## BATAC WATER DISTRICT Balance Sheet May 31, 2020

## **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)		504,104.72
10102030	Cash In Bank - Local Currency, Savings Account (Customer's Deposit)		187,005.81
10102040	Cash In Bank - Local Currency, Savings Account (JSA - LWUA/BWD)		256,333.15
103 10301	Receivables Loans and Receivable Accounts		
10301	Accounts Receivable - Customers	778,239.79	
10301010	Allowance for Impairment - Accounts Receivable	(561,089.31)	217,150.48
10301011	Accounts Receivable - Franchise Tax	(001,000.01)	9,026.19
10303	Inter-Agency Receivables		0,020.10
10303060	Due from Joint Ventures		40,892.53
10305	Other receivables		-,
10305010	Receivable - Disallowances/charges		
10305020	Due from Officers and Employees		107.26
10305990	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	
10404991	Allowance for Impairment - Inventories	(148,521.30)	786,491.26
199	Other Assets		
19901	Advances		
19901020	Advances for Payroll		
19901030	Advances to Special Disbursing Officer		
19901040 19902	Advances to Officers and Employees		
19902	Prepayments Other Prepayments		313,906.32
19902990	Deposits		313,900.32
19903990	Other Deposits		12,000.00
10000000	Total Current Assets	-	-
	TUIAI CUITEIII ASSEIS		Z.JJD.0DJ.4U
	Total Current Assets		2,336,863.40
	NON-CURRENT ASSETS		2,330,003.40
102			2,330,003.40
102 10205	NON-CURRENT ASSETS		2,330,803.40
	NON-CURRENT ASSETS Investments Investment In Joint Venture Investment In Joint Venture	32,282,770.68	2,330,003.40
10205 10205010 10205011	NON-CURRENT ASSETS Investments Investment In Joint Venture Investment In Joint Venture Allowance for Impairment - Investment in Joint Venture	32,282,770.68 (1,304,841.48)	30,977,929.20
10205 10205010 10205011 106	NON-CURRENT ASSETS Investments Investment In Joint Venture Investment In Joint Venture Allowance for Impairment - Investment in Joint Venture Property, Plant and Equipment		
10205 10205010 10205011 106 10601	NON-CURRENT ASSETS Investments Investment In Joint Venture Investment In Joint Venture Allowance for Impairment - Investment in Joint Venture Property, Plant and Equipment Land	(1,304,841.48)	
10205 10205010 10205011 106 10601 10601010	NON-CURRENT ASSETS Investments Investment In Joint Venture Investment In Joint Venture Allowance for Impairment - Investment in Joint Venture Property, Plant and Equipment Land Land		30,977,929.20
10205 10205010 10205011 106 10601 10601010 10601011	NON-CURRENT ASSETS 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	(1,304,841.48)	
10205 10205010 10205011 106 10601 10601010 10601011 10604	NON-CURRENT ASSETS 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	12,894.14	30,977,929.20
10205 10205010 10205011 106 10601 10601010 10601011	NON-CURRENT ASSETS 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	(1,304,841.48) 12,894.14 2,417,126.60	30,977,929.20 12,894.14
10205 10205010 10205011 106 10601 10601010 10601011 10604 10604010	NON-CURRENT ASSETS 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	(1,304,841.48) 12,894.14 2,417,126.60 (157,868.70)	30,977,929.20
10205 10205010 10205011 106 10601 10601010 10601011 10604 10604010	NON-CURRENT ASSETS 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	(1,304,841.48) 12,894.14 2,417,126.60 (157,868.70) 63,750.00	30,977,929.20 12,894.14 2,259,257.90
10205 10205010 10205011 106 10601 10601010 10601011 10604 10604910 10604991	NON-CURRENT ASSETS 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	(1,304,841.48) 12,894.14 2,417,126.60 (157,868.70)	30,977,929.20 12,894.14
10205 10205010 10205011 106 10601 10601010 10601011 10604 10604910 10604991 10605	NON-CURRENT ASSETS 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	(1,304,841.48) 12,894.14 2,417,126.60 (157,868.70) 63,750.00 (44,615.84)	30,977,929.20 12,894.14 2,259,257.90
10205 10205010 10205011 106 10601 10601010 10601011 10604 10604910 10604991 10605 10605020	NON-CURRENT ASSETS 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	(1,304,841.48) 12,894.14 2,417,126.60 (157,868.70) 63,750.00 (44,615.84) 85,899.00	30,977,929.20 12,894.14 2,259,257.90 19,134.16
10205 10205010 10205011 106 10601 10601010 10601011 10604 10604910 10604991 10605	NON-CURRENT ASSETS 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	(1,304,841.48) 12,894.14 2,417,126.60 (157,868.70) 63,750.00 (44,615.84)	30,977,929.20 12,894.14 2,259,257.90
10205 10205010 10205011 106 10601 10601010 10601011 10604 10604910 10604991 10605 10605020 10605021	NON-CURRENT ASSETS 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	(1,304,841.48) 12,894.14 2,417,126.60 (157,868.70) 63,750.00 (44,615.84) 85,899.00 (15,065.80)	30,977,929.20 12,894.14 2,259,257.90 19,134.16
10205 10205010 10205011 106 10601 10601010 10601011 10604 1060490 10604991 10605 10605020 10605021 10605030	NON-CURRENT ASSETS 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	(1,304,841.48) 12,894.14 2,417,126.60 (157,868.70) 63,750.00 (44,615.84) 85,899.00 (15,065.80) 126,923.00	30,977,929.20 12,894.14 2,259,257.90 19,134.16 70,833.20
10205 10205010 10205011 106 10601 10601010 10601011 10604 10604010 10604990 10604991 10605 10605020 10605021 10605030 10605031	NON-CURRENT ASSETS 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	(1,304,841.48) 12,894.14 2,417,126.60 (157,868.70) 63,750.00 (44,615.84) 85,899.00 (15,065.80) 126,923.00 (67,500.12)	30,977,929.20 12,894.14 2,259,257.90 19,134.16 70,833.20
10205 10205010 10205011 106 10601 10601010 10601011 10604 10604010 10604990 10604991 10605 10605020 10605021 10605030 10605031 10605590	NON-CURRENT ASSETS 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 Equipment Accum. Depcn Other Equipment Transportation Equipment	(1,304,841.48)  12,894.14  2,417,126.60 (157,868.70) 63,750.00 (44,615.84)  85,899.00 (15,065.80) 126,923.00 (67,500.12) 32,098.00 (26,283.99)	30,977,929.20 12,894.14 2,259,257.90 19,134.16 70,833.20 59,422.88
10205 10205010 10205011 106 10601 10601010 10601011 10604 10604990 10604991 10605 10605020 10605021 10605030 10605590 10605591 10606 10606010	NON-CURRENT ASSETS 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 Equipment Accum. Depcn Other Equipment Transportation Equipment Motor Vehicles	(1,304,841.48) 12,894.14 2,417,126.60 (157,868.70) 63,750.00 (44,615.84) 85,899.00 (15,065.80) 126,923.00 (67,500.12) 32,098.00	30,977,929.20 12,894.14 2,259,257.90 19,134.16 70,833.20 59,422.88 5,814.01
10205 10205010 10205011 106 10601 10601010 10601011 10604 10604910 10604991 10605 10605020 10605021 10605030 10605591 10606 10606010 10606011	NON-CURRENT ASSETS 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 Equipment Accum. Depcn Other Equipment Transportation Equipment Motor Vehicles Accum. Depcn Motor Vehicles	(1,304,841.48)  12,894.14  2,417,126.60 (157,868.70) 63,750.00 (44,615.84)  85,899.00 (15,065.80) 126,923.00 (67,500.12) 32,098.00 (26,283.99)	30,977,929.20 12,894.14 2,259,257.90 19,134.16 70,833.20 59,422.88
10205 10205010 10205011 106 10601 10601010 10601011 10604 10604910 10604991 10605 10605020 10605021 10605031 10605591 10606 10606010 10606011 10607	NON-CURRENT ASSETS 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 Equipment Accum. Depcn Other Equipment Transportation Equipment Motor Vehicles Accum. Depcn Motor Vehicles Furniture, Fixtures and Books	(1,304,841.48)  12,894.14  2,417,126.60 (157,868.70) 63,750.00 (44,615.84)  85,899.00 (15,065.80) 126,923.00 (67,500.12) 32,098.00 (26,283.99)  1,412,200.00	30,977,929.20 12,894.14 2,259,257.90 19,134.16 70,833.20 59,422.88 5,814.01
10205 10205010 10205011 106 10601 10601010 10601011 10604 10604910 10604991 10605 10605020 10605021 10605031 10605590 10605591 10606 10606010 10606011 10607 10607010	NON-CURRENT ASSETS 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 Equipment Accum. Depcn Other Equipment Transportation Equipment Motor Vehicles Accum. Depcn Motor Vehicles Furniture, Fixtures and Books Furniture & Fixtures	(1,304,841.48)  12,894.14  2,417,126.60 (157,868.70) 63,750.00 (44,615.84)  85,899.00 (15,065.80) 126,923.00 (67,500.12) 32,098.00 (26,283.99)  1,412,200.00	30,977,929.20 12,894.14 2,259,257.90 19,134.16 70,833.20 59,422.88 5,814.01 1,412,200.00
10205 10205010 10205011 106 10601 10601010 10601011 10604 10604910 10604991 10605 10605020 10605021 10605031 10605590 10605591 10606 10606010 10606011 10607 10607010	NON-CURRENT ASSETS 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 Equipment Accum. Depcn Other Equipment Transportation Equipment Motor Vehicles Accum. Depcn Motor Vehicles Furniture, Fixtures and Books Furniture & Fixtures Accum. Depcn Furniture & Fixtures	(1,304,841.48)  12,894.14  2,417,126.60 (157,868.70) 63,750.00 (44,615.84)  85,899.00 (15,065.80) 126,923.00 (67,500.12) 32,098.00 (26,283.99)  1,412,200.00	30,977,929.20 12,894.14 2,259,257.90 19,134.16 70,833.20 59,422.88 5,814.01
10205 10205010 10205011 106 10601 10601010 10601011 10604 10604990 10604991 10605 10605020 10605021 10605031 10605590 10605591 10606 10606010 10606011 10607 10607011 10698	NON-CURRENT ASSETS 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 Equipment Accum. Depcn Other Equipment Transportation Equipment Motor Vehicles Accum. Depcn Motor Vehicles Furniture, Fixtures and Books Furniture & Fixtures Accum. Depcn Furniture & Fixtures Other Property, Plant & Equipment	(1,304,841.48)  12,894.14  2,417,126.60 (157,868.70) 63,750.00 (44,615.84)  85,899.00 (15,065.80) 126,923.00 (67,500.12) 32,098.00 (26,283.99)  1,412,200.00	30,977,929.20 12,894.14 2,259,257.90 19,134.16 70,833.20 59,422.88 5,814.01 1,412,200.00 201,387.84
10205 10205010 10205011 106 10601 10601010 10601011 10604 10604910 10604991 10605 10605020 10605021 10605031 10605591 10606 10606010 10606011 10607 10607010 10607011 10698 10698990	NON-CURRENT ASSETS 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 Equipment Accum. Depcn Other Equipment Transportation Equipment Motor Vehicles Accum. Depcn Motor Vehicles Furniture, Fixtures and Books Furniture & Fixtures Accum. Depcn Furniture & Fixtures Other Property, Plant & Equipment Other Property, Plant & Equipment	(1,304,841.48)  12,894.14  2,417,126.60 (157,868.70) 63,750.00 (44,615.84)  85,899.00 (15,065.80) 126,923.00 (67,500.12) 32,098.00 (26,283.99)  1,412,200.00	30,977,929.20 12,894.14 2,259,257.90 19,134.16 70,833.20 59,422.88 5,814.01 1,412,200.00
10205 10205010 10205011 106 10601 10601010 10601011 10604 10604910 10604991 10605020 10605021 10605030 10605590 10605591 10606 10606010 10606011 10607 10607010 10607011 10698 10699	NON-CURRENT ASSETS 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 Equipment Accum. Depcn Other Equipment Transportation Equipment Motor Vehicles Accum. Depcn Motor Vehicles Furniture, Fixtures and Books Furniture & Fixtures Accum. Depcn Furniture & Fixtures Other Property, Plant & Equipment	(1,304,841.48)  12,894.14  2,417,126.60 (157,868.70) 63,750.00 (44,615.84)  85,899.00 (15,065.80) 126,923.00 (67,500.12) 32,098.00 (26,283.99)  1,412,200.00	30,977,929.20 12,894.14 2,259,257.90 19,134.16 70,833.20 59,422.88 5,814.01 1,412,200.00 201,387.84
10205 10205010 10205011 106 10601 10601010 10601011 10604 10604910 10604991 10605 10605020 10605021 10605031 10605591 10606 10606010 10606011 10607 10607010 10607011 10698 10698990	NON-CURRENT ASSETS 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 Equipment Accum. Depcn Other Equipment Transportation Equipment Motor Vehicles Accum. Depcn Motor Vehicles Furniture, Fixtures and Books Furniture & Fixtures Accum. Depcn Furniture & Fixtures Other Property, Plant & Equipment Other Property, Plant & Equipment	(1,304,841.48)  12,894.14  2,417,126.60 (157,868.70) 63,750.00 (44,615.84)  85,899.00 (15,065.80) 126,923.00 (67,500.12) 32,098.00 (26,283.99)  1,412,200.00	30,977,929.20 12,894.14 2,259,257.90 19,134.16 70,833.20 59,422.88 5,814.01 1,412,200.00 201,387.84

Total Assets 37,588,112.58

## **LIABILITIES**

	CURRENT LIABILITIES			
201	Financial Liabilities - Current			
20101	Payables			
20101010	Accounts Payable			
20101020	Due to Officers and Employees			
20102	Bills/Bonds/Loans Payable			770 000 70
20102040	Loans Payable-Domestic			779,936.72
202	Inter-Agency Payables			
20201	Inter-Agency Payables			
20201010	Due to BIR			44 200 22
20201010	Employees WithholdingTax			14,386.23
20201010	eVAT			63,044.64
20201010	Expanded WithholdingTax (EWT)			12,608.93
20201010 20201010	Creditable Income Tax (CIT) CIT - Franchise Tax			
20201010	Due to GSIS			
20201020	Contribution - LRIB			
20201020	Contribution - ECC			
20201020				
20201020	Salary Loan Policy Loan			
20201020	Due to Pag-IBIG			
20201030	Contribution			33.90
20201030	Due to PhilHealth			6,009.06
20201040	Due to Joint Venture			14,576.48
204	Trust Liabilities			14,070.40
20401050	Customers' Deposits Payable			238,770.06
205	Deferred Credits/Unearned Income			200,770.00
20501	Deferred Credits			
20501990	Other Deferred Credits			56,612.30
206	Provisions			
20601060	Provisions for PBB			
20601070	Provisions for PBI			
299	Other Payables			
29999990	Other Payables			5,587.21
	Total Current Liabilities		-	1,191,565.53
				, ,
	LONG-TERM LIABILITIES			
20102040	Loans Payable-Domestic			4,006,910.56
	Total Liabilities		•	5,198,476.09
		EQUITY		
30101	Government Equity			
30101020	Government Equity			19,307,956.20
30101030	Contributed Capital - PGIN			1,000,000.00
00704	Contributed Capital - Government			1,401,246.00
30701	Retained Earnings/(Deficit)		40.050.470.04	
30701010	Retained Earnings/(Deficit)		12,350,173.04	
	Add: Net Income (Loss)		(302,227.71)	10 600 424 20
	Adjustment to RE  Total Equity		(1,367,511.04)	10,680,434.29 32,389,636.49
	Total Equity Total Liabilities & Equity		-	37,588,112.58
	. J.a. Elasimos a Equity		=	-
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