

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

Income

Service and Business Income

Service Income

Registration Fees	19,732.34
Fines and Penalties-Service Income	267,671.00
Other Service Income	55,563.19

Total Service Income 342,966.53

Business Income

Waterworks System Fees	7,746,501.83
Sales Revenue	2,864.00
<i>Sales Discounts</i>	-
Net Sales	<u>2,864.00</u>
Interest Income	7,261.84
Royalty Fees	-

Total Business Income 7,756,627.67

Total Service and Business Income 8,099,594.20

Miscellaneous Income

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

Total Other Non-Operating Income -

Total Income 8,099,594.20

Expenses

Personnel Services

Salaries and Wages

Salaries and Wages-Regular	(2,942,973.27)
Salaries and Wages-Casual/Contractual	(149,786.65)

Total Salaries and Wages (3,092,759.92)

Other Compensation

Personnel Economic Relief Allowance (PERA)	(366,000.00)
Representation Allowance (RA)	(23,500.00)
Transportation Allowance (TA)	(23,500.00)
Clothing/Uniform Allowance	-
Honoraria	-
Overtime and Night Pay	(216,736.43)
Year End Bonus	-

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Cash Gift	-
Other Bonuses and Allowances	(1,916,000.00)
Total Other Compensation	<u>(2,545,736.43)</u>
Personnel Benefit Contributions	
Retirement and Life Insurance Premiums	(229,269.08)
Employees Compensation Insurance Premiums	(12,200.00)
Pag-IBIG Contributions	(27,600.00)
PhilHealth Contributions	(24,275.08)
Provident/Welfare Fund Contributions	-
Total Personnel Benefit Contributions	<u>(293,344.16)</u>
Other Personnel Benefits	
Terminal Leave Benefits	(12,736.37)
Other Personnel Benefits	-
Total Other Personnel Benefits	<u>(12,736.37)</u>
Total Personnel Services	<u>(5,944,576.88)</u>
Maintenance and Other Operating Expenses	
Traveling Expenses	
Traveling Expenses-Local	(16,816.00)
Total Traveling Expenses	<u>(16,816.00)</u>
Training and Scholarship Expenses	
Training Expenses	-
Total Training and Scholarship Expenses	<u>-</u>
Supplies and Materials Expenses	
Office Supplies Expenses	(28,812.00)
Food Supplies Expenses	(11,461.55)
Drugs and Medicines Expenses	-
Medical, Dental and Laboratory Supplies Expenses	-
Fuel, Oil and Lubricants Expenses	(3,460.00)
Chemical and Filtering Supplies Expenses	(518,535.00)
Semi-Expendable Machinery and Equipment Expenses	(80,073.00)
Semi-Expendable Furniture, Fixtures and Books Expenses	(15,162.25)
Other Supplies and Materials Expenses	(73,426.00)
Total Supplies and Materials Expenses	<u>(730,929.80)</u>
Utility Expenses	
Water Expenses	(2,045.84)
Electricity Expenses	(18,827.17)
Total Utility Expenses	<u>(20,873.01)</u>

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Communication Expenses	
Postage and Courier Services	-
Telephone Expenses	(13,239.58)
Internet Subscription Expenses	-
Total Communication Expenses	<u><u>(13,239.58)</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	<u><u>(1,844,659.63)</u></u>
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	(17,901.37)
Total Confidential, Intelligence and Extraordinary Expenses	<u><u>(17,901.37)</u></u>
Professional Services	
Legal Services	(50.00)
Auditing Services	-
Other Professional Services	(15,000.00)
Total Professional Services	<u><u>(15,050.00)</u></u>
General Services	
Security Services	(124,529.69)
Total General Services	<u><u>(124,529.69)</u></u>
Repairs and Maintenance	
Repairs and Maintenance-Infrastructure Assets	(115,305.08)
Repairs and Maintenance-Buildings and Other Structures	-
Repairs and Maintenance-Machinery and Equipment	(17,030.00)
Repairs and Maintenance-Transportation Equipment	(10,150.40)
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>(142,485.48)</u></u>


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Taxes, Insurance Premiums and Other Fees	
Taxes, Duties and Licenses	(698,724.70)
Fidelity Bond Premiums	-
Insurance Expenses	(7,923.72)
Total Taxes, Insurance Premiums and Other Fees	<u>(706,648.42)</u>
Other Maintenance and Operating Expenses	
Advertising, Promotional and Marketing Expenses	-
Printing and Publication Expenses	-
Representation Expenses	(7,413.00)
Rent/Lease Expenses	(37,295.16)
Membership Dues and Contributions to Organizations	(8,500.00)
Directors and Committees Member Fees	(25,908.75)
Other Maintenance and Operating Expenses	(731,149.40)
Total Other Maintenance and Operating Expenses	<u>(810,266.31)</u>
Total Maintenance and Other Operating Expenses	<u>(4,443,399.29)</u>
Financial Expenses	
Financial Expenses	
Interest Expenses	(9,304.00)
Bank Charges	-
Other Financial Charges	600,000.00
Total Financial Expenses	<u>590,696.00</u>
Non-Cash Expenses	
Depreciation	
Depreciation-Land Improvements	(5,230.51)
Depreciation - Infrastructure Assets	(958,972.01)
Depreciation-Buildings and Other Structures	(8,339.04)
Depreciation-Machinery and Equipment	(225,685.45)
Depreciation-Transportation Equipment	(42,664.22)
Depreciation-Furniture, Fixtures and Books	(3,461.61)
Depreciation-Leased Assets	-
Total Depreciation	<u>(1,244,352.84)</u>
Amortization	
Amortization-Intangible Assets	(6,362.40)
Total Amortization	<u>(6,362.40)</u>
Impairment Loss	
Impairment Loss-Loans and Receivables	-
Total Impairment Loss	<u>-</u>

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Losses	
Discount and Rebates	
Total Non-Cash Expenses	(1,250,715.24)
Total Expenses	(11,047,995.41)
Profit/(Loss) Before Tax	(2,948,401.21)
Income Tax Expense/(Benefit)	-
Profit/(Loss) After Tax	(2,948,401.21)
Net Income/(Loss)	(2,948,401.21)
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)	(2,948,401.21)

Prepared by:


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Noted by:


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