

**CALAMBA WATER DISTRICT
CONDENSED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2023**

	<u>NOTE*</u>	<u>2023</u>	<u>2022</u>
ASSETS			
Current Assets			
Cash and Cash Equivalents		309,454,478.71	448,632,678.95
Receivables		100,387,421.52	104,240,794.29
Inventories		34,361,572.63	121,274,586.55
Other Current Assets		16,664,649.79	18,642,925.51
Total Current Assets		<u>460,868,122.65</u>	<u>692,790,985.30</u>
Non-Current Assets			
Other Investments		9,530,141.57	9,247,021.57
Receivables		-	-
Property, Plant and Equipment		943,278,303.97	752,101,264.32
Intangible Assets		1,792,737.70	3,002,390.06
Other Non-Current Assets		13,593,561.70	13,518,793.30
Total Non-Current Assets		<u>968,194,744.94</u>	<u>777,869,469.25</u>
Total Assets		<u>1,429,062,867.59</u>	<u>1,470,660,454.55</u>
LIABILITIES			
Current Liabilities			
Financial Liabilities		35,036,957.87	77,519,415.35
Inter-Agency Payables		13,430,707.50	15,982,094.50
Deferred Credits/Unearned Income		2,216,893.58	3,979,000.07
Total Current Liabilities		<u>50,684,558.95</u>	<u>97,480,509.92</u>
Non-Current Liabilities			
Financial Liabilities		-	-
Trust Liabilities		85,529,172.06	79,421,685.27
Deferred Credits/Unearned Income		-	-
Provisions		64,761,697.45	68,547,366.48
Other Payables		36,964,597.68	35,609,027.35
Total Non-Current Liabilities		<u>187,255,467.19</u>	<u>183,578,079.10</u>
Total Liabilities		<u>237,940,026.14</u>	<u>281,058,589.02</u>
EQUITY			
Government Equity		197,903,645.48	194,845,645.48
Retained Earnings/(Deficit)		993,219,195.97	994,756,220.05
Total Equity		<u>1,191,122,841.45</u>	<u>1,189,601,865.53</u>
Total Liabilities and Equity		<u>1,429,062,867.59</u>	<u>1,470,660,454.55</u>

NOTE*

2023

2022

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

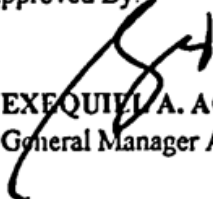
Reviewed By:


CHONA B. SANTOS
Accounting Division Manager A

Cerified True & Correct:


JULIANA S. HACA
Finance Department Manager A

Approved By:


EXEQUIEL A. AGUILAR, JR.
General Manager A

**CALAMBA WATER DISTRICT
CONDENSED STATEMENT OF COMPREHENSIVE INCOME
(ALL FUNDS OR NAME OF FUND)
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>NOTE*</u>	<u>2023</u>	<u>2022</u>
Income			
Service and Business Income		532,131,860.44	502,314,337.55
Other Non-Operating Income		<u>7,703,523.01</u>	<u>2,248,070.36</u>
Total Income		<u>539,835,383.45</u>	<u>504,562,407.91</u>
Expenses			
Personnel Services		199,787,423.47	197,212,294.01
Maintenance and Other Operating Expenses		244,288,331.10	215,433,747.16
Financial Expenses		814,923.64	877,918.40
Non-Cash Expenses		<u>82,538,970.17</u>	<u>89,298,556.94</u>
Total Expenses		<u>527,429,648.38</u>	<u>502,822,516.51</u>
Profit/(Loss) Before Tax		12,405,735.07	1,739,891.40
Income Tax Expense/(Benefit)		-	-
Profit/(Loss) After Tax		<u>12,405,735.07</u>	<u>1,739,891.40</u>
Net Assistance/Subsidy/(Financial Assistance/Subsidy/Contribution)		<u>81,972.65</u>	<u>76,359.60</u>
Net Income/(Loss)		<u>12,323,762.42</u>	<u>1,663,531.80</u>
Other Comprehensive Income/(Loss) for the Period		-	-
Comprehensive Income/(Loss)		<u><u>12,323,762.42</u></u>	<u><u>1,663,531.80</u></u>

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

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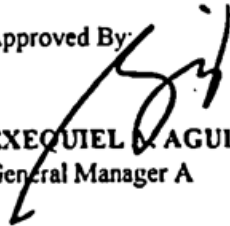
Reviewed By:


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General Manager A

**CALAMBA WATER DISTRICT
CONDENSED STATEMENT OF CASH FLOWS
(ALL FUNDS OR NAME OF FUND)
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Inflows		
Proceeds from Sale of Goods and Services		
Collection of Income/Revenue	522,281,481.24	504,156,931.12
Receipt of Assistance/Subsidy		
Collection of Receivables	619,567.74	103,757.74
Receipt of Inter-Agency Fund Transfers		
Receipt of Intra-Agency Fund Transfers		
Trust Receipts	6,017,986.79	4,994,360.74
Other Receipts	1,372,901.39	1,052,300.39
Total Cash Inflows	<u>530,291,937.16</u>	<u>510,307,349.99</u>
Adjustments	2,440,876.36	
Adjusted Cash Inflows	<u>532,732,813.52</u>	<u>510,307,349.99</u>
Cash Outflows		
Payment of Expenses	364,529,012.80	344,259,124.77
Purchase of Inventories	9,748,493.56	6,097,614.58
Grant of Cash Advances	1,910,860.58	1,385,015.78
Prepayments	2,042,759.93	674,003.07
Refund of Deposits		
Payments of Accounts Payable		
Remittance of Personnel Benefit Contributions and Mandatory Deductions	84,088,727.31	76,280,713.03
Grant of Financial Assistance/Subsidy/Contribution		
Release of Inter-Agency Fund Transfers		
Release of Intra-Agency Fund Transfers	-	541,196.10
Other Disbursements	10,500.00	48,609.57
Total Cash Outflows	<u>462,330,354.18</u>	<u>429,286,276.90</u>
Adjustments		
Adjusted Cash Outflows	<u>462,330,354.18</u>	<u>429,286,276.90</u>
Net Cash Provided by/(Used in) Operating Activities	<u>70,402,459.34</u>	<u>81,021,073.09</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Cash Inflows		
Proceeds from Sale/ Disposal of Investment Property		
Proceeds from Sale/Disposal of Property, Plant and Equipment	3,058,312.15	1,227,000.00
Sale of Investments		
Receipt of Interest Earned	4,595,892.41	6,880,839.19
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>7,654,204.56</u>	<u>8,107,839.19</u>
Adjustments		
Adjusted Cash Inflows	<u>7,654,204.56</u>	<u>8,107,839.19</u>
Cash Outflows		
Purchase/Construction of Investment Property		
Purchase/Construction of Property, Plant and Equipment	217,234,864.14	319,314,136.64
Purchase of Investments		
Purchase of Bearer Biological Assets		
Purchase of Consumable Biological Assets		

	<u>2023</u>	<u>2022</u>
Purchase of Intangible Assets		
Grant of Loans		
Total Cash Outflows	<u>217,234,864.14</u>	<u>319,314,136.64</u>
Adjustments		
Adjusted Cash Outflows	<u>217,234,864.14</u>	<u>319,314,136.64</u>
Net Cash Provided By/(Used In) Investing Activities	<u>(209,580,659.58)</u>	<u>(311,206,297.45)</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	-	3,977,674.35
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
Payment of Cash Dividends		
Total Cash Outflows	<u>-</u>	<u>4,032,159.35</u>
Adjustments		
Adjusted Cash Outflows	<u>-</u>	<u>4,032,159.35</u>
Net Cash Provided By/(Used In) Financing Activities	<u>-</u>	<u>(4,032,159.35)</u>
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	<u>(139,178,200.24)</u>	<u>(234,217,383.71)</u>
Effects of Exchange Rate Changes on Cash and Cash Equivalents		
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>448,632,678.95</u>	<u>682,850,062.66</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>309,454,478.71</u>	<u>448,632,678.95</u>


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 General Manager A

**CALAMBA WATER DISTRICT
STATEMENT OF CHANGES IN EQUITY
(ALL FUNDS OR NAME OF FUND)
FOR THE YEAR ENDED DECEMBER 31, 2023**

	Cumulative Translation Adjustment	Cumulative Changes in Fair Value of Investments	Revaluation Surplus	Retained Earnings/ (Deficit)	Contributed Capital	Share Capital	Share Premium	Members' Equity	TOTAL
BALANCE AT DECEMBER 31, 2022	-	-	-	994,756,220.05	194,845,645.48	-	-	-	1,189,601,865.53
CHANGES IN EQUITY FOR 2022									
Add/(Deduct):									
Issuances of Share Capital						-	-		
Additional Capital from National Government								-	
Members' Contribution									-
Comprehensive Income for the year	-	-	-	12,323,762.42					12,323,762.42
Dividends				-					
Other Adjustments	-	-	-	(13,860,786.50)	3,058,000.00	-	-	-	(10,802,786.50)
BALANCE AT DECEMBER 31, 2023	-	-	-	993,219,195.97	197,903,645.48	-	-	-	1,191,122,841.45

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