

Republic of the Philippines
DIPOLOG CITY WATER DISTRICT
STATEMENT OF FINANCIAL POSITION
As of November 30, 2024

		<u>Actual, This Month</u>	
		<u>Amount</u>	<u>% to Total</u>
<u>ASSETS</u>			
<u>CURRENT ASSETS:</u>			
<u>Cash and Cash Equivalents</u>			
Cash on Hand			
Cash-Collecting Officers	₱	1,256,487.97	0.33%
Petty Cash		35,000.00	0.01%
Cash in Bank-Local Currency			
Special Savings Deposit-(CA) DBP		28,931,850.39	7.69%
Special Savings Deposit-(SA) LBP		1,637,298.46	0.44%
Special Savings Deposit-(SA) LBP ONLINE		3,117,597.67	0.83%
Special Savings Deposit-(SA) LBP ECPAY		1,947,912.17	0.52%
Special Savings Deposit-(SA) DBP E-GOV		400,900.42	0.11%
Special Savings Deposit-(SA) DBP ONLINE		2,708,300.21	0.72%
Special Savings Deposit-(SA) LBP-ML		4,057,763.28	1.08%
Special Savings Deposit-(SA) LBP-SM		1,363,298.85	0.36%
Special Savings Deposit-(SA) DBP-WATER		2,779,069.10	0.74%
Cash Equivalents			
Time Deposits - DBP (Cust. & Meter)		1,304,888.78	0.35%
Time Deposits - LBP (Meter)		1,413,144.38	0.38%
TOTAL CASH AND CASH EQUIVALENTS	₱	50,953,511.68	13.54%
<u>Investments</u>			
Sinking Fund			
Sinking Fund	₱	1,514,620.99	0.40%
Sinking Fund - JSA With LWUA		2,585,680.55	0.69%
Miscellaneous Special Funds		583,688.88	0.16%
TOTAL INVESTMENTS	₱	4,683,990.42	1.24%
<u>Receivables</u>			
Loans and Receivable Accounts			
Contracts Receivable - Water	₱	8,512,571.51	
Allow. for Impairment - Contracts Receivable		(232,872.75)	
		8,279,698.76	2.20%
Other Receivables			
Contracts Receivable-Water(Inactive Accts)		8,722,576.88	
Allow. for Impairment - Contracts Receivable(IA)		(436,128.84)	
Contracts Receivable-Water(Under Litigation)		13,425,098.53	
Allow. for Impairment - Contracts Receivable(UL)		(652,894.19)	
Receivable-Disallowances/Charges		3,906,122.96	
Due from Employees (Calamity Loan)		1,710,579.00	
Allow. for Impairment-Due from Employees(CL)		(144,360.32)	
Due from Concessionaires, etc.		3,467,785.62	
Allow. for Impairment-Other Receivable		(103,602.78)	
TOTAL RECEIVABLES	₱	38,174,875.62	10.14%
<u>Inventories</u>			
Inventory Held for Consumption			
Office Supplies Inventory	₱	68,369.91	0.02%
Fuel, Oil and Lubricants Inventory		36,185.00	0.01%
Chemicals and Filtering Supplies Inventory		2,518,840.00	0.67%
Supplies and Materials for Water Systems Operations		9,711,722.50	2.58%
TOTAL INVENTORIES	₱	12,335,117.41	3.28%
<u>Other Assets</u>			
Advances			
Advances for Operating Expenses	₱	1,662,629.76	
Advances to Officers and Employees		377,308.52	
		2,039,938.28	0.54%
Prepayment			
Prepaid Insurance		136,758.63	
Other Prepayments			
Prepaid Fidelity Bond	45,334.75		
Prepaid Real Property Tax	5,140.74	50,475.49	
		187,234.12	0.05%
Deposits			
Guaranty Deposits		1,170,484.39	0.31%
TOTAL OTHER ASSETS		3,397,656.79	0.90%
TOTAL CURRENT ASSETS		109,545,151.92	

8

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NON-CURRENT ASSETS:			
<u>Property, Plant and Equipment</u>			
Land	₱	13,442,122.46	3.57%
Land		50,000.00	0.01%
Land Improvements			
Infrastructure Assets			
Plant-Utility Plant in Service			
Wells	₱	48,860,160.36	
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		132,950,498.55	
Service Connections		16,670,068.31	
Meter Installation		1,509,065.95	
Other Trans. & Distribution Mains		8,131,709.05	
Accumulated Depreciation-Plant (UPIS)		<u>(71,729,582.57)</u>	46.76%
Buildings and Other Structures			
Buildings			
Pumping Plant Struct. & Improvements		38,371,702.61	
Administrative Struct. & Improv.		26,266,309.13	
Accumulated Depreciation-Buildings		<u>(29,507,519.34)</u>	
Water Plant Structures & Improvements			
Source of Supply Plant Struct. & Improv	₱	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		<u>(9,637,473.02)</u>	10.52%
Machinery and Equipment			
Construction & Heavy Equipment	₱	16,176,596.20	
Accum. Depreciation -Const. & Heavy Eqpt		<u>(9,515,935.12)</u>	
Information & Communication Tech. Eqpt		1,013,693.50	
Accum. Dep.-Info & Comm. Tech Eqpt		<u>(401,006.24)</u>	1.93%
Transportation Equipment			
Motor Vehicles	₱	4,753,739.14	
Accumulated Depreciation-Motor Vehicles		<u>(3,535,290.35)</u>	0.32%
Furniture, Fixtures and Books			
Furniture and Fixtures		3,139,252.00	
Accum. Dep.-Furniture and Fixtures		<u>(2,451,031.26)</u>	0.18%
Other Property, Plant and Equipment			
Other Property, Plant and Equipment			
Laboratory Equipment	₱	1,529,828.00	
Tools, Shop and Garage Equipment		1,463,335.62	
Other General Plant		5,982,440.00	
Accum. Dep.-Other Prop., Plant and Eqpt		<u>(4,945,260.96)</u>	1.07%
Construction in Progress			
Const. in Progress-Service Concession Assets		19,608,134.76	5.21%
TOTAL PROPERTY, PLANT AND EQUIPMENT	₱	<u>261,842,583.21</u>	<u>69.58%</u>
<u>Other Assets</u>			
Other Assets			
Other Assets (Other Physical Properties)		4,927,166.97	1.31%
TOTAL OTHER ASSETS	₱	<u>4,927,166.97</u>	<u>1.31%</u>
TOTAL NON-CURRENT ASSETS	₱	<u>266,769,750.18</u>	
TOTAL ASSETS	₱	<u>376,314,902.10</u>	<u>100.00%</u>
LIABILITIES			
CURRENT LIABILITIES:			
<u>FINANCIAL LIABILITIES</u>			
Other Financial Liabilities			
Other Financial Liabilities		3,490,043.62	0.93%
TOTAL FINANCIAL LIABILITIES	₱	<u>3,490,043.62</u>	<u>0.93%</u>

8

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<u>INTER-AGENCY PAYABLES</u>			
Due to BIR	P	109,228.81	0.03%
Due to Philhealth		413.57	0.00%
Due to GSIS		87,036.60	0.02%
TOTAL INTER-AGENCY PAYABLES	P	196,678.98	0.05%
<u>TRUST LIABILITIES</u>			
Guaranty/Security Deposits Payable	P	4,107,613.38	1.09%
Customers' Deposit Payable		5,850,299.58	1.55%
TOTAL TRUST LIABILITIES	P	9,957,912.96	2.65%
<u>PROVISIONS</u>			
Leave Benefits Payable		2,911,001.00	0.77%
TOTAL PROVISIONS	P	2,911,001.00	0.77%
<u>OTHER PAYABLES</u>			
Other Payables			
Servicing Liabilities		84,371.24	0.00%
Other Payables	P	23,016,724.75	6.12%
TOTAL OTHER PAYABLES	P	23,101,095.99	6.14%
TOTAL CURRENT LIABILITIES	P	39,656,732.55	10.54%
<u>LONG-TERM LIABILITIES:</u>			
<u>PROVISIONS</u>			
Non-Current Leave Benefits Payable		8,359,413.61	2.22%
TOTAL PROVISIONS	P	8,359,413.61	2.22%
TOTAL LONG-TERM LIABILITIES	P	8,359,413.61	2.22%
TOTAL CURRENT & LONG-TERM LIABILITIES	P	48,016,146.16	12.76%
<u>EQUITY</u>			
<u>Government Equity</u>			
Government Equity	P	621,663.96	0.17%
Government Equity		9,911,912.15	2.63%
Contributed Capital-Other Paid In Capital			
<u>Intermediate Accounts</u>			
Intermediate Accounts			
Revenue/Income and Expense Summary		28,963,994.96	7.70%
<u>Retained Earnings</u>			
Retained Earnings			
Retained Earnings-Unappropriated		288,452,505.96	76.65%
Retained Earnings-Appropriated		348,678.91	0.09%
TOTAL EQUITY	P	328,298,755.94	87.24%
TOTAL LIABILITIES AND EQUITY	P	376,314,902.10	100.00%

Certified Correct:

JANET R. NADALA
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Recommended:

GRACELLA B. PALUCA
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Approved:

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