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

Current Assets		NOTE*	2023	2022
Cash and Cash Equivalents 8,899,797.01 8,623,097.69 International Reserves Financial Assets Other Investments 4,751,296.87 4,594,496.85 Inventories 8,922,670.78 6,085,856.59 Non-Current Assets Held for Sale 1,800.00 20,000.00 Total Current Assets 1,800.00 20,000.00 Total Current Assets 1,800.00 20,000.00 Non-Current Assets 1,800.00 20,000.00 Non-International Reserves Foreign Assets - - Financial Assets - - Investments in Joint Ventures - - Investments in Joint Ventures - - Investments in Subsidiaries - - Other Investments - - Receivables - - Investment Property - - Property, Plant and Equipment 59,444,166.96 65,131,027.48 Biological Assets - - Intangible Assets - - - Total Non-Curren		ASSETS		
International Reserves	Current Assets			
Financial Assets Other Investments 4,751,296.87 4,594,496.85 Receivables 4,751,296.87 4,594,496.85 Inventories 8,922,670.78 6,085,856.59 Non-Current Assets 1,800.00 20,000.00 Total Current Assets 1,800.00 20,000.00 Non-International Reserves Foreign Assets Financial Assets - - Investments in Joint Ventures - - Investments in Subsidiaries - - Other Investments in Subsidiaries - - Other Investments in Subsidiaries - - 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 60,707,328.82 65,156,489.23 Total Assets - - Current Liabilities 4,706,582.60 4,556,989.27	Cash and Cash Equivalents		8,899,797.01	8,623,097.69
Other Investments 4,751,296.87 4,594,496.85 Receivables 4,751,296.87 4,594,496.85 Inventories 8,922,670.78 6,085,856.59 Non-Current Assets 1,800.00 20,000.00 Total Current Assets 1,800.00 20,000.00 Non-International Reserves Foreign Assets - 19,323,451.13 Financial Assets - - Investments in Joint Ventures - - 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 - - Deferred Tax Assets 1,263,161.86 25,461.75 Total Non-Current Assets 1,263,161.86 25,461.75 Total Assets 4,706,582.60 4,516,489.23 Int	International Reserves			
Receivables 4,751,296.87 4,594,496.85 Inventories 8,922,670.78 6,085,856.59 Non-Current Assets 1,800.00 20,000.00 Total Current Assets 1,800.00 20,000.00 Total Current Assets 19,323,451.13 Non-Current Assets - - Non-International Reserves Foreign Assets - - Financial Assets - - Investments in Joint Ventures - - Investments in Subsidiaries - - Investments in Subsidiaries - - Other Investments 59,444,166.96 65,131,027.48 Biological Assets - - Intangible Assets - - Other Non-Current Assets 1,263,161.86 25,461.75 Total Assets - - Total Non-Current Assets 4,706,582.60 4,556,989.23 Tineert Liabilities 4,706,582.60 4,556,989.27 Inter-Agency Payables 941,223.45 1,148,971.36 Trust Liabilities	Financial Assets			
Inventories 8,922,670.78 6,085,856.59 Non-Current Assets Held for Sale 1,800.00 20,000.00 Total Current Assets 1,800.00 20,000.00 Total Current Assets 22,575,564.66 19,323,451.13 Non-Current Assets	Other Investments			
Non-Current Assets 1,800.00 20,000.00 Total Current Assets 1,800.00 20,000.00 Non-Current Assets 22,575,564.66 19,323,451.13 Non-Current Assets Investment in Assets	Receivables		4,751,296.87	4,594,496.85
Other Current Assets 1,800.00 20,000.00 Total Current Assets 22,575,564.66 19,323,451.13 Non-Current Assets Investments in Subsidiaries - 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 - 65,131,027.48 Biological Assets - 65,131,027.48 Biological Assets - 65,131,027.48 Biological Assets 1,263,161.86 25,461.75 Total Non-Current Assets 60,707,328.82 65,156,489.23 Total Assets 83,282,893.48 84,479,940.36 Current Liabilities 4,706,582.60 4,556,989.27 In	Inventories		8,922,670.78	6,085,856.59
Non-Current Assets 22,575,564.66 19,323,451.13 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 59,444,166.96 Biological Assets - Intangible Assets - Other Non-Current Assets 1,263,161.86 25,461.75 Total Non-Current Assets 60,707,328.82 65,156,489.23 Total Assets 33,282,893.48 84,479,940.36 Current Liabilities 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 10,000.00 Provisions 9,600.00 9,600.00 Other Payables 9,600.00 9,600.00 <td>Non-Current Assets Held for Sale</td> <td></td> <td></td> <td></td>	Non-Current Assets Held for Sale			
Non-Current Assets Non-International Reserves Foreign Assets -	Other Current Assets	_		
Non-International Reserves Foreign Assets	Total Current Assets	_	22,575,564.66	19,323,451.13
Financial Assets	Non-Current Assets			
Investments in Joint Ventures	Non-International Reserves Foreign Assets			-
Investments in Associates/Affiliates	Financial Assets			-
Investments in Subsidiaries	Investments in Joint Ventures			
Other Investments' - Receivables - Investment Property - Property, Plant and Equipment 59,444,166.96 65,131,027.48 Biological Assets - - Intangible Assets - - Other Non-Current Assets 1,263,161.86 25,461.75 Total Non-Current Assets 60,707,328.82 65,156,489.23 LIABILITIES Current Liabilities 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 0ther Payables 9,600.00 9,600.00	Investments in Associates/Affiliates			•
Receivables	Investments in Subsidiaries			
Investment Property	Other Investments			
Property, Plant and Equipment 59,444,166.96 65,131,027.48 Biological Assets Intangible Assets Deferred Tax Assets 1,263,161.86 25,461.75 Other Non-Current Assets 60,707,328.82 65,156,489.23 Total Assets 83,282,893.48 84,479,940.36 Current 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 9,600.00 9,600.00 Other Payables 9,600.00 9,600.00	Receivables			
Biological Assets Intangible Assets Deferred Tax Assets Other Non-Current Assets 1,263,161.86 25,461.75 Total Non-Current Assets 60,707,328.82 65,156,489.23 Total Assets 83,282,893.48 84,479,940.36 Current Liabilities 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 9,600.00 9,600.00 Other Payables 9,600.00 9,600.00	Investment Property			-
Intangible Assets Deferred Tax Assets Deferred Tax Assets 1,263,161.86 25,461.75 Total Non-Current Assets 60,707,328.82 65,156,489.23			59,444,166.96	65,131,027.48
Deferred Tax Assets 1,263,161.86 25,461.75 Total Non-Current Assets 60,707,328.82 65,156,489.23 LIABILITIES Current Liabilities 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 9,600.00 9,600.00 Other Payables 9,600.00 9,600.00	Biological Assets			
Other Non-Current Assets 1,263,161.86 25,461.75 Total Non-Current Assets 60,707,328.82 65,156,489.23 LIABILITIES Current Liabilities 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 9,600.00 9,600.00 Other Payables 9,600.00 9,600.00	Intangible Assets			
Total Non-Current Assets 60,707,328.82 65,156,489.23 Total Assets 83,282,893.48 84,479,940.36 LIABILITIES Current Liabilities 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 9,600.00 9,600.00 Other Payables 9,600.00 9,600.00	Deferred Tax Assets			
Total Assets 83,282,893.48 84,479,940.36 LIABILITIES Current 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 9,600.00 9,600.00	Other Non-Current Assets		1,263,161.86	25,461.75
LIABILITIES Current Liabilities 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 9,600.00 9,600.00	Total Non-Current Assets		60,707,328.82	65,156,489.23
Current Liabilities 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 9,600.00 9,600.00	Total Assets	=	83,282,893.48	84,479,940.36
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 9,600.00 9,600.00	I	IABILITIES		
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 9,600.00 9,600.00	Current Liabilities			
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 9,600.00 9,600.00			4 706 582 60	4 556 989 27
Trust Liabilities 2,000.00 - Deferred Credits/Unearned Income 175,000.00 139,000.00 Provisions 9,600.00 9,600.00			5 6	
Deferred Credits/Unearned Income 175,000.00 139,000.00 Provisions 9,600.00 9,600.00	•			-,,
Provisions 9,600.00 9,600.00				139,000.00
Other Payables 9,600.00 9,600.00			, man	,
			9.600.00	9,600.00
	Total Current Liabilities	•	5,834,406.05	5,854,560.63

	NOTE*	2023	2022
Non-Current Liabilities			
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
Total Non-Current Liabilities		24,926,249.48	28,111,130.80
Total Liabilities	-	30,760,655.53	33,965,691.43
	EQUITY		
Government Equity Revaluation Surplus		4,000,013.34	4,000,013.34
Retained Earnings/(Deficit) Stockholders' Equity		48,522,224.61	46,514,235.59
Cumulative Translation Adjustment			
Cumulative Changes in Fair Value			
Members' Equity '	_		
Total Equity		52,522,237.95	50,514,248.93
Total Liabilities and Equity	=	83,282,893.48	84,479,940.36

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

Prepared by:

Certified true & Correct by:

LEEVENA B. ESGUERRA

Accounting Processor - A

(Muz.

DMC-Administrative, G., Finance & Commercial

Noted by:

CLAIR GREBERN UY ELUMIR, MBA

General Manager C

^{*}The notes referred were assumed.