

**KAPATAGAN WATER DISTRICT
CONDENSED STATEMENT OF FINANCIAL POSITION
(ALL FUNDS)
AS AT DECEMBER 31, 2022**

	<u>NOTE*</u>	<u>2022</u>	<u>2021</u>
ASSETS			
Current Assets			
Cash and Cash Equivalents		8,623,097.69	7,835,624.80
International Reserves			
Financial Assets			
Other Investments			
Receivables		4,594,496.85	4,674,532.11
Inventories		6,085,856.59	3,533,354.91
Non-Current Assets Held for Sale			
Other Current Assets		20,000.00	30,000.00
Total Current Assets		19,323,451.13	16,073,511.82
Non-Current Assets			
Non-International Reserves Foreign Assets			-
Financial Assets			-
Investments in Joint Ventures			-
Investments in Associates/Affiliates			-
Investments in Subsidiaries			-
Other Investments			-
Receivables			-
Investment Property			-
Property, Plant and Equipment		65,131,027.48	64,311,203.40
Biological Assets			
Intangible Assets			
Deferred Tax Assets			
Other Non-Current Assets		25,461.75	9,615.35
Total Non-Current Assets		65,156,489.23	64,320,818.75
Total Assets		84,479,940.36	80,394,330.57
LIABILITIES			
Current Liabilities			
Financial Liabilities		4,556,989.27	2,041,446.86
Inter-Agency Payables		1,148,971.36	884,465.67
Trust Liabilities		-	296,798.48
Deferred Credits/Unearned Income		139,000.00	133,000.00
Provisions		9,600.00	-
Other Liabilities		5,854,560.63	3,355,711.01
Total Current Liabilities		5,854,560.63	3,355,711.01

	<u>NOTE*</u>	<u>2022</u>	<u>2021</u>
Non-Current Liabilities			
Financial Liabilities		17,469,858.81	19,825,327.81
Currency Issued			-
Deposit Liabilities			-
Inter-Agency Payables			-
Trust Liabilities			-
Deferred Credits/Unearned Income			-
Provisions		4,620,187.17	5,287,042.22
Deferred Tax Liabilities			-
Other Payables		6,021,084.82	6,280,790.18
Total Non-Current Liabilities		<u>28,111,130.80</u>	<u>31,393,160.21</u>
Total Liabilities		<u>33,965,691.43</u>	<u>34,748,871.22</u>

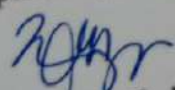
EQUITY

Government Equity		4,000,013.34	4,000,013.34
Revaluation Surplus			
Retained Earnings/(Deficit)		46,514,235.59	41,645,446.01
Stockholders' Equity			
Cumulative Translation Adjustment			
Cumulative Changes in Fair Value			
Members' Equity			
Total Equity		<u>50,514,248.93</u>	<u>45,645,459.35</u>
Total Liabilities and Equity		<u>84,479,940.36</u>	<u>80,394,330.57</u>

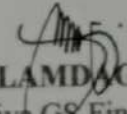
The notes on pages __ to __ form part of these statements.

*The notes referred were assumed.


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