

## SILANG WATER DISTRICT STATEMENT OF FINANCIAL POSITION December 31, 2015

Current Assets	
Cash on Hand	109,002.34
Cash in Bank - Local Currency	46,026,502.56
Receivables	3,754,826.21
Inventories	10,102,591.62
Prepayments	202,566.47
Other Current Assets	13,793,821.85
Total Current Assets	73,989,311.05
Non-Current Assets	
Sinking Fund	15,264,916.38
Property, Plant and Equipment, net	205,261,698.48
Construction in Progress	21,894,412.38
Total Non-Current Assets	242,421,027.24
Total Assets	316,410,338.29
Current Liabilities	
Payable Accounts	5,771,098.86
Inter-Agency Payables	2,197,672.93
Intra-Agency Payables	336,342.84
Other Liability Accounts	5,885,753.05
Total Current Liabilities	14,190,867.68
Non-Current Liabilities	<u> </u>
Long-Term Liabilities	113,041,361.60
Total Long-Term Liabilities	113,041,361.60
Total Liabilities	127,232,229.28
Deferred Credits	220,920.98
Equity	188,957,188.03
Total Equity	188,957,188.03
Total Liabilities and Equity	316,410,338.29

Prepared by: Checked by: Verified by: Approved by:

ANALYN C. MENDOZA EMILIO F. RACELA JR. ANNALIZA J. BEJOSANO BONIFACIO B. DELA CRUZ
Senior Accounting Processor B Financial Planning Specialist B Department Manager - Finance General Manager - SWD



## SILANG WATER DISTRICT DETAILED STATEMENT OF FINANCIAL POSITION December 31, 2015

rrent Asset					
Cash on			109,002.		
102	Cash - Collecting Officers		2.		
104	Petty Cash Fund		109,000.		
Cash in E	Bank - Local Currency		46,026,502.		
111	Cash in Bank - Local Currency, Current Account		43,280,449.		
112	Cash in Bank - Local Currency, Savings Account	2,746,053.4			
Receivab			3,754,826.		
	Accounts Receivable, net		2,496,446.		
121	Accounts Receivable	2,714,905.23			
301	Allowance for Doubtful Accounts	218,459.23			
123	Due from Officers and Employees		221,176		
149	Other Receivables		1,037,204		
Inventori	es		10,102,591		
154	Merchandise Inventory		6,205,847		
155	Office Supplies Inventory		583,625		
156	Accountable Forms Inventory		264,117.		
160	Medical Dental and Laboratory Supplies Inventory		293,229		
165	Other Supplies Inventory		8,292		
168	Construction Materials Inventory		2,747,481		
Prepaym			202,566		
178	Prepaid Insurance		202,566		
	rrent Assets		13,793,821		
186	Guaranty Deposits		13,793,821		
	rent Assets		73,989,311		
	Assets Fund		15.264.916		
Sinking F					
Sinking F 198	Fund		15,264,916		
Sinking F 198	Fund Sinking Fund		15,264,916 <b>205,261,69</b> 8		
Sinking F 198 Property,	Fund Sinking Fund Plant and Equipment, net		15,264,916 <b>205,261,698</b> 19,236,123		
Sinking F 198 Property,	Fund Sinking Fund Plant and Equipment, net Land	21,037,221.86	15,264,916 <b>205,261,698</b> 19,236,123		
Sinking F 198 Property, 201	Fund Sinking Fund Plant and Equipment, net Land Office Buildings, net	21,037,221.86 7,122,479.64	15,264,916 <b>205,261,698</b> 19,236,123		
Sinking F 198 Property, 201 211	Fund Sinking Fund Plant and Equipment, net Land Office Buildings, net Office Buildings		15,264,916 <b>205,261,698</b> 19,236,123 13,914,742		
Sinking F 198 Property, 201 211	Sinking Fund Plant and Equipment, net Land Office Buildings, net Office Buildings Acc. Dep Office Buildings		15,264,916 <b>205,261,698</b> 19,236,123 13,914,742		
Sinking F 198 Property, 201 211 311	Sinking Fund Plant and Equipment, net Land Office Buildings, net Office Buildings Acc. Dep Office Buildings Other Structures, net Other Structures	7,122,479.64	15,264,916 <b>205,261,698</b> 19,236,123 13,914,742		
Sinking F 198 Property, 201 211 311	Sinking Fund Plant and Equipment, net Land Office Buildings, net Office Buildings Acc. Dep Office Buildings Other Structures, net	7,122,479.64 2,042,531.14	15,264,916 <b>205,261,698</b> 19,236,123 13,914,742		
Sinking F 198 Property, 201 211 311	Sinking Fund Sinking Fund Plant and Equipment, net Land Office Buildings, net Office Buildings Acc. Dep Office Buildings Other Structures, net Other Structures Acc. Dep Other Structures Office Equipment, net	7,122,479.64 2,042,531.14	15,264,916 <b>205,261,698</b> 19,236,123 13,914,742 141,878		
Sinking F 198 Property, 201 211 311 215 315	Sinking Fund Plant and Equipment, net Land Office Buildings, net Office Buildings Acc. Dep Office Buildings Other Structures, net Other Structures Acc. Dep Other Structures Office Equipment, net Office Equipment	7,122,479.64 2,042,531.14 1,900,652.31 4,107,831.69	15,264,916 <b>205,261,698</b> 19,236,123 13,914,742 141,878		
98 Property, 201 211 311 215 315 221	Sinking Fund Sinking Fund Plant and Equipment, net Land Office Buildings, net Office Buildings Acc. Dep Office Buildings Other Structures, net Other Structures Acc. Dep Other Structures Office Equipment, net	7,122,479.64 2,042,531.14 1,900,652.31	15,264,916 <b>205,261,698</b> 19,236,123 13,914,742 141,878 1,192,135		
98 Property, 201 211 311 215 315 221	Sinking Fund Plant and Equipment, net Land Office Buildings, net Office Buildings Acc. Dep Office Buildings Other Structures, net Other Structures Acc. Dep Other Structures Office Equipment, net Office Equipment Acc. Dep Office Equipment Furniture's and Fixtures, net	7,122,479.64 2,042,531.14 1,900,652.31 4,107,831.69 2,915,695.95	15,264,916 <b>205,261,698</b> 19,236,123 13,914,742 141,878 1,192,135		
198 Property, 201 211 311 215 315 221 321	Sinking Fund Plant and Equipment, net Land Office Buildings, net Office Buildings Acc. Dep Office Buildings Other Structures, net Other Structures Acc. Dep Other Structures Office Equipment, net Office Equipment Acc. Dep Office Equipment Furniture's and Fixtures, net Furniture's and Fixtures	7,122,479.64 2,042,531.14 1,900,652.31 4,107,831.69 2,915,695.95 1,579,794.40	15,264,916 205,261,698 19,236,123 13,914,742 141,878		
201 211 311 215 315 221 321	Sinking Fund Plant and Equipment, net Land Office Buildings, net Office Buildings Acc. Dep Office Buildings Other Structures, net Other Structures Acc. Dep Other Structures Office Equipment, net Office Equipment Acc. Dep Office Equipment Furniture's and Fixtures Acc. Dep Furniture's and Fixtures Acc. Dep Furniture's and Fixtures	7,122,479.64 2,042,531.14 1,900,652.31 4,107,831.69 2,915,695.95	15,264,916 205,261,698 19,236,123 13,914,742 141,878 1,192,135 301,533		
Sinking F 198 Property, 201 211 311 215 315 221 321 222 322	Sinking Fund Plant and Equipment, net Land Office Buildings, net Office Buildings Acc. Dep Office Buildings Other Structures, net Other Structures Acc. Dep Other Structures Office Equipment, net Office Equipment Acc. Dep Office Equipment Furniture's and Fixtures Acc. Dep Furniture's and Fixtures IT Equipment and Software's, net	7,122,479.64 2,042,531.14 1,900,652.31 4,107,831.69 2,915,695.95 1,579,794.40 1,278,260.75	15,264,916 205,261,698 19,236,123 13,914,742 141,878 1,192,135 301,533		
198 Property, 201 211 311 215 315 221 321	Sinking Fund Plant and Equipment, net Land Office Buildings, net Office Buildings Acc. Dep Office Buildings Other Structures, net Other Structures Acc. Dep Other Structures Office Equipment, net Office Equipment Acc. Dep Office Equipment Furniture's and Fixtures, net Furniture's and Fixtures Acc. Dep Furniture's and Fixtures IT Equipment and Software's, net IT Equipment and Software's	7,122,479.64 2,042,531.14 1,900,652.31 4,107,831.69 2,915,695.95 1,579,794.40 1,278,260.75 18,103,338.97	15,264,916 205,261,698 19,236,123 13,914,742 141,878 1,192,135 301,533		
Sinking F 198 Property, 201 211 311 215 315 221 321 222 322 223	Sinking Fund Plant and Equipment, net Land Office Buildings, net Office Buildings Acc. Dep Office Buildings Other Structures, net Other Structures Acc. Dep Other Structures Office Equipment, net Office Equipment Acc. Dep Office Equipment Furniture's and Fixtures, net Furniture's and Fixtures Acc. Dep Furniture's and Fixtures IT Equipment and Software's, net IT Equipment and Software's Acc. Dep IT Equipment and Software's	7,122,479.64 2,042,531.14 1,900,652.31 4,107,831.69 2,915,695.95 1,579,794.40 1,278,260.75	15,264,916 205,261,698 19,236,123 13,914,742 141,878 1,192,135 301,533 7,562,591		
Sinking F 198 Property, 201 211 311 215 315 221 321 222 322 223 323	Sinking Fund Plant and Equipment, net Land Office Buildings, net Office Buildings Acc. Dep Office Buildings Other Structures, net Other Structures Acc. Dep Other Structures Office Equipment, net Office Equipment Acc. Dep Office Equipment Furniture's and Fixtures, net Furniture's and Fixtures Acc. Dep Furniture's and Fixtures IT Equipment and Software's, net IT Equipment and Software's Acc. Dep IT Equipment and Software's Machineries, net	7,122,479.64 2,042,531.14 1,900,652.31 4,107,831.69 2,915,695.95 1,579,794.40 1,278,260.75 18,103,338.97 10,540,747.47	15,264,916 205,261,698 19,236,123 13,914,742 141,878 1,192,135 301,533 7,562,591		
Sinking F 198 Property, 201 211 311 215 315 221 321 222 322 223 323 226	Sinking Fund Plant and Equipment, net Land Office Buildings, net Office Buildings Acc. Dep Office Buildings Other Structures, net Other Structures Acc. Dep Other Structures Office Equipment, net Office Equipment Acc. Dep Office Equipment Furniture's and Fixtures, net Furniture's and Fixtures Acc. Dep Furniture's and Fixtures IT Equipment and Software's, net IT Equipment and Software's Acc. Dep IT Equipment and Software's Machineries, net Machineries	7,122,479.64 2,042,531.14 1,900,652.31 4,107,831.69 2,915,695.95 1,579,794.40 1,278,260.75 18,103,338.97 10,540,747.47 31,836,690.28	15,264,916 205,261,698 19,236,123 13,914,742 141,878 1,192,135 301,533 7,562,591		
Sinking F 198 Property, 201 211 311 215 315 221 321 222 322 223 323	Sinking Fund Plant and Equipment, net Land Office Buildings, net Office Buildings Acc. Dep Office Buildings Other Structures, net Other Structures Acc. Dep Other Structures Office Equipment, net Office Equipment Acc. Dep Office Equipment Furniture's and Fixtures Acc. Dep Furniture's and Fixtures IT Equipment and Software's Acc. Dep IT Equipment and Software's Machineries, net Machineries Acc. Dep Machineries	7,122,479.64 2,042,531.14 1,900,652.31 4,107,831.69 2,915,695.95 1,579,794.40 1,278,260.75 18,103,338.97 10,540,747.47	15,264,916 205,261,698 19,236,123 13,914,742 141,878 1,192,135 301,533 7,562,591 11,663,876		
Sinking F 198 Property, 201 211 311 215 315 221 321 222 322 233 323 226 326	Sinking Fund Plant and Equipment, net Land Office Buildings, net Office Buildings Acc. Dep Office Buildings Other Structures, net Other Structures Acc. Dep Other Structures Office Equipment, net Office Equipment Acc. Dep Office Equipment Furniture's and Fixtures, net Furniture's and Fixtures Acc. Dep Furniture's and Fixtures IT Equipment and Software's, net IT Equipment and Software's Acc. Dep IT Equipment and Software's Machineries, net Machineries Acc. Dep Machineries Communication Equipment, net	7,122,479.64 2,042,531.14 1,900,652.31 4,107,831.69 2,915,695.95 1,579,794.40 1,278,260.75 18,103,338.97 10,540,747.47 31,836,690.28 20,172,814.04	15,264,916 205,261,698 19,236,123 13,914,742 141,878 1,192,135 301,533 7,562,591 11,663,876		
Sinking F 198 Property, 201 211 311 215 315 221 321 222 322 233 323 226 326	Sinking Fund Plant and Equipment, net Land Office Buildings, net Office Buildings Acc. Dep Office Buildings Other Structures, net Other Structures Acc. Dep Other Structures Office Equipment, net Office Equipment Acc. Dep Office Equipment Furniture's and Fixtures, net Furniture's and Fixtures Acc. Dep Furniture's and Fixtures IT Equipment and Software's, net IT Equipment and Software's Acc. Dep IT Equipment and Software's Machineries, net Machineries Acc. Dep Machineries Communication Equipment, net Communication Equipment	7,122,479.64 2,042,531.14 1,900,652.31 4,107,831.69 2,915,695.95 1,579,794.40 1,278,260.75 18,103,338.97 10,540,747.47 31,836,690.28 20,172,814.04 2,681,136.12	15,264,916 205,261,698 19,236,123 13,914,742 141,878 1,192,135 301,533 7,562,591 11,663,876		
Sinking F 198 Property, 201 211 311 215 315 221 321 222 322 233 323 226 326	Sinking Fund Plant and Equipment, net Land Office Buildings, net Office Buildings Acc. Dep Office Buildings Other Structures, net Other Structures Acc. Dep Other Structures Office Equipment, net Office Equipment Acc. Dep Office Equipment Furniture's and Fixtures, net Furniture's and Fixtures Acc. Dep Furniture's and Fixtures IT Equipment and Software's, net IT Equipment and Software's Acc. Dep IT Equipment and Software's Machineries, net Machineries Acc. Dep Machineries Communication Equipment Acc. Dep Communication Equipment	7,122,479.64 2,042,531.14 1,900,652.31 4,107,831.69 2,915,695.95 1,579,794.40 1,278,260.75 18,103,338.97 10,540,747.47 31,836,690.28 20,172,814.04	15,264,916 205,261,698 19,236,123 13,914,742 141,878 1,192,135 301,533 7,562,591 11,663,876 911,903		
Sinking F 198 Property, 201 211 311 215 315 221 321 222 322 223 323 226 326 329	Sinking Fund Plant and Equipment, net Land Office Buildings, net Office Buildings, net Office Buildings Acc. Dep Office Buildings Other Structures, net Other Structures Acc. Dep Other Structures Office Equipment, net Office Equipment Acc. Dep Office Equipment Furniture's and Fixtures, net Furniture's and Fixtures Acc. Dep Furniture's and Fixtures IT Equipment and Software's, net IT Equipment and Software's, net IT Equipment and Software's Acc. Dep IT Equipment and Software's Machineries, net Machineries Acc. Dep Machineries Communication Equipment Acc. Dep Communication Equipment Construction and Heavy Equipment, net	7,122,479.64 2,042,531.14 1,900,652.31 4,107,831.69 2,915,695.95 1,579,794.40 1,278,260.75 18,103,338.97 10,540,747.47 31,836,690.28 20,172,814.04 2,681,136.12 1,769,232.21	15,264,916 205,261,698 19,236,123 13,914,742 141,878 1,192,135 301,533 7,562,591 11,663,876 911,903		
Sinking F 198 Property, 201 211 311 215 315 221 321 222 322 223 323 226 326 229 329	Sinking Fund Plant and Equipment, net Land Office Buildings, net Office Buildings Acc. Dep Office Buildings Other Structures, net Other Structures Acc. Dep Other Structures Office Equipment, net Office Equipment Acc. Dep Office Equipment Furniture's and Fixtures Acc. Dep Furniture's and Fixtures IT Equipment and Software's, net IT Equipment and Software's Acc. Dep IT Equipment and Software's Machineries, net Machineries Acc. Dep Machineries Communication Equipment, net Communication Equipment Acc. Dep Communication Equipment Construction and Heavy Equipment, net Construction and Heavy Equipment, net	7,122,479.64 2,042,531.14 1,900,652.31 4,107,831.69 2,915,695.95 1,579,794.40 1,278,260.75 18,103,338.97 10,540,747.47 31,836,690.28 20,172,814.04 2,681,136.12 1,769,232.21 18,894,883.27	15,264,916 205,261,698 19,236,123 13,914,742 141,878 1,192,135 301,533 7,562,591 11,663,876 911,903		
Sinking F 198 Property, 201 211 311 215 315 221 321 222 322 223 323 226 326 329	Sinking Fund Plant and Equipment, net Land Office Buildings, net Office Buildings Acc. Dep Office Buildings Other Structures, net Other Structures Acc. Dep Other Structures Office Equipment, net Office Equipment Acc. Dep Office Equipment Furniture's and Fixtures, net Furniture's and Fixtures Acc. Dep Furniture's and Fixtures IT Equipment and Software's, net IT Equipment and Software's Acc. Dep IT Equipment and Software's Machineries, net Machineries Acc. Dep Machineries Communication Equipment Acc. Dep Communication Equipment Construction and Heavy Equipment Acc. Dep Construction and Heavy Equipment	7,122,479.64 2,042,531.14 1,900,652.31 4,107,831.69 2,915,695.95 1,579,794.40 1,278,260.75 18,103,338.97 10,540,747.47 31,836,690.28 20,172,814.04 2,681,136.12 1,769,232.21	15,264,916 205,261,698 19,236,123 13,914,742 141,878 1,192,135 301,533 7,562,591 11,663,876. 911,903. 6,482,185		
Sinking F 198 Property, 201 211 311 215 315 221 321 222 322 233 323 226 326 229 329 230 330	Sinking Fund Plant and Equipment, net Land Office Buildings, net Office Buildings Acc. Dep Office Buildings Other Structures, net Other Structures Acc. Dep Other Structures Office Equipment, net Office Equipment Acc. Dep Office Equipment Furniture's and Fixtures, net Furniture's and Fixtures Acc. Dep Furniture's and Fixtures IT Equipment and Software's, net IT Equipment and Software's Acc. Dep IT Equipment and Software's Machineries, net Machineries Acc. Dep Machineries Communication Equipment Acc. Dep Communication Equipment Construction and Heavy Equipment Acc. Dep Construction and Heavy Equipment Firefighting Equipment & Accessories, net	7,122,479.64 2,042,531.14 1,900,652.31 4,107,831.69 2,915,695.95 1,579,794.40 1,278,260.75 18,103,338.97 10,540,747.47 31,836,690.28 20,172,814.04 2,681,136.12 1,769,232.21 18,894,883.27 12,412,697.88	15,264,916. 15,264,916. 205,261,698. 19,236,123. 13,914,742.  141,878.  1,192,135.  301,533.  7,562,591.  11,663,876.  911,903.  6,482,185.		
Sinking F 198 Property, 201 211 311 215 315 221 321 222 322 223 323 226 326 229 329	Sinking Fund Plant and Equipment, net Land Office Buildings, net Office Buildings Acc. Dep Office Buildings Other Structures, net Other Structures Acc. Dep Other Structures Office Equipment, net Office Equipment Acc. Dep Office Equipment Furniture's and Fixtures, net Furniture's and Fixtures Acc. Dep Furniture's and Fixtures IT Equipment and Software's, net IT Equipment and Software's Acc. Dep IT Equipment and Software's Machineries, net Machineries Acc. Dep Machineries Communication Equipment Acc. Dep Communication Equipment Construction and Heavy Equipment Acc. Dep Construction and Heavy Equipment	7,122,479.64 2,042,531.14 1,900,652.31 4,107,831.69 2,915,695.95 1,579,794.40 1,278,260.75 18,103,338.97 10,540,747.47 31,836,690.28 20,172,814.04 2,681,136.12 1,769,232.21 18,894,883.27	15,264,916. 205,261,698. 19,236,123. 13,914,742. 141,878. 1,192,135. 301,533. 7,562,591. 11,663,876. 911,903. 6,482,185.		

		al and Laboratory Equipment, net			849,487.12
233	and the same of th			3,372,349.57	
333	1.50	<ul> <li>Medical, Dental and Laboratory</li> </ul>	/ Equipment	2,522,862.45	
		Scientific Equipment, net			2,768,996.46
236		and Scientific Equipment		28,586,336.13	
336		- Technical and Scientific Equipn	nent	25,817,339.67	400.070.00
0.40		ries and Equipment, net		4 000 000 FF	408,078.93
240		chineries and Equipment		1,968,930.55	
340		- Other Machineries and Equipm	ent	1,560,851.62	E 054 000 00
241	Motor Vehicles Motor Vel			14 000 474 00	5,254,060.90
341				14,288,474.02 9,034,413.12	
341	The state of the s	Motor Vehicles rtation Equipment, net		9,034,413.12	767.36
248		nsportation Equipment		57,570.00	707.30
348		- Other Transportation Equipmer	nt.	56,802.64	
040		, Plant and Equipment, net		30,002.04	448,646.53
250		perty, Plant and Equipment		547,166.50	440,040.00
350		- Other Property, Plant and Equip	oment	98,519.97	
		, Reservoirs, Pumping Station an			134,107,498.44
254		Wells, Reservoirs, Pumping Station		254,888,968.57	10 1,107,100111
354		- Artesian Wells, Reservoirs, Pur		120,781,470.13	
1000	tion in Progres			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	21,894,412.38
264	70-30	Progress - Agency Assets			935,000.00
269		Progress - Artesian Wells, Rese	ervoirs, Pumping Station and	Conduits	20,959,412.38
Total Nor	-Current Asset		, , ,		242,421,027.24
Total Assets					316,410,338.29
Current Liabi	litios				
Payable A					5,771,098.86
	Accounts Paya	ble			5,771,098.86
	ncy Payables				2,197,672.93
412	Due to BIR				1,014,792.00
413	Due to GSIS				996,317.93
414	Due to PAG-IB	119,538.00			
415	Due to PHIL H	EALTH			67,025.00
Intra-Age	ncy Payables				336,342.84
424	Due to Other F	unds			336,342.84
Other Lia	bility Accounts				5,885,753.05
426	Guaranty Depo	osits Payable			1,648,242.75
427	Performance/E	Bidders/Bail/Bonds Payable			3,992,143.65
439	Other Payable	245,366.65			
	rent Liabilities				14,190,867.68
Non-Current I					
	m Liabilities	420			113,041,361.60
	Loans Payable				113,041,361.60
	ıg-Term Liabiliti	es			113,041,361.60
Total Liabilitie	es			,	127,232,229.28
Deferred Cred	dits				220,920.98
455	Other Deferred	I Credits		,	220,920.98
Equity					188,957,188.03
501	Government E	auity			25,548,344.48
510	Retained Earn				163,408,843.55
Total Equity		,			188,957,188.03
Total Liabilitie	es and Equity				316,410,338.29
7.07				;	=
Prepared by:		Checked by:	Verified by:	Approved by:	
ANALYN C. M	ENDOZA	EMILIO F. RACELA JR.	ANNALIZA J. BEJOSANO	BONIFACIO B. DE	LA CRUZ
Senior Accounti		Financial Planning Specialist P	Department Manager Fina		

Department Manager - Finance

General Manager - SWD

Financial Planning Specialist B

Senior Accounting Processor B