

Junta Municipal de Agua Potable y Alcantarillado de Acámbaro, Gto.
Estado de Cambios en la Situación Financiera
Del 1 de Enero al 31 de Diciembre de 2023
(Cifras en Pesos)

Concepto	Origen	Aplicación
ACTIVO	2,792,144	14,900,831
Activo Circulante	0	5,092,607
Efectivo y Equivalentes	0	733,367
Derechos a Recibir Efectivo o Equivalentes	0	146,798
Derechos a Recibir Bienes o Servicios	0	12,500
Inventarios	0	0
Almacenes	0	4,199,942
Estimación por Pérdida o Deterioro de Activos Circulantes	0	0
Otros Activos Circulantes	0	0
Activo No Circulante	2,792,144	9,808,224
Inversiones Financieras a Largo Plazo	0	0
Derechos a Recibir Efectivo o Equivalentes a Largo Plazo	0	0
Bienes Inmuebles, Infraestructura y Construcciones en Proceso	0	6,676,994
Bienes Muebles	0	3,131,230
Activos Intangibles	0	0
Depreciación, Deterioro y Amortización Acumulada de Bienes	2,792,144	0
Activos Diferidos	0	0
Estimación por Pérdida o Deterioro de Activos no Circulantes	0	0
Otros Activos no Circulantes	0	0
PASIVO	0	6,442
Pasivo Circulante	0	6,442
Cuentas por Pagar a Corto Plazo	0	6,442
Documentos por Pagar a Corto Plazo	0	0
Porción a Corto Plazo de la Deuda Pública a Largo Plazo	0	0
Títulos y Valores a Corto Plazo	0	0
Pasivos Diferidos a Corto Plazo	0	0
Fondos y Bienes de Terceros en Garantía y/o Administración a Corto Plazo	0	0
Provisiones a Corto Plazo	0	0
Otros Pasivos a Corto Plazo	0	0
Pasivo No Circulante	0	0
Cuentas por Pagar a Largo Plazo	0	0
Documentos por Pagar a Largo Plazo	0	0
Deuda Pública a Largo Plazo	0	0
Pasivos Diferidos a Largo Plazo	0	0
Fondos y Bienes de Terceros en Garantía y/o Administración a Largo Plazo	0	0
Provisiones a Largo Plazo	0	0
HACIENDA PÚBLICA/PATRIMONIO	12,115,129	0
Hacienda Pública/Patrimonio Contribuido	0	0
Aportaciones	0	0
Donaciones de Capital	0	0
Actualización de la Hacienda Pública/Patrimonio	0	0
Hacienda Pública/Patrimonio Generado	12,115,129	0
Resultados del Ejercicio (Ahorro/ Desahorro)	4,445,351	0
Resultados de Ejercicios Anteriores	7,669,779	0
Revalúos	0	0
Reservas	0	0
Rectificaciones de Resultados de Ejercicios Anteriores	0	0
Exceso o Insuficiencia en la Actualización de la Hacienda Pública/Patrimonio	0	0
Resultado por Posición Monetaria	0	0
Resultado por Tenencia de Activos no Monetarios	0	0

Bajo protesta de decir verdad declaramos que los Estados Financieros y sus notas, son razonablemente correctos y son responsabilidad del emisor.

REVISÓ



C.P. JOSE ANTONIO ROSALES URBIOLA
GERENTE ADMINISTRATIVO
DE LA JUMAPAA

AUTORIZO



C.P. TATIANA HERNANDEZ PEREZ
PRESIDENTA DEL CONSEJO DIRECTIVO
DE LA JUMAPAA

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that this is crucial for ensuring the integrity of the financial statements and for providing a clear audit trail. The text notes that any discrepancies or errors in the records can lead to significant complications during an audit and may result in the disallowance of certain expenses.

2. The second part of the document addresses the issue of proper documentation. It states that all receipts and invoices must be properly filed and organized. This includes ensuring that each document is clearly labeled and that the filing system is easy to navigate. The text also mentions that digital copies of all documents should be maintained as a backup and for ease of access.

3. The third part of the document discusses the importance of staying up-to-date on changes in tax laws and regulations. It notes that the tax environment is constantly evolving, and it is essential for the organization to have a knowledgeable professional who can provide guidance on the most current rules. This helps in maximizing deductions and credits while ensuring full compliance with all applicable laws.

4. The fourth part of the document focuses on the importance of communication between the organization and its tax advisor. It suggests that regular meetings should be held to discuss the organization's financial goals and how they can be achieved through strategic tax planning. This communication is key to ensuring that the tax strategy is aligned with the organization's overall business objectives.

5. The fifth part of the document discusses the importance of having a clear understanding of the organization's financial position. This involves conducting a thorough review of the financial statements and identifying areas where costs can be reduced or revenues can be increased. The text notes that this information is vital for making informed decisions about the organization's future and for ensuring that it remains financially sound.

6. The sixth part of the document addresses the importance of having a contingency plan in place. It notes that unexpected changes in the business environment can occur, and it is essential to have a plan in place to address these changes. This includes having a reserve fund and a clear strategy for managing any potential risks.

7. The seventh part of the document discusses the importance of having a clear understanding of the organization's tax obligations. This involves knowing the deadlines for filing returns and paying taxes, as well as understanding the consequences of non-compliance. The text notes that it is essential to have a professional who can help with these obligations and ensure that the organization is always in good standing with the tax authorities.

8. The eighth part of the document focuses on the importance of having a clear understanding of the organization's long-term financial goals. This involves developing a comprehensive financial plan that takes into account all aspects of the organization's operations and its future prospects. The text notes that this plan is essential for ensuring that the organization is on track to achieve its goals and for making adjustments as needed.

9. The ninth part of the document discusses the importance of having a clear understanding of the organization's risk profile. This involves identifying all potential risks and developing strategies to mitigate them. The text notes that this is essential for ensuring the organization's long-term success and for protecting its assets.

10. The tenth part of the document addresses the importance of having a clear understanding of the organization's overall financial health. This involves conducting a thorough review of all financial data and identifying areas where the organization can improve its performance. The text notes that this information is vital for making informed decisions about the organization's future and for ensuring that it remains financially sound.

11. The eleventh part of the document discusses the importance of having a clear understanding of the organization's tax strategy. This involves developing a comprehensive tax plan that takes into account all aspects of the organization's operations and its future prospects. The text notes that this plan is essential for ensuring that the organization is on track to achieve its goals and for making adjustments as needed.

12. The twelfth part of the document addresses the importance of having a clear understanding of the organization's overall financial health. This involves conducting a thorough review of all financial data and identifying areas where the organization can improve its performance. The text notes that this information is vital for making informed decisions about the organization's future and for ensuring that it remains financially sound.