC.- TRANS.& DIST.MAINS	475,916.00	402,149.02
354.IV.C	Accum. Depr'n- Art. Wells, Etc. - Trans. & Dist. Mains	(73,766.98)	
412	CONSTRUCTION WORK IN PROGRESS		2,616,976.69
412-B	WORK IN PROGRESS -CAPEX		12,000.00
	Total Property, Plant & Equipment		**3,912,265.33**
	Total Non-Current Assets		**3,912,265.33**
	TOTAL ASSETS		**7,403,243.42**

L I A B I L I T I E S & E Q U I T Y

ACCT. #		YEAR - TO - DATE
	Current Liabilities -	
	Payable Accounts:	**132,391.42**
401	ACCOUNTS PAYABLE	131,250.00
403	DUE TO OFFICERS AND EMPLOYEES	1,141.42
	Inter-Agency Payables:	**91,225.19**
412	DUE TO BIR	30,781.67
413	DUE TO GSIS	17,018.52
414	DUE TO PAG-IBIG	1,200.00
415	DUE TO PHILHEALTH	2,325.00
416	DUE TO Mun. of Dumalag	39,900.00
	Total Current Liabilities	**223,616.61**
	Non Current Liabilities -	
	Other Liability Accounts:	**1,430,972.15**
426	GUARANTY DEPOSITS PAYABLE	104,400.00
426-1	WATER METER DEPOSITS PAYABLE	164,142.00
444	LOANS PAYABLE -LWUA	1,162,430.15
	Total Non Current Liabilities	**1,430,972.15**
	TOTAL LIABILITIES	**1,654,588.76**
	Equity -	

DWD

DUMALAG WATER DISTRICT 712

BALANCE SHEET

October 31, 2016

ACCT. #			YEAR - TO - DATE
	A S S E T S		
	Current Assets -		
	Cash On Hand:		**121,463.86**
102	CASH - COLLECTING OFFICER		113,463.86
103	CASH- DISBURSING OFFICER		-
104	PETTY CASH FUND		8,000.00
104-B	WORKING FUND- PROJECT		-
	Cash In Bank - Local Currency:		**1,534,739.57**
111	CIB - LOCAL CURRENCY, CURRENT ACCT.(PVB)		73,712.91
111-A	CIB - LOCAL CURRENCY, CURRENT ACCT.(PVB) -2		52,773.82
113	CIB - LOCAL CURRENCY, CURRENT ACCT. (DBP)		1,276,969.29
111-B	CIB - LOCAL CURRENCY, CURRENT ACCT. (PVB) - 3		131,283.55
112	CIB - LOCAL CURRENCY, SAVINGS ACCT.(FARMBANK)		-
	Receivables:		**996,151.51**
121	ACCOUNTS RECEIVABLE-CUSTOMERS		977,962.43
149-A	OTHER RECEIVABLES - MATERIALS		5,463.00
123	DUE FROM OFFICERS AND EMPLOYEES		12,726.08
	Inventories:		**838,623.15**
155	OFFICE SUPPLIES INVENTORY		8,262.23
165	OTHER SUPPLIES INVENTORY		830,360.92
	Total Current Assets		**3,490,978.09**
	Non-Current Assets -		
	Property, Plant & Equipment -		
211	OFFICE BUILDING	21,366.50	18,962.68
311	Accum. Depr'n- Office Bldg.	(2,403.82)	
221	OFFICE EQUIPMENT	57,772.00	21,708.28
321	Accum. Depr'n- Office Equip.	(36,063.72)	
222	FURNITURE & FIXTURES	41,077.70	28,015.66
322	Accum. Depr'n- Fur. & Fix.	(13,062.04)	
223	IT EQUIPMENT & SOFTWARE	100,870.00	59,229.03
323	Accum. Depr'n- IT Equip. & Soft.	(41,640.97)	
240	OTHER MACHINE AND EQUIPMENT - (POWER-OPER.)	413,229.50	384,401.00
340	Accum. Depr'n- Other Machine & Equip.(Power-Oper.)	(28,828.50)	
241	MOTOR VEHICLE	52,500.00	47,437.50
341	Accum. Depr'n- Motor Vehicle	(5,062.50)	
250	OTHER PPE - TOOLS, ETC	25,102.77	4,810.67

DWD

DUMALAG WATER DISTRICT 712

BALANCE SHEET

November 30, 2016

ACCT. #		YEAR - TO - DATE
501.1	CAPITAL CONTRIBUTION- ATTY. CASTRO	100,000.00
501.2	CAPITAL CONTRIBUTION- CDF (ATTY. CASTRO)	-
501.3	CAPITAL CONTRIBUTION- DUMALAG	336,120.00
501.4	CAPITAL CONTRIBUTION- LWUA	1,603,000.00
510	UNAPPROPRIATED RETAINED EARNINGS	2,496,082.79
512	INCOME SUMMARY	1,146,348.91
	TOTAL EQUITY	**5,681,551.70**
	TOTAL LIABILITIES & EQUITY	**7,380,521.25**

Prepared by:

CHRISTINE F. FRENAL
Bookkeeper

Checked and Approved by:

ENGR. ROBERTO B. CASTRO
General Manager

DUMALAG WATER DISTRICT 712

BALANCE SHEET

November 30, 2016

ACCT. #			YEAR - TO - DATE
350	Accum. Depr'n- Other PPE-Tools,Etc.	(20,551.99)	
254.11.C	ARTESIAN WELLS,ETC.(PUMPING EQUIP.)	174,800.00	160,379.00
354.11.C	Accum. Depr'n- Art. Wells, Etc. (PUMPING EQUIP.)	(14,421.00)	
251.111.A	ARTESIAN WELLS,ETC.(WTP STRUCT. & IMPRVT.)	54,226.50	29,790.07
354.111.A	Accum. Depr'n- Art. Wells, Etc. (WTP Struct. & Imprvt.)	(24,436.43)	
254.111.B	ARTESIAN WELLS,ETC.(WTP-EQUIP.)	244,472.00	122,396.10
354.111.B	Accum. Depr'n- Art. Wells, Etc. (WTP Equip.)	(122,075.90)	
254.1V.C	ARTESIAN WELLS,ETC.- TRANS.& DIST.MAINS	475,916.00	400,959.23
354.IV.C	Accum. Depr'n- Art. Wells, Etc. - Trans. & Dist. Mains	(74,956.77)	
412	CONSTRUCTION WORK IN PROGRESS		2,897,612.69
412-B	WORK IN PROGRESS -CAPEX		12,000.00
	Total Property, Plant & Equipment		**4,181,976.81**
	Total Non-Current Assets		**4,181,976.81**
	TOTAL ASSETS		**7,380,521.25**

L I A B I L I T I E S & E Q U I T Y

	Current Liabilities -	
	Payable Accounts:	**168,118.86**
401	ACCOUNTS PAYABLE	167,428.00
403	DUE TO OFFICERS AND EMPLOYEES	690.86
	Inter-Agency Payables:	**103,971.54**
412	DUE TO BIR	46,363.53
413	DUE TO GSIS	13,783.01
414	DUE TO PAG-IBIG	1,400.00
415	DUE TO PHILHEALTH	2,525.00
416	DUE TO Mun. of Dumalag	39,900.00
	Total Current Liabilities	**272,090.40**
	Non Current Liabilities -	
	Other Liability Accounts:	**1,426,879.15**
426	GUARANTY DEPOSITS PAYABLE	104,400.00
426-1	WATER METER DEPOSITS PAYABLE	164,142.00
444	LOANS PAYABLE -LWUA	1,158,337.15
	Total Non Current Liabilities	**1,426,879.15**
	TOTAL LIABILITIES	**1,698,969.55**
	Equity -	

DWD

DUMALAG WATER DISTRICT 712

BALANCE SHEET

November 30, 2016

ACCT. #			YEAR - TO - DATE
	A S S E T S		
	Current Assets -		
	Cash On Hand:		**736,233.43**
102	CASH - COLLECTING OFFICER		723,589.43
103	CASH- DISBURSING OFFICER		4,644.00
104	PETTY CASH FUND		8,000.00
104-B	WORKING FUND- PROJECT		-
	Cash In Bank - Local Currency:		**1,198,659.14**
111	CIB - LOCAL CURRENCY, CURRENT ACCT.(PVB)		73,712.91
111-A	CIB - LOCAL CURRENCY, CURRENT ACCT.(PVB) -2		47,741.32
113	CIB - LOCAL CURRENCY, CURRENT ACCT. (DBP)		945,921.36
111-B	CIB - LOCAL CURRENCY, CURRENT ACCT. (PVB) - 3		131,283.55
112	CIB - LOCAL CURRENCY, SAVINGS ACCT.(FARMBANK)		-
	Receivables:		**354,481.19**
121	ACCOUNTS RECEIVABLE-CUSTOMERS		321,577.67
149-A	OTHER RECEIVABLES - MATERIALS		1,763.00
123	DUE FROM OFFICERS AND EMPLOYEES		31,140.52
	Inventories:		**909,170.68**
155	OFFICE SUPPLIES INVENTORY		7,929.76
165	OTHER SUPPLIES INVENTORY		901,240.92
	Total Current Assets		**3,198,544.44**
	Non-Current Assets -		
	Property, Plant & Equipment -		
211	OFFICE BUILDING	21,366.50	18,909.26
311	Accum. Depr'n- Office Bldg.	(2,457.24)	
221	OFFICE EQUIPMENT	57,772.00	21,084.10
321	Accum. Depr'n- Office Equip.	(36,687.90)	
222	FURNITURE & FIXTURES	41,077.70	27,707.58
322	Accum. Depr'n- Fur. & Fix.	(13,370.12)	
223	IT EQUIPMENT & SOFTWARE	100,870.00	58,411.22
323	Accum. Depr'n- IT Equip. & Soft.	(42,458.78)	
240	OTHER MACHINE AND EQUIPMENT - (POWER-OPER.)	413,229.50	381,301.78
340	Accum. Depr'n- Other Machine & Equip.(Power-Oper.)	(31,927.72)	
241	MOTOR VEHICLE	52,500.00	46,875.00
341	Accum. Depr'n- Motor Vehicle	(5,625.00)	
250	OTHER PPE - TOOLS, ETC	25,102.77	4,550.78

712

DUMALAG WATER DISTRICT 712

BALANCE SHEET

December 31, 2016

ACCT. #		YEAR - TO - DATE
501.1	CAPITAL CONTRIBUTION- ATTY. CASTRO	100,000.00
501.2	CAPITAL CONTRIBUTION- CDF (ATTY. CASTRO)	-
501.3	CAPITAL CONTRIBUTION- DUMALAG	336,120.00
501.4	CAPITAL CONTRIBUTION- LWUA	1,603,000.00
510	UNAPPROPRIATED RETAINED EARNINGS	3,504,639.83
512	INCOME SUMMARY	-
	TOTAL EQUITY	**5,543,759.83**
	TOTAL LIABILITIES & EQUITY	**7,337,419.94**

Prepared by:

CHRISTINE F. FRENAL
Bookkeeper

Checked and Approved by:

ENGR. ROBERTO B. CASTRO
General Manager

DUMALAG WATER DISTRICT 712

BALANCE SHEET

December 31, 2016

ACCT. #			YEAR - TO - DATE
-350	Accum. Depr'n- Other PPE-Tools,Etc.	(20,660.50)	
254.11.C	ARTESIAN WELLS,ETC.(PUMPING EQUIP.)	174,800.00	159,068.00
354.11.C	Accum. Depr'n- Art. Wells, Etc. (PUMPING EQUIP.)	(15,732.00)	
251.111.A	ARTESIAN WELLS,ETC.(WTP STRUCT. & IMPRVT.)	54,226.50	29,383.37
354.111.A	Accum. Depr'n- Art. Wells, Etc. (WTP Struct. & Imprvt.)	(24,843.13)	
254.111.B	ARTESIAN WELLS,ETC.(WTP-EQUIP.)	244,472.00	120,104.17
354.111.B	Accum. Depr'n- Art. Wells, Etc. (WTP Equip.)	(124,367.83)	
254.1V.C	ARTESIAN WELLS,ETC.- TRANS.& DIST.MAINS	475,916.00	399,769.44
354.IV.C	Accum. Depr'n- Art. Wells, Etc. - Trans. & Dist. Mains	(76,146.56)	
412	CONSTRUCTION WORK IN PROGRESS		2,989,612.69
412-B	WORK IN PROGRESS -CAPEX		12,000.00
	Total Property, Plant & Equipment		**4,280,798.67**
	Total Non-Current Assets		**4,280,798.67**
	TOTAL ASSETS		**7,337,419.94**

L I A B I L I T I E S & E Q U I T Y

	Current Liabilities -	
	Payable Accounts:	**156,410.86**
401	ACCOUNTS PAYABLE	155,720.00
403	DUE TO OFFICERS AND EMPLOYEES	690.86
	Inter-Agency Payables:	**213,463.10**
412	DUE TO BIR	109,451.81
413	DUE TO GSIS	60,186.29
414	DUE TO PAG-IBIG	1,400.00
415	DUE TO PHILHEALTH	2,525.00
416	DUE TO Mun. of Dumalag	39,900.00
	Total Current Liabilities	**369,873.96**
	Non Current Liabilities -	
	Other Liability Accounts:	**1,423,786.15**
426	GUARANTY DEPOSITS PAYABLE	105,400.00
426-1	WATER METER DEPOSITS PAYABLE	164,142.00
444	LOANS PAYABLE -LWUA	1,154,244.15
	Total Non Current Liabilities	**1,423,786.15**
	TOTAL LIABILITIES	**1,793,660.11**
	Equity -	

DUMALAG WATER DISTRICT 712

BALANCE SHEET

December 31, 2016

ACCT. #			YEAR - TO - DATE
	A S S E T S		
	Current Assets -		
	Cash On Hand:		**65,348.37**
102	CASH - COLLECTING OFFICER		57,348.37
103	CASH- DISBURSING OFFICER		-
104	PETTY CASH FUND		8,000.00
104-B	WORKING FUND- PROJECT		-
	Cash In Bank - Local Currency:		**1,589,469.59**
111	CIB - LOCAL CURRENCY, CURRENT ACCT.(PVB)		73,712.91
111-A	CIB - LOCAL CURRENCY, CURRENT ACCT.(PVB) -2		47,741.32
113	CIB - LOCAL CURRENCY, CURRENT ACCT. (DBP)		1,336,731.81
111-B	CIB - LOCAL CURRENCY, CURRENT ACCT. (PVB) - 3		131,283.55
112	CIB - LOCAL CURRENCY, SAVINGS ACCT.(FARMBANK)		-
	Receivables:		**399,069.13**
121	ACCOUNTS RECEIVABLE-CUSTOMERS		371,170.13
149-A	OTHER RECEIVABLES - MATERIALS		(367.00)
123	DUE FROM OFFICERS AND EMPLOYEES		28,266.00
	Inventories:		**1,002,734.18**
155	OFFICE SUPPLIES INVENTORY		7,315.26
165	OTHER SUPPLIES INVENTORY		995,418.92
	Total Current Assets		**3,056,621.27**
	Non-Current Assets -		
	Property, Plant & Equipment -		
211	OFFICE BUILDING	21,366.50	18,855.84
311	Accum. Depr'n- Office Bldg.	(2,510.66)	
221	OFFICE EQUIPMENT	57,772.00	20,459.92
321	Accum. Depr'n- Office Equip.	(37,312.08)	
222	FURNITURE & FIXTURES	41,077.70	27,399.50
322	Accum. Depr'n- Fur. & Fix.	(13,678.20)	
223	IT EQUIPMENT & SOFTWARE	118,465.00	75,188.41
323	Accum. Depr'n- IT Equip. & Soft.	(43,276.59)	
240	OTHER MACHINE AND EQUIPMENT - (POWER-OPER.)	413,229.50	378,202.56
340	Accum. Depr'n- Other Machine & Equip.(Power-Oper.)	(35,026.94)	
241	MOTOR VEHICLE	52,500.00	46,312.50
341	Accum. Depr'n- Motor Vehicle	(6,187.50)	
250	OTHER PPE - TOOLS, ETC	25,102.77	4,442.27