



COA REGION IV-A
WATER DISTRICTS
Consolidated Detailed Statement of Changes in Equity
Year Ended December 31, 2015
(With corresponding figures for 2014)
(In Thousand Pesos)

	AMADEO WD	
	2015	2014
Government Equity		
Balance at beg. of period	21,694	17,777
Additions (deductions)		
Income for the year		
Balance at end of period	21,694	17,777
Donated Capital		
Balance at beg. of period		
Additions (deductions)		
Grants received		
Balance at end of period	0	0
Restricted Capital		
Balance at beg. of period		
Prior period adjustments	(66)	44
Changes during the period		
Net income (loss) for the period	2,050	3,873
Others		
Balance at end of period	1,984	3,917
TOTAL EQUITY	23,678	21,694

Prepared by:

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Checked by:

Janel B. Rocillo
Division Manager C.

Noted by:

Arillo C. Dela Peña
General Manager

COA REGION IV-A
WATER DISTRICTS
Consolidated Cash Flow Statement
Year ended December 31, 2015
With corresponding figures for 2014
(In Thousand Pesos)

	AMADEO WD	
	2015	2014
Cash Flows From Operating Activities		
Cash Inflows:		
Service Income	31,451	28,657
Business Income		
Permits and licenses		
Other Income	1,757	455
Receivables		
Fund Transfer from Sinking Fund	277	
Other Receipts	133	294
Total Cash Inflows	33,617	29,405
Cash Outflows:		
Personal services	8,381	6,414
Maintenance & other operating expenses	12,588	13,824
Interest Expense	77	
Purchase of inventories	4,056	
Prepayments, deposits and deferred charges		
Other assets		
Payables	100	2,453
Fund Transfer to Sinking Fund	449	
Transfer to other reserve fund		
Transfer to payroll fund		
Other disbursements		
Total Cash Outflows	3,287	22,690
Cash from operating activities	28,938	6,715
Cash Flows From Investing Activities		
Cash Inflows:		
Sale of Property, Plant and Equipment		1,276
Sale of Investments		
Proceeds from matured investment	135	
Interest and dividends		5
Grants		
Transfer of funds	350	
Others		
Total Cash Inflows	485	1,281

	AMADEO WD	
	2015	2014
Cash Outflows:		
Investments		
Purchase/Acquisition of PPE	1,435	5,230
Payment of guaranty deposit		
Payment of Loans	150	
Capital Expenditures		
Transfer of funds		
Reserve funds		
Total Cash Outflows	1,585	5,230
Cash from investing activities	(1,100)	(3,948)
Cash Flows From Financing Activities		
Cash Inflows:		
Acquisition of Loan		259
Bank Interest	5	
Total Cash Inflows	5	259
Cash Outflows:		
Loan amortization		2,122
Retirement/Redemption of Debt Securities	2,495	
Financial expenses	3	
Construction in progress	343	64
Total Cash Outflows	2,841	2,187
Cash from financing activities	(2,836)	(1,928)
Increase in cash and cash equivalents	743	838
Cash and cash equivalents at beg. of period	3,805	2,966
Less: Restricted Cash		
Add/Less: Check Reversal		
Adjustments		
Cash and cash equivalents at end of period	4,548	3,805

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General Manager

COA REGION IV-A
WATER DISTRICTS
Consolidated Detailed Balance Sheet
December 31, 2015
With corresponding figures for 2014
(In Thousand Pesos)

Account Name	AMADEOWD (AWD)	
	2015	2014
CURRENT ASSETS		
CASH		
Cash on Hand		
Cash in Vault		
Cash-collecting officers	378	614
Cash-disbursing officers		
Petty Cash Fund		
Payroll Fund		
Cash on hand		
Others		
Cash in Bank		
Cash in Bank -Local Currency, Current Account	3,219	2,589
Cash in Bank -Local Currency, Savings Account		
Cash in Bank -Local Currency, Combo Account	951	601
Cash in Bank -Land Bank, Current (NLIF) Account		
Cash in Bank -Local Currency, Time Deposits		
Cash in Bank - Foreign Currency, Current Account		
Cash in Bank -Foreign Currency, Time Deposits		
Others		
Short term investment		
Investment in stocks		
Others		
RECEIVABLES (net)		
Accounts Receivable	2,571	6,022
Notes Receivables		
Due from Officers and Employees		
Interest receivable	15	

Account Name	AMADEOWD (AWD)	
	2015	2014
Due from national treasury		
Due from NGAs		
Due from GOCCs		
Due from LGUs		
Due from other funds		
Receivable - disallowances/affiliates	40	45
Advances to Officers and Employees	66	16
Others	(116)	(474)
Allowance for doubtful accounts		
INVENTORIES (net)		
Raw Materials Inventory		
Merchandise Inventory		
Office supplies inventory	61	74
Accountable Forms Inventory		
Textbooks and Instructional Materials Inventory		
Medical, Dental and Laboratory Supplies Inventory		
Gasoline, Oil and Lubricants Inventory		
Other supplies inventory		
Spare parts Inventory		
Construction Materials Inventory	2,279	2,170
Chemical and filtering supplies inventory		
Others		
Utility		
Allowance for obsolescence		
PREPAYMENTS		
Prepayment and deferred charges		
Prepaid Rent		
Prepaid Insurance		
Prepaid Interest		
Deposit on Letters of Credit		
Advances to Contractors		
Deferred Charges		
Others	1	1

Account Name	AMADEOWD (AWD)	
	2015	2014
OTHER CURRENT ASSETS		
Guaranty Deposits	209	344
Others		
Deferred Debit		
Long term receivables (net)		
Accounts receivable		
Long term investments (net)		
Investments in Treasury Bills		
Investments in Stocks	83	83
Investments in Bonds		
Sinking Fund		
Others		
PROPERTY, PLANT AND EQUIPMENT		
LAND AND LAND IMPROVEMENTS		
Land	1,294	956
Land Improvements		
Electrification, Power and Energy Structures		
Water System and Structures	24,716	19,132
BUILDINGS		
Office Buildings	1,638	1,544
Other structures		
Accumulated depreciation	(409)	(337)
LEASEHOLD IMPROVEMENTS		
Leasehold Improvements, Land		
Leasehold Improvements, Buildings		
Others		
OFFICE EQUIPMENT, FURNITURE AND FIXTURES		
Office Equipment	277	248
Furniture and Fixtures	185	185
IT Equipment and Software	858	863
Library Books		
Other equipment		

Account Name	AMADEOWD (AWD)	
	2015	2014
Accumulated Depreciation	(884)	(743)
Others		
MACHINERIES AND EQUIPMENT		
Machineries		
Accumulated depreciation	(237)	(226)
Communication Equipment	159	161
Construction and Heavy Equipment		
Firefighting Equipment and Accessories		
Medical, Dental and Laboratory Equipment		
Sports Equipment		
Technical and Scientific Equipment		
Others	86	84
PUBLIC INFRASTRUCTURES		
Artesian Wells, Reservoirs, Pumping Stations & Conduits		
Others		
TRANSPORTATION EQUIPMENT		
Motor Vehicles	2,547	2,514
Others	34	34
Accumulated depreciation	(778)	(557)
CONSTRUCTION IN PROGRESS		
Agency assets		
Other public infrastructure	231	4,163
Reforestation - upland		
Others	2	69
Intangible assets		
Organizational cost		
Others		
Other-PPE		
OTHER ASSETS		
Work/Other Animals		

Account Name	AMADEOWD (AWD)	
	2015	2014
Items in Transit		
Restricted fund/assets		
Other current assets held in trust		
Others	9	
TOTAL ASSETS	39,483	40,176
LIABILITIES AND EQUITY		
LIABILITIES		
CURRENT LIABILITIES		
Payable Accounts		
Accounts Payable	2,707	1,950
Notes Payable		4,210
Due to Officers and Employees		
Dividends payable		
Loans Payable - Domestic		
Bonds payable		
Interest Payable		
Accrued expenses payable		
Due to BIR	18	66
Due to GSIS	117	96
Due to LBP		
Due to PAG-IBIG	11	17
Due to CRBB		
Due to PHILHEALTH		
Due to Other NGAs	7	7
Due to Other GOCCs		
Due to LGUs		
Due to operating units		
Due to Other Funds		
Guaranty Deposits Payable		
Performance/Bidders/Bail Bonds Payable		
Tax Refunds Payable		
Others	289	136
LONG-TERM LIABILITIES		
Mortgage Payable		
Bonds Payable - Domestic		
Loans Payable - Domestic	8,025	9,231

Account Name	AMADEOWD (AWD)	
	2015	2014
NLIF	4,630	
Loans Payable - Foreign		
Contract payable		
Others		
TOTAL LIABILITIES	15,806	18,481
DEFERRED CREDITS		
Others		
EQUITY		
Government Equity		
Other Paid-in-Capital		
NLIF		
Restricted capital		
Donated capital		
Surplus reserve		
Retained earnings/ (deficit)	21,627	17,821
Appraisal Surplus		
Add (Less) Adjustments	2,050	3,874
Net (loss) income	23,678	21,695
TOTAL EQUITY	23,678	21,695
TOTAL LIABILITY AND EQUITY	39,483	40,176

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