

SAGAY WATER DISTRICT
Post Closing Trial Balance
As of December 31, 2014

ACCOUNT NAME	Debit	Credit
Cash-Collecting Officer	106,614.97	
Cash in Bank-LCCA	5,987,419.88	
Cash in Bank-LCSA (RF)	1,628,920.27	
Cash in Bank-LCSA (BIR eFPS)	304,446.09	
Cash in Bank-HYSA	7,787,503.47	
Account Receivable	3,099,931.97	
Advances to off. Emp.		
Ins. Sales Receivable	30,246.00	
Other Receivable	289,754.50	
Office Supplies Inventory	69,951.27	
Chem.& Filtering Supply Inv.	11,200.00	
Other Inventory-Meter	123,300.00	
-Serv. Conn.	139,444.40	
-Trans.& Dist. Mains	777,504.48	
Cons. Materials Inv.		
Prepaid Insurance	50,061.43	
Advances to Contractor		
Deferred Charges	260.99	
Guarranty Deposit	71,548.14	
Office Building & Other Structure	5,011,390.94	
Acc. Dp'n-Building	(685,042.97)	
Office Equipment	2,649,784.84	
Acc. Dep'n Equipt.	(1,829,449.87)	
Land Trans. & Equipt.	2,767,969.33	
Acc. Dep'n-Trans & Equipt	(1,241,230.75)	
Other Machineries & Equipt.	16,580,373.40	
Acc. Dep'n-Other Mach.	(4,671,396.38)	
Plant-UPIS	81,703,171.55	
Acc. Dep'n-Plant	(28,318,829.49)	
CWP(Bldg & Other Structure)	-	
Reforestation	179,327.85	
Allowance for Bad Debts	(710,412.91)	
Account Payable		189,675.00
Due to Nat. Govt (BIR)		209,887.59
Ins./Prem Payable(GSIS)		657.36
Due to Pagibig		-
Guarranty Deposit Payable-Customer		939,884.68
Due to Officers & Employee		-
Other Long term Payable		727,319.00
Other Deferred Credits		400.00
Government Equity		1,226,615.64
Pension & Ret. Benefit Payable		1,596,157.37
Retained Earning		87,023,806.76
Prior Period Adjustment	640.00	
	91,914,403.40	91,914,403.40

CLOSING OF NOMINAL OR TEMPORARY ACCOUNTS

Income from Water Works	49,045,008.85	
Other Bus. & Services Income	2,250,826.42	
Fine & Penalties	1,584,602.36	
Sales Revenue	30,918.33	
Unmetered Sales	1,010,312.55	
Income & Expenses Summary		53,921,668.51
Income from Bank Interest	73,483.45	
Dividend Income		
Income & Expenses Summary		73,483.45

EXPENSES ACCOUNT


Income and Expenses Summary	43,349,650.76	
Discount SC		89,060.65
Salaries & Wages-Reg.		6,093,481.48
Salaries & Wages-Others		1,513,356.00
Pera		980,363.65
RA		162,000.00
TA		162,000.00
Clothing Allowance		205,000.00
Other Bonuses & Allow.		1,796,463.50
Honoraria		406,635.65
Overtime & Holiday Pay		518,834.10
Year End Bonus		564,668.75
Life & Retirement Ins. Cont.		838,994.33
Pagibig Cont.		49,100.00
Philhealth Cont.		95,050.00
ECC Contribution		42,918.37
Ret. & Benefit-Regular		300,000.00
V/L & S/L Benefit		368,594.80
Traveling expenses		239,794.13
Training expenses		229,460.00
Office Supplies Expenses		406,478.07
Gasoline, Oil & Lubricant		558,655.36
Chemicals & Feltering mat. Expenses		542,500.00
Other Supply Expenses		759,500.00
Water		8,536.90
Electricity Office		392,101.49
Postage & Delivery		9,025.00
Cable service		6,000.00
Telephone expenses		111,463.14
Internet expenses		4,995.00
Advertising expenses		-
Representation expenses		169,683.59
Other Professional fees		36,200.00
Extra Ordinary exp.		118,537.91
Taxes, Duties & License		1,096,081.35

Insurance	58,182.43
Repair & Maint.-Office Equipt.	31,125.00
Repair & Maint.-Office Bldg.	12,582.50
Repair & Maint.-Mvehicle	108,704.04
Repair & Maint.-Trans. & Dist.	1,893,921.70
Repair & Maint.-Plant	144,733.00
Power Purchased	16,175,862.44
Membership fees	102,050.00
Donation	-
Auditing Services	-
General/Janitorial expenses	340,369.75
Doubtful account. Exp.	29,690.20
Dep'n. exp.-Office Bldg.	108,118.09
Dep'n exp.-Office Equipt.	236,596.21
Dep'n exp. Trans. Equipt.	159,046.54
Dep'n-exp.-Other Machinery	1,145,139.76
Dep'n-exp-Plant	2,980,281.16
GTDE-Purchased water	333,252.00
Freigth & Handling	12,780.65
Other Maint. & Operating exp.	427,659.97
Interest Expenses	174,022.10
Bank Charges	-


43,349,650.76 43,349,650.76

Income and Expense Summary	10,645,501.20	
Retained Earning		10,645,501.20
Retained Earning	640.00	
Prior period of adjustment		640.00

Prepared by:


JONALYN O. DE LOS SANTOS
 Corp. Budget Analyst A

Noted by:


MANFRED M. FUENTESFINA
 General Manager C

SAGAY WATER DISTRICT
Sagay City Negros Occidental

TRIAL BALANCE
For the ended December 2014

ACCOUNT NAME	DR	CR
Cash Collecting Officer	106,614.97	
Petty Cash Fund		
Cash in Bank-LCCA	5,987,419.88	
Cash in Bank-LCSA (LWUA)		
Cash in Bank-LCSA (RF)	1,628,920.27	
Cash in Bank-LCSA (BIR eFPS)	304,446.09	
Cash in Bank-HYSA	7,787,503.47	
Account Receivable	3,099,931.97	
Other Receivable	289,754.50	
Advances to Officer & Employee		
Advances to Contractor		
Ins. Sales Recievables	30,246.00	
Office Supplies Inventory	69,951.27	
Chemicals & Felt Supply Inv.	11,200.00	
Maint. Supplies Inventory		
Other Inventories-Meter	123,300.00	
Service Conn.	139,444.40	
Trans. & Dist. Mains	777,504.48	
Cons. Materials Inventory		
Prepaid Insurance	50,061.43	
Deferred Charges	260.99	
Guaranty Deposit	71,548.14	
Office Building	5,011,390.94	
Acc. Dep'n- Office Building	(685,042.97)	
Office Equipment	2,649,784.84	
Acc. Dep'n.-Office Equipment	(1,829,449.87)	
Land Transportation Equipt	2,767,969.33	
Acc. Dep'n. -Transportation & Equipt	(1,241,230.75)	
Other Machineries & Equipment	16,580,373.40	
Acc. Dep'n-Other Machinery	(4,671,396.38)	
Plant-(UPIS)	81,703,171.55	
Acc. Dep'n.- Plant	(28,318,829.49)	
CWP (Building & Other Struc.)		
Allowance for Doubtful Accounts	(710,412.91)	
Reforestation	179,327.85	
Account Payable		189,675.00
Due to BIR		209,887.59
Ins./Prem Payable (GSIS)		657.36
Due to Philhealth		

Due to Pag-ibig		
Due to Officers & Emp.		
Guarranty Deposit Payable		939,884.68
Pension & Benefits Reserve		
Other Long Term Payable -LWUA		727,319.00
Loans Payable LBP		
Loans Payable RBSI		
Government Equity		1,226,615.64
Equity Reserve-Pension & benefits		1,596,157.37
Current Portion & Long Term Debts		
Other Deferred Credits		400.00
Capital Stock -Government		
Retained Earning		76,378,305.56
Prior Period Adjustment	640.00	
Income from WWSytem		49,045,008.85
Discount SC	89,060.65	
Unmetered Sales		1,010,312.55
Sales Revenue		30,918.33
Other Services Income		2,250,826.42
Fines and Penalties		1,584,602.36
Interest Income		73,483.45
Salaries & Wages-Regular	6,093,481.48	
Salaries & Wages-Casual	1,513,356.00	
Honoraria	406,635.65	
Overtime & Holiday Pay	518,834.10	
Traveling expenses-Local	239,794.13	
Training	229,460.00	
Life & Retirement Contribution	838,994.33	
Philhealth Contribution	95,050.00	
ECC	42,918.37	
Ret. & Benefit-Regular	300,000.00	
VL/SL Benefit	368,594.80	
Pag-ibig Contribution	49,100.00	
Pera	980,363.65	
RA	162,000.00	
TA	162,000.00	
Year End Bonus	564,668.75	
Clothing Allowance	205,000.00	
Other Bonuses & Allowances	1,796,463.50	
Other Professional fee	36,200.00	
Insurance expense	58,182.43	
Power/fuel purchase	16,175,862.44	
Membership fee	102,050.00	
Donation		
Auditing Service		
General/Janitorial expenses	340,369.75	
Freigh & Handling	12,780.65	

Doubtful acct.	29,690.20	
Office Supplies expenses	406,478.07	
Telephone expenses-Landline	111,463.14	
Internet expenses	4,995.00	
Taxes, Duties & Licenses	1,096,081.35	
Advertising expenses		
Representation	169,683.59	
Extra Ordinary & Misc. Expense	118,537.91	
Fuel, Oil & Lubricants	558,655.36	
Chemicals & Felt Mat. Exp.	542,500.00	
Other Supply Expenses	759,500.00	
Water	8,536.90	
Electricity expenses	392,101.49	
Postage & Delivery	9,025.00	
Cable	6,000.00	
Other Maint & Operating Exp.	427,659.97	
Repair & Maint-Office Building	12,582.50	
Repair & Maintenance -Office Equipment	31,125.00	
Repair & Maintenance -Motor Vehicle	108,704.04	
Repair & Maint. Trans. & Dist. Mains	1,893,921.70	
Repair & Maintenance-Plant	144,733.00	
GTDE-Purchased water	333,252.00	
Interest Expenses	174,022.10	
Bank charges	-	
Depreciation Exp.-Plant	2,980,281.16	
Depreciation-Other Mach.	1,145,139.76	
Depreciation -Trans. Equipment	159,046.54	
Depreciation -Office Equipment	236,596.21	
Depreciation-Office Building	108,118.09	
Total	F 135,264,054.16	135,264,054.16

Prepared by:



JONALYN O. DE LOS SANTOS
Corp. Budget Analyst A

NOTED BY;



MANFRED M. FUENTESFINA
General Manager

SAGAY WATER DISTRICT
Sagay City Negros Occidental

TRIAL BALANCE
For the ended November 2014

ACCOUNT NAME	DR	CR
Cash Collecting Officer	78,481.71	
Petty Cash Fund	10,000.00	
Cash in Bank-LCCA	5,804,155.63	
Cash in Bank-LCSA (LWUA)		
Cash in Bank-LCSA (RF)	1,740,057.38	
Cash in Bank-LCSA (BIR eFPS)	203,724.79	
Cash in Bank-HYSA	7,782,318.83	
Account Receivable	3,437,453.61	
Other Receivable	323,957.50	
Advances to Officer & Employee	15,000.00	
Advances to Contractor		
Ins. Sales Recievables	27,229.00	
Office Supplies Inventory	103,934.20	
Chemicals & Felt Supply Inv.	44,800.00	
Maint. Supplies Inventory		
Other Inventories-Meter	180,000.00	
Service Conn.	188,350.36	
Trans. & Dist. Mains	987,623.68	
Cons. Materials Inventory		
Prepaid Insurance	46,468.45	
Deferred Charges	366.91	
Guaranty Deposit	71,548.14	
Office Building	5,011,390.94	
Acc. Dep'n- Office Building	(674,762.17)	
Office Equipment	2,636,284.84	
Acc. Dep'n.-Office Equipment	(1,812,809.49)	
Land Transportation Equipt	2,767,969.33	
Acc. Dep'n. -Transportation & Equipt	(1,226,182.56)	
Other Machineries & Equipment	16,580,373.40	
Acc. Dep'n-Other Machinery	(4,563,308.96)	
Plant-(UPIS)	80,882,131.87	
Acc. Dep'n.- Plant	(28,058,605.75)	
CWP (Building & Other Struc.)		
Allowance for Doubtful Accounts	(680,722.71)	
Reforestation	179,327.85	
Account Payable		517,279.26
Due to BIR		254,747.79
Ins./Prem Payable (GSIS)		645.99
Due to Philhealth		


Due to Pag-ibig		50.00
Due to Officers & Emp.		
Guarranty Deposit Payable		939,884.68
Pension & Benefits Reserve		1,707,325.78
Other Long Term Payable -LWUA		727,319.00
Loans Payable LBP		
Loans Payable RBSI		
Government Equity		1,226,615.64
Equity Reserve-Pension & benefits		
Current Portion & Long Term Debts		5,662.35
Other Deferred Credits		300.00
Capital Stock -Government		
Retained Earning		76,378,305.56
Prior Period Adjustment	640.00	
Income from WWSytem		45,064,769.61
Discount SC	80,814.30	
Unmetered Sales		914,089.05
Sales Revenue		29,280.61
Other Services Income		2,141,242.42
Fines and Penalties		1,463,416.67
Interest Income		63,738.76
Salaries & Wages-Regular	5,396,405.69	
Salaries & Wages-Casual	1,369,650.75	
Honoraria	366,196.90	
Overtime & Holiday Pay	486,285.68	
Traveling expenses-Local	218,974.13	
Training	229,460.00	
Life & Retirement Contribution	769,604.57	
Philhealth Contribution	87,137.50	
ECC	39,358.16	
Ret. & Benefit-Regular	275,000.00	
VL/SL Benefit	332,405.52	
Pag-ibig Contribution	45,100.00	
Pera	899,272.75	
RA	148,500.00	
TA	148,500.00	
Year End Bonus	564,668.75	
Clothing Allowance	205,000.00	
Other Bonuses & Allowances	1,447,463.50	
Other Professional fee	33,200.00	
Insurance expense	53,188.99	
Power/fuel purchase	14,923,665.01	
Membership fee	101,700.00	
Donation		
Auditing Service		
General/Janitorial expenses	308,673.68	
Freighth & Handling	12,780.65	

Doubtful acct.		
Office Supplies expenses	369,727.39	
Telephone expenses-Landline	101,892.63	
Internet expenses	4,995.00	
Taxes, Duties & Licenses	1,002,639.26	
Advertising expenses		
Representation	166,283.59	
Extra Ordinary & Misc. Expense	96,713.26	
Fuel, Oil & Lubricants	518,412.75	
Chemicals & Felt Mat. Exp.	508,900.00	
Other Supply Expenses	571,500.00	
Water	8,007.40	
Electricity expenses	365,382.23	
Postage & Delivery	7,270.00	
Cable	5,500.00	
Other Maint & Operating Exp.	371,360.57	
Repair & Maint-Office Building	12,582.50	
Repair & Maintenance -Office Equipment	31,125.00	
Repair & Maintenance -Motor Vehicle	94,250.04	
Repair & Maint. Trans. & Dist. Mains	1,737,336.56	
Repair & Maintenance-Plant	135,340.00	
GTDE-Purchased water	309,132.00	
Interest Expenses	167,608.45	
Bank charges	50.00	
Depreciation Exp.-Plant	2,719,617.42	
Depreciation-Other Mach.	1,037,052.34	
Depreciation -Trans. Equipment	143,998.35	
Depreciation -Office Equipment	219,955.83	
Depreciation-Office Building	97,837.29	
Total	131,434,673.17	131,434,673.17

Prepared by:


JONALYN O. DE LOS SANTOS
 Corp. Budget Analyst A

NOTED BY:


MANFRED M. FUENTESFINA
 General Manager

SAGAY WATER DISTRICT
Sagay City Negros Occidental


TRIAL BALANCE
For the ended October 2014

ACCOUNT NAME	DR	CR
Cash Collecting Officer	35,791.95	
Petty Cash Fund	10,000.00	
Cash in Bank-LCCA	6,453,104.67	
Cash in Bank-LCSA (LWUA)	-	
Cash in Bank-LCSA (RF)	1,715,057.38	
Cash in Bank-LCSA (BIR eFPS)	200,031.11	
Cash in Bank-HYSA	7,776,957.80	
Account Receivable	3,122,022.36	
Other Receivable	333,666.50	
Advances to Officer & Employee		
Advances to Contractor		
Ins. Sales Recievables	13,211.00	
Office Supplies Inventory	133,620.80	
Chemicals & Felt Supply Inv.	78,400.00	
Maint. Supplies Inventory		
Other Inventories-Meter	63,000.00	
Service Conn.	171,664.52	
Trans. & Dist. Mains	1,398,597.48	
Cons. Materials Inventory		
Prepaid Insurance	45,592.63	
Deferred Charges	254.21	
Guaranty Deposit	71,548.14	
Office Building	5,011,390.94	
Acc. Dep'n- Office Building	(664,481.36)	
Office Equipment	2,636,284.84	
Acc. Dep'n.-Office Equipment	(1,796,169.11)	
Land Transportation Equipt	2,767,969.33	
Acc. Dep'n. -Transportation & Equipt	(1,211,134.37)	
Other Machineries & Equipment	16,306,573.40	
Acc. Dep'n-Other Machinery	(4,459,159.02)	
Plant-(UPIS)	80,030,030.51	
Acc. Dep'n.- Plant	(27,800,443.22)	
CWP (Building & Other Struc.)		
Allowance for Doubtful Accounts	(680,722.71)	
Reforestation	179,327.85	
Account Payable		876,963.89
Due to BIR		277,463.44
Ins./Prem Payable (GSIS)		10,368.18
Due to Philhealth		

Due to Pag-ibig		2,185.04
Due to Officers & Emp.		
Guarranty Deposit Payable		934,884.68
Pension & Benefits Reserve		
Other Long Term Payable -LWUA		727,319.00
Loans Payable LBP		
Loans Payable RBSI		
Government Equity		1,226,615.64
Equity Reserve-Pension & benefits		1,682,325.78
Current Portion & Long Term Debts		11,275.59
Other Deferred Credits		100.00
Capital Stock -Government		
Retained Earning		76,378,305.56
Prior Period Adjustment	640.00	
Income from WWSsystem		40,640,705.56
Discount SC	73,237.49	
Unmetered Sales		850,705.05
Sales Revenue		25,875.61
Other Services Income		2,005,677.42
Fines and Penalties		1,328,993.76
Interest Income		58,377.73
Salaries & Wages-Regular	4,919,203.74	
Salaries & Wages-Casual	1,187,550.00	
Honoraria	320,083.15	
Overtime & Holiday Pay	463,414.61	
Traveling expenses-Local	214,219.13	
Training	229,460.00	
Life & Retirement Contribution	698,280.68	
Philhealth Contribution	79,125.00	
ECC	35,725.60	
Ret. & Benefit-Regular	250,000.00	
VL/SL Benefit	332,405.52	
Pag-ibig Contribution	40,900.00	
Pera	816,000.00	
RA	135,000.00	
TA	135,000.00	
Year End Bonus		
Clothing Allowance	205,000.00	
Other Bonuses & Allowances	1,375,463.50	
Other Professional fee	30,200.00	
Insurance expense	48,565.85	
Power/fuel purchase	13,667,517.29	
Membership fee	100,200.00	
Donation		
Auditing Service		
General/Janitorial expenses	277,462.43	
Freigth & Handling	12,780.65	

Doubtful acct.		
Office Supplies expenses	338,570.79	
Telephone expenses-Landline	92,727.28	
Internet expenses	4,995.00	
Taxes, Duties & Licenses	913,721.42	
Advertising expenses		
Representation	163,225.59	
Extra Ordinary & Misc. Expense	94,958.26	
Fuel, Oil & Lubricants	477,087.06	
Chemicals & Felt Mat. Exp.	475,300.00	
Other Supply Expenses	184,000.00	
Water	7,458.40	
Electricity expenses	333,634.55	
Postage & Delivery	6,455.00	
Cable	5,000.00	
Other Maint & Operating Exp.	360,248.32	
Repair & Maint-Office Building	12,582.50	
Repair & Maintenance -Office Equipment	23,675.00	
Repair & Maintenance -Motor Vehicle	88,532.48	
Repair & Maint. Trans. & Dist. Mains	1,482,052.94	
Repair & Maintenance-Plant	121,900.00	
GTDE-Purchased water	287,220.00	
Interest Expenses	161,145.69	
Bank charges	50.00	
Depreciation Exp.-Plant	2,461,454.89	
Depreciation-Other Mach.	932,902.40	
Depreciation -Trans. Equipment	128,950.16	
Depreciation -Office Equipment	203,315.45	
Depreciation-Office Building	87,556.48	
Total	127,038,141.93	127,038,141.93

Prepared by:


JONALYN O. DE LOS SANTOS
 Corp. Budget Analyst A

NOTED BY;

MANFRED M. FUENTESFINA
 General Manager

SAGAY WATER DISTRICT
Sagay City Negros Occidental

TRIAL BALANCE
For the ended September 2014

ACCOUNT NAME	DR	CR
Cash Collecting Officer	F 64,613.39	
Petty Cash Fund	10,000.00	
Cash in Bank-LCCA	6,562,564.59	
Cash in Bank-LCSA (LWUA)		
Cash in Bank-LCSA (RF)	1,690,057.38	
Cash in Bank-LCSA (BIR eFPS)	200,000.00	
Cash in Bank-HYSA	7,771,776.62	
Account Receivable	3,511,918.17	
Other Receivable	334,570.50	
Advances to Officer & Employee	2,200.00	
Advances to Contractor		
Ins. Sales Recievables	13,211.00	
Office Supplies Inventory	82,060.43	
Chemicals & Felt Supply Inv.	11,200.00	
Maint. Supplies Inventory		
Other Inventories-Meter	127,800.00	
Service Conn.	230,442.45	
Trans. & Dist. Mains	959,332.18	
Cons. Materials Inventory		
Prepaid Insurance	38,873.38	
Deferred Charges	476.80	
Guaranty Deposit	71,548.14	
Office Building	4,867,400.94	
Acc. Dep'n- Office Building	(654,920.50)	
Office Equipment	2,612,384.84	
Acc. Dep'n.-Office Equipment	(1,778,968.85)	
Land Transportation Equipt	1,844,169.33	
Acc. Dep'n. -Transportation & Equipt	(1,198,180.64)	
Other Machineries & Equipment	16,298,998.40	
Acc. Dep'n-Other Machinery	(4,355,577.19)	
Plant-(UPIS)	79,257,654.58	
Acc. Dep'n.- Plant	(27,545,058.83)	
CWP (Building & Other Struc.)	123,890.00	
Allowance for Doubtful Accounts	(680,722.71)	
Reforestation	179,327.85	
Account Payable		661,650.53
Due to BIR		206,625.14
Ins./Prem Payable (GSIS)		11,599.71
Due to Pag-ibig		2,542.12

Due to Officers & Emp.		
Guarranty Deposit Payable		934,884.68
Pension & Benefits Reserve		
Other Long Term Payable -LWUA		727,319.00
Loans Payable LBP		
Loans Payable RBSI		
Government Equity		1,226,615.64
Equity Reserve-Pension & benefits		1,657,325.78
Current Portion & Long Term Debts		16,840.14
Other Deferred Credits		
Capital Stock -Government		
Retained Earning		76,378,305.56
Prior Period Adjustment	640.00	
Income from WWSsystem		36,497,866.43
Discount SC	65,238.53	
Unmetered Sales		787,732.30
Sales Revenue		24,545.61
Other Services Income		1,870,290.42
Fines and Penalties		1,194,803.24
Interest Income		53,165.44
Salaries & Wages-Regular	4,454,307.74	
Salaries & Wages-Casual	1,065,870.00	
Honoraria	278,225.65	
Overtime & Holiday Pay	419,781.08	
Traveling expenses-Local	207,399.13	
Training	229,460.00	
Life & Retirement Contribution	627,666.92	
Philhealth Contribution	71,162.50	
ECC	32,090.08	
Ret. & Benefit-Regular	225,000.00	
VL/SL Benefit	287,291.07	
Pag-ibig Contribution	36,700.00	
Pera	734,000.00	
RA	121,500.00	
TA	121,500.00	
Year End Bonus		
Clothing Allowance	205,000.00	
Other Bonuses & Allowances	1,303,463.50	
Other Professional fee	27,200.00	
Insurance expense	43,907.10	
Power/fuel purchase	12,135,258.44	
Membership fee	93,200.00	
Donation		
Auditing Service		
General/Janitorial expenses	242,606.30	
Freigh & Handling	11,780.65	
Doubtful acct.		

Office Supplies expenses	300,777.76	
Telephone expenses-Landline	83,547.55	
Internet expenses	4,995.00	
Taxes, Duties & Licenses	815,520.47	
Advertising expenses		
Representation	163,225.59	
Extra Ordinary & Misc. Expense	90,104.14	
Fuel, Oil & Lubricants	434,589.46	
Chemicals & Felt Mat. Exp.	430,500.00	
Other Supply Expenses	184,000.00	
Water	6,928.90	
Electricity expenses	293,018.93	
Postage & Delivery	5,260.00	
Cable	4,500.00	
Other Maint & Operating Exp.	346,014.27	
Repair & Maint-Office Building	12,582.50	
Repair & Maintenance -Office Equipment	17,850.00	
Repair & Maintenance -Motor Vehicle	86,156.48	
Repair & Maint. Trans. & Dist. Mains	1,337,915.20	
Repair & Maintenance-Plant	109,490.00	
GTDE-Purchased water	262,284.00	
Interest Expenses	154,634.24	
Bank charges		
Depreciation Exp.-Plant	2,205,498.50	
Depreciation-Other Mach.	829,320.57	
Depreciation -Trans. Equipment	115,996.43	
Depreciation -Office Equipment	186,115.19	
Depreciation-Office Building	77,995.62	
Total	F 122,252,111.74	122,252,111.74

Prepared by:



JONALYN O. DE LOS SANTOS
Corp. Budget Analyst A

NOTED BY;



MANFRED M. FUENTESFINA
General Manager

SAGAY WATER DISTRICT
Sagay City Negros Occidental

TRIAL BALANCE
For the ended July 2014

ACCOUNT NAME	DR	CR
Cash Collecting Officer	F 157,867.01	
Petty Cash Fund	10,000.00	
Cash in Bank-LCCA	3,181,534.24	
Cash in Bank-LCSA	2,670,980.17	
Cash in Bank-HYSA	7,761,252.25	
Account Receivable	3,589,617.05	
Other Receivable	436,047.50	
Advances to Officer & Employee		
Advances to Contractor		
Ins. Sales Recievables	52,259.00	
Office Supplies Inventory	79,770.68	
Chemicals & Felt Supply Inv.	56,250.00	
Maint. Supplies Inventory		
Other Inventories-Meter	91,800.00	
Service Conn.	181,623.57	
Trans. & Dist. Mains	1,461,066.18	
Cons. Materials Inventory		
Prepaid Insurance	29,759.86	
Deferred Charges	285.93	
Guaranty Deposit	71,548.14	
Office Building	4,740,480.44	
Acc. Dep'n- Office Building	(636,433.38)	
Office Equipment	2,585,384.84	
Acc. Dep'n.-Office Equipment	(1,740,443.46)	
Land Transportation Equipt	1,844,169.33	
Acc. Dep'n. -Transportation & Equipt	(1,171,885.58)	
Other Machinerries & Equipment	16,151,428.40	
Acc. Dep'n-Other Machinery	(4,148,737.73)	
Plant-(UPIS)	78,172,317.56	
Acc. Dep'n.- Plant	(27,040,314.22)	
CWP (Building & Other Struc.)	18,050.00	
Allowance for Doubtful Accounts	(680,722.71)	
Reforestation	179,327.85	
Account Payable		656,325.56
Due to BIR		258,414.79
Ins./Prem Payable (GSIS)		15,721.29
Due to Pag-ibig		549.14
Due to Officers & Emp.		
Guarranty Deposit Payable		934,884.68

Pension & Benefits Reserve		727,319.00
Other Long Term Payable -LWUA		
Loans Payable LBP		
Loans Payable RBSI		350.00
Government Equity		1,226,615.64
Equity Reserve-Pension & benefits		1,607,325.78
Current Portion & Long Term Debts		27,824.85
Other Deferred Credits		230.00
Capital Stock -Government		
Retained Earning		76,378,305.56
Prior Period Adjustment	640.00	
Income from WWSsystem		27,984,611.07
Discount SC	50,356.15	
Unmetered Sales		611,367.80
Sales Revenue		15,925.51
Other Services Income		1,550,172.50
Fines and Penalties		909,757.71
Interest Income		39,058.18
Salaries & Wages-Regular	3,524,515.74	
Salaries & Wages-Casual	833,664.00	
Honoraria	197,281.60	
Overtime & Holiday Pay	285,908.47	
Traveling expenses-Local	153,460.29	
Training	224,900.00	
Life & Retirement Contribution	488,086.76	
Philhealth Contribution	55,337.50	
ECC	24,956.32	
Ret. & Benefit-Regular	175,000.00	
VL/SL Benefit	131,138.05	
Pag-ibig Contribution	28,500.00	
Pera	568,000.00	
RA	94,500.00	
TA	94,500.00	
Year End Bonus		
Clothing Allowance	205,000.00	
Other Bonuses & Allowances	1,159,463.50	
Other Professional fee	21,200.00	
Insurance expense	34,883.78	
Power/fuel purchase	9,556,249.90	
Membership fee	80,450.00	
Donation		
Auditing Service		
General/Janitorial expenses	179,393.02	
Freight & Handling	10,730.65	
Doubtful acct.		
Office Supplies expenses	246,297.51	
Telephone expenses-Landline	65,198.74	

Internet expenses	4,995.00	
Taxes, Duties & Licenses	625,370.31	
Advertising expenses		
Representation	153,660.59	
Extra Ordinary & Misc. Expense	55,168.68	
Fuel, Oil & Lubricants	340,024.00	
Chemicals & Felt Mat. Exp.	301,450.00	
Other Supply Expenses	184,000.00	
Water	5,351.60	
Electricity expenses	223,017.80	
Postage & Delivery	3,160.00	
Cable	3,500.00	
Other Maint & Operating Exp.	305,854.01	
Repair & Maint-Office Building	12,582.50	
Repair & Maintenance -Office Equipment	17,850.00	
Repair & Maintenance -Motor Vehicle	62,197.30	
Repair & Maint. Trans. & Dist. Mains	995,569.67	
Repair & Maintenance-Plant	79,999.00	
GTDE-Purchased water	218,220.00	
Interest Expenses	141,466.95	
Bank charges		
Depreciation Exp.-Plant	1,698,145.97	
Depreciation-Other Mach.	622,481.11	
Depreciation -Trans. Equipment	89,701.37	
Depreciation -Office Equipment	147,589.80	
Depreciation-Office Building	59,508.50	
Total	F 112,944,759.06	112,944,759.06

Prepared by:

JONALYN O. DE LOS SANTOS
Corp. Budget Analyst A

NOTED BY;

MANFRED M. FUENTESFINA
General Manager

SAGAY WATER DISTRICT
Sagay City Negros Occidental

TRIAL BALANCE
For the ended June 2014

ACCOUNT NAME	DR	CR
Cash Collecting Officer	F 104,406.99	
Petty Cash Fund	10,000.00	
Cash in Bank-LCCA	4,302,891.51	
Cash in Bank-LCSA	2,645,980.17	
Cash in Bank-HYSA	7,761,252.25	
Account Receivable	3,666,190.45	
Other Receivable	428,318.50	
Advances to Officer & Employee		
Advances to Contractor		
Ins. Sales Recievables	52,309.00	
Office Supplies Inventory	84,072.66	
Chemicals & Felt Supply Inv.	89,850.00	
Maint. Supplies Inventory		
Other Inventories-Meter	159,000.00	
Service Conn.	226,167.65	
Trans. & Dist. Mains	1,334,998.18	
Cons. Materials Inventory		
Prepaid Insurance	34,430.18	
Deferred Charges	439.93	
Guaranty Deposit	71,548.14	
Office Building	4,740,480.44	
Acc. Dep'n- Office Building	(627,507.11)	
Office Equipment	2,543,501.84	
Acc. Dep'n.-Office Equipment	(1,719,508.01)	
Land Transportation Equipt	1,844,169.33	
Acc. Dep'n. -Transportation & Equipt	(1,158,738.05)	
Other Machineries & Equipment	15,711,499.40	
Acc. Dep'n-Other Machinery	(4,055,416.43)	
Plant-(UPIS)	77,663,825.48	
Acc. Dep'n.- Plant	(26,790,083.84)	
CWP (Building & Other Struc.)		
Allowance for Doubtful Accounts	(680,722.71)	
Reforestation	179,327.85	
Account Payable		1,279,807.29
Due to BIR		159,317.65
Ins./Prem Payable (GSIS)		12,387.06
Due to Officers & Emp.		
Guarranty Deposit Payable		934,884.68
Pension & Benefits Reserve		1,582,325.78

Other Long Term Payable -LWUA		1,790,229.74
Loans Payable LBP		(0.01)
Government Equity		1,226,615.64
Current Portion & Long Term Debts		70,097.19
Other Deferred Credits		230.00
Capital Stock -Government		
Retained Earning		76,378,305.56
Prior Period Adjustment	640.00	
Income from WWSsystem		23,867,694.62
Discount SC	42,680.20	
Unmetered Sales		521,869.80
Sales Revenue		13,565.51
Other Services Income		1,273,497.50
Fines and Penalties		771,688.49
Interest Income		39,058.18
Salaries & Wages-Regular	3,059,619.74	
Salaries & Wages-Casual	722,280.00	
Honoraria	157,142.85	
Overtime & Holiday Pay	230,905.20	
Traveling expenses-Local	139,822.29	
Life & Retirement Contribution	418,296.68	
Philhealth Contribution	47,375.00	
ECC	21,389.44	
Ret. & Benefit-Regular	150,000.00	
VL/SL Benefit	116,861.43	
Pag-ibig Contribution	24,400.00	
Due to Pag-ibig		396.91
Pera	488,000.00	
RA	81,000.00	
TA	81,000.00	
Year End Bonus		
Clothing Allowance	205,000.00	
Other Bonuses & Allowances	1,087,463.50	
Other Professional fee	18,200.00	
Insurance expense	30,213.46	
Power/fuel purchase	8,260,741.70	
Membership fee	79,350.00	
Donation		
Auditing Service		
General/Janitorial expenses	140,052.52	
Freight & Handling	8,044.05	
Doubtful acct.		
Office Supplies expenses	220,775.53	
Telephone expenses-Landline	55,678.62	
Internet expenses	4,995.00	
Training	224,900.00	
Taxes, Duties & Licenses	531,681.29	