

Republic of the Philippines
DIPOLOG CITY WATER DISTRICT
STATEMENT OF FINANCIAL POSITION
As of October 31, 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	270,492.60	0.08%
Petty Cash		35,000.00	0.01%
Cash in Bank-Local Currency			
Special Savings Deposit-(CA) DBP		2,521.20	0.00%
Special Savings Deposit-(SA) LBP		1,636,123.84	0.50%
Special Savings Deposit-(SA) LBP ONLINE		843,460.99	0.26%
Special Savings Deposit-(SA) LBP ECPAY		287,838.04	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) DBP E-GOV		400,295.54	0.12%
Special Savings Deposit-(SA) DBP ONLINE		760,269.81	0.23%
Special Savings Deposit-(SA) LBP-ML		181,783.42	0.06%
Special Savings Deposit-(SA) LBP-SM		698,242.58	0.22%
Special Savings Deposit-(SA) DBP-WATER		1,043,947.50	0.32%
Cash Equivalents			
Time Deposits - DBP (Cust. & Meter)		1,291,617.57	0.40%
Time Deposits - LBP (Meter)		1,402,897.10	0.43%
TOTAL CASH AND CASH EQUIVALENTS	P	8,874,690.19	2.74%
<u>Investments</u>			
Sinking Fund			
Sinking Fund	P	1,497,840.77	0.46%
Sinking Fund - JSA With LWUA		2,583,581.36	0.80%
Miscellaneous Special Funds		14,434,797.99	4.45%
TOTAL INVESTMENTS	P	18,516,220.12	5.71%
<u>Receivables</u>			
Loans and Receivable Accounts			
Contracts Receivable - Water	P	15,291,992.57	
Allow. for Impairment - Contracts Receivable		(357,246.59)	
		14,934,745.98	4.61%
Other Receivables			
Contracts Receivable-Water(Inactive Accts)		2,983,203.15	
Allow. for Impairment - Contracts Receivable(IA)		(149,160.16)	
Contracts Receivable-Water(Under Litigation)		12,767,586.03	
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)		4,415,605.21	
Allow. for Impairment-Due from Employees(CL)		(162,160.93)	
Due from Concessionaires, etc.		1,117,902.16	
Allow. for Impairment-Other Receivable		(52,302.14)	
		24,254,444.37	7.48%
TOTAL RECEIVABLES	P	39,189,190.35	12.09%
<u>Inventories</u>			
Inventory Held for Consumption			
Office Supplies Inventory	P	625,435.26	0.19%
Fuel, Oil and Lubricants Inventory		24,905.44	0.01%
Chemicals and Filtering Supplies Inventory		1,092,994.25	0.34%
Supplies and Materials for Water Systems Operations		8,134,314.06	2.51%
TOTAL INVENTORIES	P	9,877,649.01	3.05%
<u>Property, Plant and Equipment</u>			
Land			
Land	P	13,442,122.46	4.15%
Land Improvements			
		50,000.00	0.02%
Infrastructure Assets			
Plant-Utility Plant in Service			
Wells	P	50,033,086.79	



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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	98,319,730.22		
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>	<i>(52,114,392.07)</i>	148,613,919.85	45.84%
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>	<i>(28,384,260.81)</i>		
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>	<i>(10,370,218.65)</i>	39,575,492.67	12.21%
Machinery and Equipment			
Construction & Heavy Equipment	P 16,176,596.20		
<i>Accum. Depreciation -Const. & Heavy Eqpt</i>	<i>(6,645,622.08)</i>		
Information & Communication Tech. Eqpt	904,943.50		
<i>Accum. Dep.-Info & Comm. Tech Eqpt</i>	<i>(505,226.00)</i>		
Communication Equipment	210,349.23		
<i>Accum. Dep.- Communication Equipment</i>	<i>(174,837.68)</i>	9,966,203.17	3.07%
Transportation Equipment			
Motor Vehicles	P 6,985,634.24		
<i>Accumulated Depreciation-Motor Vehicles</i>	<i>(5,007,100.37)</i>	1,978,533.87	0.61%
Furniture, Fixtures and Books			
Furniture and Fixtures	5,929,566.69		
<i>Accum. Dep.-Furniture and Fixtures</i>	<i>(3,203,817.07)</i>	2,725,749.62	0.84%
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>	<i>(3,605,118.72)</i>	4,804,742.28	1.48%
Construction in Progress			
Const. in Progress-Service Concession Assets	P 20,761,510.72		
Const. in Progress-Furniture & Fixtures	-	20,761,510.72	6.40%
TOTAL PROPERTY, PLANT AND EQUIPMENT	P	241,918,274.64	74.62%
Other Assets			
Advances			
Advances for Operating Expenses	P 61,361.97		
Advances to Officers and Employees	322,349.31	383,711.28	0.12%
Prepayment			
Prepaid Registration	10,662.30		
Prepaid Insurance	161,966.46		
Prepaid Fidelity Bond	41,997.87		
Prepaid Real Property Tax	7,856.72		
Prepaid Benefit Cost	0.00	222,483.35	0.07%
Deposits			
Guaranty Deposits		1,170,434.39	0.36%
Other Assets			
Other Assets (Other Physical Properties)		4,029,849.87	1.24%
TOTAL OTHER ASSETS	P	5,806,478.89	1.79%
TOTAL ASSETS	P	324,182,503.20	100.00%



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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		211,471.77	0.07%
Other Financial Liabilities			
Other Financial Liabilities		(5,525,427.29)	-1.70%
TOTAL FINANCIAL LIABILITIES	P	<u>(5,313,955.52)</u>	<u>-1.64%</u>
<u>Inter-Agency Payables</u>			
Inter-Agency Payables			
Due to BIR	P	(237,265.35)	-0.07%
Due to GSIS		102,821.81	0.03%
Due to Philhealth		(824.19)	0.00%
Due to SSS		-	
Other Payable (PF)		32.91	0.00%
TOTAL INTER-AGENCY PAYABLES	P	<u>(135,234.82)</u>	<u>-0.04%</u>
<u>Trust Liabilities</u>			
Trust Liabilities			
Guaranty/Security Deposits Payable	P	2,315,730.18	0.71%
Customers' Deposit Payable		4,833,623.41	1.49%
TOTAL TRUST LIABILITIES	P	<u>7,149,353.59</u>	<u>2.21%</u>
<u>Provisions</u>			
Provisions			
Service Award Payable	P	9,662,641.87	2.98%
Leave Benefits Payable		967,909.25	0.30%
Non-Current Leave Benefits Payable		9,842,991.96	3.04%
TOTAL PROVISIONS	P	<u>20,473,543.08</u>	<u>6.32%</u>
<u>Other Payables</u>			
Other Payables			
Servicing Liabilities		40,027.80	0.01%
Other Payables	P	11,948,209.57	3.69%
TOTAL OTHER PAYABLES	P	<u>11,988,237.37</u>	<u>3.70%</u>
TOTAL LIABILITIES	P	<u>34,161,943.70</u>	<u>10.54%</u>
<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	3.06%
<u>Intermediate Accounts</u>			
Intermediate Accounts			
Revenue/Income and Expense Summary		1,424,105.75	0.44%
<u>Remeasurement Gain(Loss)</u>			
Remeasurement Gain(Loss)			
Remeasurement Gain (Unapp Ret. Earn.)		277,714,198.73	85.67%
Remeasurement Gain (App Ret. Earn.)		348,678.91	0.11%
TOTAL EQUITY	P	<u>290,020,559.50</u>	<u>89.46%</u>
TOTAL LIABILITIES AND EQUITY	P	<u>324,182,503.20</u>	<u>100.00%</u>

Certified Correct:

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Recommended:

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