

CABUYAO WATER DISTRICT
Detailed Statements of Comprehensive Income
For the year ended December 31, 2021

	2021	2020
Income		
Service and Business Income		
Service Income		
Registration Fees	4,419,013.66	3,799,970.93
Fines and Penalties-Service Income	3,452,960.17	1,694,405.89
Other Service Income	422,691.23	290,152.51
Total Service Income	8,294,665.06	5,784,529.33
Business Income		
Waterworks System Fees	114,924,964.22	104,165,479.15
Sales Revenue	237,101.08	101,655.74
Interest Income	7,935.16	13,245.42
Royalty Fees	4,968,108.90	3,472,121.00
Total Business Income	120,138,109.36	107,752,501.31
Total Service and Business Income	128,432,774.42	113,537,030.64
Total Income	128,432,774.42	113,537,030.64
Expenses		
Personnel Services		
Salaries and Wages		
Salaries and Wages-Regular	(17,425,758.00)	(16,882,836.72)
Salaries and Wages-Casual/Contractual	(12,837,190.87)	(9,464,646.14)
Total Salaries and Wages	(30,262,948.87)	(26,347,482.86)
Other Compensation		
Personnel Economic Relief Allowance (PERA)	(3,075,000.00)	(2,970,000.00)
Representation Allowance (RA)	(282,000.00)	(282,000.00)
Transportation Allowance (TA)	(282,000.00)	(282,000.00)
Clothing/Uniform Allowance	(794,219.00)	(778,746.94)
Honoraria	(125,000.00)	(25,000.00)
Hazard Pay	(1,968,500.00)	(1,435,500.00)
Overtime and Night Pay	(1,344,059.79)	(1,187,058.21)
Year End Bonus	(2,242,038.00)	(2,098,701.00)
Cash Gift	(641,500.00)	(623,500.00)
Mid-Year Bonus	(2,235,844.00)	(2,061,802.00)
Directors and Committee Members' Fees	(393,225.00)	(317,520.00)
Other Bonuses and Allowances	(3,913,934.15)	(3,837,000.00)
Total Other Compensation	(17,297,319.94)	(15,898,828.15)
Personnel Benefit Contributions		

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Retirement and Life Insurance Premiums	(3,223,537.77)	(3,003,968.71)
Pag-IBIG Contributions	(316,400.00)	(318,200.00)
PhilHealth Contributions	(388,454.04)	(359,778.80)
Employees Compensation Insurance Premiums	(153,500.00)	(148,000.00)
Total Personnel Benefit Contributions	(4,081,891.81)	(3,829,947.51)
Other Personnel Benefits		
Terminal Leave Benefits	(3,250,067.29)	(2,592,080.51)
Total Other Personnel Benefits	(3,250,067.29)	(2,592,080.51)
Total Personnel Services	(54,892,227.91)	(48,668,339.03)
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses-Local	(229,102.00)	(253,520.00)
Total Traveling Expenses	(229,102.00)	(253,520.00)
Training and Scholarship Expenses		
Training Expenses	(97,646.35)	(51,000.00)
Total Training and Scholarship Expenses	(97,646.35)	(51,000.00)
Supplies and Materials Expenses		
Office Supplies Expenses	(548,826.20)	(325,539.08)
Accountable Forms Expenses	(230,900.00)	-
Medical, Dental and Laboratory Supplies Expenses	(181,339.89)	(491,563.25)
Fuel, Oil and Lubricants Expenses	(1,093,751.01)	(733,019.82)
Chemical and Filtering Supplies Expenses	(3,242,215.09)	(2,938,831.34)
Semi-Expendable Machinery and Equipment Expenses	(496,418.35)	(298,683.02)
Semi-Expendable Furniture, Fixtures and Books Expenses	(159,496.12)	(99,068.00)
Other Supplies and Materials Expenses	(330,440.20)	(69,866.30)
Total Supplies and Materials Expenses	(6,283,386.86)	(4,956,570.81)
Utility Expenses		
Water Expenses	(38,613.50)	(19,602.98)
Electricity Expenses	(200,629.24)	(183,185.02)
Total Utility Expenses	(239,242.74)	(202,788.00)
Communication Expenses		
Postage and Courier Services	(675.00)	-
Telephone Expenses	(204,441.07)	(209,767.20)
Internet Subscription Expenses	(75,771.50)	-
Total Communication Expenses	(280,887.57)	(209,767.20)
Awards/Rewards, Prizes and Indemnities		

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Awards/Rewards Expenses	(88,050.00)	(70,207.35)
Total Awards/Rewards, Prizes and Indemnities	(88,050.00)	(70,207.35)
Generation, Transmission and Distribution Expenses		
Generation, Transmission and Distribution Expenses	(19,215,423.96)	(15,151,501.90)
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	(97,659.30)	(67,997.01)
Total Confidential, Intelligence and Extraordinary Expenses	(97,659.30)	(67,997.01)
Professional Services		
Legal Services	(52,865.00)	(12,587.75)
Auditing Services	-	-
Other Professional Services	(2,303,740.00)	(1,208,500.00)
Total Professional Services	(2,356,605.00)	(1,221,087.75)
General Services		
Security Services	(1,635,510.55)	(1,355,620.43)
Total General Services	(1,635,510.55)	(1,355,620.43)
Repairs and Maintenance		
Repairs and Maintenance-Infrastructure Assets	(3,730,965.68)	(3,642,426.53)
Repairs and Maintenance-Buildings and Other Structures	(1,420,212.80)	(471,472.30)
Repairs and Maintenance-Machinery and Equipment	(1,503,351.39)	(613,853.00)
Repairs and Maintenance-Transportation Equipment	(1,201,832.84)	(808,092.44)
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	-	(50,102.95)
Total Repairs and Maintenance	(7,856,362.71)	(5,585,947.22)
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	(3,047,678.91)	(3,740,553.15)
Fidelity Bond Premiums	(49,500.00)	(45,000.00)
Insurance Expenses	(36,180.33)	(42,341.75)
Total Taxes, Insurance Premiums and Other Fees	(3,133,359.24)	(3,827,894.90)
Other Maintenance and Operating Expenses		
Advertising, Promotional and Marketing Expenses	(227,900.00)	-
Printing and Publication Expenses	-	(14,450.00)
Representation Expenses	(358,305.84)	(223,393.91)
Rent/Lease Expenses	(370,120.44)	(523,263.73)
Membership Dues and Contributions to Organizations	(79,769.00)	(103,644.00)
Major Events and Conventions Expenses	(690,767.71)	-
Other Maintenance and Operating Expenses	(320,564.02)	(1,593,450.50)
Total Other Maintenance and Operating Expenses	(2,047,427.01)	(2,458,202.14)

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Total Maintenance and Other Operating Expenses	<u>(43,560,663.29)</u>	<u>(35,412,104.71)</u>
Financial Expenses		
Financial Expenses		
Interest Expenses	(5,024,160.22)	(4,816,918.70)
Bank Charges	(100.00)	(350.00)
Other Financial Charges	(30,141.02)	(39,567.06)
Total Financial Expenses	<u>(5,054,401.24)</u>	<u>(4,856,835.76)</u>
Non-Cash Expenses		
Depreciation		
Depreciation-Land Improvements	(62,766.12)	(62,766.12)
Depreciation-Infrastructure Assets	(3,899,263.04)	(10,835,360.64)
Depreciation-Buildings and Other Structures	(8,236,933.80)	(100,068.48)
Depreciation-Machinery and Equipment	(2,762,904.88)	(3,479,188.06)
Depreciation-Transportation Equipment	(530,237.06)	(511,970.64)
Depreciation-Furniture, Fixtures and Books	(6,427.61)	(28,220.20)
Total Depreciation	<u>(15,498,532.51)</u>	<u>(15,017,574.14)</u>
Amortization		
Amortization-Intangible Assets	(26,249.64)	(54,940.85)
Total Amortization	<u>(26,249.64)</u>	<u>(54,940.85)</u>
Impairment Loss		
Impairment Loss - Loans and Receivables	(47,345.51)	(110,101.66)
Total Impairment Loss	<u>(47,345.51)</u>	<u>(110,101.66)</u>
Total Non-Cash Expenses	<u>(15,572,127.66)</u>	<u>(15,182,616.65)</u>
Total Expenses	<u>(119,079,420.10)</u>	<u>(104,119,896.15)</u>
Profit/(Loss) Before Tax	9,353,354.32	9,417,134.49
Income Tax Expense		
Profit/(Loss) After Tax	<u>9,353,354.32</u>	<u>9,417,134.49</u>
Comprehensive Income/(Loss)	<u>9,353,354.32</u>	<u>9,417,134.49</u>