



CITY OF SAN FERNANDO WATER DISTRICT

City of San Fernando, Pampanga


STATEMENT OF FINANCIAL POSITION

As at December 31, 2024


(With Comparative Figures for CY 2023)

| | NOTE | 2024 | 2023 |
|--------------------------------------|------|-----------------------|-----------------------|
| ASSETS | | | |
| Current Assets | | | |
| Cash and Cash Equivalents | 6 | 139,587,816.38 | 130,560,011.93 |
| Receivables | 7 | 75,766,984.75 | 63,543,054.79 |
| Inventories | 8 | 512,519.42 | 503,397.48 |
| Other Current Assets | 9 | 429,629.70 | 6,217.27 |
| Total Current Assets | | 216,296,950.25 | 194,612,681.47 |
| Non-Current Assets | | | |
| Receivables | 7 | 33,016,148.34 | 44,373,005.86 |
| Property, Plant and Equipment | 10 | 130,320,262.37 | 137,318,475.69 |
| Intangible Assets | 11 | 747,500.00 | 747,500.00 |
| Other Non-Current Assets | | 1,261,686.83 | 10,120,254.22 |
| Total Non-Current Assets | | 165,345,597.54 | 192,559,235.77 |
| TOTAL ASSETS | | 381,642,547.79 | 387,171,917.24 |
| LIABILITIES | | | |
| Current Liabilities | | | |
| Financial Liabilities | 12 | 2,146,770.20 | 440,287.75 |
| Inter-Agency Payables | | 838,426.46 | 1,051,910.11 |
| Intra-Agency Payables | 13 | 0.00 | 27,117.00 |
| Trust Liabilities | 14 | 243,729.00 | 243,729.00 |
| Deferred Credits/Unearned Income | 15 | 2,750,000.00 | 2,708,333.33 |
| Provisions | 16 | 8,992,877.37 | 10,357,386.70 |
| Other Payables | | 26,834.00 | 0.00 |
| Total Current Liabilities | | 14,998,637.03 | 14,828,763.89 |
| Non-Current Liabilities | | | |
| Deferred Credits/Unearned Income | 17 | 71,386,004.46 | 84,665,464.85 |
| Total Non-Current Liabilities | | 71,386,004.46 | 84,665,464.85 |
| TOTAL LIABILITIES | | 86,384,641.49 | 99,494,228.74 |
| EQUITY | | | |
| Government Equity | | 46,897,758.21 | 46,897,758.21 |
| Retained Earnings | | 248,360,148.09 | 240,779,930.29 |
| TOTAL EQUITY | | 295,257,906.30 | 287,677,688.50 |
| TOTAL LIABILITIES AND EQUITY | | 381,642,547.79 | 387,171,917.24 |

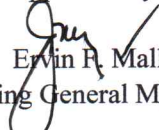
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