

Republic of the Philippines
DIPOLOG CITY WATER DISTRICT
STATEMENT OF FINANCIAL POSITION
As of June 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	258,753.84	0.08%
Petty Cash		35,000.00	0.01%
Cash in Bank-Local Currency			
Special Savings Deposit-(CA) DBP		3,349,075.20	1.02%
Special Savings Deposit-(SA) LBP		1,636,123.84	0.50%
Special Savings Deposit-(SA) LBP ONLINE		713,227.07	0.22%
Special Savings Deposit-(SA) LBP ECPAY		307,866.85	0.09%
Special Savings Deposit-(SA) LBP PALAWAN		10,100.00	0.00%
Special Savings Deposit-(SA) LBP CEBUANA		10,100.00	0.00%
Special Savings Deposit-(SA) ALLIED BANK		-	0.00%
Special Savings Deposit-(SA) DBP E-GOV		400,295.54	0.12%
Special Savings Deposit-(SA) DBP ONLINE		1,486,020.08	0.45%
Special Savings Deposit-(SA) LBP-ML		2,918,059.09	0.89%
Special Savings Deposit-(SA) LBP-SM		409,662.04	0.12%
Special Savings Deposit-(SA) DBP-WATER		920,856.07	0.28%
Cash Equivalents			
Time Deposits - DBP (Cust. & Meter)		1,287,427.47	0.39%
Time Deposits - LBP (Meter)		1,401,015.23	0.43%
TOTAL CASH AND CASH EQUIVALENTS	P	15,143,582.32	4.60%
<u>Investments</u>			
Sinking Fund			
Sinking Fund	P	1,493,324.67	0.45%
Sinking Fund - JSA With LWUA		2,583,581.36	0.79%
Miscellaneous Special Funds		11,175,994.18	3.40%
TOTAL INVESTMENTS	P	15,252,900.21	4.63%
<u>Receivables</u>			
Loans and Receivable Accounts			
Contracts Receivable - Water	P	14,693,504.34	
<i>Allow. for Impairment - Contracts Receivable</i>		<u>(357,246.59)</u>	4.36%
Other Receivables			
Contracts Receivable-Water(Inactive Accts)		2,983,203.15	
<i>Allow. for Impairment - Contracts Receivable(IA)</i>		(149,160.16)	
Contracts Receivable-Water(Under Litigation)		12,377,293.13	
<i>Allow. for Impairment - Contracts Receivable(UL)</i>		(557,056.57)	
Receivable-Disallowances/Charges		4,095,608.02	
<i>Allow. for Impairment -Rec'l Disallowances</i>		(204,780.40)	
Due from Employees (Calamity Loan)		4,845,654.63	
<i>Allow. for Impairment-Due from Employees(CL)</i>		(162,160.93)	
Due from Concessionaires, etc.		1,002,715.63	
<i>Allow. for Impairment-Other Receivable</i>		<u>(52,302.14)</u>	7.35%
TOTAL RECEIVABLES	P	38,515,272.11	11.70%
<u>Inventories</u>			
Inventory Held for Consumption			
Office Supplies Inventory	P	1,101,546.36	0.33%
Fuel, Oil and Lubricants Inventory		74,673.00	0.02%
Chemicals and Filtering Supplies Inventory		9,959,935.00	3.03%
Supplies and Materials for Water Systems Operations		7,704,807.92	2.34%
TOTAL INVENTORIES	P	18,840,962.28	5.73%
<u>Property, Plant and Equipment</u>			
Land			
Land	P	13,442,122.46	4.08%
Land Improvements			
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	

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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		
<i>Accumulated Depreciation-Plant (UPIS)</i>	<u>(50,149,682.49)</u>	150,192,488.43	45.64%
Buildings and Other Structures			
Buildings			
Pumping Plant Struct. & Improvements	41,090,912.60		
Administrative Struct. & Improv.	23,664,977.90		
<i>Accumulated Depreciation-Buildings</i>	<u>(26,667,198.45)</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		
<i>Accumulated Depreciation-Water Plant Struc</i>	<u>(10,234,656.99)</u>	41,428,116.69	12.59%
Machinery and Equipment			
Construction & Heavy Equipment	P 16,176,596.20		
<i>Accum. Depreciation -Const. & Heavy Eqpt</i>	<u>(6,146,329.20)</u>		
Information & Communication Tech. Eqpt	904,943.50		
<i>Accum. Dep.-Info & Comm. Tech Eqpt</i>	<u>(478,602.86)</u>		
Communication Equipment	210,349.23		
<i>Accum. Dep.- Communication Equipment</i>	<u>(169,596.72)</u>	10,497,360.15	3.19%
Transportation Equipment			
Motor Vehicles	P 6,955,634.24		
<i>Accumulated Depreciation-Motor Vehicles</i>	<u>(4,846,022.09)</u>	2,109,612.15	0.64%
Furniture, Fixtures and Books			
Furniture and Fixtures	5,790,566.69		
<i>Accum. Dep.-Furniture and Fixtures</i>	<u>(2,981,654.57)</u>	2,808,912.12	0.85%
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	5,653,640.00		
<i>Accum. Dep.-Other Prop., Plant and Eqpt</i>	<u>(3,312,824.70)</u>	5,097,036.30	1.55%
Construction in Progress			
Const. in Progress-Service Concession Assets	P 9,239,776.64		
Const. in Progress-Buildings & Other Struct.	-		
Const. in Progress-Machinery & equipment	-		
Const. in Progress-Furniture & Fixtures	-	9,239,776.64	2.81%
TOTAL PROPERTY, PLANT AND EQUIPMENT		<u>P 234,865,424.94</u>	<u>71.37%</u>
Other Assets			
Advances			
Advances for Operating Expenses	P 389,038.25		
Advances for Payroll	-		
Advances to Officers and Employees	<u>484,111.03</u>	873,149.28	0.27%
Prepayment			
Prepaid Registration	12,240.10		
Prepaid Insurance	344,894.44		
Prepaid Fidelity Bond	43,500.79		
Prepaid Real Property Tax	23,570.16		
Prepaid Benefit Cost	<u>0.00</u>	424,205.49	0.13%
Deposits			
Guaranty Deposits		1,170,434.39	0.36%
Other Assets			
Other Assets (Other Physical Properties)		3,999,137.87	1.22%
TOTAL OTHER ASSETS		<u>P 6,466,927.03</u>	<u>1.97%</u>
TOTAL ASSETS		<u><u>P 329,085,068.89</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	312,944.77	0.10%
Other Financial Liabilities		
Other Financial Liabilities	(3,776,276.33)	-1.15%
TOTAL FINANCIAL LIABILITIES	P (3,463,331.56)	-1.05%
<u>Inter-Agency Payables</u>		
Inter-Agency Payables		
Due to BIR	P (114,116.64)	-0.03%
Due to GSIS	126,279.66	0.04%
Due to HDMF	-	0.00%
Due to SSS	200.00	
Other Payable (PF)	-	0.00%
TOTAL INTER-AGENCY PAYABLES	P 12,363.02	0.00%
<u>Trust Liabilities</u>		
Trust Liabilities		
Guaranty/Security Deposits Payable	P 1,928,012.30	0.59%
Customers' Deposit Payable	4,696,149.81	1.43%
TOTAL TRUST LIABILITIES	P 6,624,162.11	2.01%
<u>Provisions</u>		
Provisions		
Service Award Payable	P 9,662,641.87	2.94%
Leave Benefits Payable	1,325,371.07	0.40%
Non-Current Leave Benefits Payable	9,842,991.96	2.99%
TOTAL PROVISIONS	P 20,831,004.90	6.33%
<u>Other Payables</u>		
Other Payables		
Servicing Liabilities	24,597.58	0.01%
Other Payables	P 15,446,609.33	4.69%
TOTAL OTHER PAYABLES	P 15,471,206.91	4.70%
TOTAL LIABILITIES	P 39,475,405.38	12.00%
<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	1,013,209.76	0.31%
<u>Remeasurement Gain(Loss)</u>		
Remeasurement Gain(Loss)		
Remeasurement Gain (Unapp Ret. Earn.)	277,714,198.73	84.39%
Remeasurement Gain (App Ret. Earn.)	348,678.91	0.11%
TOTAL EQUITY	P 289,609,663.51	88.00%
TOTAL LIABILITIES AND EQUITY	P 329,085,068.89	100.00%

Certified Correct:

JANET R. NADALA
Div. Manager, Finance

Recommended:

GRACELLA B. PALUCA
Admin. & Finance Dept. Manager

Approved:

RUEL D. TABADA
General Manager