SIPALAY WATER DISTRICT STATEMENT OF FINANCIAL POSITION ALL FUNDS

AS AT DECEMBER 31, 2024

(With Comparative Figures for 2023)

ASSETS Current Assets 4 321,100.80 272,022.71 Receivables 5 768,892.50 699,208.52 Inventories 6 1,140,427.36 717,184.00 Other Current Assets 7 0.00 0.00 Total Current Assets 2,230,420.66 1,688,415.23 Non-Current Assets 8 2,491,671.94 2,130,983.23 Property, Plant and Equipment 9 22,871,878.30 24,263,782.32 Total Non-Current Assets 25,363,550.24 26,394,765.55 Total Assets 27,593,970.90 28,083,180.78 LIABILITIES Current Liabilities 10 226,901.37 350,147.87 Inter-Agency Payables 11 606,951.16 633,914.93 Trust Liabilities 12 3,962.85 2,355.99 Total Current Liabilities 837,815.38 986,418.79 Non-Current Liabilities 13 30,926,532.14 35,353,151.99 Total Non-Current Liabilities 30,926,532.14 35,353,151.99	Current Assets Cash and Cash Equivalents Receivables Inventories Other Current Assets Total Current Assets Non-Current Assets Investments	5 6 7	768,892.50 1,140,427.36 	699,208.52 717,184.00 0.00
Cash and Cash Equivalents 4 321,100.80 272,022.71 Receivables 5 768,892.50 699,208.52 Inventories 6 1,140,427.36 717,184.00 Other Current Assets 7 0.00 0.00 Total Current Assets 2,230,420.66 1,688,415.23 Investments 8 2,491,671.94 2,130,983.23 Property, Plant and Equipment 9 22,871,878.30 24,263,782.32 Total Non-Current Assets 25,363,550.24 26,394,765.55 Total Assets 27,593,970.90 28,083,180.78 LIABILITIES Current Liabilities 10 226,901.37 350,147.87 Inter-Agency Payables 11 606,951.16 633,914.93 Trust Liabilities 12 3,962.85 2,355.99 Total Current Liabilities 837,815.38 986,418.79 Non-Current Liabilities 13 30,926,532.14 35,353,151.99	Cash and Cash Equivalents Receivables Inventories Other Current Assets Total Current Assets Non-Current Assets Investments	5 6 7	768,892.50 1,140,427.36 	699,208.52 717,184.00 0.00
Receivables 5 768,892.50 699,208.52 Inventories 6 1,140,427.36 717,184.00 Other Current Assets 7 0.00 0.00 Total Current Assets 2,230,420.66 1,688,415.23 Non-Current Assets 8 2,491,671.94 2,130,983.23 Property, Plant and Equipment 9 22,871,878.30 24,263,782.32 Total Non-Current Assets 25,363,550.24 26,394,765.55 Total Assets 27,593,970.90 28,083,180.78 LIABILITIES Current Liabilities 10 226,901.37 350,147.87 Inter-Agency Payables 11 606,951.16 633,914.93 Trust Liabilities 12 3,962.85 2,355.99 Total Current Liabilities 837,815.38 986,418.79 Non-Current Liabilities 13 30,926,532.14 35,353,151.99	Receivables Inventories Other Current Assets Total Current Assets Non-Current Assets Investments	5 6 7	768,892.50 1,140,427.36 	699,208.52 717,184.00 0.00
Inventories	Inventories Other Current Assets Total Current Assets Non-Current Assets Investments	6 7	1,140,427.36 0.00	717,184.00 0.00
Other Current Assets 7 0.00 0.00 Total Current Assets 2,230,420.66 1,688,415.23 Non-Current Assets 8 2,491,671.94 2,130,983.23 Property, Plant and Equipment Property, Plant and Equipment Plant Assets 9 22,871,878.30 24,263,782.32 Total Non-Current Assets 25,363,550.24 26,394,765.55 Total Assets 27,593,970.90 28,083,180.78 LIABILITIES Current Liabilities 10 226,901.37 350,147.87 Inter-Agency Payables 11 606,951.16 633,914.93 Trust Liabilities 12 3,962.85 2,355.99 Total Current Liabilities 837,815.38 986,418.79 Non-Current Liabilities 13 30,926,532.14 35,353,151.99	Other Current Assets Total Current Assets Non-Current Assets Investments	7	0.00	0.00
Non-Current Assets 2,230,420.66 1,688,415.23 Non-Current Assets Investments 8 2,491,671.94 2,130,983.23 Property, Plant and Equipment 9 22,871,878.30 24,263,782.32 Total Non-Current Assets 25,363,550.24 26,394,765.55 Total Assets 27,593,970.90 28,083,180.78 LIABILITIES 5 5 Current Liabilities 10 226,901.37 350,147.87 Inter-Agency Payables 11 606,951.16 633,914.93 Trust Liabilities 12 3,962.85 2,355.99 Total Current Liabilities 837,815.38 986,418.79 Non-Current Liabilities 13 30,926,532.14 35,353,151.99	Total Current Assets Non-Current Assets Investments	·		
Non-Current Assets Investments 8 2,491,671.94 2,130,983.23 Property, Plant and Equipment 9 22,871,878.30 24,263,782.32 Total Non-Current Assets 25,363,550.24 26,394,765.55 Total Assets 27,593,970.90 28,083,180.78 LIABILITIES Current Liabilities 10 226,901.37 350,147.87 Inter-Agency Payables 11 606,951.16 633,914.93 Trust Liabilities 12 3,962.85 2,355.99 Total Current Liabilities 837,815.38 986,418.79 Non-Current Liabilities 13 30,926,532.14 35,353,151.99	Non-Current Assets Investments		2,230,420.66	1,688,415.23
Investments	Investments			
Investments	Investments			
Property, Plant and Equipment Total Non-Current Assets 9 22,871,878.30 24,263,782.32 Total Non-Current Assets 25,363,550.24 26,394,765.55 LIABILITIES Current Liabilities Financial Liabilities 10 226,901.37 350,147.87 Inter-Agency Payables 11 606,951.16 633,914.93 Trust Liabilities 12 3,962.85 2,355.99 Non-Current Liabilities Financial Liabilities 13 30,926,532.14 35,353,151.99		0	2 401 671 04	2 120 002 22
Total Non-Current Assets 25,363,550.24 26,394,765.55 Total Assets 27,593,970.90 28,083,180.78 LIABILITIES Current Liabilities Financial Liabilities 10 226,901.37 350,147.87 Inter-Agency Payables 11 606,951.16 633,914.93 Trust Liabilities 12 3,962.85 2,355.99 Total Current Liabilities 837,815.38 986,418.79 Non-Current Liabilities 13 30,926,532.14 35,353,151.99	PRODUCTIVE PIGOT GOOD FOURMANT		· · · · ·	
Total Assets 27,593,970.90 28,083,180.78 LIABILITIES Current Liabilities Financial Liabilities 10 226,901.37 350,147.87 Inter-Agency Payables 11 606,951.16 633,914.93 Trust Liabilities 12 3,962.85 2,355.99 Total Current Liabilities 837,815.38 986,418.79 Non-Current Liabilities 13 30,926,532.14 35,353,151.99		9		
LIABILITIES Current Liabilities Financial Liabilities 10 226,901.37 350,147.87 Inter-Agency Payables 11 606,951.16 633,914.93 Trust Liabilities 12 3,962.85 2,355.99 Total Current Liabilities Financial Liabilities 13 30,926,532.14 35,353,151.99	Total Non-Current Assets		23,303,330.24	20,394,703.33
Current Liabilities Financial Liabilities 10 226,901.37 350,147.87 Inter-Agency Payables 11 606,951.16 633,914.93 Trust Liabilities 12 3,962.85 2,355.99 Total Current Liabilities Non-Current Liabilities 837,815.38 986,418.79 Non-Current Liabilities Financial Liabilities 13 30,926,532.14 35,353,151.99	Total Assets		27,593,970.90	28,083,180.78
Financial Liabilities 10 226,901.37 350,147.87 Inter-Agency Payables 11 606,951.16 633,914.93 Trust Liabilities 12 3,962.85 2,355.99 Total Current Liabilities 837,815.38 986,418.79 Non-Current Liabilities Financial Liabilities 13 30,926,532.14 35,353,151.99	LIABILITIES			
Financial Liabilities 10 226,901.37 350,147.87 Inter-Agency Payables 11 606,951.16 633,914.93 Trust Liabilities 12 3,962.85 2,355.99 Total Current Liabilities 837,815.38 986,418.79 Non-Current Liabilities Financial Liabilities 13 30,926,532.14 35,353,151.99	Current Liabilities			
Inter-Agency Payables 11 606,951.16 633,914.93 Trust Liabilities 12 3,962.85 2,355.99 Total Current Liabilities 837,815.38 986,418.79 Non-Current Liabilities 13 30,926,532.14 35,353,151.99		10	226 901 37	350 147 87
Trust Liabilities 12 3,962.85 2,355.99 Total Current Liabilities 837,815.38 986,418.79 Non-Current Liabilities 30,926,532.14 35,353,151.99		-	· · · · · · · · · · · · · · · · · · ·	
Non-Current Liabilities Financial Liabilities 13 30,926,532.14 35,353,151.99	• , ,		,	
Non-Current Liabilities Financial Liabilities 13 30,926,532.14 35,353,151.99				
Financial Liabilities 13 30,926,532.14 35,353,151.99	Total Current Liabilities		837,815.38	986,418.79
Financial Liabilities 13 30,926,532.14 35,353,151.99	Non-Current Liabilities			
		13	30.926.532.14	35.353.151.99
Total Liabilities 31,764,347.52 36,339,570.78	Total Liabilities		31,764,347.52	36,339,570.78
NET ASSETS/EQUITY	NET ASSETS/EQUITY			
Government Equity 14 3,640,318.85 3,640,318.85		1.1	3 640 319 95	3 6/0 318 85
Retained Earnings 15 -7,810,695.47 -11,896,708.85	• •			
Total Net Assets/Equity -4,170,376.62 -8,256,390.00	•	10		
7,110,010.02 -0,200,000.00	Total Not Associate quity		-1,110,010.02	0,200,000.00
Total Liabilities and Equity 27,593,970.90 28,083,180.78			27,593,970.90	28,083,180.78
0.00 -0.00	Total Liabilities and Equity			

This statement should be read in conjunction with the accompanying notes.