

BUENAVISTA WATER DISTRICT
 DETAILED STATEMENT OF COMPREHENSIVE INCOME
 CORPORATE FUND
 FOR THE MONTH OF DECEMBER 2022

| | CM | YTD |
|---|---------------------|----------------------|
| Income | | |
| Service and Business Income | | |
| Service Income | | |
| Other Service Income | 38,489.94 | 789,303.69 |
| Total Service Income | 38,489.94 | 789,303.69 |
| Business Income | | |
| Waterworks System Fees | 3,191,726.79 | 40,635,579.43 |
| <i>Discounts</i> | <i>(2,792.58)</i> | <i>(33,050.64)</i> |
| Net Waterworks System Fees | 3,188,934.21 | 40,602,528.79 |
| Sales Revenue | 9,717.26 | 252,107.55 |
| <i>Sales Discounts</i> | <i>-</i> | <i>-</i> |
| Net Sales Revenue | 9,717.26 | 252,107.55 |
| Fines & Penalties - Business Income | 65,290.58 | 820,781.99 |
| Total Business Income | 3,263,942.05 | 41,675,418.33 |
| Other Non-Operating Income | | |
| Interest Income | 5,580.91 | 22,989.69 |
| Total Service and Business Income | 3,308,012.90 | 42,487,711.71 |
| Total Income | 3,308,012.90 | 42,487,711.71 |
| Expenses | | |
| Personnel Services | | |
| Salaries and Wages | | |
| Salaries and Wages-Regular | 863,616.00 | 10,257,821.20 |
| Total Salaries and Wages | 863,616.00 | 10,257,821.20 |
| Other Compensation | | |
| Personnel Economic Relief Allowance (PERA) | 74,000.00 | 880,454.55 |
| Representation Allowance (RA) | 18,500.00 | 222,000.00 |
| Transportation Allowance (TA) | 18,500.00 | 222,000.00 |
| Clothing/Uniform Allowance | - | 198,000.00 |
| Year End Bonus | - | 1,709,683.00 |
| Cash Gift | - | 181,500.00 |
| Overtime & Night Pay | 9,959.89 | 10,813.32 |
| Other Bonuses and Allowances | 925,000.00 | 925,000.00 |
| Director's Fee & Renumeration | 38,220.00 | 458,640.00 |
| Total Other Compensation | 1,084,179.89 | 4,808,090.87 |
| Personnel Benefit Contributions | | |
| Retirement and Life Insurance Premium | 115,376.59 | 1,242,681.21 |
| Pag-Ibig Contributions | 3,700.00 | 44,000.00 |
| Philhealth Contributions | 16,512.10 | 195,409.25 |
| Employees Compensation Insurance Premiums | 4,065.58 | 44,365.58 |
| Total Personnel Benefit Contribution | 139,654.27 | 1,526,456.04 |
| Other Personnel Benefits | | |
| Terminal Leave Benefits | 914,326.61 | 914,326.61 |
| Other Personnel Benefits | 959,500.00 | 1,068,370.00 |
| Total Other Personnel Benefits | 1,873,826.61 | 1,982,696.61 |

| | | |
|---|---------------------|----------------------|
| Total Personnel Services | <u>3,961,276.77</u> | <u>18,575,064.72</u> |
| Maintenance and Other Operating Expenses | | |
| Traveling Expenses | | |
| Traveling Expenses-Local | 32,621.00 | 424,791.16 |
| Total Traveling Expenses | <u>32,621.00</u> | <u>424,791.16</u> |
| Training and Scholarship Expenses | | |
| Training Expenses | - | 138,800.00 |
| Total Training and Scholarship Expenses | <u>-</u> | <u>138,800.00</u> |
| Supplies and Materials Expenses | | |
| Office Supplies Expenses | 12,563.68 | 147,292.02 |
| Accountable Supplies Expense | 10,591.57 | 135,395.11 |
| Non Accountable Supplies Expense | 5,687.99 | 69,185.50 |
| Fuel, Oil and Lubricants Expenses | 27,737.57 | 384,637.41 |
| Chemical and Filtering Supplies Expenses | 6,900.00 | 128,171.00 |
| Electrical Supplies & Materials Expense | 60.00 | 4,176.34 |
| Semi Expendable Supplies Expense | - | 205,145.00 |
| Housekeeping/Cleaning Supplies Expense | 136.08 | 8,019.98 |
| Medical Supplies Expense | 1,244.62 | 8,881.74 |
| Other Supplies and Materials Expenses | 3,290.00 | 31,005.49 |
| Total Supplies and Materials Expenses | <u>68,211.51</u> | <u>1,121,909.59</u> |
| Utility Expenses | | |
| Electricity Expenses | 31,731.86 | 416,986.71 |
| Total Utility Expenses | <u>31,731.86</u> | <u>416,986.71</u> |
| Communication Expenses | | |
| Postage and Courier Services | 980.00 | 10,795.00 |
| Telephone Expenses | 25,170.00 | 123,381.51 |
| Internet Subscription Expenses | 1,559.00 | 62,057.13 |
| Total Communication Expenses | <u>27,709.00</u> | <u>196,233.64</u> |
| Survey, Research, Exploration and Development Expenses | | |
| Survey Expenses | - | - |
| Total Survey, Research, Exploration and Development Expenses | <u>-</u> | <u>-</u> |
| Professional Services | | |
| Legal Services | 49,225.00 | 52,304.00 |
| Auditing Services | - | 195,974.76 |
| Other Professional Services | - | - |
| Total Professional Services | <u>49,225.00</u> | <u>248,278.76</u> |
| General Services | | |
| Security Services | 99,000.45 | 396,001.80 |
| Labor & Wages | 287,254.80 | 799,238.64 |
| Total General Services | <u>386,255.25</u> | <u>1,195,240.44</u> |
| Repairs and Maintenance | | |
| Repairs and Maintenance-Infrastructure Assets | 27,956.80 | 670,412.48 |
| Repairs and Maintenance-Machinery and Equipment | 13,913.00 | 80,771.00 |
| Repairs and Maintenance-Transportation Equipment | 17,053.00 | 221,257.10 |
| Total Repairs and Maintenance | <u>58,922.80</u> | <u>972,440.58</u> |
| Taxes, Insurance Premiums and Other Fees | | |

| | | |
|---|-----------------------|----------------------|
| Taxes, Duties and Licenses | 64,496.16 | 875,410.19 |
| Fidelity Bond Premium | 2,362.50 | 27,483.76 |
| Insurance Expenses | 21,652.26 | 260,320.13 |
| Total Taxes, Insurance Premiums and Other Fees | 88,510.92 | 1,163,214.08 |
| Other Maintenance and Operating Expenses | | |
| Advertising, Promotional and Marketing Expenses | 144,000.00 | 145,879.00 |
| Printing and Publication Expenses | - | 6,407.00 |
| Representation Expenses | 29,739.10 | 85,801.51 |
| Transportation and Delivery Expenses | - | 5,100.00 |
| Rent/Lease Expenses | 900.00 | 1,800.00 |
| Membership Dues and Contributions to Organizations | - | 23,756.70 |
| Donations | 20,000.00 | 30,000.00 |
| Major Events & Conventions | - | 306,376.00 |
| Generation Transmission & Distributions Expense | 714,065.59 | 7,504,502.48 |
| Other Maintenance and Operating Expenses | 291,012.25 | 1,138,569.24 |
| Total Other Maintenance and Operating Expenses | 1,199,716.94 | 9,248,191.93 |
| Total Maintenance and Other Operating Expenses | 1,942,904.28 | 15,126,086.89 |
| Financial Expenses | | |
| Financial Expenses | | |
| Interest Expenses | 156,651.93 | 1,978,714.25 |
| Bank Charges | - | 100.00 |
| Documentary Stamp Tax Expense | - | - |
| Other Financial Charges | - | - |
| Other Financial Expenses | 156,651.93 | 1,978,814.25 |
| Non-Cash Expenses | | |
| Depreciation | | |
| Depreciation-Land Improvements | - | 542.08 |
| Depreciation-Infrastructure Assets | 321,807.75 | 3,758,167.45 |
| Depreciation-Buildings & Other Structures | 50,041.05 | 476,664.11 |
| Depreciation-Machinery & Equipment | 85,750.61 | 1,078,259.96 |
| Depreciation-Transportation Equipment | 21,557.89 | 258,906.20 |
| Depreciation-Furniture & Fixtures | - | 5,769.75 |
| Total Depreciation | 479,157.30 | 5,578,309.55 |
| Amortization | | |
| Amortization - Intangible Assets | 3,118.48 | 37,421.76 |
| Total Amortization | 3,118.48 | 37,421.76 |
| Impairment Loss | | |
| Impairment Loss-Loans and Receivables | 17,520.75 | 17,520.75 |
| Total Impairment Loss | 17,520.75 | 17,520.75 |
| Discount and Rebates | | |
| Rebates | - | - |
| Total Discount and Rebates | - | - |
| Total Non-Cash Expenses | 499,796.53 | 5,633,252.06 |
| Total Expenses | 6,560,629.51 | 41,313,217.92 |
| Profit/(Loss) Before Tax | (3,252,616.61) | 1,174,493.79 |
| Income Tax Expense/(Benefit) | - | - |
| Profit/(Loss) After Tax | (3,252,616.61) | 1,174,493.79 |
| Net Assistance/Subsidy/(Financial Assistance/Subsidy/Contribution) | - | - |
| Net Income/(Loss) | (3,252,616.61) | 1,174,493.79 |
| Other Comprehensive Income/(Loss) for the Period | | |
| Changes in Fair Value of Investments | - | - |

Translation Adjustment
Total Other Comprehensive Income/(Loss) for the Period
Comprehensive Income/(Loss)

| | |
|-----------------------|---------------------|
| - | - |
| <u>(3,252,616.61)</u> | <u>1,174,493.79</u> |

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