

Republic of the Philippines
DIPOLOG CITY WATER DISTRICT
STATEMENT OF FINANCIAL POSITION
As of July 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 | P | 318,683.56 | 0.10% |
| Petty Cash | | 40,000.00 | 0.01% |
| Cash in Bank-Local Currency | | | |
| Cash in Bank - (SA) LBP | | 1,635,534.16 | 0.50% |
| Cash in Bank - (SA) LBP ONLINE | | 684,465.48 | 0.21% |
| 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 | | 572,785.93 | 0.18% |
| Cash in Bank - (SA) DBP | | 8,392,268.24 | 2.58% |
| Cash in Bank - (SA) LBP-ML | | 2,150,379.23 | 0.66% |
| Cash in Bank - (SA) LBP-SM | | 10,061.90 | 0.00% |
| Cash in Bank - (SA) DBP-WATER | | 23,174.09 | 0.01% |
| Cash Equivalents | | | |
| Time Deposits - DBP (Cust. & Meter) | | 1,274,862.01 | 0.39% |
| Time Deposits - LBP (Meter) | | 1,393,367.85 | 0.43% |
| TOTAL CASH AND CASH EQUIVALENTS | P | <u>16,632,442.86</u> | <u>5.11%</u> |
| <u>Investments</u> | | | |
| Sinking Fund | | | |
| Sinking Fund | P | 1,479,830.97 | 0.45% |
| Sinking Fund - JSA With LWUA | | 2,582,433.87 | 0.79% |
| Miscellaneous Special Funds | | 14,761,080.50 | 4.53% |
| TOTAL INVESTMENTS | P | <u>18,823,345.34</u> | <u>5.78%</u> |
| <u>Receivables</u> | | | |
| Loans and Receivable Accounts | | | |
| Accounts Receivable - Water | P | 15,784,385.38 | |
| Allow. for Impairment-A/R-Water | | <u>493,289.80</u> | |
| | | 15,291,095.58 | 4.69% |
| Other Receivables | | | |
| Accts. Receivable-Water (Inactive Accounts) | | 2,843,975.08 | |
| Accts. Receivable-Water (Under Litigation) | | 11,095,953.83 | |
| Receivable-Provident Fund | | 0.00 | |
| Receivable-Disallowances/Charges | | 1,641,757.20 | |
| Calamity Loans Receivable | | 5,863,675.95 | |
| Other Receivable | | 1,066,297.88 | |
| Allow. for Impairment-Other Receivable | | <u>(63,200.24)</u> | |
| TOTAL RECEIVABLES | P | <u>37,739,555.28</u> | <u>11.59%</u> |
| <u>Inventories</u> | | | |
| Inventory Held for Consumption | | | |
| Office Supplies Inventory | P | 343,432.19 | 0.11% |
| Fuel, Oil and Lubricants Inventory | | 54,743.00 | 0.02% |
| Chemicals and Filtering Supplies Inventory | | 266,455.00 | 0.08% |
| Other Supplies and Materials Inventory | | 7,796,974.34 | 2.39% |
| TOTAL INVENTORIES | P | <u>8,461,604.53</u> | <u>2.60%</u> |
| <u>Property, Plant and Equipment</u> | | | |
| Land | | | |
| Land | P | 13,442,122.46 | 4.13% |
| Land Improvements | | 50,000.00 | 0.02% |
| Infrastructure Assets | | | |
| Plant-Utility Plant in Service | | | |
| Wells | P | 45,350,781.89 | |
| Supply Mains | | 365,946.91 | |
| Other Pumping Plant | | 10,807,645.20 | |
| Septage Management Project | | 17,469,893.94 | |

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|---|------------------------|--------------------------------|-----------------------|
| | | <u>Amount</u> | <u>% to Total</u> |
| 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>(45,348,415.83)</u> | 144,387,688.49 | 44.33% |
| Buildings and Other Structures | | | |
| Buildings | | | |
| Pumping Plant Struct. & Improvements | 42,127,258.91 | | |
| Administrative Struct. & Improv. | 22,913,745.08 | | |
| <i>Accumulated Depreciation-Buildings</i> | <u>(23,168,937.81)</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>(10,588,797.21)</u> | 45,759,561.63 | 14.05% |
| Machinery and Equipment | | | |
| Construction & Heavy Equipment | ₱ 16,176,596.20 | | |
| <i>Accum. Depreciation -Const. & Heavy Eqpt</i> | <u>(4,816,398.77)</u> | | |
| Information & Communication Tech. Eqpt | 545,343.50 | | |
| <i>Accum. Dep.-Info & Comm. Tech Eqpt</i> | <u>(445,178.98)</u> | | |
| Communication Equipment | 210,349.23 | | |
| <i>Accum. Dep.- Communication Equipment</i> | <u>(159,649.75)</u> | 11,511,061.43 | 3.53% |
| Transportation Equipment | | | |
| Motor Vehicles | ₱ 6,955,634.24 | | |
| <i>Accumulated Depreciation-Motor Vehicles</i> | <u>(4,375,517.99)</u> | 2,580,116.25 | 0.79% |
| Furniture, Fixtures and Books | | | |
| Furniture and Fixtures | 5,251,152.94 | | |
| <i>Accum. Dep.-Furniture and Fixtures</i> | <u>(2,674,161.11)</u> | 2,576,991.83 | 0.79% |
| Other Property, Plant and Equipment | | | |
| Other Property, Plant and Equipment | | | |
| Laboratory Equipment | ₱ 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>(2,699,814.04)</u> | 5,772,696.96 | 1.77% |
| Construction in Progress | | | |
| Const. in Progress-Infrastructure Assets | ₱ 12,424,418.04 | | |
| Const. in Progress-Furniture & Fixtures | - | 12,424,418.04 | 3.81% |
| TOTAL PROPERTY, PLANT AND EQUIPMENT | | <u>₱ 238,504,657.09</u> | <u>73.22%</u> |
| Other Assets | | | |
| Advances | | | |
| Advances for Operating Expenses | ₱ 487,381.38 | | |
| Advances to Officers and Employees | - | 487,381.38 | 0.15% |
| Prepayment | | | |
| Prepaid Registration | 21,244.27 | | |
| Prepaid Insurance | 348,575.43 | | |
| Prepaid Fidelity Bond | 53,623.50 | | |
| Prepaid Real Property Tax | 20,113.40 | | |
| Other Prepaid Expenses | <u>0.00</u> | 443,556.60 | 0.14% |
| Deposits | | | |
| Guaranty Deposits | | 1,166,934.39 | 0.36% |
| Other Assets | | | |
| Other Assets (Other Physical Properties) | | 3,473,660.63 | 1.07% |
| TOTAL OTHER ASSETS | | <u>₱ 5,571,533.00</u> | <u>1.71%</u> |
| TOTAL ASSETS | | <u>₱ 325,733,138.10</u> | <u>100.00%</u> |

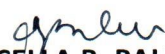
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| | | <u>Actual, This Month</u> | |
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| | | <u>Amount</u> | <u>% to Total</u> |
| <u>LIABILITIES</u> | | | |
| <u>Financial Liabilities</u> | | | |
| Payables | | | |
| Accounts Payable | P | 0.00 | 0.00% |
| Bills/Bonds/Loans Payable | | | |
| Loans Payable - LWUA | | 578,152.77 | 0.18% |
| Other Financial Liabilities | | | |
| Other Financial Liabilities | | 2,618,149.16 | 0.80% |
| TOTAL FINANCIAL LIABILITIES | P | 3,196,301.93 | 0.98% |
| <u>Inter-Agency Payables</u> | | | |
| Inter-Agency Payables | | | |
| Due to BIR | P | (544,815.03) | -0.17% |
| Due to GSIS | | 124,459.50 | 0.04% |
| Due to HDMF | | (6,689.36) | 0.00% |
| Due to SSS | | 200.00 | |
| Other Payable (PF) | | (86,813.30) | -0.03% |
| TOTAL INTER-AGENCY PAYABLES | P | (513,658.19) | -0.16% |
| <u>Trust Liabilities</u> | | | |
| Trust Liabilities | | | |
| Guaranty/Security Deposits Payable | P | 2,539,307.53 | 0.78% |
| Customers' Deposit Payable | | 4,283,828.93 | 1.32% |
| TOTAL TRUST LIABILITIES | P | 6,823,136.46 | 2.09% |
| <u>Provisions</u> | | | |
| Provisions | | | |
| Service Award Payable | P | 9,662,641.87 | 2.97% |
| Leave Benefits Payable | | 10,759,246.41 | 3.30% |
| TOTAL PROVISIONS | P | 20,421,888.28 | 6.27% |
| <u>Other Payables</u> | | | |
| Other Payables | | | |
| Servicing Liabilities | | 24,597.58 | 0.01% |
| Other Payables | P | 3,958,826.65 | 1.22% |
| TOTAL OTHER PAYABLES | P | 3,983,424.23 | 1.22% |
| TOTAL LIABILITIES | P | 33,911,092.71 | 10.41% |
| <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 | 3.04% |
| <u>Intermediate Accounts</u> | | | |
| Intermediate Accounts | | | |
| Revenue/Income and Expense Summary | | 2,786,497.84 | 0.86% |
| <u>Retained Earnings/(Deficit)</u> | | | |
| Retained Earnings/(Deficit) | | | |
| Unappropriated Retained Earnings | | 278,153,292.53 | 85.39% |
| Appropriated Retained Earnings | | 348,678.91 | 0.11% |
| TOTAL EQUITY | P | 291,822,045.39 | 89.59% |
| TOTAL LIABILITIES AND EQUITY | P | 325,733,138.10 | 100.00% |

Certified Correct:


JANET R. NADALA
Finance Division Manager

Recommended:


GRACELLA B. PALUCA
Admin. & Finance Dept. Manager

Approved:


RUEL D. TABADA
General Manager