

Republic of the Philippines
DIPOLOG CITY WATER DISTRICT
STATEMENT OF FINANCIAL POSITION
As of November 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	400,756.58	0.12%
Petty Cash		35,000.00	0.01%
Cash in Bank-Local Currency			
Special Savings Deposit-(CA) DBP		3,908,040.87	1.20%
Special Savings Deposit-(SA) LBP		1,636,123.84	0.50%
Special Savings Deposit-(SA) LBP ONLINE		620,705.88	0.19%
Special Savings Deposit-(SA) LBP ECPAY		524,591.44	0.16%
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		480,567.18	0.15%
Special Savings Deposit-(SA) LBP-ML		905,760.15	0.28%
Special Savings Deposit-(SA) LBP-SM		756,575.77	0.23%
Special Savings Deposit-(SA) DBP-WATER		1,510,670.62	0.46%
Cash Equivalents			
Time Deposits - DBP (Cust. & Meter)		1,292,084.55	0.40%
Time Deposits - LBP (Meter)		1,402,897.10	0.43%
TOTAL CASH AND CASH EQUIVALENTS	P	13,894,269.52	4.25%
<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		12,476,043.81	3.82%
TOTAL INVESTMENTS	P	16,557,465.94	5.07%
<u>Receivables</u>			
Loans and Receivable Accounts			
Contracts Receivable - Water	P	14,676,825.56	
Allow. for Impairment - Contracts Receivable		(357,246.59)	
		14,319,578.97	4.38%
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)		12,834,070.43	
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)		4,310,629.30	
Allow. for Impairment-Due from Employees(CL)		(162,160.93)	
Due from Concessionaires, etc.		1,104,464.99	
Allow. for Impairment-Other Receivable		(52,302.14)	
		24,202,515.69	7.41%
TOTAL RECEIVABLES	P	38,522,094.66	11.79%
<u>Inventories</u>			
Inventory Held for Consumption			
Office Supplies Inventory	P	585,165.89	0.18%
Fuel, Oil and Lubricants Inventory		11,700.44	0.00%
Chemicals and Filtering Supplies Inventory		1,092,994.25	0.33%
Supplies and Materials for Water Systems Operations		8,689,159.43	2.66%
TOTAL INVENTORIES	P	10,379,020.01	3.18%
<u>Property, Plant and Equipment</u>			
Land			
Land	P	13,442,122.46	4.11%
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>(53,117,274.94)</u>	147,611,036.98	45.19%
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>(29,004,844.32)</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>(10,445,330.69)</u>	38,879,797.12	11.90%
Machinery and Equipment			
Construction & Heavy Equipment	P 16,176,596.20		
<i>Accum. Depreciation -Const. & Heavy Eqpt</i>	<u>(6,770,445.30)</u>		
Information & Communication Tech. Eqpt	904,943.50		
<i>Accum. Dep.-Info & Comm. Tech Eqpt</i>	<u>(513,199.76)</u>		
Communication Equipment	210,349.23		
<i>Accum. Dep.- Communication Equipment</i>	<u>(175,381.57)</u>	9,832,862.30	3.01%
Transportation Equipment			
Motor Vehicles	P 6,985,634.24		
<i>Accumulated Depreciation-Motor Vehicles</i>	<u>(5,060,787.59)</u>	1,924,846.65	0.59%
Furniture, Fixtures and Books			
Furniture and Fixtures	5,929,566.69		
<i>Accum. Dep.-Furniture and Fixtures</i>	<u>(3,260,714.19)</u>	2,668,852.50	0.82%
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>(3,681,115.80)</u>	4,728,745.20	1.45%
Construction in Progress			
Const. in Progress-Service Concession Assets	P 22,499,874.93	22,499,874.93	6.89%
TOTAL PROPERTY, PLANT AND EQUIPMENT		P 241,638,138.14	73.97%
Other Assets			
Advances			
Advances for Operating Expenses	P 28,882.25		
Advances to Officers and Employees	314,815.81	343,698.06	0.11%
Prepayment			
Prepaid Registration	8,302.66		
Prepaid Insurance	111,185.80		
Prepaid Fidelity Bond	37,684.64		
Prepaid Real Property Tax	3,928.36	161,101.46	0.05%
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 5,674,371.78	1.74%
TOTAL ASSETS		P 326,665,360.05	100.00%

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<u>LIABILITIES</u>		
<u>Financial Liabilities</u>		
Payables		
Accounts Payable	P 3,305,829.71	1.01%
Bills/Bonds/Loans Payable		
Loans Payable - LWUA	185,668.77	0.06%
Other Financial Liabilities		
Other Financial Liabilities	(9,054,577.55)	-2.77%
TOTAL FINANCIAL LIABILITIES	P (5,563,079.07)	-1.70%
<u>Inter-Agency Payables</u>		
Inter-Agency Payables		
Due to BIR	P (250,507.04)	-0.08%
Due to GSIS	78,006.78	0.02%
Due to Philhealth	(0.00)	0.00%
Due to SSS	-	
Other Payable (PF)	32.91	0.00%
TOTAL INTER-AGENCY PAYABLES	P (172,467.35)	-0.05%
<u>Trust Liabilities</u>		
Trust Liabilities		
Guaranty/Security Deposits Payable	P 2,315,730.18	0.71%
Customers' Deposit Payable	4,860,827.29	1.49%
TOTAL TRUST LIABILITIES	P 7,176,557.47	2.20%
<u>Provisions</u>		
Provisions		
Service Award Payable	P 9,662,641.87	2.96%
Leave Benefits Payable	1,332,356.73	0.41%
Non-Current Leave Benefits Payable	9,842,991.96	3.01%
TOTAL PROVISIONS	P 20,837,990.56	6.38%
<u>Other Payables</u>		
Other Payables		
Servicing Liabilities	40,872.80	0.01%
Other Payables	P 14,173,756.31	4.34%
TOTAL OTHER PAYABLES	P 14,214,629.11	4.35%
TOTAL LIABILITIES	P 36,493,630.72	11.17%
<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	3.03%
<u>Intermediate Accounts</u>		
Intermediate Accounts		
Revenue/Income and Expense Summary	1,575,275.58	0.48%
<u>Remeasurement Gain(Loss)</u>		
Remeasurement Gain(Loss)		
Remeasurement Gain (Unapp Ret. Earn.)	277,714,198.73	85.01%
Remeasurement Gain (App Ret. Earn.)	348,678.91	0.11%
TOTAL EQUITY	P 290,171,729.33	88.83%
TOTAL LIABILITIES AND EQUITY	P 326,665,360.05	100.00%

Certified Correct:

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