

**BATAC WATER DISTRICT**  
**Balance Sheet**  
**January 31, 2018**

**ASSETS AND OTHER DEBITS**

**CURRENT ASSETS**

101	<b>Cash and Cash Equivalents</b>		
10101	Cash on Hand		
10101010	Cash - Collecting Officer		211,264.56
10101020	Petty Cash		5,000.00
10102	Cash In Bank - Local Currency		
10102020	Cash In Bank - Local Currency, Current Account (LBP)		237,953.66
10102030	Cash In Bank - Local Currency, Savings Account (Customer's Deposit)		186,686.28
10102040	Cash In Bank - Local Currency, Savings Account (JSA - LWUA/BWD)		408,156.54
103	<b>Receivables</b>		
10301	Loans and Receivable Accounts		
10301010	Accounts Receivable - Customers	935,309.32	
10301011	Allowance for Impairment - Accounts Receivable	<u>(454,882.87)</u>	480,426.45
10301030	Accounts Receivable - Franchise Tax		13,892.82
10305	Other receivables		
10305010	Receivable - Disallowances/charges		375,338.00
10305990	Other Receivables		7,852.80
104	<b>Inventories</b>		
10404	Inventory Held for Consumption		
10404120	Chemicals and Filtering Materials Inventory		20,960.00
10404990	Other Supplies and Materials Inventory - Meters		34,000.00
10404990	Other Supplies and Materials Inventory - SCM		225,063.71
10404990	Other Supplies and Materials Inventory - Trans/Distri Pipes & Fittings		950,044.56
10405	Semi-Expendable Machinery & Equipment		
10405020	Semi-Expendable Office Equipment		
10405190	Semi-Expendable Other Machinery & Equipment		
10406010	Semi-Expendable Furniture & Fixtures		
10406020	Semi-Expendable Books		
199	<b>Other Assets</b>		
19901	Advances		
19901020	Advances for Payroll		200.00
19901030	Advances to Special Disbursing Officer		
19901040	Advances to Officers and Employees		
19902	Prepayments		
19902990	Other Prepayments		436,515.35
19903	Deposits		
19903990	Other Deposits		<u>12,000.00</u>
	<b>Total Current Assets</b>		<u>3,605,354.73</u>

**NON-CURRENT ASSETS**

106	<b>Property, Plant and Equipment</b>		
10601	Land		
10601010	Land	12,894.14	
10601011	Accumulated Impairment Losses - Land		<u>12,894.14</u>
10603	Infrastructure Assets		
10603020	Flood Control Systems	290,169.90	
10603021	Accum. Depcn - Flood Control Systems	<u>(8,395.24)</u>	281,774.66
10603040	Water Supply Systems	1,764,536.85	
10603041	Accum. Depcn - Water Supply Systems	<u>(263,176.60)</u>	1,501,360.25
10603050	Power Supply Systems	47,750.00	
10603051	Accum. Depcn - Power Supply Systems	<u>(16,921.55)</u>	30,828.45
10603110	Plant-Utility Plant in Service (UPIS)		
10603110-4	Wells	7,216,590.45	
10603111	Accum. Depcn. - Wells	<u>(3,490,048.82)</u>	3,726,541.63
10603110-8	Reservoir and Tanks	1,363,400.00	
10603111	Accum. Depcn. - Reservoir and Tanks	<u>(140,106.83)</u>	1,223,293.17
10603110-9	Trans & Distri Mains	16,638,599.93	
10603111	Accum. Depcn. - Trans & Distri Mains	<u>(1,426,254.07)</u>	15,212,345.86
10603110-12	Meters	56,477.40	
10603111	Accum. Depcn. - Meters	<u>(27,062.19)</u>	29,415.21
10603110-14	Hydrants	13,100.00	
10603111	Accum. Depcn. - Hydrants	<u>(9,052.90)</u>	4,047.10
10604	Building and Other Structures		
10604010	Buildings	2,417,126.60	
	Accum. Depcn. - Buildings	<u>(23,919.50)</u>	2,393,207.10
10604070	Water Plant Structure & Improvement	8,135,323.92	
10604071	Accum. Depcn. - Water Plant S & I	<u>(411,988.43)</u>	7,723,335.49
10604990	Other Structures	71,902.50	
10604991	Accum. Depcn. - Other Structures	<u>(31,769.75)</u>	40,132.75
10605	Machinery and Equipment		
10605010	Machinery	660,037.00	

10605011	Accum. Depcn. - Machinery	(301,113.89)	358,923.11
10605020	Office Equipment	50,499.00	
10605021	Accum. Depcn. - Office Equipment	(1,925.41)	48,573.59
10605030	ICT Equipment	116,598.00	
10605031	Accum. Depcn. - ICT Equipment	(52,999.90)	63,598.10
10605070	Communication Equipment	3,586.95	
10605071	Accum. Depcn. - Communication Equipment	(752.00)	2,834.95
10605590	Other Equipment	1,721,559.00	
10605591	Accum. Depcn. - Other Equipment	(510,714.29)	1,210,844.71
10606	Transportation Equipment		
10606010	TE - Motor Vehicles	675,793.81	
10606011	Accum. Depcn. - TE - Motor Vehicles	(275,548.98)	400,244.83
10607	Furniture, Fixtures and Books		
10607010	Furniture & Fixtures	48,720.00	
10607011	Accum. Depcn. - Furniture & Fixtures	(19,826.51)	28,893.49
10607020	Books		
10607011	Accum. Depcn. - Books		-
10698	<b>Other Property, Plant &amp; Equipment</b>		
10698990	Other Property, Plant & Equipment		734,683.43
	<b>Total Non-current Assets</b>		<u>35,027,772.02</u>
	<b>Total Assets</b>		<u><u>38,633,126.75</u></u>

## LIABILITIES

### CURRENT LIABILITIES

201	<b>Financial Liabilities - Current</b>		
20101	Payables		
20101010	Accounts Payable		474,343.90
20101020	Due to Officers and Employees		
20102	Bills/Bonds/Loans Payable		
20102040	Loans Payable-Domestic		2,115,518.58
202	<b>Inter-Agency Payables</b>		
20201	Inter-Agency Payables		
20201010	Due to BIR		
20201010	Employees WithholdingTax		14,425.39
20201010	eVAT		2,341.85
20201010	Expanded WithholdingTax (EWT)		4,791.28
20201010	Creditable Income Tax (CIT)		2,688.42
20201010	CIT - Franchise Tax		16,122.05
20201020	Due to GSIS		
20201020	Contribution - LRIB		48,276.87
20201020	Contribution - ECC		933.46
20201020	Salary Loan		-2,223.95
20201020	Policy Loan		1,500.00
20201030	Due to Pag-IBIG		
20201030	Contribution		107.08
20201040	Due to PhilHealth		747.43
204	<b>Trust Liabilities</b>		
20401050	Customers' Deposits Payable		238,770.06
205	<b>Deferred Credits/Unearned Income</b>		
20501	Deferred Credits		
20501990	Other Deferred Credits		46,480.35
206	<b>Provisions</b>		
20601060	Provisions for PBB		106,338.33
20601070	Provisions for PBI		89,856.00
299	<b>Other Payables</b>		
29999990	Other Payables		5,587.21
	<b>Total Current Liabilities</b>		<u>3,166,604.31</u>
	<b>LONG-TERM LIABILITIES</b>		
20102040	Loans Payable-Domestic		6,993,880.47
	<b>Total Liabilities</b>		<u>10,160,484.78</u>

## EQUITY

30101	<b>Government Equity</b>		
30101020	Government Equity		19,023,335.20
30101030	Contributed Capital - PGIN		1,000,000.00
30101030	Contributed Capital - Government		1,401,246.00
30701	<b>Retained Earnings/(Deficit)</b>		
30701010	Retained Earnings/(Deficit)	6,326,430.84	
	Add: Net Income (Loss)	427,729.46	
	Adjustment to RE	293,900.47	7,048,060.77
	<b>Total Equity</b>		<u>28,472,641.97</u>
	<b>Total Liabilities &amp; Equity</b>		<u><u>38,633,126.75</u></u>