

**BATAC WATER DISTRICT**  
**Balance Sheet**  
**November 30, 2019**

**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)	1,676,932.80
10102030	Cash In Bank - Local Currency, Savings Account (Customer's Deposit)	186,929.74
10102040	Cash In Bank - Local Currency, Savings Account (JSA - LWUA/BWD)	256,228.95
103	<b>Receivables</b>	
10301	Loans and Receivable Accounts	
10301010	Accounts Receivable - Customers	790,954.27
10301011	Allowance for Impairment - Accounts Receivable	<u>(507,322.43)</u>
10301030	Accounts Receivable - Franchise Tax	9,212.15
10303	Inter-Agency Receivables	
10303060	Due from Joint Ventures	6,690.05
10305	Other receivables	
10305010	Receivable - Disallowances/charges	
10305020	Due from Officers and Employees	
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
199	<b>Other Assets</b>	
19901	Advances	
19901020	Advances for Payroll	
19901030	Advances to Special Disbursing Officer	
19901040	Advances to Officers and Employees	17,500.00
19902	Prepayments	
19902990	Other Prepayments	342,182.62
19903	Deposits	
19903990	Other Deposits	<u>12,000.00</u>
	<b>Total Current Assets</b>	<u>3,736,166.39</u>
<b>NON-CURRENT ASSETS</b>		
102	<b>Investments</b>	
10205	Investment In Joint Venture	
10205010	Investment In Joint Venture	32,721,232.76
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>(129,165.30)</u>
10604990	Other Structures	<u>63,750.00</u>
10604991	Accum. Depcn. - Other Structures	<u>(41,587.76)</u>
10605	Machinery and Equipment	
10605020	Office Equipment	85,899.00
10605021	Accum. Depcn. - Office Equipment	<u>(23,334.77)</u>
10605030	ICT Equipment	<u>126,923.00</u>
10605031	Accum. Depcn. - ICT Equipment	<u>(63,793.62)</u>
10605590	Other Equipment	<u>32,098.00</u>
10605591	Accum. Depcn. - Other Equipment	<u>(25,925.01)</u>
10606	Transportation Equipment	
10607	Furniture, Fixtures and Books	
10607010	Furniture & Fixtures	235,747.17
10607011	Accum. Depcn. - Furniture & Fixtures	<u>(29,939.11)</u>
10698	<b>Other Property, Plant &amp; Equipment</b>	
10698990	Other Property, Plant & Equipment	232,375.85
10699	<b>Construction in Progress</b>	
10699020	Construction in Progress - IA	
	<b>Total Non-current Assets</b>	<u>35,614,300.95</u>
	<b>Total Assets</b>	<u>39,350,467.34</u>

**LIABILITIES**

**CURRENT LIABILITIES**

201	<b>Financial Liabilities - Current</b>	
20101	Payables	
20101010	Accounts Payable	0.00
20101020	Due to Officers and Employees	
20102	Bills/Bonds/Loans Payable	
20102040	Loans Payable-Domestic	109,235.96
202	<b>Inter-Agency Payables</b>	
20201	Inter-Agency Payables	
20201010	Due to BIR	
20201010	Employees WithholdingTax	39,999.67
20201010	eVAT	
20201010	Expanded WithholdingTax (EWT)	800.00
20201010	Creditable Income Tax (CIT)	
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	
20201040	Due to PhilHealth	
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	117,994.76
20601070	Provisions for PBI	89,856.00
299	<b>Other Payables</b>	
29999990	Other Payables	5,587.21
	<b>Total Current Liabilities</b>	<u>673,432.44</u>
	<b>LONG-TERM LIABILITIES</b>	
20102040	Loans Payable-Domestic	5,336,596.08
	<b>Total Liabilities</b>	<u>6,010,028.52</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)	11,545,429.73
	Add: Net Income (Loss)	85,806.89
	Adjustment to RE	11,631,236.62
	<b>Total Equity</b>	<u>33,340,438.82</u>
	<b>Total Liabilities &amp; Equity</b>	<u><u>39,350,467.34</u></u>