

**CABUYAO WATER DISTRICT
 DETAILED STATEMENT OF COMPREHENSIVE INCOME
 FOR THE MONTH ENDED SEPTEMBER 30, 2019**

Income

Service and Business Income

Service Income

Registration Fees	124,922.09
Fines and Penalties-Service Income	328,824.50
Other Service Income	41,165.00

Total Service Income	494,911.59
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Business Income

Waterworks System Fees	7,865,149.50
Sales Revenue	16,388.54
<i>Sales Discounts</i>	-
Net Sales	16,388.54
Interest Income	4,767.32
Royalty Fees	-

Total Business Income	7,886,305.36
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Total Service and Business Income	8,381,216.95
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Miscellaneous Income

Miscellaneous Income	-
Total Miscellaneous Income	-

Total Other Non-Operating Income	-
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Total Income	8,381,216.95
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Expenses

Personnel Services

Salaries and Wages

Salaries and Wages-Regular	(3,248,689.22)
Salaries and Wages-Casual/Contractual	(664,209.87)

Total Salaries and Wages	(3,912,899.09)
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Other Compensation

Personnel Economic Relief Allowance (PERA)	(411,000.00)
Representation Allowance (RA)	(23,500.00)
Transportation Allowance (TA)	(23,500.00)
Clothing/Uniform Allowance	-
Honoraria	-
Overtime and Night Pay	(205,429.51)
Year End Bonus	-

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Cash Gift	-
Other Bonuses and Allowances	(195,000.00)
Total Other Compensation	<u>(858,429.51)</u>
Personnel Benefit Contributions	
Retirement and Life Insurance Premiums	(194,795.35)
Employees Compensation Insurance Premiums	(10,300.00)
Pag-IBIG Contributions	(23,800.00)
PhilHealth Contributions	(20,393.26)
Provident/Welfare Fund Contributions	-
Total Personnel Benefit Contributions	<u>(249,288.61)</u>
Other Personnel Benefits	
Terminal Leave Benefits	(111,739.48)
Other Personnel Benefits	-
Total Other Personnel Benefits	<u>(111,739.48)</u>
 Total Personnel Services	 <u>(5,132,356.69)</u>
Maintenance and Other Operating Expenses	
Traveling Expenses	
Traveling Expenses-Local	(27,016.00)
Total Traveling Expenses	<u>(27,016.00)</u>
Training and Scholarship Expenses	
Training Expenses	(80,855.00)
Total Training and Scholarship Expenses	<u>(80,855.00)</u>
Supplies and Materials Expenses	
Office Supplies Expenses	(32,384.42)
Food Supplies Expenses	(10,215.68)
Drugs and Medicines Expenses	-
Medical, Dental and Laboratory Supplies Expenses	-
Fuel, Oil and Lubricants Expenses	(92,602.38)
Chemical and Filtering Supplies Expenses	(457,470.00)
Semi-Expendable Machinery and Equipment Expenses	(51,621.00)
Semi-Expendable Furniture, Fixtures and Books Expenses	-
Other Supplies and Materials Expenses	(62,208.00)
Total Supplies and Materials Expenses	<u>(706,501.48)</u>
Utility Expenses	
Water Expenses	(1,120.50)
Electricity Expenses	(15,400.56)
Total Utility Expenses	<u>(16,521.06)</u>

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Communication Expenses	
Postage and Courier Services	-
Telephone Expenses	(17,582.96)
Internet Subscription Expenses	-
Total Communication Expenses	<u><u>(17,582.96)</u></u>
Awards/Rewards, Prizes and Indemnities	
Awards/Rewards Expenses	(71,618.75)
Total Awards/Rewards, Prizes and Indemnities	<u><u>(71,618.75)</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	(1,317,968.78)
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	(11,525.79)
Total Confidential, Intelligence and Extraordinary Expenses	<u><u>(11,525.79)</u></u>
Professional Services	
Legal Services	(650.00)
Auditing Services	-
Other Professional Services	(28,000.00)
Total Professional Services	<u><u>(28,650.00)</u></u>
General Services	
Security Services	(133,139.26)
Total General Services	<u><u>(133,139.26)</u></u>
Repairs and Maintenance	
Repairs and Maintenance-Infrastructure Assets	(128,836.49)
Repairs and Maintenance-Buildings and Other Structures	(86,941.00)
Repairs and Maintenance-Machinery and Equipment	(18,550.00)
Repairs and Maintenance-Transportation Equipment	(85,725.26)
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>(320,052.75)</u></u>

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Taxes, Insurance Premiums and Other Fees	
Taxes, Duties and Licenses	(232,171.09)
Fidelity Bond Premiums	-
Insurance Expenses	-
Total Taxes, Insurance Premiums and Other Fees	<u>(232,171.09)</u>
Other Maintenance and Operating Expenses	
Advertising, Promotional and Marketing Expenses	-
Printing and Publication Expenses	-
Representation Expenses	(2,335.00)
Rent/Lease Expenses	(37,295.16)
Membership Dues and Contributions to Organizations	(5,562.50)
Directors and Committees Member Fees	(25,725.00)
Other Maintenance and Operating Expenses	(317,834.02)
Total Other Maintenance and Operating Expenses	<u>(388,751.68)</u>
Total Maintenance and Other Operating Expenses	<u>(3,352,354.60)</u>
Financial Expenses	
Financial Expenses	
Interest Expenses	(9,417.00)
Bank Charges	-
Other Financial Charges	(150,000.00)
Total Financial Expenses	<u>(159,417.00)</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	(229,092.24)
Depreciation-Transportation Equipment	(40,293.43)
Depreciation-Furniture, Fixtures and Books	(3,461.61)
Depreciation-Leased Assets	-
Total Depreciation	<u>(1,241,079.68)</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>

**CABUYAO WATER DISTRICT
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Losses	
Discount and Rebates	
Total Non-Cash Expenses	<u>(1,247,442.08)</u>
Total Expenses	<u>(9,891,570.37)</u>
Profit/(Loss) Before Tax	(1,510,353.42)
Income Tax Expense/(Benefit)	-
Profit/(Loss) After Tax	<u>(1,510,353.42)</u>
Net Income/(Loss)	<u>(1,510,353.42)</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>(1,510,353.42)</u></u>

Prepared by:



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Noted by:



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