CALAMBA WATER DISTRICT
CONDENSED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2022

	NOTE*	2022	2021
ASSETS			
Current Assets			
Cash and Cash Equivalents		448,632,678.95	682,850,062.66
Receivables		104,240,794.29	106,023,436.54
Inventories		121,274,586.55	31,647,288.86
Other Current Assets		18,642,925.51	25,855,159.26
Total Current Assets		**692,790,985.30**	**846,375,947.32**
Non-Current Assets			
Other Investments		9,247,021.57	9,134,431.57
Receivables		-	-
Property, Plant and Equipment		752,101,264.32	555,400,375.09
Intangible Assets		3,002,390.06	3,358,266.42
Other Non-Current Assets		13,518,793.30	24,736,886.04
Total Non-Current Assets		**777,869,469.25**	**592,629,959.12**
Total Assets		**1,470,660,454.55**	**1,439,005,906.44**
LIABILITIES			
Current Liabilities			
Financial Liabilities		77,519,415.35	60,213,207.05
Inter-Agency Payables		15,982,094.50	14,955,572.51
Deferred Credits/Unearned Income		3,979,000.07	-
Total Current Liabilities		**97,480,509.92**	**75,168,779.56**
Non-Current Liabilities			
Financial Liabilities		-	-
Trust Liabilities		79,421,685.27	74,596,430.69
Deferred Credits/Unearned Income		-	1,665,173.85
Provisions		68,547,366.48	61,224,114.15
Other Payables		35,609,027.35	24,064,873.21
Total Non-Current Liabilities		**183,578,079.10**	**161,550,591.90**
Total Liabilities		**281,058,589.02**	**236,719,371.46**
EQUITY			
Government Equity		194,845,645.48	194,725,295.48
Retained Earnings/(Deficit)		994,756,220.05	1,007,561,239.50
Total Equity		**1,189,601,865.53**	**1,202,286,534.98**
Total Liabilities and Equity		**1,470,660,454.55**	**1,439,005,906.44**

	NOTE*	2022	2021

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

**The notes referred 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 FINANCIAL POSITION
(ALL FUNDS OR NAME OF FUND)
AS AT DECEMBER 31, 2022

	2022	2021
ASSETS		
Current Assets		
Cash and Cash Equivalents	**448,632,678.95**	**682,850,062.66**
Cash on Hand	88,000.00	28,780.53
Cash-Collecting Officers	8,000.00	28,780.53
Petty Cash	80,000.00	-
Cash in Bank-Local Currency	448,544,678.95	682,821,282.13
Cash in Bank-Local Currency, Bangko Sentral ng	-	-
Cash in Bank-Local Currency, Current Account	113,842,401.25	74,619,678.80
Cash in Bank-Local Currency, Savings Account	334,702,277.70	608,201,603.33
Due from Bangko Sentral ng Pilipinas-Local Currency	-	-
Due from Other Banks-Local Currency	-	-
Cash Equivalents	-	-
Time Deposits-Local Currency	-	-
Receivables	**104,240,794.29**	**106,023,436.54**
Loans and Receivable Accounts	93,250,767.15	95,462,770.75
Accounts Receivable	95,739,414.64	97,731,562.34
Allowance for Impairment-Accounts Receivable	(2,837,200.94)	(2,611,586.11)
Net Value-Accounts Receivable	92,902,213.70	95,119,976.23
Interests Receivable	348,553.45	342,794.52
Allowance for Impairment-Interests Receivable	-	-
Net Value-Interests Receivable	348,553.45	342,794.52
Other Receivables	10,990,027.14	10,560,665.79
Receivables-Disallowances/Charges	78,462.04	78,462.04
Due from Officers and Employees	69,547.77	47,103.90
Due from Non-Government Organizations/People's	-	-
Other Receivables	10,842,017.33	10,435,099.85
Allowance for Impairment-Other Receivables	-	-
Net Value-Other Receivables	10,842,017.33	10,435,099.85
Inventories	**121,274,586.55**	**31,647,288.86**
Inventory Held for Distribution	110,376,489.78	20,100,817.01
Property and Equipment for Distribution	110,376,489.78	2,885,658.01
Allowance for Impairment-Property and Equipment	-	-
Net Value-Property and Equipment for Distribution	110,376,489.78	2,885,658.01
Other Supplies and Materials for Distribution	-	17,215,159.00
Allowance for Impairment-Other Supplies and	-	-
Net Value-Other Supplies and Materials for	-	17,215,159.00
Inventory Held for Consumption	10,726,770.96	11,468,818.33
Office Supplies Inventory	641,468.69	293,781.23
Allowance for Impairment-Office Supplies Inventory	-	-
Net Value-Office Supplies Inventory	641,468.69	293,781.23
Accountable Forms, Plates and Stickers Inventory	18,750.00	-

	2022	2021
Allowance for Impairment-Accountable Forms,	-	-
Net Value-Accountable Forms, Plates and Stickers	18,750.00	-
Fuel, Oil and Lubricants Inventory	50,942.00	-
Allowance for Impairment-Fuel, Oil and Lubricants	-	-
Net Value-Fuel, Oil and Lubricants Inventory	50,942.00	-
Chemical and Filtering Supplies Inventory	523,780.00	-
Allowance for Impairment-Chemical and Filtering	-	-
Net Value-Chemical and Filtering Supplies Inventory	523,780.00	-
Other Supplies and Materials Inventory	9,491,830.27	11,175,037.10
Allowance for Impairment-Other Supplies and	-	-
Net Value-Other Supplies and Materials Inventory	9,491,830.27	11,175,037.10
Semi-Expendable Machinery and Equipment	171,325.81	77,653.52
Semi-Expendable Office Equipment	29,549.50	42,189.52
Semi-Expendable Information and Communication Tec	-	35,464.00
Semi-Expendable Other Machinery and Equipment	141,776.31	-
Semi-Expendable Furniture, Fixtures and Books	-	-
Semi-Expendable Furniture and Fixtures	-	-
Semi-Expendable Books	-	-
Other Current Assets	**18,642,925.51**	**25,855,159.26**
Advances	32,000.00	-
Advances to Officers and Employees	32,000.00	-
Prepayments	18,304,196.86	25,791,082.00
Advances to Contractors	17,706,288.01	25,118,633.05
Prepaid Rent	63,157.89	63,157.89
Prepaid Registration	1,666.67	3,333.33
Prepaid Insurance	328,592.90	491,057.95
Other Prepayments	204,491.39	114,899.78
Deposits	-	-
Deposit on Letters of Credit	-	-
Guaranty Deposits		
Other Deposits	-	-
Other Assets	306,728.65	64,077.26
Deferred Charges/Losses	306,728.65	64,077.26
Other Assets	-	-
Accumulated Impairment Losses-Other Assets	-	-
Net Value-Other Assets	-	-
Total Current Assets	**692,790,985.30**	**807,018,346.94**
Non-Current Assets		
Other Investments	**9,247,021.57**	**9,134,431.57**
Other Investments	9,247,021.57	9,134,431.57
Other Investments	9,247,021.57	9,134,431.57
Allowance for Impairment-Other Investments	-	-
Net Value-Other Investments	9,247,021.57	9,134,431.57
Receivables	-	-
Loans and Receivable Accounts	-	-
Accounts Receivable	-	-

	2022	2021
Allowance for Impairment-Accounts Receivable	-	-
Net Value-Accounts Receivable	-	-
Notes Receivable	-	-
Allowance for Impairment-Notes Receivable	-	-
Net Value-Notes Receivable	-	-
Other Receivables	-	-
Receivables-Disallowances/Charges	-	-
Due from Officers and Employees	-	-
Due from Non-Government Organizations/People's	-	-
Other Receivables	-	-
Allowance for Impairment-Other Receivables	-	-
Net Value-Other Receivables	-	-
Property, Plant and Equipment	**752,101,264.32**	**555,400,375.09**
Land	44,934,031.04	44,749,570.33
Land	44,934,031.04	44,749,570.33
Accumulated Impairment Losses-Land	-	-
Net Value-Land	44,934,031.04	44,749,570.33
Infrastructure Assets	266,331,232.26	184,895,317.03
Plant-Utility Plant in Service (UPIS)	663,904,654.72	520,146,101.40
Accumulated Depreciation-Plant (UPIS)	(397,573,422.46)	(335,250,784.37)
Accumulated Impairment Losses-Plant (UPIS)	-	-
Net Value-Plant-Utility Plant in Service (UPIS)	266,331,232.26	184,895,317.03
Buildings and Other Structures	40,094,656.92	78,704,378.91
Buildings	63,411,924.22	57,326,898.15
Accumulated Depreciation-Buildings	(36,685,304.74)	(32,933,631.86)
Accumulated Impairment Losses-Buildings	-	-
Net Value-Buildings	26,726,619.48	24,393,266.29
Water Plant, Structure and Improvements	35,024,695.78	79,820,187.65
Accumulated Depreciation-Water Plant, Structure	(21,656,658.34)	(25,509,075.03)
Accumulated Impairment Losses-Water Plant,	-	-
Net Value-Water Plant, Structure and Improvements	13,368,037.44	54,311,112.62
Other Structures	-	-
Accumulated Depreciation-Other Structures	-	-
Accumulated Impairment Losses-Other Structures	-	-
Net Value-Other Structures	-	-
Machinery and Equipment	6,074,819.25	8,553,161.58
Office Equipment	6,082,473.35	7,102,401.96
Accumulated Depreciation-Office Equipment	(2,901,968.06)	(3,340,117.12)
Accumulated Impairment Losses-Office Equipment	-	-
Net Value-Office Equipment	3,180,505.29	3,762,284.84
Information and Communication Technology	3,637,816.00	10,423,063.45
Accumulated Depreciation-Information and	(1,038,513.29)	(6,053,174.72)
Accumulated Impairment Losses-Information and	-	-
Net Value-Information and Communication	2,599,302.71	4,369,888.73
Communication Equipment	1,141,828.60	1,208,033.60
Accumulated Depreciation-Communication	(846,817.35)	(787,045.59)
Accumulated Impairment Losses-Communication	-	-
Net Value-Communication Equipment	295,011.25	420,988.01
Transportation Equipment	24,195,542.66	26,762,866.53
Motor Vehicles	47,333,200.06	49,764,240.48
Accumulated Depreciation-Motor Vehicles	(23,137,657.40)	(23,001,373.95)
Accumulated Impairment Losses-Motor Vehicles	-	-
Net Value-Motor Vehicles	24,195,542.66	26,762,866.53

	2022	2021
Furniture, Fixtures and Books	824,312.93	1,202,863.85
Furniture and Fixtures	1,588,511.59	2,668,765.65
Accumulated Depreciation-Furniture and Fixtures	(764,198.66)	(1,494,029.25)
Accumulated Impairment Losses-Furniture and	-	-
Net Value-Furniture and Fixtures	824,312.93	1,174,736.40
Books	-	67,608.62
Accumulated Depreciation-Books	-	(39,481.17)
Accumulated Impairment Losses-Books	-	-
Net Value-Books	-	28,127.45
Other Property, Plant and Equipment	131,820,826.11	117,700,351.18
Other Property, Plant and Equipment	293,605,606.74	253,377,641.16
Accumulated Depreciation-Other Property, Plant	(161,784,780.63)	(135,677,289.98)
Accumulated Impairment Losses-Other Property,	-	-
Net Value-Other Property, Plant and Equipment	131,820,826.11	117,700,351.18
Construction in Progress	237,825,843.15	92,831,865.68
Construction in Progress-Land Improvements	-	-
Construction in Progress-Infrastructure Assets	223,425,559.11	88,924,977.41
Construction in Progress-Buildings and Other	14,400,284.04	3,906,888.27
Intangible Assets	**3,002,390.06**	**3,358,266.42**
Intangible Assets	1,103,150.06	1,459,026.42
Computer Software	2,149,748.00	2,174,748.00
Accumulated Amortization-Computer Software	(1,046,597.94)	(715,721.58)
Accumulated Impairment Losses-Computer Software	-	-
Net Value-Computer Software	1,103,150.06	1,459,026.42
Other Intangible Assets	1,564,776.00	1,564,776.00
Accumulated Amortization-Other Intangible Assets	(1,564,776.00)	(1,564,776.00)
Accumulated Impairment Losses-Other Intangible	-	-
Net Value-Other Intangible Assets	-	-
Development in Progress	1,899,240.00	1,899,240.00
Development in Progress-Computer Software	1,899,240.00	1,899,240.00
Development in Progress-Websites	-	-
Other Non-Current Assets	**13,518,793.30**	**24,736,886.04**
Deposits	152,000.00	152,000.00
Deposit on Letters of Credit	-	-
Guaranty Deposits	152,000.00	152,000.00
Other Deposits	-	-
Restricted Fund	13,366,793.30	13,005,017.96
Restricted Fund	13,366,793.30	13,005,017.96
Other Assets	-	11,579,868.08
Deferred Charges/Losses	-	-
Other Assets	-	11,579,868.08
Accumulated Impairment Losses-Other Assets	-	-
Net Value-Other Assets	-	11,579,868.08
Total Non-Current Assets	**777,869,469.25**	**631,987,559.50**
Total Assets	**1,470,660,454.55**	**1,439,005,906.44**

	2022	2021
LIABILITIES		
Current Liabilities		
Financial Liabilities	**77,519,415.35**	**60,213,207.05**
Payables	77,519,415.35	56,235,532.70
Accounts Payable	67,976,483.63	48,122,873.21
Accrued Benefits Payable	9,542,931.72	8,112,659.49
Bills/Bonds/Loans Payable	-	3,977,674.35
Loans Payable-Domestic	-	3,977,674.35
Inter-Agency Payables	**15,982,094.50**	**14,955,572.51**
Inter-Agency Payables	15,336,544.69	13,764,871.22
Due to BIR	10,644,548.35	9,402,182.53
Due to GSIS	3,856,574.88	3,612,708.66
Due to Pag-IBIG	488,518.93	512,006.67
Due to PhilHealth	346,902.53	237,973.36
Due to BSP/Other Banks/Others	645,549.81	1,190,701.29
Due to Bangko Sentral ng Pilipinas	-	-
Others	645,549.81	1,190,701.29
Deferred Credits/Unearned Income	**3,979,000.07**	**-**
Deferred Credits	3,447,866.89	-
Other Deferred Credits	3,447,866.89	-
Unearned Revenue/Income	531,133.18	-
Other Unearned Revenue/Income	531,133.18	-
Total Current Liabilities	**97,480,509.92**	**75,168,779.56**
Non-Current Liabilities		
Financial Liabilities	**-**	**-**
Bills/Bonds/Loans Payable	-	-
Loans Payable-Domestic	-	-
Trust Liabilities	**79,421,685.27**	**74,596,430.69**
Trust Liabilities	79,421,685.27	74,596,430.69
Guaranty/Security Deposits Payable	436,620.04	276,156.32
Customers' Deposits Payable	78,985,065.23	74,320,274.37
Deferred Credits/Unearned Income	**-**	**1,665,173.85**
Deferred Credits	-	1,665,173.85
Other Deferred Credits	-	1,665,173.85
Provisions	**68,547,366.48**	**61,224,114.15**
Provisions	68,547,366.48	61,224,114.15
Leave Benefits Payable	68,547,366.48	61,224,114.15

	2022	2021
Other Payables	**35,609,027.35**	**24,064,873.21**
Other Payables	35,609,027.35	24,064,873.21
Other Payables	35,609,027.35	24,064,873.21
Total Non-Current Liabilities	**183,578,079.10**	**161,550,591.90**
Total Liabilities	**281,058,589.02**	**236,719,371.46**
EQUITY		
Government Equity	**194,845,645.48**	**194,725,295.48**
Government Equity	194,845,645.48	194,725,295.48
Government Equity	-	-
Contributed Capital	194,845,645.48	194,725,295.48
Retained Earnings/(Deficit)	**994,756,220.05**	**1,007,561,239.50**
Retained Earnings/(Deficit)	994,756,220.05	1,007,561,239.50
Retained Earnings/(Deficit)	994,756,220.05	1,007,561,239.50
Total Equity	**1,189,601,865.53**	**1,202,286,534.98**
Total Liabilities and Equity	**1,470,660,454.55**	**1,439,005,906.44**

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