

**CALAMBA WATER DISTRICT
CONDENSED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2021**

	<u>NOTE*</u>	<u>2021</u>	<u>2020</u>
ASSETS			
Current Assets			
Cash and Cash Equivalents		682,850,062.66	753,159,567.03
Receivables		66,665,836.16	93,785,243.21
Inventories		31,647,288.86	27,707,626.31
Other Current Assets		25,855,159.26	4,614,073.86
Total Current Assets		<u>807,018,346.94</u>	<u>879,266,510.41</u>
Non-Current Assets			
Other Investments		9,134,431.57	8,974,021.57
Receivables		39,357,600.38	28,222,035.18
Property, Plant and Equipment		555,400,375.09	380,683,231.54
Intangible Assets		3,358,266.42	620,629.30
Other Non-Current Assets		24,736,886.04	24,256,772.00
Total Non-Current Assets		<u>631,987,559.50</u>	<u>442,756,689.59</u>
Total Assets		<u>1,439,005,906.44</u>	<u>1,322,023,200.00</u>
LIABILITIES			
Current Liabilities			
Financial Liabilities		60,213,207.05	47,045,121.86
Inter-Agency Payables		14,955,572.51	9,722,013.59
Total Current Liabilities		<u>75,168,779.56</u>	<u>56,767,135.45</u>
Non-Current Liabilities			
Financial Liabilities		-	3,977,674.35
Trust Liabilities		74,596,430.69	69,704,890.89
Deferred Credits/Unearned Income		1,665,173.85	3,534,229.02
Other Payables		24,064,873.21	8,109,085.28
Total Non-Current Liabilities		<u>161,550,591.90</u>	<u>135,509,501.75</u>
Total Liabilities		<u>236,719,371.46</u>	<u>192,276,637.20</u>
EQUITY			
Government Equity		194,725,295.48	194,725,295.48
Retained Earnings/(Deficit)		1,007,561,239.50	935,021,267.32
Total Equity		<u>1,202,286,534.98</u>	<u>1,129,746,562.80</u>
Total Liabilities and Equity		<u>1,439,005,906.44</u>	<u>1,322,023,200.00</u>

NOTE*

2021

2020

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

**The notes referred were assumed.*

Prepared By:


MARIA CARYL ANN S. TALAGA
Chief Corporate Accountant

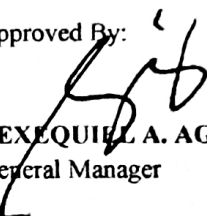
Reviewed By:


CHONA B. SANTOS
General Accounting Division Manager

Cerified True & Correct:


EDWIN L. CARTAGO
Finance Department Manager

Approved By:


EXEQUIEL A. AGUILAR, JR.
General Manager

**CALAMBA WATER DISTRICT
CONDENSED STATEMENT OF COMPREHENSIVE INCOME
(ALL FUNDS OR NAME OF FUND)
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>NOTE*</u>	<u>2021</u>	<u>2020</u>
Income			
Service and Business Income		473,707,706.77	452,682,876.99
Other Non-Operating Income		6,634,321.54	7,769,711.07
Total Income		<u>480,342,028.31</u>	<u>460,452,588.06</u>
Expenses			
Personnel Services		169,649,430.28	136,399,366.58
Maintenance and Other Operating Expenses		166,526,057.41	129,311,523.78
Financial Expenses		2,128,293.18	2,952,072.79
Non-Cash Expenses		73,034,090.08	56,161,962.73
Total Expenses		<u>411,337,870.95</u>	<u>324,824,925.88</u>
Profit/(Loss) Before Tax		69,004,157.36	135,627,662.18
Income Tax Expense/(Benefit)		-	-
Profit/(Loss) After Tax		69,004,157.36	135,627,662.18
Net Assistance/Subsidy/(Financial Assistance/Subsidy/Contribution)		75,712.10	66,994.52
Net Income/(Loss)		68,928,445.26	135,560,667.66
Other Comprehensive Income/(Loss) for the Period		-	-
Comprehensive Income/(Loss)		<u>68,928,445.26</u>	<u>135,560,667.66</u>

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

*The notes referred above were assumed.

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MARIA CLARYL ANN S. TALAGA
Chief Corporate Accountant

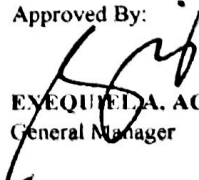
Reviewed By:


CHONA B. SANTOS
General Accounting Division Manager

Certified True & Correct:


EDWIN L. CARTAGO
Finance Department Manager

Approved By:


EZEQUIEL A. AGUILAR, JR.
General Manager

**CALAMBA WATER DISTRICT
CONDENSED STATEMENT OF CASH FLOWS
(ALL FUNDS OR NAME OF FUND)
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Inflows		
Proceeds from Sale of Goods and Services	504,124,022.52	410,644,654.20
Collection of Income/Revenue		
Receipt of Assistance/Subsidy	1,435,898.07	1,011,294.74
Collection of Receivables		
Receipt of Inter-Agency Fund Transfers		
Receipt of Intra-Agency Fund Transfers		
Trust Receipts		
Other Receipts		
Total Cash Inflows	<u>505,559,920.59</u>	<u>411,655,948.94</u>
Adjustments		
Adjusted Cash Inflows	<u>505,559,920.59</u>	<u>411,655,948.94</u>
Cash Outflows		
Payment of Expenses	212,278,373.70	226,200,293.91
Purchase of Inventories	24,897,644.75	7,995,052.52
Grant of Cash Advances	743,133.26	675,633.54
Prepayments	693,360.57	744,529.09
Refund of Deposits		
Payments of Accounts Payable		
Remittance of Personnel Benefit Contributions and Mandatory Deductions	67,146,018.34	16,190,645.44
Grant of Financial Assistance/Subsidy/Contribution		
Release of Inter-Agency Fund Transfers		
Release of Intra-Agency Fund Transfers	247,923.42	547,731.49
Other Disbursements		
Total Cash Outflows	<u>306,006,454.04</u>	<u>252,353,885.99</u>
Adjustments		
Adjusted Cash Outflows	<u>306,006,454.04</u>	<u>252,353,885.99</u>
Net Cash Provided by/(Used in) Operating Activities	<u>199,553,466.55</u>	<u>159,302,062.95</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Cash Inflows		
Proceeds from Sale/ Disposal of Investment Property		
Proceeds from Sale/Disposal of Property, Plant and Equipment		
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>-</u>	<u>-</u>
Adjustments		
Adjusted Cash Inflows	<u>-</u>	<u>-</u>
Cash Outflows		
Purchase/Construction of Investment Property		
Purchase/Construction of Property, Plant and Equipment	253,734,478.89	101,830,580.71
Purchase of Investments		
Purchase of Bearer Biological Assets		
Purchase of Consumable Biological Assets		

	<u>2021</u>	<u>2020</u>
Purchase of Intangible Assets		
Grant of Loans		
Total Cash Outflows	<u>253,734,478.89</u>	<u>101,830,580.71</u>
Adjustments		
Adjusted Cash Outflows	<u>253,734,478.89</u>	<u>101,830,580.71</u>
Net Cash Provided By/(Used In) Investing Activities	<u>(253,734,478.89)</u>	<u>(101,830,580.71)</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		
Adjusted Cash Inflows	<u>-</u>	<u>-</u>
Cash Outflows		
Payment of Long-Term Liabilities	15,122,256.00	17,649,859.79
Redemption of Bonds Issued and Unsecured Subordinated Debt		
Payment for Recacquisition of Capital Stock and other Equity Securities		
Payment of Interest on Loans and Other Financial Charges	1,006,236.00	
Payment of Cash Dividends		
Total Cash Outflows	<u>16,128,492.00</u>	<u>17,649,859.79</u>
Adjustments		
Adjusted Cash Outflows	<u>16,128,492.00</u>	<u>17,649,859.79</u>
Net Cash Provided By/(Used In) Financing Activities	<u>(16,128,492.00)</u>	<u>(17,649,859.79)</u>
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	<u>(70,309,504.34)</u>	<u>39,821,622.45</u>
Effects of Exchange Rate Changes on Cash and Cash Equivalents		
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>753,159,567.03</u>	<u>713,337,944.58</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>682,850,062.69</u>	<u>753,159,567.03</u>

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EXEQUIEL MAGUILAR, JR.
General Manager

**CALAMBA WATER DISTRICT
STATEMENT OF CHANGES IN EQUITY
(ALL FUNDS OR NAME OF FUND)
FOR THE YEAR ENDED DECEMBER 31, 2021**

Cumulative Translation Adjustment	Cumulative Changes in Fair Value of Investments	Revaluation Surplus	Retained Earnings/ (Deficit)	Contributed Capital	Share Capital	Share Premium	Members' Equity	TOTAL
-	-	-	935,021,267.32	194,725,295.48	-	-	-	1,129,746,562.80


BALANCE AT DECEMBER 31, 2020


CHANGES IN EQUITY FOR 2021


- Add/(Deduct):
- Issuances of Share Capital
 - Additional Capital from National Government
 - Members' Contribution
 - Comprehensive Income for the year
 - Dividends
 - Other Adjustments

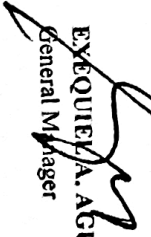
BALANCE AT DECEMBER 31, 2021

-	-	-	68,928,445.26	-	-	-	-	68,928,445.26
-	-	-	3,611,526.92	-	-	-	-	3,611,526.92
-	-	-	1,007,561,239.50	194,725,295.48	-	-	-	1,202,286,534.98

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