

**CABUYAO WATER DISTRICT  
 DETAILED STATEMENT OF COMPREHENSIVE INCOME  
 FOR THE MONTH ENDED APRIL 30, 2019**

**Income**

**Service and Business Income**

**Service Income**

Registration Fees	154,720.13
Fines and Penalties-Service Income	299,460.07
Other Service Income	1,013,000.00

**Total Service Income** 1,467,180.20

**Business Income**

Waterworks System Fees	7,702,902.01
Sales Revenue	(1,602.55)
<i>Sales Discounts</i>	-
Net Sales	<u>(1,602.55)</u>
Interest Income	-
Royalty Fees	-

**Total Business Income** 7,701,299.46

**Total Service and Business Income** 9,168,479.66

**Miscellaneous Income**

Miscellaneous Income	-
<b>Total Miscellaneous Income</b>	<u><u>-</u></u>

**Total Other Non-Operating Income** -

**Total Income** 9,168,479.66

**Expenses**

**Personnel Services**

**Salaries and Wages**

Salaries and Wages-Regular	(1,600,545.28)
Salaries and Wages-Casual/Contractual	(320,365.99)

**Total Salaries and Wages** (1,920,911.27)

**Other Compensation**

Personnel Economic Relief Allowance (PERA)	(208,000.00)
Representation Allowance (RA)	(23,500.00)
Transportation Allowance (TA)	(23,500.00)
Clothing/Uniform Allowance	-
Honoraria	(25,725.00)
Overtime and Night Pay	(113,743.86)
Year End Bonus	-

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Cash Gift	-
Other Bonuses and Allowances	(102,500.00)
<b>Total Other Compensation</b>	<b><u>(496,968.86)</u></b>
 <b>Personnel Benefit Contributions</b>	
Retirement and Life Insurance Premiums	(191,525.38)
Employees Compensation Insurance Premiums	(10,400.00)
Pag-IBIG Contributions	(23,800.00)
PhilHealth Contributions	(20,439.70)
Provident/Welfare Fund Contributions	-
<b>Total Personnel Benefit Contributions</b>	<b><u>(246,165.08)</u></b>
 <b>Other Personnel Benefits</b>	
Terminal Leave Benefits	(125,874.77)
Other Personnel Benefits	-
<b>Total Other Personnel Benefits</b>	<b><u>(125,874.77)</u></b>
<b>Total Personnel Services</b>	<b><u>(2,789,919.98)</u></b>
 <b>Maintenance and Other Operating Expenses</b>	
<b>Traveling Expenses</b>	
Traveling Expenses-Local	(36,159.12)
<b>Total Traveling Expenses</b>	<b><u>(36,159.12)</u></b>
 <b>Training and Scholarship Expenses</b>	
Training Expenses	(217,975.10)
<b>Total Training and Scholarship Expenses</b>	<b><u>(217,975.10)</u></b>
 <b>Supplies and Materials Expenses</b>	
Office Supplies Expenses	(14,068.00)
Food Supplies Expenses	(29,971.90)
Drugs and Medicines Expenses	-
Medical, Dental and Laboratory Supplies Expenses	-
Fuel, Oil and Lubricants Expenses	(95,195.04)
Chemical and Filtering Supplies Expenses	(250,470.00)
Semi-Expendable Machinery and Equipment Expenses	-
Semi-Expendable Furniture, Fixtures and Books Expenses	-
Other Supplies and Materials Expenses	(24,049.50)
<b>Total Supplies and Materials Expenses</b>	<b><u>(413,754.44)</u></b>
 <b>Utility Expenses</b>	
Water Expenses	(2,617.88)
Electricity Expenses	(20,573.41)
<b>Total Utility Expenses</b>	<b><u>(23,191.29)</u></b>

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<b>Communication Expenses</b>	
Postage and Courier Services	-
Telephone Expenses	(21,228.68)
Internet Subscription Expenses	-
<b>Total Communication Expenses</b>	<u><u>(21,228.68)</u></u>
<b>Awards/Rewards, Prizes and Indemnities</b>	
Awards/Rewards Expenses	-
<b>Total Awards/Rewards, Prizes and Indemnities</b>	<u><u>-</u></u>
<b>Survey, Research, Exploration and Development Expenses</b>	
Survey Expenses	-
<b>Total Survey, Research, Exploration and Development Expenses</b>	<u><u>-</u></u>
<b>Demolition/Relocation and Desilting/Drilling/Dredging Expenses</b>	
<b>Generation, Transmission and Distribution Expenses</b>	
Generation, Transmission and Distribution Expenses	<u>(1,312,283.11)</u>
<b>Confidential, Intelligence and Extraordinary Expenses</b>	
Extraordinary and Miscellaneous Expenses	(5,259.00)
<b>Total Confidential, Intelligence and Extraordinary Expenses</b>	<u><u>(5,259.00)</u></u>
<b>Professional Services</b>	
Legal Services	(150.00)
Auditing Services	-
Other Professional Services	(12,000.00)
<b>Total Professional Services</b>	<u><u>(12,150.00)</u></u>
<b>General Services</b>	
Security Services	(53,441.32)
<b>Total General Services</b>	<u><u>(53,441.32)</u></u>
<b>Repairs and Maintenance</b>	
Repairs and Maintenance-Infrastructure Assets	(605,423.44)
Repairs and Maintenance-Buildings and Other Structures	(291,531.38)
Repairs and Maintenance-Machinery and Equipment	(14,200.00)
Repairs and Maintenance-Transportation Equipment	(71,479.00)
Repairs And Maintenance- Furniture And Fixtures	-
Repairs And Maintenance- Semi Expandable Machinery Equipment	-
Repairs And Maintenance- Semi Expandable Furniture , Fixtures And B	-
<b>Total Repairs and Maintenance</b>	<u><u>(982,633.82)</u></u>

**CABUYAO WATER DISTRICT**  
**DETAILED STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE MONTH ENDED APRIL 30, 2019**

<b>Taxes, Insurance Premiums and Other Fees</b>	
Taxes, Duties and Licenses	(217,925.32)
Fidelity Bond Premiums	-
Insurance Expenses	(1,397.76)
<b>Total Taxes, Insurance Premiums and Other Fees</b>	<u><b>(219,323.08)</b></u>
<b>Other Maintenance and Operating Expenses</b>	
Advertising, Promotional and Marketing Expenses	-
Printing and Publication Expenses	(700.00)
Representation Expenses	-
Rent/Lease Expenses	(37,295.16)
Membership Dues and Contributions to Organizations	(1,000.00)
Other Maintenance and Operating Expenses	(170,988.93)
<b>Total Other Maintenance and Operating Expenses</b>	<u><b>(209,984.09)</b></u>
<b>Total Maintenance and Other Operating Expenses</b>	<u><b>(3,507,383.05)</b></u>
<b>Financial Expenses</b>	
<b>Financial Expenses</b>	
Interest Expenses	(11,066.00)
Bank Charges	-
<b>Total Financial Expenses</b>	<u><b>(11,066.00)</b></u>
<b>Non-Cash Expenses</b>	
<b>Depreciation</b>	
Depreciation-Land Improvements	(5,230.51)
Depreciation - Infrastructure Assets	(919,471.75)
Depreciation-Buildings and Other Structures	(8,339.04)
Depreciation-Machinery and Equipment	(237,295.06)
Depreciation-Transportation Equipment	(40,293.43)
Depreciation-Furniture, Fixtures and Books	(4,864.79)
Depreciation-Leased Assets	-
<b>Total Depreciation</b>	<u><b>(1,215,494.58)</b></u>
<b>Amortization</b>	
Amortization-Intangible Assets	(6,837.38)
<b>Total Amortization</b>	<u><b>(6,837.38)</b></u>
<b>Impairment Loss</b>	
Impairment Loss-Loans and Receivables	-
<b>Total Impairment Loss</b>	<u><b>-</b></u>
<b>Losses</b>	

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**Discount and Rebates**

<b>Total Non-Cash Expenses</b>	<u><b>(1,222,331.96)</b></u>
<b>Total Expenses</b>	<u><b>(7,530,700.99)</b></u>
<b>Profit/(Loss) Before Tax</b>	<b>1,637,778.67</b>
<b>Income Tax Expense/(Benefit)</b>	<u><b>-</b></u>
<b>Profit/(Loss) After Tax</b>	<b>1,637,778.67</b>
<b>Net Income/(Loss)</b>	<u><b>1,637,778.67</b></u>
<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>	<u><b>-</b></u>
<b>Comprehensive Income/(Loss)</b>	<u><u><b>1,637,778.67</b></u></u>

Prepared by:



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Noted by:



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