

**KAPATAGAN WATER DISTRICT**  
**CONDENSED STATEMENT OF FINANCIAL POSITION**  
**(ALL FUNDS)**  
**AS AT DECEMBER 31, 2023**

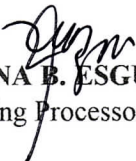
	<u>NOTE*</u>	<u>2023</u>	<u>2022</u>
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents		8,899,797.01	8,623,097.69
International Reserves			
Financial Assets			
Other Investments			
Receivables		4,751,296.87	4,594,496.85
Inventories		8,922,670.78	6,085,856.59
Non-Current Assets Held for Sale			
Other Current Assets		1,800.00	20,000.00
<b>Total Current Assets</b>		<u><b>22,575,564.66</b></u>	<u><b>19,323,451.13</b></u>
<b>Non-Current Assets</b>			
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		59,444,166.96	65,131,027.48
Biological Assets			
Intangible Assets			
Deferred Tax Assets			
Other Non-Current Assets		1,263,161.86	25,461.75
<b>Total Non-Current Assets</b>		<u><b>60,707,328.82</b></u>	<u><b>65,156,489.23</b></u>
<b>Total Assets</b>		<u><b>83,282,893.48</b></u>	<u><b>84,479,940.36</b></u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Financial Liabilities		4,706,582.60	4,556,989.27
Inter-Agency Payables		941,223.45	1,148,971.36
Trust Liabilities		2,000.00	-
Deferred Credits/Unearned Income		175,000.00	139,000.00
Provisions			
Other Payables		9,600.00	9,600.00
<b>Total Current Liabilities</b>		<u><b>5,834,406.05</b></u>	<u><b>5,854,560.63</b></u>

	<u>NOTE*</u>	<u>2023</u>	<u>2022</u>
<b>Non-Current Liabilities</b>			
Financial Liabilities		14,379,936.24	17,469,858.81
Currency Issued			
Deposit Liabilities			
Inter-Agency Payables			
Trust Liabilities			
Deferred Credits/Unearned Income			
Provisions		4,525,228.42	4,620,187.17
Deferred Tax Liabilities			
Other Payables		6,021,084.82	6,021,084.82
<b>Total Non-Current Liabilities</b>		<u>24,926,249.48</u>	<u>28,111,130.80</u>
<b>Total Liabilities</b>		<u>30,760,655.53</u>	<u>33,965,691.43</u>
<b>EQUITY</b>			
Government Equity		4,000,013.34	4,000,013.34
Revaluation Surplus			
Retained Earnings/(Deficit)		48,522,224.61	46,514,235.59
Stockholders' Equity			
Cumulative Translation Adjustment			
Cumulative Changes in Fair Value			
Members' Equity			
<b>Total Equity</b>		<u>52,522,237.95</u>	<u>50,514,248.93</u>
<b>Total Liabilities and Equity</b>		<u>83,282,893.48</u>	<u>84,479,940.36</u>

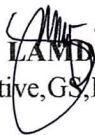
The notes on pages \_\_ to \_\_ form part of these statements.

\*The notes referred were assumed.

Prepared by:

  
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