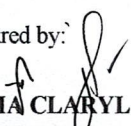


CALAMBA WATER DISTRICT
CONDENSED STATEMENT OF CASH FLOWS
(ALL FUNDS OR NAME OF FUND)
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Inflows		
Proceeds from Sale of Goods and Services		
Collection of Income/Revenue	511,037,770.31	504,124,022.52
Receipt of Assistance/Subsidy		
Collection of Receivables	103,757.74	1,435,898.07
Receipt of Inter-Agency Fund Transfers		
Receipt of Intra-Agency Fund Transfers		
Trust Receipts	4,994,360.74	
Other Receipts	1,052,300.39	
Total Cash Inflows	<u>517,188,189.18</u>	<u>505,559,920.59</u>
Adjustments		
Adjusted Cash Inflows	<u>517,188,189.18</u>	<u>505,559,920.59</u>
Cash Outflows		
Payment of Expenses	344,259,124.77	212,278,373.73
Purchase of Inventories	6,097,614.58	24,897,644.75
Grant of Cash Advances	1,385,015.78	743,133.26
Prepayments	674,003.07	693,360.57
Refund of Deposits		
Payments of Accounts Payable		
Remittance of Personnel Benefit Contributions and Mandatory Deductions	76,280,713.03	67,146,018.34
Grant of Financial Assistance/Subsidy/Contribution		
Release of Inter-Agency Fund Transfers		
Release of Intra-Agency Fund Transfers	541,196.10	247,923.42
Other Disbursements	48,609.57	
Total Cash Outflows	<u>429,286,276.90</u>	<u>306,006,454.07</u>
Adjustments		
Adjusted Cash Outflows	<u>429,286,276.90</u>	<u>306,006,454.07</u>
Net Cash Provided by/(Used in) Operating Activities	<u>87,901,912.28</u>	<u>199,553,466.52</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Cash Inflows		
Proceeds from Sale/ Disposal of Investment Property		
Proceeds from Sale/Disposal of Property, Plant and Equipment	1,227,000.00	
Sale of Investments		
Receipt of Interest Earned		
Receipt of Cash Dividends		
Proceeds from Matured Investments/Redemption of Long-term Investments/Return on Investments		
Collection of Long-Term Loans		
Proceeds from Sale of Other Assets		
Total Cash Inflows	<u>1,227,000.00</u>	<u>-</u>
Adjustments		
Adjusted Cash Inflows	<u>1,227,000.00</u>	<u>-</u>
Cash Outflows		
Purchase/Construction of Investment Property		
Purchase/Construction of Property, Plant and Equipment	319,314,136.64	253,734,478.89
Purchase of Investments		
Purchase of Bearer Biological Assets		
Purchase of Consumable Biological Assets		

	<u>2022</u>	<u>2021</u>
Purchase of Intangible Assets		
Grant of Loans		
Total Cash Outflows	<u>319,314,136.64</u>	<u>253,734,478.89</u>
Adjustments		
Adjusted Cash Outflows	<u>319,314,136.64</u>	<u>253,734,478.89</u>
Net Cash Provided By/(Used In) Investing Activities	<u>(318,087,136.64)</u>	<u>(253,734,478.89)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash Inflows		
Proceeds from Incurrence of Financial Liabilities		
Proceeds from Issuance of Bonds and Acceptances Payable		
Proceeds from Domestic and Foreign Loans		
Contribution from National Government		
Proceeds from Issuance of Capital Stock and other Equity Securities		
Total Cash Inflows	<u>-</u>	<u>-</u>
Adjustments	<u>-</u>	<u>-</u>
Adjusted Cash Inflows	<u>-</u>	<u>-</u>
Cash Outflows		
Payment of Long-Term Liabilities	3,977,674.35	15,122,256.00
Redemption of Bonds Issued and Unsecured Subordinated Debt		
Payment for Reacquisition of Capital Stock and other Equity Securities		
Payment of Interest on Loans and Other Financial Charges	54,485.00	1,006,236.00
Payment of Cash Dividends		
Total Cash Outflows	<u>4,032,159.35</u>	<u>16,128,492.00</u>
Adjustments	<u>-</u>	<u>-</u>
Adjusted Cash Outflows	<u>4,032,159.35</u>	<u>16,128,492.00</u>
Net Cash Provided By/(Used In) Financing Activities	<u>(4,032,159.35)</u>	<u>(16,128,492.00)</u>
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	<u>(234,217,383.71)</u>	<u>(70,309,504.37)</u>
Effects of Exchange Rate Changes on Cash and Cash Equivalents		
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>682,850,062.66</u>	<u>753,159,567.03</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>448,632,678.95</u>	<u>682,850,062.66</u>

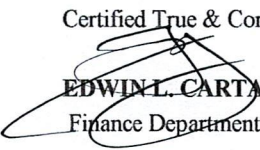
Prepared by:


MARIA CLARYL ANN T. SALUMBIDES
 Chief Corporate Accountant B

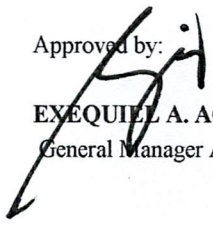
Reviewed by:


CHONA B. SANTOS
 General Accounting Division Manager A

Certified True & Correct:


EDWIN L. CARTAGO
 Finance Department Manager A

Approved by:


EXEQUIEL A. AGUILAR, JR.
 General Manager A

**CALAMBA WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
(ALL FUNDS OR NAME OF FUND)
FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Inflows		
Proceeds from Sale of Goods and Services		
Collection of Income/Revenue	<u>511,037,770.31</u>	<u>504,124,022.52</u>
Collection of service and business income	504,156,931.12	496,538,890.09
Receipt of shares, grants and donations		
Collection of other non-operating income	6,880,839.19	7,585,132.43
Receipt of prior years' income		
Receipt of Assistance/Subsidy	<u>-</u>	<u>-</u>
Subsidy from National Government Agencies		
Assistance from Local Government Units		
Assistance from Other Government Corporations		
Collection of Receivables	<u>103,757.74</u>	<u>1,435,898.07</u>
Collection of loans and receivables	103,757.74	1,435,898.07
Collection of lease receivables		
Collection of receivable from audit disallowances and/or charges		
Collection of other receivables		
Receipt of Inter-Agency Fund Transfers	<u>-</u>	<u>-</u>
Receipt of cash for the account of National Government Agencies		
Receipt of cash for the account of Local Government Units		
Receipt of cash for the account of Other Government Corporations		
Receipt of Intra-Agency Fund Transfers	<u>-</u>	<u>-</u>
Receipt of funds from Operating Units for implementation of programs/projects		
Receipt of funds from Central/Home/Head Office for implementation of programs/projects		
Receipt of funds from Regional/Branch Offices for implementation of programs/projects		
Trust Receipts	<u>4,994,360.74</u>	<u>-</u>
Receipt of Disaster Risk Reduction and Management Fund		
Receipt of bail bonds		
Receipt of guaranty/security deposits	110,715.00	
Receipt of customers' deposits	4,883,645.74	
Other Receipts	<u>1,052,300.39</u>	<u>-</u>
Receipt of unearned income/revenue		
Refund of guaranty deposits		
Receipt of unused petty cash fund	17,109.57	
Receipt of other deferred credits	674,400.00	
Receipt of refund of cash advances	185,423.80	
Other miscellaneous receipts	175,367.02	
Total Cash Inflows	<u>517,188,189.18</u>	<u>505,559,920.59</u>
Adjustments	<u>-</u>	<u>-</u>
Restoration of cash for cancelled/lost/stale checks/ADA		
Restoration of cash for unreleased checks		

	<u>2022</u>	<u>2021</u>
Other adjustments-Inflow (Please specify)		
Adjusted Cash Inflows	<u>517,188,189.18</u>	<u>505,559,920.59</u>
Cash Outflows		
Payment of Expenses	<u>344,259,124.77</u>	<u>212,278,373.73</u>
Payment of personnel services	112,291,651.53	99,197,548.93
Payment of maintenance and other operating expenses	231,967,473.24	113,080,824.80
Payment of financial expenses		
Payment of expenses pertaining to/incurred in the prior years		
Liquidation of prior year's cash advances		
Purchase of Inventories	<u>6,097,614.58</u>	<u>24,897,644.75</u>
Purchase of inventories for sale		
Purchase of inventories for distribution		
Purchase of inventory held for consumption	6,097,614.58	24,897,644.75
Purchase of raw materials inventory		
Grant of Cash Advances	<u>1,385,015.78</u>	<u>743,133.26</u>
Advances for operating expenses		
Advances for payroll		
Advances to officers and employees	1,385,015.78	743,133.26
Advances to officers and employees obligated in prior year		
Prepayments	<u>674,003.07</u>	<u>693,360.57</u>
Advances to contractors for repair and maintenance of property, plant and equipment (not capitalizable)		
Prepaid Rent	29,250.00	-
Prepaid Registration	-	85,900.98
Prepaid Insurance	644,753.07	607,459.59
Refund of Deposits		
Payment of deposits on letter of credits		
Payment of guaranty deposits		
Payments of Accounts Payable		
Remittance of Personnel Benefit Contributions and Mandatory Deductions	<u>76,280,713.03</u>	<u>67,146,018.34</u>
Remittance of taxes withheld	6,881,581.60	4,547,449.47
Remittance to GSIS/Pag-IBIG/PhilHealth/SSS	55,279,144.86	45,417,875.34
Remittance of provident/welfare fund contribution		
Remittance of other personnel benefits contributions	-	7,214,434.25
Remittance of other payables	14,119,986.57	9,966,259.28
Grant of Financial Assistance/Subsidy/Contribution		
Grant of financial assistance to NGAs/LGUs/Other GCs		
Grant of financial assistance to NGOs/POs		
Release of Inter-Agency Fund Transfers		
Advances to Procurement Service		
Advances to National Government Agencies for purchase of goods/services as authorized by law		
Release of Intra-Agency Fund Transfers	<u>541,196.10</u>	<u>247,923.42</u>
Issuance of fund to Other Funds	541,196.10	247,923.42
Release of other intra-agency fund transfers		
Other Disbursements	<u>48,609.57</u>	

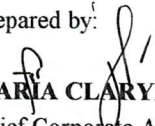
	<u>2022</u>	<u>2021</u>
Refund of excess income		
Refund of excess Working Fund/fund transfers/Trust Fund	17,109.57	
Refund of bail bond		
Refund of guaranty/security deposits	31,500.00	
Total Cash Outflows	<u>429,286,276.90</u>	<u>306,006,454.07</u>
Adjustments	-	-
Adjustment for dishonored checks		
Adjustment for cash shortage		
Reversing entry for unreleased checks in previous year		
Other adjustments - Outflow (Please specify)		
Adjusted Cash Outflows	<u>429,286,276.90</u>	<u>306,006,454.07</u>
Net Cash Provided by/(Used in) Operating Activities	<u>87,901,912.28</u>	<u>199,553,466.52</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Cash Inflows		
Proceeds from Sale/ Disposal of Investment Property	-	-
Proceeds from Sale/Disposal of Property, Plant and Equipment	<u>1,227,000.00</u>	-
Sale of Investments	-	-
Proceeds from sale of stocks/bonds/domestic/marketable securities		
Sale of investments in joint venture		
Receipt of Interest Earned	-	-
Receipt of Cash Dividends	-	-
Proceeds from Matured Investments/Redemption of Long-term Investments/Return or Redemption of long term-investments	-	-
Proceeds from matured investments		
Proceeds from the return on investments in joint venture		
Collection of Long-Term Loans	-	-
Repayment of long-term loans by GCs		
Collection of long-term loans		
Proceeds from Sale of Other Assets	-	-
Total Cash Inflows	<u>1,227,000.00</u>	-
Adjustments (Please specify)	-	-
Adjusted Cash Inflows	<u>1,227,000.00</u>	-
Cash Outflows		
Purchase/Construction of Investment Property	-	-
Purchase/Construction of Investment Property		

	<u>2022</u>	<u>2021</u>
Purchase/Construction of Property, Plant and Equipment	319,314,136.64	253,734,478.89
Purchase of land	-	8,100,000.00
Payment for land improvements	-	-
Construction of infrastructure assets	-	-
Construction of buildings and other structures	301,500.00	-
Purchase of machinery and equipment	27,089,493.26	6,086,852.79
Purchase of transportation equipment	1,630,079.02	20,580,800.00
Purchase of furniture, fixtures and books	790,383.35	271,682.42
Construction in progress	174,935,712.29	96,092,145.91
Purchase of other property, plant and equipment	73,075,086.03	82,321,265.78
Advances to contractors	15,933,773.04	32,172,355.94
Payment of guaranty deposit	99,390.00	-
Payment of retention fee to contractors	18,961,042.90	913,592.22
Payment for rehabilitation of property, plant and equipment (capitalized repair)	6,497,676.75	7,195,783.83
Payment for property, plant and equipment obligated in prior year	-	-
Purchase/Acquisition of Investments	-	-
Investment in stocks/bonds/marketable securities	-	-
Investments in joint venture	-	-
Investments in associates/affiliates	-	-
Investments in subsidiaries	-	-
Investments in other foreign exchange denominated securities	-	-
Other long-term investments	-	-
Purchase of Bearer Biological Assets	-	-
Purchase of breeding stocks	-	-
Purchase of livestock	-	-
Purchase of trees, plants and crops	-	-
Purchase of aquaculture	-	-
Purchase of other bearer biological assets	-	-
Purchase of bearer biological assets obligated in prior year	-	-
Purchase of Consumable Biological Assets	-	-
Purchase of livestock held for consumption/sale/distribution	-	-
Purchase of trees, plants and crops held for consumption/sale/distribution	-	-
Purchase of aquaculture	-	-
Purchase of other consumable biological assets	-	-
Purchase of consumable biological assets obligated in prior years	-	-
Purchase of Intangible Assets	-	-
Purchase of patents/copyrights	-	-
Purchase of computer software	-	-
Purchase of other intangible assets	-	-
Purchase of intangible assets obligated in prior year	-	-
Grant of Loans	-	-
Release of funds for sub-loans	-	-
Grant of loans	-	-
Total Cash Outflows	319,314,136.64	253,734,478.89
Adjustments (Please specify)	-	-
Adjusted Cash Outflows	319,314,136.64	253,734,478.89
Net Cash Provided By/(Used In) Investing Activities	(318,087,136.64)	(253,734,478.89)

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash Inflows		
Proceeds from Incurrence of Financial Liabilities	-	-
Proceeds from Financial Liabilities Designated at Fair Value through Surplus/Profit or Deficit/Loss		
Proceeds from Financial Liabilities Associated with Transferred Assets		
Proceeds from issuance of Domestic Securities Sold Under Repurchase Agreements		
Proceeds from Issuance of Bonds and Acceptances Payable	-	-
Proceeds from issuance of bonds		
Proceeds from Outstanding Acceptances Executed by or for Account of the Bank		
Proceeds from Domestic and Foreign Loans	-	-
Proceeds from issuance of notes payable		
Proceeds from domestic loans		
Proceeds from foreign loans		
Equity/Contribution from National Government	-	-
Receipt of Government Subsidy/Contributed Capital		
Proceeds from Issuance of Capital Stock and other Equity Securities	-	-
Proceeds from issuance capital stock		
Proceeds from re-issuance of treasury stock		
Total Cash Inflows	-	-
Adjustments (Please specify)		
Adjusted Cash Inflows		
Cash Outflows		
Payment of Long-Term Liabilities	<u>3,977,674.35</u>	<u>15,122,256.00</u>
Payment of notes payable		
Payment of domestic loans		
Payment of foreign loans		
Payment of finance lease payable		
Payment of other long-term liabilities	3,977,674.35	15,122,256.00
Redemption of Bonds Issued and Unsecured Subordinated Debt/Payment of Acceptan	-	-
Payment for redemption of bonds		
Payment for redemption of unsecured subordinated debt		
Payment of Outstanding Acceptances Executed by or for Account of the Bank		
Payment for Reacquisition of Capital Stock and Other Equity Securities	-	-
Payment for reacquisition of capital stock		
Payment for reacquisition of other equity securities		
Payment of Interest on Loans and Other Financial Charges	<u>54,485.00</u>	<u>1,006,236.00</u>
Payment of Cash Dividends	-	-
Total Cash Outflows	<u>4,032,159.35</u>	<u>16,128,492.00</u>

	<u>2022</u>	<u>2021</u>
Adjustments (Please specify)	-	-
Adjusted Cash Outflows	<u>4,032,159.35</u>	<u>16,128,492.00</u>
Net Cash Provided By/(Used In) Financing Activities	<u>(4,032,159.35)</u>	<u>(16,128,492.00)</u>
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	<u>(234,217,383.71)</u>	<u>(70,309,504.37)</u>
Effects of Exchange Rate Changes on Cash and Cash Equivalents	-	-
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>682,850,062.66</u>	<u>753,159,567.03</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u><u>448,632,678.95</u></u>	<u><u>682,850,062.66</u></u>

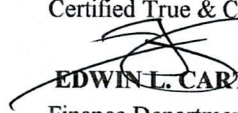
Prepared by:


MARIA CLARYL ANN T. SALUMBIDES
Chief Corporate Accountant B

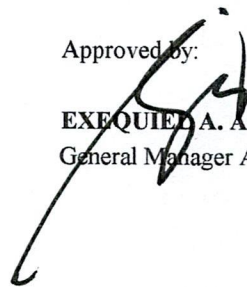
Reviewed by:


CHONA B. SANTOS
General Accounting Division Manager A

Certified True & Correct:


EDWIN L. CARTAGO
Finance Department Manager A

Approved by:


EXEQUIEL A. AGUILAR, JR.
General Manager A