

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

		<u>Actual, This Month</u>	
		<u>Amount</u>	<u>% to Total</u>
<u>ASSETS</u>			
<u>Cash and Cash Equivalents</u>			
Cash on Hand			
Cash-Collecting Officers	₱	283,406.86	0.09%
Petty Cash		40,000.00	0.01%
Cash in Bank-Local Currency			
Cash in Bank - (SA) LBP		1,635,225.90	0.50%
Cash in Bank - (SA) LBP ONLINE		577,781.54	0.18%
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		756,904.34	0.23%
Cash in Bank - (SA) DBP		5,884,534.03	1.79%
Cash in Bank - (SA) LBP-ML		2,015,862.23	0.61%
Cash in Bank - (SA) LBP-SM		10,059.87	0.00%
Cash in Bank - (SA) DBP-WATER		18,907.45	0.01%
Cash Equivalents			
Time Deposits - DBP (Cust. & Meter)		1,271,970.91	0.39%
Time Deposits - LBP (Meter)		1,390,479.66	0.42%
TOTAL CASH AND CASH EQUIVALENTS	₱	<u>14,021,978.65</u>	<u>4.27%</u>
<u>Investments</u>			
Sinking Fund			
Sinking Fund	₱	1,475,355.72	0.45%
Sinking Fund - JSA With LWUA		2,581,914.59	0.79%
Miscellaneous Special Funds		11,368,298.39	3.46%
TOTAL INVESTMENTS	₱	<u>15,425,568.70</u>	<u>4.70%</u>
<u>Receivables</u>			
Loans and Receivable Accounts			
Accounts Receivable - Water	₱	18,681,254.35	
<i>Allow. for Impairment-A/R-Water</i>		<u>493,289.80</u>	
		18,187,964.55	5.54%
Other Receivables			
Accts. Receivable-Water (Inactive Accounts)		2,843,975.08	
Accts. Receivable-Water (Under Litigation)		10,644,869.23	
Receivable-Provident Fund		233,332.45	
Receivable-Disallowances/Charges		1,641,757.20	
Calamity Loans Receivable		5,513,333.16	
Other Receivable		975,813.46	
<i>Allow. for Impairment-Other Receivable</i>		<u>(63,200.24)</u>	
TOTAL RECEIVABLES	₱	<u>39,977,844.89</u>	<u>12.17%</u>
<u>Inventories</u>			
Inventory Held for Consumption			
Office Supplies Inventory	₱	1,080,926.87	0.33%
Fuel, Oil and Lubricants Inventory		133,726.00	0.04%
Chemicals and Filtering Supplies Inventory		272,155.00	0.08%
Other Supplies and Materials Inventory		15,372,287.24	4.68%
TOTAL INVENTORIES	₱	<u>16,859,095.11</u>	<u>5.13%</u>
Property, Plant and Equipment		<u>17,832,864.20</u>	
Land			
Land	₱	13,442,122.46	4.09%
Land Improvements		50,000.00	0.02%
Infrastructure Assets			
Plant-Utility Plant in Service			
Wells	₱	45,350,781.89	
Supply Mains		365,946.91	
Other Pumping Plant		9,392,998.08	
Septage Management Project		17,469,893.94	

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Reservoirs and Tanks	10,911,458.75		
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>(42,010,251.61)</u>	146,311,205.59	44.54%
Buildings and Other Structures			
Buildings			
Pumping Plant Struct. & Improvements	42,544,148.91		
Administrative Struct. & Improv.	22,913,745.08		
<i>Accumulated Depreciation-Buildings</i>	<u>(20,631,501.52)</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>(10,307,908.77)</u>	48,994,776.36	14.91%
Machinery and Equipment			
Construction & Heavy Equipment	₱ 16,176,596.20		
<i>Accum. Depreciation -Const. & Heavy Eqpt</i>	<u>(4,063,904.45)</u>		
Information & Communication Tech. Eqpt	545,343.50		
<i>Accum. Dep.-Info & Comm. Tech Eqpt</i>	<u>(378,975.82)</u>		
Communication Equipment	210,349.23		
<i>Accum. Dep.- Communication Equipment</i>	<u>(147,960.61)</u>	12,341,448.05	3.76%
Transportation Equipment			
Motor Vehicles	₱ 6,955,634.24		
<i>Accumulated Depreciation-Motor Vehicles</i>	<u>(4,116,383.09)</u>	2,839,251.15	0.86%
Furniture, Fixtures and Books			
Furniture and Fixtures	4,911,008.94		
<i>Accum. Dep.-Furniture and Fixtures</i>	<u>(2,382,585.17)</u>	2,528,423.77	0.77%
Other Property, Plant and Equipment			
Other Property, Plant and Equipment			
Laboratory Equipment	₱ 1,813,475.00		
Tools, Shop and Garage Equipment	1,113,496.00		
Other General Plant	5,387,247.12		
<i>Accum. Dep.-Other Prop., Plant and Eqpt</i>	<u>(2,172,821.80)</u>	6,141,396.32	1.87%
Construction in Progress			
Const. in Progress-Infrastructure Assets	₱ 3,569,953.97		
Const. in Progress-Furniture & Fixtures	-	3,569,953.97	1.09%
TOTAL PROPERTY, PLANT AND EQUIPMENT		<u>₱ 236,218,577.67</u>	<u>71.91%</u>
<u>Other Assets</u>			
Advances			
Advances for Operating Expenses	₱ 1,008,377.48		
Advances to Officers and Employees	-	1,008,377.48	0.31%
Prepayment			
Prepaid Registration	23,335.98		
Prepaid Insurance	352,141.63		
Prepaid Fidelity Bond	24,123.50		
Prepaid Real Property Tax	44,249.48		
Other Prepaid Expenses	<u>250.00</u>	444,100.59	0.14%
Deposits			
Guaranty Deposits		1,079,934.39	0.33%
Other Assets			
Other Assets (Other Physical Properties)		3,473,660.63	1.06%
TOTAL OTHER ASSETS		<u>₱ 6,006,073.09</u>	<u>1.83%</u>
TOTAL ASSETS		<u><u>₱ 328,509,138.11</u></u>	<u><u>100.00%</u></u>

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<u>LIABILITIES</u>		
<u>Financial Liabilities</u>		
Payables		
Accounts Payable	P 0.00	0.00%
Bills/Bonds/Loans Payable		
Loans Payable - LWUA	714,652.77	0.22%
Other Financial Liabilities		
Other Financial Liabilities	2,226,986.10	0.68%
TOTAL FINANCIAL LIABILITIES	<u>P 2,941,638.87</u>	<u>0.90%</u>
<u>Inter-Agency Payables</u>		
Inter-Agency Payables		
Due to BIR	P (76,788.63)	-0.02%
Due to GSIS	78,423.01	0.02%
Due to HDMF	928.99	0.00%
Due to SSS	32,280.00	0.01%
Other Payable (PF)	(93,457.90)	-0.03%
TOTAL INTER-AGENCY PAYABLES	<u>P (58,614.53)</u>	<u>-0.02%</u>
<u>Trust Liabilities</u>		
Trust Liabilities		
Guaranty/Security Deposits Payable	P 3,569,259.67	1.09%
Customers' Deposit Payable	4,068,236.27	1.24%
TOTAL TRUST LIABILITIES	<u>P 7,637,495.94</u>	<u>2.32%</u>
<u>Provisions</u>		
Provisions		
Service Award Payable	P 9,662,641.87	2.94%
Leave Benefits Payable	10,513,856.46	3.20%
TOTAL PROVISIONS	<u>P 20,176,498.33</u>	<u>6.14%</u>
<u>Other Payables</u>		
Other Payables		
Servicing Liabilities	26,801.88	0.01%
Other Payables	P 4,430,420.03	1.35%
TOTAL OTHER PAYABLES	<u>P 4,457,221.91</u>	<u>1.36%</u>
TOTAL LIABILITIES	<u>P 35,154,240.52</u>	<u>10.70%</u>
<u>EQUITY</u>		
<u>Government Equity</u>		
Government Equity		
Government Equity	P 621,663.96	0.19%
Contributed Capital-Other Paid In Capital	9,911,912.15	3.02%
<u>Intermediate Accounts</u>		
Intermediate Accounts		
Revenue/Income and Expense Summary	932,039.05	0.28%
<u>Retained Earnings/(Deficit)</u>		
Retained Earnings/(Deficit)		
Unappropriated Retained Earnings	281,540,603.52	85.70%
Appropriated Retained Earnings	348,678.91	0.11%
TOTAL EQUITY	<u>P 293,354,897.59</u>	<u>89.30%</u>
TOTAL LIABILITIES AND EQUITY	<u>P 328,509,138.11</u>	<u>100.00%</u>

Certified Correct:

JANET R. NADALA
Finance Division Manager

Recommended:

GRACELLA B. PALUCA
Admin. & Finance Dept. Manager

Approved:

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