## BATAC WATER DISTRICT Balance Sheet November 30, 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)		742,083.16
10102030	Cash In Bank - Local Currency, Savings Account (Customer's Deposit)		187,069.63
10102040	Cash In Bank - Local Currency, Savings Account (JSA - LWUA/BWD)		256,420.60
103	Receivables		
10301	Loans and Receivable Accounts	777 400 00	
10301010	Accounts Receivable - Customers	777,492.29	040 400 00
10301011	Allowance for Impairment - Accounts Receivable	(561,089.31)	216,402.98
10301030	Accounts Receivable - Franchise Tax		9,020.19
10303 10303060	Inter-Agency Receivables  Due from Joint Ventures		31,571.59
10303060	Other receivables		31,371.39
10305010	Receivable - Disallowances/charges		
10305010	Due from Officers and Employees		
10305990	Other Receivables		4,845.68
104	Inventories		1,0 10.00
10404	Inventory Held for Consumption		
10404990	Other Supplies and Materials Inventory - Trans/Distri Pipes & Fittings	935,012.56	
10404991	Allowance for Impairment - Inventories	(163,445.94)	771,566.62
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		284,450.53
19903	Deposits		
19903990	Other Deposits	_	12,000.00
	Total Current Assets		2,520,430.98
	NON-CURRENT ASSETS		
	NUN-CURRENT ASSETS		
102			
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 (1.763.166.48)	30.519.604.20
10205 10205010 10205011	Investments Investment In Joint Venture Investment In Joint Venture Allowance for Impairment - Investment in Joint Venture	32,282,770.68 (1,763,166.48)	30,519,604.20
10205 10205010	Investments Investment In Joint Venture Investment In Joint Venture		30,519,604.20
10205 10205010 10205011 106	Investments Investment In Joint Venture Investment In Joint Venture Allowance for Impairment - Investment in Joint Venture Property, Plant and Equipment		30,519,604.20
10205 10205010 10205011 106 10601	Investments Investment In Joint Venture Investment In Joint Venture Allowance for Impairment - Investment in Joint Venture Property, Plant and Equipment Land	(1,763,166.48)	30,519,604.20 12,894.14
10205 10205010 10205011 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	(1,763,166.48)	
10205 10205010 10205011 106 10601 10601010 10601011	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	(1,763,166.48)	
10205 10205010 10205011 106 10601 10601010 10601011 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	12,894.14	
10205 10205010 10205011 106 10601 10601010 10601011 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 Buildings Accum. Depcn Buildings Other Structures	12,894.14 2,417,126.60 (186,572.10) 63,750.00	12,894.14
10205 10205010 10205011 106 10601 10601010 10601011 10604 10604010 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	12,894.14 2,417,126.60 (186,572.10)	12,894.14
10205 10205010 10205011 106 10601 10601010 10601011 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	12,894.14 2,417,126.60 (186,572.10) 63,750.00 (45,662.82)	12,894.14
10205 10205010 10205011 106 10601 10601010 10601011 10604 10604010 10604990 10604991 10605 10605020	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	2,417,126.60 (186,572.10) 63,750.00 (45,662.82)	12,894.14 2,230,554.50 18,087.18
10205 10205010 10205011 106 10601 10601010 10601011 10604010 10604010 10604990 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	(1,763,166.48) 12,894.14 2,417,126.60 (186,572.10) 63,750.00 (45,662.82) 85,899.00 (18,470.80)	12,894.14
10205 10205010 10205011 106 10601 10601010 10601011 10604010 10604010 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	(1,763,166.48) 12,894.14 2,417,126.60 (186,572.10) 63,750.00 (45,662.82) 85,899.00 (18,470.80) 126,923.00	12,894.14 2,230,554.50 18,087.18 67,428.20
10205 10205010 10205011 106 10601 10601010 10601011 10604 10604010 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	(1,763,166.48) 12,894.14 2,417,126.60 (186,572.10) 63,750.00 (45,662.82) 85,899.00 (18,470.80) 126,923.00 (71,167.56)	12,894.14 2,230,554.50 18,087.18
10205 10205010 10205011 106 10601 10601010 10601011 10604 10604010 10604990 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 Equipment	(1,763,166.48)  12,894.14  2,417,126.60 (186,572.10) 63,750.00 (45,662.82)  85,899.00 (18,470.80) 126,923.00 (71,167.56) 32,098.00	12,894.14 2,230,554.50 18,087.18 67,428.20 55,755.44
10205 10205010 10205011 106 10601 10601010 10601011 10604010 10604990 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 Equipment     Other Equipment     Accum. Depcn Other Equipment	(1,763,166.48) 12,894.14 2,417,126.60 (186,572.10) 63,750.00 (45,662.82) 85,899.00 (18,470.80) 126,923.00 (71,167.56)	12,894.14 2,230,554.50 18,087.18 67,428.20
10205 10205010 10205011 106 10601 10601010 10601011 10604010 10604990 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 Equipment     Accum. Depcn Other Equipment     Transportation Equipment	(1,763,166.48)  12,894.14  2,417,126.60 (186,572.10) 63,750.00 (45,662.82)  85,899.00 (18,470.80) 126,923.00 (71,167.56) 32,098.00 (27,798.75)	12,894.14 2,230,554.50 18,087.18 67,428.20 55,755.44
10205 10205010 10205011 106 10601 10601010 10601011 10604 10604010  10604990 10604991 10605 10605020 10605021 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 Equipment     Accum. Depcn Other Equipment     Transportation Equipment     Motor Vehicles	(1,763,166.48)  12,894.14  2,417,126.60 (186,572.10) 63,750.00 (45,662.82)  85,899.00 (18,470.80) 126,923.00 (71,167.56) 32,098.00 (27,798.75)  1,396,061.00	12,894.14 2,230,554.50 18,087.18 67,428.20 55,755.44 4,299.25
10205 10205010 10205011 106 10601 10601010 10601011 10604010 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 Equipment Accum. Depcn Other Equipment Transportation Equipment Motor Vehicles Accum. Depcn Motor Vehicles	(1,763,166.48)  12,894.14  2,417,126.60 (186,572.10) 63,750.00 (45,662.82)  85,899.00 (18,470.80) 126,923.00 (71,167.56) 32,098.00 (27,798.75)	12,894.14 2,230,554.50 18,087.18 67,428.20 55,755.44
10205 10205010 10205011 106 10601 10601010 10601011 10604 10604010  10604990 10604991 10605 10605020 10605021 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 Equipment     Accum. Depcn Other Equipment     Transportation Equipment     Motor Vehicles	(1,763,166.48)  12,894.14  2,417,126.60 (186,572.10) 63,750.00 (45,662.82)  85,899.00 (18,470.80) 126,923.00 (71,167.56) 32,098.00 (27,798.75)  1,396,061.00 (78,943.95)	12,894.14 2,230,554.50 18,087.18 67,428.20 55,755.44 4,299.25
10205 10205010 10205011 106 10601 10601010 10601011 10604 10604010  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 Equipment Accum. Depcn Other Equipment Transportation Equipment Motor Vehicles Accum. Depcn Motor Vehicles Furniture, Fixtures and Books Furniture & Fixtures	(1,763,166.48)  12,894.14  2,417,126.60 (186,572.10) 63,750.00 (45,662.82)  85,899.00 (18,470.80) 126,923.00 (71,167.56) 32,098.00 (27,798.75)  1,396,061.00 (78,943.95)	12,894.14 2,230,554.50 18,087.18 67,428.20 55,755.44 4,299.25
10205 10205010 10205011 106 10601 10601010 10601011 10604010 10604990 10604991 10605 10605020 10605021 10605030 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 Equipment Accum. Depcn Other Equipment Transportation Equipment Motor Vehicles Accum. Depcn Motor Vehicles Furniture, Fixtures and Books	(1,763,166.48)  12,894.14  2,417,126.60 (186,572.10) 63,750.00 (45,662.82)  85,899.00 (18,470.80) 126,923.00 (71,167.56) 32,098.00 (27,798.75)  1,396,061.00 (78,943.95)	12,894.14 2,230,554.50 18,087.18 67,428.20 55,755.44 4,299.25 1,317,117.05
10205 10205010 10205011 106 10601 10601010 10601011 10604010 10604990 10604991 10605 10605020 10605021 10605031 10605590 10605591 10606 10606010 10606011 10607 10607010 10607011	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	(1,763,166.48)  12,894.14  2,417,126.60 (186,572.10) 63,750.00 (45,662.82)  85,899.00 (18,470.80) 126,923.00 (71,167.56) 32,098.00 (27,798.75)  1,396,061.00 (78,943.95)	12,894.14 2,230,554.50 18,087.18 67,428.20 55,755.44 4,299.25 1,317,117.05
10205 10205010 10205011 106 10601 10601010 10601011 10604 10604010  10604990 10604991 10605 10605020 10605021 10605031 10605590 10605591 10606 10606010 10606011 10607 10607010 10607011 10609	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 Construction in Progress Construction in Progress - IA	(1,763,166.48)  12,894.14  2,417,126.60 (186,572.10) 63,750.00 (45,662.82)  85,899.00 (18,470.80) 126,923.00 (71,167.56) 32,098.00 (27,798.75)  1,396,061.00 (78,943.95)	12,894.14 2,230,554.50 18,087.18 67,428.20 55,755.44 4,299.25 1,317,117.05
10205 10205010 10205011 106 10601 10601010 10601011 10604010 10604990 10604991 10605 10605020 10605021 10605031 10605590 10605591 10606 10606010 10607010 10607011 10609 10699020	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 Construction in Progress Construction in Progress Other Assets	(1,763,166.48)  12,894.14  2,417,126.60 (186,572.10) 63,750.00 (45,662.82)  85,899.00 (18,470.80) 126,923.00 (71,167.56) 32,098.00 (27,798.75)  1,396,061.00 (78,943.95)	12,894.14  2,230,554.50  18,087.18  67,428.20  55,755.44  4,299.25  1,317,117.05  197,542.16
10205 10205010 10205011 106 10601 10601010 10601011 10604010 10604990 10604991 10605 10605020 10605021 10605031 10605590 10605591 10606 10606010 10606011 10607011 10607011 10699 10699020 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 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	(1,763,166.48)  12,894.14  2,417,126.60 (186,572.10) 63,750.00 (45,662.82)  85,899.00 (18,470.80) 126,923.00 (71,167.56) 32,098.00 (27,798.75)  1,396,061.00 (78,943.95)	12,894.14  2,230,554.50  18,087.18  67,428.20  55,755.44  4,299.25  1,317,117.05  197,542.16

Total Assets 37,176,088.95

## **LIABILITIES**

	CURRENT LIABILITIES			
201	Financial Liabilities - Current			
20101	Payables			
20101010	Accounts Payable			
20101020	Due to Officers and Employees			
20102	Bills/Bonds/Loans Payable			
20102040	Loans Payable-Domestic			112,172.96
202	Inter-Agency Payables			
20201	Inter-Agency Payables			
20201010	Due to BIR			
20201010	Employees WithholdingTax			39,263.42
20201010	eVAT			
20201010	Expanded WithholdingTax (EWT)			
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	Trust Liabilities			
20401050	Customers' Deposits Payable			238,770.06
205	Deferred Credits/Unearned Income			
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			466,982.43
	LONG-TERM LIABILITIES			
20102040	Loans Payable-Domestic			4,006,910.56
	Total Liabilities			4,473,892.99
		EQUITY		
20101	Government Equity			
30101	Government Equity			10 207 056 20
30101020	Government Equity			19,307,956.20
30101030	Contributed Capital - PGIN Contributed Capital - Government			1,000,000.00
30701	Retained Earnings/(Deficit)			1,401,246.00
30701	Retained Earnings/(Deficit)  Retained Earnings/(Deficit)		10 000 017 67	
30701010	Add: Net Income (Loss)		10,989,917.67 3,042.01	
	Addi. Net income (Loss)  Adjustment to RE		34.08	10,992,993.76
	Total Equity		34.00	32,702,195.96
	Total Equity Total Liabilities & Equity			37,176,088.95
	. c.a. maximus a equity			-