



BACOLOR WATER DISTRICT
Sta. Ines, Bacolor, Pampanga
CONDENSED STATEMENT OF FINANCIAL POSITION
As of December 31, 2017
(With Comparative Figures for Current Year 2016)

	<u>NOTE*</u>	<u>2017</u>	<u>2016</u>
ASSETS			
Current Assets			
Cash and Cash Equivalents	5	14,215,178.41	3,743,939.97
International Reserves		-	-
Financial Assets		-	-
Other Investments		-	-
Receivables	6	2,586,870.17	5,666,706.41
Inventories	7	506,817.10	102,615.20
Guaranty Deposits		748,218.88	748,218.88
Non-Current Assets Held for Sale		-	-
Other Current Assets		-	-
Total Current Assets		<u>18,057,084.56</u>	<u>10,261,480.46</u>
Non-Current Assets			
Non-International Reserves Foreign Assets		-	-
Financial Assets		-	-
Investments in Joint Ventures		-	-
Investments in Associates/Affiliates		-	-
Investments in Subsidiaries		-	-
Other Investments		-	-
Receivables		-	-
Investment Property		-	-
Property, Plant and Equipment	8	31,806,793.54	33,381,219.70
Biological Assets		-	-
Intangible Assets	9	19,399.91	14,299.91
Deferred Tax Assets		-	-
Other Non-Current Assets		54,771.90	54,771.90
Construction in Progress		628,279.73	480,282.30
Total Non-Current Assets		<u>32,509,245.08</u>	<u>33,930,573.81</u>
Total Assets		<u>50,566,329.64</u>	<u>44,192,054.27</u>
LIABILITIES			
Current Liabilities			
Financial Liabilities		-	-
Inter-Agency Payables	11	27,807.67	60,371.74
Trust Liabilities		-	-
Deferred Credits/Unearned Income		-	-
Provisions		-	-
Other Payables		-	-
Total Current Liabilities		<u>27,807.67</u>	<u>60,371.74</u>
Non-Current Liabilities			
Financial Liabilities		-	-
Currency Issued		-	-
Deposit Liabilities		-	-
Inter-Agency Payables		-	-
Trust Liabilities		-	-
Deferred Credits/Unearned Income		-	-
Provisions		-	-
Deferred Tax Liabilities		-	-
Loans Payable	10	431,228.00	443,732.00
Other Payables	10	2,658,655.36	2,402,539.34
Total Non-Current Liabilities		<u>3,089,883.36</u>	<u>2,846,271.34</u>
Total Liabilities		<u>3,117,691.03</u>	<u>2,906,643.08</u>
EQUITY			
Government Equity		41,285,411.19	35,419,916.08
Retained Earnings/(Deficit)		-	-
Stockholders' Equity	12	6,857,321.63	4,609,395.88
Cumulative Translation Adjustment		(694,094.21)	1,256,099.23
Cumulative Changes in Fair Value		-	-
Members' Equity		-	-
Total Equity		<u>47,448,638.61</u>	<u>41,285,411.19</u>
Total Liabilities and Equity		<u>50,566,329.64</u>	<u>44,192,054.27</u>

Prepared by:

Katherine M. Rivera
Sr. Accounting Processor A

Noted by:

Luciana R. Cahill
General Manager

Received by:

Ric Gonzales / HR
5/9/18



BACOLOR WATER DISTRICT
 Sta. Ines, Bacolor, Pampanga
CONDENSED STATEMENT OF COMPREHENSIVE INCOME
 As of December 31, 2017
 (With Comparative Figures for Current Year 2016)

	<u>NOTE*</u>	<u>2017</u>	<u>2016</u>
Income			
Service and Business Income	13	26,633,474.39	22,159,835.95
Shares, Grants and Donations		-	-
Gains		-	-
Other Non-Operating Income		-	-
Total Income		<u>26,633,474.39</u>	<u>22,159,835.95</u>
Expenses			
Personnel Services	14	(4,096,835.34)	(3,656,500.65)
Maintenance and Other Operating Expenses	15	(9,368,821.50)	(10,183,694.19)
Financial Expenses	16	(30,585.11)	(1,375.44)
Direct Costs		-	-
Non-Cash Expenses	17	(6,279,910.81)	(1,708,869.79)
Total Expenses		<u>(19,776,152.76)</u>	<u>(17,550,440.07)</u>
Profit/(Loss) Before Tax		<u>6,857,321.63</u>	<u>4,609,395.88</u>
Income Tax Expense/(Benefit)		-	-
Profit/(Loss) After Tax		<u>6,857,321.63</u>	<u>4,609,395.88</u>
Net Assistance/Subsidy/(Financial Assistance/Subsidy/Contribution)		6,857,321.63	4,609,395.88
Other Comprehensive Income/(Loss) for the Period		-	-
Net Income/(Loss)		<u>6,857,321.63</u>	<u>4,609,395.88</u>
Comprehensive Income/(Loss)		<u>6,857,321.63</u>	<u>4,609,395.88</u>

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 Sr. Accounting Processor A

Noted by:
Luciana R. Apill
 General Manager



BACOLOR WATER DISTRICT
Sta. Ines, Bacolor, Pampanga
STATEMENT OF CHANGES IN EQUITY
As of December 31, 2017
(With Comparative Figures for Current Year 2016)

	2017	2016
Government Equity, End	P -	P -
Retained Earnings		
Retained Earnings, Beginning	41,285,411.19	35,419,916.08
Net Income	6,857,321.63	4,609,395.88
Prior Years' Adjustments	(694,094.21)	1,256,099.23
Retained Earnings, End	47,448,638.61	41,285,411.19
TOTAL EQUITY	P 47,448,638.61	P 41,285,411.19

Prepared by:

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Noted by:

Luciana R. Capili
General Manager



BACOLOR WATER DISTRICT
 Sta. Ines, Bacolor, Pampanga
CONDENSED STATEMENT OF CASH FLOWS
 As of December 31, 2017
 (With Comparative Figures for Current Year 2016)

	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Inflows		
Proceeds from Sale of Goods and Services	25,979,774.89	21,237,305.28
Collection of Income/Revenue	-	-
Receipt of Assistance/Subsidy	-	-
Collection of Receivables	-	-
Receipt of Inter-Agency Fund Transfers	540,200.00	756,533.48
Receipt of Intra-Agency Fund Transfers	-	-
Tour Receipts	32,204.61	9,242.50
Other Receipts	-	-
Total Cash Inflows	26,552,178.90	22,003,081.26
Adjustments	26,552,178.90	22,003,081.26
Adjusted Cash Inflows	26,552,178.90	22,003,081.26
Cash Outflows		
Payment of Expenses	6,498,569.17	6,255,546.24
Purchase of Inventories	1,112,250.26	1,379,709.46
Grant of Cash Advances	451,000.00	630,000.00
Prepayments	-	-
Refund of Deposits	-	-
Payments of Accounts Payable	1,104,596.75	792,192.93
Remittance of Personal Benefit Contributions and Mandatory Deductions	23,139.00	25,600.00
Grant of Financial Assistance/Subsidy/Contribution	-	-
Release of Inter-Agency Fund Transfers	540,200.00	376,333.48
Release of Intra-Agency Fund Transfers	4,514,108.05	4,867,977.70
Other Disbursements	14,243,863.23	14,327,359.81
Total Cash Outflows	14,243,863.23	29,083.01
Adjustments	14,243,863.23	14,256,444.82
Adjusted Cash Outflows	14,243,863.23	14,256,444.82
Net Cash Provided by/(Used in) Operating Activities	12,308,315.67	7,646,636.44
CASH FLOWS FROM INVESTING ACTIVITIES		
Cash Inflows		
Proceeds from Sale/Disposal of Investment Property	-	-
Proceeds from Sale/Disposal of Property, Plant and Equipment	-	-
Sale of Investments	-	-
Receipt of Interest Earned	-	-
Receipt of Cash Dividends	-	-
Proceeds from Maturity Investments/Redemption of Long-term Investments/Return on Investment	-	-
Collection of Long-Term Loans	-	-
Proceeds from Sale of Other Assets	-	-
Total Cash Inflows	-	-
Adjustments	-	-
Adjusted Cash Inflows	-	-
Cash Outflows		
Purchase/Construction of Investment Property	1,625,977.68	8,266,804.85
Purchase/Construction of Property, Plant and Equipment	-	-
Purchase of Investments	-	-
Purchase ofBearer Biological Assets	-	-
Purchase of Consumable Biological Assets	5,100.00	5,000.00
Grant of Loans	-	-
Total Cash Outflows	1,631,077.68	8,271,804.85
Adjustments	1,631,077.68	8,271,804.85
Adjusted Cash Outflows	1,631,077.68	8,271,804.85
Net Cash Provided By/(Used in) Investing Activities	(1,631,077.68)	(8,271,804.85)
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash Inflows		
Proceeds from Incurrence of Financial Liabilities	-	-
Proceeds from Issuance of Bonds and Acceptances Payable	-	-
Proceeds from Domestic and Foreign Loans	-	-
Contribution from National Government	-	-
Proceeds from Issuance of Capital Stock and other Equity Securities	-	-
Total Cash Inflows	-	-
Adjustments	-	-
Adjusted Cash Inflows	-	-
Cash Outflows		
Payment of Long-Term Liabilities	174,089.00	407,452.00
Redemption of Bonds Issued and Unsecured Subordinated Debt	-	-
Payment for Resequition of Capital Stock and other Equity Securities	31,960.55	1,375.44
Payment of Interest on Loans and Other Financial Charges	206,049.55	408,827.44
Total Cash Outflows	206,049.55	408,827.44
Adjustments	(206,049.55)	(408,827.44)
Adjusted Cash Outflows	(206,049.55)	(408,827.44)
Net Cash Provided By/(Used in) Financing Activities	10,471,238.44	(1,003,995.85)
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		
Effects of Exchange Rate Changes on Cash and Cash Equivalents	-	-
CASH AND CASH EQUIVALENTS, JANUARY 1	3,743,939.97	4,777,935.82
CASH AND CASH EQUIVALENTS, DECEMBER 31	14,215,178.41	3,743,939.97

Prepared by:

 Katrina W. Rivera
 Sr. Accounting Processor A

Noted by:

 Ligandina S. Capull
 General Manager

PRE-TRIAL BALANCE 2017

GOVERNMENT CORPORATION NAME: BACOLOR WATER DISTRICT
 CLUSTER: III
 REGION: III
 YEAR: 2017
 FUND: CORPORATE FUND

LEGEND:
 1 Current Assets
 2 Non-Current Assets
 3 Current Liabilities
 4 Non-Current Liabilities
 5 Accumulated Surplus/Equity Accounts
 6 Revenue/Income and Expense Accounts

ACCOUNT TITLE	ACCOUNT CODE	CURRENT/NON CURRENT	CORPORATE FUND	
			DEBIT	CREDIT
Cash - Collecting Officers	1-01-01-010	1		
Cash in Bank - LCCA FNB	1-01-02-020	1	2,448.00	
Cash in Bank - LCCA Landbank	1-01-02-020-1	1	1,573,108.98	
Cash in Bank - LCSA FNB -JA	1-01-02-030	1	11,721,161.11	
Cash in Bank - LCSA Landbank	1-01-02-030-1	1	164,579.91	
Cash in Bank - LCSA Landbank - TL	1-01-02-030-2	1	16,391.57	
Accounts Receivable	1-03-01-010	1	737,488.84	
Allowance for Impairment-Accounts Receivable	1-03-01-011	1	6,494,665.64	4,366,991.65
Receivables-Delinquent/Charges	1-03-05-010	1	423,200.00	
Other Receivables	1-03-05-990	1	35,996.18	
Construction Materials Inventory	1-04-04-130	1	506,817.10	
Allowance for Impairment- Construction Materials Inventory	1-04-04-131	1		
Land	1-06-01-010	2	1,276,200.00	
Buildings	1-06-04-010	2	3,509,157.67	1,178,901.39
Accumulated Depreciation - Buildings	1-06-04-011	2	6,935,148.74	
Machinery	1-06-05-010	2		1,211,422.20
Accumulated Depreciation- Machinery	1-06-05-011	2	6,935,148.74	
Office Equipment	1-06-05-020	2	336,721.75	
Accumulated Depreciation - Office Equipment	1-06-05-021	2		221,045.29
Information and Communication Technology Equipment	1-06-05-030	2	7,495.00	
Accumulated Depreciation- Information and Communication Technology Equipment	1-06-05-031	2		7,120.25
Motor Vehicles	1-06-06-010	2	207,000.00	
Accumulated Depreciation - Motor Vehicles	1-06-06-011	2		168,371.67
Furniture and Fixtures	1-06-06-010	2	428,406.35	
Accumulated Depreciation - Furniture and Fixtures	1-06-07-011	2		137,931.66
Other Property, Plant and Equipment	1-06-08-990	2	29,380,283.04	
Accumulated Depreciation - Other Property, Plant and Equipment	1-06-08-991	2		7,348,626.55
Construction in Progress- Land Improvements	1-06-99-010	2	628,279.73	
Websites	1-08-01-030	2	19,399.91	
Guaranty Deposits	1-99-03-020	1	748,218.88	
Other Assets	1-99-99-990	2	54,771.90	
Accounts Payable	2-01-01-010	3		431,228.00
Loans Payable - Domestic	2-01-02-040	4		27,807.67
Due to BIR	2-02-01-010	3		
Due to GSIS	2-02-01-020	3		
Due to Pag-IBIG	2-02-01-030	3		
Due to PhilHealth	2-02-01-040	3		
Other Payables	2-99-99-990	3		
Other Payable - Terminal Leave Benefit	2-99-99-990-1	4		2,658,655.36
Government Equity	3-01-01-020	5		394,200.00
Revenue/Income and Expense Summary	3-03-01-020	6		40,287,116.98
Retained Earnings/(Deficit)	3-07-01-010	5		3,329,025.00
Other Service Income	4-02-01-990	6		22,233,936.50
Waterworks System Fees	4-02-02-090	6		8,781.39
Interest Income	4-02-02-210	6		1,055,881.50
Fines and Penalties - Business Income	4-02-02-230	6		5,950.00
Miscellaneous Income	4-06-03-990	6	1,920,936.00	
Salaries and Wages - Regular	5-01-01-010	6	343,300.00	
Salaries and Wages - Contractual	5-01-02-010	6	192,000.00	
PENA	5-01-02-010	6	60,000.00	
Representation Allowance (RA)	5-01-02-020	6	60,000.00	
Transportation Allowance (TA)	5-01-02-030	6	60,000.00	
Clothing/Uniform Allowance	5-01-02-040	6	40,000.00	
Subistence Allowance	5-01-02-050	6	18,000.00	
Laundry Allowance	5-01-02-060	6	18,000.00	
Quarters Allowance	5-01-02-070	6	18,000.00	
Overtime and Night Pay	5-01-02-130	6	9,582.39	
Year End Bonus	5-01-02-140	6	148,912.12	
Cash Gift	5-01-02-150	6	102,000.00	
Other Bonuses and Allowances	5-01-02-990	6	190,097.00	
Retirement and Life Insurance Premiums	5-01-03-010	6	528,260.81	
Pag-IBIG Contributions	5-01-03-020	6	22,900.00	
PHILHEALTH Contributions	5-01-03-030	6	19,650.00	
Terminal Leave Benefits	5-01-04-030	6	405,197.02	
Other Personnel Benefits	5-01-04-990	6		49,714.50
Traveling Expenses - Local	5-02-01-010	6		175,321.71
Training Expenses	5-02-02-010	6		194,344.34
Office Supplies Expenses	5-02-03-010	6		84,350.00
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	6		164,997.44
Fuel, Oil and Lubricant Expenses	5-02-03-090	6		102,615.20
Other Supplies and Materials Expenses	5-02-03-990	6		
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	6		
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	6		
Electricity Expenses	5-02-04-020	6	5,801,284.69	
Other Utility Expenses	5-02-04-990	6		131,065.29
Telephone Expenses	5-02-05-020	6		10,993.00
Internet Subscription Expenses	5-02-05-030	6		82,759.05
Extraordinary and Miscellaneous Expenses	5-02-10-030	6		16,000.00
Other Professional Services	5-02-11-990	6		3,000.00
Repairs and Maintenance- Buildings and Other Structures	5-02-13-040	6		65,914.59
Repairs and Maintenance - Machinery and Equipment	5-02-13-050	6		14,280.00
Repairs and Maintenance - Transportation Equipment	5-02-13-060	6		374,760.94
Taxes, Duties and Licenses	5-02-15-010	6		6,206.81
Fidelity Bond Premiums	5-02-15-020	6		18,197.23
Representation Expenses	5-02-29-030	6		174,598.95
Membership Dues and Contributions to Organizations	5-02-29-060	6		10,799.00
Donations	5-02-29-080	6		144,288.00
Directors and Committee Members' Fees	5-02-29-120	6		30,585.11
Interest Expense	5-03-01-020	6		166,684.99
Depreciation- Buildings and Other Structures	5-05-01-040	6		336,257.87
Depreciation- Machinery and Equipment	5-05-01-050	6		8,930.00
Depreciation- Transportation Equipment	5-05-01-060	6		75,577.32
Depreciation - Furniture, Fixtures and Books	5-05-01-070	6		1,517,359.50
Depreciation- Other Property, Plant and Equipment	5-05-01-990	6		4,115,101.13
Impairment Loss-Loans and Receivables	5-05-03-020	6		84,983,093.06
TOTAL			84,983,093.06	84,983,093.06

Prepared by:
 KAIFRINE M. RIVERA
 Sr. Accounting Processor A

Noted by:
 LUCIANA T. CAPILL
 Cultural Manager

PRE-TRIAL BALANCE 2016

GOVERNMENT CORPORATION NAME: BACOLOR WATER DISTRICT
 CLUSTER:
 REGION: III
 YEAR: 2016
 FUND: CORPORATE FUND

LEGEND:
 1. Current Assets
 2. Non-Current Assets
 3. Current Liabilities
 4. Non-Current Liabilities
 5. Accumulated Surplus/Equity Accounts
 6. Revenues/Income and Expense Accounts

ACCOUNT TITLE	ACCOUNT CODE	CURRENT/IN/CURRENT	CORPORATE FUND	
			DEBIT	CREDIT
Cash - Collecting Offices	1-01-01-010	1		
Cash in Bank - LCCA FNB	1-01-02-020	1	1,570,554.77	
Cash in Bank - LCCA Landbank	1-01-02-020-1	1	1,847,344.23	
Cash in Bank - LCCA FNB - JA	1-01-02-030	1	164,053.16	
Cash in Bank - LCCA Landbank	1-01-02-030-1	1	16,353.69	
Cash in Bank - LCCA Landbank - TL	1-01-02-030-2	1	345,654.33	
Accounts Receivable	1-03-01-010	1	5,898,596.93	
Allowance for Impairment-Accounts Receivable	1-03-01-011	1		191,880.52
Construction Materials Inventory	1-04-04-130	1	102,615.20	
Advances for Impairment- Construction Materials Inventory	1-04-04-131	1		
Land	1-06-01-010	2	1,036,200.00	
Buildings	1-06-04-010	2	3,199,579.21	646,919.99
Accumulated Depreciation - Buildings	1-06-04-011	2		
Machinery	1-06-05-010	2	6,299,128.74	637,359.98
Accumulated Depreciation- Machinery	1-06-05-011	2		
Office Equipment	1-06-05-020	2	332,994.75	
Accumulated Depreciation - Office Equipment	1-06-05-021	2		178,947.39
Information and Communication Technology Equipment	1-06-05-030	2	7,495.00	
Accumulated Depreciation- Information and Communication Technology Equipment	1-06-05-031	2		6,745.50
Motor Vehicles	1-06-06-010	2	207,000.90	155,850.00
Accumulated Depreciation - Motor Vehicles	1-06-06-011	2		
Furniture and Fixtures	1-06-07-010	2	428,408.35	
Accumulated Depreciation - Furniture and Fixtures	1-06-07-011	2		63,708.28
Other Property, Plant and Equipment	1-06-07-012	2		
Accumulated Depreciation - Other Property, Plant and Equipment	1-06-07-013	2	29,550,335.23	5,469,378.65
Construction in Progress- Land Improvements	1-06-99-001	2		
Websites	1-06-99-010	2	480,282.30	
Guaranty Deposits	1-99-01-030	2	14,289.91	
Other Assets	1-99-03-020	2	749,219.99	7,247.58
Accounts Payable	2-01-01-010	4	54,771.80	
Loans Payable - Domestic	2-01-02-040	5		443,732.00
Due to BIR	2-02-01-010	3		60,371.74
Due to GSIS	2-02-01-020	3		
Due to Pag-IBP	2-02-01-030	3		
Due to PhilHealth	2-02-01-040	3		
Other Payables	2-99-99-990	3		
Government Equity	2-99-99-990-1	4		2,402,539.34
Revenue/Income and Expense Summary	3-01-01-020	6		304,200.00
Retained Earnings/(Deficit)	3-02-01-020	6		38,371,815.31
Other Service Income	4-02-01-010	5		2,080,837.50
Waterworks System Fees	4-02-01-990	6		19,159,694.87
Interest Income	4-02-02-000	6		7,247.58
Fines and Penalties - Business Income	4-02-02-210	6		912,286.02
Miscellaneous Income	4-06-03-980	6		
Salaries and Wages - Regular	5-01-01-010	6	1,809,000.00	
Salaries and Wages - Contractual	5-01-01-020	6	299,200.00	
PERA	5-01-02-010	6	192,000.00	
Representation Allowance (RA)	5-01-02-020	6	60,000.00	
Transportation Allowance (TA)	5-01-02-030	6	60,000.00	
Child/Dependent Allowance	5-01-02-040	6	40,000.00	
Subsistence Allowance	5-01-02-050	6	18,000.00	
Laundry Allowance	5-01-02-060	6	19,000.00	
Quarters Allowance	5-01-02-070	6	18,000.00	
Overtime and Night Pay	5-01-02-130	6	33,545.76	
Cash Gift	5-01-02-150	6	102,500.00	443,732.00
Year End Bonus	5-01-02-140	6	141,071.78	
Retirement and Life Insurance Premiums	5-01-02-980	6	180,750.00	
PhilHealth Contributions	5-01-03-010	6	224,101.73	
Terminal Leave Benefits	5-01-04-030	6	16,950.00	
Other Personnel Benefits	5-01-04-990	6	2,417,487.34	
Traveling Expenses - Local	5-02-01-010	6	30,615.50	
Training Expenses	5-02-02-010	6	214,819.60	
Office Supplies Expenses	5-02-03-010	6	140,370.00	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-990	6	124,920.00	
Fuel, Oil and Lubricant Expenses	5-02-04-090	6	125,938.02	
Semi-Expendable Machinery and Equipment Expenses	5-02-05-010	6	23,088.12	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-05-220	6	7,778.89	
Electricity Expenses	5-02-06-020	6	5,332,844.22	
Other Utility Expenses	5-02-06-990	6	3,450.00	
Telephone Expenses	5-02-06-020	6	83,021.22	
Internet Subscription Expenses	5-02-06-030	6	14,399.25	
Extraordinary and Miscellaneous Expenses	5-02-06-030	6	28,093.23	
Repairs and Maintenance - Buildings and Other Structures	5-02-11-990	6	270,817.31	
Repairs and Maintenance - Machinery and Equipment	5-02-13-040	6	191,300.20	
Repairs and Maintenance - Transportation Equipment	5-02-13-050	6	195,929.00	
Repairs and Maintenance - Other Property, Plant and Equipment	5-02-13-060	6	28,295.40	
Taxes, Duties and Licenses	5-02-15-010	6	2,671,322.93	
Fidelity Bond Premiums	5-02-15-020	6	333,234.47	
Representation Expenses	5-02-99-030	6	6,206.81	
Membership Dues and Contributions to Organizations	5-02-99-060	6	193,290.33	
Donations	5-02-99-090	6	6,600.00	
Directors and Committee Members Fees	5-02-99-120	6	1,940.00	
Interest Expense	5-03-01-020	6	156,872.00	
Depreciation- Buildings and Other Structures	5-05-01-040	6	1,375.44	
Depreciation - Machinery and Equipment	5-05-01-050	6	161,877.98	
Depreciation- Transportation Equipment	5-05-01-060	6	248,742.27	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	6	36,895.52	
Depreciation- Other Property, Plant and Equipment	5-05-01-990	6	1,090,230.39	
Impairment Loss/Loans and Receivables	5-05-03-020	6	135,473.65	
TOTAL		6	69,591,294.44	69,591,294.44

Prepared by:
 Katrina M. Rivera
 Sr. Accounting Processor A

Checked by:
 Madeline S. Acuña
 Account Manager

POST-TRIAL BALANCE 2016

GOVERNMENT CORPORATION NAME: BACOLOR WATER DISTRICT
 CLUSTER: REGION: III
 YEAR: 2016
 FUND: CORPORATE FUND

LEGEND:
 1. Current Assets
 2. Non-Current Assets
 3. Current Liabilities
 4. Non-Current Liabilities
 5. Accumulated Surplus/Equity Accounts
 6. Revenue/Income and Expense Accounts

ACCOUNT TITLE	ACCOUNT CODE	CURRENT/IN/CURRENT	CORPORATE FUND	
			DEBIT	CREDIT
Cash - Collecting Offices	1-01-01-010	1		
Cash in Bank - LOCA PNB	1-01-02-020	1	1,570,554.77	
Cash in Bank - LOCA Landbank	1-01-02-020-1	1	1,847,344.23	
Cash in Bank - LOCA PNB- JA	1-01-02-030	1	164,053.16	
Cash in Bank - LOCA Landbank	1-01-02-030-1	1	16,333.48	
Cash in Bank - LOCA Landbank- TL	1-01-02-030-2	1	345,054.33	
Accounts Receivable	1-03-01-010	1	5,858,586.53	
Allowance for Impairment-Accounts Receivable	1-03-01-011	1		191,890.52
Construction Materials Inventory	1-04-04-130	1	102,615.20	
Land	1-04-04-131			
Buildings	1-06-04-010	2	1,026,200.00	
Accumulated Depreciation - Buildings	1-06-04-011	2	3,188,579.21	
Machinery	1-08-05-010	2	6,288,128.74	
Accumulated Depreciation- Machinery	1-08-05-011	2	6,288,128.74	
Office Equipment	1-08-05-020	2	332,884.75	
Accumulated Depreciation - Office Equipment	1-08-05-021	2	7,485.00	178,647.38
Information and Communication Technology Equipment	1-08-05-030	2		
Accumulated Depreciation- Information and Communication Technology Equipment	1-08-05-031	2		6,745.50
Major Vehicles	1-08-06-010	2	207,000.00	
Accumulated Depreciation - Major Vehicles	1-08-06-011	2		155,850.00
Furniture and Fixtures	1-08-07-010	2	428,408.35	
Accumulated Depreciation - Furniture and Fixtures	1-08-07-011	2		63,708.28
Other Property, Plant and Equipment	1-08-98-980	2	29,590,335.23	
Accumulated Depreciation - Other Property, Plant and Equipment	1-08-98-981	2		5,485,378.48
Construction in Progress- Land Improvements	1-08-99-010	1	480,282.30	
Websites	1-08-01-030	2	14,286.91	
Guaranty Deposits	1-99-03-020	2	748,218.88	
Other Assets	1-99-99-990	3	54,771.80	
Accounts Payable	2-01-01-010			
Loans Payable - Domestic	2-01-02-040	5		443,732.00
Due to BIR	2-02-01-010	3		60,371.74
Due to GSIS	2-02-01-020			
Due to Pag-IBIG	2-02-01-030			
Due to PhilHealth	2-02-01-040			
Other Payables	2-99-99-990			
Government Equity	3-01-01-020	4		2,402,539.34
Other Payable - Terminal Leave Benefit	3-01-01-020	4		304,200.00
Revenue/Income and Expense Summary	3-03-01-020			
Retained Earnings(Deriv)	3-07-01-010	5		40,981,211.19
Other Service Income	4-02-01-990			
Waterworks System Fees	4-02-02-080			
Interest Income	4-02-02-210			
Fees and Penalties - Business Income	4-02-02-230			
Miscellaneous Income	4-99-03-990			
Salaries and Wages - Regular	5-01-01-010			
Salaries and Wages - Contractual	5-01-01-020			
PERA	5-01-02-010			
Representation Allowance (RA)	5-01-02-020			
Transportation Allowance (TA)	5-01-02-030			
Clothing/Uniform Allowance	5-01-02-040			
Subsistence Allowance	5-01-02-050			
Laundry Allowance	5-01-02-060			
Quarters Allowance	5-01-02-070			
Overtime and Night Pay	5-01-02-130			
Cash GR	5-01-02-150			
Year End Bonus	5-01-02-140			
Other Bonuses and Allowances	5-01-02-980			
Retirement and Life Insurance Premiums	5-01-03-010			
PhilHealth Contributions	5-01-03-020			
Terminal Leave Benefits	5-01-04-030			
Other Personnel Benefits	5-01-04-980			
Traveling Expenses - Local	5-02-01-010			
Training Expenses	5-02-02-010			
Office Supplies Expenses	5-02-03-010			
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080			
Fuel, Oil and Lubricant Expenses	5-02-03-090			
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210			
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220			
Electricity Expenses	5-02-04-020			
Other Utility Expenses	5-02-04-980			
Telephone Expenses	5-02-05-020			
Internet Subscription Expenses	5-02-05-030			
Extracurricular and Miscellaneous Expenses	5-02-10-030			
Other Professional Services	5-02-11-090			
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040			
Repairs and Maintenance - Machinery and Equipment	5-02-13-050			
Repairs and Maintenance - Transportation Equipment	5-02-13-080			
Taxes, Duties and Licenses	5-02-15-010			
Fidelity Bond Premiums	5-02-15-020			
Representation Expenses	5-02-99-000			
Membership Dues and Contributions to Organizations	5-02-99-060			
Donations	5-02-99-080			
Interest Expense	5-02-99-120			
Depreciation- Buildings and Other Structures	5-03-01-020			
Depreciation- Machinery and Equipment	5-03-01-040			
Depreciation- Transportation Equipment	5-03-01-060			
Depreciation - Furniture, Fixtures and Books	5-03-01-070			
Depreciation- Other Property, Plant and Equipment	5-03-01-980			
Impairment Loss-Loans and Receivables	5-08-03-020			
TOTAL			52,040,854.37	52,040,854.37

Prepared by:

KATHERINE M. RIVERA
 Sr. Accounting Processor A

Noted by:

Luzanna Capili
 General Manager

POST-TRIAL BALANCE 2017

GOVERNMENT CORPORATION NAME: BACOLOR WATER DISTRICT
 CLUSTER:
 REGION: III
 YEAR: 2017
 FUND: CORPORATE FUND

LEGEND:
 1. Current Assets
 2. Non-Current Assets
 3. Current Liabilities
 4. Non-Current Liabilities
 5. Accumulated Surplus/Equity Accounts
 6. Revenue/Income and Expense Accounts

ACCOUNT TITLE	ACCOUNT CODE	CURRENT/NON CURRENT	CORPORATE FUND	
			DEBIT	CREDIT
Cash - Collecting Officers	1-01-01-010	1	2,448.00	
Cash in Bank - LCQA PNB	1-01-02-020	1	1,573,108.98	
Cash in Bank - LCQA Landbank	1-01-02-020-1	1	11,721,161.11	
Cash in Bank - LCQA PNB- JA	1-01-02-030	1	164,579.91	
Cash in Bank - LCQA Landbank	1-01-02-030-1	1	16,391.57	
Cash in Bank - LCQA Landbank- TL	1-01-02-030-2	1	737,488.94	
Accounts Receivable	1-03-01-010	1	6,494,665.64	
Allowance for Impairment/Accounts Receivable	1-03-01-011	1		4,366,991.65
Receivables-Disallowances/Charges	1-03-05-010	1	423,200.00	
Other Receivables	1-03-05-990	1	35,996.18	
Contribution Materials Inventory	1-04-04-190	1	506,817.10	
Allowance for Impairment- Construction Materials Inventory	1-04-04-191	1		1,276,200.00
Land	1-06-01-010	2	3,509,157.67	
Buildings	1-06-04-010	2	1,178,501.39	
Accumulated Depreciation - Buildings	1-06-04-011	2	6,935,148.74	
Machinery	1-06-05-010	2		1,211,422.20
Accumulated Depreciation- Machinery	1-06-05-011	2	336,721.75	
Office Equipment	1-06-05-020	2		221,045.29
Accumulated Depreciation - Office Equipment	1-06-05-021	2	7,495.00	
Information and Communication Technology Equipment	1-06-05-030	2		7,120.25
Accumulated Depreciation- Information and Communication Technology Equipment	1-06-05-031	2		
Motor Vehicles	1-06-06-010	2	207,000.00	
Accumulated Depreciation - Motor Vehicles	1-06-06-011	2		168,271.67
Furniture and Fixtures	1-06-07-010	2	428,406.35	
Accumulated Depreciation - Furniture and Fixtures	1-06-07-011	2		137,531.66
Other Property, Plant and Equipment	1-06-99-880	2	29,380,283.04	
Accumulated Depreciation - Other Property, Plant and Equipment	1-06-99-881	2	628,279.73	
Construction in Progress- Land Improvements	1-06-99-010	1	19,399.91	
Websters	1-98-03-020	2	748,218.88	
Guaranty Deposits	1-98-98-980	3	54,771.90	
Accounts Payable	2-01-01-010	5		431,228.00
Loans Payable - Domestic	2-01-02-040	5		27,607.67
Due to BIR	2-02-01-010	3		
Due to GSIS	2-02-01-020			
Due to Pay-By	2-02-01-030			
Due to Philhealth	2-02-01-040			
Other Payables - Terminal Leave Benefit	2-98-98-980	4		2,658,555.36
Government Equity	3-01-01-020	6		304,200.00
Revenues/Income and Expense Summary	3-03-01-020			
Retained Earnings/Divid	3-07-01-010	5		47,144,438.61
Other Service Income	4-02-01-980			
Waterworks System Fees	4-02-02-980			
Interest Income	4-02-02-210			
Fines and Penalties - Business Income	4-02-02-280			
Miscellaneous Income	4-06-03-980			
Scholarship and Wages - Regular	5-01-01-010			
Scholarship and Wages - Contractual	5-01-01-020			
PERA	5-01-02-010			
Representation Allowance (RA)	5-01-02-020			
Transportation Allowance (TA)	5-01-02-030			
Clothing/Uniform Allowance	5-01-02-040			
Subsistence Allowance	5-01-02-050	2		
Laundry Allowance	5-01-02-060			
Quarters Allowance	5-01-02-070			
Overtime and Night Pay	5-01-02-180			
Gratuity	5-01-02-160			
Year End Bonus	5-01-02-140			
Other Bonuses and Allowances	5-01-02-990			
Retirement and Life Insurance Premiums	5-01-03-010			
Pay-Byg Contributions	5-01-03-020			
PHILHEALTH Contributions	5-01-03-030			
Terminal Leave Benefits	5-01-04-030	4		
Other Personal Benefits	5-01-04-990			
Traveling Expenses - Local	6-02-01-010			
Training Expenses	6-02-02-010			
Office Supplies Expenses	6-02-03-010			
Medical, Dental and Laboratory Supplies Expenses	6-02-03-080			
Fuel, Oil and Lubricant Expenses	6-02-03-090			
Semi-Expendable Machinery and Equipment Expenses	6-02-03-210			
Semi-Expendable Furniture, Fixtures and Books Expenses	6-02-03-220			
Electricity Expenses	6-02-04-020			
Other Utility Expenses	6-02-04-980			
Telephone Expenses	6-02-05-020			
Internet Subscription Expenses	6-02-05-030			
Expendeary and Miscellaneous Expenses	6-02-10-030			
Other Professional Services	6-02-11-980			
Repairs and Maintenance - Buildings and Other Structures	6-02-13-040			
Repairs and Maintenance - Machinery and Equipment	6-02-13-050			
Repairs and Maintenance - Transportation Equipment	6-02-13-060			
Repairs and Maintenance - Other Property, Plant and Equipment	6-02-13-980			
Taxes, Duties and Licenses	6-02-15-010			
Fidelity Bond Premiums	6-02-15-020			
Representation Expenses	6-02-98-030			
Membership Dues and Contributions to Organizations	6-02-98-080			
Donations	6-02-98-090			
Directors and Committee Members' Fees	6-02-98-120			
Interest Expense	6-03-01-020			
Depreciation- Buildings and Other Structures	6-05-01-140			
Depreciation - Machinery and Equipment	6-05-01-050			
Depreciation- Transportation Equipment	6-05-01-060			
Depreciation- Furniture, Fixtures and Books	6-05-01-070			
Depreciation- Other Property, Plant and Equipment	6-05-01-980			
Impairment Loss- Loans and Receivables	6-05-03-020			
TOTAL			65,206,940.30	65,206,940.30

Prepared by:

 Karlene M. Rivera
 Sr. Accounting Processor A

Noted by:

 Lathana E. Magall
 General Manager