

SILAY CITY WATER DISTRICT
Unaudited Detailed Balance Sheet
As of December 31, 2014, 2013 and 2012
(Amount In Php)

Acct No.	ASSETS	2014	2013	2012
	Current Assets			
	Cash on Hand			
102	Cash Collecting Officer	Php 304,496.65	Php 337,251.72	Php 206,835.79
	Cash in Bank, Local Currency			
111	Cash in Bank, Local Currency, Current Account	Php 4,723,611.79	Php 3,198,506.72	Php 3,186,371.19
112	Cash in Bank, Local Currency, Savings Account	3,142,697.92	709,547.76	772,193.93
113	Cash in Bank, Local Currency, Time Deposits	4,988,201.68	4,456,237.50	2,250,999.08
	Total	Php 12,854,511.39	Php 8,364,291.98	Php 6,209,564.20
	Receivables			
121	Accounts Receivables	Php 5,158,269.33	Php 4,952,584.26	Php 5,138,924.35
301	Allowance for Doubtful Accounts	(1,733,922.91)	(1,733,922.91)	(1,589,251.57)
	Accounts Receivables, net	Php 3,424,346.42	Php 3,218,661.35	Php 3,549,672.78
123	Due from Officers and Employees	(6,903.03)	6,129.51	212,076.47
136	Due from National Government Agencies	196,000.00	196,000.00	-
149	Other Receivables	240,208.96	327,483.98	104,095.42
	Total	Php 3,853,652.35	Php 3,748,274.84	Php 3,865,844.67
	Inventories			
155	Office Supplies Inventory	Php 24,045.50	Php 21,344.00	Php 39,718.72
156	Accountable Forms Inventory	70,890.00	115,950.00	42,190.00
165	Other Supplies Inventory	385,725.00	247,400.00	50,729.39
168	Construction Materials Inventory	303,510.46	420,317.54	358,054.18
	Total	Php 784,170.96	Php 805,011.54	Php 490,692.29
	Prepayments			
182	Deferred Charges	Php (37,520.58)	Php (37,520.58)	Php (37,520.58)
	Total	Php (37,520.58)	Php (37,520.58)	Php (37,520.58)

		2014		2013		2012	
	Other Current Assets						
186	Guaranty Deposit	Php	147,719.12	Php	147,719.12	Php	147,719.12
189	Other Current Assets and Debits		57,700.82		57,700.82		57,700.82
	Total	Php	205,419.94	Php	205,419.94	Php	205,419.94
	Total Current Assets	Php	17,964,730.71	Php	13,422,729.44	Php	10,940,836.31
	Property, Plant and Equipment						
201	Land	Php	27,720.00	Php	27,720.00	Php	27,720.00
202	Land Improvements		43,944.00		43,944.00		43,944.00
205	Electrification, Power and Energy Structures		1,387,997.44		1,864,004.07		1,393,761.04
211	Office Building		1,887,162.31		1,836,531.91		1,836,531.91
215	Other Structures		3,225,490.78		1,115,851.87		567,412.05
221	Office Equipment		559,569.67		275,588.67		136,888.67
222	Office Furniture and Fixtures		1,331,388.23		750,908.23		646,397.14
223	IT Equipment and Software		706,015.91		378,692.04		328,530.58
224	Library Books		50,000.00		50,000.00		50,000.00
226	Machineries		2,348,566.49		2,503,217.46		1,515,668.96
229	Communication Equipment		82,764.08		14.00		14.00
230	Construction and Heavy Equipment		5,999.00		-		-
231	Firefighting Equipment and Accessories		136,716.00		136,716.00		136,716.00
240	Other Machineries and Equipment		333,155.59		296,413.00		262,713.50
241	Motor Vehicle		2,861,285.01		1,999,190.28		1,999,190.28
248	Other Transportation Equipment		415,687.46		-		-
250	Other Property, Plant and Equipment		6,491,763.71		2,249,659.00		1,784,141.50
254	Artesian Wells, Reservoir, Pumping Stations and Conduits		62,582,792.87		57,731,159.59		56,720,144.53
257	Waterways, Aqueducts, Seawalls, Riverwalls and Others		35,420.00		35,420.00		28,200.00
284	Pumping Station Facilities						36,213.33
	Total	Php	84,513,438.55	Php	71,295,030.12	Php	67,514,187.49
302	Accum. Depreciation - Land Improvements	Php	33,287.58	Php	29,332.62	Php	25,377.66
305	Accum. Depreciation - Electrification, Power and Energy		871,393.95		803,038.25		698,878.95
311	Accum. Depreciation - Office Buildings		781,888.39		694,513.74		618,767.39
315	Accum. Depreciation - Other Structures		178,570.59		98,752.88		42,226.77
321	Accum. Depreciation - Office Equipment		81,701.96		71,176.63		68,947.54
322	Accum. Depreciation - Office Furnitures and Fixtures		545,286.31		456,782.90		454,498.28
323	Accum. Depreciation - IT Equipment and Software		217,959.18		151,291.41		74,740.76

		2014	2013	2012
324	Accum. Depreciation - Library Books	24,750.00	15,750.00	5,250.00
326	Accum. Depreciation - Machineries	1,253,194.69	1,068,511.45	975,191.43
	Accum. Depreciation - Firefighting Equipment and			
331	Accessories	69,386.19	63,124.11	56,155.05
340	Accum. Depreciation - Other Machineries and	88,354.16	61,983.56	40,702.45
341	Accum. Depreciation - Motor Vehicle	1,161,103.65	1,008,239.67	798,381.79
350	Accum. Depreciation - Other Property, Plant and	1,334,933.51	950,761.61	727,413.99
	Accum. Depreciation - Artesian Wells, Reservoir,			
354	Pumping Stations and Conduits	28,259,497.91	25,122,324.52	21,667,223.58
	Total	Php 34,901,308.07	Php 30,595,583.35	Php 26,253,755.64
	Property, Plant and Equipment, Net	Php 49,612,130.48	Php 40,699,446.77	Php 41,260,431.85
	Construction in Progress			
264	Construction in Progress - Agency Assets	Php 180,327.40	Php 30,806.00	Php 694,828.60
	Construction in Progress - Artesian Wells, Reservoirs,			
269	Pumping Stations and Conduits	295.00	295.00	1,142,586.21
	Total	Php 180,622.40	Php 31,101.00	Php 1,837,414.81
	TOTAL ASSETS	Php 67,757,483.59	Php 54,153,277.21	Php 54,038,682.97
	LIABILITIES AND EQUITY			
	Current Liabilities			
401	Accounts Payable	Php 923,573.08	Php 1,268,873.16	Php 1,350,377.10
403	Due to Officers and Employees	88,192.02	88,192.02	88,475.02
444	Loans Payable - LWUA Current	1,461,483.88	1,284,800.77	1,129,577.46
444	Loans Payable - LGU Silay Current	500,000.00	500,000.00	-
	Total	Php 2,973,248.98	Php 3,141,865.95	Php 2,568,429.58
	Inter-Agency Payables			
412	Due to BIR	Php 245,107.67	23,070.66	69,733.40
413	Due to GSIS	29,145.01	29,339.88	29,354.84
414	Due to Pag-Ibig	49,419.13	48,719.13	48,769.73
415	Due to Philhealth	543.74	331.24	331.24
	Total	Php 324,215.55	Php 101,460.91	Php 148,189.21

	2014	2013	2012	
Other Liability Account				
426	Guaranty Deposit Payable	Php 93,600.00	93,600.00	-
427	Performance/Bidders/Bail Bonds Payable	40,580.00	40,580.00	12,580.00
439	Other Payables	98,602.50	448,492.10	367,829.60
	Total	Php 232,782.50	Php 582,672.10	Php 380,409.60
	Total Current Liabilities	Php 3,530,247.03	Php 3,825,998.96	3,097,028.39
Non-Current Liabilities				
444	Loan Payable - LWUA	Php 26,594,040.74	28,055,524.60	29,340,325.37
444	Loan Payable - LGU Silay	3,500,000.00	4,105,389.96	5,105,390.00
	Total	Php 30,094,040.74	Php 32,160,914.56	Php 34,445,715.37
Deferred Credits				
455	Other Deferred Credits	Php 182,665.13	157,233.36	113,629.66
	TOTAL LIABILITIES	Php 33,806,952.90	Php 36,144,146.88	Php 37,656,373.42
EQUITY				
501	Government Equity	Php 249,231.32	Php 249,231.32	Php 249,231.32
511	Retained Earnings	33,701,299.37	17,759,899.01	16,133,078.23
	Total	Php 33,950,530.69	Php 18,009,130.33	Php 16,382,309.55
	TOTAL LIABILITIES AND EQUITY	Php 67,757,483.59	Php 54,153,277.21	Php 54,038,682.97

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