

Republic of the Philippines  
**DIPOLOG CITY WATER DISTRICT**  
**STATEMENT OF FINANCIAL POSITION**  
As of October 31, 2024

		<u>Actual, This Month</u>	
		<u>Amount</u>	<u>% to Total</u>
<b><u>ASSETS</u></b>			
<b><u>CURRENT ASSETS:</u></b>			
<u>Cash and Cash Equivalents</u>			
<b>Cash on Hand</b>			
Cash-Collecting Officers	₱	1,145,640.24	0.31%
Petty Cash		35,000.00	0.01%
<b>Cash in Bank-Local Currency</b>			
Special Savings Deposit-(CA) DBP		21,117,683.65	5.64%
Special Savings Deposit-(SA) LBP		1,637,298.46	0.44%
Special Savings Deposit-(SA) LBP ONLINE		2,966,663.32	0.79%
Special Savings Deposit-(SA) LBP ECPAY		1,822,698.32	0.49%
Special Savings Deposit-(SA) DBP E-GOV		400,900.42	0.11%
Special Savings Deposit-(SA) DBP ONLINE		2,419,676.58	0.65%
Special Savings Deposit-(SA) LBP-ML		12,345,329.25	3.30%
Special Savings Deposit-(SA) LBP-SM		1,299,442.95	0.35%
Special Savings Deposit-(SA) DBP-WATER		1,380,742.69	0.37%
<b>Cash Equivalents</b>			
Time Deposits - DBP (Cust. & Meter)		1,304,888.78	0.35%
Time Deposits - LBP (Meter)		1,413,144.38	0.38%
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	₱	<u>49,289,109.04</u>	<u>13.17%</u>
<u>Investments</u>			
<b>Sinking Fund</b>			
Sinking Fund	₱	1,514,620.99	0.40%
Sinking Fund - JSA With LWUA		2,585,680.55	0.69%
Miscellaneous Special Funds		2,251,683.50	0.60%
<b>TOTAL INVESTMENTS</b>	₱	<u>6,351,985.04</u>	<u>1.70%</u>
<u>Receivables</u>			
<b>Loans and Receivable Accounts</b>			
Contracts Receivable - Water	₱	8,143,097.14	
Allow. for Impairment - Contracts Receivable		(232,872.75)	
		7,910,224.39	2.11%
<b>Other Receivables</b>			
Contracts Receivable-Water(Inactive Accts)		8,722,576.88	
Allow. for Impairment - Contracts Receivable(IA)		(436,128.84)	
Contracts Receivable-Water(Under Litigation)		13,389,223.48	
Allow. for Impairment - Contracts Receivable(UL)		(652,894.19)	
Receivable-Disallowances/Charges		3,906,122.96	
Due from Employees (Calamity Loan)		1,812,221.57	
Allow. for Impairment-Due from Employees(CL)		(144,360.32)	
Due from Concessionaires, etc.		3,498,994.05	
Allow. for Impairment-Other Receivable		(103,602.78)	
		29,992,152.81	8.01%
<b>TOTAL RECEIVABLES</b>	₱	<u>37,902,377.20</u>	<u>10.13%</u>
<u>Inventories</u>			
<b>Inventory Held for Consumption</b>			
Office Supplies Inventory	₱	51,174.50	0.01%
Fuel, Oil and Lubricants Inventory		36,645.00	0.01%
Chemicals and Filtering Supplies Inventory		2,246,190.00	0.60%
Supplies and Materials for Water Systems Operations		9,756,629.26	2.61%
<b>TOTAL INVENTORIES</b>	₱	<u>12,090,638.76</u>	<u>3.23%</u>
<u>Other Assets</u>			
<b>Advances</b>			
Advances for Operating Expenses	₱	257,271.53	
Advances to Officers and Employees		278,876.48	
		536,148.01	0.14%
<b>Prepayment</b>			
Prepaid Insurance		182,142.16	
Other Prepayments			
Prepaid Fidelity Bond	49,366.31		
Prepaid Real Property Tax	10,281.48	59,647.79	
		241,789.95	0.06%
<b>Deposits</b>			
Guaranty Deposits		1,170,484.39	0.31%
<b>TOTAL OTHER ASSETS</b>		<u>1,948,422.35</u>	<u>0.52%</u>
<b>TOTAL CURRENT ASSETS</b>		<u>107,582,532.39</u>	

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			<u>Actual, This Month</u> <u>Amount</u>	<u>% to Total</u>
<b>NON-CURRENT ASSETS:</b>				
<u>Property, Plant and Equipment</u>				
Land	₱		13,442,122.46	3.59%
Land			50,000.00	0.01%
<b>Land Improvements</b>				
<b>Infrastructure Assets</b>				
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)		(70,813,747.96)	176,862,699.06	47.26%
<b>Buildings and Other Structures</b>				
Buildings				
Pumping Plant Struct. & Improvements		38,371,702.61		
Administrative Struct. & Improv.		26,266,309.13		
Accumulated Depreciation-Buildings		(29,182,559.43)		
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		(9,601,279.72)	39,946,254.22	10.68%
<b>Machinery and Equipment</b>				
Construction & Heavy Equipment	₱			
Accum. Depreciation -Const. & Heavy Eqpt		16,176,596.20		
Information & Communication Tech. Eqpt		(9,399,886.90)		
Accum. Dep.-Info & Comm. Tech Eqpt		1,013,693.50	7,404,200.09	1.98%
		(386,202.71)		
<b>Transportation Equipment</b>				
Motor Vehicles	₱			
Accumulated Depreciation-Motor Vehicles		4,753,739.14	1,269,663.02	0.34%
		(3,484,076.12)		
<b>Furniture, Fixtures and Books</b>				
Furniture and Fixtures		3,139,252.00		
Accum. Dep.-Furniture and Fixtures		(2,423,266.95)	715,985.05	0.19%
<b>Other Property, Plant and Equipment</b>				
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		(4,884,864.73)	4,090,738.89	1.09%
<b>Construction in Progress</b>				
Const. in Progress-Service Concession Assets	₱	17,911,917.69	17,911,917.69	4.79%
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT</b>			<u>₱ 261,693,580.48</u>	<u>69.93%</u>
<u>Other Assets</u>				
<b>Other Assets</b>				
Other Assets (Other Physical Properties)			4,927,166.97	1.32%
<b>TOTAL OTHER ASSETS</b>			<u>₱ 4,927,166.97</u>	<u>1.32%</u>
<b>TOTAL NON-CURRENT ASSETS</b>			<u>₱ 266,620,747.45</u>	
<b>TOTAL ASSETS</b>			<u>₱ 374,203,279.84</u>	<u>100.00%</u>
<b>LIABILITIES</b>				
<b>CURRENT LIABILITIES:</b>				
<b>FINANCIAL LIABILITIES</b>				
<b>Other Financial Liabilities</b>				
Other Financial Liabilities			3,039,847.58	0.81%
<b>TOTAL FINANCIAL LIABILITIES</b>			<u>₱ 3,039,847.58</u>	<u>0.81%</u>



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<b><u>INTER-AGENCY PAYABLES</u></b>		
Due to BIR	P 123,599.27	0.03%
Due to Philhealth	413.57	0.00%
Due to SSS	-	0.00%
Due to GSIS	79,166.55	0.02%
<b>TOTAL INTER-AGENCY PAYABLES</b>	<b>P 203,179.39</b>	<b>0.05%</b>
<b><u>TRUST LIABILITIES</u></b>		
Guaranty/Security Deposits Payable	P 4,090,775.90	1.09%
Customers' Deposit Payable	5,827,901.58	1.56%
<b>TOTAL TRUST LIABILITIES</b>	<b>P 9,918,677.48</b>	<b>2.65%</b>
<b><u>PROVISIONS</u></b>		
Leave Benefits Payable	2,911,001.00	0.78%
<b>TOTAL PROVISIONS</b>	<b>P 2,911,001.00</b>	<b>0.78%</b>
<b><u>OTHER PAYABLES</u></b>		
Other Payables	63,597.11	0.00%
Servicing Liabilities	P 22,385,669.22	5.98%
Other Payables	P 22,449,266.33	6.00%
<b>TOTAL OTHER PAYABLES</b>	<b>P 38,521,971.78</b>	<b>10.29%</b>
<b>TOTAL CURRENT LIABILITIES</b>		
<b><u>LONG-TERM LIABILITIES:</u></b>		
<b><u>PROVISIONS</u></b>		
Non-Current Leave Benefits Payable	8,359,413.61	2.23%
<b>TOTAL PROVISIONS</b>	<b>P 8,359,413.61</b>	<b>2.23%</b>
<b>TOTAL LONG-TERM LIABILITIES</b>	<b>P 8,359,413.61</b>	<b>2.23%</b>
<b>TOTAL CURRENT &amp; LONG-TERM LIABILITIES</b>	<b>P 46,881,385.39</b>	<b>12.53%</b>
<b><u>EQUITY</u></b>		
<b><u>Government Equity</u></b>		
<b>Government Equity</b>	P 621,663.96	0.17%
Government Equity	9,911,912.15	2.65%
Contributed Capital-Other Paid In Capital		
<b><u>Intermediate Accounts</u></b>		
<b>Intermediate Accounts</b>		
Revenue/Income and Expense Summary	27,987,133.47	7.48%
<b><u>Retained Earnings</u></b>		
<b>Retained Earnings</b>		
Retained Earnings-Unappropriated	288,452,505.96	77.08%
Retained Earnings-Appropriated	348,678.91	0.09%
<b>TOTAL EQUITY</b>	<b>P 327,321,894.45</b>	<b>87.47%</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>P 374,203,279.84</b>	<b>100.00%</b>

**Certified Correct:**

**JANET R. NADALA**  
Div. Manager, Finance

**Recommended:**

**GRACELLA B. PALUCA**  
Admin. & Finance Dept. Manager

**Approved:**

**RUEL D. TABADA**  
General Manager