

Republic of the Philippines
DIPOLOG CITY WATER DISTRICT
STATEMENT OF FINANCIAL POSITION
As of December 31, 2025

		<u>Actual, This Month</u>	
		<u>Amount</u>	<u>% to Total</u>
<u>ASSETS</u>			
CURRENT ASSETS:			
<u>Cash and Cash Equivalents</u>			
Cash on Hand			
Cash-Collecting Officers	P	2,126,219.03	0.50%
Petty Cash		50,000.00	0.01%
Cash in Bank-Local Currency			
Special Savings Deposit-(CA) DBP		24,154,688.30	5.66%
Special Savings Deposit-(SA) LBP		1,637,594.31	0.38%
Special Savings Deposit-(SA) LBP ONLINE		4,276,137.65	1.00%
Special Savings Deposit-(SA) LBP ECPAY		1,479,403.91	0.35%
Special Savings Deposit-(SA) DBP E-GOV		401,071.50	0.09%
Special Savings Deposit-(SA) DBP ONLINE		2,516,173.97	0.59%
Special Savings Deposit-(SA) LBP-ML		5,872,631.74	1.38%
Special Savings Deposit-(SA) LBP-SM		2,178,400.44	0.51%
Special Savings Deposit-(SA) DBP-WATER		5,755,355.87	1.35%
Cash Equivalents			
Time Deposits - DBP (Cust. & Meter)		1,316,575.72	0.31%
Time Deposits - LBP (Meter)		1,420,304.56	0.33%
TOTAL CASH AND CASH EQUIVALENTS		P 53,184,557.00	12.47%
<u>Investments</u>			
Sinking Fund			
Sinking Fund	P	1,532,367.90	0.36%
Sinking Fund - JSA With LWUA		2,586,309.21	0.61%
Miscellaneous Special Funds		3,010.87	0.00%
TOTAL INVESTMENTS		P 4,121,687.98	0.97%
<u>Receivables</u>			
Loans and Receivable Accounts			
Contracts Receivable - Water	P	12,411,407.74	
<i>Allow. for Impairment - Contracts Receivable</i>		(268,573.97)	
		12,142,833.77	2.85%
Other Receivables			
Contracts Receivable-Water(Inactive Accts)		8,293,462.86	
<i>Allow. for Impairment - Contracts Receivable(IA)</i>		(414,673.14)	
Contracts Receivable-Water(Under Litigation)		-	
<i>Allow. for Impairment - Contracts Receivable(UL)</i>		-	
Receivable-Disallowances/Charges		3,652,068.81	
Due from Employees (Calamity Loan)		420,625.63	
<i>Allow. for Impairment-Due from Employees(CL)</i>		(80,446.82)	
Due from Concessionaires, etc.		3,222,814.12	
<i>Allow. for Impairment-Other Receivable</i>		(382,707.65)	
TOTAL RECEIVABLES		P 26,853,977.58	6.29%
<u>Inventories</u>			
Inventory Held for Consumption			
Office Supplies Inventory	P	1,223,955.31	0.29%
Fuel, Oil and Lubricants Inventory		17,469.00	0.00%
Chemicals and Filtering Supplies Inventory		1,855,804.00	0.44%
Supplies and Materials for Water Systems Operations		781,164.82	0.18%
TOTAL INVENTORIES		P 3,878,393.13	0.91%
<u>Other Assets</u>			
Advances			
Advances for Operating Expenses	P	5,753,263.13	
Advances to Officers and Employees		18,443.27	
		5,771,706.40	1.35%
Prepayment			
Prepaid Insurance		177,738.07	
Other Prepayments			
Prepaid Fidelity Bond	46,053.84		
Prepaid Real Property Tax	61,688.88	107,742.72	
		285,480.79	0.07%
Deposits			
Guaranty Deposits		1,170,484.39	0.27%
TOTAL OTHER ASSETS		7,227,671.58	1.69%
TOTAL CURRENT ASSETS		95,266,287.27	

j

Republic of the Philippines
DIPOLOG CITY WATER DISTRICT
STATEMENT OF FINANCIAL POSITION
As of December 31, 2025

		<u>Actual, This Month</u>	<u>% to Total</u>
		<u>Amount</u>	<u>% to Total</u>
NON-CURRENT ASSETS:			
<u>Property, Plant and Equipment</u>			
Land			
Land	P	14,479,322.46	3.39%
Land Improvements		300,000.00	0.07%
Infrastructure Assets			
Plant-Utility Plant in Service			
Wells	P	51,930,077.32	
Supply Mains		365,946.91	
Other Pumping Plant		13,021,975.52	
Septage Management Project		17,469,893.94	
Reservoirs and Tanks		10,911,458.75	
Transmission and Distribution Mains		164,284,565.37	
Service Connections		30,992,986.29	
Meters		1,958,745.00	
Meter Installation		1,509,065.95	
Other Trans. & Distribution Mains		9,377,082.34	
<i>Accumulated Depreciation-Plant (UPIS)</i>		<u>(97,275,155.03)</u>	47.95%
Buildings and Other Structures			
Buildings			
Pumping Plant Struct. & Improvements		50,512,937.78	
Administrative Struct. & Improv.		31,283,922.90	
<i>Accumulated Depreciation-Buildings</i>		<u>(44,105,058.18)</u>	
Water Plant Structures & Improvements			
Source of Supply Plant Struct. & Improv	P	9,480,283.80	
Water Treatment Struct. & Improvements		3,295,341.75	
Trans. & Dist. Struct. & Improv.		8,760,832.13	
<i>Accumulated Depreciation-Water Plant Struc</i>		<u>(16,440,131.28)</u>	10.03%
Machinery and Equipment			
Construction & Heavy Equipment	P	17,692,778.49	
<i>Accum. Depreciation -Const. & Heavy Eqpt</i>		<u>(11,973,180.90)</u>	
Information & Communication Tech. Eqpt		1,457,268.50	
<i>Accum. Dep.-Info & Comm. Tech Eqpt</i>		<u>(916,847.26)</u>	
Communication Equipment		226,850.00	
<i>Accum. Dep.- Communication Equipment</i>		<u>(204,165.00)</u>	1.47%
Transportation Equipment			
Motor Vehicles	P	13,031,456.00	
<i>Accumulated Depreciation-Motor Vehicles</i>		<u>(6,812,324.32)</u>	1.46%
Furniture, Fixtures and Books			
Furniture and Fixtures		6,318,912.41	
<i>Accum. Dep.-Furniture and Fixtures</i>		<u>(5,274,743.03)</u>	0.24%
Other Property, Plant and Equipment			
Other Property, Plant and Equipment			
Laboratory Equipment	P	3,744,789.56	
Tools, Shop and Garage Equipment		1,463,335.62	
Other General Plant		6,889,499.70	
<i>Accum. Dep.-Other Prop., Plant and Eqpt</i>		<u>(6,658,548.07)</u>	1.27%
Construction in Progress			
Const. in Progress-Service Concession Assets		50,226,307.66	11.77%
TOTAL PROPERTY, PLANT AND EQUIPMENT		<u>P 331,325,483.08</u>	<u>77.67%</u>
<u>Other Assets</u>			
Other Assets			
Other Assets (Other Physical Properties)		10,540.00	0.00%
TOTAL OTHER ASSETS		<u>P 10,540.00</u>	<u>0.00%</u>
TOTAL NON-CURRENT ASSETS		<u>P 331,336,023.08</u>	
TOTAL ASSETS		<u>P 426,602,310.35</u>	<u>100.00%</u>



Republic of the Philippines
DIPOLOG CITY WATER DISTRICT
STATEMENT OF FINANCIAL POSITION
As of December 31, 2025

	<u>Actual, This Month</u>	
	<u>Amount</u>	<u>% to Total</u>
<u>LIABILITIES</u>		
CURRENT LIABILITIES:		
<u>FINANCIAL LIABILITIES</u>		
Other Financial Liabilities		
Other Financial Liabilities	3,288,107.05	0.77%
TOTAL FINANCIAL LIABILITIES	P 3,288,107.05	0.77%
<u>INTER-AGENCY PAYABLES</u>		
Due to BIR	P 938,908.03	0.22%
Due to SSS	(34,060.00)	-0.01%
Due to GSIS	47,307.89	0.01%
TOTAL INTER-AGENCY PAYABLES	P 952,155.92	0.22%
<u>TRUST LIABILITIES</u>		
Guaranty/Security Deposits Payable	P 4,819,019.55	1.13%
Customers' Deposit Payable	6,394,862.26	1.50%
TOTAL TRUST LIABILITIES	P 11,213,881.81	2.63%
<u>PROVISIONS</u>		
Leave Benefits Payable	3,654,236.26	0.86%
TOTAL PROVISIONS	P 3,654,236.26	0.86%
<u>OTHER PAYABLES</u>		
Other Payables		
Servicing Liabilities	34,513.40	0.00
Other Payables	P 46,335,821.29	10.86%
TOTAL OTHER PAYABLES	P 46,370,334.69	10.87%
TOTAL CURRENT LIABILITIES	P 65,478,715.73	15.35%
LONG-TERM LIABILITIES:		
<u>PROVISIONS</u>		
Non-Current Leave Benefits Payable	6,421,255.00	1.51%
TOTAL PROVISIONS	P 6,421,255.00	1.51%
TOTAL LONG-TERM LIABILITIES	P 6,421,255.00	1.51%
TOTAL CURRENT & LONG-TERM LIABILITIES	P 71,899,970.73	16.85%
<u>EQUITY</u>		
<u>Government Equity</u>		
Government Equity		
Government Equity	P 621,663.96	0.15%
Contributed Capital-Other Paid In Capital	9,911,912.15	2.32%
<u>Intermediate Accounts</u>		
Intermediate Accounts		
Revenue/Income and Expense Summary	32,041,846.05	7.51%
<u>Retained Earnings</u>		
Retained Earnings		