

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

	<u>NOTE*</u>	<u>2022</u>	<u>2021</u>
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*

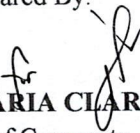
2022

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:



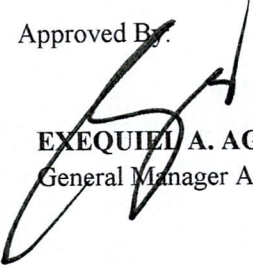
CHONA B. SANTOS
General Accounting Division Manager A

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

	<u>2022</u>	<u>2021</u>
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
<i>Allowance for Impairment-Accounts Receivable</i>	(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
<i>Allowance for Impairment-Interests Receivable</i>	-	-
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
<i>Allowance for Impairment-Other Receivables</i>	-	-
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
<i>Allowance for Impairment-Property and Equipment</i>	-	-
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
<i>Allowance for Impairment-Other Supplies and</i>	-	-
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
<i>Allowance for Impairment-Office Supplies Inventory</i>	-	-
Net Value-Office Supplies Inventory	641,468.69	293,781.23
Accountable Forms, Plates and Stickers Inventory	18,750.00	-

	<u>2022</u>	<u>2021</u>
<i>Allowance for Impairment-Accountable Forms,</i>	-	-
Net Value-Accountable Forms, Plates and Stickers	18,750.00	-
Fuel, Oil and Lubricants Inventory	50,942.00	-
<i>Allowance for Impairment-Fuel, Oil and Lubricants</i>	-	-
Net Value-Fuel, Oil and Lubricants Inventory	50,942.00	-
Chemical and Filtering Supplies Inventory	523,780.00	-
<i>Allowance for Impairment-Chemical and Filtering</i>	-	-
Net Value-Chemical and Filtering Supplies Inventory	523,780.00	-
Other Supplies and Materials Inventory	9,491,830.27	11,175,037.10
<i>Allowance for Impairment-Other Supplies and</i>	-	-
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	-	-
<i>Accumulated Impairment Losses-Other Assets</i>	-	-
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
<i>Allowance for Impairment-Other Investments</i>	-	-
Net Value-Other Investments	9,247,021.57	9,134,431.57
Receivables	-	-
Loans and Receivable Accounts	-	-
Accounts Receivable	-	-

	<u>2022</u>	<u>2021</u>
<i>Allowance for Impairment-Accounts Receivable</i>	-	-
Net Value-Accounts Receivable	-	-
Notes Receivable	-	-
<i>Allowance for Impairment-Notes Receivable</i>	-	-
Net Value-Notes Receivable	-	-
Other Receivables	-	-
Receivables-Disallowances/Charges	-	-
Due from Officers and Employees	-	-
Due from Non-Government Organizations/People's	-	-
Other Receivables	-	-
<i>Allowance for Impairment-Other Receivables</i>	-	-
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
<i>Accumulated Impairment Losses-Land</i>	-	-
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
<i>Accumulated Depreciation-Plant (UPIS)</i>	(397,573,422.46)	(335,250,784.37)
<i>Accumulated Impairment Losses-Plant (UPIS)</i>	-	-
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
<i>Accumulated Depreciation-Buildings</i>	(36,685,304.74)	(32,933,631.86)
<i>Accumulated Impairment Losses-Buildings</i>	-	-
Net Value-Buildings	26,726,619.48	24,393,266.29
Water Plant, Structure and Improvements	35,024,695.78	79,820,187.65
<i>Accumulated Depreciation-Water Plant, Structure</i>	(21,656,658.34)	(25,509,075.03)
<i>Accumulated Impairment Losses-Water Plant,</i>	-	-
Net Value-Water Plant, Structure and Improvements	13,368,037.44	54,311,112.62
Other Structures	-	-
<i>Accumulated Depreciation-Other Structures</i>	-	-
<i>Accumulated Impairment Losses-Other Structures</i>	-	-
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
<i>Accumulated Depreciation-Office Equipment</i>	(2,901,968.06)	(3,340,117.12)
<i>Accumulated Impairment Losses-Office Equipment</i>	-	-
Net Value-Office Equipment	3,180,505.29	3,762,284.84
Information and Communication Technology	3,637,816.00	10,423,063.45
<i>Accumulated Depreciation-Information and</i>	(1,038,513.29)	(6,053,174.72)
<i>Accumulated Impairment Losses-Information and</i>	-	-
Net Value-Information and Communication	2,599,302.71	4,369,888.73
Communication Equipment	1,141,828.60	1,208,033.60
<i>Accumulated Depreciation-Communication</i>	(846,817.35)	(787,045.59)
<i>Accumulated Impairment Losses-Communication</i>	-	-
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
<i>Accumulated Depreciation-Motor Vehicles</i>	(23,137,657.40)	(23,001,373.95)
<i>Accumulated Impairment Losses-Motor Vehicles</i>	-	-
Net Value-Motor Vehicles	24,195,542.66	26,762,866.53

	<u>2022</u>	<u>2021</u>
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

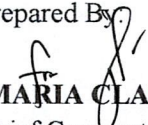
	<u>2022</u>	<u>2021</u>
LIABILITIES		
Current Liabilities		
Financial Liabilities	77,519,415.35	60,213,207.05
Payables	77,519,415.35	56,235,532.70
Accounts Payable	67,976,483.63	48,122,873.21
Accrued Benefits Payable	9,542,931.72	8,112,659.49
Bills/Bonds/Loans Payable	-	3,977,674.35
Loans Payable-Domestic	-	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

	<u>2022</u>	<u>2021</u>
Other Payables	<u>35,609,027.35</u>	<u>24,064,873.21</u>
Other Payables	<u>35,609,027.35</u>	<u>24,064,873.21</u>
Other Payables	35,609,027.35	24,064,873.21
Total Non-Current Liabilities	<u>183,578,079.10</u>	<u>161,550,591.90</u>
Total Liabilities	<u>281,058,589.02</u>	<u>236,719,371.46</u>

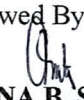
EQUITY

Government Equity	<u>194,845,645.48</u>	<u>194,725,295.48</u>
Government Equity	<u>194,845,645.48</u>	<u>194,725,295.48</u>
Government Equity	-	-
Contributed Capital	194,845,645.48	194,725,295.48
Retained Earnings/(Deficit)	<u>994,756,220.05</u>	<u>1,007,561,239.50</u>
Retained Earnings/(Deficit)	<u>994,756,220.05</u>	<u>1,007,561,239.50</u>
Retained Earnings/(Deficit)	994,756,220.05	1,007,561,239.50
Total Equity	<u>1,189,601,865.53</u>	<u>1,202,286,534.98</u>
Total Liabilities and Equity	<u>1,470,660,454.55</u>	<u>1,439,005,906.44</u>

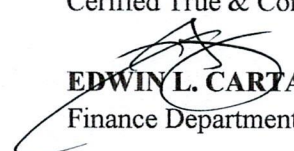
Prepared By:


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

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 General Manager A