Republic of the Philippines DIPOLOG CITY WATER DISTRICT

STATEMENT OF FINANCIAL POSITION

As of January 31, 2022

no or sundary c			Actual This MA	onth
			Actual, This M Amount	<u>onth</u> <u>% to Total</u>
	_			
ASSET	<u>S</u>			
Cash and Cash Equivalents				
Cash on Hand		P	437,910.37	0.13%
Cash-Collecting Officers		-	40,000.00	0.01%
Petty Cash Cash in Bank-Local Currency			10,000.00	
Special Savings Deposit-(CA) DBP			2,393,246.69	0.72%
Special Savings Deposit (SA) LBP			1,635,832.81	0.49%
Special Savings Deposit-(SA) LBP ONLINE			2,662,537.50	0.80%
Special Savings Deposit-(SA) LBP ECPAY			597,688.20	0.18%
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			400,167.54	0.12% 0.12%
Special Savings Deposit-(SA) DBP ONLINE			382,699.20 2,024,935.30	0.12%
Special Savings Deposit-(SA) LBP-ML			189,835.93	0.06%
Special Savings Deposit-(SA) LBP-SM			1,876,798.13	0.57%
Special Savings Deposit-(SA) DBP-WATER			1,070,730.13	0.5770
Cash Equivalents Time Deposits - DBP (Cust. & Meter)			1,279,663.93	0.39%
Time Deposits - DBP (Cust. & Meter)			1,398,604.85	0.42%
TOTAL CASH AND CASH EQU	IVALENTS	P	15,476,723.75	4.67%
Investments				
Sinking Fund				
Sinking Fund		P	1,484,319.79	0.45%
Sinking Fund - JSA With LWUA			2,582,961.86	0.78%
Miscellaneous Special Funds			14,012,446.25	4.23%
TOTAL INVESTMENTS		Þ	18,079,727.90	5.45%
Receivables				
Loans and Receivable Accounts	45 040 050 53			
Contracts Receivable - Water			14 052 011 02	4.48%
Allow. for Impairment - Contracts Receivable	(357,246.59)	-	14,852,811.93	4.40/0
Other Receivables	2,983,203.15			
Contracts Receivable-Water(Inactive Accts)	(149,160.16)			
Allow. for Impairment - Contracts Receivable(IA) Contracts Receivable-Water(Under Litigation)	12,041,620.28			
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)	5,295,388.47			
Allow. for Impairment-Due from Employees(CL)	(162,160.93)			
Due from Concessionaires, etc.	1,107,665.34			
Allow. for Impairment-Other Receivable	(52,302.14)		24,398,025.06	7.36%
TOTAL RECEIVABLES		P	39,250,836.99	11.84%
<u>Inventories</u>				
Inventory Held for Consumption		_	1 246 640 67	0.200/
Office Supplies Inventory		P	1,246,649.67	0.38%
Fuel, Oil and Lubricants Inventory			120,138.00	0.04%
Chemicals and Filtering Supplies Inventory	· water		6,741,225.00	2.03% 1.78%
Supplies and Materials for Water Systems Operation	tions	P	5,893,048.77 14,001,061.44	4.22%
TOTAL INVENTORIES		+	14,001,061.44	4.22/0
Property, Plant and Equipment				
Land		P	13,442,122.46	4.05%
Land Improvements		1-	50,000.00	0.02%
Land Improvements Infrastructure Assets			30,000.00	0.0270
Plant-Utility Plant in Service				
Wells P	50,033,086.79			
Supply Mains	365,946.91			

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Statement of Financial Position

Republic of the Philippines DIPOLOG CITY WATER DISTRICT

STATEMENT OF FINANCIAL POSITION

As of January 31, 2022

710 01 341144	, , ,	.,			
				Actual, This M	
				<u>Amount</u>	% to Total
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)		(47,186,224.64)		153,155,946.28	46.20%
	-	(17,100,22 110 17			
Buildings and Other Structures					
Buildings Pumping Plant Struct. & Improvements		40,860,912.60			
Administrative Struct. & Improvements		23,404,437.90			
Accumulated Depreciation-Buildings		(24,324,788.26)			
Water Plant Structures & Improvements		(24,321,700.20)			
	P	4,868,901.93			
Source of Supply Plant Struct. & Improv	_	644,892.00			
Water Treatment Struct. & Improvements		8,060,287.70			
Trans. & Dist. Struct. & Improv.				43,490,660.58	13.12%
Accumulated Depreciation-Water Plant Struc	-	(10,023,983.29)		43,430,000.30	13.12/0
Machinery and Equipment		16 176 506 20			
Construction & Heavy Equipment	P	16,176,596.20			
Accum. Depreciation -Const. & Heavy Eqpt		(5,522,213.10)			
Information & Communication Tech. Eqpt		904,943.50			
Accum. DepInfo & Comm. Tech Eqpt		(427,150.31)			
Communication Equipment		210,349.23		11 170 100 00	3.37%
Accum. Dep Communication Equipment		(163,045.52)		11,179,480.00	3.37%
Transportation Equipment					
Motor Vehicles	P	6,955,634.24		177 65	0.700/
Accumulated Depreciation-Motor Vehicles		(4,632,156.59)		2,323,477.65	0.70%
Furniture, Fixtures and Books					
Furniture and Fixtures		5,209,381.69			0.750/
Accum. DepFurniture and Fixtures		(2,721,416.22)		2,487,965.47	0.75%
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. DepOther Prop., Plant and Eqpt		(2,947,476.60)		5,347,384.40	1.61%
Construction in Progress					
Const. in Progress-Service Concession Assets	P	7,559,418.32			
Const. in Progress-Buildings & Other Struct.		-			
Const. in Progress-Machinery & equipment		-			
Const. in Progress-Furniture & Fixtures		-		7,559,418.32	2.28%
TOTAL PROPERTY, PLANT	AND	EQUIPMENT	₽	239,036,455.16	72.10%
Other Assets					
Advances					
Advances for Operating Expenses	P	62,363.23			0.020/
Advances to Officers and Employees		12,299.85	_	74,663.08	0.02%
Prepayment					
Prepaid Registration		18,140.31			
Prepaid Insurance		348,292.31			
Prepaid Fidelity Bond		23,623.50			
Prepaid Real Property Tax		43,211.96			
Prepaid Benefit Cost		0.00		433,268.08	0.13%
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			₽ _	5,677,503.42	1.71%
TOTAL ASSETS			Þ	331,522,308.66	100.00%
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Republic of the Philippines

DIPOLOG CITY WATER DISTRICT

STATEMENT OF FINANCIAL POSITION

As of January 31, 2022

Manual	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		Actual, This M	lonth	
Pinancial Liabilities					
Payables	LIABILITIES				
ACCOURTS Payable P 279,099.35 0.08% Bills/Bonds/Loans Payable Loans Payable Loans Payable Loans Payable Coans Payable Coan	Financial Liabilities				
ACCOURTS Payable P 279,099.35 0.08% Bills/Bonds/Loans Payable Loans Payable Loans Payable Loans Payable Coans Payable Coan					
Bills/Bonds/Loans Payable Loans Payable - LWUA	•	Þ	279,099.35	0.08%	
Coans Payable - LWUA					
Other Financial Liabilities 3,561,878.68 1.07% TOTAL FINANCIAL LIABILITIES 9 4,276,937.80 1.29% Inter-Agency Payables 1 1 Due to BIR P (86,913.18) -0.03% Due to GSIS 136,122.51 0.04% Due to HDMF 2 0.00% 0.00% Other Payable (PF) 2 49,409.33 0.01% Trust Liabilities 7 49,409.33 0.01% Guaranty/Security Deposits Payable P 2,417,963.95 0.73% Customers' Deposit Payable P 6,937,450.88 2.09% Provisions Provisions 2 9,662,641.87 2.91% Service Award Payable P 9,662,641.87 2.91% 2.91% Leave Benefits Payable P 9,562,641.87 2.91% 2.93% Non-Current Leave Benefits Payable P 9,562,641.87 2.91% 2.93% 2.91% 2.91% 2.93% 2.91% 2.91% 2.91% 2.91% 2.91% 2.91% 2.91% 2.91% 2.91% 2.91% 2.91% 2.91% 2.91% 2.91%			435,959.77	0.13%	
Note	Other Financial Liabilities				
Inter-Agency Payables	Other Financial Liabilities		3,561,878.68		
Inter-Agency Payables	TOTAL FINANCIAL LIABILITIES	Þ	4,276,937.80	1.29%	
Due to BIR P (86,913.18) -0.03% Due to GSIS 136,122.51 0.04% Due to HDMF - 0.00% -0.	Inter-Agency Payables				
Due to GSIS 136,122.51 0.04% Due to HDMF 0.00% Due to HDMF 0.00% Other Payable (PF) 0.00% TOTAL INTER-AGENCY PAYABLES P 49,409.33 0.01% Trust Liabilities	Inter-Agency Payables				
Due to HDMF	Due to BIR	Þ			
Due to SSS	Due to GSIS		136,122.51		
Other Payable (PF)	Due to HDMF		-		
TOTAL INTER-AGENCY PAYABLES	Due to SSS		200.00		
Trust Liabilities Trust Liabilities P 2,417,963.95 0.73% Guaranty/Security Deposits Payable P 6,937,450.88 2.09% Provisions P 6,937,450.88 2.09% Provisions Service Award Payable P 9,662,641.87 2.91% Leave Benefits Payable 1,081,923.15 0.33% Non-Current Leave Benefits Payable 9,842,991.96 2.97% TOTAL PROVISIONS P 20,587,556.98 6.21% Other Payables Other Payables 24,597.58 0.01% Servicing Liabilities 24,597.58 0.01% Other Payables P 10,699,894.91 3.23% TOTAL OTHER PAYABLES P 10,724,492.49 3.23% TOTAL LIABILITIES P 42,575,847.48 12.84% EQUITY Government Equity P 621,663.96 0.19% Government Equity P 9,911,912.15 2.99% Intermediate Accounts Intermediate Accounts 135,801.04 0.04%	Other Payable (PF)		=		
Trust Liabilities P 2,417,963.95 (0.73 %) 0.73 % (0.73 %) <th< td=""><td>TOTAL INTER-AGENCY PAYABLES</td><td>Þ</td><td>49,409.33</td><td>0.01%</td></th<>	TOTAL INTER-AGENCY PAYABLES	Þ	49,409.33	0.01%	
Quaranty/Security Deposits Payable	Trust Liabilities				
Customers' Deposit Payable	Trust Liabilities				
TOTAL TRUST LIABILITIES ₽ 6,937,450.88 2.09% Provisions Provisions Service Award Payable P 9,662,641.87 2.91% Leave Benefits Payable 1,081,923.15 0.33% Non-Current Leave Benefits Payable 9,842,991.96 2.97% TOTAL PROVISIONS ₽ 20,587,556.98 6.21% Other Payables Servicing Liabilities 24,597.58 0.01% Other Payables P 10,699,894.91 3.23% TOTAL OTHER PAYABLES P 10,724,492.49 3.23% TOTAL LIABILITIES P 621,663.96 0.19% Government Equity P 621,663.96 0.19% Government Equity P 621,663.96 0.19% Contributed Capital-Other Paid In Capital 9,911,912.15 2.99% Intermediate Accounts Revenue/Income and Expense Summary 135,801.04 0.04% Remeasurement Gain(Loss) Remeasurement Gain (Loss) 277,928,405.12 83.83% <	Guaranty/Security Deposits Payable	Þ	2,417,963.95		
Provisions Service Award Payable P 9,662,641.87 2.91% Leave Benefits Payable 1,081,923.15 0.33% Non-Current Leave Benefits Payable 9,842,991.96 2.97% TOTAL PROVISIONS P 20,587,556.98 6.21% Other Payables Servicing Liabilities 24,597.58 0.01% Other Payables P 10,699,894.91 3.23% TOTAL OTHER PAYABLES P 10,724,492.49 3.23% TOTAL LIABILITIES P 42,575,847.48 12.84% EQUITY Government Equity P 621,663.96 0.19% Contributed Capital-Other Paid In Capital 9,911,912.15 2.99% Intermediate Accounts Revenue/Income and Expense Summary 135,801.04 0.04% Remeasurement Gain(Loss) Remeasurement Gain(Loss) 277,928,405.12 83.83% Remeasurement Gain (Unapp Ret. Earn.) 348,678.91 0.11% TOTAL EQUITY P 288,946,461.18 87.16%	Customers' Deposit Payable				
Provisions Service Award Payable P. 9,662,641.87 2.91% Leave Benefits Payable 1,081,923.15 0.33% Non-Current Leave Benefits Payable 9,842,991.96 2.97% TOTAL PROVISIONS P. 20,587,556.98 6.21% Other Payables Servicing Liabilities 24,597.58 0.01% Other Payables P. 10,699,894.91 3.23% TOTAL OTHER PAYABLES P. 10,724,492.49 3.23% TOTAL LIABILITIES P. 42,575,847.48 12.84% Government Equity P. 621,663.96 0.19% Government Equity P. 621,663.96 0.19% <td col<="" td=""><td>TOTAL TRUST LIABILITIES</td><td>P</td><td>6,937,450.88</td><td>2.09%</td></td>	<td>TOTAL TRUST LIABILITIES</td> <td>P</td> <td>6,937,450.88</td> <td>2.09%</td>	TOTAL TRUST LIABILITIES	P	6,937,450.88	2.09%
Service Award Payable P 9,662,641.87 2.91% Leave Benefits Payable 1,081,923.15 0.33% Non-Current Leave Benefits Payable 9,842,991.96 2.97% TOTAL PROVISIONS P 20,587,556.98 6.21% Other Payables	<u>Provisions</u>				
Leave Benefits Payable Non-Current Leave Benefits Payable TOTAL PROVISIONS P 20,587,556.98 Other Payables Other Payables Servicing Liabilities Other Payables TOTAL OTHER PAYABLES OTAL LIABILITIES EQUITY Government Equity Government Equity Contributed Capital-Other Paid In Capital Intermediate Accounts Reweasurement Gain(Loss) Remeasurement Gain(Loss) Remeasurement Gain (Unapp Ret. Earn.) Remeasurement Gain (App Ret. Earn.) Remeasurement Gain (App Ret. Earn.) ROTAL EQUITY 10.838, 9842,991.96 2.97% 2.978 2.9	Provisions				
Non-Current Leave Benefits Payable	Service Award Payable	P			
TOTAL PROVISIONS P 20,587,556.98 6.21% Other Payables Other Payables 24,597.58 0.01% Other Payables P 10,699,894.91 3.23% TOTAL OTHER PAYABLES P 10,724,492.49 3.23% EQUITY Government Equity P 621,663.96 0.19% Government Equity P 621,663.96 0.19% Contributed Capital-Other Paid In Capital 9,911,912.15 2.99% Intermediate Accounts Revenue/Income and Expense Summary 135,801.04 0.04% Remeasurement Gain(Loss) Remeasurement Gain(Loss) Remeasurement Gain (Unapp Ret. Earn.) 277,928,405.12 83.83% Remeasurement Gain (App Ret. Earn.) 348,678.91 0.11% TOTAL EQUITY P 288,946,461.18 87.16%	Leave Benefits Payable				
Other Payables Servicing Liabilities 24,597.58 0.01% Other Payables P 10,699,894.91 3.23% TOTAL DOTHER PAYABLES P 10,724,492.49 3.23% EQUITY EQUITY Government Equity Government Equity P 621,663.96 0.19% Contributed Capital-Other Paid In Capital 9,911,912.15 2.99% Intermediate Accounts Intermediate Accounts Revenue/Income and Expense Summary 135,801.04 0.04% Remeasurement Gain(Loss) Remeasurement Gain(Loss) 277,928,405.12 83.83% Remeasurement Gain (Unapp Ret. Earn.) 277,928,405.12 83.83% TOTAL EQUITY P 288,946,461.18 87.16%	Non-Current Leave Benefits Payable				
Other Payables 24,597.58 0.01% Other Payables P. 10,699,894.91 3.23% TOTAL OTHER PAYABLES P. 10,724,492.49 3.23% EQUITY EQUITY Government Equity P. 621,663.96 0.19% Government Equity P. 621,663.96 0.19% Contributed Capital-Other Paid In Capital 9,911,912.15 2.99% Intermediate Accounts Intermediate Accounts Revenue/Income and Expense Summary 135,801.04 0.04% Remeasurement Gain(Loss) Remeasurement Gain(Loss) Remeasurement Gain (Unapp Ret. Earn.) 277,928,405.12 83.83% Remeasurement Gain (App Ret. Earn.) 348,678.91 0.11% COTAL EQUITY P. 288,946,461.18 87.16%	TOTAL PROVISIONS	P	20,587,556.98	6.21%	
Servicing Liabilities	Other Payables				
Other Payables TOTAL OTHER PAYABLES TOTAL LIABILITIES EQUITY Government Equity Government Equity Government Equity Contributed Capital-Other Paid In Capital Intermediate Accounts Revenue/Income and Expense Summary Remeasurement Gain(Loss) Remeasurement Gain(Loss) Remeasurement Gain (Unapp Ret. Earn.) Remeasurement Gain (App Ret. Earn.) Remeasurement Gain (App Ret. Earn.) Remeasurement Gain (App Ret. Earn.) ROTAL EQUITY P 288,946,461.18 3.23% P 10,699,894.91 3.23% P 10,724,492.49 3.23% P 288,946,461.18 3.23% P 288,946,461.18 3.23% 3.23% P 10,699,894.91 3.23% 3.23% P 10,699,894.91 3.23% P 288,946,461.18 3.23% 3.23	Other Payables				
TOTAL OTHER PAYABLES P 10,724,492.49 3.23% P 42,575,847.48 12.84% EQUITY	Servicing Liabilities		The second secon		
FOTAL LIABILITIES P 42,575,847.48 12.84%	Other Payables				
EQUITY Government Equity Government Equity Government Equity Government Equity Contributed Capital-Other Paid In Capital Intermediate Accounts Intermediate Accounts Revenue/Income and Expense Summary Remeasurement Gain(Loss) Remeasurement Gain(Loss) Remeasurement Gain (Unapp Ret. Earn.) Remeasurement Gain (App Ret. Earn.)					
Government Equity Government Equity Government Equity Contributed Capital-Other Paid In Capital Intermediate Accounts Intermediate Accounts Revenue/Income and Expense Summary Remeasurement Gain(Loss) Remeasurement Gain(Loss) Remeasurement Gain (Unapp Ret. Earn.) Remeasurement Gain (App Ret. Earn.) ROTAL EQUITY	TOTAL LIABILITIES	<u>P</u>	42,575,847.48	12.84%	
Government Equity Government Equity Government Equity Contributed Capital-Other Paid In Capital Intermediate Accounts Intermediate Accounts Revenue/Income and Expense Summary Remeasurement Gain(Loss) Remeasurement Gain(Loss) Remeasurement Gain (Unapp Ret. Earn.) Remeasurement Gain (App Ret. Earn.) ROTAL EQUITY	EQUITY				
Government Equity Government Equity Contributed Capital-Other Paid In Capital Intermediate Accounts Intermediate Accounts Revenue/Income and Expense Summary Remeasurement Gain(Loss) Remeasurement Gain (Unapp Ret. Earn.) Remeasurement Gain (App Ret. Earn.) ROTAL EQUITY					
Government Equity Contributed Capital-Other Paid In Capital Intermediate Accounts Intermediate Accounts Revenue/Income and Expense Summary Remeasurement Gain(Loss) Remeasurement Gain (Unapp Ret. Earn.) Remeasurement Gain (App Ret. Earn.) ROTAL EQUITY					
Contributed Capital-Other Paid In Capital Intermediate Accounts Intermediate Accounts Revenue/Income and Expense Summary Remeasurement Gain(Loss) Remeasurement Gain(Loss) Remeasurement Gain (Unapp Ret. Earn.) Remeasurement Gain (App Ret. Earn.)		P	621,663.96	0.19%	
Intermediate Accounts Intermediate Accounts Revenue/Income and Expense Summary Remeasurement Gain(Loss) Remeasurement Gain(Loss) Remeasurement Gain (Unapp Ret. Earn.) Remeasurement Gain (App Ret. Earn.) ROTAL EQUITY			9,911,912.15	2.99%	
Intermediate Accounts Revenue/Income and Expense Summary Remeasurement Gain(Loss) Remeasurement Gain (Loss) Remeasurement Gain (Unapp Ret. Earn.) Remeasurement Gain (App Ret. Earn.)					
Remeasurement Gain(Loss) Remeasurement Gain(Loss) Remeasurement Gain (Unapp Ret. Earn.) 277,928,405.12 83.83% Remeasurement Gain (App Ret. Earn.) 348,678.91 0.11% FOTAL EQUITY P 288,946,461.18 87.16%					
Remeasurement Gain(Loss) Remeasurement Gain (Unapp Ret. Earn.) 277,928,405.12 83.83% Remeasurement Gain (App Ret. Earn.) 348,678.91 0.11% FOTAL EQUITY P 288,946,461.18 87.16%	Revenue/Income and Expense Summary		135,801.04	0.04%	
Remeasurement Gain(Loss) Remeasurement Gain (Unapp Ret. Earn.) 277,928,405.12 83.83% Remeasurement Gain (App Ret. Earn.) 348,678.91 0.11% FOTAL EQUITY P 288,946,461.18 87.16%					
Remeasurement Gain (Unapp Ret. Earn.) 277,928,405.12 83.83% Remeasurement Gain (App Ret. Earn.) 348,678.91 0.11% FOTAL EQUITY P 288,946,461.18 87.16%					
Remeasurement Gain (App Ret. Earn.) OTAL EQUITY Remeasurement Gain (App Ret. Earn.) 248,678.91 288,946,461.18 87.16%			277,928,405.12	83.83%	
TOTAL EQUITY P 288,946,461.18 87.16%			348,678.91	0.11%	
		Þ	288,946,461.18	87.16%	
	TOTAL LIABILITIES AND EQUITY	Þ	331,522,308.66	100.00%	

Certified Correct:

JANET R. NADALA Div. Manager, Finance Recommended:

GRACELLA B. PALUCA Admin. & Finance Dept. Manager

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Statement of Financial Position

Approved:

RUEL D. TABADA

General Manager