

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

**Income**

**Service and Business Income**

**Service Income**

Registration Fees	16,229.17
Fines and Penalties-Service Income	333,451.86
Other Service Income	32,401.28

**Total Service Income** 382,082.31

**Business Income**

Waterworks System Fees	7,884,066.89
Sales Revenue	(586.63)
<i>Sales Discounts</i>	-
Net Sales	<u>(586.63)</u>
Interest Income	-
Royalty Fees	-

**Total Business Income** 7,883,480.26

**Total Service and Business Income** 8,265,562.57

**Miscellaneous Income**

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

**Total Other Non-Operating Income** -

**Total Income** 8,265,562.57

**Expenses**

**Personnel Services**

**Salaries and Wages**

Salaries and Wages-Regular	(802,285.00)
Salaries and Wages-Casual/Contractual	(138,701.03)

**Total Salaries and Wages** (940,986.03)

**Other Compensation**

Personnel Economic Relief Allowance (PERA)	(104,000.00)
Representation Allowance (RA)	(23,500.00)
Transportation Allowance (TA)	(23,500.00)
Clothing/Uniform Allowance	-
Honoraria	(29,400.00)
Overtime and Night Pay	(51,116.62)
Year End Bonus	-

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Cash Gift	-
Other Bonuses and Allowances	(1,696,002.00)
<b>Total Other Compensation</b>	<b><u>(1,927,518.62)</u></b>
<b>Personnel Benefit Contributions</b>	
Retirement and Life Insurance Premiums	(192,483.60)
Employees Compensation Insurance Premiums	(10,400.00)
Pag-IBIG Contributions	(24,000.00)
PhilHealth Contributions	(20,439.70)
Provident/Welfare Fund Contributions	-
<b>Total Personnel Benefit Contributions</b>	<b><u>(247,323.30)</u></b>
<b>Other Personnel Benefits</b>	
Terminal Leave Benefits	(84,450.20)
Other Personnel Benefits	-
<b>Total Other Personnel Benefits</b>	<b><u>(84,450.20)</u></b>
<b>Total Personnel Services</b>	<b><u>(3,200,278.15)</u></b>
<b>Maintenance and Other Operating Expenses</b>	
<b>Traveling Expenses</b>	
Traveling Expenses-Local	(14,898.00)
<b>Total Traveling Expenses</b>	<b><u>(14,898.00)</u></b>
<b>Training and Scholarship Expenses</b>	
Training Expenses	(106,340.00)
<b>Total Training and Scholarship Expenses</b>	<b><u>(106,340.00)</u></b>
<b>Supplies and Materials Expenses</b>	
Office Supplies Expenses	(66,447.50)
Food Supplies Expenses	(14,991.04)
Drugs and Medicines Expenses	-
Medical, Dental and Laboratory Supplies Expenses	-
Fuel, Oil and Lubricants Expenses	(125,786.89)
Chemical and Filtering Supplies Expenses	(296,492.03)
Semi-Expendable Machinery and Equipment Expenses	(241,840.00)
Semi-Expendable Furniture, Fixtures and Books Expenses	-
Other Supplies and Materials Expenses	(65,621.00)
<b>Total Supplies and Materials Expenses</b>	<b><u>(811,178.46)</u></b>
<b>Utility Expenses</b>	
Water Expenses	(4,714.88)
Electricity Expenses	(19,396.47)
<b>Total Utility Expenses</b>	<b><u>(24,111.35)</u></b>

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<b>Communication Expenses</b>	
Postage and Courier Services	-
Telephone Expenses	(17,942.20)
Internet Subscription Expenses	-
<b>Total Communication Expenses</b>	<u><u>(17,942.20)</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>(1,654,687.82)</u></u>
<b>Confidential, Intelligence and Extraordinary Expenses</b>	
Extraordinary and Miscellaneous Expenses	(4,968.93)
<b>Total Confidential, Intelligence and Extraordinary Expenses</b>	<u><u>(4,968.93)</u></u>
<b>Professional Services</b>	
Legal Services	(150.00)
Auditing Services	-
Other Professional Services	(65,000.00)
<b>Total Professional Services</b>	<u><u>(65,150.00)</u></u>
<b>General Services</b>	
Security Services	(188,217.67)
<b>Total General Services</b>	<u><u>(188,217.67)</u></u>
<b>Repairs and Maintenance</b>	
Repairs and Maintenance-Infrastructure Assets	(105,316.02)
Repairs and Maintenance-Buildings and Other Structures	(103,925.50)
Repairs and Maintenance-Machinery and Equipment	(35,300.00)
Repairs and Maintenance-Transportation Equipment	(60,455.00)
Repairs And Maintenance- Furniture And Fixtures	-
Repairs And Maintenance- Semi Expandable Machinery Equipment	(7,340.00)
Repairs And Maintenance- Semi Expandable Furniture , Fixtures And B	-
<b>Total Repairs and Maintenance</b>	<u><u>(312,336.52)</u></u>


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<b>Taxes, Insurance Premiums and Other Fees</b>	
Taxes, Duties and Licenses	(182,270.33)
Fidelity Bond Premiums	-
Insurance Expenses	-
<b>Total Taxes, Insurance Premiums and Other Fees</b>	<b>(182,270.33)</b>
 <b>Other Maintenance and Operating Expenses</b>	
Advertising, Promotional and Marketing Expenses	-
Printing and Publication Expenses	(11,500.00)
Representation Expenses	-
Rent/Lease Expenses	(37,295.16)
Membership Dues and Contributions to Organizations	-
Other Maintenance and Operating Expenses	(62,297.77)
<b>Total Other Maintenance and Operating Expenses</b>	<b>(111,092.93)</b>
 <b>Total Maintenance and Other Operating Expenses</b>	 <b>(3,493,194.21)</b>
 <b>Financial Expenses</b>	
<b>Financial Expenses</b>	
Interest Expenses	(10,666.00)
Bank Charges	-
<b>Total Financial Expenses</b>	<b>(10,666.00)</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	(231,606.88)
Depreciation-Transportation Equipment	(40,293.43)
Depreciation-Furniture, Fixtures and Books	(3,751.59)
Depreciation-Leased Assets	-
<b>Total Depreciation</b>	<b>(1,208,693.20)</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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<b>Discount and Rebates</b>	
<b>Total Non-Cash Expenses</b>	<u>(1,215,530.58)</u>
<b>Total Expenses</b>	<u>(7,919,668.94)</u>
<b>Profit/(Loss) Before Tax</b>	345,893.63
<b>Income Tax Expense/(Benefit)</b>	<u>-</u>
<b>Profit/(Loss) After Tax</b>	345,893.63
<b>Net Income/(Loss)</b>	<u>345,893.63</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>-</u>
<b>Comprehensive Income/(Loss)</b>	<u><u>345,893.63</u></u>

Prepared by:

  
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Noted by:

  
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