

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

**Income**

**Service and Business Income**

**Service Income**

Registration Fees	191,868.81
Fines and Penalties-Service Income	310,890.00
Other Service Income	541,947.70

**Total Service Income** 1,044,706.51

**Business Income**

Waterworks System Fees	7,683,363.74
Sales Revenue	(6,394.14)
<i>Sales Discounts</i>	-
Net Sales	<u>(6,394.14)</u>
Interest Income	2,511.81
Royalty Fees	-

**Total Business Income** 7,679,481.41

**Total Service and Business Income** 8,724,187.92

**Miscellaneous Income**

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

**Total Other Non-Operating Income** -

**Total Income** 8,724,187.92

**Expenses**

**Personnel Services**

**Salaries and Wages**

Salaries and Wages-Regular	(1,589,734.23)
Salaries and Wages-Casual/Contractual	(308,871.50)

**Total Salaries and Wages** (1,898,605.73)

**Other Compensation**

Personnel Economic Relief Allowance (PERA)	(206,000.00)
Representation Allowance (RA)	(23,500.00)
Transportation Allowance (TA)	(23,500.00)
Clothing/Uniform Allowance	-
Honoraria	(25,725.00)
Overtime and Night Pay	(151,145.20)
Year End Bonus	-

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Cash Gift	-
Other Bonuses and Allowances	(100,000.00)
<b>Total Other Compensation</b>	<b><u>(529,870.20)</u></b>
<b>Personnel Benefit Contributions</b>	
Retirement and Life Insurance Premiums	(190,962.72)
Employees Compensation Insurance Premiums	(10,300.00)
Pag-IBIG Contributions	(44,058.00)
PhilHealth Contributions	-
Provident/Welfare Fund Contributions	-
<b>Total Personnel Benefit Contributions</b>	<b><u>(245,320.72)</u></b>
<b>Other Personnel Benefits</b>	
Terminal Leave Benefits	(147,685.72)
Other Personnel Benefits	-
<b>Total Other Personnel Benefits</b>	<b><u>(147,685.72)</u></b>
<b>Total Personnel Services</b>	<b><u>(2,821,482.37)</u></b>
<b>Maintenance and Other Operating Expenses</b>	
<b>Traveling Expenses</b>	
Traveling Expenses-Local	(19,104.00)
<b>Total Traveling Expenses</b>	<b><u>(19,104.00)</u></b>
<b>Training and Scholarship Expenses</b>	
Training Expenses	(39,858.63)
<b>Total Training and Scholarship Expenses</b>	<b><u>(39,858.63)</u></b>
<b>Supplies and Materials Expenses</b>	
Office Supplies Expenses	(36,060.00)
Food Supplies Expenses	(19,405.41)
Drugs and Medicines Expenses	-
Medical, Dental and Laboratory Supplies Expenses	-
Fuel, Oil and Lubricants Expenses	(73,607.97)
Chemical and Filtering Supplies Expenses	(208,600.00)
Semi-Expendable Machinery and Equipment Expenses	(5,500.00)
Semi-Expendable Furniture, Fixtures and Books Expenses	(13,825.00)
Other Supplies and Materials Expenses	(124,945.55)
<b>Total Supplies and Materials Expenses</b>	<b><u>(481,943.93)</u></b>
<b>Utility Expenses</b>	
Water Expenses	(3,163.57)
Electricity Expenses	(19,470.31)
<b>Total Utility Expenses</b>	<b><u>(22,633.88)</u></b>

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<b>Communication Expenses</b>	
Postage and Courier Services	-
Telephone Expenses	(26,442.50)
Internet Subscription Expenses	-
<b>Total Communication Expenses</b>	<u><u>(26,442.50)</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><u>(1,233,935.69)</u></u>
<b>Confidential, Intelligence and Extraordinary Expenses</b>	
Extraordinary and Miscellaneous Expenses	(3,505.00)
<b>Total Confidential, Intelligence and Extraordinary Expenses</b>	<u><u>(3,505.00)</u></u>
<b>Professional Services</b>	
Legal Services	(150.00)
Auditing Services	-
Other Professional Services	-
<b>Total Professional Services</b>	<u><u>(150.00)</u></u>
<b>General Services</b>	
Security Services	(173,644.02)
<b>Total General Services</b>	<u><u>(173,644.02)</u></u>
<b>Repairs and Maintenance</b>	
Repairs and Maintenance-Infrastructure Assets	(121,825.53)
Repairs and Maintenance-Buildings and Other Structures	(35,201.00)
Repairs and Maintenance-Machinery and Equipment	(4,587.00)
Repairs and Maintenance-Transportation Equipment	(70,659.00)
Repairs And Maintenance- Furniture And Fixtures	-
Repairs And Maintenance- Semi Expandable Machinery Equipment	(14,100.00)
Repairs And Maintenance- Semi Expandable Furniture , Fixtures And B	-
<b>Total Repairs and Maintenance</b>	<u><u>(246,372.53)</u></u>

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<b>Taxes, Insurance Premiums and Other Fees</b>	
Taxes, Duties and Licenses	(210,932.01)
Fidelity Bond Premiums	-
Insurance Expenses	(1,685.70)
<b>Total Taxes, Insurance Premiums and Other Fees</b>	<b>(212,617.71)</b>
 <b>Other Maintenance and Operating Expenses</b>	
Advertising, Promotional and Marketing Expenses	-
Printing and Publication Expenses	-
Representation Expenses	-
Rent/Lease Expenses	(37,295.16)
Membership Dues and Contributions to Organizations	(41,763.50)
Other Maintenance and Operating Expenses	(62,838.15)
<b>Total Other Maintenance and Operating Expenses</b>	<b>(141,896.81)</b>
 <b>Total Maintenance and Other Operating Expenses</b>	 <b>(2,602,104.70)</b>
 <b>Financial Expenses</b>	
<b>Financial Expenses</b>	
Interest Expenses	(11,463.00)
Bank Charges	-
<b>Total Financial Expenses</b>	<b>(11,463.00)</b>
 <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	(238,404.71)
Depreciation-Transportation Equipment	(40,293.43)
Depreciation-Furniture, Fixtures and Books	(5,131.27)
Depreciation-Leased Assets	-
<b>Total Depreciation</b>	<b>(1,216,870.71)</b>
 <b>Amortization</b>	
Amortization-Intangible Assets	(6,837.38)
<b>Total Amortization</b>	<b>(6,837.38)</b>
 <b>Impairment Loss</b>	
Impairment Loss-Loans and Receivables	-
<b>Total Impairment Loss</b>	<b>-</b>
 <b>Losses</b>	

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**Discount and Rebates**

<b>Total Non-Cash Expenses</b>	<u><b>(1,223,708.09)</b></u>
<b>Total Expenses</b>	<u><b>(6,658,758.16)</b></u>
<b>Profit/(Loss) Before Tax</b>	<b>2,065,429.76</b>
<b>Income Tax Expense/(Benefit)</b>	<u><b>-</b></u>
<b>Profit/(Loss) After Tax</b>	<b>2,065,429.76</b>
<b>Net Income/(Loss)</b>	<u><b>2,065,429.76</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>2,065,429.76</b></u></u>

Prepared by:

  
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Noted by:

  
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