



SILANG WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
December 31, 2017

Current Assets

102	Cash - Collecting Officers		(4.04)
104	Petty Cash Fund		124,000.00
Cash on Hand			123,995.96
111	Cash in Bank - Local Currency, Current Account		67,692,087.54
112	Cash in Bank - Local Currency, Savings Account		4,834,101.44
Cash in Bank - Local Currency			72,526,188.98
121	Accounts Receivable	2,743,957.47	
301	Allowance for Doubtful Accounts	217,368.61	
	Accounts Receivable, net		2,526,588.86
123	Due from Officers and Employees		371,022.76
149	Other Receivables		1,364,962.92
Receivables			4,262,574.54
154	Merchandise Inventory		10,253,060.84
155	Office Supplies Inventory		990,652.46
160	Medical Dental and Laboratory Supplies Inventory		241,102.12
Inventories			11,484,815.42
178	Prepaid Insurance		214,707.71
Prepayments			214,707.71
186	Guaranty Deposits		28,596,545.96
Other Current Assets			28,596,545.96
Total Current Assets			117,208,828.57

Non-Current Assets

198	Sinking Fund		12,933,505.17
Sinking Fund			12,933,505.17
201	Land		37,728,963.10
211	Office Buildings	23,947,505.84	
311	Acc. Dep. - Office Buildings	8,990,114.12	
	Office Buildings, net		14,957,391.72
215	Other Structures	2,042,531.14	
315	Acc. Dep. - Other Structures	1,906,011.20	
	Other Structures, net		136,519.94
221	Office Equipment	4,631,096.19	
321	Acc. Dep. - Office Equipment	3,286,128.17	
	Office Equipment, net		1,344,968.02
222	Furniture's and Fixtures	1,948,255.25	
322	Acc. Dep. - Furniture's and Fixtures	1,470,717.29	
	Furniture's and Fixtures, net		477,537.96
223	IT Equipment and Software's	20,672,523.73	
323	Acc. Dep. - IT Equipment and Software's	12,898,545.83	
	IT Equipment and Software's, net		7,773,977.90
226	Machineries	39,436,648.21	
326	Acc. Dep. - Machineries	23,731,740.31	
	Machineries, net		15,704,907.90
229	Communication Equipment	2,586,173.82	
329	Acc. Dep. - Communication Equipment	1,926,762.11	
	Communication Equipment, net		659,411.71
230	Construction and Heavy Equipment	27,041,871.27	
330	Acc. Dep. - Construction and Heavy Equipment	15,171,360.22	
	Construction and Heavy Equipment, net		11,870,511.05
231	Firefighting Equipment & Accessories	261,377.57	
331	Acc. Dep. - Firefighting Equipment & Accessories	244,185.41	
	Firefighting Equipment & Accessories, net		17,192.16
233	Medical, Dental and Laboratory Equipment	3,872,521.57	
333	Acc. Dep. - Medical, Dental and Laboratory Equipment	2,860,444.70	
	Medical, Dental and Laboratory Equipment, net		1,012,076.87

236	Technical and Scientific Equipment	30,260,836.13	
336	Acc. Dep.- Technical and Scientific Equipment	26,034,756.04	
	Technical and Scientific Equipment, net		4,226,080.09
240	Other Machineries and Equipment	5,724,512.05	
340	Acc. Dep.- Other Machineries and Equipment	2,097,420.17	
	Other Machineries and Equipment, net		3,627,091.88
241	Motor Vehicles	22,353,425.28	
341	Acc. Dep.- Motor Vehicles	11,186,815.27	
	Motor Vehicles, net		11,166,610.01
248	Other Transportation Equipment	57,570.00	
348	Acc. Dep.- Other Transportation Equipment	57,040.00	
	Other Transportation Equipment, net		530.00
250	Other Property, Plant and Equipment	1,956,258.50	
350	Acc. Dep.- Other Property, Plant and Equipment	550,483.26	
	Other Property, Plant and Equipment, net		1,405,775.24
254	Artesian Wells, Reservoirs, Pumping Station and Conduits	290,470,329.44	
354	Acc. Dep.- Artesian Wells, Reservoirs, Pumping Station and Conduits	147,851,359.55	
	Artesian Wells, Reservoirs, Pumping Station and Conduits, net		142,618,969.89
	Property, Plant and Equipment, net		254,728,515.44
264	Construction in Progress - Agency Assets	11,306,757.53	
269	Construction in Progress - Artesian We	15,091,041.90	
	Construction in Progress		26,397,799.43
	Total Non-Current Assets		294,059,820.04
	Total Assets		411,268,648.61
Current Liabilities			
401	Accounts Payable	7,822,178.10	
	Payable Accounts		7,822,178.10
412	Due to BIR	1,141,188.19	
413	Due to GSIS	1,037,016.69	
414	Due to PAG-IBIG	79,644.58	
415	Due to PHIL HEALTH	69,625.00	
	Inter-Agency Payables		2,327,474.46
424	Due to Other Funds	1,482,280.76	
	Intra-Agency Payables		1,482,280.76
426	Guaranty Deposits Payable	2,378,000.60	
427	Performance/Bidders/Bail/Bonds Payable	6,055,861.42	
439	Other Payables	357,092.67	
	Other Liability Accounts		8,790,954.69
	Total Current Liabilities		20,422,888.01
Non-Current Liabilities			
444	Loans Payable - Domestic	89,480,905.94	
	Long-Term Liabilities		89,480,905.94
	Total Liabilities		109,903,793.95
455	Other Deferred Credits	227,920.98	
	Deferred Credits		227,920.98
501	Government Equity	25,523,236.98	
510	Retained Earnings	275,613,696.70	
	Equity		301,136,933.68
	Total Equity		301,136,933.68
	Total Liabilities and Equity		411,268,648.61

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