

VILLASIS WATER DISTRICT
BALANCE SHEET
AS OF - August 31, 2014

| | <u>Amount</u> | <u>Actual This Month</u> | <u>% to Total</u> |
|---|----------------------|--------------------------|-------------------|
| <u>ASSETS AND OTHER DEBITS</u> | | | |
| <u>CURRENT ASSETS</u> | | | |
| Cash | | | |
| Cash-Collecting Officer | 1,000.40 | | 0.00% |
| Working Fund | 10,000.00 | | 0.02% |
| Cash in Bank- Local Currency | 5,911,902.35 | | 12.50% |
| Total | 5,922,902.75 | | 12.52% |
| Non-Current Assets | | | |
| Cash in Bank - UCPB - sinking fund | - | | 0.00% |
| Cash in Bank - Fund Reserve sinking fund | 6,343,795.07 | | 13.41% |
| Cash in Bank - PNB- TD - provident fund | 188,584.47 | | 0.40% |
| Cash in Bank - Employee benefits - sinking fund | 4,349,660.25 | | 9.20% |
| Total | 10,882,039.79 | | 23.01% |
| Receivable Accounts | | | |
| Accounts Receivable | 2,688,932.26 | | 5.69% |
| Allowance for Doubtful Accounts | (2,642.04) | | -0.01% |
| Accounts Receivable - Net | 2,686,290.22 | | 5.68% |
| Total | 2,686,290.22 | | 5.68% |
| Other Receivables | | | |
| Advances to Officers and Employees | 40,000.00 | | 0.08% |
| Accounts Receivable- Others | 870,266.46 | | 1.84% |
| Total | 910,266.46 | | 1.92% |
| Inventories | | | |
| Office Supplies Inventory | 9,318.65 | | 0.02% |
| Maintenance Supplies Inventory | 147,415.30 | | 0.31% |
| Other Inventories (Construction and Service Connection Mat. Invt | 1,250,041.57 | | 2.64% |
| Chemicals and Filtering Supplies Inventory | 15,088.03 | | 0.03% |
| Total | 1,421,863.55 | | 3.01% |
| Prepayments, Deposits and Deferred Charges | | | |
| Other Deferred Charges | - | | 0.00% |
| Total | - | | 0.00% |
| TOTAL CURRENT ASSETS | 21,823,362.77 | | 46.14% |
| <u>PROPERTY, PLANT AND EQUIPMENT</u> | | | |
| Land and Other Improvements | | | |
| Land | 491,528.83 | | 1.04% |
| Structure and Improvements | 2,599,683.45 | | 5.50% |
| Accumulated Depreciation- Struc. and Improvements | (851,489.75) | | -1.80% |
| Total | 2,239,722.53 | | 4.74% |

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| | | |
|---|--------------------------|--------------------|
| Plant, Buildings and Structures | | |
| Plant (UPIS) | 34,264,050.80 | 72.44% |
| Accumulated Depreciation- Plant | (14,983,722.06) | -31.68% |
| Buildings and Other Structures | 1,350,804.96 | 2.86% |
| Accumulated Depreciation- Buildings and Other Structures | (588,431.19) | -1.24% |
| Total | 20,042,702.51 | 42.37% |
| Equipment and Machinery | | |
| Office Equipment | 1,141,272.52 | 2.41% |
| Accumulated Depreciation- Office Equipment | (527,474.55) | -1.12% |
| Land Transport Equipment | 1,660,259.96 | 3.51% |
| Accumulated Depreciation- Land Transport Equipment | (1,414,996.21) | -2.99% |
| Other Machinery and Equipment | 3,699,451.58 | 7.82% |
| Accumulated Depreciation- Other Machinery and Equipment | (2,100,669.15) | -4.44% |
| Total | 2,457,844.15 | 5.20% |
| Furniture, Fixtures and Books | | |
| Furniture and Fixtures | 594,244.71 | 1.26% |
| Accumulated Depreciation- Furniture and Fixtures | (351,315.85) | -0.74% |
| Total | 242,928.86 | 0.51% |
| Construction-in-Progress | | |
| Construction-in-Progress- Plant | 491,900.00 | 1.04% |
| TOTAL PROPERTY, PLANT AND EQUIPMENT | 25,475,098.05 | 53.86% |
| TOTAL ASSETS AND OTHER DEBITS | 47,298,460.82 | 100.00% |
| | <u>Actual This Month</u> | |
| | <u>Amount</u> | |
| <u>LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS</u> | | |
| <u>CURRENT LIABILITIES</u> | | |
| Payable Accounts | | |
| Accounts Payable | - | 0.00% |
| Total | - | 0.00% |
| Inter-Agency Payables | | |
| Due to BIR | 96,551.09 | 0.20% |
| Due to GSIS | 168,708.03 | 0.36% |
| Due to Pag-ibig | 21,538.13 | 0.05% |
| Due to Philhealth | 9,950.00 | 0.02% |
| Due to Provident Fund | 5,661.20 | 0.01% |
| Total | 302,408.45 | 0.64% |

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| | | |
|--|--|----------------------------------|
| Other Payables | | |
| Contractor's Security Deposits(Bonds Payable) | - | 0.00% |
| Total | <u>-</u> | <u>0.00%</u> |
| Loans/ Lease Payable | | |
| Current Portion of Long-Term Debt | - | 0.00% |
| Total | <u>-</u> | <u>0.00%</u> |
| TOTAL CURRENT LIABILITIES | <u>302,408.45</u> | <u>0.64%</u> |
| NON-CURRENT LIABILITIES | | |
| Loans Payable | - | 0.00% |
| TOTAL NON-CURRENT LIABILITIES | <u>-</u> | <u>0.00%</u> |
| TOTAL LIABILITIES | <u>302,408.45</u> | <u>0.64%</u> |
| <u>DEFERRED CREDITS</u> | | |
| Deferred Income from Penalty Charges | 601,458.44 | 1.27% |
| TOTAL DEFERRED CREDITS | <u>601,458.44</u> | <u>1.27%</u> |
| <u>EQUITY</u> | | |
| Government Equity | 252,164.18 | 0.53% |
| Donated Capital | 540,426.00 | 1.14% |
| Net Income (Loss) | 3,566,034.04 | 7.54% |
| Retained Earnings | <u>42,035,969.71</u> | <u>88.87%</u> |
| TOTAL EQUITY | <u>46,394,593.93</u> | <u>98.09%</u> |
| TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS | <u><u>47,298,460.82</u></u> | <u><u>100.00%</u></u> |