

**AMADEO WATER DISTRICT
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2020**

ASSETS							DECEMBER
CURRENT ASSETS							
Cash On Hand							
Cash -Collecting Officer	1	01	01	010		102	1,171,128.13
Petty Cash Fund	1	01	01	020		104	-
Cash in Bank							
Cash in Bank- LCCA-Land Bank	1	01	02	020		111	4,546,013.11
Cash in Bank- LCCA Special Project	1	01	02	020	PF	111SP	1,059,129.08
Cash in Bank- LCSA Landbank Dasmariñas	1	01	02	030	Dasma	112	60.86
Cash in Bank- LCSA Landbank LWUA Amadeo Water District	1	01	02	030		112	2,133,829.76
Receivables							
Accounts Receivables-net							
Accounts Receivable	1	03	01	010		121	5,504,337.45
Allowance for Impairment-Accounts Receivable	1	03	01	011		301	(145,294.20)
Inter Agency Receivables							
Due from Officers and Employees	1	03	05	020		123	-
Advances for Payroll	1	99	01	020			
Receivables- Disallowances and Charges	1	03	05	010		146	
Other Receivables	1	03	05	990		149	77,388.21
Inventories							
Construction Materials Inventory	1	04	04	130		168	3,018,779.64
Supplies Inventories	1	04	04	010		155	82,335.17
Semi-Expendable-Office Equipment	1	04	05	020			1,950.00
Semi-Expendable-Information & Communication Technology Equipment	1	04	05	030			850.00
Semi-Expendable - Kitchen Equipment	1	04	05	160			
Semi-Expendable - Electrical Equipment	1	04	05	170			
Semi-Expendable - Other Machinery & Equipment	1	04	05	190			22,800.00
Semi-Expendable - Furniture & Fixtures	1	04	06	010			
Investments							
Guaranty Deposits	1	99	0	020		186	2,396,939.99
TOTAL CURRENT ASSETS							19,870,247.20
PROPERTY, PLANT AND EQUIPMENT							
Land	1	06	10	990		201	2,354,333.51
Water Supply Systems	1	06	03	040		208	59,045,818.36
Accumulated Depreciation-Water Supply System	1	06	03	041		308	(25,035,508.42)
Power Supply Systems	1	06	03	050		205	1,063,828.00
Accumulated Depreciation - Power Supply System	1	06	03	051		305	(140,208.15)
Building	1	06	04	990		211	2,372,175.89
Accumulated Depreciation-Buildings	1	06	04	011		311	(763,609.02)
Office Equipment	1	06	05	020		221	136,273.98
Accumulated Depreciation-Office Equipment	1	06	05	021		321	(65,025.83)
Furniture and Fixture	1	06	07	010		222	148,366.80
Accumulated Depreciation-Furniture and Fixture	1	06	07	011		322	(67,245.11)
Information and Communication Technology Equipment	1	06	05	030		223	754,719.01
Accumulated Depreciation-Information & Communication Technology	1	06	05	031		323	(357,270.58)
Communication Equipment	1	06	05	070		229	156,000.01
Accumulated Depreciation- Communication Equipm	1	06	05	071		329	(44,460.00)
Other Machineries and Equipment	1	06	05	990		240	1,624,719.48
Accumulated Depreciation-Other Machinery & Equipme	1	06	05	991		340	(122,123.34)
Motor Vehicle	1	06	06	010		241	2,594,023.83
Accumulated Depreciation- Motor Vehicles	1	06	06	011		341	(1,668,196.77)
TOTAL PROPERTY, PLANT AND EQUIPMENT							41,986,611.65
OTHER ASSETS							
Accumulated Impairment Losses - Other Assets	1	99	99	990		290	5,804,731.16
	1	99	99	991			(5,783,322.17)
CONSTRUCTION IN PROGRESS							
Infrastructure Assets - Building Improvement	1	06	10	020		269	-
Infrastructure Assets	1	06	10	020		269	1,120,588.62
Infrastructure Assets - Special Project	1	06	10	020		269	-
TOTAL ASSETS							62,998,856.46

LIABILITIES AND EQUITY							
CURRENT LIABILITIES							
Payable Accounts							
Accounts Payable	2	01	01	010		401	5,554,777.97
Due to Officers/Employees						403	90.00
Inter-Agency Payable							
Due to BIR	2	02	01	010		412	64,265.25
Due to GSIS	2	02	01	020		413	146,290.36
Due to Pag-ibig	2	02	01	030		414	27,814.74
Due to Philhealth	2	02	01	040		415	23,782.54
Other Liability Accounts							
Other Payables / Interest Payable	2	99	99	990		439	29,434.89
TOTAL CURRENT LIABILITIES							5,846,455.75
LONG TERM LIABILITIES							
Loans Payable-Domestic KFW Project	2	01	02	040	KFW	444	795,368.01
Loans Payable-Domestic- Special Project	2	01	02	040	ICG	444	4,986,470.00
Notes Payable (NLIF)	2	01	01	040	NLIF	402	3,678,956.00
Notes Payable (Other LWUA Loan)	2	01	01	040	Others	402	2,678,459.50
							12,139,253.51
Provisions							
Leave Benefits Payable	2	06	01	020			8,472,559.08
Deferred Credits							
Other Deferred Credits	2	05	01	990		455	61,894.90
Other Deferred Credits - Materials	2	05	01	990	M	455	3,165.60
TOTAL LIABILITIES							26,523,328.84
EQUITY							
Retained Earnings	3	07	01	010		510	30,385,755.54
Net Income							6,089,772.08
TOTAL EQUITY							36,475,527.62
TOTAL LIABILITES AND EQUITY							62,998,856.46

PREPARED BY:

VERIFIED BY:

NOTED BY

MYRINE J. CRISTAL
Senior Corporate Accounts Analyst

JANET B. ROCILLO
Division Manager C

NILO C. DELA PEÑA
General Manager
AWD

**AMADEO WATER DISTRICT
STATEMENT OF COMPREHENSIVE INCOME
AS OF DECEMBER 31, 2020**

							OCTOBER	NOVEMBER	DECEMBER	YTD
INCOME										
	Acct No	Account Code								
Waterworks System Fees	639	4	02	02	090	4,228,787.30	4,035,910.45	4,041,289.55	48,209,375.76	
Registration Fees	606	4	02	01	020	145,000.00	89,683.00	85,000.00	1,238,736.00	
Other Service Income	626	4	02	01	990	26,359.25	(20,609.25)	4,350.00	134,211.00	
Other Business income	648	4	02	02	990		47,689.93	19,350.13	272,607.58	
Interest Income	664	4	02	02	210			3,311.13	5,975.74	
Miscellaneous Income	678	4	06	03	990	100.00	5,050.00		9,800.00	
Receivables - Others		1	03	01	990	300,000.00	300,000.00		600,000.00	
LOANS										
Loans Receivables - Others		1	03	01	990				-	
GROSS INCOME							4,700,246.55	4,457,724.13	4,153,300.81	50,470,706.08
EXPENSES										
PERSONNEL SERVICES										
Salaries and Wages- Regular	701	5	01	01	010	958,532.64	958,975.00	959,317.00	11,474,600.64	
Personnel Economic Relief Allowance (PERA)	711	5	01	02	010	86,000.00	86,000.00	86,000.00	1,032,000.00	
Representation Allowance (RA)	713	5	01	02	020	13,500.00	13,500.00	13,500.00	162,000.00	
Transportation Allowance (TA)	714	5	01	02	030	13,500.00	13,500.00	13,500.00	162,000.00	
Clothing and Uniform Allowance	715	5	01	02	040	23,500.00	(23,500.00)		258,000.00	
Productivity Incentive Allowance	717	5	01	02	080			645,000.00	916,619.20	
Hazard Pay		5	01	02	110				280,524.10	
Other Bonuses and Allowances	719	5	01	02	990	43,000.00	43,000.00	74,623.99	570,623.99	
Cash Gift	724	5	01	02	150		215,000.00		215,000.00	
Year End Bonus	725	5	01	02	140		958,746.00		1,913,206.00	
Life and Retirement Insurance Contributions	731	5	01	03	010	115,049.52	115,029.96	115,128.04	1,376,490.28	
Pag-ibig Contributions	732	5	01	03	020	4,300.00	4,300.00	4,300.00	51,600.00	
Philhealth Contributions	733	5	01	03	030	13,429.13	13,473.92	13,458.36	160,673.12	
Employees Compensation Insurance Premiums	734	5	01	03	040	4,300.00	4,300.00	4,300.00	51,600.00	
Terminal Leave Benefits	742	5	01	04	030	115,511.37	115,566.55	115,593.77	1,642,884.70	
Provident/Welfare Fund Contributions	744	5	01	03	050				-	
Other Personnel Benefits	749	5	01	04	990				-	
TOTAL PERSONNEL SERVICES							1,390,622.66	2,517,891.43	2,044,721.16	20,267,822.03
MAINTENANCE AND OTHER OPERATING EXPENSES										
Labor and Wages	707	5	02	16	010	47,250.00	57,975.00	122,600.00	749,825.00	
Traveling Expenses-Local	751	5	02	01	010	6,660.00	2,760.00	6,160.00	104,738.69	
Training Expenses	753	5	02	02	010		17,000.00	2,500.00	105,100.00	
Office Supplies Expenses	755	5	02	03	010	18,771.76	8,958.56	18,746.74	224,071.14	
Accountable Forms Expenses	756	5	02	03	020	247,000.00			247,600.00	
Fuel, Oil and Lubricant Expenses	761	5	02	03	090	14,300.26	31,806.05	172,293.18	489,403.88	
Other Office Supplies and Materials Expense	765	5	02	03	990	932.75	5,384.50	3,701.75	18,953.50	
Semi Expendable Machinery & Equipment Expenses		5	02	03	210			90,086.80	90,086.80	
Semi Expendable Furniture, Fixture & Books Expenses		5	02	03	220				-	
Water Expenses	766	5	02	04	010			1,838.00	6,104.00	
Electricity Expense	767	5	02	04	020	1,687,316.94	898,465.10	1,914,995.64	11,908,784.00	
Other Utility Expenses	768	5	02	04	990			390.00	1,085.00	
Postage and Courier Services	771	5	02	05	010	380.00	190.00	770.00	1,962.00	
Telephone Expense	772	5	02	05	020	27,221.70	17,055.33	18,206.27	178,229.83	
Internet Subscription Expense	774	5	02	05	030	2,400.00	(20,312.00)	3,360.00	43,920.00	
Membership Dues and Contributions to Organization	778	5	02	99	060		1,000.00		3,000.00	
Advertising, Promotional and Marketing Expens	780	5	02	99	010	2,160.00			4,479.00	
Rent/Lease Expenses	782	5	02	99	050	24,000.00	24,000.00	24,000.00	288,000.00	
Representation Expenses	783	5	02	99	030	1,756.58	21,083.24	24,981.67	69,936.68	
Subscription Expenses	786	5	02	99	070	814.00	24,449.00	3,880.00	33,731.00	
Auditing Services	792	5	02	11	020				#REF!	
Environment/Sanitary Services	794	5	02	11	010		108,992.00	5,760.00	#REF!	
Other Professional Services	799	5	02	11	990				1,000.00	
Directors and Committee Members' Fees	800	5	02	99	120	44,505.00	44,505.00	44,505.00	699,315.00	
Repairs and Maintenance-Infrastructure Assets	854	5	02	13	030	254,138.21	(70,880.97)	118,558.37	806,571.09	
Repairs and Maintenance-Buildings & Other Structures	811	5	02	13	040	1,535.00	38,000.00		42,040.00	
Repairs and Maintenance- Machinery & Equipment	840	5	02	13	050	140,166.26	3,500.00		#REF!	
Repairs and Maintenance-Transportation Equipment	841	5	02	13	060	2,400.00	11,649.81	39,505.00	#REF!	
Repairs and Maintenance-Furniture and Equipment	822	5	02	13	070				890.00	
Repairs and Maintenance-IT Equipment and Software	823	5	02	13	220	3,500.00			#REF!	
Extraordinary & Miscellaneous Expenses	879	5	02	10	030	48,231.10	(116,677.80)	48,563.57	#REF!	
Donations	878	5	02	99	080			1,280.00	29,015.75	
Taxes, Duties, and Licenses	891	5	02	15	010	82,996.11	80,763.59	80,825.79	1,029,112.46	
Insurance Expense	893	5	02	15	030	4,969.16		208,697.72	420,059.61	

Impairment Loss-Loans & Receivables	901	5	05	03	020			37,884.24	37,884.24
Depreciation Expense-Water System and Structures	906					355,443.16	357,348.16	357,348.16	4,416,221.39
Depreciation Expense-Building & Other Structures	911	5	05	01	040	6,327.16	6,810.48	6,810.48	76,892.56
Depreciation Expense-Machinery & Equipment	921	5	05	01	050	17,775.22	17,394.22	17,394.22	215,791.74
Depreciation Expense-Furniture and Fixture	922	5	05	01	070	1,112.75	1,112.75	1,112.75	13,353.00
Depreciation Expense-Machinery & Equipment	923	5	05	01	050				-
Depreciation Expense-Machinery & Equipment	929	5	05	01	050				-
Depreciation Expense-Machinery & Equipment	940	5	05	01	050				-
Depreciation Expense-Transportation Equipment	941	5	05	01	060	18,861.93	18,861.93	18,861.93	226,809.66
Depreciation Expense- Other PPE	950	5	05	01	990				-
Fidelity Bond Premiums	892	5	02	15	020			31,773.75	31,773.75
Other Maintenance and Operating Expenses	961	5	02	99	990		209,335.97	101,795.00	311,130.97
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES						3,062,925.05	1,800,529.92	3,529,186.03	#REF!
Bank Charges	971	5	03	01	040				-
Interest Expense	975	5	03	01	020	32,481.00	31,722.00	30,959.00	420,831.00
Other Financial Charges	979	5	03	01	990				-
TOTAL CHARGES						32,481.00	31,722.00	30,959.00	420,831.00
TOTAL EXPENSES						4,486,028.71	4,350,143.35	5,604,866.19	#REF!
INCOME (LOSS) FROM OPERATION						214,217.84	107,580.78	(1,451,565.38)	#REF!

6,089,772.08
#REF!

Loans Payable	444	2	01	02	040	123,034.00	123,766.00	124,503.00	1,209,669.00
---------------	-----	---	----	----	-----	------------	------------	------------	---------------------

Land	201	1	06	10	990				600,700.00
Power Supply Systems	205	1	06	03	050				-
Water Supply Systems	208	1	06	03	040	310,000.00		4,313,041.00	5,175,172.50
Building Improvements	211	1	06	04	990	128,884.00		556,049.00	684,933.00
Office Equipment	221	1	06	05	020	20,999.00			20,999.00
Furniture and Equipment	222	1	06	07	010				-
Information and Communication Technology Eq	223	1	06	05	030		125,340.00		208,340.00
Communication Equipment	229	1	06	05	070				-
Other Machineries and Equipment	240	1	06	05	990			900,000.00	900,000.00
Motor Vehicle	241	1	06	06	010			79,210.00	79,210.00
Other Property Plant and Equipment	250	1	06	99	990				-
TOTAL CAPEX									7,669,354.50

Semi-Expendable Office Equipment	221	1	04	05	020				1,050.00
Semi-Expendable Information and Communicati	223	1	04	05	030		329.00		55,613.00
Semi-Expendable Communication Equipment		1	04	05	070				-
Semi-Expendable Kitchen Equipment		1	04	05	160				3,519.80
Semi-Expendable Electrical Equipment		1	04	05	170				-
Semi-Expendable Other Machinery & Equipment		1	04	05	190		145.00		41,965.00
Semi-Expendable Furniture and Fixtures	222	1	04	06	010				-
TOTAL SEMI EXPENDABLE EQUIPMENT									102,147.80

GAD									-
------------	--	--	--	--	--	--	--	--	---

NET INCOME									#REF!
-------------------	--	--	--	--	--	--	--	--	--------------

PREPARED BY:

VERIFIED BY:

NOTED BY

MYRINE J. CRISTAL
Senior Corporate Accounts Analyst

JANET B. ROCILLO
Division Manager C

NILO C. DELA PEÑA
General Manager

**AMADEO WATER DISTRICT
STATEMENT OF CASH FLOW
AS OF DECEMBER 31, 2020**

CASH FLOW FROM OPERATING ACTIVITIES	DECEMBER 2020	YTD
Cash Inflows		
Collection of Income /Revenue		
Service Income	3,951,659.61	46,343,769.37
Permit Fees and Licenses	85,000.00	1,238,736.00
Other Income	4,350.00	134,000.00
		239,569.40
Collection of Receivable		-
Other Receivables	121,415.00	1,578,275.00
		-
Receipt of Inter-Agency Fund Transfers		-
Othe Inter-Agency Transaction (Provident Fund)		-
Receipt of funds for the account of other banks(Special Deposits)	100,000.00	300,000.00
		-
Other Receipts		-
Refund of guaranty deposits		-
Receipt of unused petty cash fund		-
Refund of cash advances	22,428.00	25,928.00
Other miscellaneous receipts		858,640.49
		-
Adjustments		-
Restoration of cash for cancelled/loss/stale checks		126,800.00
Restoration of cash for unreleased checks		-
Other adjustments-Inflow (Please specify)		326,991.41
		-
TOTAL CASH INFLOWS	4,284,852.61	-
		51,172,709.67
Cash Outflows		
Payment of Expenses		
Personnel Services	1,701,074.92	15,482,774.47
MOOE	1,881,143.14	18,311,719.56
Financial expenses		-
Expenses pertaining to/incurred in the prior years		20,000.00
Purchase of Inventories		
Inventory held for consumption	415,100.26	4,879,669.91
Purchase of Semi Expendable-Information & Communication Technology Equipment		52,185.53
Purchase of Semi Expendable-Office Equipment	1,845.54	14,084.54
Purchase of Semi-Expendable Machinery & Equipment		58,078.58
Purchase of Semi-Expendable Kitchen Equipment		3,519.80
Purchase of Semi-Expendable Furniture and Fixtures		-
Remittance of Personnel Benefit Contributions and Mandatory Deductions		
Remittance to BIR	49,388.64	685,909.75
Remittance to GSIS	205,659.95	2,832,201.90

Remittance to Pag Ibig	23,312.75	277,119.03	
Remittance to Philhealth	26,909.61	317,503.86	
Remittance of Inter-Agency Fund Transfers			
Release of other inter-agency fund transfers(Special Deposit)	100,000.00	300,000.00	
Adjustments			
Other Deferred Credits		-	
Reversing entry		-	
Other adjustments		326,991.41	
TOTAL CASH OUTFLOWS	4,404,434.81		43,561,758.34
TOTAL CASH PROVIDED BY OPERATING ACTIVITIES	(119,582.20)	-	7,610,951.33
CASH FLOW FROM INVESTING ACTIVITES			
Cash Inflows			
Receipt of Interest Earned			
Bank Interest	756.04	3,420.65	
Bank Interest - Provident Fund		-	
Bank Interest - LWUA Amadeo Water District	3,473.41	3,473.41	
Bank Interest - Special Project	1,559.08	1,559.08	
Bank Interest - Landbank Dasmariñas		-	
TOTAL CASH INFLOWS	5,788.53		8,453.14
Cash Outflows:			
Purchase/Construction of Property, Plant & Equipment			
Purchase of land		600,700.00	
Construction of infrastructure assets	433,965.00	1,501,895.00	
Construction of buildings and other structures		-	
Purchase of machinery and equipment		275,089.28	
Purchase of information & communication technology equipment		199,750.35	
Purchase of office equipment		19,874.05	
Purchase of transportation equipment	74,862.50	74,862.50	
Purchase of furniture, fixtures and books		-	
Purchase of other property, plant & equipment	398,437.50	498,437.50	
Payment of retention fee to contractors	392,890.00	392,890.00	
Payment of guaranty deposit		-	
Construction In Progress	97,840.00	3,715,648.75	
Construction In Progress (Building Improvement)	85,917.24	522,413.78	
TOTAL CASH OUTFLOWS	1,483,912.24		7,801,561.21
TOTAL CASH PROVIDED BY INVESTING ACTIVITES	(1,478,123.71)		(7,793,108.07)
CASH FLOW FROM FINANCING ACTIVITIES			
Cash Inflows:			
Proceeds from Domestic Loans			

Proceeds from issuance of notes payable		-	
Proceeds from domestic loans		4,986,470.00	
TOTAL CASH INFLOWS	-		4,986,470.00
Cash Outflows:			
Payment of Long-Term Liabilities			
Payment of notes payable		-	
Payment of domestic loans	124,503.00	1,446,457.00	
Payment of Interest on Loans and Other Financial Charges	30,959.00	420,831.00	
TOTAL CASH OUTFLOWS	155,462.00		1,867,288.00
TOTAL CASH PROVIDED BY FINANCING ACTIVITES	(155,462.00)		3,119,182.00
NET RECEIPTS	4,290,641.14	(1,753,167.91)	56,167,632.81
	6,043,809.05	-	53,230,607.55
Total Cash Previous Month	(1,753,167.91)		2,937,025.26
			0.00
Add: Cash and Cash Equivalent, Beginning			
Cash and Cash Equivalent , Ending			
Cash in Bank - CA Provident Fund			
Cash in Bank - General Fund -Land Bank	4,546,013.11	3,519,065.22	
Cash in Bank - Landbank - Dasmariñas	60.86	60.86	
Cash in Bank - Landbank - LWUA Amadeo Water District	2,133,829.76	1,830,356.35	
Cash in Bank - AWD Special Project	1,059,129.08		
Cash Collecting Officer	1,171,128.13	623,653.25	
Petty Cash Fund		-	
	8,910,160.94	5,973,135.68	
	(1,753,167.91)	2,937,025.26	

PREPARED BY:

VERIFIED BY:

NOTED BY:

MYRINE J. CRISTAL
Senior Corporate Accounts Analyst

JANET B. ROCILLO
Division Manager C
AWD

NILO C. DELA PEÑA
General Manager
AWD