

BATAC WATER DISTRICT
Income Statement
For the month ending December 31, 2017

Account Code	CURRENT MONTH	YEAR-TO-DATE	
OPERATING REVENUE:			
40202090	Water Works System Fees - Metered Sales	957,216.00	11,273,437.58
50505010	Other Discounts - Early Payment	(2,337.03)	(30,018.15)
50505010	Other Discounts - Senior Citizen	(1,579.36)	(15,571.29)
50505020	Rebates		
40202230	Fines & Penalties - Business Income	25,468.63	304,106.59
40202990	Other Business Income - New Conn Fees	30,000.00	505,000.00
40202990	Other Business Income - Reconnection Fees	6,000.00	71,500.00
40202990	Other Business Income - Transfer Meter Fees	160.00	3,360.00
40202990	Other Business Income - Gain on Sale of Materials	4,234.95	83,323.61
40202210	Interest Income	105.61	684.77
40603990	Miscellaneous Income		10,480.00
	TOTAL OPERATING REVENUE	<u>1,019,268.80</u>	<u>12,206,303.11</u>
LESS : OPERATING EXPENSES			
MAINTENANCE EXPENSES			
50213030	Repairs & Maintenance - Infrastructure Asset	25,985.53	174,494.91
50213040	Repairs & Maintenance - Building & Other Structures		9,184.00
50213050	Repairs & Maintenance - Machinery & Equipment	845.00	45,063.16
50213060	Repairs & Maintenance - Transportation Eqpt.	1,120.00	25,455.21
	TOTAL MAINTENANCE EXPENSE	<u>27,950.53</u>	<u>254,197.28</u>
OPERATION EXPENSES			
50101010	Salaries & Wages - Regular	184,889.00	2,203,710.00
50101020	Salaries & Wages - Contractual	41,175.00	407,243.75
50102010	Personnel Economic Relief Allowance	18,000.00	216,000.00
50102020	Representation Allowance	5,000.00	60,000.00
50102030	Transportation Allowance	5,000.00	60,000.00
50102040	Clothing/Uniform Allowance		45,000.00
50102130	Overtime & Night Pay	10,806.13	132,386.97
50102140	Year-end Bonus		369,778.00
50102150	Cash Gift	45,000.00	45,000.00
50102990	Other Bonuses & Allowances	242,694.33	300,194.33
50103010	Retirement and Life Insurance Premiums	22,186.68	266,707.72
50103020	Pag-IBIG Contributions	900.00	10,800.00
50103030	Philhealth Contributions	1,900.00	22,537.50
50103040	Employees Compensation Insurance Premiums	900.00	10,800.00
50104030	Terminal Leave Benefits		210,643.07
50201010	Travelling Expenses - Local	2,932.00	119,309.26
50202010	Training Expense	13,050.00	92,555.83
50203010	Office Supplies Expense	2,022.00	54,440.77
50203020	Accountable Forms Expense		43,550.00
50203030	Non-accountable Forms Expense		32,000.00
50203090	Fuel, Oil and Lubricants Expense	18,212.07	233,358.78
50203130	Chemicals & Filtering Supplies Expenses	18,480.00	208,000.00
50203990	Other Supplies and Materials Expense	242.42	293,646.51
50204010	Water Expense	786.41	13,200.53
50204020	Electricity Expense	5,622.53	68,921.98
50205010	Postage & Courier Services	115.00	3,503.00
50205020	Telephone Expense - Landline	1,472.93	21,948.86
50205020	Telephone Expense - Mobile	3,900.00	46,185.00
50205030	Internet Subscription Expenses	1,247.99	14,184.97
50206010	Awards/Rewards Expenses	10,000.00	10,000.00
50209010	Gen, Trans & Distri Expenses (Power or Fuel Purchased for Pumping)	116,554.38	1,472,772.33
50209020	Gen, Trans & Distri Expenses (Water Treatment Operations Expense)		41,200.00
50210030	Extraordinary & Miscellaneous Expense		11,925.45
50211010	Legal Services	12,000.00	13,500.00
50211040	Computer Data Processing Services		10,752.00
50211990	Other Professional Services	1,440.00	19,180.00
50215010	Taxes, Duties & Licenses		115,803.99
50215020	Fidelity Bond Premiums		5,175.00
50215030	Insurance Expense - Vehicle		19,520.64
50215030	Insurance Expense - UPIS	41,844.07	41,844.07
50299030	Representation Expense	1,296.00	12,787.00
50299050	Rent/Lease Expense	4,000.00	119,944.00
50299060	Membership Dues and Contributions to Org.		2,000.00
50299070	Subscription Expense		1,550.00
50299080	Donations	100.00	996.00
50299120	Directors and Committee Members' Fees	18,720.00	178,665.00
50299990	Other Maintenance & Operation Expense (Inc. GAD & WSP)	193,428.50	355,784.30
	TOTAL OPERATION EXPENSE	<u>1,045,917.44</u>	<u>8,039,006.61</u>
50503020	Impairment Loss - Loans and Receivables	57,976.27	57,976.27
50501030	Depreciation - Infrastructure Assets	14,687.41	174,835.14
50501040	Depreciation - Building & Other Structures	50,153.81	384,964.00
50501050	Depreciation - Machinery & Equipment	5,459.95	57,408.62
50501060	Depreciation - Transportation Eqpt.	7,673.52	68,581.33
50504090	Loss of Assets	29,548.80	29,548.80
50501070	Depreciation - Furniture & Fixtures	356.05	4,272.60
	TOTAL OPERATION EXPENSE	<u>1,239,723.78</u>	<u>9,070,790.65</u>
	NET OPERATING INCOME(LOSS) BEFORE FINANCIAL EXPENSES	<u>(220,454.98)</u>	<u>3,135,512.46</u>
LESS: FINANCIAL EXPENSES			
50301020	Interest Expense - LWUA	33,850.00	456,575.00
50301020	Interest Expense - LBP	19,774.68	248,971.16
50301020	Interest Expenses - LWUA (New Loan)	3,934.26	45,488.57
50301040	Bank Charges		224.00
	NET INCOME (LOSS)	<u>(278,013.92)</u>	<u>2,384,253.73</u>