MANOLO FORTICH WATER DISTRICT

MANOLO FORTICH, 8703 BUKIDNON

TRIAL BALANCE

For the Month of December 31, 2018

ACCCOUNT NAME	CODE	DEBIT	CREDIT
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	
Singking 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	
Less: Allowance for Doubtful Accounts	1 03 01 011		779,853.33
Advances to Officers and Employees	1 99 01 040		
Due from Officersand Employees	1 03 05 020	124,759.91	
Advances for Operating Expenses	1 99 01 010		
Advances for Payroll	1 99 01 020		
Advances to Special Disbursing Officer	1 99 01 030		
Accounts Receivable - Others	1 03 05 990	10,881.79	
Office Supplies Inventory	1 04 04 010	66,467.98	
Office Supplies/Accountable Forms Inventory	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 Distrbution	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
Pumping Equipment	1 06 03 110-10	18,232,015.23	
Accumulated depreciation	1 06 03 111-10		12,719,940.28
Water Treatment Equipment	1 06 03 110-11	1,467,080.50	
Accumulated depreciation	1 06 03 111-11		1,236,831.79
Tools, Shops and Garage Equipment	1 06 03 110-12	599,181.80	
Accumulated depreciation	1 06 03 111-12		567,441.46
Office Equipment	1 06 05 020	919,751.00	
Accumulated depreciation	1 06 05 021		630,848.43
IT Equipment	1 06 05 030	1,737,924.29	
Accumulated depreciation	1 06 05 031		1,407,006.90
Communications Equipment	1 06 05 070	67,800.00	
Accumulated depreciation	1 06 05 071		64,410.00
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	
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
Prior Period Adjustments to Retained Earnings			
Accounts Payable	2 01 01 010		3,685,347.79
Witholding 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
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
Current Portion of Long-Term Debt/LWUA			
Current Portion of Long-Term Debt/NHA			
Customers' 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
Other Service Income (Maint. Fee P10)	4 02 01 990		1,212,717.76
Metered Sales	4 02 02 090		76,275,449.98
Sales Discounts	4 02 02 161		(55,480.46)
Interest Income	4 02 02 210		117,584.35
Fines and Penalties-Business Income	4 02 02 230		1,583,522.21
Other Income	4 02 02 990		27,906.29
Miscellaneous Service Revenues	4 06 03 990		829,492.71
Salaries and Wages - Regular	5 01 01 010	6,679,257.00	

Salaries and Wages - Casual	5 01 01 020-1	2,734,588.91
Salaries and Wages - Job Order	5 01 01 020-2	1,748,217.77
Personnel Economic Relief Allowance (PERA)	5 01 02 010-1	255,136.36
Additional Compensation (ADCOM)	5 01 02 010-2	765,409.09
Representation Allowance	5 01 02 020	162,000.00
Transportation Allowance	5 01 02 030	162,000.00
Clothing and Uniform Allowance	5 01 02 040	252,000.00
Honoraria(Directors' Fees and Renumeration)	5 01 02 100	513,259.11
Year-End Bonus(13th month & 14th month)	5 01 02 140	1,569,699.67
Cash gift	5 01 02 150	215,000.00
PEI	5 01 02 080	215,000.00
Other Bonuses and Allowances /PBB & PBI	5 01 02 990	1,963,229.23
Life and Retirement Insurance Contributions/GSIS	5 01 03 010	1,130,351.89
PAG-IBIG Contributions	5 01 03 020	51,000.00
PHILHEALTH Contributions	5 01 03 030	123,694.08
ECC Contributions	5 01 03 040	51,000.00
Terminal Leave Benefits	5 01 04 030	1,086,232.71
Other Personnel Benefits	5 01 04 990-1	172,650.00
Travel Expenses	5 02 01 010	787,542.17
Training and Scholarship Expenses	5 02 02 010	406,749.00
Office Supplies Expense	5 02 03 010	182,360.04
Accountable Forms Expenses	5 02 03 020	69,376.46
Fuel, Oil and Lubricants Expenses	5 02 03 090	989,502.08
Chemical, Feltering and Laboratory Supplies Exp.	5 02 03 130	674,420.62
Other Supplies and Materials Expenses	5 02 03 990	14,368.88
Electricity Expenses	5 02 04 020	248,644.28
Other Utility Expenses	5 02 04 990	130,903.83
Postage and Deliveries	5 02 05 010	9,476.67
Telephone Expenses- Mobile	5 02 05 020	61,058.45
Internet Expenses	5 02 05 030	34,119.23
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040	5,867.50
Generation, Transmission & Distribution Exp.	5 02 09 010	18,735,776.81
Extraordinary and Miscellaneous Expenses	5 02 10 030	28,706.25
Cultural and Athletic Expenses	5 02 10 030-1	85,953.35
Legal Services	5 02 11 010	108,250.00
Auditing Services	5 02 11 020	160,000.00
Taxes, Duties and Licenses	5 02 15 010	1,273,086.50
Insurance Expenses	5 02 15 030	488,053.35
Advertising, Promotional and Marketing Expenses	5 02 99 010	252,778.00
Representation Expenses	5 02 99 030	1,259,238.65
Membership Dues and Cont. to Organizations	5 02 99 060	3,084.00
Donations	5 02 99 080	40,661.00
Maint. of River, Lake and other Intake	5 02 13 030-1	122,812.70
Maint of Springs & Tunnels	5 02 13 030-2	321,000.00
Maint. Of Wells	5 02 13 030-3	
Maint. of Reservoir and Tanks	5 02 13 030-4	71,952.00
Maint. of Trans & Dist. Mains	5 02 13 030-5	3,831,263.41
Maint. of Services	5 02 13 030-6	1,231,503.48
Maint. of Meters	5 02 13 030-7	1,025,025.98
Maint of Pumping Plant Structures and Improvements	5 02 13 030-9	272,569.91
Maint of Water Treatment Structures and Improvement	5 02 13 030-10	7,632.75
Maintenance of Trans. and Distribution Structures and	5 02 13 030-11	4,325.00
Maint of Administrative Structures and Improvements	5 02 13 030-12	109,955.72
Maint of Power Production Equipment	5 02 13 030-13	6,500.00
Maint. of Pumping Equiptment	5 02 13 030-14	1,136,231.34

Maint. Of Water Treatment Equipment	5 02 13 030-15	172,200.00	
Maint. Of Tools, Shop and Garage Equip.	5 02 13 030-16	25,842.00	
Maint. of Office Equipment	5 02 13 050-1	49,350.00	
Maint. Of IT Equipment	5 02 13 050-2	83,270.40	
Maint. Of Communications Equipment	5 02 13 050-3	8,949.00	
Maint. of Land Transport Equip	5 02 13 060	579,367.94	
Maint. Of Furniture and Fixtures	5 02 13 070	58,850.00	
Impairment Loss-Loans and Receivables	5 05 03 020	76,113.90	
Depreciation Expenses		11,299,792.10	
Other Maintenance and Operating Exp.	5 02 99 990	1,326.00	
Documentary Stamp Expenses	5 02 99 140	54,759.50	
Interest Expenses - NHA	5 03 01 020-1	154,979.01	
Interest Expenses - LWUA	5 03 01 020-3	866,572.00	
Interest Expenses - DBP	5 03 01 020-2	1,689,645.79	
Bank Charges	5 03 01 040	350.00	
TOTAL		**328,658,465.90**	**328,658,465.90**

Prepared by:

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