



# DINALUPIHAN WATER DISTRICT

**DINALUPIHAN WATER DISTRICT  
STATEMENT OF FINANCIAL POSITION  
AS OF DECEMBER 31, 2014**

**Current Assets**

Cash – Collecting Officers	397,261.24	
Petty Cash Fund	255.85	
Cash in Bank – Local Currency , Current Account	13,196,366.58	
Cash in Bank – Local Currency, Savings Account	6,549,572.22	
Cash in Bank – Local Currency, Time Deposit	4,277,564.88	24,421,020.77
<b>Receivables</b>		
Accounts Receivable, net	7,196,835.01	
Allowance for Doubtful Accounts	(1,279,090.91)	
Other Receivables	557,313.25	6,475,057.35
<b>Inventories</b>		
Merchandise Inventory	2,259,452.46	
Office Supplies Inventory	182,092.92	
Accountable Forms Inventory	973,915.00	
Medical, Dental and Laboratory Supplies Inventory	53,200.40	
Other Supplies Inventory	345,548.21	3,814,208.99
<b>Total Current Assets</b>		<b>34,710,287.11</b>

**Other Non Current Assets/Investments**

Sinking Funds - LWUA/WD		1,456,596.34
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**Property, Plant and Equipment**

Land		1,967,550.00
<b>Office Buildings, net</b>		
Office Buildings	3,987,836.55	
Accumulated Depreciation – Office Buildings	810,735.86	3,177,100.69
<b>Office Equipment, net</b>		
Office Equipment	416,611.00	
Accumulated Depreciation – Office Equipment	262,481.58	154,129.42
<b>Furniture and Fixtures, net</b>		
Furniture and Fixtures	933,788.51	
Accumulated Depreciation – Furniture and Fixtures	383,377.28	550,411.23
<b>IT Equipment and Software, net</b>		
IT Equipment and Software	1,230,688.81	
Accumulated Depreciation – IT Equipment and Software	800,067.63	430,621.18
<b>Machinery and Equipment , net</b>		
Machinery and Equipment	25,519,179.96	
Accumulated Depreciation – Machinery and Equipment	11,427,985.74	14,091,194.22
<b>Communication Equipment, net</b>		
Communication Equipment	141,755.20	
Accumulated Depreciation - Communication Equipment	52,862.24	88,892.96

