

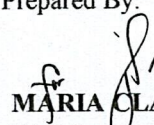
CALAMBA WATER DISTRICT
CONDENSED STATEMENT OF COMPREHENSIVE INCOME
(ALL FUNDS OR NAME OF FUND)
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>NOTE*</u>	<u>2022</u>	<u>2021</u>
Income			
Service and Business Income		502,314,337.55	473,707,706.77
Other Non-Operating Income		2,248,070.36	6,634,321.54
Total Income		<u>504,562,407.91</u>	<u>480,342,028.31</u>
Expenses			
Personnel Services		197,212,294.01	169,649,430.28
Maintenance and Other Operating Expenses		215,433,747.16	166,526,057.41
Financial Expenses		877,918.40	2,128,293.18
Non-Cash Expenses		89,298,556.94	73,034,090.08
Total Expenses		<u>502,822,516.51</u>	<u>411,337,870.95</u>
Profit/(Loss) Before Tax		<u>1,739,891.40</u>	<u>69,004,157.36</u>
Income Tax Expense/(Benefit)		<u>-</u>	<u>-</u>
Profit/(Loss) After Tax		<u>1,739,891.40</u>	<u>69,004,157.36</u>
Net Assistance/Subsidy/(Financial Assistance/Subsidy/Contribution)		<u>76,359.60</u>	<u>75,712.10</u>
Net Income/(Loss)		<u>1,663,531.80</u>	<u>68,928,445.26</u>
Other Comprehensive Income/(Loss) for the Period		<u>-</u>	<u>-</u>
Comprehensive Income/(Loss)		<u>1,663,531.80</u>	<u>68,928,445.26</u>

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

*The notes referred above were assumed.

Prepared By:


MARIA CLARYL ANN T. SALUMBIDES
Chief Corporate Accountant B

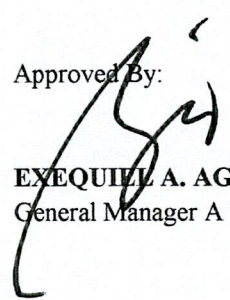
Reviewed By:


CHONA B. SANTOS
General Accounting Division Manager A

Cerified True & Correct:


EDWIN L. CARTAGO
Finance Department Manager A

Approved By:


EXEQUIEL A. AGUILAR, JR.
General Manager A

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

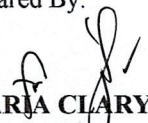
	<u>2022</u>	<u>2021</u>
Income		
Business Income		
Waterworks System Fees	474,602,817.29	453,179,741.74
Interest Income	7,023,952.90	8,383,199.91
Fines and Penalties-Business Income	17,937,417.34	9,313,885.61
Other Business Income	2,750,150.02	2,830,879.51
Total Business Income	<u>502,314,337.55</u>	<u>473,707,706.77</u>
Total Service and Business Income	<u>502,314,337.55</u>	<u>473,707,706.77</u>
Other Non-Operating Income		
Miscellaneous Income		
Miscellaneous Income	2,248,070.36	6,634,321.54
Total Miscellaneous Income	<u>2,248,070.36</u>	<u>6,634,321.54</u>
Total Other Non-Operating Income	<u>2,248,070.36</u>	<u>6,634,321.54</u>
Total Income	<u>504,562,407.91</u>	<u>480,342,028.31</u>
Expenses		
Personnel Services		
Salaries and Wages		
Salaries and Wages-Regular	107,413,408.13	76,624,389.89
Salaries and Wages-Casual/Contractual	-	6,454,976.42
Total Salaries and Wages	<u>107,413,408.13</u>	<u>83,079,366.31</u>
Other Compensation		
Personnel Economic Relief Allowance (PERA)	7,563,400.00	6,328,000.00
Representation Allowance (RA)	1,126,125.00	1,096,750.00
Transportation Allowance (TA)	1,126,125.00	1,096,750.00
Clothing/Uniform Allowance	1,896,000.00	1,566,000.00
Hazard Pay	-	9,882,018.75
Longevity Pay	34,500.00	107,415.00
Overtime and Night Pay	4,602,092.25	3,842,779.83
Year End Bonus	8,915,434.60	7,031,400.00
Cash Gift	1,858,181.80	1,295,000.00
Mid Year Bonus	8,908,129.00	6,530,743.00
Directors and Committee Members' Fees	1,865,760.00	1,865,760.00
Other Bonuses and Allowances	22,198,606.36	15,458,602.72
Total Other Compensation	<u>60,094,354.01</u>	<u>56,101,219.30</u>
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	13,067,604.55	9,970,043.91
Pag-IBIG Contributions	380,763.98	314,600.00
PhilHealth Contributions	1,884,510.00	1,032,924.97
Employees Compensation Insurance Premiums	378,900.00	287,500.00
Total Personnel Benefit Contributions	<u>15,711,778.53</u>	<u>11,605,068.88</u>

	<u>2022</u>	<u>2021</u>
Other Personnel Benefits		
Terminal Leave Benefits	13,992,753.34	18,863,775.79
Other Personnel Benefits	-	-
Total Other Personnel Benefits	<u>13,992,753.34</u>	<u>18,863,775.79</u>
Total Personnel Services	<u>197,212,294.01</u>	<u>169,649,430.28</u>
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses-Foreign	-	-
Traveling Expenses-Local	1,059,876.00	663,234.00
Total Traveling Expenses	<u>1,059,876.00</u>	<u>663,234.00</u>
Training and Scholarship Expenses		
Training Expenses	1,155,696.11	571,229.91
Total Training and Scholarship Expenses	<u>1,155,696.11</u>	<u>571,229.91</u>
Supplies and Materials Expenses		
Office Supplies Expenses	782,440.07	623,028.22
Accountable Forms Expenses	458,280.00	796,997.00
Drugs and Medicines Expenses	6,236,111.60	999,918.00
Medical, Dental and Laboratory Supplies Expenses	2,046,660.54	1,079,888.00
Fuel, Oil and Lubricants Expenses	5,358,362.58	3,145,572.15
Chemical and Filtering Supplies Expenses	1,986,323.79	3,657,360.00
Semi-Expendable Machinery and Equipment Expenses	2,141,850.07	1,258,875.94
Semi-Expendable Furniture, Fixtures and Books Expenses	133,796.76	263,834.85
Other Supplies and Materials Expenses	1,883,603.27	1,489,364.07
Total Supplies and Materials Expenses	<u>21,027,428.68</u>	<u>13,314,838.23</u>
Utility Expenses		
Water Expenses	-	-
Electricity Expenses	2,912,116.81	2,364,514.03
Total Utility Expenses	<u>2,912,116.81</u>	<u>2,364,514.03</u>
Communication Expenses		
Postage and Courier Services	4,913.74	3,880.00
Telephone Expenses	1,448,562.23	1,282,560.91
Internet Subscription Expenses	901,474.28	526,719.59
Total Communication Expenses	<u>2,354,950.25</u>	<u>1,813,160.50</u>
Awards/Rewards, Prizes and Indemnities		
Awards/Rewards Expenses	1,830,056.60	1,061,534.00
Total Awards/Rewards, Prizes and Indemnities	<u>1,830,056.60</u>	<u>1,061,534.00</u>
Generation, Transmission and Distribution Expenses		
Generation, Transmission and Distribution Expenses	<u>150,686,002.50</u>	<u>120,868,789.97</u>
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	131,961.35	132,525.59
Total Confidential, Intelligence and Extraordinary Expenses	<u>131,961.35</u>	<u>132,525.59</u>
Professional Services		
Legal Services	239,999.78	266,666.64
Auditing Services	312,322.97	249,999.96
Consultancy Services	-	-
Other Professional Services	675,572.56	401,111.09
Total Professional Services	<u>1,227,895.31</u>	<u>917,777.69</u>

	<u>2022</u>	<u>2021</u>
General Services		
Janitorial Services	2,467,538.17	2,220,182.49
Security Services	6,540,659.96	6,746,866.98
Total General Services	<u>9,008,198.13</u>	<u>8,967,049.47</u>
Repairs and Maintenance		
Repairs and Maintenance-Buildings and Other Structures	1,263,983.74	1,548,470.05
Repairs and Maintenance-Machinery and Equipment	5,291,618.07	3,292,932.58
Repairs and Maintenance-Transportation Equipment	1,465,007.28	1,229,083.88
Total Repairs and Maintenance	<u>8,020,609.09</u>	<u>6,070,486.51</u>
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	1,288,982.29	327,241.64
Fidelity Bond Premiums	25,500.08	14,417.54
Insurance Expenses	622,102.30	557,378.36
Total Taxes, Insurance Premiums and Other Fees	<u>1,936,584.67</u>	<u>899,037.54</u>
Other Maintenance and Operating Expenses		
Advertising, Promotional and Marketing Expenses	143,000.00	110,000.00
Printing and Publication Expenses	19,950.00	249,010.00
Representation Expenses	1,257,526.78	677,958.56
Rent/Lease Expenses	441,183.97	346,070.87
Membership Dues and Contributions to Organizations	161,176.82	35,000.00
Major Events and Conventions Expenses	8,717,357.91	4,783,603.80
Other Maintenance and Operating Expenses	3,342,176.18	2,680,236.74
Total Other Maintenance and Operating Expenses	<u>14,082,371.66</u>	<u>8,881,879.97</u>
Total Maintenance and Other Operating Expenses	<u>215,433,747.16</u>	<u>166,526,057.41</u>
Financial Expenses		
Financial Expenses		
Interest Expenses	877,918.40	2,128,293.18
Other Financial Charges	-	-
Total Financial Expenses	<u>877,918.40</u>	<u>2,128,293.18</u>
Non-Cash Expenses		
Depreciation		
Depreciation-Infrastructure Assets	43,207,011.42	30,072,345.20
Depreciation-Buildings and Other Structures	4,706,918.26	6,171,985.75
Depreciation-Machinery and Equipment	1,382,753.58	1,921,225.06
Depreciation-Transportation Equipment	4,079,915.23	2,211,660.45
Depreciation-Furniture, Fixtures and Books	147,187.70	149,602.58
Depreciation-Other Property, Plant and Equipment	33,597,188.95	32,507,271.04
Total Depreciation	<u>87,120,975.14</u>	<u>73,034,090.08</u>
Impairment Loss		
Impairment Loss-Other Receivables	225,614.83	-
Total Impairment Loss	<u>225,614.83</u>	<u>-</u>
Losses		
Loss on Sale of Property, Plant and Equipment	1,951,966.97	-
Total Losses	<u>1,951,966.97</u>	<u>-</u>
Total Non-Cash Expenses	<u>89,298,556.94</u>	<u>73,034,090.08</u>
Total Expenses	<u>502,822,516.51</u>	<u>411,337,870.95</u>

	<u>2022</u>	<u>2021</u>
Profit/(Loss) Before Tax	1,739,891.40	69,004,157.36
Income Tax Expense/(Benefit)	-	-
Profit/(Loss) After Tax	1,739,891.40	69,004,157.36
Assistance/Subsidy/Contribution to		
Assistance to Local Government Units	76,359.60	75,712.10
Assistance/Subsidies/Contribution-Others	-	-
Total Financial Assistance/Subsidy	76,359.60	75,712.10
Net Assistance/Subsidy/(Financial Assistance/Subsidy/Contribution)	76,359.60	75,712.10
Net Income/(Loss)	1,663,531.80	68,928,445.26
Other Comprehensive Income/(Loss) for the Period		
Changes in Fair Value of Investments	-	-
Translation Adjustment	-	-
Total Other Comprehensive Income/(Loss) for the Period	-	-
Comprehensive Income/(Loss)	1,663,531.80	68,928,445.26

Prepared By:


MARIA CLARYL ANN T. SALUMBIDES
Chief Corporate Accountant B

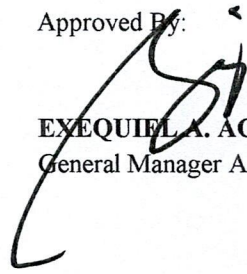
Reviewed By:


CHONA B. SANTOS
General Accounting Division Manager A

Cerified True & Correct:


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Finance Department Manager A

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General Manager A