## BATAC WATER DISTRICT Balance Sheet September 30, 2021

## ASSETS AND OTHER DEBITS

	CURRENT ASSETS		
101	Cash and Cash Equivalents		
10101	Cash on Hand		
10101010	Cash - Collecting Officer		1,321.00
10101020	Petty Cash		5,000.00
10102	Cash In Bank - Local Currency		
10102020	Cash In Bank - Local Currency, Current Account (LBP)		1,067,494.39
10102030	Cash In Bank - Local Currency, Savings Account (Customer's Deposit)		187,145.56
10102030	Cash In Bank - Local Currency, Savings Account (JSA - LWUA/BWD)		256,524.62
103	Receivables		
10301	Loans and Receivable Accounts	761 456 05	
10301010	Accounts Receivable - Customers	761,456.95 (573,616.81)	197 940 14
10301012 10301010	Allowance for Impairment - Accounts Receivable Accounts Receivable - Franchise Tax	(373,010.01)	187,840.14 8,695.12
10301010	Receivables from Joint Ventures		6,288.25
10301220	Other receivables		0,200.20
10399010	Receivable - Disallowances/charges		
10399020	Due from Officers and Employees		184.87
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	(188,320.34)	746,692.22
199	Other Assets		
19901	Advances		
19901020	Advances for Payroll		
19901030	Advances to Special Disbursing Officer		
19901040	Advances to Officers and Employees		
19902	Prepayments		000 000 50
19902990	Other Prepayments		232,602.53
19903 19903990	Deposits Other Deposits		12 000 00
19903990	Total Current Assets	-	<u>12,000.00</u> 2,716,634.38
	Total Ourient Assets		2,710,004.00
	NON-CURRENT ASSETS		
102	NON-CURRENT ASSETS Investments		
102 10205			
	Investments	32,282,770.68	
10205	Investments Investment In Joint Venture	32,282,770.68 (3,942,482.48)	28,340,288.20
10205 10205010 10205012 106	Investments Investment In Joint Venture Investment In Joint Venture		28,340,288.20
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	(3,942,482.48)	28,340,288.20
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		
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	(3,942,482.48)	28,340,288.20 12,894.14
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	(3,942,482.48)	
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604010	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	(3,942,482.48) 12,894.14 2,417,126.60	12,894.14
10205 10205010 10205012 106 10601 10601010 10604010 10604010 10604011	Investments Investment In Joint Venture Investment In Joint Venture Allowance for Impairment - Investment in Joint Venture <b>Property, Plant and Equipment</b> Land Land Accumulated Impairment Losses - Land Building and Other Structures Buildings Accum. Depcn Buildings	(3,942,482.48) 12,894.14 2,417,126.60 (312,547.97)	
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604010 10604011 10604990	Investments Investment In Joint Venture Investment In Joint Venture Allowance for Impairment - Investment in Joint Venture <b>Property, Plant and Equipment</b> Land Land Accumulated Impairment Losses - Land Building and Other Structures Buildings Accum. Depcn Buildings Other Structures	(3,942,482.48) 12,894.14 2,417,126.60 (312,547.97) 63,750.00	12,894.14 2,104,578.63
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604010 10604011 10604990 10604991	Investments Investment In Joint Venture Investment In Joint Venture Allowance for Impairment - Investment in Joint Venture <b>Property, Plant and Equipment</b> Land Land Accumulated Impairment Losses - Land Building and Other Structures Buildings Accum. Depcn Buildings Other Structures Accum. Depcn Other Structures	(3,942,482.48) 12,894.14 2,417,126.60 (312,547.97)	12,894.14
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604010 10604011 10604990	Investments Investment In Joint Venture Investment In Joint Venture Allowance for Impairment - Investment in Joint Venture <b>Property, Plant and Equipment</b> Land Land Accumulated Impairment Losses - Land Building and Other Structures Buildings Accum. Depcn Buildings Other Structures	(3,942,482.48) 12,894.14 2,417,126.60 (312,547.97) 63,750.00	12,894.14 2,104,578.63
10205 10205010 10205012 106 10601 10601010 10601012 10604010 10604010 10604990 10604991 10605	Investments Investment In Joint Venture Investment In Joint Venture Allowance for Impairment - Investment in Joint Venture <b>Property, Plant and Equipment</b> Land Land Accumulated Impairment Losses - Land Building and Other Structures Buildings Accum. Depcn Buildings Other Structures Accum. Depcn Other Structures Machinery and Equipment	(3,942,482.48) 12,894.14 2,417,126.60 (312,547.97) 63,750.00 (48,908.62) 85,899.00	12,894.14 2,104,578.63
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604010 10604990 10604991 10605 10605020	Investments Investment In Joint Venture Investment In Joint Venture Allowance for Impairment - Investment in Joint Venture <b>Property, Plant and Equipment</b> 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	(3,942,482.48) 12,894.14 2,417,126.60 (312,547.97) 63,750.00 (48,908.62)	12,894.14 2,104,578.63 14,841.38
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604010 10604990 10604991 10605 10605020 10605021	Investments Investment In Joint Venture Investment In Joint Venture Allowance for Impairment - Investment in Joint Venture <b>Property, Plant and Equipment</b> 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	(3,942,482.48) 12,894.14 2,417,126.60 (312,547.97) 63,750.00 (48,908.62) 85,899.00 (24,138.51)	12,894.14 2,104,578.63 14,841.38
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604010 10604991 10605 10605020 10605021 10605030	Investments Investment In Joint Venture Investment In Joint Venture Allowance for Impairment - Investment in Joint Venture <b>Property, Plant and Equipment</b> Land Land Accumulated Impairment Losses - Land Building and Other Structures Buildings Accum. Depcn Buildings Other Structures 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	(3,942,482.48) 12,894.14 2,417,126.60 (312,547.97) 63,750.00 (48,908.62) 85,899.00 (24,138.51) 126,923.00	12,894.14 2,104,578.63 14,841.38 61,760.49
10205 10205010 10205012 106 10601 10601010 10601012 10604010 10604011 10604991 10605 10605020 10605021 10605031 10605590 10605591	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	(3,942,482.48) 12,894.14 2,417,126.60 (312,547.97) 63,750.00 (48,908.62) 85,899.00 (24,138.51) 126,923.00 (91,178.85)	12,894.14 2,104,578.63 14,841.38 61,760.49
10205 10205010 10205012 106 10601 10601010 10601012 10604010 10604011 10604990 10604991 10605 10605020 10605021 10605031 10605590 10605591 10606	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	(3,942,482.48) 12,894.14 2,417,126.60 (312,547.97) 63,750.00 (48,908.62) 85,899.00 (24,138.51) 126,923.00 (91,178.85) 32,098.00 (29,588.20)	12,894.14 2,104,578.63 14,841.38 61,760.49 35,744.15
10205 10205010 10205012 106 10601 10601010 10601012 10604010 10604011 10604990 10604991 10605 10605020 10605021 10605030 10605590 10605591 10606	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 Cother Machinery & Equipment Accum. Depcn Other Equipment Accum Depcn Other Equipment Accum Depcn Other Equipment Accum De	(3,942,482.48) 12,894.14 2,417,126.60 (312,547.97) 63,750.00 (48,908.62) 85,899.00 (24,138.51) 126,923.00 (91,178.85) 32,098.00 (29,588.20) 1,396,061.00	12,894.14 2,104,578.63 14,841.38 61,760.49 35,744.15 2,509.80
10205 10205010 10205012 106 10601 10601010 10601012 10604010 10604010 10604990 10604991 10605 10605020 10605021 10605030 10605591 10606591 10606	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	(3,942,482.48) 12,894.14 2,417,126.60 (312,547.97) 63,750.00 (48,908.62) 85,899.00 (24,138.51) 126,923.00 (91,178.85) 32,098.00 (29,588.20)	12,894.14 2,104,578.63 14,841.38 61,760.49 35,744.15
10205 10205010 10205012 106 10601 10601010 10601012 10604010 10604011 10604990 10604990 1060591 10605020 10605591 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 Accum. Depcn Other Equipment Transportation Equipment Motor Vehicles Accum. Depcn Motor Vehicles Furniture, Fixtures and Books	(3,942,482.48) 12,894.14 2,417,126.60 (312,547.97) 63,750.00 (48,908.62) 85,899.00 (24,138.51) 126,923.00 (91,178.85) 32,098.00 (29,588.20) 1,396,061.00 (236,831.85)	12,894.14 2,104,578.63 14,841.38 61,760.49 35,744.15 2,509.80
10205 10205010 10205012 106 10601 10601010 10601012 10604010 10604010 10604990 10604991 10605 10605020 10605021 10605031 10605591 10605591 10606 10606010 10606011 1060710	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 Cother Machinery & Equipment Accum. Depcn Other Equipment Transportation Equipment Motor Vehicles Accum. Depcn Motor Vehicles Furniture, Fixtures and Books Furniture & Fixtures	(3,942,482.48) 12,894.14 2,417,126.60 (312,547.97) 63,750.00 (48,908.62) 85,899.00 (24,138.51) 126,923.00 (91,178.85) 32,098.00 (29,588.20) 1,396,061.00 (236,831.85) 207,987.17	12,894.14 2,104,578.63 14,841.38 61,760.49 35,744.15 2,509.80 1,159,229.15
10205 10205010 10205012 106 10601 10601010 10601012 10604010 10604010 10604990 10604991 10605 10605020 10605021 10605031 10605590 10605591 10606 10606010 10606011 10607100 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 Furniture, Fixtures and Books Furniture & Fixtures Accum. Depcn Furniture & Fixtures	(3,942,482.48) 12,894.14 2,417,126.60 (312,547.97) 63,750.00 (48,908.62) 85,899.00 (24,138.51) 126,923.00 (91,178.85) 32,098.00 (29,588.20) 1,396,061.00 (236,831.85)	12,894.14 2,104,578.63 14,841.38 61,760.49 35,744.15 2,509.80
10205 10205010 10205012 106 10601 10601010 10601012 10604010 10604010 10604991 1060590 10605020 10605020 10605021 10605031 10605591 10605591 10606591 10606010 10606011 10607 10607010 10607011 10608	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 Accum. Depcn Other Equipment Transportation Equipment Motor Vehicles Furniture, Fixtures and Books Furniture, Fixtures Accum. Depcn Furniture & Fixtures Construction in Progress	(3,942,482.48) 12,894.14 2,417,126.60 (312,547.97) 63,750.00 (48,908.62) 85,899.00 (24,138.51) 126,923.00 (91,178.85) 32,098.00 (29,588.20) 1,396,061.00 (236,831.85) 207,987.17	12,894.14 2,104,578.63 14,841.38 61,760.49 35,744.15 2,509.80 1,159,229.15
10205 10205010 10205012 106 10601 10601010 10601012 10604010 10604010 10604991 1060590 10605020 10605021 10605020 10605591 10605591 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 Office Equipment ICT Equipment Accum. Depcn Other Equipment Transportation Equipment Motor Vehicles Furniture, Fixtures and Books Furniture, Fixtures and Books Furniture & Fixtures Accum. Depcn Furniture & Fixtures Construction in Progress - IA	(3,942,482.48) 12,894.14 2,417,126.60 (312,547.97) 63,750.00 (48,908.62) 85,899.00 (24,138.51) 126,923.00 (91,178.85) 32,098.00 (29,588.20) 1,396,061.00 (236,831.85) 207,987.17	12,894.14 2,104,578.63 14,841.38 61,760.49 35,744.15 2,509.80 1,159,229.15
10205 10205010 10205012 106 10601 10601010 10601012 10604010 10604010 10604991 1060590 10605020 10605020 10605021 10605031 10605591 10605591 10606591 10606010 10606011 10607 10607010 10607011 10608	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 Accum. Depcn Other Equipment Transportation Equipment Motor Vehicles Furniture, Fixtures and Books Furniture, Fixtures Accum. Depcn Furniture & Fixtures Construction in Progress	(3,942,482.48) 12,894.14 2,417,126.60 (312,547.97) 63,750.00 (48,908.62) 85,899.00 (24,138.51) 126,923.00 (91,178.85) 32,098.00 (29,588.20) 1,396,061.00 (236,831.85) 207,987.17	12,894.14 2,104,578.63 14,841.38 61,760.49 35,744.15 2,509.80 1,159,229.15 142,676.41
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604010 10604011 10604990 10604991 10605 10605020 10605021 10605031 10605590 10605591 10606 10606010 10606011 10607011 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 Cother Machinery & Equipment Accum. Depcn Other Equipment Transportation Equipment Motor Vehicles Furniture, Fixtures and Books Furniture, Fixtures Accum. Depcn Furniture & Fixtures Construction in Progress Construction in Progress - IA Other Assets	(3,942,482.48) 12,894.14 2,417,126.60 (312,547.97) 63,750.00 (48,908.62) 85,899.00 (24,138.51) 126,923.00 (91,178.85) 32,098.00 (29,588.20) 1,396,061.00 (236,831.85) 207,987.17	12,894.14 2,104,578.63 14,841.38 61,760.49 35,744.15 2,509.80 1,159,229.15
10205 10205010 10205012 106 10601 10601010 10601012 10604 10604010 10604011 10604991 10605 10605020 10605021 10605031 10605590 10605591 10606 10606010 10606011 10607011 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 Machinery and Equipment Office Equipment 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 Cother Machinery & Equipment Accum. Depcn Notor Vehicles Furniture & Fixtures Accum. Depcn Furniture & Fixtures Construction in Progress - IA Other Assets Other Assets Other Assets	(3,942,482.48) 12,894.14 2,417,126.60 (312,547.97) 63,750.00 (48,908.62) 85,899.00 (24,138.51) 126,923.00 (91,178.85) 32,098.00 (29,588.20) 1,396,061.00 (236,831.85) 207,987.17	12,894.14 2,104,578.63 14,841.38 61,760.49 35,744.15 2,509.80 1,159,229.15 142,676.41 10,516.40

004	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			000 440 00		
20102040	Loans Payable-Domestic			338,410.88		
202	Inter-Agency Payables					
20201	Inter-Agency Payables					
20201010	Due to BIR					
20201010	Employees WithholdingTax			15,520.69		
20201010	eVAT			1,229.15		
20201010	Expanded WithholdingTax (EWT)			453.46		
20201010	Creditable Income Tax (CIT)			207.63		
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			14.39		
20201040	Due to PhilHealth					
204	Trust Liabilities					
20401050	Customers' Deposits Payable			238,770.06		
205	Deferred Credits/Unearned Income			_000,000000		
20501	Deferred Credits					
20501990	Other Deferred Credits			25,463.11		
20001000	Provisions			20,400.11		
20601990	Other Provisions - PBB					
20601990	Other Provisions - PBI					
20001990						
299	Other Payables					
29999990	Other Payables Total Current Liabilities		-	634,645.85		
	Total Current Liabilities			034,043.03		
	LONG-TERM LIABILITIES					
20102040	Loans Payable-Domestic		_	2,557,225.04		
	Total Liabilities			3,191,870.89		
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		
30701	Retained Earnings/(Deficit)					
30701010	Retained Earnings/(Deficit)		9,800,000.31			
	Add: Net Income (Loss)		(99,400.27)			
	Adjustment to RE			9,700,600.04		
	Total Equity			31,409,802.24		
	Total Liabilities & Equity		_	34,601,673.13		
			-	-		