## BATAC WATER DISTRICT Balance Sheet January 31, 2021

## **ASSETS AND OTHER DEBITS**

	CURRENT ASSETS		
101	Cash and Cash Equivalents		
10101	Cash on Hand		
10101010 10101020	Cash - Collecting Officer Petty Cash		5,000.00
10101020	Cash In Bank - Local Currency		3,000.00
10102020	Cash in Bank - Local Currency, Current Account (LBP)		763,953.15
10102020	Cash In Bank - Local Currency, Savings Account (Customer's Deposit)		187,088.77
10102030	Cash In Bank - Local Currency, Savings Account (JSA - LWUA/BWD)		256,446.81
103	Receivables		
10301	Loans and Receivable Accounts		
10301010	Accounts Receivable - Customers	777,492.29	
10301012	Allowance for Impairment - Accounts Receivable	(573,616.81)	203,875.48
10301010	Accounts Receivable - Franchise Tax		9,020.19
10301220	Receivables from Joint Ventures		151,713.82
10399	Other receivables		
10399010	Receivable - Disallowances/charges		
10399020	Due from Officers and Employees		-
10399990	Other Receivables		4,845.68
104	Inventories		
10404	Inventory Held for Consumption		
10404990	Other Supplies and Materials Inventory - Trans/Distri Pipes & Fittings	935,012.56	
10404992	Allowance for Impairment - Inventories	(168,420.82)	766,591.74
199	Other Assets		
19901	Advances		
19901020	Advances for Payroll		
19901030	Advances to Special Disbursing Officer		
19901040	Advances to Officers and Employees		
19902	Prepayments Other Prepayments		274 204 50
19902990	Other Prepayments		274,361.50
19903	Deposits Other Penesits		12 000 00
19903990	Other Deposits Total Current Assets	•	12,000.00 2,634,897.14
	Total Guitent Assets		2,034,097.14
	NON-CURRENT ASSETS		
102	NON-CURRENT ASSETS Investments		
102 10205			
	Investments	32,282,770.68	
10205	Investments Investment In Joint Venture		29,356,480.93
10205 10205010	Investments Investment In Joint Venture Investment In Joint Venture	32,282,770.68 (2,926,289.75)	29,356,480.93
10205 10205010 10205012	Investments Investment In Joint Venture Investment In Joint Venture Allowance for Impairment - Investment in Joint Venture		29,356,480.93
10205 10205010 10205012 106	Investments Investment In Joint Venture Investment In Joint Venture Allowance for Impairment - Investment in Joint Venture Property, Plant and Equipment		29,356,480.93
10205 10205010 10205012 106 10601	Investments Investment In Joint Venture Investment In Joint Venture Allowance for Impairment - Investment in Joint Venture  Property, Plant and Equipment Land Land Accumulated Impairment Losses - Land	(2,926,289.75)	29,356,480.93 12,894.14
10205 10205010 10205012 106 10601 10601010	Investments Investment In Joint Venture Investment In Joint Venture Allowance for Impairment - Investment in Joint Venture  Property, Plant and Equipment Land Land Accumulated Impairment Losses - Land Building and Other Structures	(2,926,289.75) 12,894.14	
10205 10205010 10205012 106 10601 10601010 10601012	Investments Investment In Joint Venture Investment In Joint Venture Allowance for Impairment - Investment in Joint Venture  Property, Plant and Equipment Land Land Accumulated Impairment Losses - Land Building and Other Structures Buildings	(2,926,289.75) 12,894.14 2,417,126.60	12,894.14
10205 10205010 10205012 106 10601 10601010 10604011 10604011	Investments Investment In Joint Venture Investment In Joint Venture Allowance for Impairment - Investment in Joint Venture  Property, Plant and Equipment Land Land Accumulated Impairment Losses - Land Building and Other Structures Buildings Accum. Depcn Buildings	(2,926,289.75) 12,894.14 2,417,126.60 (261,519.73)	
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604010 10604099	Investments Investment In Joint Venture Investment In Joint Venture Allowance for Impairment - Investment in Joint Venture  Property, Plant and Equipment Land Land Accumulated Impairment Losses - Land Building and Other Structures Buildings Accum. Depcn Buildings Other Structures	(2,926,289.75) 12,894.14 2,417,126.60 (261,519.73) 63,750.00	12,894.14 2,155,606.87
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604010 10604011 10604990 10604991	Investments Investment In Joint Venture Investment In Joint Venture Allowance for Impairment - Investment in Joint Venture  Property, Plant and Equipment Land Land Accumulated Impairment Losses - Land Building and Other Structures Buildings Accum. Depcn Buildings Other Structures Accum. Depcn Other Structures	(2,926,289.75) 12,894.14 2,417,126.60 (261,519.73)	12,894.14
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604010 10604990 10604991 10605	Investments Investment In Joint Venture Investment In Joint Venture Allowance for Impairment - Investment in Joint Venture  Property, Plant and Equipment Land Land Accumulated Impairment Losses - Land Building and Other Structures Buildings Accum. Depcn Buildings Other Structures Accum. Depcn Other Structures Machinery and Equipment	(2,926,289.75) 12,894.14 2,417,126.60 (261,519.73) 63,750.00 (46,311.98)	12,894.14 2,155,606.87
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604010 10604091 10604991 10605 10605020	Investment In Joint Venture Investment In Joint Venture Allowance for Impairment - Investment in Joint Venture  Property, Plant and Equipment Land Land Accumulated Impairment Losses - Land Building and Other Structures Buildings Accum. Depcn Buildings Other Structures Accum. Depcn Other Structures Machinery and Equipment Office Equipment	2,417,126.60 (261,519.73) 63,750.00 (46,311.98) 85,899.00	12,894.14 2,155,606.87 17,438.02
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604010 10604991 10605 10605020 10605021	Investment In Joint Venture Investment In Joint Venture Allowance for Impairment - Investment in Joint Venture  Property, Plant and Equipment Land Land Accumulated Impairment Losses - Land Building and Other Structures Buildings Accum. Depcn Buildings Other Structures Accum. Depcn Other Structures Machinery and Equipment Office Equipment Accum. Depcn Office Equipment	(2,926,289.75) 12,894.14 2,417,126.60 (261,519.73) 63,750.00 (46,311.98) 85,899.00 (19,604.99)	12,894.14 2,155,606.87
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604011 10604991 10605 10605020 10605021 10605030	Investment In Joint Venture Investment In Joint Venture Allowance for Impairment - Investment in Joint Venture  Property, Plant and Equipment Land Land Accumulated Impairment Losses - Land Building and Other Structures Buildings Accum. Depcn Buildings Other Structures Accum. Depcn Other Structures Machinery and Equipment Office Equipment Accum. Depcn Office Equipment ICT Equipment	2,417,126.60 (261,519.73) 63,750.00 (46,311.98) 85,899.00 (19,604.99) 126,923.00	12,894.14 2,155,606.87 17,438.02 66,294.01
10205 10205010 10205012 106 10601 10601010 10604010 10604011 10604990 10604991 10605 10605020 10605021 10605030 10605031	Investment In Joint Venture     Investment In Joint Venture     Allowance for Impairment - Investment in Joint Venture  Property, Plant and Equipment  Land     Land     Accumulated Impairment Losses - Land  Building and Other Structures  Buildings     Accum. Depcn Buildings     Other Structures  Accum. Depcn Other Structures  Machinery and Equipment     Office Equipment     Accum. Depcn Office Equipment     ICT Equipment     Accum. Depcn ICT Equipment	(2,926,289.75)  12,894.14  2,417,126.60 (261,519.73) 63,750.00 (46,311.98)  85,899.00 (19,604.99) 126,923.00 (82,739.65)	12,894.14 2,155,606.87 17,438.02
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604010 10604991 10605 10605020 10605021 10605030 10605031 10605590	Investment In Joint Venture     Investment In Joint Venture     Allowance for Impairment - Investment in Joint Venture  Property, Plant and Equipment  Land     Land     Accumulated Impairment Losses - Land  Building and Other Structures  Buildings     Accum. Depcn Buildings     Other Structures  Accum. Depcn Other Structures  Machinery and Equipment     Office Equipment     Accum. Depcn Office Equipment     ICT Equipment     Accum. Depcn ICT Equipment     Other Machinery & Equipment	(2,926,289.75) 12,894.14 2,417,126.60 (261,519.73) 63,750.00 (46,311.98) 85,899.00 (19,604.99) 126,923.00 (82,739.65) 32,098.00	12,894.14 2,155,606.87 17,438.02 66,294.01 44,183.35
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604010 10604991 10605 10605020 10605021 10605031 10605590 10605591	Investment In Joint Venture Investment In Joint Venture Allowance for Impairment - Investment in Joint Venture  Property, Plant and Equipment Land Land Accumulated Impairment Losses - Land Building and Other Structures Buildings Accum. Depcn Buildings Other Structures Accum. Depcn Other Structures Machinery and Equipment Office Equipment Accum. Depcn Office Equipment ICT Equipment Accum. Depcn ICT Equipment Other Machinery & Equipment Accum. Depcn Other Equipment	(2,926,289.75)  12,894.14  2,417,126.60 (261,519.73) 63,750.00 (46,311.98)  85,899.00 (19,604.99) 126,923.00 (82,739.65)	12,894.14 2,155,606.87 17,438.02 66,294.01
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604010 10604011 10604991 10605 10605020 10605021 10605031 10605590 10605591 10606	Investment In Joint Venture Investment In Joint Venture Allowance for Impairment - Investment in Joint Venture  Property, Plant and Equipment Land Land Accumulated Impairment Losses - Land Building and Other Structures Buildings Accum. Depcn Buildings Other Structures Accum. Depcn Other Structures Machinery and Equipment Office Equipment Accum. Depcn Office Equipment ICT Equipment Accum. Depcn ICT Equipment Other Machinery & Equipment Accum. Depcn Other Equipment Transportation Equipment	(2,926,289.75)  12,894.14  2,417,126.60 (261,519.73) 63,750.00 (46,311.98)  85,899.00 (19,604.99) 126,923.00 (82,739.65) 32,098.00 (28,761.70)	12,894.14 2,155,606.87 17,438.02 66,294.01 44,183.35
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604011 10604990 10604991 10605 10605020 10605021 10605590 10605591 10606 10606010	Investment In Joint Venture Investment In Joint Venture Allowance for Impairment - Investment in Joint Venture  Property, Plant and Equipment  Land Land Accumulated Impairment Losses - Land  Building and Other Structures Buildings Accum. Depcn Buildings Other Structures Accum. Depcn Other Structures  Machinery and Equipment Office Equipment Accum. Depcn Office Equipment ICT Equipment Accum. Depcn ICT Equipment Other Machinery & Equipment Accum. Depcn Other Equipment Transportation Equipment Motor Vehicles	(2,926,289.75)  12,894.14  2,417,126.60 (261,519.73) 63,750.00 (46,311.98)  85,899.00 (19,604.99) 126,923.00 (82,739.65) 32,098.00 (28,761.70)  1,396,061.00	12,894.14 2,155,606.87 17,438.02 66,294.01 44,183.35 3,336.30
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604011 10604990 10604991 10605 10605020 10605021 10605030 10605591 10606 10606010 10606011	Investment In Joint Venture Investment In Joint Venture Allowance for Impairment - Investment in Joint Venture  Property, Plant and Equipment  Land Land Accumulated Impairment Losses - Land  Building and Other Structures Buildings Accum. Depcn Buildings Other Structures Accum. Depcn Other Structures  Machinery and Equipment Office Equipment Accum. Depcn Office Equipment ICT Equipment Accum. Depcn ICT Equipment Other Machinery & Equipment Accum. Depcn Other Equipment Transportation Equipment Motor Vehicles Accum. Depcn Motor Vehicles	(2,926,289.75)  12,894.14  2,417,126.60 (261,519.73) 63,750.00 (46,311.98)  85,899.00 (19,604.99) 126,923.00 (82,739.65) 32,098.00 (28,761.70)	12,894.14 2,155,606.87 17,438.02 66,294.01 44,183.35
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604011 10604990 10604991 10605 10605020 10605021 10605030 10605591 10606 10606010 10606011 10607	Investment In Joint Venture     Investment In Joint Venture     Allowance for Impairment - Investment in Joint Venture  Property, Plant and Equipment Land     Land     Accumulated Impairment Losses - Land Building and Other Structures Buildings     Accum. Depcn Buildings     Other Structures     Accum. Depcn Other Structures Machinery and Equipment     Office Equipment     Accum. Depcn Office Equipment     ICT Equipment     Accum. Depcn ICT Equipment     Other Machinery & Equipment     Accum. Depcn Other Equipment     Transportation Equipment     Motor Vehicles     Accum. Depcn Motor Vehicles Furniture, Fixtures and Books	(2,926,289.75)  12,894.14  2,417,126.60 (261,519.73) 63,750.00 (46,311.98)  85,899.00 (19,604.99) 126,923.00 (82,739.65) 32,098.00 (28,761.70)  1,396,061.00 (110,521.53)	12,894.14 2,155,606.87 17,438.02 66,294.01 44,183.35 3,336.30
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604010 10604991 10605 10605020 10605021 10605031 10605591 10606 10606010 10606011 10607 10607010	Investment In Joint Venture     Investment In Joint Venture     Allowance for Impairment - Investment in Joint Venture  Property, Plant and Equipment  Land     Land     Accumulated Impairment Losses - Land  Building and Other Structures     Buildings     Accum. Depcn Buildings     Other Structures     Accum. Depcn Other Structures Machinery and Equipment     Office Equipment     Accum. Depcn Office Equipment     ICT Equipment     Accum. Depcn ICT Equipment     Other Machinery & Equipment     Other Machinery & Equipment     Transportation Equipment     Motor Vehicles     Accum. Depcn Motor Vehicles Furniture, Fixtures and Books     Furniture & Fixtures	(2,926,289.75)  12,894.14  2,417,126.60 (261,519.73) 63,750.00 (46,311.98)  85,899.00 (19,604.99) 126,923.00 (82,739.65) 32,098.00 (28,761.70)  1,396,061.00 (110,521.53)  207,987.17	12,894.14 2,155,606.87 17,438.02 66,294.01 44,183.35 3,336.30 1,285,539.47
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604011 10604990 10604991 10605 10605020 10605021 10605030 10605591 10606 10606010 10606011 10607	Investment In Joint Venture Investment In Joint Venture Allowance for Impairment - Investment in Joint Venture Property, Plant and Equipment Land Land Accumulated Impairment Losses - Land Building and Other Structures Buildings Accum. Depon Buildings Other Structures Accum. Depon Other Structures Machinery and Equipment Office Equipment Accum. Depon Office Equipment ICT Equipment Accum. Depon ICT Equipment Other Machinery & Equipment Transportation Equipment Motor Vehicles Accum. Depon Motor Vehicles Furniture, Fixtures and Books Furniture & Fixtures Accum. Depon Furniture & Fixtures	(2,926,289.75)  12,894.14  2,417,126.60 (261,519.73) 63,750.00 (46,311.98)  85,899.00 (19,604.99) 126,923.00 (82,739.65) 32,098.00 (28,761.70)  1,396,061.00 (110,521.53)	12,894.14 2,155,606.87 17,438.02 66,294.01 44,183.35 3,336.30
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604010 10604991 10605 10605020 10605021 10605031 10605590 10605591 10606 10606010 10606011 10607 10607010	Investment In Joint Venture     Investment In Joint Venture     Allowance for Impairment - Investment in Joint Venture  Property, Plant and Equipment  Land     Land     Accumulated Impairment Losses - Land  Building and Other Structures     Buildings     Accum. Depcn Buildings     Other Structures     Accum. Depcn Other Structures Machinery and Equipment     Office Equipment     Accum. Depcn Office Equipment     ICT Equipment     Accum. Depcn ICT Equipment     Other Machinery & Equipment     Other Machinery & Equipment     Transportation Equipment     Motor Vehicles     Accum. Depcn Motor Vehicles Furniture, Fixtures and Books     Furniture & Fixtures	(2,926,289.75)  12,894.14  2,417,126.60 (261,519.73) 63,750.00 (46,311.98)  85,899.00 (19,604.99) 126,923.00 (82,739.65) 32,098.00 (28,761.70)  1,396,061.00 (110,521.53)  207,987.17	12,894.14 2,155,606.87 17,438.02 66,294.01 44,183.35 3,336.30 1,285,539.47
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604010 10604991 10605 10605020 10605021 10605031 10605590 10605591 10606 10606010 10606011 10607 10607011 10698	Investment In Joint Venture Investment In Joint Venture Allowance for Impairment - Investment in Joint Venture Property, Plant and Equipment Land Land Accumulated Impairment Losses - Land Building and Other Structures Buildings Accum. Depon Buildings Other Structures Accum. Depon Other Structures Machinery and Equipment Office Equipment Accum. Depon Office Equipment ICT Equipment Accum. Depon ICT Equipment Other Machinery & Equipment Transportation Equipment Motor Vehicles Accum. Depon Motor Vehicles Furniture, Fixtures and Books Furniture & Fixtures Accum. Depon Furniture & Fixtures Construction in Progress	(2,926,289.75)  12,894.14  2,417,126.60 (261,519.73) 63,750.00 (46,311.98)  85,899.00 (19,604.99) 126,923.00 (82,739.65) 32,098.00 (28,761.70)  1,396,061.00 (110,521.53)  207,987.17	12,894.14 2,155,606.87 17,438.02 66,294.01 44,183.35 3,336.30 1,285,539.47
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604010 10604991 10605 10605020 10605021 10605031 10605591 10606 10606010 10606011 10607 10607010 10607011 10698 10698020	Investment In Joint Venture Investment In Joint Venture Allowance for Impairment - Investment in Joint Venture Property, Plant and Equipment Land Land Accumulated Impairment Losses - Land Building and Other Structures Buildings Accum. Depcn Buildings Other Structures Accum. Depcn Other Structures Machinery and Equipment Office Equipment Accum. Depcn Office Equipment ICT Equipment Accum. Depcn ICT Equipment Other Machinery & Equipment Transportation Equipment Motor Vehicles Accum. Depcn Motor Vehicles Furniture, Fixtures and Books Furniture & Fixtures Accum. Depcn Furniture & Fixtures Construction in Progress Construction in Progress - IA	(2,926,289.75)  12,894.14  2,417,126.60 (261,519.73) 63,750.00 (46,311.98)  85,899.00 (19,604.99) 126,923.00 (82,739.65) 32,098.00 (28,761.70)  1,396,061.00 (110,521.53)  207,987.17	12,894.14 2,155,606.87 17,438.02 66,294.01 44,183.35 3,336.30 1,285,539.47
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604010 10604991 10605 10605020 10605021 10605590 10605591 10606 10606010 10606011 10607 10607010 10607011 10698 10698020 19999	Investment In Joint Venture Investment In Joint Venture Allowance for Impairment - Investment in Joint Venture Property, Plant and Equipment Land Land Accumulated Impairment Losses - Land Building and Other Structures Buildings Accum. Depcn Buildings Other Structures Accum. Depcn Other Structures Machinery and Equipment Office Equipment Accum. Depcn Office Equipment ICT Equipment Accum. Depcn ICT Equipment Other Machinery & Equipment Other Machinery & Equipment Transportation Equipment Motor Vehicles Accum. Depcn Motor Vehicles Furniture, Fixtures and Books Furniture & Fixtures Accum. Depcn Furniture & Fixtures Construction in Progress Construction in Progress Construction in Progress - IA Other Assets Other Assets	(2,926,289.75)  12,894.14  2,417,126.60 (261,519.73) 63,750.00 (46,311.98)  85,899.00 (19,604.99) 126,923.00 (82,739.65) 32,098.00 (28,761.70)  1,396,061.00 (110,521.53)  207,987.17	12,894.14  2,155,606.87  17,438.02  66,294.01  44,183.35  3,336.30  1,285,539.47  155,848.89  10,516.40  33,108,138.38
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604011 10604991 106055 10605020 10605031 10605590 10605591 10606 10606010 10606011 10607 10607010 10607011 10698 10698020 19999	Investment In Joint Venture Investment In Joint Venture Allowance for Impairment - Investment in Joint Venture Property, Plant and Equipment Land Land Accumulated Impairment Losses - Land Building and Other Structures Buildings Accum. Depcn Buildings Other Structures Accum. Depcn Other Structures Machinery and Equipment Office Equipment Accum. Depcn Office Equipment ICT Equipment Accum. Depcn ICT Equipment Other Machinery & Equipment Accum. Depcn Other Equipment Transportation Equipment Motor Vehicles Accum. Depcn Motor Vehicles Furniture, Fixtures and Books Furniture & Fixtures Accum. Depcn Furniture & Fixtures Construction in Progress Construction in Progress - IA Other Assets Other Assets	(2,926,289.75)  12,894.14  2,417,126.60 (261,519.73) 63,750.00 (46,311.98)  85,899.00 (19,604.99) 126,923.00 (82,739.65) 32,098.00 (28,761.70)  1,396,061.00 (110,521.53)  207,987.17	12,894.14  2,155,606.87  17,438.02  66,294.01  44,183.35  3,336.30  1,285,539.47  155,848.89

## LIABILITIES

	CURRENT LIABILITIES					
201	Financial Liabilities - Current					
20101	Payables					
20101010	Accounts Payable			152,431.47		
20101020	Due to Officers and Employees					
20101040	Payables to Joint Venture			14,576.48		
20102	Bills/Bonds/Loans Payable					
20102040	Loans Payable-Domestic			1,327,256.56		
202	Inter-Agency Payables					
20201	Inter-Agency Payables					
20201010	Due to BIR					
20201010	Employees WithholdingTax			15,127.95		
20201010	eVAT					
20201010	Expanded WithholdingTax (EWT)					
20201010	Creditable Income Tax (CIT)					
20201010	CIT - Franchise Tax					
20201020	Due to GSIS			07.404.00		
20201020	Contribution - LRIB			27,161.82		
20201020	Contribution - ECC			300.00		
20201020	Salary Loan			25,230.74		
20201020	Policy Loan					
20201030	Due to Pag-IBIG  Contribution					
20201030 20201040	Due to PhilHealth					
20201040	Due to Fillinealti					
204	Trust Liabilities					
20401050	Customers' Deposits Payable			238,770.06		
205	Deferred Credits/Unearned Income					
20501	Deferred Credits					
20501990	Other Deferred Credits			25,463.11		
206	Provisions					
20601990	Other Provisions - PBB			77,566.23		
20601990	Other Provisions - PBI			72,576.00		
299	Other Payables					
29999990	Other Payables		-			
	Total Current Liabilities			1,976,460.42		
	LONG TERM LIABILITIES					
00400040	LONG-TERM LIABILITIES			0 557 005 04		
20102040	Loans Payable-Domestic  Total Liabilities		=	2,557,225.04		
	Total Liabilities			4,533,685.46		
EQUITY						
30101	Government Equity					
30101020	Government Equity			19,307,956.20		
30101030	Contributed Capital - PGIN			1,000,000.00		
	Contributed Capital - Government			1,401,246.00		
30701	Retained Earnings/(Deficit)					
30701010	Retained Earnings/(Deficit)		9,691,017.52			
	Add: Net Income (Loss)		(39,923.89)			
	Adjustment to RE		(150,945.77)	9,500,147.86		
	Total Equity		<del>-</del>	31,209,350.06		
	Total Liabilities & Equity		<u>-</u>	35,743,035.52		