

CABUYAO WATER DISTRICT
COMPARATIVE DETAILED STATEMENT OF COMPREHENSIVE INCOME
AS OF DECEMBER 2019 AND 2018

	<u>2019</u>	<u>2018</u>	<u>Variance</u>
Income			
Service and Business Income			
Service Income			
Registration Fees	2,124,368.87	3,187,060.80	(1,062,691.93)
Fines and Penalties-Service Income	3,896,654.99	3,394,133.72	502,521.27
Other Service Income	2,898,546.17	301,642.27	2,596,903.90
Total Service Income	8,919,570.03	6,882,836.79	2,036,733.24
Business Income			
Waterworks System Fees	92,029,343.90	83,857,943.24	8,171,400.66
Sales Revenue	74,925.09	141,242.74	(66,317.65)
<i>Sales Discounts</i>	-	-	-
Net Sales	74,925.09	141,242.74	(66,317.65)
Interest Income	16,276.19	17,967.22	(1,691.03)
Royalty Fees	4,430,000.00	1,485,000.00	2,945,000.00
Total Business Income	96,550,545.18	85,502,153.20	11,048,391.98
Total Service and Business Income	105,470,115.21	92,384,989.99	13,085,125.22
Miscellaneous Income			
Miscellaneous Income	-	-	-
Total Miscellaneous Income	-	-	-
Total Other Non-Operating Income	-	-	-
Total Income	105,470,115.21	92,384,989.99	13,085,125.22
Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages-Regular	(20,158,354.23)	(16,270,886.63)	3,887,467.60
Salaries and Wages-Casual/Contractual	(3,249,328.66)	(3,715,540.72)	(466,212.06)
Total Salaries and Wages	(23,407,682.89)	(19,986,427.35)	3,421,255.54
Other Compensation			
Personnel Economic Relief Allowance (PERA)	(2,587,000.00)	(2,092,636.35)	494,363.65
Representation Allowance (RA)	(282,000.00)	(222,000.00)	60,000.00
Transportation Allowance (TA)	(282,000.00)	(222,000.00)	60,000.00
Clothing/Uniform Allowance	(710,136.00)	(446,215.35)	263,920.65
Honoraria	(188,640.00)	(365,007.00)	(176,367.00)
Overtime and Night Pay	(1,627,146.97)	(1,198,895.87)	428,251.10
Year End Bonus	(1,618,591.80)	(1,388,688.00)	229,903.80
Cash Gift	-	-	-
Other Bonuses and Allowances	(4,916,632.28)	(3,888,125.69)	1,028,506.59
Total Other Compensation	(12,212,147.05)	(9,823,568.26)	2,388,578.79
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	(2,359,459.45)	(1,834,575.02)	524,884.43
Employees Compensation Insurance Premiums	(127,500.00)	(98,193.35)	29,306.65
Pag-IBIG Contributions	(346,998.30)	(199,200.00)	147,798.30
PhilHealth Contributions	(189,889.77)	(206,768.95)	(16,879.18)

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Provident/Welfare Fund Contributions	-	-	-
Total Personnel Benefit Contributions	(3,023,847.52)	(2,338,737.32)	685,110.20
Other Personnel Benefits			
Terminal Leave Benefits	(1,263,068.19)	(146,128.54)	1,116,939.65
Other Personnel Benefits	-	(864,025.23)	(864,025.23)
Total Other Personnel Benefits	(1,263,068.19)	(1,010,153.77)	252,914.42
Total Personnel Services	(39,906,745.65)	(33,158,886.70)	6,747,858.95
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses-Local	(444,684.34)	(257,129.88)	187,554.46
Total Traveling Expenses	(444,684.34)	(257,129.88)	187,554.46
Training and Scholarship Expenses			
Training Expenses	(808,209.02)	(971,741.00)	(163,531.98)
Total Training and Scholarship Expenses	(808,209.02)	(971,741.00)	(163,531.98)
Supplies and Materials Expenses			
Office Supplies Expenses	(522,302.75)	(461,799.49)	60,503.26
Food Supplies Expenses	(240,331.89)	(236,167.58)	4,164.31
Drugs and Medicines Expenses	-	(11,190.50)	(11,190.50)
Medical, Dental and Laboratory Supplies Expenses	(78,638.76)	(54,230.64)	24,408.12
Fuel, Oil and Lubricants Expenses	(993,957.07)	(1,028,574.68)	(34,617.61)
Chemical and Filtering Supplies Expenses	(3,830,556.27)	(1,908,966.10)	1,921,590.17
Semi-Expendable Machinery and Equipment Expenses	(689,856.00)	(424,357.36)	265,498.64
Semi-Expendable Furniture, Fixtures and Books Expenses	(56,033.00)	(244,554.95)	(188,521.95)
Other Supplies and Materials Expenses	(401,234.55)	(88,871.60)	312,362.95
Total Supplies and Materials Expenses	(6,812,910.29)	(4,458,712.90)	2,354,197.39
Utility Expenses			
Water Expenses	(29,429.22)	(36,218.67)	(6,789.45)
Electricity Expenses	(269,169.88)	(251,765.05)	17,404.83
Total Utility Expenses	(298,599.10)	(287,983.72)	10,615.38
Communication Expenses			
Postage and Courier Services	-	(1,055.00)	(1,055.00)
Telephone Expenses	(234,354.78)	(249,407.36)	(15,052.58)
Internet Subscription Expenses	-	(30,757.85)	(30,757.85)
Total Communication Expenses	(234,354.78)	(281,220.21)	(46,865.43)
Awards/Rewards, Prizes and Indemnities			
Awards/Rewards Expenses	(73,118.75)	(40,201.00)	32,917.75
Total Awards/Rewards, Prizes and Indemnities	(73,118.75)	(40,201.00)	32,917.75
Survey, Research, Exploration and Development Expenses			
Survey Expenses	-	-	-
Total Survey, Research, Exploration and Development Expenses	-	-	-
Demolition/Relocation and Desilting/Drilling/Dredging Expenses			
Generation, Transmission and Distribution Expenses			

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Generation, Transmission and Distribution Expenses	(16,206,687.14)	(14,162,526.37)	2,044,160.77
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	(94,328.60)	(81,982.79)	12,345.81
Total Confidential, Intelligence and Extraordinary Expenses	(94,328.60)	(81,982.79)	12,345.81
Professional Services			
Legal Services	(6,745.00)	(20,420.00)	(13,675.00)
Auditing Services	(239,700.85)	-	239,700.85
Other Professional Services	(784,820.00)	(891,680.00)	(106,860.00)
Total Professional Services	(1,031,265.85)	(912,100.00)	119,165.85
General Services			
Security Services	(1,535,769.94)	(1,293,702.08)	242,067.86
Total General Services	(1,535,769.94)	(1,293,702.08)	242,067.86
Repairs and Maintenance			
Repairs and Maintenance-Infrastructure Assets	(2,064,248.97)	(1,403,285.65)	660,963.32
Repairs and Maintenance-Buildings and Other Structures	(1,064,338.38)	(1,061,545.51)	2,792.87
Repairs and Maintenance-Machinery and Equipment	(385,816.79)	(707,344.00)	(321,527.21)
Repairs and Maintenance-Transportation Equipment	(848,808.51)	(983,309.82)	(134,501.31)
Repairs And Maintenance- Furniture And Fixtures	-	(9,445.61)	(9,445.61)
Repairs And Maintenance- Semi Expandable Machinery Equip	(39,814.87)	(36,204.00)	3,610.87
Repairs And Maintenance- Semi Expandable Furniture , Fixtur	-	(8,880.00)	(8,880.00)
Total Repairs and Maintenance	(4,403,027.52)	(4,210,014.59)	193,012.93
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses	(3,139,664.89)	(2,531,662.68)	608,002.21
Fidelity Bond Premiums	(48,750.00)	-	48,750.00
Insurance Expenses	(38,837.42)	(33,786.86)	5,050.56
Total Taxes, Insurance Premiums and Other Fees	(3,227,252.31)	(2,603,699.54)	623,552.77
Other Maintenance and Operating Expenses			
Advertising, Promotional and Marketing Expenses	(23,000.00)	(4,230.00)	18,770.00
Printing and Publication Expenses	(12,200.00)	(270,600.00)	(258,400.00)
Representation Expenses	(70,499.10)	(24,501.87)	45,997.23
Rent/Lease Expenses	(443,878.78)	(412,171.20)	31,707.58
Membership Dues and Contributions to Organizations	(133,538.00)	(66,757.00)	66,781.00
Directors and Committees Member Fees	(180,258.75)	-	180,258.75
Other Maintenance and Operating Expenses	(2,010,389.29)	(1,336,083.70)	674,305.59
Total Other Maintenance and Operating Expenses	(2,873,763.92)	(2,114,343.77)	759,420.15
Total Maintenance and Other Operating Expenses	(38,043,971.56)	(31,675,357.86)	6,368,613.70
Financial Expenses			
Financial Expenses			
Interest Expenses	(124,325.00)	(323,531.98)	(199,206.98)
Bank Charges	(300.00)	-	300.00
Other Financial Charges	-	-	-
Total Financial Expenses	(124,625.00)	(323,531.98)	(198,906.98)
Non-Cash Expenses			
Depreciation			

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Depreciation-Land Improvements	(62,766.12)	245,834.69	308,600.81
Depreciation - Infrastructure Assets	(11,293,455.14)	(9,339,051.62)	1,954,403.52
Depreciation-Buildings and Other Structures	(100,068.48)	(158,065.63)	(57,997.15)
Depreciation-Machinery and Equipment	(2,750,385.79)	(4,029,427.84)	(1,279,042.05)
Depreciation-Transportation Equipment	(488,262.74)	(533,509.44)	(45,246.70)
Depreciation-Furniture, Fixtures and Books	(48,241.46)	(214,078.01)	(165,836.55)
Depreciation-Leased Assets	-	(34,696.06)	(34,696.06)
Total Depreciation	(14,743,179.73)	(14,062,993.91)	680,185.82
Amortization			
Amortization-Intangible Assets	(80,148.64)	(121,194.62)	(41,045.98)
Total Amortization	(80,148.64)	(121,194.62)	(41,045.98)
Impairment Loss			
Impairment Loss-Loans and Receivables	-	-	-
Total Impairment Loss	-	-	-
Losses			
Discount and Rebates			
Total Non-Cash Expenses	(14,823,328.37)	(14,184,188.52)	639,139.85
Total Expenses	(92,898,670.58)	(79,341,965.06)	13,556,705.52
Profit/(Loss) Before Tax	12,571,444.63	13,043,024.93	(471,580.30)
Income Tax Expense/(Benefit)	-	-	-
Profit/(Loss) After Tax	12,571,444.63	13,043,024.93	(471,580.30)
Net Income/(Loss)	12,571,444.63	13,043,024.93	(471,580.30)
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)	12,571,444.63	13,043,024.93	(471,580.30)