

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

Account Code	CURRENT MONTH
<b>OPERATING REVENUE:</b>	
40202090 Water Works System Fees - Metered Sales	1,042,111.77
50505010 Other Discounts - Early Payment	(3,298.52)
50505010 Other Discounts - Senior Citizen	(1,727.45)
50505020 Rebates	
40202230 Fines & Penalties - Business Income	25,989.02
40202990 Other Business Income - New Conn Fees	69,000.00
40202990 Other Business Income - Reconnection Fees	2,500.00
40202990 Other Business Income - Transfer Meter Fees	320.00
40202990 Other Business Income - Gain on Sale of Materials	20,789.22
40603990 Miscellaneous Income	12,500.00
<b>TOTAL OPERATING REVENUE</b>	<u>1,168,184.04</u>
<b>LESS : OPERATING EXPENSES</b>	
<b>MAINTENANCE EXPENSES</b>	
50213030 Repairs & Maintenance - Infrastructure Asset	24,592.41
50213050 Repairs & Maintenance - Machinery & Equipment	50.00
50213060 Repairs & Maintenance - Transportation Eqpt.	12,742.00
<b>TOTAL MAINTENANCE EXPENSE</b>	<u>37,384.41</u>
<b>OPERATION EXPENSES</b>	
50101010 Salaries & Wages - Regular	198,802.00
50102010 Personnel Economic Relief Allowance	18,000.00
50102020 Representation Allowance	5,000.00
50102030 Transportation Allowance	5,000.00
50102130 Overtime & Night Pay	12,961.00
50102990 Other Bonuses & Allowances	1,500.00
50103010 Retirement and Life Insurance Premiums	23,856.24
50103020 Pag-IBIG Contributions	900.00
50103030 Philhealth Contributions	2,275.67
50103040 Employees Compensation Insurance Premiums	900.00
50201010 Travelling Expenses - Local	7,172.00
50202010 Training Expense	300.00
50203010 Office Supplies Expense	13,298.14
50203090 Fuel, Oil and Lubricants Expense	16,547.52
50203130 Chemicals & Filtering Supplies Expenses	18,480.00
50203210 Semi-Expendable Machinery & Equipment Expenses	18,103.00
50203220 Semi-Expendable Furniture, Fixtures & Books Expenses	2,300.00
50203990 Other Supplies and Materials Expense	38,507.01
50204010 Water Expense	581.00
50204020 Electricity Expense	4,706.13
50205010 Postage and Deliveries	1,275.00
50205020 Telephone Expense - Landline	1,438.60
50205020 Telephone Expense - Mobile	3,900.00
50205030 Internet Subscription Expenses	999.00
50209010 Generation, Transmission & Distribution Expenses (Power or Fuel Purchased for Pumping)	126,906.69
50209020 Generation, Transmission & Distribution Expenses (Water Treatment Operations Expense)	2,600.00
50211990 Other Professional Services	1,440.00
50212990 Other General Services	27,200.00
50215010 Taxes, Duties & Licenses	500.00
50299050 Rent/Lease Expense	3,000.00
50299080 Donations	300.00
50299120 Directors and Committee Members' Fees	18,720.00
<b>TOTAL OPERATION EXPENSE</b>	<u>577,469.00</u>
50503020 Impairment Loss - Loans and Receivables	
50501030 Depreciation - Infrastructure Assets	9,130.40
50501040 Depreciation - Building & Other Structures	50,153.81
50501050 Depreciation - Machinery & Equipment	5,459.95
50501060 Depreciation - Transportation Eqpt.	5,268.12
50501070 Depreciation - Furniture & Fixtures	356.05
<b>TOTAL OPERATING EXPENSE</b>	<u>685,221.74</u>
<b>NET OPERATING INCOME(LOSS) BEFORE FINANCIAL EXPENSES</b>	<u>482,962.30</u>
<b>LESS: FINANCIAL EXPENSES</b>	
50301020 Interest Expense - LWUA	33,064.00
50301020 Interest Expense - LBP	18,207.71
50301020 Interest Expenses - LWUA (New Loan)	3,961.13
<b>NET INCOME (LOSS)</b>	<u><u>427,729.46</u></u>