

MANOLO FORTICH WATER DISTRICT

MANOLO FORTICH, 8703 BUKIDNON POST - CLOSING TRIAL BALANCE

December 31, 2018

<u>ACCOUNT NAME</u>		<u>DEBIT</u>	<u>CREDIT</u>
Cash-Collecting Officer	1 01 01 010	111,888.75	
Change Fund	1 01 01 030	2,000.00	
Cash in Bank Gen. Fund Postal	1 01 02 020	35,601,156.11	
Cash in bank - DBP	1 01 02 030-1	4,597,785.28	
Cash in bank - DBP2	1 01 02 030-2	188,058.74	
Cash in Bank - DBP Time Deposit	1 01 02 030-1a	5,056,629.82	
Sinking Fund - Building Fund	1 02 07 010	5,625,533.15	
Restricted Funds - MSF	1 99 04 010	2,769,924.76	
Other Reserve Funds-JSA	1 99 03 990	3,640,349.20	
Accounts Receivable - Gen. Customers	1 03 01 010	2,786,514.03	
Due from Officers and Employees	1 03 05 020	124,759.91	
Accounts Receivable - Others	1 03 05 990	10,881.79	
Less: Allowance for Doubtful Accounts	1 03 01 011		779,853.33
Office Supplies Inventory	1 04 04 010	66,467.98	
Office Supplies/Accountable Forms	1 04 04 020	91,952.90	
Fuel, Oil & Lubricants inventory	1 04 04 080	1,099.72	
Chemicals & Feltering Supplies Inventory	1 04 04 120	213,620.00	
Other Supplies and Materials Inventory	1 04 04 990	2,000,826.00	
Construction materials Inventory	1 04 04 130	209,373.97	
Merchandise Inventory	1 04 01 010	299,350.69	
Other Supplies and Materials for Distribution	1 04 02 990	8,074,221.27	
Electrical Supplies and Materials Inventory	1 04 04 190	95,994.46	
Prepaid Insurance	1 99 02 050	591,656.47	
Input Tax	1 99 02 060		
Other Deferred Charges	1 99 99 080	10,000.00	
Utility Plant in Services			
Land	1 06 01 010	1,831,479.82	
Lake, River and Other Intakes/Channels	1 06 03 110-1	1,213,544.23	
Accumulated depreciation	1 06 03 111-1		1,108,243.13
Wells	1 06 03 110-2	3,712,105.58	
Accumulated depreciation	1 06 03 111-2		1,688,706.30
Reservoirs and Tanks	1 06 03 110-3	14,453,068.86	
Accumulated depreciation	1 06 03 111-3		4,695,080.25
Transmission and Distribution Mains	1 06 03 110-4	113,430,085.82	
Accumulated depreciation	1 06 03 111-4		57,496,395.73
Hydrants	1 06 03 110-5	182,114.15	
Accumulated depreciation	1 06 03 111-5		171,005.09
Pumping Plant Structures and Improvements	1 06 03 110-6	4,897,270.58	
Accumulated depreciation	1 06 03 111-6		3,780,326.86
Water Treatment Structures and Improvements	1 06 03 110-7	184,329.86	
Accumulated depreciation	1 06 03 111-7		121,480.52
Administrative tructures and Improvements	1 06 03 110-8	173,200.57	
Accumulated depreciation	1 06 03 111-8		127,612.57
Power Production Equipment	1 06 03 110-9	9,958,399.52	
Accumulated depreciation	1 06 03 111-9		5,036,306.17

Motor Vehicles	1 06 06 010	5,956,492.23	
Accumulated depreciation	1 06 06 011		4,516,610.45
Furniture and Fixtures	1 06 07 010	152,190.90	
Accumulated depreciation	1 06 07 011		144,581.35
Leasehold Improvements	1 06 09 020	2,250,000.00	
Accumulated depreciation	1 06 09 021		1,409,859.38
Construction work in progress	1 06 99 020	2,089,575.00	
Other Assets			
IT -Software	1 08 01 020	622,545.00	
Furniture, Fixture equipment	1 04 06 010	1,075,140.07	
Inventories semi-Expendable supplies	1 04 05 020	588,321.92	
Pumping Equipment	1 99 99 990-1	587,890.00	
AR Customer - Inactive	1 99 99 990-2	945,071.10	
Accounts Payable	2 01 01 010		3,685,347.79
Other Long Term Payable - LWUA	2 01 02 040-1		9,873,009.00
Other Long Term Payable - NHA 2	2 01 02 040-2		2,230,128.01
Other Long Term Payable - DBP	2 01 02 040-3		29,791,666.67
Withholding Taxes Payable	2 02 01 010-1		32,120.23
VAT Payable	2 02 01 010-2		148,818.05
GSIS Payable	2 02 01 020		283,532.11
Pag-ibig Payable	2 02 01 030		117,814.45
Phil. Health Payable	2 02 01 040		23,904.28
Trust Liability	2 04 01 010		4,500.00
Other Payables	2 99 99 990		45,180.09
Customer Deposits	2 04 01 050		341,660.89
Other Deffered Credits	2 05 01 990		21,700.00
Leave Benefits Payable	2 06 01 020		5,575,740.07
Government Equity	3 01 01 020		36,110,045.61
Donated Capital (OPIC)	3 08 01 020		41,530,742.34
Retained Earnings	3 07 01 010		21,148,823.48
Net Income			10,829,349.97
TOTAL		P 259,496,623.03	259,496,623.03

Prepared by:


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Corporate Budget Analyst B

Checked by:


VENUS I. GUMALING
Division Manager

Noted:


ENGR. ROGELIO K. PANGAN
General Manager