

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

Income

Service and Business Income

Service Income

Registration Fees	290,014.00
Fines and Penalties-Service Income	396,595.91
Other Service Income	481,971.00

Total Service Income	<u>1,168,580.91</u>
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Business Income

Waterworks System Fees	7,107,761.84
Sales Revenue	6,486.07
<i>Sales Discounts</i>	-
Net Sales	<u>6,486.07</u>

Interest Income	-
Royalty Fees	-

Total Business Income	<u>7,114,247.91</u>
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Total Service and Business Income	<u>8,282,828.82</u>
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Miscellaneous Income

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

Total Other Non-Operating Income	<u>-</u>
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Total Income	<u>8,282,828.82</u>
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Expenses

Personnel Services

Salaries and Wages

Salaries and Wages-Regular	(795,678.00)
Salaries and Wages-Casual/Contractual	(139,710.23)

Total Salaries and Wages	<u>(935,388.23)</u>
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Other Compensation

Personnel Economic Relief Allowance (PERA)	(103,000.00)
Representation Allowance (RA)	(23,500.00)
Transportation Allowance (TA)	(23,500.00)
Clothing/Uniform Allowance	(644,136.00)
Honoraria	(71,040.00)
Overtime and Night Pay	(95,180.28)
Year End Bonus	-

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Cash Gift	-
Other Bonuses and Allowances	-
Total Other Compensation	<u>(960,356.28)</u>
Personnel Benefit Contributions	
Retirement and Life Insurance Premiums	(178,045.20)
Employees Compensation Insurance Premiums	(10,200.00)
Pag-IBIG Contributions	(40,082.30)
PhilHealth Contributions	-
Provident/Welfare Fund Contributions	-
Total Personnel Benefit Contributions	<u>(228,327.50)</u>
Other Personnel Benefits	
Terminal Leave Benefits	(302,818.30)
Other Personnel Benefits	-
Total Other Personnel Benefits	<u>(302,818.30)</u>
Total Personnel Services	<u>(2,426,890.31)</u>
Maintenance and Other Operating Expenses	
Traveling Expenses	
Traveling Expenses-Local	(16,282.00)
Total Traveling Expenses	<u>(16,282.00)</u>
Training and Scholarship Expenses	
Training Expenses	(57,600.00)
Total Training and Scholarship Expenses	<u>(57,600.00)</u>
Supplies and Materials Expenses	
Office Supplies Expenses	(98,478.17)
Food Supplies Expenses	(26,864.08)
Drugs and Medicines Expenses	-
Medical, Dental and Laboratory Supplies Expenses	-
Fuel, Oil and Lubricants Expenses	(91,137.27)
Chemical and Filtering Supplies Expenses	(214,545.00)
Semi-Expendable Machinery and Equipment Expenses	(40,732.00)
Semi-Expendable Furniture, Fixtures and Books Expenses	(3,108.00)
Other Supplies and Materials Expenses	(13,805.50)
Total Supplies and Materials Expenses	<u>(488,670.02)</u>
Utility Expenses	
Water Expenses	(1,567.22)
Electricity Expenses	(18,104.83)
Total Utility Expenses	<u>(19,672.05)</u>

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Communication Expenses	
Postage and Courier Services	-
Telephone Expenses	(27,602.23)
Internet Subscription Expenses	-
Total Communication Expenses	<u><u>(27,602.23)</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>(988,940.92)</u></u>
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	(8,129.69)
Total Confidential, Intelligence and Extraordinary Expenses	<u><u>(8,129.69)</u></u>
Professional Services	
Legal Services	(250.00)
Auditing Services	-
Other Professional Services	(192,200.00)
Total Professional Services	<u><u>(192,450.00)</u></u>
General Services	
Security Services	(64,496.09)
Total General Services	<u><u>(64,496.09)</u></u>
Repairs and Maintenance	
Repairs and Maintenance-Infrastructure Assets	(269,682.67)
Repairs and Maintenance-Buildings and Other Structures	(73,935.00)
Repairs and Maintenance-Machinery and Equipment	(7,350.00)
Repairs and Maintenance-Transportation Equipment	(40,329.00)
Repairs And Maintenance- Furniture And Fixtures	-
Repairs And Maintenance- Semi Expandable Machinery Equipment	(18,374.87)
Repairs And Maintenance- Semi Expandable Furniture , Fixtures And B	-
Total Repairs and Maintenance	<u><u>(409,671.54)</u></u>

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Taxes, Insurance Premiums and Other Fees	
Taxes, Duties and Licenses	(249,151.73)
Fidelity Bond Premiums	-
Insurance Expenses	-
Total Taxes, Insurance Premiums and Other Fees	(249,151.73)
 Other Maintenance and Operating Expenses	
Advertising, Promotional and Marketing Expenses	-
Printing and Publication Expenses	-
Representation Expenses	(27,959.10)
Rent/Lease Expenses	(34,347.60)
Membership Dues and Contributions to Organizations	(10,000.00)
Other Maintenance and Operating Expenses	(14,331.68)
Total Other Maintenance and Operating Expenses	(86,638.38)
 Total Maintenance and Other Operating Expenses	 (2,609,304.65)
 Financial Expenses	
Financial Expenses	
Interest Expenses	(12,251.00)
Bank Charges	-
Total Financial Expenses	(12,251.00)
 Non-Cash Expenses	
Depreciation	
Depreciation-Land Improvements	(5,230.51)
Depreciation - Infrastructure Assets	(919,471.75)
Depreciation-Buildings and Other Structures	(8,339.04)
Depreciation-Machinery and Equipment	(214,940.26)
Depreciation-Transportation Equipment	(40,293.43)
Depreciation-Furniture, Fixtures and Books	(5,131.27)
Depreciation-Leased Assets	-
Total Depreciation	(1,193,406.26)
 Amortization	
Amortization-Intangible Assets	(6,837.38)
Total Amortization	(6,837.38)
 Impairment Loss	
Impairment Loss-Loans and Receivables	-
Total Impairment Loss	-
 Losses	

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Discount and Rebates	
Total Non-Cash Expenses	<u>(1,200,243.64)</u>
Total Expenses	<u>(6,248,689.60)</u>
Profit/(Loss) Before Tax	2,034,139.22
Income Tax Expense/(Benefit)	<u>-</u>
Profit/(Loss) After Tax	2,034,139.22
Net Income/(Loss)	<u>2,034,139.22</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>2,034,139.22</u></u>

Prepared by:


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Noted by:


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