BATAC WATER DISTRICT Balance Sheet March 31, 2021

ASSETS AND OTHER DEBITS

101	CURRENT ASSETS Cash and Cash Equivalents		
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)		879,393.44
10102030	Cash In Bank - Local Currency, Savings Account (Customer's Deposit) Cash In Bank - Local Currency, Savings Account (JSA - LWUA/BWD)		187,107.49
10102030	Receivables		256,472.46
103 10301	Loans and Receivable Accounts		
10301010	Accounts Receivable - Customers	768,783.15	
10301010	Accounts Receivable - Customers Allowance for Impairment - Accounts Receivable	(573,616.81)	195,166.34
10301012	Accounts Receivable - Franchise Tax	(373,010.01)	8,841.48
10301010	Receivables from Joint Ventures		10,459.44
10301220	Other receivables		10,400.44
10399010	Receivable - Disallowances/charges		
10399020	Due from Officers and Employees		91.07
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	(173,395.70)	761,616.86
199	Other Assets		
19901	Advances		
19901020	Advances for Payroll		
19901030	Advances to Special Disbursing Officer		
19901040	Advances to Officers and Employees		
19902	Prepayments		
19902990	Other Prepayments		264,133.98
19903	Deposits		40.000.00
19903990	Other Deposits		12,000.00
	Total Current Assets		2,585,128.24
	NON-CUPPENT ASSETS		
102	NON-CURRENT ASSETS		
102 10205	Investments		
10205	Investments Investment In Joint Venture	32.282.770.68	
10205 10205010	Investments Investment In Joint Venture Investment In Joint Venture	32,282,770.68 (3.088,239.05)	29.194.531.63
10205	Investments Investment In Joint Venture Investment In Joint Venture Allowance for Impairment - Investment in Joint Venture	32,282,770.68 (3,088,239.05)	29,194,531.63
10205 10205010 10205012	Investments Investment In Joint Venture Investment In Joint Venture		29,194,531.63
10205 10205010 10205012 106	Investments Investment In Joint Venture Investment In Joint Venture Allowance for Impairment - Investment in Joint Venture Property, Plant and Equipment		29,194,531.63
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	(3,088,239.05)	29,194,531.63 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	(3,088,239.05)	
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	(3,088,239.05)	
10205 10205010 10205012 106 10601 10601010 10601012 10604	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	(3,088,239.05) 12,894.14 2,417,126.60 (274,276.79)	
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604010 10604091	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	(3,088,239.05) 12,894.14 2,417,126.60 (274,276.79) 63,750.00	12,894.14 2,142,849.81
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604010 10604091	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	(3,088,239.05) 12,894.14 2,417,126.60 (274,276.79)	12,894.14
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604011 10604990 10604991 10605	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	(3,088,239.05) 12,894.14 2,417,126.60 (274,276.79) 63,750.00 (46,961.14)	12,894.14 2,142,849.81
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604010 10604011 10604990 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	(3,088,239.05) 12,894.14 2,417,126.60 (274,276.79) 63,750.00 (46,961.14) 85,899.00	12,894.14 2,142,849.81 16,788.86
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 Accum. Depcn Office Equipment	(3,088,239.05) 12,894.14 2,417,126.60 (274,276.79) 63,750.00 (46,961.14) 85,899.00 (20,738.37)	12,894.14 2,142,849.81
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	(3,088,239.05) 12,894.14 2,417,126.60 (274,276.79) 63,750.00 (46,961.14) 85,899.00 (20,738.37) 126,923.00	12,894.14 2,142,849.81 16,788.86 65,160.63
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	(3,088,239.05) 12,894.14 2,417,126.60 (274,276.79) 63,750.00 (46,961.14) 85,899.00 (20,738.37) 126,923.00 (84,849.45)	12,894.14 2,142,849.81 16,788.86
10205 10205010 10205012 106 10601 10601010 10604010 10604011 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	(3,088,239.05) 12,894.14 2,417,126.60 (274,276.79) 63,750.00 (46,961.14) 85,899.00 (20,738.37) 126,923.00 (84,849.45) 32,098.00	12,894.14 2,142,849.81 16,788.86 65,160.63 42,073.55
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604010 10604991 10605 10605020 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	(3,088,239.05) 12,894.14 2,417,126.60 (274,276.79) 63,750.00 (46,961.14) 85,899.00 (20,738.37) 126,923.00 (84,849.45)	12,894.14 2,142,849.81 16,788.86 65,160.63
10205 10205010 10205012 106 10601 10601010 10601012 10604 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	(3,088,239.05) 12,894.14 2,417,126.60 (274,276.79) 63,750.00 (46,961.14) 85,899.00 (20,738.37) 126,923.00 (84,849.45) 32,098.00 (29,290.00)	12,894.14 2,142,849.81 16,788.86 65,160.63 42,073.55
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604011 10604990 10604991 10605 10605020 10605031 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	(3,088,239.05) 12,894.14 2,417,126.60 (274,276.79) 63,750.00 (46,961.14) 85,899.00 (20,738.37) 126,923.00 (84,849.45) 32,098.00 (29,290.00) 1,396,061.00	12,894.14 2,142,849.81 16,788.86 65,160.63 42,073.55 2,808.00
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	(3,088,239.05) 12,894.14 2,417,126.60 (274,276.79) 63,750.00 (46,961.14) 85,899.00 (20,738.37) 126,923.00 (84,849.45) 32,098.00 (29,290.00)	12,894.14 2,142,849.81 16,788.86 65,160.63 42,073.55
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604011 10604990 10604991 10605 10605020 10605021 10605030 10605591 10606 10606010 10606011 10607	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 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	(3,088,239.05) 12,894.14 2,417,126.60 (274,276.79) 63,750.00 (46,961.14) 85,899.00 (20,738.37) 126,923.00 (84,849.45) 32,098.00 (29,290.00) 1,396,061.00 (142,099.11)	12,894.14 2,142,849.81 16,788.86 65,160.63 42,073.55 2,808.00
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604010 10604991 10605 10605020 10605021 10605031 10605591 10606 10606010 10606011 10607 10607010	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 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	(3,088,239.05) 12,894.14 2,417,126.60 (274,276.79) 63,750.00 (46,961.14) 85,899.00 (20,738.37) 126,923.00 (84,849.45) 32,098.00 (29,290.00) 1,396,061.00 (142,099.11) 207,987.17	12,894.14 2,142,849.81 16,788.86 65,160.63 42,073.55 2,808.00 1,253,961.89
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604011 10604990 10604991 10605 10605020 10605021 10605030 10605591 10606 10606010 10606011 10607	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 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	(3,088,239.05) 12,894.14 2,417,126.60 (274,276.79) 63,750.00 (46,961.14) 85,899.00 (20,738.37) 126,923.00 (84,849.45) 32,098.00 (29,290.00) 1,396,061.00 (142,099.11)	12,894.14 2,142,849.81 16,788.86 65,160.63 42,073.55 2,808.00
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604011 10604991 10605020 10605021 10605031 10605590 10605591 10606 10606010 10606011 10607 10607011 10698	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 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	(3,088,239.05) 12,894.14 2,417,126.60 (274,276.79) 63,750.00 (46,961.14) 85,899.00 (20,738.37) 126,923.00 (84,849.45) 32,098.00 (29,290.00) 1,396,061.00 (142,099.11) 207,987.17	12,894.14 2,142,849.81 16,788.86 65,160.63 42,073.55 2,808.00 1,253,961.89
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604010 10604991 10605 10605020 10605021 10605031 10605591 10606 10606010 10606011 10607 10607010	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 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	(3,088,239.05) 12,894.14 2,417,126.60 (274,276.79) 63,750.00 (46,961.14) 85,899.00 (20,738.37) 126,923.00 (84,849.45) 32,098.00 (29,290.00) 1,396,061.00 (142,099.11) 207,987.17	12,894.14 2,142,849.81 16,788.86 65,160.63 42,073.55 2,808.00 1,253,961.89
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604010 10604991 10605 10605020 10605021 10605031 10605591 10606 10606010 10606011 10607 10607010 10607011 10698 10698020	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 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 - IA	(3,088,239.05) 12,894.14 2,417,126.60 (274,276.79) 63,750.00 (46,961.14) 85,899.00 (20,738.37) 126,923.00 (84,849.45) 32,098.00 (29,290.00) 1,396,061.00 (142,099.11) 207,987.17	12,894.14 2,142,849.81 16,788.86 65,160.63 42,073.55 2,808.00 1,253,961.89
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604011 10604990 10604991 10605 10605020 10605031 10605590 10605591 10606 10606010 10606011 10607 10607010 10698 10698020 19999	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 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 - IA Other Assets	(3,088,239.05) 12,894.14 2,417,126.60 (274,276.79) 63,750.00 (46,961.14) 85,899.00 (20,738.37) 126,923.00 (84,849.45) 32,098.00 (29,290.00) 1,396,061.00 (142,099.11) 207,987.17	12,894.14 2,142,849.81 16,788.86 65,160.63 42,073.55 2,808.00 1,253,961.89 152,555.77
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604011 10604990 10604991 10605 10605020 10605031 10605590 10605591 10606 10606010 10606011 10607 10607010 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 - IA Other Assets Other Assets	(3,088,239.05) 12,894.14 2,417,126.60 (274,276.79) 63,750.00 (46,961.14) 85,899.00 (20,738.37) 126,923.00 (84,849.45) 32,098.00 (29,290.00) 1,396,061.00 (142,099.11) 207,987.17	12,894.14 2,142,849.81 16,788.86 65,160.63 42,073.55 2,808.00 1,253,961.89 152,555.77

LIABILITIES

	CURRENT LIABILITIES					
201	Financial Liabilities - Current					
20101	Payables					
20101010	Accounts Payable					
20101020	Due to Officers and Employees					
20101040	Payables to Joint Venture			14,576.48		
20102	Bills/Bonds/Loans Payable					
20102040	Loans Payable-Domestic			1,081,625.64		
202	Inter-Agency Payables			, ,		
20201	Inter-Agency Payables					
20201010	Due to BIR					
20201010	Employees WithholdingTax			15,324.27		
20201010	eVAT			964.16		
20201010	Expanded WithholdingTax (EWT)			208.41		
20201010	Creditable Income Tax (CIT)			46.88		
20201010	CIT - Franchise Tax			10.00		
20201010	Due to GSIS					
20201020	Contribution - LRIB			151.10		
20201020	Contribution - ECC			131.10		
20201020	Salary Loan					
20201020	Policy Loan					
20201020	Due to Pag-IBIG					
20201030	Contribution			14.39		
20201030	Due to PhilHealth			14.38		
20201040	Due to Fillinealth					
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					
20601990	Other Provisions - PBI					
299	Other Payables					
29999990	Other Payables					
	Total Current Liabilities		-	1,377,144.50		
				, ,		
	LONG-TERM LIABILITIES					
20102040	Loans Payable-Domestic			2,557,225.04		
	Total Liabilities		-	3,934,369.54		
EQUITY						
30101	Government Equity					
30101020	Government Equity			19,307,956.20		
30101020	Contributed Capital - PGIN			1,000,000.00		
00101000	Contributed Capital - Polivice Contributed Capital - Government			1,401,246.00		
30701	Retained Earnings/(Deficit)			1,701,240.00		
30701010	Retained Earnings/(Deficit) Retained Earnings/(Deficit)		9,834,197.89			
30/01010	Add: Net Income (Loss)		9,634,197.69 1,499.29			
	Add. Net income (Loss) Adjustment to RE		1, 4 33.23	0 835 607 19		
	Total Equity			9,835,697.18 31,544,899.38		
	Total Equity Total Liabilities & Equity		-	35,479,268.92		
	Total Elabilities & Equity		<u>-</u>	55,773,200.32		