

**BATAC WATER DISTRICT**  
**Balance Sheet**  
**June 30, 2020**

**ASSETS AND OTHER DEBITS**

<b>CURRENT ASSETS</b>		
101	<b>Cash and Cash Equivalents</b>	
10101	Cash on Hand	-
10101010	Cash - Collecting Officer	-
10101020	Petty Cash	5,000.00
10102	Cash In Bank - Local Currency	
10102020	Cash In Bank - Local Currency, Current Account (LBP)	477,237.33
10102030	Cash In Bank - Local Currency, Savings Account (Customer's Deposit)	187,043.64
10102040	Cash In Bank - Local Currency, Savings Account (JSA - LWUA/BWD)	256,384.99
103	<b>Receivables</b>	
10301	Loans and Receivable Accounts	
10301010	Accounts Receivable - Customers	777,492.29
10301011	Allowance for Impairment - Accounts Receivable	<u>(561,089.31)</u>
10301030	Accounts Receivable - Franchise Tax	9,020.19
10303	Inter-Agency Receivables	
10303060	Due from Joint Ventures	41,646.03
10305	Other receivables	
10305010	Receivable - Disallowances/charges	
10305020	Due from Officers and Employees	107.26
10305990	Other Receivables	4,845.68
104	<b>Inventories</b>	
10404	Inventory Held for Consumption	
10404990	Other Supplies and Materials Inventory - Trans/Distri Pipes & Fittings	935,012.56
10404991	Allowance for Impairment - Inventories	<u>(151,008.74)</u>
199	<b>Other Assets</b>	
19901	Advances	
19901020	Advances for Payroll	
19901030	Advances to Special Disbursing Officer	
19901040	Advances to Officers and Employees	
19902	Prepayments	
19902990	Other Prepayments	309,080.23
19903	Deposits	
19903990	Other Deposits	12,000.00
	<b>Total Current Assets</b>	<u>2,302,772.15</u>
<b>NON-CURRENT ASSETS</b>		
102	<b>Investments</b>	
10205	Investment In Joint Venture	
10205010	Investment In Joint Venture	32,282,770.68
10205011	Allowance for Impairment - Investment in Joint Venture	<u>(1,382,807.90)</u>
106	<b>Property, Plant and Equipment</b>	
10601	Land	
10601010	Land	12,894.14
10601011	Accumulated Impairment Losses - Land	<u>12,894.14</u>
10604	Building and Other Structures	
10604010	Buildings	2,417,126.60
	Accum. Depcn. - Buildings	<u>(162,652.60)</u>
10604990	Other Structures	63,750.00
10604991	Accum. Depcn. - Other Structures	<u>(44,760.32)</u>
10605	Machinery and Equipment	
10605020	Office Equipment	85,899.00
10605021	Accum. Depcn. - Office Equipment	<u>(15,633.30)</u>
10605030	ICT Equipment	126,923.00
10605031	Accum. Depcn. - ICT Equipment	<u>(68,117.87)</u>
10605590	Other Equipment	32,098.00
10605591	Accum. Depcn. - Other Equipment	<u>(26,343.82)</u>
10606	Transportation Equipment	
10606010	Motor Vehicles	1,396,061.00
10606011	Accum. Depcn. - Motor Vehicles	<u>1,396,061.00</u>
10607	Furniture, Fixtures and Books	
10607010	Furniture & Fixtures	207,987.17
10607011	Accum. Depcn. - Furniture & Fixtures	<u>(7,404.32)</u>
10699	<b>Construction in Progress</b>	
10699020	Construction in Progress - IA	
19999	<b>Other Assets</b>	
19999990	Other Assets	<u>232,375.85</u>
	<b>Total Non-current Assets</b>	<u>35,150,165.31</u>

**Total Assets**37,452,937.46**LIABILITIES****CURRENT LIABILITIES**

201	<b>Financial Liabilities - Current</b>		
20101	Payables		
20101010	Accounts Payable		
20101020	Due to Officers and Employees		
20102	Bills/Bonds/Loans Payable		
20102040	Loans Payable-Domestic		669,261.76
202	<b>Inter-Agency Payables</b>		
20201	Inter-Agency Payables		
20201010	Due to BIR		
20201010	Employees WithholdingTax		14,386.23
20201010	eVAT		
20201010	Expanded WithholdingTax (EWT)		728.00
20201010	Creditable Income Tax (CIT)		1,504.00
20201010	CIT - Franchise Tax		
20201020	Due to GSIS		
20201020	Contribution - LRIB		
20201020	Contribution - ECC		
20201020	Salary Loan		
20201020	Policy Loan		
20201030	Due to Pag-IBIG		
20201030	Contribution		33.90
20201040	Due to PhilHealth		68.16
20201080	Due to Joint Venture		14,576.48
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		56,612.30
206	<b>Provisions</b>		
20601060	Provisions for PBB		
20601070	Provisions for PBI		
299	<b>Other Payables</b>		
29999990	Other Payables		5,587.21
	<b>Total Current Liabilities</b>		<u>1,001,528.10</u>
	<b>LONG-TERM LIABILITIES</b>		
20102040	Loans Payable-Domestic		4,006,910.56
	<b>Total Liabilities</b>		<u>5,008,438.66</u>

**EQUITY**

30101	<b>Government Equity</b>		
30101020	Government Equity		19,307,956.20
30101030	Contributed Capital - PGIN		1,000,000.00
	Contributed Capital - Government		1,401,246.00
30701	<b>Retained Earnings/(Deficit)</b>		
30701010	Retained Earnings/(Deficit)	10,680,434.29	
	Add: Net Income (Loss)	54,862.31	
	Adjustment to RE		10,735,296.60
	<b>Total Equity</b>		<u>32,444,498.80</u>
	<b>Total Liabilities &amp; Equity</b>		<u>37,452,937.46</u>