

BUENAVISTA WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
CORPORATE FUND
FOR THE MONTH OF DECEMBER 2023

| | CM | YTD |
|---|---------------------|----------------------|
| Income | | |
| Service and Business Income | | |
| Service Income | | |
| Other Service Income | 72,026.82 | 740,527.00 |
| Total Service Income | 72,026.82 | 740,527.00 |
| Business Income | | |
| Waterworks System Fees | 3,095,865.40 | 39,242,846.59 |
| Discounts | (2,953.45) | (35,329.18) |
| Net Waterworks System Fees | 3,092,911.95 | 39,207,517.41 |
| Sales Revenue | 20,177.09 | 237,405.47 |
| Sales Discounts | - | - |
| Net Sales Revenue | 20,177.09 | 237,405.47 |
| Fines & Penalties - Business Income | 55,759.67 | 767,488.52 |
| Total Business Income | 3,168,848.71 | 40,212,411.40 |
| Other Non-Operating Income | | |
| Interest Income | 5,145.95 | 22,349.77 |
| Total Service and Business Income | 3,246,021.48 | 40,975,288.17 |
| Total Income | 3,246,021.48 | 40,975,288.17 |
| Expenses | | |
| Personnel Services | | |
| Salaries and Wages | | |
| Salaries and Wages-Regular | 898,055.00 | 10,753,126.00 |
| Total Salaries and Wages | 898,055.00 | 10,753,126.00 |
| Other Compensation | | |
| Personnel Economic Relief Allowance (PERA) | 74,000.00 | 888,000.00 |
| Representation Allowance (RA) | 23,500.00 | 247,000.00 |
| Transportation Allowance (TA) | 23,500.00 | 247,000.00 |
| Clothing/Uniform Allowance | - | 222,000.00 |
| Year End Bonus | - | 1,792,819.00 |
| Cash Gift | - | 185,000.00 |
| Overtime & Night Pay | 16,040.06 | 41,920.92 |
| Other Bonuses and Allowances | 1,110,000.00 | 1,110,000.00 |
| Director's Fee & Renumeration | 30,870.00 | 647,535.00 |
| Total Other Compensation | 1,277,910.06 | 5,381,274.92 |
| Personnel Benefit Contributions | | |
| Retirement and Life Insurance Premium | 107,766.60 | 1,290,375.13 |
| Pag-Ibig Contributions | 3,700.00 | 44,400.00 |
| Philhealth Contributions | 17,124.82 | 205,222.74 |
| Employees Compensation Insurance Premiums | 3,700.00 | 44,400.00 |
| Total Personnel Benefit Contribution | 132,291.42 | 1,584,397.87 |
| Other Personnel Benefits | | |
| Terminal Leave Benefits | 958,613.22 | 958,613.22 |
| Other Personnel Benefits | 925,000.00 | 1,571,398.72 |
| Total Other Personnel Benefits | 1,883,613.22 | 2,530,011.94 |

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| Total Personnel Services | 4,191,869.70 | 20,248,810.73 |
| Maintenance and Other Operating Expenses | | |
| Traveling Expenses | | |
| Traveling Expenses-Local | 24,809.00 | 344,919.51 |
| Total Traveling Expenses | 24,809.00 | 344,919.51 |
| Training and Scholarship Expenses | | |
| Training Expenses | 40,000.00 | 237,660.00 |
| Total Training and Scholarship Expenses | 40,000.00 | 237,660.00 |
| Supplies and Materials Expenses | | |
| Office Supplies Expenses | 11,203.73 | 162,415.77 |
| Accountable Supplies Expense | 9,026.71 | 111,481.93 |
| Non Accountable Supplies Expense | 5,771.92 | 69,005.09 |
| Fuel, Oil and Lubricants Expenses | 26,962.98 | 302,693.11 |
| Chemical and Filtering Supplies Expenses | 6,900.00 | 127,057.20 |
| Electrical Supplies & Materials Expense | 481.78 | 5,097.86 |
| Semi Expendable Supplies Expense | 32,680.00 | 282,465.34 |
| Housekeeping/Cleaning Supplies Expense | 1,202.55 | 30,061.72 |
| Medical Supplies Expense | 410.71 | 13,268.98 |
| Other Supplies and Materials Expenses | 2,500.09 | 24,784.29 |
| Total Supplies and Materials Expenses | 97,140.47 | 1,128,331.29 |
| Utility Expenses | | |
| Electricity Expenses | 24,651.70 | 384,717.32 |
| Total Utility Expenses | 24,651.70 | 384,717.32 |
| Communication Expenses | | |
| Postage and Courier Services | 400.00 | 11,075.00 |
| Telephone Expenses | 21,000.00 | 119,900.00 |
| Internet Subscription Expenses | 1,559.00 | 62,043.00 |
| Total Communication Expenses | 22,959.00 | 193,018.00 |
| Survey, Research, Exploration and Development Expenses | | |
| Survey Expenses | - | - |
| Total Survey, Research, Exploration and Development Expen | - | - |
| Professional Services | | |
| Legal Services | 500.00 | 4,827.00 |
| Auditing Services | - | 30,051.00 |
| Other Professional Services | - | - |
| Total Professional Services | 500.00 | 34,878.00 |
| General Services | | |
| Security Services | 66,880.40 | 401,282.40 |
| Labor & Wages | 238,488.77 | 1,374,132.06 |
| Total General Services | 305,369.17 | 1,775,414.46 |
| Repairs and Maintenance | | |
| Repairs and Maintenance-Infrastructure Assets | 73,637.40 | 666,885.81 |
| Repairs and Maintenance-Machinery and Equipment | 10,970.00 | 505,977.12 |
| Repairs and Maintenance-Transportation Equipment | 14,670.00 | 92,783.00 |
| Total Repairs and Maintenance | 99,277.40 | 1,265,645.93 |
| Taxes, Insurance Premiums and Other Fees | | |

| | | |
|---|-----------------------|-----------------------|
| Taxes, Duties and Licenses | 63,425.29 | 825,687.77 |
| Fidelity Bond Premium | 3,801.25 | 30,853.92 |
| Insurance Expenses | 21,983.14 | 264,467.36 |
| Total Taxes, Insurance Premiums and Other Fees | 89,209.68 | 1,121,009.05 |
| Other Maintenance and Operating Expenses | | |
| Advertising, Promotional and Marketing Expenses | 110,000.00 | 121,105.00 |
| Printing and Publication Expenses | - | 7,880.00 |
| Representation Expenses | 22,233.00 | 65,030.52 |
| Transportation and Delivery Expenses | - | - |
| Rent/Lease Expenses | 1,200.00 | 2,400.00 |
| Membership Dues and Contributions to Organizations | - | 24,413.40 |
| Donations | - | 10,000.00 |
| Major Events & Conventions | 16,200.00 | 272,552.00 |
| Generation Transmission & Distributions Expense | 652,728.19 | 8,260,353.27 |
| Other Maintenance and Operating Expenses | 247,484.00 | 946,425.60 |
| Total Other Maintenance and Operating Expenses | 1,049,845.19 | 9,710,159.79 |
| Total Maintenance and Other Operating Expenses | 1,753,761.61 | 16,195,753.35 |
| Financial Expenses | | |
| Financial Expenses | | |
| Interest Expenses | 142,714.16 | 1,803,156.95 |
| Bank Charges | 100.00 | 300.00 |
| Documentary Stamp Tax Expense | - | - |
| Other Financial Charges | - | - |
| Other Financial Expenses | 142,814.16 | 1,803,456.95 |
| Non-Cash Expenses | | |
| Depreciation | | |
| Depreciation-Land Improvements | - | - |
| Depreciation-Infrastructure Assets | 325,197.18 | 3,902,906.96 |
| Depreciation-Buildings & Other Structures | 51,737.98 | 620,855.76 |
| Depreciation-Machinery & Equipment | 77,395.07 | 989,982.57 |
| Depreciation-Transportation Equipment | 23,225.19 | 263,696.58 |
| Depreciation-Furniture & Fixtures | - | - |
| Total Depreciation | 477,555.42 | 5,777,441.87 |
| 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 | 17,611.45 | 17,611.45 |
| Total Impairment Loss | 17,611.45 | 17,611.45 |
| Discount and Rebates | | |
| Rebates | - | - |
| Total Discount and Rebates | - | - |
| Total Non-Cash Expenses | 498,285.35 | 5,832,475.08 |
| Total Expenses | 6,586,730.82 | 44,080,496.11 |
| Profit/(Loss) Before Tax | (3,340,709.34) | (3,105,207.94) |
| Income Tax Expense/(Benefit) | | |
| Profit/(Loss) After Tax | (3,340,709.34) | (3,105,207.94) |
| Net Assistance/Subsidy/(Financial Assistance/Subsidy/Contribution) | | |
| Net Income/(Loss) | (3,340,709.34) | (3,105,207.94) |
| 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>(3,340,709.34)</u> | <u>(3,105,207.94)</u> |

Prepared by:


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Approved by:


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