



JOSE RIZAL MEMORIAL STATE UNIVERSITY
KATIPUNAN CAMPUS
Katipunan, Zamboanga del Norte

CONSOLIDATED
BALANCE SHEET
AS OF THE 4TH QUARTER ENDING DECEMBER 31, 2014

	CONSOLIDATED	GENERAL FUND	TRUST FUND	INCOME GENERATING PROJECT
A S S E T S				
CURRENT ASSETS				
Cash				
Cash - Collecting Officer	2,500.00	-	2,500.00	-
Petty Cash Fund	-	-	-	-
Advances for Payroll	2,713,027.36	1,676,797.08	1,030,730.28	5,500.00
Advances to Special Disbursing Officer	252,700.00	211,700.00	41,000.00	-
Cash in Bank - Local Currency/Current Account	14,415,461.35	338,470.78	11,303,120.70	2,773,869.87
Sub-Total	17,383,688.71	2,226,967.86	12,377,350.98	2,779,369.87
Receivables				
Accounts Receivable	7,050,654.00	-	7,050,654.00	-
Less: Allowance for Impairment-Accounts Receivable	125,617.63	-	125,617.63	-
Receivables-Disallowances/Charges	460,350.00	-	460,350.00	-
Advances to Officers & Employees	23,530.00	23,530.00	-	-
Other Receivables	277,619.61	-	244,000.00	33,619.61
Sub-Total	7,686,535.98	23,530.00	7,629,386.37	33,619.61
Inventories				
Agricultural & Marine Supplies for Distribution	198,420.00	-	-	198,420.00
Agricultural Produce for Distribution	84,030.00	-	-	84,030.00
Other Supplies & Materials for Distribution	15,504.50	-	12,892.50	2,612.00
Office Supplies Inventory	1,237,228.77	267,769.61	767,635.84	201,823.32
Accountable Forms, Plates & Stickers Inventory	173,500.00	-	173,500.00	-
Animal/Zoological Supplies Inventory	739,795.21	219,701.32	359,949.12	160,144.77
Drugs & Medicines Inventory	56,365.20	-	43,495.20	12,870.00
Medical, Dental and Lab. Supplies Inventory	582,142.11	33,375.50	477,457.46	71,309.15
Fuel, Oil & Lubricants Inventory	15,705.00	15,705.00	-	-
Agricultural & Marine Supplies Inventory	131,085.14	14,890.00	44,991.78	71,203.36
Textbooks & Instructional Materials Inventory	588,079.09	-	280,340.23	307,738.86
Construction Materials Inventory	2,217,234.50	1,375,702.50	727,582.50	113,949.50
Other Supplies & Materials Inventory	1,185,972.15	535,045.40	556,224.25	94,702.50
Livestock Inventory	990,100.00	-	-	990,100.00
Trees, Plants & Crops	811,850.00	612,550.00	-	199,300.00
Sub-Total	9,027,011.67	3,074,739.33	3,444,068.88	2,508,203.46
Prepaid Expenses				
Prepaid Insurance	20,753.98	15,711.75	-	5,042.23
Other Prepayments	27,450.80	27,450.80	-	-
Sub-Total	48,204.78	43,162.55	-	5,042.23



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	CONSOLIDATED		GENERAL FUND		TRUST FUND		INCOME GENERATING PROJECT	
FIXED ASSETS								
Land		433,736.40		433,736.40				
Other Land Improvements	1,915,083.55		207,606.71				1,707,476.84	
Accumulated Dep'n.-Other Land Improvements	344,715.04	1,570,368.51	37,369.20	170,237.51			307,345.84	1,400,131.00
Power Supply Systems		161,000.00				143,000.00		18,000.00
School Buildings	9,402,516.07		2,033,721.39		1,045,590.58		6,323,204.10	
Accumulated Dep'n.-School Buildings	772,095.12	8,630,420.95	183,034.92	1,850,686.47	40,344.24	1,005,246.34	548,715.96	5,774,488.14
Other Structures	3,246,780.63		96,365.91		552,215.15		2,598,199.57	
Accumulated Dep'n.-Other Structures	242,619.62	3,004,161.01	8,672.94	87,692.97	108.72	552,106.43	233,837.96	2,364,361.61
Office Equipment	4,177,027.94		1,731,057.31		2,162,665.70		283,304.93	
Accumulated Dep'n.-Office Equipment	1,118,929.23	3,058,098.71	623,180.64	1,107,876.67	419,763.93	1,742,901.77	75,984.66	207,320.27
Furnitures & Fixtures	1,068,830.50		46,464.00		463,554.50		558,812.00	
Accumulated Dep'n.-Furnitures & Fixtures	97,015.68	971,814.82	8,363.52	38,100.48	1,170.00	462,384.50	87,482.16	471,329.84
Information & Communication Technology Equipment	13,437,665.22		683,390.00		11,797,191.58		957,083.64	
Accumulated Dep'n.-ICT Equipment	1,253,743.62	12,183,921.60	234,500.40	448,889.60	694,691.10	11,102,500.48	324,552.12	632,531.52
Library Books	715,027.09		458,450.99		256,576.10			
Accumulated Dep'n.-Library Books	256,602.64	458,424.45	165,042.36	293,408.63	91,560.28	165,015.82		
Machinery	167,720.00				30,275.00		137,445.00	
Accumulated Dep'n.-Machinery	18,646.20	149,073.80			2,627.10	27,647.90	16,019.10	121,425.90
Agricultural & Forestry Equipment	2,836,496.94		13,500.00		159,057.75		2,663,939.19	
Communication Equipment		21,000.00				21,000.00		
Accumulated Dep'n.-Agri. & Forestry Equipment	503,250.51	2,333,246.43	2,430.00	11,070.00	21,986.45	137,071.30	478,834.06	2,185,105.13
Firefighting Equipment & Accessories	50,051.98		8,052.00		28,999.98		13,000.00	13,000.00
Accumulated Dep'n.-Firefighting Equipt. & Accessories	9,527.66	40,524.32	2,070.52	5,981.48	7,457.14	21,542.84	-	
Medical, Dental & Laboratory Equipment	94,860.00		47,566.00		47,294.00			
Accumulated Dep'n.-Medical Equipment	21,460.32	73,399.68	12,842.82	34,723.18	8,617.50	38,676.50		
Sports Equipment		40,780.00				40,780.00		
Technical & Scientific Equipment	1,839,472.43		269,924.02		998,009.00		571,539.41	
Accumulated Dep'n.-Technical & Scientific Equipment	331,105.04	1,508,367.39	48,586.32	221,337.70	179,641.62	818,367.38	102,877.10	468,662.31
Other Machinery & Equipment	1,460,154.22		103,318.75		4,190.00		1,352,645.47	
Accumulated Dep'n.-Other Machinery & Equipment	262,827.76	1,197,326.46	18,597.38	84,721.37	754.20	3,435.80	243,476.18	1,109,169.29
Motor Vehicles	2,176,034.40		940,900.00		108,000.00		1,127,134.40	
Accumulated Dep'n.-Motor Vehicles	772,071.70	1,403,962.70	454,465.72	486,434.28	27,771.42	80,228.58	289,834.56	837,299.84
Other Property, Plant & Equipment	387,732.00		61,596.00		123,986.00		202,150.00	
Accumulated Dep'n.-Other Property, Plant & Equipt.	90,465.66	297,266.34	15,394.32	46,201.68	14,177.34	109,808.66	60,894.00	141,256.00
Water Supply Systems		1,024,552.26		143,955.00		19,288.00		861,309.26
Construction in Progress-Buildings & Other Structures		1,947,911.71		1,382,182.65		280,767.56		284,961.50
Sub-Total		40,509,357.54		6,847,236.07		16,771,769.86		16,890,351.61
TOTAL ASSETS		74,654,798.68		12,215,635.81		40,222,576.09		22,216,586.78



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LIABILITIES & EQUITY				
LIABILITIES				
Current Liabilities				
Accounts Payable	927,668.05	634,464.38	202,165.13	91,038.54
Due to BIR	272,798.78	25,296.31	226,463.83	21,038.64
Due to GSIS	72,598.98	36,535.07	36,063.91	-
Due to Pag-ibig	5,341.02	5,341.02	-	-
Due to Philhealth	12,212.71	8,637.71	3,575.00	-
Due to NGAs	3,586,009.30	-	3,586,009.30	-
Due to GOCCs	1,102,005.00	-	-	1,102,005.00
Due to LGUs	510,000.00	-	510,000.00	-
Other Payables	73,641.80	(3,457.69)	76,644.49	455.00
Other Deferred Credits	8,884,264.41		8,823,844.80	60,419.61
Sub-Total	<u>15,446,540.05</u>	<u>706,816.80</u>	<u>13,464,766.46</u>	<u>1,274,956.79</u>
EQUITY				
Government Equity	45,671,067.30	6,519,245.98	18,471,886.61	20,679,934.71
Retained Earnings & Operating Surplus	13,537,191.33	4,989,573.03	8,285,923.02	261,695.28
Sub-Total	<u>59,208,258.63</u>	<u>11,508,819.01</u>	<u>26,757,809.63</u>	<u>20,941,629.99</u>
TOTAL LIABILITIES & EQUITY	<u><u>74,654,798.68</u></u>	<u><u>12,215,635.81</u></u>	<u><u>40,222,576.09</u></u>	<u><u>22,216,586.78</u></u>

Certified Correct:


CORAZON I. MENOSA
Administrative Assistant III