

Republic of the Philippines
DIPOLOG CITY WATER DISTRICT
STATEMENT OF FINANCIAL POSITION
As of December 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 | 555,185.54 | 0.17% |
| Petty Cash | | 35,000.00 | 0.01% |
| Cash in Bank-Local Currency | | | |
| Special Savings Deposit-(CA) DBP | | 5,728,550.27 | 1.79% |
| Special Savings Deposit-(SA) LBP | | 1,636,123.84 | 0.51% |
| Special Savings Deposit-(SA) LBP ONLINE | | 443,418.00 | 0.14% |
| Special Savings Deposit-(SA) LBP ECPAY | | 746,826.24 | 0.23% |
| 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) ALLIED BANK | | - | 0.00% |
| Special Savings Deposit-(SA) DBP E-GOV | | 400,295.54 | 0.12% |
| Special Savings Deposit-(SA) DBP ONLINE | | 597,827.11 | 0.19% |
| Special Savings Deposit-(SA) LBP-ML | | 562,404.08 | 0.18% |
| Special Savings Deposit-(SA) LBP-SM | | 73,145.67 | 0.02% |
| Special Savings Deposit-(SA) DBP-WATER | | 1,682,625.40 | 0.53% |
| Cash Equivalents | | | |
| Time Deposits - DBP (Cust. & Meter) | | 1,292,084.55 | 0.40% |
| Time Deposits - LBP (Meter) | | 1,402,897.10 | 0.44% |
| TOTAL CASH AND CASH EQUIVALENTS | P | 15,176,583.34 | 4.74% |
| <u>Investments</u> | | | |
| Sinking Fund | | | |
| Sinking Fund | P | 1,497,840.77 | 0.47% |
| Sinking Fund - JSA With LWUA | | 2,583,581.36 | 0.81% |
| Miscellaneous Special Funds | | 3,383,513.46 | 1.06% |
| TOTAL INVESTMENTS | P | 7,464,935.59 | 2.33% |
| <u>Receivables</u> | | | |
| Loans and Receivable Accounts | | | |
| Contracts Receivable - Water | P | 15,282,709.09 | |
| Allow. for Impairment - Contracts Receivable | | (357,246.59) | |
| | | 14,925,462.50 | 4.66% |
| 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) | | 12,862,449.93 | |
| 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) | | 4,205,653.39 | |
| Allow. for Impairment-Due from Employees(CL) | | (162,160.93) | |
| Due from Concessionaires, etc. | | 1,091,603.45 | |
| Allow. for Impairment-Other Receivable | | (52,302.14) | |
| | | 24,113,057.74 | 7.53% |
| TOTAL RECEIVABLES | P | 39,038,520.24 | 12.18% |
| <u>Inventories</u> | | | |
| Inventory Held for Consumption | | | |
| Office Supplies Inventory | P | 483,263.58 | 0.15% |
| Fuel, Oil and Lubricants Inventory | | 9,775.44 | 0.00% |
| Chemicals and Filtering Supplies Inventory | | 1,092,994.25 | 0.34% |
| Supplies and Materials for Water Systems Operations | | 9,767,897.99 | 3.05% |
| TOTAL INVENTORIES | P | 11,353,931.26 | 3.54% |
| <u>Property, Plant and Equipment</u> | | | |
| Land | | | |
| Land | P | 13,442,122.46 | 4.20% |
| Land Improvements | | 50,000.00 | 0.02% |
| Infrastructure Assets | | | |
| Plant-Utility Plant in Service | | | |
| Wells | P | 50,033,086.79 | |
| Supply Mains | | 365,946.91 | |

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| 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>(53,712,033.81)</u> | 147,016,278.11 | 45.89% |
| 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>(29,465,691.99)</u> | | |
| Water Plant Structures & Improvements | | | |
| Source of Supply Plant Struct. & Improv | ₱ 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>(10,487,465.43)</u> | 38,376,814.71 | 11.98% |
| Machinery and Equipment | | | |
| Construction & Heavy Equipment | ₱ 16,176,596.20 | | |
| <i>Accum. Depreciation -Const. & Heavy Eqpt</i> | <u>(6,895,268.52)</u> | | |
| Information & Communication Tech. Eqpt | 904,943.50 | | |
| <i>Accum. Dep.-Info & Comm. Tech Eqpt</i> | <u>(520,119.14)</u> | | |
| Communication Equipment | 210,349.23 | | |
| <i>Accum. Dep.- Communication Equipment</i> | <u>(175,925.46)</u> | 9,700,575.81 | 3.03% |
| Transportation Equipment | | | |
| Motor Vehicles | ₱ 6,985,634.24 | | |
| <i>Accumulated Depreciation-Motor Vehicles</i> | <u>(5,104,010.69)</u> | 1,881,623.55 | 0.59% |
| Furniture, Fixtures and Books | | | |
| Furniture and Fixtures | 5,899,566.69 | | |
| <i>Accum. Dep.-Furniture and Fixtures</i> | <u>(3,316,164.35)</u> | 2,583,402.34 | 0.81% |
| Other Property, Plant and Equipment | | | |
| Other Property, Plant and Equipment | | | |
| Laboratory Equipment | ₱ 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>(3,754,774.02)</u> | 4,655,086.98 | 1.45% |
| Construction in Progress | | | |
| Const. in Progress-Service Concession Assets | ₱ 24,139,656.89 | 24,139,656.89 | 7.53% |
| TOTAL PROPERTY, PLANT AND EQUIPMENT | ₱ | 241,845,560.85 | 75.49% |
| <u>Other Assets</u> | | | |
| Advances | | | |
| Advances for Operating Expenses | ₱ 23,530.98 | | |
| Advances to Officers and Employees | 148,952.29 | 172,483.27 | 0.05% |
| Prepayment | | | |
| Prepaid Registration | 5,943.18 | | |
| Prepaid Insurance | 60,405.13 | | |
| Prepaid Fidelity Bond | 33,371.41 | | |
| Prepaid Real Property Tax | 66,062.36 | 165,782.08 | 0.05% |
| Deposits | | | |
| Guaranty Deposits | | 1,170,434.39 | 0.37% |
| Other Assets | | | |
| Other Assets (Other Physical Properties) | | 3,999,137.87 | 1.25% |
| TOTAL OTHER ASSETS | ₱ | 5,507,837.61 | 1.72% |
| TOTAL ASSETS | ₱ | 320,387,368.89 | 100.00% |

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| | <u>Amount</u> | <u>% to Total</u> |
| <u>LIABILITIES</u> | | |
| <u>Financial Liabilities</u> | | |
| Payables | | |
| Accounts Payable | P 0.00 | 0.00% |
| Bills/Bonds/Loans Payable | | |
| Loans Payable - LWUA | 159,689.77 | 0.05% |
| Other Financial Liabilities | | |
| Other Financial Liabilities | (13,521,751.70) | -4.22% |
| TOTAL FINANCIAL LIABILITIES | P (13,362,061.93) | -4.17% |
| <u>Inter-Agency Payables</u> | | |
| Inter-Agency Payables | | |
| Due to BIR | P 815,146.82 | 0.25% |
| Due to GSIS | 80,498.50 | 0.03% |
| Due to Philhealth | (0.00) | 0.00% |
| Due to SSS | - | |
| Other Payable (PF) | 32.91 | 0.00% |
| TOTAL INTER-AGENCY PAYABLES | P 895,678.23 | 0.28% |
| <u>Trust Liabilities</u> | | |
| Trust Liabilities | | |
| Guaranty/Security Deposits Payable | P 2,334,117.52 | 0.73% |
| Customers' Deposit Payable | 4,932,976.01 | 1.54% |
| TOTAL TRUST LIABILITIES | P 7,267,093.53 | 2.27% |
| <u>Provisions</u> | | |
| Provisions | | |
| Service Award Payable | P 9,662,641.87 | 3.02% |
| Leave Benefits Payable | 1,119,517.98 | 0.35% |
| Non-Current Leave Benefits Payable | 9,842,991.96 | 3.07% |
| TOTAL PROVISIONS | P 20,625,151.81 | 6.44% |
| <u>Other Payables</u> | | |
| Other Payables | | |
| Servicing Liabilities | 40,872.80 | 0.01% |
| Other Payables | P 14,378,704.97 | 4.49% |
| TOTAL OTHER PAYABLES | P 14,419,577.77 | 4.50% |
| TOTAL LIABILITIES | P 29,845,439.41 | 9.32% |
| <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 | 3.09% |
| <u>Intermediate Accounts</u> | | |
| Intermediate Accounts | | |
| Revenue/Income and Expense Summary | 1,971,092.85 | 0.62% |
| <u>Remeasurement Gain(Loss)</u> | | |
| Remeasurement Gain(Loss) | | |
| Remeasurement Gain (Unapp Ret. Earn.) | 277,688,581.61 | 86.67% |
| Remeasurement Gain (App Ret. Earn.) | 348,678.91 | 0.11% |
| TOTAL EQUITY | P 290,541,929.48 | 90.68% |
| TOTAL LIABILITIES AND EQUITY | P 320,387,368.89 | 100.00% |

Certified Correct:

JANET R. NADALA
Div. Manager, Finance

Recommended:

GRACELLA B. PALUCA
Admin. & Finance Dept. Manager

Approved:

RUEL D. TABADA
General Manager