

Republic of the Philippines
DIPOLOG CITY WATER DISTRICT
STATEMENT OF FINANCIAL POSITION
As of April 30, 2022

| | | <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 | 228,341.61 | 0.07% |
| Petty Cash | | 40,000.00 | 0.01% |
| Cash in Bank-Local Currency | | | |
| Special Savings Deposit-(CA) DBP | | 3,847,836.77 | 1.16% |
| Special Savings Deposit-(SA) LBP | | 1,635,979.62 | 0.49% |
| Special Savings Deposit-(SA) LBP ONLINE | | 215,801.91 | 0.07% |
| Special Savings Deposit-(SA) LBP ECPAY | | 1,333,357.75 | 0.40% |
| Special Savings Deposit-(SA) LBP PALAWAN | | 10,000.00 | 0.00% |
| Special Savings Deposit-(SA) LBP CEBUANA | | 10,000.00 | 0.00% |
| Special Savings Deposit-(SA) ALLIED BANK | | 136,803.30 | 0.04% |
| Special Savings Deposit-(SA) DBP E-GOV | | 400,234.68 | 0.12% |
| Special Savings Deposit-(SA) DBP ONLINE | | 1,176,161.34 | 0.36% |
| Special Savings Deposit-(SA) LBP-ML | | 1,661,997.23 | 0.50% |
| Special Savings Deposit-(SA) LBP-SM | | 306,683.58 | 0.09% |
| Special Savings Deposit-(SA) DBP-WATER | | 430,405.27 | 0.13% |
| Cash Equivalents | | | |
| Time Deposits - DBP (Cust. & Meter) | | 1,285,483.65 | 0.39% |
| Time Deposits - LBP (Meter) | | 1,400,067.47 | 0.42% |
| TOTAL CASH AND CASH EQUIVALENTS | P | 14,119,154.18 | 4.26% |
| <u>Investments</u> | | | |
| Sinking Fund | | | |
| Sinking Fund | P | 1,493,324.67 | 0.45% |
| Sinking Fund - JSA With LWUA | | 2,583,320.16 | 0.78% |
| Miscellaneous Special Funds | | 12,581,766.26 | 3.80% |
| TOTAL INVESTMENTS | P | 16,658,411.09 | 5.03% |
| <u>Receivables</u> | | | |
| Loans and Receivable Accounts | | | |
| Contracts Receivable - Water | P | 15,143,081.49 | |
| Allow. for Impairment - Contracts Receivable | | (357,246.59) | |
| | | 14,785,834.90 | 4.46% |
| Other Receivables | | | |
| Contracts Receivable-Water(Inactive Accts) | | 2,983,203.15 | |
| Allow. for Impairment - Contracts Receivable(IA) | | (149,160.16) | |
| Contracts Receivable-Water(Under Litigation) | | 12,220,292.73 | |
| Allow. for Impairment - Contracts Receivable(UL) | | (557,056.57) | |
| Receivable-Disallowances/Charges | | 4,095,608.02 | |
| Allow. for Impairment -Rec'l Disallowances | | (204,780.40) | |
| Due from Employees (Calamity Loan) | | 5,067,200.26 | |
| Allow. for Impairment-Due from Employees(CL) | | (162,160.93) | |
| Due from Concessionaires, etc. | | 992,417.48 | |
| Allow. for Impairment-Other Receivable | | (52,302.14) | |
| | | 24,233,261.44 | 7.32% |
| TOTAL RECEIVABLES | P | 39,019,096.34 | 11.78% |
| <u>Inventories</u> | | | |
| Inventory Held for Consumption | | | |
| Office Supplies Inventory | P | 1,064,398.37 | 0.32% |
| Fuel, Oil and Lubricants Inventory | | 75,923.00 | 0.02% |
| Chemicals and Filtering Supplies Inventory | | 9,966,025.00 | 3.01% |
| Supplies and Materials for Water Systems Operations | | 7,348,187.90 | 2.22% |
| TOTAL INVENTORIES | P | 18,454,534.27 | 5.57% |
| <u>Property, Plant and Equipment</u> | | | |
| Land | | | |
| Land | P | 13,442,122.46 | 4.06% |
| Land Improvements | | 50,000.00 | 0.02% |

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| Infrastructure Assets | | | |
| Plant-Utility Plant in Service | | | |
| Wells | P | 50,033,086.79 | |
| 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 | |
| Transmission and Distribution Mains | | 97,933,589.22 | |
| Service Connections | | 11,419,349.11 | |
| Meter Installation | | 83,541.95 | |
| Other Trans. & Distribution Mains | | 1,317,659.05 | |
| Accumulated Depreciation-Plant (UPIS) | | <u>(48,964,299.35)</u> | |
| | | 151,377,871.57 | 45.71% |
| Buildings and Other Structures | | | |
| Buildings | | | |
| Pumping Plant Struct. & Improvements | | 41,090,912.60 | |
| Administrative Struct. & Improv. | | 23,664,977.90 | |
| Accumulated Depreciation-Buildings | | <u>(25,727,615.78)</u> | |
| Water Plant Structures & Improvements | | | |
| Source of Supply Plant Struct. & Improv | P | 4,868,901.93 | |
| Water Treatment Struct. & Improvements | | 644,892.00 | |
| Trans. & Dist. Struct. & Improv. | | 8,060,287.70 | |
| Accumulated Depreciation-Water Plant Struc | | <u>(10,150,387.51)</u> | |
| | | 42,451,968.84 | 12.82% |
| Machinery and Equipment | | | |
| Construction & Heavy Equipment | P | 16,176,596.20 | |
| Accum. Depreciation -Const. & Heavy Eqpt | | <u>(5,896,682.76)</u> | |
| Information & Communication Tech. Eqpt | | 904,943.50 | |
| Accum. Dep.-Info & Comm. Tech Eqpt | | <u>(464,764.10)</u> | |
| Communication Equipment | | 210,349.23 | |
| Accum. Dep.- Communication Equipment | | <u>(166,976.24)</u> | |
| | | 10,763,465.83 | 3.25% |
| Transportation Equipment | | | |
| Motor Vehicles | P | 6,955,634.24 | |
| Accumulated Depreciation-Motor Vehicles | | <u>(4,760,475.89)</u> | |
| | | 2,195,158.35 | 0.66% |
| Furniture, Fixtures and Books | | | |
| Furniture and Fixtures | | 5,539,181.69 | |
| Accum. Dep.-Furniture and Fixtures | | <u>(2,874,399.12)</u> | |
| | | 2,664,782.57 | 0.80% |
| Other Property, Plant and Equipment | | | |
| Other Property, Plant and Equipment | | | |
| Laboratory Equipment | P | 1,641,725.00 | |
| Tools, Shop and Garage Equipment | | 1,114,496.00 | |
| Other General Plant | | 5,538,640.00 | |
| Accum. Dep.-Other Prop., Plant and Eqpt | | <u>(3,166,370.76)</u> | |
| | | 5,128,490.24 | 1.55% |
| Construction in Progress | | | |
| Const. in Progress-Service Concession Assets | P | 8,622,697.32 | |
| Const. in Progress-Furniture & Fixtures | | - | |
| | | 8,622,697.32 | 2.60% |
| TOTAL PROPERTY, PLANT AND EQUIPMENT | | <u>P 236,696,557.18</u> | <u>71.47%</u> |
| Other Assets | | | |
| Advances | | | |
| Advances for Operating Expenses | P | 437,310.23 | |
| Advances to Officers and Employees | | 64,300.00 | |
| | | 501,610.23 | 0.15% |
| Prepayment | | | |
| Prepaid Registration | | 17,043.88 | |
| Prepaid Insurance | | 452,611.54 | |
| Prepaid Fidelity Bond | | 51,127.25 | |
| Prepaid Real Property Tax | | 31,426.88 | |
| Prepaid Benefit Cost | | 0.00 | |
| | | 552,209.55 | 0.17% |
| Deposits | | | |
| Guaranty Deposits | | 1,170,434.39 | 0.35% |
| Other Assets | | | |
| Other Assets (Other Physical Properties) | | 3,999,137.87 | 1.21% |
| TOTAL OTHER ASSETS | | <u>P 6,223,392.04</u> | <u>1.88%</u> |
| TOTAL ASSETS | | <u>P 331,171,145.10</u> | <u>100.00%</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 | 362,653.77 | 0.11% |
| Other Financial Liabilities | | |
| Other Financial Liabilities | - | 0.00% |
| TOTAL FINANCIAL LIABILITIES | <u>P 362,653.77</u> | <u>0.11%</u> |
| <u>Inter-Agency Payables</u> | | |
| Inter-Agency Payables | | |
| Due to BIR | P (534,707.86) | -0.16% |
| Due to GSIS | 176,331.65 | 0.05% |
| Due to HDMF | - | 0.00% |
| Due to SSS | 200.00 | |
| Other Payable (PF) | - | 0.00% |
| TOTAL INTER-AGENCY PAYABLES | <u>P (358,176.21)</u> | <u>-0.11%</u> |
| <u>Trust Liabilities</u> | | |
| Trust Liabilities | | |
| Guaranty/Security Deposits Payable | P 2,767,744.96 | 0.84% |
| Customers' Deposit Payable | 4,604,537.05 | 1.39% |
| TOTAL TRUST LIABILITIES | <u>P 7,372,282.01</u> | <u>2.23%</u> |
| <u>Provisions</u> | | |
| Provisions | | |
| Service Award Payable | P 9,662,641.87 | 2.92% |
| Leave Benefits Payable | 873,335.30 | 0.26% |
| Non-Current Leave Benefits Payable | 9,842,991.96 | 2.97% |
| TOTAL PROVISIONS | <u>P 20,378,969.13</u> | <u>6.15%</u> |
| <u>Other Payables</u> | | |
| Other Payables | | |
| Servicing Liabilities | 37,823.50 | 0.01% |
| Other Payables | P 14,261,472.97 | 4.31% |
| TOTAL OTHER PAYABLES | <u>P 14,299,296.47</u> | <u>4.32%</u> |
| TOTAL LIABILITIES | <u>P 42,055,025.17</u> | <u>12.70%</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 | 2.99% |
| <u>Intermediate Accounts</u> | | |
| Intermediate Accounts | | |
| Revenue/Income and Expense Summary | 519,666.18 | 0.16% |
| <u>Remeasurement Gain(Loss)</u> | | |
| Remeasurement Gain(Loss) | | |
| Remeasurement Gain (Unapp Ret. Earn.) | 277,714,198.73 | 83.86% |
| Remeasurement Gain (App Ret. Earn.) | 348,678.91 | 0.11% |
| TOTAL EQUITY | <u>P 289,116,119.93</u> | <u>87.30%</u> |
| TOTAL LIABILITIES AND EQUITY | <u>P 331,171,145.10</u> | <u>100.00%</u> |

Certified Correct:

IANET R. NADALA
Div. Manager, Finance

Recommended:

GRACELLA B. PALUCA
Admin. & Finance Dept. Manager

Approved:

RUEL D. TABADA
General Manager