

BATAK WATER DISTRICT
Balance Sheet
September 30, 2018

ASSETS AND OTHER DEBITS

CURRENT ASSETS

101	Cash and Cash Equivalents		
10101	Cash on Hand		
10101010	Cash - Collecting Officer		454,432.83
10101020	Petty Cash		5,000.00
10102	Cash In Bank - Local Currency		
10102020	Cash In Bank - Local Currency, Current Account (LBP)		73,593.38
10102030	Cash In Bank - Local Currency, Savings Account (Customer's Deposit)		186,778.16
10102040	Cash In Bank - Local Currency, Savings Account (JSA - LWUA/BWD)		256,021.22
103	Receivables		
10301	Loans and Receivable Accounts		
10301010	Accounts Receivable - Customers	1,072,241.67	
10301011	Allowance for Impairment - Accounts Receivable	<u>(454,882.87)</u>	617,358.80
10301030	Accounts Receivable - Franchise Tax		17,255.00
10305	Other receivables		
10305010	Receivable - Disallowances/charges		368,338.00
10305990	Other Receivables		2,420.12
104	Inventories		
10404	Inventory Held for Consumption		
10404120	Chemicals and Filtering Materials Inventory		26,240.00
10404990	Other Supplies and Materials Inventory - Meters		33,250.00
10404990	Other Supplies and Materials Inventory - SCM		228,444.54
10404990	Other Supplies and Materials Inventory - Trans/Distri Pipes & Fittings		981,309.56
10405	Semi-Expendable Machinery & Equipment		
10405020	Semi-Expendable Office Equipment		
10405190	Semi-Expendable Other Machinery & Equipment		
10406010	Semi-Expendable Furniture & Fixtures		
10406020	Semi-Expendable Books		
199	Other Assets		
19901	Advances		
19901020	Advances for Payroll		
19901030	Advances to Special Disbursing Officer		10,000.00
19901040	Advances to Officers and Employees		720.00
19902	Prepayments		
19902990	Other Prepayments		403,835.82
19903	Deposits		
19903990	Other Deposits		12,000.00
	Total Current Assets		<u>3,676,997.43</u>

NON-CURRENT ASSETS

106	Property, Plant and Equipment		
10601	Land		
10601010	Land	12,894.14	
10601011	Accumulated Impairment Losses - Land		12,894.14
10603	Infrastructure Assets		
10603020	Flood Control Systems	290,169.90	
10603021	Accum. Depcn - Flood Control Systems	<u>(9,593.64)</u>	280,576.26
10603040	Water Supply Systems	1,764,536.85	
10603041	Accum. Depcn - Water Supply Systems	<u>(264,640.04)</u>	1,499,896.81
10603050	Power Supply Systems	462,878.00	
10603051	Accum. Depcn - Power Supply Systems	<u>(391,032.75)</u>	71,845.25
10603110	Plant-Utility Plant in Service (UPIS)		
10603110-4	Wells	8,276,591.91	
10603111	Accum. Depcn. - Wells	<u>(4,517,040.94)</u>	3,759,550.97
10603110-8	Reservoir and Tanks	1,363,400.00	
10603111	Accum. Depcn. - Reservoir and Tanks	<u>(159,766.91)</u>	1,203,633.09
10603110-9	Trans & Distri Mains	19,122,497.10	
10603111	Accum. Depcn. - Trans & Distri Mains	<u>(3,378,961.03)</u>	15,743,536.07
10603110-12	Meters	102,527.40	
10603111	Accum. Depcn. - Meters	<u>(28,299.39)</u>	74,228.01
10603110-14	Hydrants	36,751.10	
10603111	Accum. Depcn. - Hydrants	<u>(30,390.57)</u>	6,360.53
10604	Building and Other Structures		
10604010	Buildings	2,417,126.60	
	Accum. Depcn. - Buildings	<u>(62,190.70)</u>	2,354,935.90
10604070	Water Plant Structure & Improvement	8,178,529.92	
10604071	Accum. Depcn. - Water Plant S & I	<u>(809,513.43)</u>	7,369,016.49
10604990	Other Structures	132,146.50	
10604991	Accum. Depcn. - Other Structures	<u>(35,216.02)</u>	96,930.48
10605	Machinery and Equipment		
10605010	Machinery	712,277.00	
10605011	Accum. Depcn. - Machinery	<u>(358,712.29)</u>	353,564.71

10605020	Office Equipment	195,297.00	
10605021	Accum. Depcn. - Office Equipment	(5,048.71)	190,248.29
10605030	ICT Equipment	116,598.00	
10605031	Accum. Depcn. - ICT Equipment	(57,366.94)	59,231.06
10605070	Communication Equipment	3,586.95	
10605071	Accum. Depcn. - Communication Equipment	(916.80)	2,670.15
10605590	Other Equipment	2,072,927.00	
10605591	Accum. Depcn. - Other Equipment	(547,964.43)	1,524,962.57
10606	Transportation Equipment		
10606010	TE - Motor Vehicles	791,293.81	
10606011	Accum. Depcn. - TE - Motor Vehicles	(440,887.06)	350,406.75
10607	Furniture, Fixtures and Books		
10607010	Furniture & Fixtures	235,747.17	
10607011	Accum. Depcn. - Furniture & Fixtures	(22,725.97)	213,021.20
10607020	Books		
10607011	Accum. Depcn. - Books		
10698	Other Property, Plant & Equipment		
10698990	Other Property, Plant & Equipment		263,841.17
10699	Construction in Progress		
10699020	Construction in Progress - IA		
	Total Non-current Assets		<u>35,431,349.90</u>
	Total Assets		<u><u>39,108,347.33</u></u>

LIABILITIES

	CURRENT LIABILITIES		
201	Financial Liabilities - Current		
20101	Payables		
20101010	Accounts Payable		643,853.78
20101020	Due to Officers and Employees		1,013.00
20102	Bills/Bonds/Loans Payable		
20102040	Loans Payable-Domestic		562,213.90
202	Inter-Agency Payables		
20201	Inter-Agency Payables		
20201010	Due to BIR		
20201010	Employees WithholdingTax		11,386.04
20201010	eVAT		8,651.25
20201010	Expanded WithholdingTax (EWT)		9,588.21
20201010	Creditable Income Tax (CIT)		285.79
20201010	CIT - Franchise Tax		57,230.76
20201020	Due to GSIS		
20201020	Contribution - LRIB		48,603.21
20201020	Contribution - ECC		933.46
20201020	Salary Loan		-2,223.95
20201020	Policy Loan		1,500.00
20201030	Due to Pag-IBIG		
20201030	Contribution		117.44
20201040	Due to PhilHealth		747.42
204	Trust Liabilities		
20401050	Customers' Deposits Payable		238,770.06
205	Deferred Credits/Unearned Income		
20501	Deferred Credits		
20501990	Other Deferred Credits		29,402.20
206	Provisions		
20601060	Provisions for PBB		
20601070	Provisions for PBI		89,856.00
299	Other Payables		
29999990	Other Payables		5,587.21
	Total Current Liabilities		<u>1,707,515.78</u>
	LONG-TERM LIABILITIES		
20102040	Loans Payable-Domestic		6,993,880.47
	Total Liabilities		<u>8,701,396.25</u>

EQUITY

30101	Government Equity		
30101020	Government Equity		19,307,956.20
30101030	Contributed Capital - PGIN		1,000,000.00
	Contributed Capital - Government		1,401,246.00
30101030	Contributed Capital - INEC		95,998.00
30701	Retained Earnings/(Deficit)		
30701010	Retained Earnings/(Deficit)	8,352,207.03	
	Add: Net Income (Loss)	249,543.85	
	Adjustment to RE		8,601,750.88
	Total Equity		<u>30,406,951.08</u>
	Total Liabilities & Equity		<u><u>39,108,347.33</u></u>