

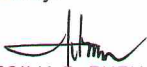
COA REGION IV-A
WATER DISTRICTS
Consolidated Detailed Balance Sheet
December 31, 2015
With corresponding figures for 2014
(In Thousand Pesos)

Account Name	GMA WATER DISTRICT	
	2015	2014
ASSETS		
CURRENT ASSETS		
CASH		
Cash on Hand		
Cash in Vault		
Cash-collecting officers	485	266
Cash-disbursing officers		
Petty Cash Fund	15	15
Payroll Fund		
Cash on hand		
Others		
Cash in Bank		
Cash in Bank -Local Currency, Current Account	7,865	6,393
Cash in Bank -Local Currency, Savings Account	6,196	5,926
Cash in Bank -Local Currency, Combo Account		
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	16,234	16,003
Notes Receivables		
Due from Officers and Employees		
Interest receivable		
Due from national treasury		
Due from NGAs		
Due from GOCCs		
Due from LGUs		
Due from other funds		
Due from subsidiaries/affiliates		
Receivable - disallowances/charges	17,631	18,279
Advances to Officers and Employees	7	-
Others	4,561	3,986
Allowance for doubtful accounts		
INVENTORIES (net)		
Raw Materials Inventory		
Merchandise Inventory	2,715	1,590
Office supplies inventory	119	60
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		
Chemical and filtering supplies inventory		
Others		137
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		


Account Name	GMA WATER DISTRICT	
	2015	2014
OTHER CURRENT ASSETS		
Guaranty Deposits	1,893	1,633
Others		
Deferred Debit		
Long term receivables (net)		
Accounts receivable		
Long term investments (net)		
Investments in Treasury Bills		
Investments in Stocks		
Investments in Bonds	5,341	5,631
Sinking Fund		
Others		
PROPERTY, PLANT AND EQUIPMENT		
LAND AND LAND IMPROVEMENTS		
Land	10,823	10,273
Land Improvements	51	56
Electrification, Power and Energy Structures		
Water System and Structures	30,964	18,521
BUILDINGS		
Office Buildings	18,880	19,349
Other structures		
Accumulated depreciation		
LEASEHOLD IMPROVEMENTS	1,360	1,360
Leasehold Improvements, Land	88	88
Leasehold Improvements, Buildings		
Others		
OFFICE EQUIPMENT, FURNITURE AND FIXTURES		
Office Equipment	1,933	1,935
Furniture and Fixtures	4,556	4,507
IT Equipment and Software	1,034	1,063
Library Books		
Other equipment		
Accumulated Depreciation		
Others		
MACHINERIES AND EQUIPMENT		
Machineries	2,639	2,535
Accumulated depreciation		
Communication Equipment	400	399
Construction and Heavy Equipment		
Firefighting Equipment and Accessories		
Medical, Dental and Laboratory Equipment		
Sports Equipment		
Technical and Scientific Equipment		
Others	543	604
PUBLIC INFRASTRUCTURES		
Artesian Wells, Reservoirs, Pumping Stations & Conduits	97,592	89,178
Others		
TRANSPORTATION EQUIPMENT		
Motor Vehicles	2,112	2,114
Others		
Accumulated depreciation		
CONSTRUCTION IN PROGRESS		
Agency assets	3,967	7,747
Other public infrastructure		
Reforestation - upland		
Others		
Intangible assets		
Organizational cost		
Others	8,277	8,540
Other PPE	457	536

Account Name	GMA WATER DISTRICT	
	2015	2014
OTHER ASSETS		
Work/Other Animals		
Items in Transit		
Restricted fund/assets		
Other current assets held in trust		
Others		
TOTAL ASSETS	248,736	228,724
LIABILITIES AND EQUITY		
LIABILITIES		
CURRENT LIABILITIES		
Payable Accounts		
Accounts Payable	8,010	3,276
Notes Payable		
Due to Officers and Employees		
Dividends payable		
Loans Payable - Domestic		
Bonds payable		
Interest Payable		
Accrued expenses payable		
Due to BIR	749	763
Due to GSIS	483	473
Due to LBP		
Due to PAG-IBIG	174	182
Due to CRBB		
Due to PHILHEALTH	73	69
Due to Other NGAs		
Due to Other GOCCs		
Due to LGUs		
Due to operating units		
Due to Other Funds		
Guaranty Deposits Payable		
Performance/Bidders/Bail Bonds Payable	969	357
Tax Refunds Payable		
Others	65	63
LONG-TERM LIABILITIES		
Mortgage Payable		
Bonds Payable - Domestic		
Loans Payable - Domestic	37,822	40,006
NLIF		
Loans Payable - Foreign		
Contract payable		
Others		
TOTAL LIABILITIES	48,345	45,189
DEFERRED CREDITS		
Others		
EQUITY		
Government Equity	8,737	8,737
Other Paid-in-Capital		
NLIF		
Restricted capital		
Donated capital	9,872	9,872
Surplus reserve		
Retained earnings/ (deficit)	164,926	138,289
Appraisal Surplus		
Add (Less) Adjustments	940	15,254
Net (loss) income	15,916	11,384
TOTAL EQUITY	200,391	183,536
TOTAL LIABILITY AND EQUITY	248,736	228,724

Prepared by:


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Noted by:


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