

Republic of the Philippines
DIPOLOG CITY WATER DISTRICT
STATEMENT OF FINANCIAL POSITION
As of June 30, 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	331,207.81	0.10%
Petty Cash		40,000.00	0.01%
Cash in Bank-Local Currency			
Cash in Bank - (SA) LBP		1,635,379.58	0.50%
Cash in Bank - (SA) LBP ONLINE		539,245.85	0.16%
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		153,752.64	0.05%
Cash in Bank - (SA) DBP		6,499,529.07	1.98%
Cash in Bank - (SA) LBP-ML		4,430,801.28	1.35%
Cash in Bank - (SA) LBP-SM		10,060.88	0.00%
Cash in Bank - (SA) DBP-WATER		23,150.64	0.01%
Cash Equivalents			
Time Deposits - DBP (Cust. & Meter)		1,274,862.01	0.39%
Time Deposits - LBP (Meter)		1,393,367.85	0.42%
TOTAL CASH AND CASH EQUIVALENTS	P	16,468,218.02	5.01%
<u>Investments</u>			
Sinking Fund			
Sinking Fund	P	1,479,830.97	0.45%
Sinking Fund - JSA With LWUA		2,582,172.78	0.78%
Miscellaneous Special Funds		13,982,633.75	4.25%
TOTAL INVESTMENTS	P	18,044,637.50	5.49%
<u>Receivables</u>			
Loans and Receivable Accounts			
Accounts Receivable - Water	P	16,239,575.51	
Allow. for Impairment-A/R-Water		493,289.80	
		15,746,285.71	4.79%
Other Receivables			
Accts. Receivable-Water (Inactive Accounts)		2,843,975.08	
Accts. Receivable-Water (Under Litigation)		10,994,985.73	
Receivable-Provident Fund		33,332.35	
Receivable-Disallowances/Charges		1,641,757.20	
Calamity Loans Receivable		5,960,975.36	
Other Receivable		1,042,497.76	
Allow. for Impairment-Other Receivable		(63,200.24)	
TOTAL RECEIVABLES	P	38,200,608.95	11.61%
<u>Inventories</u>			
Inventory Held for Consumption			
Office Supplies Inventory	P	1,070,726.59	0.33%
Fuel, Oil and Lubricants Inventory		79,343.00	0.02%
Chemicals and Filtering Supplies Inventory		266,455.00	0.08%
Other Supplies and Materials Inventory		11,061,680.97	3.36%
TOTAL INVENTORIES	P	12,478,205.56	3.79%
<u>Property, Plant and Equipment</u>			
Land			
Land	P	13,442,122.46	4.09%
Land Improvements			
		50,000.00	0.02%
Infrastructure Assets			
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>(44,793,301.32)</u>	145,061,303.00	44.10%
Buildings and Other Structures			
Buildings			
Pumping Plant Struct. & Improvements	42,026,258.91		
Administrative Struct. & Improv.	22,913,745.08		
<i>Accumulated Depreciation-Buildings</i>	<u>(22,690,700.65)</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>(10,544,794.97)</u>	46,180,801.03	14.04%
Machinery and Equipment			
Construction & Heavy Equipment	₱ 16,176,596.20		
<i>Accum. Depreciation -Const. & Heavy Eqpt</i>	<u>(4,691,575.55)</u>		
Information & Communication Tech. Eqpt	545,343.50		
<i>Accum. Dep.-Info & Comm. Tech Eqpt</i>	<u>(434,145.12)</u>		
Communication Equipment	210,349.23		
<i>Accum. Dep.- Communication Equipment</i>	<u>(157,701.56)</u>	11,648,866.70	3.54%
Transportation Equipment			
Motor Vehicles	₱ 6,955,634.24		
<i>Accumulated Depreciation-Motor Vehicles</i>	<u>(4,332,744.89)</u>	2,622,889.35	0.80%
Furniture, Fixtures and Books			
Furniture and Fixtures	5,044,353.94		
<i>Accum. Dep.-Furniture and Fixtures</i>	<u>(2,624,303.86)</u>	2,420,050.08	0.74%
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	5,442,040.00		
<i>Accum. Dep.-Other Prop., Plant and Eqpt</i>	<u>(2,609,902.80)</u>	5,744,108.20	1.75%
Construction in Progress			
Const. in Progress-Infrastructure Assets	₱ 11,004,832.45		
Const. in Progress-Buildings & Other Struct.	-		
Const. in Progress-Machinery & equipment	-		
Const. in Progress-Furniture & Fixtures	-	11,004,832.45	3.35%
TOTAL PROPERTY, PLANT AND EQUIPMENT	₱	238,174,973.27	72.40%
<u>Other Assets</u>			
Advances			
Advances for Operating Expenses	₱ 504,564.63		
Advances for Payroll	-		
Advances to Officers and Employees	-	504,564.63	0.15%
Prepayment			
Prepaid Registration	21,034.98		
Prepaid Insurance	350,722.46		
Prepaid Fidelity Bond	57,217.25		
Prepaid Real Property Tax	24,136.08		
Other Prepaid Expenses	0.00	453,110.77	0.14%
Deposits			
Guaranty Deposits		1,166,934.39	0.35%
Other Assets			
Other Assets (Other Physical Properties)		3,473,660.63	1.06%
TOTAL OTHER ASSETS	₱	5,598,270.42	1.70%
TOTAL ASSETS	₱	328,964,913.72	100.00%

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<u>LIABILITIES</u>			
<u>Financial Liabilities</u>			
Payables			
Accounts Payable	P	599,218.65	0.18%
Bills/Bonds/Loans Payable			
Loans Payable - LWUA		601,291.77	0.18%
Other Financial Liabilities			
Other Financial Liabilities		2,586,423.61	0.79%
TOTAL FINANCIAL LIABILITIES	P	<u>3,786,934.03</u>	<u>1.15%</u>
<u>Inter-Agency Payables</u>			
Inter-Agency Payables			
Due to BIR	P	(99,284.40)	-0.03%
Due to GSIS		118,558.15	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	<u>(74,028.91)</u>	<u>-0.02%</u>
<u>Trust Liabilities</u>			
Trust Liabilities			
Guaranty/Security Deposits Payable	P	2,539,307.53	0.77%
Customers' Deposit Payable		4,251,365.40	1.29%
TOTAL TRUST LIABILITIES	P	<u>6,790,672.93</u>	<u>2.06%</u>
<u>Provisions</u>			
Provisions			
Service Award Payable	P	9,662,641.87	2.94%
Leave Benefits Payable		10,859,730.63	3.30%
TOTAL PROVISIONS	P	<u>20,522,372.50</u>	<u>6.24%</u>
<u>Other Payables</u>			
Other Payables			
Servicing Liabilities		24,597.58	0.01%
Other Payables	P	6,334,632.56	1.93%
TOTAL OTHER PAYABLES	P	<u>6,359,230.14</u>	<u>1.93%</u>
TOTAL LIABILITIES	P	<u>37,385,180.69</u>	<u>11.36%</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	3.01%
<u>Intermediate Accounts</u>			
Intermediate Accounts			
Revenue/Income and Expense Summary		2,544,185.48	0.77%
<u>Retained Earnings/(Deficit)</u>			
Retained Earnings/(Deficit)			
Unappropriated Retained Earnings		278,153,292.53	84.55%
Appropriated Retained Earnings		348,678.91	0.11%
TOTAL EQUITY	P	<u>291,579,733.03</u>	<u>88.64%</u>
TOTAL LIABILITIES AND EQUITY	P	<u>328,964,913.72</u>	<u>100.00%</u>

Certified Correct:

JANET R. NADALA
Finance Division Manager

Recommended:

GRACELLA B. PALUCA
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Approved:

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