

Republic of the Philippines  
**DIPOLOG CITY WATER DISTRICT**  
**STATEMENT OF FINANCIAL POSITION**  
As of August 31, 2021

		<u>Actual, This Month</u>	
		<u>Amount</u>	<u>% to Total</u>
<b><u>ASSETS</u></b>			
<b><u>Cash and Cash Equivalents</u></b>			
<b>Cash on Hand</b>			
Cash-Collecting Officers	P	479,243.01	0.15%
Petty Cash		40,000.00	0.01%
<b>Cash in Bank-Local Currency</b>			
Cash in Bank - (SA) LBP		1,635,534.16	0.50%
Cash in Bank - (SA) LBP ONLINE		877,380.31	0.27%
Cash in Bank - (SA) ALLIED BANK		136,803.30	0.04%
Cash in Bank - (SA) DBP E-GOV		57.11	0.00%
Cash in Bank - (SA) DBP ONLINE		681,511.18	0.21%
Cash in Bank - (SA) DBP		4,639,668.36	1.41%
Cash in Bank - (SA) LBP-ML		4,841,543.72	1.47%
Cash in Bank - (SA) LBP-SM		24,355.90	0.01%
Cash in Bank - (SA) DBP-WATER		340,968.91	0.10%
<b>Cash Equivalents</b>			
Time Deposits - DBP (Cust. & Meter)		1,274,862.01	0.39%
Time Deposits - LBP (Meter)		1,393,367.85	0.42%
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>P</b>	<b>16,365,295.82</b>	<b>4.98%</b>
<b><u>Investments</u></b>			
<b>Sinking Fund</b>			
Sinking Fund	P	1,479,830.97	0.45%
Sinking Fund - JSA With LWUA		2,582,433.87	0.79%
Miscellaneous Special Funds		15,540,287.25	4.73%
<b>TOTAL INVESTMENTS</b>	<b>P</b>	<b>19,602,552.09</b>	<b>5.96%</b>
<b><u>Receivables</u></b>			
<b>Loans and Receivable Accounts</b>			
Accounts Receivable - Water	P	16,073,763.63	
Allow. for Impairment-A/R-Water		493,289.80	
		<u>15,580,473.83</u>	4.74%
<b>Other Receivables</b>			
Accts. Receivable-Water (Inactive Accounts)		2,843,975.08	
Accts. Receivable-Water (Under Litigation)		11,226,261.88	
Receivable-Provident Fund		0.00	
Receivable-Disallowances/Charges		1,641,757.20	
Calamity Loans Receivable		5,768,477.47	
Other Receivable		1,090,193.97	
Allow. for Impairment-Other Receivable		(63,200.24)	
<b>TOTAL RECEIVABLES</b>		<u>22,507,465.36</u>	6.84%
	<b>P</b>	<b>38,087,939.19</b>	<b>11.58%</b>
<b><u>Inventories</u></b>			
<b>Inventory Held for Consumption</b>			
Office Supplies Inventory	P	346,711.18	0.11%
Fuel, Oil and Lubricants Inventory		51,773.00	0.02%
Chemicals and Filtering Supplies Inventory		3,270,555.00	0.99%
Other Supplies and Materials Inventory		7,998,735.89	2.43%
<b>TOTAL INVENTORIES</b>	<b>P</b>	<b>11,667,775.07</b>	<b>3.55%</b>
<b><u>Property, Plant and Equipment</u></b>			
<b>Land</b>			
Land	P	13,442,122.46	4.09%
		50,000.00	0.02%
<b>Land Improvements</b>			
<b>Infrastructure Assets</b>			
Plant-Utility Plant in Service			
Wells	P	45,350,781.89	
Supply Mains		365,946.91	
Other Pumping Plant		10,807,645.20	

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Meter Installation	83,541.95		
Other Trans. & Distribution Mains	1,317,659.05		
<i>Accumulated Depreciation-Plant (UPIS)</i>	<u>(45,902,961.08)</u>	143,833,143.24	43.74%
<b>Buildings and Other Structures</b>			
<b>Buildings</b>			
Pumping Plant Struct. & Improvements	42,127,258.91		
Administrative Struct. & Improv.	22,913,745.08		
<i>Accumulated Depreciation-Buildings</i>	<u>(23,648,689.97)</u>		
<b>Water Plant Structures &amp; Improvements</b>			
Source of Supply Plant Struct. & Improv	P 5,278,901.93		
Water Treatment Struct. & Improvements	644,892.00		
Trans. & Dist. Struct. & Improv.	8,552,498.73		
<i>Accumulated Depreciation-Water Plant Struct</i>	<u>(10,632,799.45)</u>	45,235,807.23	13.76%
<b>Machinery and Equipment</b>			
Construction & Heavy Equipment	P 16,176,596.20		
<i>Accum. Depreciation -Const. &amp; Heavy Eqpt</i>	<u>(4,941,221.99)</u>		
Information & Communication Tech. Eqpt	545,343.50		
<i>Accum. Dep.-Info &amp; Comm. Tech Eqpt</i>	<u>(455,047.52)</u>		
Communication Equipment	210,349.23		
<i>Accum. Dep.- Communication Equipment</i>	<u>(161,597.94)</u>	11,374,421.48	3.46%
<b>Transportation Equipment</b>			
Motor Vehicles	P 6,955,634.24		
<i>Accumulated Depreciation-Motor Vehicles</i>	<u>(4,418,291.09)</u>	2,537,343.15	0.77%
<b>Furniture, Fixtures and Books</b>			
Furniture and Fixtures	5,310,652.94		
<i>Accum. Dep.-Furniture and Fixtures</i>	<u>(2,725,710.36)</u>	2,584,942.58	0.79%
<b>Other Property, Plant and Equipment</b>			
Other Property, Plant and Equipment			
Laboratory Equipment	P 1,813,475.00		
Tools, Shop and Garage Equipment	1,098,496.00		
Other General Plant	5,560,540.00		
<i>Accum. Dep.-Other Prop., Plant and Eqpt</i>	<u>(2,787,693.30)</u>	5,684,817.70	1.73%
<b>Construction in Progress</b>			
Const. in Progress-Infrastructure Assets	P 12,757,207.01		
Const. in Progress-Buildings & Other Struct.	-		
Const. in Progress-Machinery & equipment	-		
Const. in Progress-Furniture & Fixtures	-	12,757,207.01	3.88%
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT</b>		<b>P 237,499,804.85</b>	<b>72.22%</b>
<b>Other Assets</b>			
<b>Advances</b>			
Advances for Operating Expenses	P 603,471.38		
Advances for Payroll	-		
Advances to Officers and Employees	<u>-</u>	603,471.38	0.18%
<b>Prepayment</b>			
Prepaid Registration	17,803.74		
Prepaid Insurance	293,470.18		
Prepaid Fidelity Bond	48,529.75		
Prepaid Real Property Tax	16,090.72		
Other Prepaid Expenses	<u>0.00</u>	375,894.39	0.11%
<b>Deposits</b>			
Guaranty Deposits		1,166,934.39	0.35%
<b>Other Assets</b>			
Other Assets (Other Physical Properties)		3,473,660.63	1.06%
<b>TOTAL OTHER ASSETS</b>		<b>P 5,619,960.79</b>	<b>1.71%</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	554,855.77	0.17%
<b>Other Financial Liabilities</b>		
Other Financial Liabilities	3,287,482.13	1.00%
<b>TOTAL FINANCIAL LIABILITIES</b>	<u>P 3,842,337.90</u>	<u>1.17%</u>
<u>Inter-Agency Payables</u>		
<b>Inter-Agency Payables</b>		
Due to BIR	P (554,953.74)	-0.17%
Due to GSIS	129,908.28	0.04%
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 (518,348.12)</u>	<u>-0.16%</u>
<u>Trust Liabilities</u>		
<b>Trust Liabilities</b>		
Guaranty/Security Deposits Payable	P 2,541,310.03	0.77%
Customers' Deposit Payable	4,341,699.31	1.32%
<b>TOTAL TRUST LIABILITIES</b>	<u>P 6,883,009.34</u>	<u>2.09%</u>
<u>Provisions</u>		
<b>Provisions</b>		
Service Award Payable	P 9,662,641.87	2.94%
Leave Benefits Payable	10,837,854.16	3.30%
<b>TOTAL PROVISIONS</b>	<u>P 20,500,496.03</u>	<u>6.23%</u>
<u>Other Payables</u>		
<b>Other Payables</b>		
Servicing Liabilities	24,597.58	0.01%
Other Payables	P 6,155,252.26	1.87%
<b>TOTAL OTHER PAYABLES</b>	<u>P 6,179,849.84</u>	<u>1.88%</u>
<b>TOTAL LIABILITIES</b>	<u>P 36,887,344.99</u>	<u>11.22%</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	3.01%
<u>Intermediate Accounts</u>		
<b>Intermediate Accounts</b>		
Revenue/Income and Expense Summary	2,920,435.27	0.89%
<u>Retained Earnings/(Deficit)</u>		
<b>Retained Earnings/(Deficit)</b>		
Unappropriated Retained Earnings	278,153,292.53	84.59%
Appropriated Retained Earnings	348,678.91	0.11%
<b>TOTAL EQUITY</b>	<u>P 291,955,982.82</u>	<u>88.78%</u>
<b>TOTAL LIABILITIES AND EQUITY</b>	<u>P 328,843,327.81</u>	<u>100.00%</u>

**Certified Correct:**

**JANET R. NADALA**  
Finance Division Manager

**Recommended:**

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

**Approved:**

**RUEL D. TABADA**  
General Manager