

**CALAMBA WATER DISTRICT
CONDENSED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2020**

	<u>NOTE*</u>	<u>2020</u>	<u>2019</u>
ASSETS			
Current Assets			
Cash and Cash Equivalents		753,159,567.03	713,337,944.58
Receivables		93,785,243.21	48,622,096.62
Inventories		27,707,626.31	29,393,770.11
Other Current Assets		4,614,073.86	557,165.11
Total Current Assets		<u>879,266,510.41</u>	<u>791,910,976.42</u>
Non-Current Assets			
Other Investments		8,974,021.57	8,415,571.98
Receivables		28,222,035.18	20,388,118.88
Property, Plant and Equipment		380,683,231.54	342,817,819.18
Intangible Assets		620,629.30	-
Other Non-Current Assets		24,256,772.00	21,642,714.46
Total Non-Current Assets		<u>442,756,689.59</u>	<u>393,264,224.50</u>
Total Assets		<u>1,322,023,200.00</u>	<u>1,185,175,200.92</u>
LIABILITIES			
Current Liabilities			
Financial Liabilities		47,045,121.86	87,295,464.55
Inter-Agency Payables		9,722,013.59	8,864,809.89
Total Current Liabilities		<u>56,767,135.45</u>	<u>96,160,274.44</u>
Non-Current Liabilities			
Financial Liabilities		3,977,674.35	19,099,930.35
Trust Liabilities		69,704,890.89	66,894,845.04
Deferred Credits/Unearned Income		3,534,229.02	2,353,783.32
Other Payables		8,109,085.28	9,127,846.30
Total Non-Current Liabilities		<u>135,509,501.75</u>	<u>97,476,405.01</u>
Total Liabilities		<u>192,276,637.20</u>	<u>193,636,679.45</u>
EQUITY			
Government Equity		194,725,295.48	199,171,715.48
Retained Earnings/(Deficit)		935,021,267.32	792,366,805.99
Total Equity		<u>1,129,746,562.80</u>	<u>991,538,521.47</u>
Total Liabilities and Equity		<u>1,322,023,200.00</u>	<u>1,185,175,200.92</u>

NOTE*

2020

2019

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

**The notes referred were assumed.*

Prepared By:



MARIA CLARYL ANN S. TALAGA
Corporate Accountant

Reviewed By:



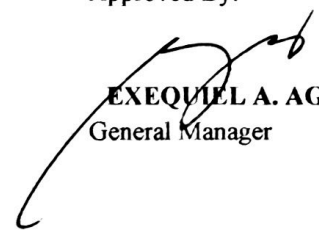
CHONA B. SANTOS
General Accounting Division Manager

Cerified True & Correct:



JULIANA S. HACA
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, 2020**

	<u>NOTE*</u>	<u>2020</u>	<u>2019</u>
Income			
Service and Business Income		452,682,876.99	445,891,635.62
Other Non-Operating Income		7,769,711.07	4,391,828.09
Total Income		460,452,588.06	450,283,463.71
Expenses			
Personnel Services		136,399,366.58	127,479,283.53
Maintenance and Other Operating Expenses		129,311,523.78	142,843,672.51
Financial Expenses		2,952,072.79	4,076,013.37
Non-Cash Expenses		56,161,962.73	48,377,793.95
Total Expenses		324,824,925.88	322,776,763.36
Profit/(Loss) Before Tax		135,627,662.18	127,506,700.35
Income Tax Expense/(Benefit)		-	-
Profit/(Loss) After Tax		135,627,662.18	127,506,700.35
Net Assistance/Subsidy/(Financial Assistance/Subsidy/Contribution)		66,994.52	-
Net Income/(Loss)		135,560,667.66	127,506,700.35
Other Comprehensive Income/(Loss) for the Period		-	-
Comprehensive Income/(Loss)		135,560,667.66	127,506,700.35


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
Corporate Accountant


Reviewed By:


CHONA B. SANTOS
General Accounting Division Manager

Certified True & Correct:


JULIANA S. HACA
Finance Department Manager

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General Manager

**CALAMBA WATER DISTRICT
CONDENSED STATEMENT OF CASH FLOWS
(ALL FUNDS OR NAME OF FUND)
FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Inflows		
Proceeds from Sale of Goods and Services		
Collection of Income/Revenue	410,644,654.20	453,869,345.36
Receipt of Assistance/Subsidy		
Collection of Receivables	1,011,294.74	1,674,916.24
Receipt of Inter-Agency Fund Transfers		
Receipt of Intra-Agency Fund Transfers		
Trust Receipts		
Other Receipts		
Total Cash Inflows	411,655,948.94	455,544,261.60
Adjustments		
Adjusted Cash Inflows	411,655,948.94	455,544,261.60
Cash Outflows		
Payment of Expenses	226,200,293.91	232,587,108.77
Purchase of Inventories	7,995,052.52	19,341,436.08
Grant of Cash Advances	675,633.54	849,800.74
Prepayments	744,529.09	
Refund of Deposits		
Payments of Accounts Payable		
Remittance of Personnel Benefit Contributions and Mandatory Deductions	16,190,645.44	13,984,988.93
Grant of Financial Assistance/Subsidy/Contribution		
Release of Inter-Agency Fund Transfers		
Release of Intra-Agency Fund Transfers	547,731.49	129,013.03
Other Disbursements		
Total Cash Outflows	252,353,885.99	266,892,347.55
Adjustments		
Adjusted Cash Outflows	252,353,885.99	266,892,347.55
Net Cash Provided by/(Used in) Operating Activities	159,302,062.95	188,651,914.05
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	-	-
Adjustments		
Adjusted Cash Inflows	-	-
Cash Outflows		
Purchase/Construction of Investment Property	101,830,580.71	50,934,853.20
Purchase/Construction of Property, Plant and Equipment		
Purchase of Investments		
Purchase of Bearer Biological Assets		
Purchase of Consumable Biological Assets		

	<u>2020</u>	<u>2019</u>
Purchase of Intangible Assets		
Grant of Loans		
Total Cash Outflows	<u>101,830,580.71</u>	<u>50,934,853.20</u>
Adjustments		
Adjusted Cash Outflows	<u>101,830,580.71</u>	<u>50,934,853.20</u>
Net Cash Provided By/(Used In) Investing Activities	<u>(101,830,580.71)</u>	<u>(50,934,853.20)</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	17,649,859.79	21,010,340.00
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		
Payment of Cash Dividends		
Total Cash Outflows	<u>17,649,859.79</u>	<u>21,010,340.00</u>
Adjustments		
Adjusted Cash Outflows	<u>17,649,859.79</u>	<u>21,010,340.00</u>
Net Cash Provided By/(Used In) Financing Activities	<u>(17,649,859.79)</u>	<u>(21,010,340.00)</u>
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	<u>39,821,622.45</u>	<u>116,706,720.85</u>
Effects of Exchange Rate Changes on Cash and Cash Equivalents		
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>713,337,944.58</u>	<u>596,631,223.73</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>753,159,567.03</u>	<u>713,337,944.58</u>


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 General Manager

**CALAMBA WATER DISTRICT
STATEMENT OF CHANGES IN EQUITY
(ALL FUNDS OR NAME OF FUND)
FOR THE YEAR ENDED DECEMBER 31, 2020**

	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, 2019	-	-	-	792,366,805.99	199,171,715.48	-	-	-	991,538,521.47
CHANGES IN EQUITY FOR 2020									
Add/(Deduct):									
Issuances of Share Capital						-	-		
Additional Capital from National Government					-				
Members' Contribution								-	
Comprehensive Income for the year	-	-	-	135,560,667.66					135,560,667.66
Dividends				-					
Other Adjustments	-	-	-	7,093,793.67	(4,446,420.00)	-	-	-	2,647,373.67
BALANCE AT DECEMBER 31, 2020	-	-	-	935,021,267.32	194,725,295.48	-	-	-	1,129,746,562.80

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