Republic of the Philippines DIPOLOG CITY WATER DISTRICT

STATEMENT OF FINANCIAL POSITION

As of February 29, 2024

Actual, This With Indiana		AS OTTESTALLY 2	.5, 2021			
Cash on Hand Cash-Collecting Officers					Actual, This Month Amount % to Total	
Cash and Cash Equivalents Cash Collecting Officers P 1,066,366.72 0.30%		ASSETS				
Cash on Hand Cash Collecting Officers						
Cash-Collecting Officers						
Petty Cash				D	1 000 200 73	0.300/
Cash in Bank-Local Currency Special Savings Deposit-(SA) LBP 1,637,000.98 0.47% Special Savings Deposit-(SA) LBP ONLINE 1,637,000.98 0.47% Special Savings Deposit-(SA) LBP CURV 485,644.65 0.14% Special Savings Deposit-(SA) LBP CURV 485,644.65 0.14% Special Savings Deposit-(SA) LBP PALAWAN 10,150.00 0.00% Special Savings Deposit-(SA) LBP PALAWAN 10,150.00 0.00% Special Savings Deposit-(SA) LBP PALAWAN 10,150.00 0.00% Special Savings Deposit-(SA) LBP CEBUAWA 400,731.98 0.11% Special Savings Deposit-(SA) LBP MIL 889,968.13 0.25% Special Savings Deposit-(SA) LBP MIL 4,530,934.11 1.29% Special Savings Deposit-(SA)				+		
Special Savings Deposits (CA) DBP	The state of the s				40,000.00	0.01%
Special Savings Deposit-(SA) LBP DAILNE 1,637,000.98 0.47% Special Savings Deposit-(SA) LBP POLINE 712,778.27 0.20% Special Savings Deposit-(SA) LBP PCLAY 485,644.65 0.14% Special Savings Deposit-(SA) LBP PCLAWAN 10,150.00 0.00% Special Savings Deposit-(SA) LBP CEBUANA 400,731.98 0.11% Special Savings Deposit-(SA) LBP ML 4,530.934.11 1.29% Special Savings Deposit-(SA) LBP-ML 4,140.712.47 0.40% Three Deposits - LBP (Meter) 1,296,600.48 0.39% Three Deposits - LBP (Meter) 1,)			20 500 193 05	5.85%
Special Savings Deposit (SA) LBP DNLINE						
Special Savings Deposit (SA) LBP ECRAY		ONLINE				
Special Savings Deposit-(SA) LBP PELAWAN 10,150.00						
Special Savings Deposit-(SA) LBP CEBUANNA 10,150.00 0.00% Special Savings Deposit-(SA) DBP C-GOV 400,731,98 0.11% Special Savings Deposit-(SA) DBP ONLINE 889,968.13 0.25% Special Savings Deposit-(SA) LBP-MI 4,330,3934.11 1.29% Special Savings Deposit-(SA) LBP-MI 865,396.33 0.25% Special Savings Deposit-(SA) LBP-MI 2,540,871.19 0.73% Cash Equivalents 1,296,600.48 0.37% Time Deposits - DBP (Cust. & Meter) 1,296,600.48 0.37% Time Deposits - DBP (Cust. & Meter) 1,296,600.48 0.37% Time Deposits - DBP (Cust. & Meter) 1,410,712.47 0.40% 0.39%					The state of the s	
Special Savings Deposit-(SA) DBP E-GOV					The second secon	0.00%
Special Savings Deposit-(SA) LBP ML					400,731.98	0.11%
Special Savings Deposit-(SA) LBP-ML 4,530,934.11 1,29% Special Savings Deposit-(SA) LBP-SM 866,396.33 0.25% Special Savings Deposit-(SA) DBP-WATER 2,540,871.19 0.73% Cash Equivalents 1,296,600.48 0.37% Time Deposits - LBP (Cust. & Meter) 1,296,600.48 1,410,712.47 0.40% Time Deposits - LBP (Meter) 1,510,631.91 0.43% Sinking Fund Sinking Fund 1,530 With LWUA 2,585,157.74 0.74%					889,968.13	0.25%
Special Savings Deposit-(SA) LBP-SM					4,530,934.11	1.29%
Special Savings Deposit-(SA) DBP-WATER 2,540,871.19 0.73% Cash Equivalents 1,296,600.48 0.37% 1,720					866,396.83	0.25%
Time Deposits - DBP (Cust. & Meter)					2,540,871.19	0.73%
Time Deposits - LBP (Meter)	Cash Equivalents					
Notestments	Time Deposits - DBP (Cust. & Me	ter)			and the same of th	
Sinking Fund P						
Sinking Fund P 1,510,631.91 0.43% (5.85),157.74 0.74% (7.4%) (TOTAL CASH	I AND CASH EQUI	VALENTS	P	36,398,498.86	10.39%
Sinking Fund P 1,510,631,91 0,43% Sinking Fund JSA With LWUA 2,585,157.74 0,74% 0,28% 0,75,187.00 0,28% 0,70,976.65 1,45% 0,28% 0,2						
Sinking Fund - JSA With LWUA Miscellaneous Special Funds P75,187.00 0.28% Miscellaneous Special Funds P75,187.00 0.28%						0.400/
Miscellaneous Special Funds P 5,070,976.65 1.45%	9 7			P		
Name						
Receivables				-		
Contracts Receivable - Accounts		STMENTS		μ	5,070,976.65	1.45%
Contracts Receivable - Water P 7,473,975.93 (232,872.75) 7,241,103.18 2.07% 2.07						
Allow. for Impairment - Contracts Receivable		P	7 473 975 93			
Cother Receivables S,722,576.88 Allow. for Impairment - Contracts Receivable(IA) (436,128.84) (436,1					7,241,103.18	2.07%
Allow. for Impairment - Contracts Receivable(IA) Contracts Receivable-Water(Under Litigation) 13,307,134.98		_				
Contracts Receivable-Water (Under Litigation) 13,307,134.98 Allow. for Impairment - Contracts Receivable (UL) (652,894.19) Receivable-Disallowances/Charges 3,906,122.96 Due from Employees (Calamity Loan) 2,677,254.66 Allow. for Impairment-Due from Employees (CL) (144,360.32) Due from Concessionaires, etc. 3,633,204.55 Allow. for Impairment-Other Receivable (103,602.78) 30,909,307.90 8.82% TOTAL RECEIVABLES P 38,150,411.08 10.89%	Contracts Receivable-Water(Inac	ctive Accts)	8,722,576.88			
Allow. for Impairment - Contracts Receivable (UL) Receivable-Disallowances/Charges 3,906,122.96 Due from Employees (Calamity Loan) 2,677,7254.66 Allow. for Impairment-Due from Employees(CL) (144,360.32) Due from Concessionaires, etc. 3,633,204.55 Allow. for Impairment-Other Receivable (103,602.78) 30,909,307.90 8.82% TOTAL RECEIVABLES P 38,150,411.08 10.89% 10.89						
Receivable-Disallowances/Charges 3,906,122.96 Due from Employees (Calamity Loan) 2,677,254.66 Allow. for Impairment-Due from Employees(CL) 144,360.32 Due from Concessionaires, etc. 3,633,204.55 Allow. for Impairment-Other Receivable (103,602.78) 30,909,307.90 8.82% TOTAL RECEIVABLES P 38,150,411.08 10.89%						
Due from Employees (Calamity Loan)						
Allow. for Impairment-Due from Employees (CL) (144,360.32) 3,633,204.55 (103,602.78) 30,909,307.90 8.82% (103,602.78) 30,909,307.90 8.82% (103,602.78) 30,909,307.90 8.82% (103,602.78) 30,909,307.90 8.82% (103,602.78) (103,602.7						
Due from Concessionaires, etc. 3,633,204.55 (103,602.78) 30,909,307.90 8.82% TOTAL RECEIVABLES p 38,150,411.08 10.89% Inventories Inventory Held for Consumption Office Supplies Inventory p 112,574.75 0.03% Fuel, Oil and Lubricants Inventory 125,237.00 0.04% Supplies and Materials for Water Systems Operations p 8,343,845.64 2.38% Other Assets Advances P 80,300.00 38,43,845.64 2.38% Other Assets Advances for Operating Expenses P 80,300.00 158,930.01 0.05% Prepayment Prepayment 545,210.40 0.05% Prepaid Insurance 545,210.40 0.05% Other Prepayments 80,460.58 625,670.98 0.18% Deposits 1,170,484.39 0.33% Guaranty Deposits 1,170,484.39 0.36% TOTAL CURRENT ASSETS Page 1 of 3 89,918,817.61						
Mallow. for Impairment-Other Receivable TOTAL RECEIVABLES P 38,150,411.08 10.89%		Employees(CL)				
Note		eivable			30.909.307.90	8.82%
Inventories Inventory Held for Consumption Office Supplies Inventory P 112,574.75 0.03% Fuel, Oil and Lubricants Inventory 125,237.00 0.04% Supplies and Materials for Water Systems Operations P 8,106,033.89 2.31% TOTAL INVENTORIES P 8,343,845.64 2.38% Other Assets Advances Advances for Operating Expenses P 80,300.00 Advances to Officers and Employees 78,630.01 158,930.01 0.05% Other Prepayment Prepaid Insurance 545,210.40 Other Prepayments Prepaid Fidelity Bond 29,053.18 Prepaid Real Property Tax 51,407.40 80,460.58 625,670.98 0.18% Other Other Prepayments Other Prepaym			(100)001.707	P		
New Notice Name of the Consumption Page 1 of 3 112,574.75 0.03%						
Office Supplies Inventory Fuel, Oil and Lubricants Inventory Supplies and Materials for Water Systems Operations TOTAL INVENTORIES Other Assets Advances Advances Advances for Operating Expenses P 80,300.00 Advances to Officers and Employees 78,630.01 Prepayment Prepaid Insurance 545,210.40 Other Prepayments Prepaid Fidelity Bond 29,053.18 Prepaid Real Property Tax 51,407.40 80,460.58 Deposits Guaranty Deposits TOTAL OTHER ASSETS Page 1 of 3 P 112,574.75 P. 1125,723.70 0.04% 8,106,033.89 P. 8,343,845.64 2.38% P. 8,343,845.64 2.38% 8,300.00 A,343,845.64 2.38% P. 8,343,845.64 P. 8,343,8	Control of the Contro					
Supplies and Materials for Water Systems Operations TOTAL INVENTORIES P 8,343,845.64 2.38%				P		
TOTAL INVENTORIES P 8,343,845.64 2.38% Other Assets Advances P 80,300.00 Advances for Operating Expenses P 80,300.00 158,930.01 0.05% Prepayment Prepaid Insurance 545,210.40 <	Fuel, Oil and Lubricants Inventor	У			125,237.00	0.04%
Other Assets Advances P 80,300.00 Advances to Officers and Employees 78,630.01 158,930.01 0.05% Prepayment Prepaid Insurance 545,210.40 Other Prepayments Prepaid Fidelity Bond 29,053.18 Prepaid Real Property Tax 51,407.40 80,460.58 625,670.98 0.18% Deposits Guaranty Deposits 1,170,484.39 0.33% TOTAL OTHER ASSETS Page 1 of 3 89,918,817.61	Supplies and Materials for Wate	r Systems Operati	ons			
Advances for Operating Expenses P 80,300.00 Advances to Officers and Employees 78,630.01 158,930.01 0.05% Prepayment Prepaid Insurance 545,210.40 Other Prepayments Prepaid Fidelity Bond 29,053.18 Prepaid Real Property Tax 51,407.40 80,460.58 625,670.98 0.18% Deposits Guaranty Deposits TOTAL OTHER ASSETS Page 1 of 3 89,918,817.61	TOTAL INVE	NTORIES		Þ	8,343,845.64	2.38%
Advances for Operating Expenses P 80,300.00 Advances to Officers and Employees 78,630.01 158,930.01 0.05% Prepayment Prepaid Insurance 545,210.40 Other Prepayments Prepaid Fidelity Bond 29,053.18 Prepaid Real Property Tax 51,407.40 80,460.58 625,670.98 0.18% Deposits Guaranty Deposits TOTAL OTHER ASSETS Page 1 of 3 89,918,817.61	Other Assets					
Advances to Officers and Employees 78,630.01 158,930.01 0.05% Prepayment Prepaid Insurance 545,210.40 Other Prepayments Prepaid Fidelity Bond 29,053.18 Prepaid Real Property Tax 51,407.40 80,460.58 625,670.98 0.18% Deposits Guaranty Deposits TOTAL OTHER ASSETS Page 1 of 3 89,918,817.61						
Prepayment Prepaid Insurance 545,210.40 Other Prepayments 7 Prepaid Fidelity Bond 29,053.18 Prepaid Real Property Tax 51,407.40 80,460.58 625,670.98 0.18% Deposits 1,170,484.39 0.33% TOTAL OTHER ASSETS 1,955,085.38 0.56% TOTAL CURRENT ASSETS Page 1 of 3 89,918,817.61					450 000 04	0.050/
Prepaid Insurance 545,210.40 Other Prepayments Prepaid Fidelity Bond 29,053.18 Prepaid Real Property Tax 51,407.40 80,460.58 625,670.98 0.18% Deposits Guaranty Deposits 1,170,484.39 0.33% TOTAL OTHER ASSETS 1,955,085.38 0.56% TOTAL CURRENT ASSETS	Annual Control of the	/ees	78,630.01		158,930.01	0.05%
Other Prepayments Prepaid Fidelity Bond 29,053.18 Prepaid Real Property Tax 51,407.40 80,460.58 625,670.98 0.18% Deposits Guaranty Deposits 1,170,484.39 0.33% TOTAL OTHER ASSETS 1,955,085.38 0.56% TOTAL CURRENT ASSETS Page 1 of 3 89,918,817.61			545 240 40			
Prepaid Fidelity Bond 29,053.18 Prepaid Real Property Tax 51,407.40 80,460.58 625,670.98 0.18% Deposits Guaranty Deposits 1,170,484.39 0.33% TOTAL OTHER ASSETS 1,955,085.38 0.56% TOTAL CURRENT ASSETS Page 1 of 3 89,918,817.61			545,210.40			
Prepaid Real Property Tax 51,407.40 80,460.58 625,670.98 0.18% Deposits 		20.052.10				
Deposits 1,170,484.39 0.33% Guaranty Deposits 1,955,085.38 0.56% TOTAL CURRENT ASSETS Page 1 of 3 89,918,817.61	CO THE RESIDENCE OF THE PROPERTY OF THE PROPER	The second secon	00 460 50		625 670 09	0 199/
Guaranty Deposits 1,170,484.39 0.33% TOTAL OTHER ASSETS 1,955,085.38 0.56% TOTAL CURRENT ASSETS Page 1 of 3 89,918,817.61		51,407.40	80,460.58		023,070.98	0.18%
TOTAL OTHER ASSETS 1,955,085.38 0.56% TOTAL CURRENT ASSETS Page 1 of 3 89,918,817.61					1 170 484 39	0 33%
TOTAL CURRENT ASSETS Page 1 of 3 89,918,817.61				*****		
1 age 1 01 3		5625	_			0.3070
Statement of Financial Position 2024					03,310,017.01	
	Ste	atement of Financia	l Position 2024			

Republic of the Philippines DIPOLOG CITY WATER DISTRICT

STATEMENT OF FINANCIAL POSITION As of February 29, 2024

A3 01 1 Cb1 dd1	y 23, 202				
			Actual, This Month		
			Amount	% to Total	
NON-CURRENT ASSETS:					
Property, Plant and Equipment					
Land					
Land		ŧ	13,442,122.46	3.84%	
Land Improvements			50,000.00	0.01%	
Infrastructure Assets					
Plant-Utility Plant in Service					
Wells		860,160.36			
Supply Mains		365,946.91			
Other Pumping Plant		807,645.20			
Septage Management Project		469,893.94			
Reservoirs and Tanks		911,458.75			
Transmission and Distribution Mains	100	658,498.55			
Service Connections		670,068.31			
Meter Installation	7,10,100	509,065.95			
Other Trans. & Distribution Mains		131,709.05			
Accumulated Depreciation-Plant (UPIS)	(63,	500,211.16)	183,884,235.86	52.48%	
Buildings and Other Structures					
Buildings					
Pumping Plant Struct. & Improvements	36,	669,638.61			
Administrative Struct. & Improv.	26,	266,309.13			
Accumulated Depreciation-Buildings	(26,	536,064.10)			
Water Plant Structures & Improvements					
Source of Supply Plant Struct. & Improv	2 4,	868,901.93			
Water Treatment Struct. & Improvements	1,	162,892.00			
Trans. & Dist. Struct. & Improv.	8,	060,287.70			
Accumulated Depreciation-Water Plant Struc	(9,	308,377.07)	41,183,588.20	11.75%	
Machinery and Equipment					
Construction & Heavy Equipment F	16,	176,596.20			
Accum. Depreciation -Const. & Heavy Eqpt	(8,	469,723.64)			
Information & Communication Tech. Eqpt	1,	013,693.50			
Accum. DepInfo & Comm. Tech Eqpt	(267,774.47)	8,452,791.59	2.41%	
Transportation Equipment					
Motor Vehicles F	2 4,	526,814.40			
Accumulated Depreciation-Motor Vehicles	(3,	091,381.63)	1,435,432.77	0.41%	
Furniture, Fixtures and Books					
Furniture and Fixtures	2,	921,852.00			
Accum. DepFurniture and Fixtures	(2,	212,327.50)	709,524.50	0.20%	
Other Property, Plant and Equipment					
Other Property, Plant and Equipment					
Laboratory Equipment F	1,	529,828.00			
Tools, Shop and Garage Equipment	1,	463,335.62			
Other General Plant	5,	653,640.00			
Accum. DepOther Prop., Plant and Eqpt	(4,	407,226.33)	4,239,577.29	1.21%	
Construction in Progress					
Const. in Progress-Service Concession Assets			2,114,408.56	0.60%	
TOTAL PROPERTY, PLANT	AND EQL	JIPMENT F	255,511,681.23	72.93%	
Other Assets		-			
Other Assets					
Other Assets (Other Physical Properties)			4,927,166.97	1.41%	
TOTAL OTHER ASSETS		ŧ		1.41%	
TOTAL NON-CURRENT ASSETS		+	260,438,848.20		
TOTAL ASSETS		1	350,357,665.81	100.00%	
TO TAL ASSETS		Ė			
116.011	TITC				
LIABILI	ITIES				
CURRENT LIABILITIES:					
Other Financial Liabilities			2 267 447 26	0.030/	
Other Financial Liabilities		-	3,267,147.39	0.93%	
TOTAL FINANCIAL LIABILITIES	of 2	+	3,267,147.39	0.93%	
Page 2	2 01 3	2024			

Statement of Financial Position 2024

Republic of the Philippines

DIPOLOG CITY WATER DISTRICT

STATEMENT OF FINANCIAL POSITION

As of February 29, 2024

		Actual, This Month		
		Amount	% to Total	
INTER-AGENCY PAYABLES				
Due to BIR	р	355,290.46	0.10%	
Due to GSIS		(241.42)	0.00%	
TOTAL INTER-AGENCY PAYABLES	P	355,049.04	0.10%	
TRUST LIABILITIES	***			
Guaranty/Security Deposits Payable	P	3,174,781.90	0.91%	
Customers' Deposit Payable		5,516,132.31	1.57%	
TOTAL TRUST LIABILITIES	Þ	8,690,914.21	2.48%	
PROVISIONS				
Leave Benefits Payable		1,834,665.04	0.52%	
TOTAL PROVISIONS	Þ	1,834,665.04	0.52%	
OTHER PAYABLES				
Other Payables				
Servicing Liabilities		44,429.14	0.00	
Other Payables	P	20,136,632.03	5.75%	
TOTAL OTHER PAYABLES	P	20,181,061.17	5.76%	
TOTAL CURRENT LIABILITIES	P	34,328,836.85	9.80%	
LONG-TERM LIABILITIES:				
PROVISIONS				
Non-Current Leave Benefits Payable		9,368,229.00	2.67%	
TOTAL PROVISIONS	Þ	9,368,229.00	2.67%	
TOTAL LONG-TERM LIABILITIES	P	9,368,229.00	2.67%	
TOTAL CURRENT & LONG-TERM LIABILITIES	р	43,697,065.85	12.47%	
TOTAL CORRENT & LONG-TERM EIABLETTES		43,037,003.83	12.47/0	
EQUITY				
Government Equity				
Government Equity				
Government Equity	P	621,663.96	0.18%	
Contributed Capital-Other Paid In Capital		9,911,912.15	2.83%	
Intermediate Accounts				
Intermediate Accounts				
Revenue/Income and Expense Summary		7,397,037.63	2.11%	
Retained Earnings				
Retained Earnings				
Retained Earnings-Unappropriated		288,381,307.31	82.31%	
Retained Earnings-Appropriated		348,678.91	0.10%	
TOTAL EQUITY	p	306,660,599.96	87.53%	
TOTAL LIABILITIES AND EQUITY	Þ	350,357,665.81	100.00%	

Certified Correct:

JANET R. NADALA Div. Manager, Finance Recommended:

GRACELLA B. PALUCA Admin. & Finance Dept. Manager

RUEL D. TABADA

Approved:

General Manager