


BOCAUE WATER DISTRICT
Bocaue, Bulacan

Post-Closing Trial Balance
As of December 31, 2016

Acct. Code	Account Title	Debit	Credit
106	Cash - Collecting Officers	214,701.03	
110-01	Cash In Bank - Local Currency - Current RCBC	1,540,369.25	
110-02	Cash In Bank - Local Currency - Current DBP	141,076.86	
110-03	Cash in Bank - Local Currency - Current LBP Operation	3,790,131.61	
110-04	Cash in Bank - Local Currency - Current LBP Sinking Fund	1,900,966.83	
111-01	Cash in Bank - Local Currency - Savings LBP JSA	2,863,141.37	
111-02	Cash in Bank - Local Currency - Savings LBP Trust Fund	3,060,646.41	
110-03	Cash in Bank - Local Currency - Savings DBP	508,234.84	
110-04	Cash In Bank - Local Currency - Savings LBP HYSA	2,493,299.16	
121-01	Accounts Receivable - Customers	6,075,744.21	
121-02	Accounts Receivable- Materials	309,886.38	
139	Other Receivables- Penalty and Interest	6,696.51	
148	Accountable Forms Inventory	67,200.00	
149	Office Supplies Inventory	421,911.70	
156	Construction Materials Inventory	1,388,272.96	
160-01	Other Inventory Items- Water Meter	282,400.00	
160-02	Other Inventory Items- Chemicals	0.00	
166	Guaranty Deposits	28,080.00	
170-01	Other Deferred Charges	2,062,305.81	
174-01	Investment- Others	3,742,856.20	
201	Land	19,310,814.00	
202	Land Improvements	1,656,481.10	
204-01	Building and Other Structures (Pumping Plant Structures & Improvements)	5,410,946.31	
204-02	Building and Other Structures (Administrative Structures & Improvements)	1,385,237.48	
215	IT Equipment and Software	1,558,644.00	
218	Motor Vehicles	3,061,166.00	
222	Office Equipment	384,097.00	
223-01	Other Equipment (Power Production Equipment)	1,915,000.00	
223-02	Other Equipment (Pumping Equipment)	12,073,708.45	
223-03	Other Equipment (Water Treatment Equipment)	534,950.00	
223-04	Other Equipment (Tools, Shops & Garage Equipment)	789,323.44	
224	Furniture and Fixtures	480,856.20	
230	Construction in Progress- Agency Assets	5,626,426.29	
243-01	Public Infrastructures- Wells	48,419,487.07	
243-02	Public Infrastructures- Reservoir and Tank	10,075,998.00	
243-05	Public Infrastructures (Transmission & Distribution)	48,415,742.95	
243-03	Public Infrastructures- Hydrants	158,618.05	
243-04	Public Infrastructures- Other General Plant	1,031,226.00	
251	Other Assets	12,895,714.37	
301	Allowance For Uncollectible Accounts		2,277,880.56
304-01	Accumulated Depreciation - Pumping Plant Structure and Improvement		2,061,921.62
304-02	Accumulated Depreciation - Administrative Structures and Improvements		686,073.64
315	Accumulated Depreciation - IT Equipment and Software		923,044.17
318	Accumulated Depreciation - Motor Vehicles		1,505,526.01
322	Accumulated Depreciation - Office Equipment		211,734.98
323-01	Accumulated Depreciation - Other (Power Production)		1,339,350.00
323-02	Accumulated Depreciation - Other Equipment (Pumping)		6,497,102.75
323-03	Accumulated Depreciation - Other Equipment (Water Treatment)		338,274.45
323-04	Accumulated Depreciation - Other Equipment (Tools, Shops and Garage)		365,637.96
324	Accumulated Depreciation - Furniture and Fixtures		202,676.24
343-01	Accumulated Depreciation - Public Infrastructures (Wells)		21,984,204.45
343-02	Accumulated Depreciation - Public Infrastructures (Reservior and Tanks)		689,399.88
343-05	Accumulated Depreciation - Public Infrastructures (Transmission and Distribution)		20,165,515.38
343-03	Accumulated Depreciation - Public Infrastructures (Hydrants)		142,756.25
343-04	Accumulated Depreciation - Public Infrastructures (Other Plants)		503,437.96
351	Accumulated Depreciation - Other Assets		7,722,560.05
401	Accounts Payable		2,687,908.57

403-01	Loans Payable - Domestic (LWUA)	8,224,484.12	
403-02	Loans Payable - Domestic (DBP)	5,288,654.25	
403-03	Loans Payable - Domestic (LWUA NLIF)	17,471,224.12	
408	Guaranty Deposit Payable	5,443,672.55	
410-01	Withholding Tax Payable- Suppliers	44,859.95	
410-02	Withholding Tax Payable- Compensation	233,215.62	
401-03	Withholding Tax Payable- VAT	105,961.52	
411	GSIS Payable	402,178.97	
412	Pag-ibig Fund Payable	47,463.99	
413	Philhealth Payable	21,875.00	
414-01	Performance/Bidders/Bail Bonds Payable	289,540.00	
414-02	Performance/Retention Payable	215,694.75	
428	Due to Officers and Employees	2,797,216.91	
441	Other Deferred Credits	1,332,331.32	
450	Other Payables	369,657.67	
501	Government Equity	546,551.00	
503-01	Other Paid-in Capital- TNAPEC	9,883,400.00	
503-02	Other Paid-in Capital	8,216,229.87	
503-03	Other Paid-in Capital- NELMAC	490,400.00	
503-04	Other Paid-in Capital- GREENFARM	140,900.00	
534	Retained Earnings	74,211,841.21	
Totals		206,082,357.84	206,082,357.74

Certified Correct:


MARGARITA S.J. FLORES
Division Manager B (Adm & Fin.)