## **BATAC WATER DISTRICT Balance Sheet** December 31, 2022 **ASSETS AND OTHER DEBITS CURRENT ASSETS Cash and Cash Equivalents** 101 10101 Cash on Hand Cash - Collecting Officer 10101010 10101020 Petty Cash 10102 Cash In Bank - Local Currency 10102020 Cash In Bank - Local Currency, Current Account (LBP) 671,102.44 Cash In Bank - Local Currency, Savings Account (Customer's Deposit) 187,440.68 10102030 10102030 Cash In Bank - Local Currency, Savings Account (JSA - LWUA/BWD) 256,754.93 Receivables 103 10301 Loans and Receivable Accounts Accounts Receivable - Customers 10301010 745,148.15 10301012 Allowance for Impairment - Accounts Receivable (590,287.21) 154,860.94

10301012	Allowance for impairment - Accounts Necelvable	(390,207.21)	134,000.94	
10301010	Accounts Receivable - Franchise Tax		8,443.78	
10301220	Receivables from Joint Ventures		64,070.56	
10399	Other receivables			
10399010	Receivable - Disallowances/charges			
10399020	Due from Officers and Employees			
10399990	Other Receivables		4,845.68	
104	Inventories		,	
10404	Inventory Held for Consumption			
10404990	Other Supplies and Materials Inventory - Trans/Distri Pipes & Fittings			
10404992	Allowance for Impairment - Inventories			
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		147,899.82	
19903	Deposits			
19903990	Other Deposits		12,000.00	
	Total Current Assets		1,507,418.83	
			.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
	NON-CURRENT ASSETS			
102	Investments			
10205	Investment In Joint Venture			
10205010	Investment In Joint Venture	33,217,783.24		
10205012	Allowance for Impairment - Investment in Joint Venture	(3,640,493.48)	29,577,289.76	
106	Property, Plant and Equipment			
10601	Land			
10601010	Land	12,894.14		
10601012	Accumulated Impairment Losses - Land		12,894.14	
10604				
40004040	Building and Other Structures		12,001.1	
10604010	·	2,417,126.60	12,001.1	
	Building and Other Structures	2,417,126.60 (408,225.92)	, 	
10604011	Building and Other Structures Buildings		, 	
10604011 10604990	Building and Other Structures  Buildings  Accum. Depcn Buildings  Other Structures	(408,225.92)	2,008,900.68	
10604011 10604990	Building and Other Structures  Buildings  Accum. Depcn Buildings	(408,225.92) 63,750.00	2,008,900.68	
10604011 10604990 10604991 10605	Building and Other Structures  Buildings  Accum. Depcn Buildings  Other Structures  Accum. Depcn Other Structures	(408,225.92) 63,750.00	2,008,900.68 9,972.68	
10604011 10604990 10604991 10605	Building and Other Structures  Buildings  Accum. Depcn Buildings  Other Structures  Accum. Depcn Other Structures  Machinery and Equipment  Office Equipment	(408,225.92) 63,750.00 (53,777.32)	2,008,900.68 9,972.68	
10604011 10604990 10604991 10605 10605020 10605021	Building and Other Structures  Buildings  Accum. Depcn Buildings  Other Structures  Accum. Depcn Other Structures  Machinery and Equipment  Office Equipment  Accum. Depcn Office Equipment	(408,225.92) 63,750.00 (53,777.32) 85,899.00	2,008,900.68 9,972.68	
10604011 10604990 10604991 10605 10605020 10605021 10605030	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	(408,225.92) 63,750.00 (53,777.32) 85,899.00 (32,638.86)	2,008,900.68 9,972.68 53,260.14	
10604011 10604990 10604991 10605 10605020 10605021 10605030 10605031	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	(408,225.92) 63,750.00 (53,777.32) 85,899.00 (32,638.86) 190,308.66 (102,142.49)	2,008,900.68 9,972.68 53,260.14	
10604010 10604011 10604990 10604991 10605 10605020 10605021 10605030 10605031 10605070 10605071	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	(408,225.92) 63,750.00 (53,777.32) 85,899.00 (32,638.86) 190,308.66	2,008,900.68	

10605591	Accum. Depcn Other Equipment	(8,796.34)	977.37
10606	Transportation Equipment	(0,730.04)	311.01
10606010	Motor Vehicles	1,396,061.00	
10606010	Accum. Depcn Motor Vehicles	(473,663.70)	922,397.30
		(473,003.70)	922,397.30
10607	Furniture, Fixtures and Books	007.007.47	
10607010	Furniture & Fixtures	207,987.17	440 400 04
10607011	Accum. Depcn Furniture & Fixtures	(88,789.16)	119,198.01
10698	Construction in Progress		
10698020	Construction in Progress - IA		
19999	Other Assets		
19999990	Other Assets		10,516.40
	Total Non-current Assets		32,815,655.97
	Total Assets		34,323,074.80
	LIADU	ITIES	
	LIABII	LITIES	
	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		,
20102040	Loans Payable-Domestic		552,852.0
202	Inter-Agency Payables		002,002.00
20201	Inter-Agency Payables		
	Due to BIR		
20201010			22.022.00
20201010	Employees WithholdingTax		22,032.29
20201010	eVAT		6,640.7
20201010	Expanded WithholdingTax (EWT)		1,928.13
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		
	Turat Labilities		
204	Trust Liabilities		000 770 0
20401050	Customers' Deposits Payable		238,770.06
205	Deferred Credits/Unearned Income		
20501	Deferred Credits		
20501990	Other Deferred Credits		25,463.1
206	Provisions		
20601990	Other Provisions - PBB		
20601990	Other Provisions - PBI		
299	Other Payables		
29999990	Other Payables		
	Total Current Liabilities		862,262.78
	LONG-TERM LIABILITIES		
20102040	Loans Payable-Domestic		704,789.00
20 1020 <del>4</del> 0	Total Liabilities		1,567,051.78
	Tom Eldollitios		1,507,051.76
	EQI	JITY	
00404	Covernment Equity		
30101	Government Equity		40 007 050 00
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)	11,213,538.84	
	Add: Net Income (Loss)	(166,718.02)	
	Adjustment to RE		11,046,820.82
	Total Equity		32,756,023.02
	Total Liabilities & Equity		34,323,074.80
			0.00

BATAC WATER DISTRICT  Balance Sheet	
December 31, 2006	
ASSETS AND OTHER DEBI	TO
ASSETS AND OTHER DEBI	15
UTILITY PLANT	
	40.470.0
Construction Work in Progress	49,470.0
Utility Plant in Service	11,397,994.8
Less: Accumulated Depreciation	6,787,506.3
Total Utility Plant in Service	4,659,958.4
OURDENT AGOSTO AND OTHER REDITO	
CURRENT ASSETS AND OTHER DEBITS	40.400.0
Cash on Hand	18,462.6
Cash In Bank - Combo Account	43,578.2
Cash in Bank - PNB(WBC)	21,049.3
Cash in Bank - LBP	10,773.4
Special Deposit - FR w/ Interest	283,996.5
Special Deposit - CD w/ Interest	41,791.5
Joint Savings Account - LWUA/BWD	160,259.0
Joint Savings Account - FB	19,335.2
Accounts Receivable - Customers	527,485.7
Less: Allowance for Bad Debts	(47,311.6
Advances to Officers & Employees	6,075.0
Accounts Receivable - Others	31,676.0
Materials & Supplies Inventory	188,330.9
Total Current Assets & Other Debits	1,305,502.0
TOTAL ASSETS AND OTHER DEBITS	5,965,460.5
LIABILITIES AND OTHER CRE	DITS
CAPITAL	
Capital Contribution - Government	552,000.0
Other Paid-in-Capital	158,261.8
Retained Earnings (Deficit)	(3,595,303.2
Add: Net Income(Loss)	137,646.8
	(2,747,394.5
LONG TERM DEBT	
Loans Payable	6,227,601.2
CURRENT LIABILITIES AND OTHER CREDITS	
Vouchers Payable	49.6
Current Portion on Long-term Debt	871,466.7
Accrued Light & Power	67,483.0
GSIS Payable	20,748.2
Pag-IBIG Fund Payable	3,078.9
Customer's Deposit	265,993.2
EC Payable	841.2
Medicare Payable	2,300.0
Withhalding Tours Develo	15,381.5
Withholding Taxes Payable	230,238.3
	250,250.5
Other Current & Other Liabilities	
Other Current & Other Liabilities Other Deferred Credits Loan Penalties Payable	12,064.7 1,714.4
Other Current & Other Liabilities Other Deferred Credits	12,064.7