

BUENAVISTA WATER DISTRICT  
 DETAILED STATEMENT OF COMPREHENSIVE INCOME  
 CORPORATE FUND  
 FOR THE MONTH ENDED MARCH 31, 2021

|   | CM                         | YTD                        |
|---|----------------------------|----------------------------|
| <b>Income</b>                                   |                            |                            |
| <b>Service and Business Income</b>              |                            |                            |
| <b>Business Income</b>                          |                            |                            |
| Waterworks System Fees                          | 2,974,968.99               | 9,162,529.80               |
| Sales Revenue                                   | 17,888.65                  | 48,480.39                  |
| <i>Sales Discounts</i>                          |                            |                            |
| Net Sales                                       | <u>17,888.65</u>           | <u>48,480.39</u>           |
| Interest Income                                 | -                          | -                          |
| Fines and Penalties-Business Income             | 487,493.61                 | 487,493.61                 |
| Other Business Income                           | <u>162,490.33</u>          | <u>230,579.57</u>          |
| <b>Total Business Income</b>                    | <b><u>3,642,841.58</u></b> | <b><u>9,929,083.37</u></b> |
| <b>Total Service and Business Income</b>        | <b><u>3,642,841.58</u></b> | <b><u>9,929,083.37</u></b> |
| <b>Total Income</b>                             | <b><u>3,642,841.58</u></b> | <b><u>9,929,083.37</u></b> |
| <b>Expenses</b>                                 |                            |                            |
| <b>Personnel Services</b>                       |                            |                            |
| <b>Salaries and Wages</b>                       |                            |                            |
| Salaries and Wages-Regular                      | <u>772,432.00</u>          | <u>2,286,442.00</u>        |
| <b>Total Salaries and Wages</b>                 | <b><u>772,432.00</u></b>   | <b><u>2,286,442.00</u></b> |
| <b>Other Compensation</b>                       |                            |                            |
| Personnel Economic Relief Allowance (PERA)      | 66,000.00                  | 194,000.00                 |
| Representation Allowance (RA)                   | 18,500.00                  | 55,500.00                  |
| Transportation Allowance (TA)                   | 18,500.00                  | 55,500.00                  |
| Clothing/Uniform Allowance                      | -                          | 192,000.00                 |
| Year End Bonus                                  | -                          | -                          |
| Cash Gift                                       | -                          | -                          |
| Other Bonuses and Allowances                    | -                          | -                          |
| Director's and Committee Members' Fee           | <u>22,050.00</u>           | <u>66,150.00</u>           |
| <b>Total Other Compensation</b>                 | <b><u>125,050.00</u></b>   | <b><u>563,150.00</u></b>   |
| <b>Personnel Benefit Contributions</b>          |                            |                            |
| Retirement and Life Insurance Premium           | 92,691.84                  | 274,373.04                 |
| Pag-Ibig Contributions                          | 3,300.00                   | 9,700.00                   |
| Philhealth Contributions                        | 10,452.08                  | 30,659.13                  |
| Employees Compensation Insurance Premiums       | <u>3,300.00</u>            | <u>9,700.00</u>            |
| <b>Total Personnel Benefit Contribution</b>     | <b><u>109,743.92</u></b>   | <b><u>324,432.17</u></b>   |
| <b>Other Personnel Benefits</b>                 |                            |                            |
| Terminal Leave Benefits                         | -                          | -                          |
| Other Personnel Benefits                        | -                          | -                          |
| <b>Total Other Personnel Benefits</b>           | <u>-</u>                   | <u>-</u>                   |
| <b>Total Personnel Services</b>                 | <b><u>1,007,225.92</u></b> | <b><u>3,174,024.17</u></b> |
| <b>Maintenance and Other Operating Expenses</b> |                            |                            |

|   |                   |                     |
|---|-------------------|---------------------|
| <b>Traveling Expenses</b>   |                   |                     |
| Traveling Expenses-Local  | 11,900.00         | 21,425.00           |
| <b>Total Traveling Expenses</b>                                     | <b>11,900.00</b>  | <b>21,425.00</b>    |
| <b>Training and Scholarship Expenses</b>                            |                   |                     |
| Training Expenses   | -                 | -                   |
| <b>Total Training and Scholarship Expenses</b>                      | <b>-</b>          | <b>-</b>            |
| <b>Supplies and Materials Expenses</b>                              |                   |                     |
| Office Supplies Expenses  | 23,386.95         | 45,066.39           |
| Accountable Supplies Expense  | 10,954.43         | 23,737.52           |
| Non Accountable Supplies Expense                                    | 5,715.06          | 17,085.44           |
| Medical Supplies Expense  | 920.00            | 1,030.00            |
| Fuel, Oil and Lubricants Expenses                                   | 30,537.64         | 75,731.82           |
| Chemical and Filtering Supplies Expenses                            | 38,152.10         | 139,504.30          |
| Other Supplies and Materials Expenses                               | 246.70            | 342.74              |
| Electrical Supplies and Materials Expense                           | -                 | 69.50               |
| Semi Expendable Supplies Expense                                    | 7,750.00          | 7,750.00            |
| Housekeeping/Cleaning Supplies Expense                              | 90.20             | 637.30              |
| <b>Total Supplies and Materials Expenses</b>                        | <b>117,753.08</b> | <b>310,955.01</b>   |
| <b>Utility Expenses</b>   |                   |                     |
| Electricity Expenses  | 369,743.06        | 1,149,429.19        |
| <b>Total Utility Expenses</b>                                       | <b>369,743.06</b> | <b>1,149,429.19</b> |
| <b>Communication Expenses</b>                                       |                   |                     |
| Postage and Courier Services  | 430.00            | 1,425.00            |
| Telephone Expenses  | 11,550.00         | 21,075.00           |
| Internet Subscription Expenses                                      | 1,559.00          | 28,177.00           |
| <b>Total Communication Expenses</b>                                 | <b>13,539.00</b>  | <b>50,677.00</b>    |
| <b>Survey, Research, Exploration and Development Expenses</b>       |                   |                     |
| Survey Expenses   | -                 | -                   |
| <b>Total Survey, Research, Exploration and Development Expenses</b> | <b>-</b>          | <b>-</b>            |
| <b>Professional Services</b>  |                   |                     |
| Legal Services  | 500.00            | 1,350.00            |
| Auditing Services   | -                 | -                   |
| Other Professional Services   | -                 | -                   |
| <b>Total Professional Services</b>                                  | <b>500.00</b>     | <b>1,350.00</b>     |
| <b>General Services</b>   |                   |                     |
| Security Services   | 49,984.26         | 49,984.26           |
| Labor and Wages   | 125,326.30        | 264,727.92          |
| <b>Total General Services</b>                                       | <b>175,310.56</b> | <b>314,712.18</b>   |
| <b>Repairs and Maintenance</b>                                      |                   |                     |
| Repairs and Maintenance-Infrastructure Assets                       | 97,961.61         | 176,356.17          |
| Repairs and Maintenance-Machinery and Equipment                     | 450.00            | 2,179.60            |
| Repairs and Maintenance-Transportation Equipment                    | 2,446.00          | 10,596.00           |
| <b>Total Repairs and Maintenance</b>                                | <b>100,857.61</b> | <b>189,131.77</b>   |
| <b>Taxes, Insurance Premiums and Other Fees</b>                     |                   |                     |
| Taxes, Duties and Licenses  | 66,704.55         | 205,362.79          |
| Fidelity Bond Premium   | 6,817.50          | 6,817.50            |
| Insurance Expenses  | 30,226.53         | 30,226.53           |
| <b>Total Taxes, Insurance Premiums and Other Fees</b>               | <b>103,748.58</b> | <b>242,406.82</b>   |

|   |                     |                     |
|---|---------------------|---------------------|
| <b>Other Maintenance and Operating Expenses</b>                           |                     |                     |
| Advertising, Promotional and Marketing Expenses                           | -                   | 510.00              |
| Printing and Publication Expenses   | -                   | 700.00              |
| Representation Expenses   | 12,359.00           | 17,546.57           |
| Transportation and Delivery Expenses                                      | -                   | 1,500.00            |
| Rent/Lease Expenses   | 5,700.00            | 17,100.00           |
| Membership Dues and Contributions to Organizations                        | -                   | 15,156.00           |
| Donations   | -                   | -                   |
| Other Maintenance and Operating Expenses                                  | 27,681.00           | 33,681.00           |
| <b>Total Other Maintenance and Operating Expenses</b>                     | <b>45,740.00</b>    | <b>86,193.57</b>    |
| <b>Total Maintenance and Other Operating Expenses</b>                     | <b>939,091.89</b>   | <b>2,366,280.54</b> |
| <b>Financial Expenses</b>   |                     |                     |
| <b>Financial Expenses</b>   |                     |                     |
| Interest Expenses   | 182,007.00          | 479,169.29          |
| Bank Charges  | 50.00               | 50.00               |
| Documentary Stamp Tax Expense   | -                   | 34,500.00           |
| Other Financial Charges   | -                   | -                   |
| <b>Other Financial Expenses</b>   | <b>182,057.00</b>   | <b>513,719.29</b>   |
| <b>Non-Cash Expenses</b>  |                     |                     |
| <b>Depreciation</b>   |                     |                     |
| Depreciation-Land Improvements  | 2,158.87            | 6,476.61            |
| Depreciation-Infrastructure Assets  | 188,217.68          | 565,122.25          |
| Depreciation-Buildings & Other Structures                                 | 37,437.33           | 112,311.99          |
| Depreciation-Machinery & Equipment  | 103,206.51          | 321,216.03          |
| Depreciation-Transportation Equipment                                     | 21,832.28           | 65,496.84           |
| Depreciation-Furniture & Fixtures   | 824.25              | 2,472.75            |
| <b>Total Depreciation</b>   | <b>353,676.92</b>   | <b>1,073,096.47</b> |
| <b>Impairment Loss</b>  |                     |                     |
| Impairment Loss-Loans and Receivables                                     | -                   | -                   |
| <b>Total Impairment Loss</b>  | <b>-</b>            | <b>-</b>            |
| <b>Discount and Rebates</b>   |                     |                     |
| Other Discounts   | 2,792.41            | 8,343.38            |
| Rebates   | -                   | -                   |
| <b>Total Discount and Rebates</b>   | <b>2,792.41</b>     | <b>8,343.38</b>     |
| <b>Total Non-Cash Expenses</b>  | <b>356,469.33</b>   | <b>1,081,439.85</b> |
| <b>Total Expenses</b>   | <b>2,484,844.14</b> | <b>7,135,463.85</b> |
| <b>Profit/(Loss) Before Tax</b>   | <b>1,157,997.44</b> | <b>2,793,619.52</b> |
| <b>Income Tax Expense/(Benefit)</b>                                       |                     |                     |
| <b>Profit/(Loss) After Tax</b>  | <b>1,157,997.44</b> | <b>2,793,619.52</b> |
| <b>Net Assistance/Subsidy/(Financial Assistance/Subsidy/Contribution)</b> |                     |                     |
| <b>Net Income/(Loss)</b>  | <b>1,157,997.44</b> | <b>2,793,619.52</b> |
| <b>Other Comprehensive Income/(Loss) for the Period</b>                   |                     |                     |
| Changes in Fair Value of Investments                                      | -                   | -                   |
| Translation Adjustment  | -                   | -                   |
| <b>Total Other Comprehensive Income/(Loss) for the Period</b>             |                     |                     |
| <b>Comprehensive Income/(Loss)</b>  | <b>1,157,997.44</b> | <b>2,793,619.52</b> |

Prepared by:

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