

Republic of the Philippines
DIPOLOG CITY WATER DISTRICT
STATEMENT OF FINANCIAL POSITION
As of May 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	1,119,274.99	0.29%
Petty Cash		30,000.00	0.01%
Cash in Bank-Local Currency			
Special Savings Deposit-(CA) DBP		36,500,630.71	9.61%
Special Savings Deposit-(SA) LBP		1,637,594.31	0.43%
Special Savings Deposit-(SA) LBP ONLINE		2,153,582.33	0.57%
Special Savings Deposit-(SA) LBP ECPAY		758,082.76	0.20%
Special Savings Deposit-(SA) DBP E-GOV		401,071.50	0.11%
Special Savings Deposit-(SA) DBP ONLINE		1,158,025.00	0.30%
Special Savings Deposit-(SA) LBP-ML		3,241,203.38	0.85%
Special Savings Deposit-(SA) LBP-SM		1,678,151.79	0.44%
Special Savings Deposit-(SA) DBP-WATER		2,833,377.84	0.75%
Cash Equivalents			
Time Deposits - DBP (Cust. & Meter)		1,313,927.69	0.35%
Time Deposits - LBP (Meter)		1,417,454.13	0.37%
TOTAL CASH AND CASH EQUIVALENTS	P	54,242,376.43	14.29%
<u>Investments</u>			
Sinking Fund			
Sinking Fund	P	1,528,765.65	0.40%
Sinking Fund - JSA With LWUA		2,586,309.21	0.68%
Miscellaneous Special Funds		3,010.87	0.00%
TOTAL INVESTMENTS	P	4,118,085.73	1.08%
<u>Receivables</u>			
Loans and Receivable Accounts			
Contracts Receivable - Water	P	8,174,554.61	
Allow. for Impairment - Contracts Receivable		(268,573.97)	
		<u>7,905,980.64</u>	2.08%
Other Receivables			
Contracts Receivable-Water(Inactive Accts)		8,293,462.86	
Allow. for Impairment - Contracts Receivable(IA)		(414,673.14)	
Contracts Receivable-Water(Under Litigation)		13,694,666.83	
Allow. for Impairment - Contracts Receivable(UL)		(667,289.35)	
Receivable-Disallowances/Charges		3,678,850.41	
Due from Employees (Calamity Loan)		1,107,123.57	
Allow. for Impairment-Due from Employees(CL)		(80,446.82)	
Due from Concessionaires, etc.		3,348,683.20	
Allow. for Impairment-Other Receivable		(382,707.65)	
		<u>28,577,669.91</u>	7.53%
TOTAL RECEIVABLES	P	36,483,650.55	9.61%
<u>Inventories</u>			
Inventory Held for Consumption			
Office Supplies Inventory	P	515,868.90	0.14%
Fuel, Oil and Lubricants Inventory		40,894.00	0.01%
Chemicals and Filtering Supplies Inventory		409,420.00	0.11%
Supplies and Materials for Water Systems Operations		5,645,680.11	1.49%
TOTAL INVENTORIES	P	6,611,863.01	1.74%
<u>Other Assets</u>			
Advances			
Advances for Operating Expenses	P	76,737.35	
Advances to Officers and Employees		426,059.65	
		<u>502,797.00</u>	0.13%
Prepayment			
Prepaid Insurance		443,760.10	
Other Prepayments			
Prepaid Fidelity Bond	28,645.39		
Prepaid Real Property Tax	35,985.18	64,630.57	
		<u>508,390.67</u>	0.13%
Deposits			
Guaranty Deposits		1,170,484.39	0.31%
TOTAL OTHER ASSETS		<u>2,181,672.06</u>	<u>0.57%</u>
TOTAL CURRENT ASSETS		103,637,647.78	



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NON-CURRENT ASSETS:			
<u>Property, Plant and Equipment</u>			
Land			
Land	P	14,479,322.46	3.81%
Land Improvements		50,000.00	0.01%
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		150,548,673.98	
Service Connections		30,992,986.30	
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>		(90,213,953.71)	
		197,871,952.30	52.12%
Buildings and Other Structures			
Buildings			
Pumping Plant Struct. & Improvements		48,680,937.78	
Administrative Struct. & Improv.		31,283,922.90	
<i>Accumulated Depreciation-Buildings</i>		(41,636,545.17)	
Water Plant Structures & Improvements			
Source of Supply Plant Struct. & Improv	P	9,712,283.80	
Water Treatment Struct. & Improvements		3,295,341.75	
Trans. & Dist. Struct. & Improv.		8,552,498.73	
<i>Accumulated Depreciation-Water Plant Struc</i>		(16,463,684.01)	
		43,424,755.78	11.44%
Machinery and Equipment			
Construction & Heavy Equipment	P	17,692,778.49	
<i>Accum. Depreciation -Const. & Heavy Eqpt</i>		(11,331,818.40)	
Information & Communication Tech. Eqpt		1,371,593.50	
<i>Accum. Dep.-Info & Comm. Tech Eqpt</i>		(811,937.42)	
Communication Equipment		226,850.00	
<i>Accum. Dep.- Communication Equipment</i>		(204,165.00)	
		6,943,301.17	1.83%
Transportation Equipment			
Motor Vehicles	P	8,194,231.00	
<i>Accumulated Depreciation-Motor Vehicles</i>		(6,584,502.72)	
		1,609,728.28	0.42%
Furniture, Fixtures and Books			
Furniture and Fixtures		6,133,912.41	
<i>Accum. Dep.-Furniture and Fixtures</i>		(5,081,916.69)	
		1,051,995.72	0.28%
Other Property, Plant and Equipment			
Other Property, Plant and Equipment			
Laboratory Equipment	P	1,911,376.00	
Tools, Shop and Garage Equipment		1,463,335.62	
Other General Plant		6,737,179.70	
<i>Accum. Dep.-Other Prop., Plant and Eqpt</i>		(6,214,360.80)	
		3,897,530.52	1.03%
Construction in Progress			
Const. in Progress-Service Concession Assets		6,714,804.84	1.77%
TOTAL PROPERTY, PLANT AND EQUIPMENT	P	276,043,391.07	72.70%
TOTAL NON-CURRENT ASSETS	P	276,043,391.07	
TOTAL ASSETS	P	379,681,038.85	100.00%

LIABILITIES

CURRENT LIABILITIES:

FINANCIAL LIABILITIES

Other Financial Liabilities

Other Financial Liabilities

TOTAL FINANCIAL LIABILITIES

		3,327,033.35	0.88%
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<u>INTER-AGENCY PAYABLES</u>		
Due to BIR	P 354,937.67	0.09%
Due to Philhealth	(366.63)	0.00%
Due to HDMF	3,792.07	0.00%
Due to SSS	(30,400.00)	-0.01%
Due to GSIS	34,124.42	0.01%
TOTAL INTER-AGENCY PAYABLES	P 362,087.53	0.10%
<u>TRUST LIABILITIES</u>		
Guaranty/Security Deposits Payable	P 4,132,808.13	1.09%
Customers' Deposit Payable	6,043,939.01	1.59%
TOTAL TRUST LIABILITIES	P 10,176,747.14	2.68%
<u>PROVISIONS</u>		
Leave Benefits Payable	3,337,341.33	0.88%
TOTAL PROVISIONS	P 3,337,341.33	0.88%
<u>OTHER PAYABLES</u>		
Other Payables		
Servicing Liabilities	63,597.11	0.00
Other Payables	P 19,484,607.42	5.13%
TOTAL OTHER PAYABLES	P 19,548,204.53	5.15%
TOTAL CURRENT LIABILITIES	P 36,751,413.88	9.68%
<u>LONG-TERM LIABILITIES:</u>		
<u>PROVISIONS</u>		
Non-Current Leave Benefits Payable	7,440,341.68	1.96%
TOTAL PROVISIONS	P 7,440,341.68	1.96%
TOTAL LONG-TERM LIABILITIES	P 7,440,341.68	1.96%
TOTAL CURRENT & LONG-TERM LIABILITIES	P 44,191,755.56	11.64%
<u>EQUITY</u>		
<u>Government Equity</u>		
Government Equity		
Government Equity	P 621,663.96	0.16%
Contributed Capital-Other Paid In Capital	9,911,912.15	2.61%
<u>Intermediate Accounts</u>		
Intermediate Accounts		
Revenue/Income and Expense Summary	13,389,889.07	3.53%
<u>Retained Earnings</u>		
Retained Earnings		
Retained Earnings-Unappropriated	311,217,139.20	81.97%
Retained Earnings-Appropriated	348,678.91	0.09%
TOTAL EQUITY	P 335,489,283.29	88.36%
TOTAL LIABILITIES AND EQUITY	P 379,681,038.85	100.00%

Certified Correct:

JANET R. NADALA
Div. Manager, Finance

Recommended:

GRACELLA B. PALUCA
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Approved:

RUEL D. TABADA
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