

Republic of the Philippines  
**DIPOLOG CITY WATER DISTRICT**  
**STATEMENT OF FINANCIAL POSITION**  
As of April 30, 2021

		<u>Actual, This Month</u>	
		<u>Amount</u>	<u>% to Total</u>
<b><u>ASSETS</u></b>			
<u>Cash and Cash Equivalents</u>			
<b>Cash on Hand</b>			
Cash-Collecting Officers	P	714,011.16	0.22%
Petty Cash		40,000.00	0.01%
<b>Cash in Bank-Local Currency</b>			
Cash in Bank - (SA) LBP		1,635,379.58	0.50%
Cash in Bank - (SA) LBP ONLINE		329,644.60	0.10%
Cash in Bank - (SA) ALLIED BANK		136,803.30	0.04%
Cash in Bank - (SA) DBP E-GOV		42.56	0.00%
Cash in Bank - (SA) DBP ONLINE		588,670.66	0.18%
Cash in Bank - (SA) DBP		3,484,853.20	1.06%
Cash in Bank - (SA) LBP-ML		3,753,036.92	1.14%
Cash in Bank - (SA) LBP-SM		10,060.88	0.00%
Cash in Bank - (SA) DBP-WATER		23,150.64	0.01%
<b>Cash Equivalents</b>			
Time Deposits - DBP (Cust. & Meter)		1,271,970.91	0.39%
Time Deposits - LBP (Meter)		1,392,872.62	0.42%
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	P	<u>13,380,497.03</u>	<u>4.08%</u>
<u>Investments</u>			
<b>Sinking Fund</b>			
Sinking Fund	P	1,479,830.97	0.45%
Sinking Fund - JSA With LWUA		2,582,172.78	0.79%
Miscellaneous Special Funds		13,462,833.01	4.10%
<b>TOTAL INVESTMENTS</b>	P	<u>17,524,836.76</u>	<u>5.34%</u>
<u>Receivables</u>			
<b>Loans and Receivable Accounts</b>			
Accounts Receivable - Water	P	17,206,632.28	
Allow. for Impairment-A/R-Water		<u>493,289.80</u>	16,713,342.48 5.10%
<b>Other Receivables</b>			
Accts. Receivable-Water (Inactive Accounts)		2,843,975.08	
Accts. Receivable-Water (Under Litigation)		10,839,795.93	
Receivable-Provident Fund		99,999.05	
Receivable-Disallowances/Charges		1,641,757.20	
Calamity Loans Receivable		6,160,032.45	
Other Receivable		973,481.93	
Allow. for Impairment-Other Receivable		<u>(63,200.24)</u>	22,495,841.40 6.86%
<b>TOTAL RECEIVABLES</b>	P	<u>39,209,183.88</u>	<u>11.95%</u>
<u>Inventories</u>			
<b>Inventory Held for Consumption</b>			
Office Supplies Inventory	P	1,034,827.47	0.32%
Fuel, Oil and Lubricants Inventory		85,918.00	0.03%
Chemicals and Filtering Supplies Inventory		272,155.00	0.08%
Other Supplies and Materials Inventory		10,557,401.58	3.22%
<b>TOTAL INVENTORIES</b>	P	<u>11,950,302.05</u>	<u>3.64%</u>
<u>Property, Plant and Equipment</u>			
<b>Land</b>			
Land	P	13,442,122.46	4.10%
<b>Land Improvements</b>			
		50,000.00	0.02%
<b>Infrastructure Assets</b>			
Plant-Utility Plant in Service			
Wells	P	45,469,281.89	
Supply Mains		365,946.91	
Other Pumping Plant		10,807,645.20	
Septage Management Project		17,469,893.94	
Reservoirs and Tanks		10,911,458.75	

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Transmission and Distribution Mains	92,412,109.64		
Service Connections	11,017,066.99		
Meter Installation	83,541.95		
Other Trans. & Distribution Mains	1,317,659.05		
<i>Accumulated Depreciation-Plant (UPIS)</i>	<u>(43,681,526.48)</u>	146,173,077.84	44.56%
<b>Buildings and Other Structures</b>			
Buildings			
Pumping Plant Struct. & Improvements	42,026,258.91		
Administrative Struct. & Improv.	22,913,745.08		
<i>Accumulated Depreciation-Buildings</i>	<u>(21,734,226.33)</u>		
Water Plant Structures & Improvements			
Source of Supply Plant Struct. & Improv	₱ 5,278,901.93		
Water Treatment Struct. & Improvements	644,892.00		
Trans. & Dist. Struct. & Improv.	8,552,498.73		
<i>Accumulated Depreciation-Water Plant Struc</i>	<u>(10,456,790.49)</u>	47,225,279.83	14.40%
<b>Machinery and Equipment</b>			
Construction & Heavy Equipment	₱ 16,176,596.20		
<i>Accum. Depreciation -Const. &amp; Heavy Eqpt</i>	<u>(4,441,929.11)</u>		
Information & Communication Tech. Eqpt	545,343.50		
<i>Accum. Dep.-Info &amp; Comm. Tech Eqpt</i>	<u>(412,077.40)</u>		
Communication Equipment	210,349.23		
<i>Accum. Dep.- Communication Equipment</i>	<u>(153,805.18)</u>	11,924,477.24	3.64%
<b>Transportation Equipment</b>			
Motor Vehicles	₱ 6,955,634.24		
<i>Accumulated Depreciation-Motor Vehicles</i>	<u>(4,247,198.69)</u>	2,708,435.55	0.83%
<b>Furniture, Fixtures and Books</b>			
Furniture and Fixtures	5,014,358.94		
<i>Accum. Dep.-Furniture and Fixtures</i>	<u>(2,526,521.12)</u>	2,487,837.82	0.76%
<b>Other Property, Plant and Equipment</b>			
Other Property, Plant and Equipment			
Laboratory Equipment	₱ 1,813,475.00		
Tools, Shop and Garage Equipment	1,098,496.00		
Other General Plant	5,442,040.00		
<i>Accum. Dep.-Other Prop., Plant and Eqpt</i>	<u>(2,428,710.82)</u>	5,925,300.18	1.81%
<b>Construction in Progress</b>			
Const. in Progress-Infrastructure Assets	₱ 10,370,471.14		
Const. in Progress-Buildings & Other Struct.	-		
Const. in Progress-Machinery & equipment	-		
Const. in Progress-Furniture & Fixtures	-	10,370,471.14	3.16%
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT</b>	<b>₱</b>	<b><u>240,307,002.06</u></b>	<b><u>73.26%</u></b>
<b>Other Assets</b>			
<b>Advances</b>			
Advances for Operating Expenses	₱ 525,983.45		
Advances for Payroll	-		
Advances to Officers and Employees	-	525,983.45	0.16%
<b>Prepayment</b>			
Prepaid Registration	25,199.46		
Prepaid Insurance	448,316.44		
Prepaid Fidelity Bond	54,154.75		
Prepaid Real Property Tax	32,181.44		
Other Prepaid Expenses	<u>0.00</u>	559,852.09	0.17%
<b>Deposits</b>			
Guaranty Deposits		1,079,934.39	0.33%
<b>Other Assets</b>			
Other Assets (Other Physical Properties)		3,473,660.63	1.06%
<b>TOTAL OTHER ASSETS</b>	<b>₱</b>	<b><u>5,639,430.56</u></b>	<b><u>1.72%</u></b>
<b>TOTAL ASSETS</b>	<b>₱</b>	<b><u><u>328,011,252.34</u></u></b>	<b><u><u>100.00%</u></u></b>



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<b><u>LIABILITIES</u></b>		
<u>Financial Liabilities</u>		
<b>Payables</b>		
Accounts Payable	P 0.00	0.00%
<b>Bills/Bonds/Loans Payable</b>		
Loans Payable - LWUA	647,099.77	0.20%
<b>Other Financial Liabilities</b>		
Other Financial Liabilities	2,719,681.90	0.83%
<b>TOTAL FINANCIAL LIABILITIES</b>	<u>P 3,366,781.67</u>	<u>1.03%</u>
<u>Inter-Agency Payables</u>		
<b>Inter-Agency Payables</b>		
Due to BIR	P (81,681.15)	-0.02%
Due to GSIS	108,207.79	0.03%
Due to HDMF	(6,689.36)	0.00%
Due to SSS	200.00	
Other Payable (PF)	(86,813.30)	-0.03%
<b>TOTAL INTER-AGENCY PAYABLES</b>	<u>P (66,776.02)</u>	<u>-0.02%</u>
<u>Trust Liabilities</u>		
<b>Trust Liabilities</b>		
Guaranty/Security Deposits Payable	P 3,679,725.67	1.12%
Customers' Deposit Payable	4,181,855.65	1.27%
<b>TOTAL TRUST LIABILITIES</b>	<u>P 7,861,581.32</u>	<u>2.40%</u>
<u>Provisions</u>		
<b>Provisions</b>		
Service Award Payable	P 9,662,641.87	2.95%
Leave Benefits Payable	10,678,055.48	3.26%
<b>TOTAL PROVISIONS</b>	<u>P 20,340,697.35</u>	<u>6.20%</u>
<u>Other Payables</u>		
<b>Other Payables</b>		
Servicing Liabilities	26,801.88	0.01%
Other Payables	P 5,425,544.56	1.65%
<b>TOTAL OTHER PAYABLES</b>	<u>P 5,452,346.44</u>	<u>1.66%</u>
<b>TOTAL LIABILITIES</b>	<u><b>P 36,954,630.76</b></u>	<u><b>11.27%</b></u>
<b><u>EQUITY</u></b>		
<u>Government Equity</u>		
<b>Government Equity</b>		
Government Equity	P 621,663.96	0.19%
Contributed Capital-Other Paid In Capital	9,911,912.15	3.02%
<u>Intermediate Accounts</u>		
<b>Intermediate Accounts</b>		
Revenue/Income and Expense Summary	2,021,074.03	0.62%
<u>Retained Earnings/(Deficit)</u>		
<b>Retained Earnings/(Deficit)</b>		
Unappropriated Retained Earnings	278,153,292.53	84.80%
Appropriated Retained Earnings	348,678.91	0.11%
<b>TOTAL EQUITY</b>	<u><b>P 291,056,621.58</b></u>	<u><b>88.73%</b></u>
<b>TOTAL LIABILITIES AND EQUITY</b>	<u><b>P 328,011,252.34</b></u>	<u><b>100.00%</b></u>

**Certified Correct:**

  
**JANET R. NADALA**  
Finance Division Manager

**Recommended:**

  
**GRACELLA B. PALUCA**  
Admin. & Finance Dept. Manager

**Approved:**

  
**RUEL D. TABADA**  
General Manager