

Republic of the Philippines
DIPOLOG CITY WATER DISTRICT
STATEMENT OF FINANCIAL POSITION
As of September 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	286,200.74	0.09%
Petty Cash		35,000.00	0.01%
Cash in Bank-Local Currency			
Special Savings Deposit-(CA) DBP		1,300,776.22	0.40%
Special Savings Deposit-(SA) LBP		1,636,123.84	0.50%
Special Savings Deposit-(SA) LBP ONLINE		489,605.99	0.15%
Special Savings Deposit-(SA) LBP ECPAY		1,087,314.94	0.33%
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		537,172.41	0.16%
Special Savings Deposit-(SA) LBP-ML		3,649,373.76	1.11%
Special Savings Deposit-(SA) LBP-SM		631,118.29	0.19%
Special Savings Deposit-(SA) DBP-WATER		99,146.36	0.03%
Cash Equivalents			
Time Deposits - DBP (Cust. & Meter)		1,291,617.57	0.39%
Time Deposits - LBP (Meter)		1,402,430.28	0.43%
TOTAL CASH AND CASH EQUIVALENTS	P	12,866,375.94	3.91%
<u>Investments</u>			
Sinking Fund			
Sinking Fund	P	1,497,840.77	0.46%
Sinking Fund - JSA With LWUA		2,583,581.36	0.79%
Miscellaneous Special Funds		13,629,671.68	4.15%
TOTAL INVESTMENTS	P	17,711,093.81	5.39%
<u>Receivables</u>			
Loans and Receivable Accounts			
Contracts Receivable - Water	P	14,171,120.50	
<i>Allow. for Impairment - Contracts Receivable</i>		(357,246.59)	
		13,813,873.91	4.20%
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)		12,698,961.83	
<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)		4,520,581.12	
<i>Allow. for Impairment-Due from Employees(CL)</i>		(162,160.93)	
Due from Concessionaires, etc.		1,082,890.06	
<i>Allow. for Impairment-Other Receivable</i>		(52,302.14)	
TOTAL RECEIVABLES	P	38,069,657.89	11.58%
<u>Inventories</u>			
Inventory Held for Consumption			
Office Supplies Inventory	P	621,733.13	0.19%
Fuel, Oil and Lubricants Inventory		28,805.44	0.01%
Chemicals and Filtering Supplies Inventory		1,092,994.25	0.33%
Supplies and Materials for Water Systems Operations		10,499,676.25	3.19%
TOTAL INVENTORIES	P	12,243,209.07	3.72%
<u>Property, Plant and Equipment</u>			
Land			
Land	P	13,442,122.46	4.09%
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>	<u>(51,519,633.20)</u>	149,208,678.72	45.39%
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>(27,918,880.14)</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>(10,328,083.91)</u>	40,083,008.08	12.19%
Machinery and Equipment			
Construction & Heavy Equipment	P 16,176,596.20		
<i>Accum. Depreciation -Const. & Heavy Eqpt</i>	<u>(6,520,798.86)</u>		
Information & Communication Tech. Eqpt	904,943.50		
<i>Accum. Dep.-Info & Comm. Tech Eqpt</i>	<u>(498,306.62)</u>		
Communication Equipment	210,349.23		
<i>Accum. Dep.- Communication Equipment</i>	<u>(173,527.44)</u>	10,099,256.01	3.07%
Transportation Equipment			
Motor Vehicles	P 6,955,634.24		
<i>Accumulated Depreciation-Motor Vehicles</i>	<u>(4,963,877.27)</u>	1,991,756.97	0.61%
Furniture, Fixtures and Books			
Furniture and Fixtures	5,890,566.69		
<i>Accum. Dep.-Furniture and Fixtures</i>	<u>(3,148,537.16)</u>	2,742,029.53	0.83%
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>(3,531,460.50)</u>	4,878,400.50	1.48%
Construction in Progress			
Const. in Progress-Service Concession Assets	P 19,281,725.82		
Const. in Progress-Furniture & Fixtures	-	19,281,725.82	5.87%
TOTAL PROPERTY, PLANT AND EQUIPMENT		P 241,776,978.09	73.54%
Other Assets			
Advances			
Advances for Operating Expenses	P 350,475.23		
Advances to Officers and Employees	<u>284,217.27</u>	634,692.50	0.19%
Prepayment			
Prepaid Registration	13,021.94		
Prepaid Insurance	212,747.12		
Prepaid Fidelity Bond	46,311.10		
Prepaid Real Property Tax	11,785.08		
Prepaid Benefit Cost	<u>0.00</u>	283,865.24	0.09%
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		P 6,088,130.00	1.85%
TOTAL ASSETS		P <u>328,755,444.80</u>	<u>100.00%</u>

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LIABILITIES

Actual, This Month
Amount % to Total

Financial Liabilities

Payables

Accounts Payable ₱ 0.00 0.00%

Bills/Bonds/Loans Payable

Loans Payable - LWUA 237,099.77 0.07%

Other Financial Liabilities

Other Financial Liabilities - 0.00%

TOTAL FINANCIAL LIABILITIES

₱ 237,099.77 0.07%

Inter-Agency Payables

Inter-Agency Payables

Due to BIR ₱ (154,901.03) -0.05%

Due to GSIS 87,776.13 0.03%

Due to HDMF - 0.00%

Due to SSS - -

Other Payable (PF) (34,542.09) -0.01%

TOTAL INTER-AGENCY PAYABLES

₱ (101,666.99) -0.03%

Trust Liabilities

Trust Liabilities

Guaranty/Security Deposits Payable ₱ 2,277,793.31 0.69%

Customers' Deposit Payable 4,858,649.46 1.48%

TOTAL TRUST LIABILITIES

₱ 7,136,442.77 2.17%

Provisions

Provisions

Service Award Payable ₱ 9,662,641.87 2.94%

Leave Benefits Payable 947,457.50 0.29%

Non-Current Leave Benefits Payable 9,842,991.96 2.99%

TOTAL PROVISIONS

₱ 20,453,091.33 6.22%

Other Payables

Other Payables

Servicing Liabilities 24,597.58 0.01%

Other Payables ₱ 11,033,071.84 3.36%

TOTAL OTHER PAYABLES

₱ 11,057,669.42 3.36%

TOTAL LIABILITIES

₱ 38,782,636.30 11.80%

EQUITY

Government Equity

Government Equity

Government Equity ₱ 621,663.96 0.19%

Contributed Capital-Other Paid In Capital 9,911,912.15 3.01%

Intermediate Accounts

Intermediate Accounts

Revenue/Income and Expense Summary 1,376,354.75 0.42%

Remeasurement Gain(Loss)

Remeasurement Gain(Loss)

Remeasurement Gain (Unapp Ret. Earn.) 277,714,198.73 84.47%

Remeasurement Gain (App Ret. Earn.) 348,678.91 0.11%

TOTAL EQUITY

₱ 289,972,808.50 88.20%

TOTAL LIABILITIES AND EQUITY

₱ 328,755,444.80 100.00%

Certified Correct:

JANET R. NADALA
Div. Manager, Finance

Recommended:

GRACELLA B. PALUCA
Admin. & Finance Dept. Manager

Approved:

RUEL D. TABADA
General Manager