

BATAC WATER DISTRICT
Income Statement
For the month ending April 30, 2018

| Account Code | | CURRENT MONTH | YEAR-TO-DATE |
|---------------------------------|---|--------------------------|----------------------------|
| OPERATING REVENUE: | | | |
| 40202090 | Water Works System Fees - Metered Sales | 971,127.58 | 3,975,711.17 |
| 50505010 | Other Discounts - Early Payment | (2,348.22) | (10,868.48) |
| 50505010 | Other Discounts - Senior Citizen | (1,569.82) | (6,491.50) |
| 50505020 | Rebates | | |
| 40202230 | Fines & Penalties - Business Income | 30,154.04 | 104,118.50 |
| 40202990 | Other Business Income - New Conn Fees | 36,000.00 | 198,000.00 |
| 40202990 | Other Business Income - Reconnection Fees | 2,500.00 | 15,000.00 |
| 40202990 | Other Business Income - Transfer Meter Fees | 160.00 | 1,600.00 |
| 40202990 | Other Business Income - Gain on Sale of Materials | 5,881.97 | 47,260.42 |
| 40202210 | Interest Income | | 119.48 |
| 40603990 | Miscellaneous Income | | 22,500.00 |
| | TOTAL OPERATING REVENUE | <u>1,041,905.55</u> | <u>4,346,949.59</u> |
| | LESS : OPERATING EXPENSES | | |
| MAINTENANCE EXPENSES | | | |
| 50213030 | Repairs & Maintenance - Infrastructure Asset | 27,732.45 | 80,941.68 |
| 50213040 | Repairs & Maintenance - Buildings & Other Structures | 1,130.00 | 7,630.00 |
| 50213050 | Repairs & Maintenance - Machinery & Equipment | 3,130.00 | 25,160.25 |
| 50213060 | Repairs & Maintenance - Transportation Eqpt. | 1,100.00 | 32,204.40 |
| | TOTAL MAINTENANCE EXPENSE | <u>33,092.45</u> | <u>145,936.33</u> |
| OPERATION EXPENSES | | | |
| 50101010 | Salaries & Wages - Regular | 200,112.00 | 797,405.50 |
| 50102010 | Personnel Economic Relief Allowance | 18,000.00 | 72,000.00 |
| 50102020 | Representation Allowance | 5,000.00 | 20,000.00 |
| 50102030 | Transportation Allowance | 5,000.00 | 20,000.00 |
| 50102040 | Clothing / Uniform Allowance | | 54,000.00 |
| 50102130 | Overtime & Night Pay | 7,678.93 | 41,466.32 |
| 50102990 | Other Bonuses & Allowances | 1,500.00 | 6,000.00 |
| 50103010 | Retirement and Life Insurance Premiums | 24,013.44 | 95,630.64 |
| 50103020 | Pag-IBIG Contributions | 900.00 | 3,600.00 |
| 50103030 | Philhealth Contributions | 2,278.61 | 9,108.21 |
| 50103040 | Employees Compensation Insurance Premiums | 900.00 | 3,600.00 |
| 50104030 | Terminal Leave Benefits | 109,228.77 | 109,228.77 |
| 50201010 | Travelling Expenses - Local | 11,308.12 | 47,441.47 |
| 50202010 | Training Expense | 48,840.00 | 52,320.00 |
| 50203010 | Office Supplies Expense | 6,008.25 | 27,620.64 |
| 50203020 | Accountable Forms Expense | 1,750.00 | 21,750.00 |
| 50203030 | Non-accountable Forms Expense | 12,500.00 | 12,500.00 |
| 50203090 | Fuel, Oil and Lubricants Expense | 22,458.39 | 76,191.03 |
| 50203130 | Chemicals & Filtering Supplies Expenses | 21,720.00 | 79,080.00 |
| 50203210 | Semi-Expendable Machinery & Equipment Expenses | | 34,681.00 |
| 50203220 | Semi-Expendable Furniture, Fixtures & Books Expenses | | 2,300.00 |
| 50203990 | Other Supplies and Materials Expense | 14,879.74 | 118,034.61 |
| 50204010 | Water Expense | 681.00 | 2,299.00 |
| 50204020 | Electricity Expense | 9,393.87 | 26,797.46 |
| 50205010 | Postage and Deliveries | 1,675.00 | 4,490.00 |
| 50205020 | Telephone Expense - Landline | 1,424.60 | 6,053.82 |
| 50205020 | Telephone Expense - Mobile | 3,900.00 | 15,600.00 |
| 50205030 | Internet Subscription Expenses | 1,247.99 | 4,493.98 |
| 50207010 | Survey Expenses | | 8,442.00 |
| 50209010 | Generation, Transmission & Distribution Exp (Power or Fuel Purchased for Pumping) | 141,750.75 | 562,245.26 |
| 50209020 | Generation, Transmission & Distribution Exp (Water Treatment Operations Expense) | 2,250.00 | 18,690.00 |
| 50210030 | Extraordinary and Miscellaneous Expense | | 11,500.00 |
| 50211990 | Other Professional Services | 1,440.00 | 5,760.00 |
| 50212990 | Other General Services | 32,025.00 | 131,287.50 |
| 50215010 | Taxes, Duties & Licenses | | 15,638.99 |
| 50215030 | Insurance Expense - Vehicle | | 10,175.73 |
| 50299020 | Printing and Publication Expense | | 2,330.00 |
| 50299030 | Representation Expense | 540.00 | 8,710.75 |
| 50299050 | Rent/Lease Expense | 3,000.00 | 13,500.00 |
| 50299080 | Donations | 100.00 | 10,400.00 |
| 50299120 | Directors and Committee Members' Fees | 18,720.00 | 74,880.00 |
| 50299990 | Other Maintenance & Operation Expense | | 737.25 |
| 50299990 | Other Maintenance & Operation Expense - GAD | | 27,425.00 |
| | TOTAL OPERATION EXPENSE | <u>732,224.46</u> | <u>2,665,414.93</u> |
| 50503020 | Impairment Loss - Loans and Receivables | | |
| 50501030 | Depreciation - Infrastructure Assets | 16,255.48 | 57,653.80 |
| 50501040 | Depreciation - Building & Other Structures | 50,277.89 | 200,863.40 |
| 50501050 | Depreciation - Machinery & Equipment | 7,074.95 | 25,196.47 |
| 50501060 | Depreciation - Transportation Eqpt. | 7,673.51 | 28,288.65 |
| 50501070 | Depreciation - Furniture & Fixtures | 356.05 | 1,424.20 |
| | TOTAL OPERATING EXPENSE | <u>846,954.79</u> | <u>3,124,777.78</u> |
| | NET OPERATING INCOME(LOSS) BEFORE FINANCIAL EXPENSES | <u>194,950.76</u> | <u>1,222,171.81</u> |
| LESS: FINANCIAL EXPENSES | | | |
| 50301020 | Interest Expense - LWUA | 30,672.00 | 127,485.00 |
| 50301020 | Interest Expense - LBP | 17,788.38 | 70,281.77 |
| 50301020 | Interest Expenses - LWUA (New Loan) | 4,042.90 | 16,007.73 |
| | NET INCOME (LOSS) | <u><u>142,447.48</u></u> | <u><u>1,008,397.31</u></u> |