

CABUYAO WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
FOR THE MONTH ENDED AUGUST 31, 2019

Income

Service and Business Income

Service Income

Registration Fees	216,824.49
Fines and Penalties-Service Income	316,415.44
Other Service Income	39,245.00

Total Service Income	572,484.93
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Business Income

Waterworks System Fees	7,757,928.62
Sales Revenue	34,371.38
<i>Sales Discounts</i>	-
Net Sales	34,371.38
Interest Income	-
Royalty Fees	-

Total Business Income	7,792,300.00
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Total Service and Business Income	8,364,784.93
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Miscellaneous Income

Miscellaneous Income	-
Total Miscellaneous Income	-

Total Other Non-Operating Income	-
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Total Income	8,364,784.93
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Expenses

Personnel Services

Salaries and Wages

Salaries and Wages-Regular	(808,952.99)
Salaries and Wages-Casual/Contractual	(176,434.03)

Total Salaries and Wages	(985,387.02)
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Other Compensation

Personnel Economic Relief Allowance (PERA)	(102,000.00)
Representation Allowance (RA)	(23,500.00)
Transportation Allowance (TA)	(23,500.00)
Clothing/Uniform Allowance	-
Honoraria	-
Overtime and Night Pay	(85,364.62)
Year End Bonus	-

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Cash Gift	-
Other Bonuses and Allowances	-
Total Other Compensation	<u>(234,364.62)</u>
Personnel Benefit Contributions	
Retirement and Life Insurance Premiums	(193,981.56)
Employees Compensation Insurance Premiums	(10,200.00)
Pag-IBIG Contributions	(23,600.00)
PhilHealth Contributions	(20,241.07)
Provident/Welfare Fund Contributions	-
Total Personnel Benefit Contributions	<u>(248,022.63)</u>
Other Personnel Benefits	
Terminal Leave Benefits	(77,865.34)
Other Personnel Benefits	-
Total Other Personnel Benefits	<u>(77,865.34)</u>
Total Personnel Services	<u>(1,545,639.61)</u>
Maintenance and Other Operating Expenses	
Traveling Expenses	
Traveling Expenses-Local	(40,207.07)
Total Traveling Expenses	<u>(40,207.07)</u>
Training and Scholarship Expenses	
Training Expenses	(29,950.50)
Total Training and Scholarship Expenses	<u>(29,950.50)</u>
Supplies and Materials Expenses	
Office Supplies Expenses	(97,672.30)
Food Supplies Expenses	(22,607.35)
Drugs and Medicines Expenses	-
Medical, Dental and Laboratory Supplies Expenses	-
Fuel, Oil and Lubricants Expenses	(94,964.08)
Chemical and Filtering Supplies Expenses	(326,715.00)
Semi-Expendable Machinery and Equipment Expenses	(50,688.00)
Semi-Expendable Furniture, Fixtures and Books Expenses	-
Other Supplies and Materials Expenses	(2,317.00)
Total Supplies and Materials Expenses	<u>(594,963.73)</u>
Utility Expenses	
Water Expenses	(2,255.68)
Electricity Expenses	(21,359.72)
Total Utility Expenses	<u>(23,615.40)</u>

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Communication Expenses	
Postage and Courier Services	-
Telephone Expenses	(18,927.49)
Internet Subscription Expenses	-
Total Communication Expenses	<u><u>(18,927.49)</u></u>
Awards/Rewards, Prizes and Indemnities	
Awards/Rewards Expenses	-
Total Awards/Rewards, Prizes and Indemnities	<u><u>-</u></u>
Survey, Research, Exploration and Development Expenses	
Survey Expenses	-
Total Survey, Research, Exploration and Development Expenses	<u><u>-</u></u>
Demolition/Relocation and Desilting/Drilling/Dredging Expenses	
Generation, Transmission and Distribution Expenses	
Generation, Transmission and Distribution Expenses	(1,349,509.42)
Total Generation, Transmission and Distribution Expenses	<u><u>(1,349,509.42)</u></u>
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	-
Total Confidential, Intelligence and Extraordinary Expenses	<u><u>-</u></u>
Professional Services	
Legal Services	(200.00)
Auditing Services	-
Other Professional Services	(150,000.00)
Total Professional Services	<u><u>(150,200.00)</u></u>
General Services	
Security Services	(189,922.20)
Total General Services	<u><u>(189,922.20)</u></u>
Repairs and Maintenance	
Repairs and Maintenance-Infrastructure Assets	(294,152.90)
Repairs and Maintenance-Buildings and Other Structures	(123,636.00)
Repairs and Maintenance-Machinery and Equipment	(35,100.00)
Repairs and Maintenance-Transportation Equipment	(149,744.54)
Repairs And Maintenance- Furniture And Fixtures	-
Repairs And Maintenance- Semi Expandable Machinery Equipment	-
Repairs And Maintenance- Semi Expandable Furniture , Fixtures And B	-
Total Repairs and Maintenance	<u><u>(602,633.44)</u></u>

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Taxes, Insurance Premiums and Other Fees	
Taxes, Duties and Licenses	(227,861.90)
Fidelity Bond Premiums	-
Insurance Expenses	-
Total Taxes, Insurance Premiums and Other Fees	<u><u>(227,861.90)</u></u>
Other Maintenance and Operating Expenses	
Advertising, Promotional and Marketing Expenses	-
Printing and Publication Expenses	-
Representation Expenses	(6,677.00)
Rent/Lease Expenses	(37,295.16)
Membership Dues and Contributions to Organizations	(2,500.00)
Directors and Committees Member Fees	(29,400.00)
Other Maintenance and Operating Expenses	(74,086.00)
Total Other Maintenance and Operating Expenses	<u><u>(149,958.16)</u></u>
Total Maintenance and Other Operating Expenses	<u><u>(3,377,749.31)</u></u>
Financial Expenses	
Financial Expenses	
Interest Expenses	(9,454.00)
Bank Charges	(200.00)
Other Financial Charges	(150,000.00)
Total Financial Expenses	<u><u>(159,654.00)</u></u>
Non-Cash Expenses	
Depreciation	
Depreciation-Land Improvements	(5,230.51)
Depreciation - Infrastructure Assets	(954,662.85)
Depreciation-Buildings and Other Structures	(8,339.04)
Depreciation-Machinery and Equipment	(231,647.40)
Depreciation-Transportation Equipment	(40,293.43)
Depreciation-Furniture, Fixtures and Books	(3,461.61)
Depreciation-Leased Assets	-
Total Depreciation	<u><u>(1,243,634.84)</u></u>
Amortization	
Amortization-Intangible Assets	(6,837.38)
Total Amortization	<u><u>(6,837.38)</u></u>
Impairment Loss	
Impairment Loss-Loans and Receivables	-
Total Impairment Loss	<u><u>-</u></u>

**CABUYAO WATER DISTRICT
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Losses	
Discount and Rebates	
Total Non-Cash Expenses	<u>(1,250,472.22)</u>
Total Expenses	<u>(6,333,515.14)</u>
Profit/(Loss) Before Tax	2,031,269.79
Income Tax Expense/(Benefit)	-
Profit/(Loss) After Tax	<u>2,031,269.79</u>
Net Income/(Loss)	<u>2,031,269.79</u>
Other Comprehensive Income/(Loss) for the Period	
Changes in Fair Value of Investments	-
Translation Adjustment	-
Total Other Comprehensive Income/(Loss) for the Period	<u>-</u>
Comprehensive Income/(Loss)	<u><u>2,031,269.79</u></u>

Prepared by:



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Noted by:



ARNOLD G. VALENCIA
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