

Republic of the Philippines
DIPOLOG CITY WATER DISTRICT
STATEMENT OF FINANCIAL POSITION
As of November 30, 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	1,141,696.96	0.29%
Petty Cash		50,000.00	0.01%
Cash in Bank-Local Currency			
Special Savings Deposit-(CA) DBP		43,890,270.91	10.99%
Special Savings Deposit-(SA) LBP		1,637,594.31	0.41%
Special Savings Deposit-(SA) LBP ONLINE		3,874,413.04	0.97%
Special Savings Deposit-(SA) LBP ECPAY		1,479,403.91	0.37%
Special Savings Deposit-(SA) DBP E-GOV		401,071.50	0.10%
Special Savings Deposit-(SA) DBP ONLINE		2,353,189.46	0.59%
Special Savings Deposit-(SA) LBP-ML		3,831,083.11	0.96%
Special Savings Deposit-(SA) LBP-SM		2,078,894.79	0.52%
Special Savings Deposit-(SA) DBP-WATER		3,749,218.51	0.94%
Cash Equivalents			
Time Deposits - DBP (Cust. & Meter)		1,316,575.72	0.33%
Time Deposits - LBP (Meter)		1,419,831.66	0.36%
TOTAL CASH AND CASH EQUIVALENTS	P	67,223,243.88	16.83%
<u>Investments</u>			
Sinking Fund			
Sinking Fund	P	1,532,367.90	0.38%
Sinking Fund - JSA With LWUA		2,586,309.21	0.65%
Miscellaneous Special Funds		3,010.87	0.00%
TOTAL INVESTMENTS	P	4,121,687.98	1.03%
<u>Receivables</u>			
Loans and Receivable Accounts			
Contracts Receivable - Water	P	11,515,222.56	
Allow. for Impairment - Contracts Receivable		(268,573.97)	
		<u>11,246,648.59</u>	2.82%
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)		-	
Allow. for Impairment - Contracts Receivable(UL)		(667,289.35)	
Receivable-Disallowances/Charges		3,678,850.41	
Due from Employees (Calamity Loan)		517,268.19	
Allow. for Impairment-Due from Employees(CL)		(80,446.82)	
Due from Concessionaires, etc.		3,214,283.44	
Allow. for Impairment-Other Receivable		(382,707.65)	
		<u>14,158,747.94</u>	3.54%
TOTAL RECEIVABLES	P	25,405,396.53	6.36%
<u>Inventories</u>			
Inventory Held for Consumption			
Office Supplies Inventory	P	128,085.40	0.03%
Fuel, Oil and Lubricants Inventory		5,319.00	0.00%
Chemicals and Filtering Supplies Inventory		1,855,804.00	0.46%
Supplies and Materials for Water Systems Operations		3,706,112.78	0.93%
TOTAL INVENTORIES	P	5,695,321.18	1.43%
<u>Other Assets</u>			
Advances			
Advances for Operating Expenses	P	1,046,147.15	
Advances to Officers and Employees		162,452.94	
		<u>1,208,600.09</u>	0.30%
Prepayment			
Prepaid Insurance		220,668.65	
Other Prepayments			
Prepaid Fidelity Bond	39,116.65		
Prepaid Real Property Tax	5,140.74	44,257.39	
		<u>264,926.04</u>	0.07%
Deposits			
Guaranty Deposits		1,170,484.39	0.29%
TOTAL OTHER ASSETS		<u>2,644,010.52</u>	<u>0.66%</u>
TOTAL CURRENT ASSETS		<u>105,089,660.09</u>	

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NON-CURRENT ASSETS:				
<u>Property, Plant and Equipment</u>				
Land				
Land	P		14,479,322.46	3.62%
Land Improvements			300,000.00	0.08%
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		
Accumulated Depreciation-Plant (UPIS)		<u>(96,318,278.69)</u>	205,503,518.70	51.45%
Buildings and Other Structures				
Buildings				
Pumping Plant Struct. & Improvements		49,306,937.78		
Administrative Struct. & Improv.		31,283,922.90		
Accumulated Depreciation-Buildings		<u>(43,759,377.93)</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		
Accumulated Depreciation-Water Plant Struct		<u>(16,409,906.67)</u>	41,958,033.76	10.50%
Machinery and Equipment				
Construction & Heavy Equipment	P	17,692,778.49		
Accum. Depreciation -Const. & Heavy Eqpt		<u>(11,882,393.40)</u>		
Information & Communication Tech. Eqpt		1,457,268.50		
Accum. Dep.-Info & Comm. Tech Eqpt		<u>(900,758.60)</u>		
Communication Equipment		226,850.00		
Accum. Dep.- Communication Equipment		<u>(204,165.00)</u>	6,389,579.99	1.60%
Transportation Equipment				
Motor Vehicles	P	10,281,231.00		
Accumulated Depreciation-Motor Vehicles		<u>(6,774,510.42)</u>	3,506,720.58	0.88%
Furniture, Fixtures and Books				
Furniture and Fixtures		6,318,912.41		
Accum. Dep.-Furniture and Fixtures		<u>(5,251,269.38)</u>	1,067,643.03	0.27%
Other Property, Plant and Equipment				
Other Property, Plant and Equipment				
Laboratory Equipment	P	2,356,376.00		
Tools, Shop and Garage Equipment		1,463,335.62		
Other General Plant		6,889,499.70		
Accum. Dep.-Other Prop., Plant and Eqpt		<u>(6,590,273.63)</u>	4,118,937.69	1.03%
Construction in Progress				
Const. in Progress-Service Concession Assets			17,048,348.75	4.27%
TOTAL PROPERTY, PLANT AND EQUIPMENT	P		<u>294,372,104.96</u>	<u>73.69%</u>
TOTAL NON-CURRENT ASSETS			<u>P 294,372,104.96</u>	
TOTAL ASSETS			<u>P 399,461,765.05</u>	<u>100.00%</u>

LIABILITIES

CURRENT LIABILITIES:

FINANCIAL LIABILITIES

Other Financial Liabilities

 Other Financial Liabilities

TOTAL FINANCIAL LIABILITIES

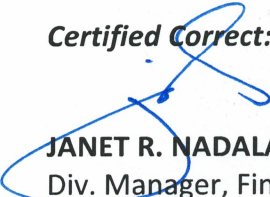
			4,205,251.97	1.05%
	P		<u>4,205,251.97</u>	<u>1.05%</u>

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<u>INTER-AGENCY PAYABLES</u>		
Due to BIR	P 364,649.19	0.09%
Due to Philhealth	(366.63)	0.00%
Due to HDMF	366.96	0.00%
Due to SSS	(33,320.00)	-0.01%
Due to GSIS	37,280.88	0.01%
TOTAL INTER-AGENCY PAYABLES	P 368,610.40	0.09%
<u>TRUST LIABILITIES</u>		
Guaranty/Security Deposits Payable	P 4,428,385.51	1.11%
Customers' Deposit Payable	6,320,222.57	1.58%
TOTAL TRUST LIABILITIES	P 10,748,608.08	2.69%
<u>PROVISIONS</u>		
Leave Benefits Payable	4,100,287.41	1.03%
TOTAL PROVISIONS	P 4,100,287.41	1.03%
<u>OTHER PAYABLES</u>		
Other Payables		
Servicing Liabilities	67,751.96	0.00
Other Payables	P 20,582,406.12	5.15%
TOTAL OTHER PAYABLES	P 20,650,158.08	5.17%
TOTAL CURRENT LIABILITIES	P 40,072,915.94	10.03%
<u>LONG-TERM LIABILITIES:</u>		
<u>PROVISIONS</u>		
Non-Current Leave Benefits Payable	6,421,255.00	1.61%
TOTAL PROVISIONS	P 6,421,255.00	1.61%
TOTAL LONG-TERM LIABILITIES	P 6,421,255.00	1.61%
TOTAL CURRENT & LONG-TERM LIABILITIES	P 46,494,170.94	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	2.48%
<u>Intermediate Accounts</u>		
Intermediate Accounts		
Revenue/Income and Expense Summary	30,974,389.89	7.75%
<u>Retained Earnings</u>		
Retained Earnings		
Retained Earnings-Unappropriated	311,110,949.20	77.88%
Retained Earnings-Appropriated	348,678.91	0.09%
TOTAL EQUITY	P 352,967,594.11	88.36%
TOTAL LIABILITIES AND EQUITY	P 399,461,765.05	100.00%

Certified Correct:


JANET R. NADALA
Div. Manager, Finance

Recommended:


GRACELLA B. PALUCA
Admin. & Finance Dept. Manager

Approved:


RUEL D. TABADA
General Manager