

**AMADEO WATER DISTRICT
STATEMENT OF FINANCIAL POSITION
December 31, 2018**

Current Assets							December
Cash On Hand							
Cash -Collecting Officer	1	01	01	010	102		600,221.55
Petty Cash Fund	1	01	01	020	104		-
Cash in Bank							
Cash in Bank- LCCA-Land Bank	1	01	02	020	111		4,458,406.54
Cash in Bank- LCCA Provident Fund	1	01	02	020	PF 111PF		762,803.88
Cash in Bank- LCSA Landbank Dasmariñas	1	01	02	030	Dasma 112		21,558.62
Cash in Bank- LCSA Landbank Special Deposit	1	01	02	030	112		1,730,356.35
Special Deposit	1	01	02	030	PNB 112		
Receivables							
Accounts Receivables-net							
Accounts Receivable	1	03	01	010	121		3,519,959.39
Allowance for Impairment-Accounts Receivable	1	03	01	011	301		(110,880.74)
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		10,224.71
Inventories							
Construction Materials Inventory	1	04	04	130	168		3,164,084.37
Supplies Inventories	1	04	04	010	155		143,361.92
Semi-Expendable-Office Equipment	1	04	05	020			15,965.50
Semi-Expendable-Information & Communication Technology Equipment	1	04	05	030			62,482.50
Semi-Expendable - Kitchen Equipment	1	04	05	160			4,764.00
Semi-Expendable - Electrical Equipment	1	04	05	170			55,000.00
Semi-Expendable - Other Machinery & Equipment	1	04	05	190			244,584.71
Semi-Expendable - Furniture & Fixtures	1	04	06	010			164,809.74
Prepayments							
Prepaid Interest					179		
Other Prepaid Expenses	1	99	02	990	185		
Investments							
Guaranty Deposits	1	99	0	020	186		1,025,435.93
Investment in Stocks	1	02	99	010	192		
Investment in Bonds	1	02	02	050	193		
Total Current Assets							15,873,138.97
Property Plant and Equipment							
Land	1	06	10	990	201		1,653,633.51
Water Supply Systems	1	06	03	040	208		48,781,775.69
Accumulated Depreciation-Water Supply System	1	06	03	041	308		(18,430,231.69)
Power Supply Systems	1	06	03	050	205		119,000.00
Accumulated Depreciation - Power Supply System	1	06	03	051	305		(12,495.00)
Building	1	06	04	990	211		1,569,040.89
Accumulated Depreciation-Buildings	1	06	04	011	311		(616,109.61)
Office Equipment	1	06	05	020	221		128,394.98
Accumulated Depreciation-Office Equipment	1	06	05	021	321		(87,517.71)
Furniture and Fixture	1	06	07	010	222		177,866.80
Accumulated Depreciation-Furniture and Fixture	1	06	07	011	322		(68,416.62)
Information and Communication Technology Equipment	1	06	05	030	223		767,066.18
Accumulated Depreciation-Information & Communication Technology Equipment	1	06	05	031	323		(376,084.86)
Communication Equipment	1	06	05	070	229		156,000.01
Accumulated Depreciation- Communication Equipment	1	06	05	071	329		(16,380.00)
Other Machinerics and Equipment	1	06	05	990	240		67,800.01
Accumulated Depreciation-Other Machinery & Equipment	1	06	05	991	340		(34,067.37)
Motor Vehicle	1	06	06	010	241		2,530,379.83
Accumulated Depreciation- Motor Vehicles	1	06	06	011	341		(1,229,183.37)
Other Property, Plant, and Equipment	1	06	99	990	250		
Accumulated Depreciation-Other Property, Plant, and Equipment	1	06	99	991	350		
Total Property, Plant and Equipment							35,080,471.67
Other Assets							
Accumulated Impairment Losses - Other Assets	1	99	99	990	290		4,036,938.91
	1	99	99	991			(4,022,449.41)

Construction in Progress							
	Infrastructure Assets	1	06	10	020	269	5,163,451.28
	Other LWUA Loan -Project	1	06	10	020	269	
							5,163,451.28
Total Assets							56,131,551.42

LIABILITIES AND EQUITY

Current Liabilities

Payable Accounts							
	Accounts Payable	2	01	01	010	401	9,805,912.27
	Due to Officers/Employees					403	
Inter-Agency Payable							
	Due to BIR	2	02	01	010	412	37,327.48
	Due to GSIS	2	02	01	020	413	133,746.77
	Due to Pag-ibig	2	02	01	030	414	23,930.64
	Due to Pag-ibig (JO)	2	02	01	030	JO 414	
	Due to Philhealth	2	02	01	040	415	13,912.26
Other Liability Accounts							
	Other Payables / Interest Payable	2	99	99	990	439	917,554.57
Total Current Liabilities							10,932,383.99

Long Term Liabilities

	Loans Payable-Domestic KFW Project	2	01	02	040	KFW 444	3,063,501.01
	Loans Payable-Domestic- ICG Project	2	01	02	040	ICG 444	405,248.00
	Notes Payable (NLIF)	2	01	01	040	NLIF 402	4,059,548.00
	Notes Payable (Other LWUA Loan)	2	01	01	040	Others 402	2,271,945.00
							9,800,242.01

Provisions

	Leave Benefits Payable	2	06	01	020		6,366,584.37
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Deferred Credits

	Other Deferred Credits	2	05	01	990	455	1,234.00
	Other Deferred Credits - Materials	2	05	01	990	M 455	2,386.60

Total Liabilities

27,102,830.97

Equity

	Retained Earnings	3	07	01	010	510	26,686,113.87
	Net Income						2,342,606.58

Total Equity

29,028,720.45

Total Liabilities and Equity

56,131,551.42


PREPARED BY:


MYRINE J. CRISTAL
Cashiering Assistant

VERIFIED BY:


JANET B. ROCILLO
Division Manager C

NOTED BY


NILO C. DELA PEÑA
General Manager
AWD

AMADEO WATER DISTRICT
STATEMENT OF COMPREHENSIVE INCOME
As of December 31, 2018

						December	YTD
Income	Acct No	Account	Code				
Waterworks System Fees	639	4 02 02	090			3,338,190.80	40,594,882.25
Registration Fees	606	4 02 01	020			57,500.00	1,084,000.00
Other Service Income	626	4 02 01	990			21,150.00	467,000.00
Other Business income	648	4 02 02	990			11,653.58	534,682.53
Interest Income	664	4 02 02	210			1,023.07	4,328.62
Interest Income - Provident Fund	664 PF	4 02 02	210 PF			166.75	657.89
Interest Income - PNB	664PNB	4 02 02	210 PNB				338.02
Interest Income - Landbank Dasmariñas	664Dasma	4 02 02	210 Dasma			239.99	239.99
Miscellaneous Income	678	4 06 03	990			271,500.00	579,841.96
Gross Income						3,701,424.19	43,265,971.26
Less Expenses							
Personnel Services							
Salaries and Wages- Regular	701	5 01 01	010			666,723.00	7,369,804.50
Personnel Economic Relief Allowance (PERA)	711	5 01 02	010			63,000.00	677,000.00
Representation Allowance (RA)	713	5 01 02	020			13,500.00	162,000.00
Transportation Allowance (TA)	714	5 01 02	030			13,500.00	162,000.00
Clothing and Uniform Allowance	715	5 01 02	040				188,446.50
Productivity Incentive Allowance	717	5 01 02	080			147,000.00	469,076.90
Other Bonuses and Allowances	719	5 01 02	990			37,000.00	530,040.00
Cash Gift	724	5 01 02	150				145,000.00
Year End Bonus	725	5 01 02	140				1,165,698.00
Life and Retirement Insurance Contributions	731	5 01 03	010			80,006.76	884,244.20
Pag-ibig Contributions	732	5 01 03	020			3,200.00	34,000.00
Philhealth Contributions	733	5 01 03	030			8,248.11	89,574.01
Employees Compensation Insurance Premiums	734	5 01 03	040			2,900.00	33,700.00
Terminal Leave Benefits	742	5 01 04	030			985,997.00	1,791,914.80
Provident/Welfare Fund Contributions	744	5 01 03	050			26,668.92	294,792.18
Other Personnel Benefits	749	5 01 04	990				-
Total Personnel Services						2,047,743.79	13,997,291.09
Maintenance and Other Operating Expenses							
Salaries and Wages-Casual/Contractual	706	5 01 01	020			99,350.00	1,642,112.50
Labor and Wages	707	5 02 16	010			86,850.00	531,900.00
Traveling Expenses-Local	751	5 02 01	010			11,254.00	199,616.13
Training Expenses	753	5 02 02	010			3,500.00	525,430.83
Office Supplies Expenses	755	5 02 03	010			27,403.86	252,462.44
Accountable Forms Expenses	756	5 02 03	020			12,000.00	257,510.00
Fuel, Oil and Lubricant Expenses	761	5 02 03	090			42,310.00	1,085,911.72
Other Supplies Expense	765	5 02 03	990			156.00	35,549.59
Water Expenses	766	5 02 04	010			1,572.00	409,696.44
Electricity Expense	767	5 02 04	020			1,030,013.11	11,445,003.05
Other Utility Expenses	768	5 02 04	990			778.00	2,128.00
Postage and Courier Services	771	5 02 05	010				335.00
Telephone Expense	772	5 02 05	020			7,124.47	157,700.61
Internet Subscription Expense	774	5 02 05	030				63,384.01
Membership Dues and Contributions to Organization	778	5 02 99	060			2,000.00	54,802.00
Advertising, Promotional and Marketing Expenses	780	5 02 99	010				73,842.00
Rent/Lease Expenses	782	5 02 99	050			24,000.00	334,000.00
Representation Expenses	783	5 02 99	030			7,155.87	103,195.73
Subscription Expenses	786	5 02 99	070			1,517.00	9,361.00
Auditing Services	792	5 02 11	020				-
Other Professional Services	799	5 02 11	990				-
Directors and Committee Members' Fees	800	5 02 99	120			44,505.00	722,617.50
Repairs and Maintenance-Infrastructure Assets	854	5 02 13	030			379,508.57	2,688,086.42
Repairs and Maintenance-Buildings & Other Structures	811	5 02 13	040			12,872.00	26,142.00
Repairs and Maintenance- Machinery & Equipment	840	5 02 13	050				-
Repairs and Maintenance-Transportation Equipment	841	5 02 13	060			17,730.62	136,389.91
Repairs and Maintenance-Semi-Expandable Machinery & Equipment	829	5 02 13	210				6,664.00
Repairs and Maintenance-IT Equipment and Software	823	5 02 13	220			4,500.00	9,849.75
Repairs and Maintenance-Office Equipment	821					550.00	11,870.00
Repairs and Maintenance-Furniture and Equipment	822					1,570.00	1,570.00
Extraordinary & Miscellaneous Expenses	879	5 02 10	030			214,285.48	685,341.18
Donations	878	5 02 99	080				2,780.00
Taxes, Duties, and Licenses	891	5 02 15	010			67,072.34	814,584.48
Insurance Expense	893	5 02 15	030			4,730.59	116,172.13
Impairment Loss-Loans & Receivables	901	5 05 03	020			15,543.37	15,543.37
Depreciation Expense-Water System and Structures	906					301,298.19	3,280,781.11
Depreciation Expense-Building & Other Structures	911	5 05 01	040			5,883.90	71,051.85

Depreciation Expense-Machinery & Equipment	921	5	05	01	050	15,110.42	184,775.61
Depreciation Expense-Furniture and Fixture	922	5	05	01	070	1,334.00	21,547.59
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	18,977.85	233,704.14
Depreciation Expense- Other PPE	950	5	05	01	990		234.00
Fidelity Bond Premiums	892	5	02	15	020	26,722.50	26,722.50
Other Maintenance and Operating Expenses	961	5	02	99	990		-
Total Maintenance and Other Operating Expenses						2,489,179.14	26,240,368.59
Bank Charges	971	5	03	01	040		550.00
Interest Expense	975	5	03	01	020	60,861.00	685,155.00
Other Financial Charges	979	5	03	01	990		-
Total Charges						60,861.00	685,705.00
Total Expenses						4,597,783.93	40,923,364.68
Income (Loss) from Operation						(896,359.74)	2,342,606.58
							2,342,606.58
							-

Loans Payable	444	2	01	02	040	164,586.00	1,911,557.00
Land	201	1	06	10	990		-
Power Supply Systems	205	1	06	03	050		-
Water Supply Systems	208	1	06	03	040	480,000.00	2,942,491.50
Building Improvements	211	1	06	04	990		-
Office Equipment	221	1	06	05	020		-
Furniture and Equipment	222	1	06	07	010		-
Information and Communication Technology Eq	223	1	06	05	030		-
Communication Equipment	229	1	06	05	070		-
Other Machineries and Equipment	240	1	06	05	990		-
Motor Vehicle	241	1	06	06	010		-
Other Property Plant and Equipment	250	1	06	99	990		-
Semi-Expendable Office Equipment	221	1	04	05	020		6,997.50
Semi-Expendable Information and Communicati	223	1	04	05	030	168.00	50,603.00
Semi-Expendable Communication Equipment		1	04	05	070		-
Semi-Expendable Kitchen Equipment		1	04	05	160		-
Semi-Expendable Electrical Equipment		1	04	05	170		55,000.00
Semi-Expendable Other Machinery & Equipment		1	04	05	190	22,019.75	186,929.75
Semi-Expendable Furniture and Fixtures	222	1	04	06	010	7,955.00	82,741.52
GAD							1,933,444.55
Net Income							2,941,825.16

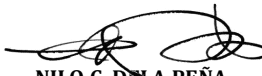
PREPARED BY:


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VERIFIED BY:


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Division Manager C

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General Manager
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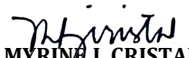
**AMADEO WATER DISTRICT
STATEMENT OF CASH FLOW
as of December 31, 2018**

CASH FLOW FROM OPERATING ACTIVITIES	December 2018	YTD
Cash Inflows		
Collection of Income /Revenue		
Service Income	3,331,164.57	40,429,051.13
Permit Fees and Licenses	57,500.00	1,084,000.00
Other Income	21,150.00	470,000.00
Collection of Receivable		
Other Receivables	78,283.00	1,552,126.06
Receipt of Inter-Agency Fund Transfers		
Othe Inter-Agency Transaction (Provident Fund)	67,052.53	708,472.96
Receipt of funds for the account of other banks(PNB)		100,000.00
Other Receipts		
Refund of guaranty deposits		-
Receipt of unused petty cash fund		-
Refund of cash advances		-
Other miscellaneous receipts	288,899.90	1,286,009.66
Adjustments		
Restoration of cash for cancelled/loss/stale che	53,845.20	62,713.77
Restoration of cash for unreleased checks		
Total Cash Inflows	3,897,895.20	-
Cash Outflows		
Payment of Expenses		
Personnel Services	968,722.94	9,474,785.29
MOOE	1,647,211.68	19,716,097.45
Financial expenses		-
Expenses pertaining to/incurred in the prior years		-
Purchase of Inventories		
Inventory held for consumption	200,000.00	3,341,930.00
Purchase of Semi Expendable-Information & Communication Technology Equipment		45,202.55
Purchase of Semi Expendable-Office Equipment		6,997.50
Purchase of Semi-Expendable Machinery & Equipment		106,900.17
Purchase of Semi-Expendable Furniture and Fix	7,528.84	77,568.84
Remittance of Personnel Benefit Contributions and Mandatory Deductions		
Remittance to BIR	82,782.38	1,509,338.25
Remittance to GSIS	193,841.91	2,215,780.57
Remittance to Pag Ibig	14,786.16	158,203.95
Remittance to Philhealth	16,147.57	173,250.73
		45,692,373.58

Remittance of Inter-Agency Fund Transfers					
Release of other inter-agency fund transfers(provident)	67,052.53			1,344,819.49	
Release of other inter-agency fund transfers(PNB)				100,000.00	
Adjustments					
Other Deferred Credits				-	
Total Cash Outflows		3,198,074.01			38,270,874.79
Total Cash Provided by Operating Activities			699,821.19		7,421,498.79
CASH FLOW FROM INVESTING ACTIVITIES					
Cash Inflows:					
Receipt of Interest Earned					
Bank Interest	1,023.07			4,732.99	
Bank Interest - Provident Fund	166.75			566.26	
Bank Interest - Combo Account PNB				1,637.64	
Bank Interest - Landbank Dasmariñas	239.99			1,570.94	
Total Cash Inflows		1,429.81			8,507.83
Cash Outflows:					
Purchase/Construction of Property, Plant & Equipment					
Purchase of land				-	
Construction of infrastructure assets	360,502.24			1,198,207.24	
Purchase of machinery and equipment	154,166.00			338,414.00	
Purchase of information & communication technology equipment				133,002.00	
Purchase of transportation equipment				-	
Purchase of furniture, fixtures and books				-	
Purchase of other property, plant & equipment	150,000.00			1,664,448.21	
Payment of retention fee to contractors				120,243.20	
Construction In Progress	160,212.75			1,416,124.05	
Construction In Progress (Project)				66,636.50	
Total Cash Outflow		824,880.99			4,937,075.20
Total Cash Provided by Investing Activities			(823,451.18)		(4,928,567.37)
CASH FLOW FROM FINANCING ACTIVITIES					
Cash Inflows:					
Proceeds from Domestic Loans					
Proceeds from issuance of notes payable				-	
Proceeds from domestic loans				-	
Total Cash Inflows					
Cash Outflows:					
Payment of Long-Term Liabilities					

Payment of notes payable			-	
Payment of domestic loans	154,586.00		1,790,211.00	
Payment of Interest on Loans and Other Financial Charges	60,861.00		796,951.00	
Total Cash Outflow		215,447.00		2,587,162.00
Total Cash Provided by Financing Activities		(215,447.00)		(2,587,162.00)
Net Receipts	3,899,325.01	(339,076.99)	45,700,881.41	(94,230.58)
	4,238,402.00	0.00	45,795,111.99	(94,230.58)
Total Cash Previous Month	(339,076.99)		(94,230.58)	(0.00)
Add: Cash and Cash Equivalent, Beginning				
Cash and Cash Equivalent , Ending				
Cash in Bank - CA Provident Fund	762,803.88		683,305.21	
Cash in Bank - General Fund -Land Bank	4,458,406.54		4,796,478.27	
Cash in Bank - Landbank - Dasmariñas	21,558.62		448,168.44	
Cash in Bank - Special Deposits (PNB)	1,730,356.35		1,629,418.52	
Cash in Bank - Special Deposits (Landbank)				
Cash Collecting Officer	600,221.55		110,207.08	
Petty Cash Fund	-			
	<u>7,573,346.94</u>		<u>7,667,577.52</u>	
	(339,076.99)		(94,230.58)	

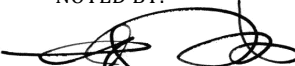
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