

**BATAC WATER DISTRICT**  
**Income Statement**  
For the month ending December 31, 2018

Account Code		CURRENT MONTH	YEAR-TO-DATE
<b>OPERATING REVENUE:</b>			
40202090	Water Works System Fees - Metered Sales	1,088,329.20	12,301,051.30
50505010	Other Discounts - Early Payment	(2,789.63)	(32,017.92)
50505010	Other Discounts - Senior Citizen	(1,724.63)	(19,749.88)
50505020	Rebates		
40202230	Fines & Penalties - Business Income	34,543.67	367,635.64
40202990	Other Business Income - New Conn Fees	51,000.00	525,800.00
40202990	Other Business Income - Reconnection Fees	6,500.00	63,000.00
40202990	Other Business Income - Transfer Meter Fees	640.00	4,640.00
40202990	Other Business Income - Gain on Sale of Materials	4,096.37	74,082.05
40202220	Share in the Profit/Revenue of Joint Venture	475,000.01	475,000.01
40202220	Share in the Profit/Revenue of Joint Venture (loan amortization)	203,648.08	203,648.08
40202210	Interest Income	90.53	424.78
40603990	Miscellaneous Income		23,500.00
<b>TOTAL OPERATING REVENUE</b>		1,859,333.60	13,987,014.06
<b>LESS : OPERATING EXPENSES</b>			
<b>MAINTENANCE EXPENSES</b>			
50213030	Repairs & Maintenance - Infrastructure Asset	10,059.86	162,784.91
50213040	Repairs & Maintenance - Buildings & Other Structures	2,776.00	23,277.00
50213050	Repairs & Maintenance - Machinery & Equipment	2,526.32	71,299.99
50213060	Repairs & Maintenance - Transportation Eqpt.	8,221.32	88,126.72
50213070	Repairs & Maintenance - Furnitures & Fixtures		22,500.00
<b>TOTAL MAINTENANCE EXPENSE</b>		23,583.50	367,988.62
<b>OPERATION EXPENSES</b>			
50101010	Salaries & Wages - Regular	159,005.99	2,357,968.99
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		54,000.00
50102130	Overtime & Night Pay	3,796.77	111,279.54
50102140	Year-end Bonus		400,462.00
50102150	Cash Gift		45,000.00
50102990	Other Bonuses & Allowances	252,850.76	291,850.76
50103010	Retirement and Life Insurance Premiums	17,829.96	281,654.64
50103020	Pag-IBIG Contributions	900.00	10,800.00
50103030	Philhealth Contributions	2,280.24	27,350.13
50103040	Employees Compensation Insurance Premiums	600.00	10,500.00
50104030	Terminal Leave Benefits	214,281.54	457,770.04
50201010	Travelling Expenses - Local	12,536.51	187,369.00
50202010	Training Expense	(33,060.00)	95,466.35
50203010	Office Supplies Expense	2,782.50	70,714.64
50203020	Accountable Forms Expense	10,000.00	44,750.00
50203030	Non-accountable Forms Expense	7,500.00	20,000.00
50203090	Fuel, Oil and Lubricants Expense	4,908.66	233,808.82
50203130	Chemicals & Filtering Supplies Expenses	24,120.00	253,080.00
50203210	Semi-Expendable Machinery & Equipment Expenses		52,739.00
50203220	Semi-Expendable Furniture, Fixtures & Books Expenses	(484.15)	70,057.22
50203990	Other Supplies and Materials Expense	30,109.28	361,878.01
50204010	Water Expense	406.00	8,568.78
50204020	Electricity Expense	5,747.23	87,874.99
50205010	Postage and Deliveries	465.00	10,556.20
50205020	Telephone Expense - Landline	2,037.22	21,454.34
50205020	Telephone Expense - Mobile	3,900.00	46,800.00
50205030	Internet Subscription Expenses	1,995.00	17,993.71
50206010	Awards/Rewards	9,000.00	9,000.00
50207010	Survey Expenses		8,442.00
50209010	Generation, Transmission & Distribution Exp (Power or Fuel Purchased for Pumping)	137,219.21	1,689,585.01
50209020	Generation, Transmission & Distribution Exp (Water Treatment Operations Expense)	2,600.00	57,790.00
50210030	Extraordinary and Miscellaneous Expense	18,242.09	30,742.09
50211010	Legal Services	7,000.00	12,550.00
50211040	Computer Data Processing	(10,752.00)	-
50211990	Other Professional Services	1,440.00	26,280.00
50212990	Other General Services	29,700.00	399,456.25
50215010	Taxes, Duties & Licenses	3,106.00	28,880.79
50215030	Insurance Expense - Vehicle		14,888.79
50299010	Advertising, Promotional & Marketing Expense		21,179.20
50299020	Printing and Publication Expense	1,150.00	9,259.00
50299030	Representation Expense	20,271.47	38,303.22
50299050	Rent/Lease Expense	3,000.00	40,500.00
50299060	Membership Dues and Contributions to Organizations		5,300.00
50299080	Donations	2,100.00	18,089.00
50299120	Directors and Committee Members' Fees	18,720.00	221,040.00
50299990	Other Maintenance & Operation Expense	51,178.04	98,654.04
50299990	Other Maintenance & Operation Expense - GAD	199,990.28	270,921.28
<b>TOTAL OPERATION EXPENSE</b>		1,246,473.60	8,968,607.83
50503020	Impairment Loss - Loans and Receivables	18,686.30	18,686.30
50501030	Depreciation - Infrastructure Assets	16,255.48	187,697.64
50501040	Depreciation - Building & Other Structures	50,024.88	600,585.52
50501050	Depreciation - Machinery & Equipment	8,674.63	86,191.72
50501060	Depreciation - Transportation Eqpt.	7,673.51	89,676.73
50501070	Depreciation - Furniture & Fixtures	550.24	4,763.10
<b>TOTAL OPERATING EXPENSE</b>		1,371,922.14	10,324,197.46
<b>NET OPERATING INCOME(LOSS) BEFORE FINANCIAL EXPENSES</b>		487,411.46	3,662,816.60
<b>LESS: FINANCIAL EXPENSES</b>			
50301020	Interest Expense - LWUA	23,837.00	343,320.00
50301020	Interest Expense - LBP	13,595.09	198,728.92
50301020	Interest Expenses - LWUA (New Loan)	4,269.31	49,361.92
50301040	Bank Charges		50.00
<b>NET INCOME (LOSS)</b>		445,710.06	3,071,355.76