

MACABEBE WATER DISTRICT
 DETAILED STATEMENT OF COMPREHENSIVE INCOME
 (GENERAL FUND)
 FOR THE YEAR ENDED DECEMBER 31, 2017

2017

Income

Service and Business Income

Service Income

Registration Fees	178,200.00
Fines and Penalties-Service Income	1,747,352.94
Other Service Income	101,295.00
Total Service Income	<u>2,026,847.94</u>

Business Income

Sales Revenue	31,552,554.80
<i>Sales Discounts</i>	-
Net Sales	<u>31,552,554.80</u>
Interest Income	2,040.88
Other Business Income	179,950.00
Total Business Income	<u>31,734,545.68</u>

Total Service and Business Income **33,761,393.62**

Miscellaneous Income

Miscellaneous Income	17,750.00
Total Miscellaneous Income	<u>17,750.00</u>

Total Other Non-Operating Income **17,750.00**

Total Income **33,779,143.62**

Expenses

Personnel Services

Salaries and Wages

Salaries and Wages-Regular	3,536,508.00
Salaries and Wages-Casual/Contractual	1,978,626.56
Total Salaries and Wages	<u>5,515,134.56</u>

Other Compensation

Personnel Economic Relief Allowance (PERA)	336,000.00
Representation Allowance (RA)	102,000.00
Transportation Allowance (TA)	102,000.00
Clothing/Uniform Allowance	70,000.00
Productivity Incentive Allowance	-
Honoraria	420,525.00
Longevity Pay	20,000.00
Overtime and Night Pay	144,000.96
Year End Bonus	296,008.00
Cash Gift	70,000.00
Other Bonuses and Allowances	660,169.40
Total Other Compensation	<u>2,220,703.36</u>

Personnel Benefit Contributions

Retirement and Life Insurance Premiums	678,517.89
Pag-IBIG Contributions	16,800.00
PhilHealth Contributions	35,550.00
Employees Compensation Insurance Premiums	16,800.00
Total Personnel Benefit Contributions	<u>747,667.89</u>

Other Personnel Benefits

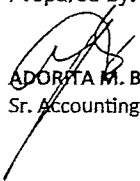
Terminal Leave Benefits	-
Other Personnel Benefits	-
Total Other Personnel Benefits	<u>-</u>

Total Personnel Services **8,483,505.81**

Maintenance and Other Operating Expenses	
Traveling Expenses	
Traveling Expenses-Local	130,206.04
Traveling Expenses-Foreign	
Total Traveling Expenses	<u>130,206.04</u>
Training and Scholarship Expenses	
Training Expenses	225,679.50
Scholarship Grants/Expenses	
Total Training and Scholarship Expenses	<u>225,679.50</u>
Supplies and Materials Expenses	
Office Supplies Expenses	418,934.38
Accountable Forms Expenses	228,331.06
Fuel, Oil and Lubricants Expenses	1,050,167.17
Chemical and Filtering Supplies Expenses	547,100.00
Other Supplies and Materials Expenses	2,212,401.44
Total Supplies and Materials Expenses	<u>4,456,934.05</u>
Utility Expenses	
Electricity Expenses	8,592,992.58
Total Utility Expenses	<u>8,592,992.58</u>
Communication Expenses	
Postage and Courier Services	701.00
Telephone Expenses	125,934.05
Internet Subscription Expenses	34,516.13
Cable, Satellite, Telegraph and Radio Expenses	9,176.14
Total Communication Expenses	<u>170,327.32</u>
Survey, Research, Exploration and Development Expenses	
Survey Expenses,	6,000.00
Total Survey, Research, Exploration and Development Expenses	<u>6,000.00</u>
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	681,486.38
Total Confidential, Intelligence and Extraordinary Expenses	<u>681,486.38</u>
Professional Services	
Legal Services	-
Auditing Services	56,180.80
Consultancy Services	-
Other Professional Services	300.00
Total Professional Services	<u>56,480.80</u>
General Services	
Other General Services	46,200.00
Total General Services	<u>46,200.00</u>
Repairs and Maintenance	
Repairs and Maintenance-Infrastructure Assets	337,004.00
Repairs and Maintenance-Buildings and Other Structures	194,649.00
Repairs and Maintenance-Machinery and Equipment	195,365.07
Repairs and Maintenance-Transportation Equipment	24,769.80
Repairs and Maintenance-Furniture and Fixtures	14,400.00
Repairs and Maintenance-Other Property, Plant and Equipment	151,774.00
Total Repairs and Maintenance	<u>917,961.87</u>
Taxes, Insurance Premiums and Other Fees	
Taxes, Duties and Licenses	353,697.85
Fidelity Bond Premiums	5,775.00
Insurance Expenses	147,497.30
Total Taxes, Insurance Premiums and Other Fees	<u>506,970.15</u>
Other Maintenance and Operating Expenses	
Advertising, Promotional and Marketing Expenses	-
Representation Expenses	424,155.50
Rent/Lease Expenses	104,500.00
Membership Dues and Contributions to Organizations	33,074.00
Subscription Expenses	3,000.00
Donations	25,463.75
Total Other Maintenance and Operating Expenses	<u>590,193.25</u>
Total Maintenance and Other Operating Expenses	<u>16,381,431.94</u>

Financial Expenses	
Financial Expenses	
Interest Expenses	699,034.00
Bank Charges	-
Total Financial Expenses	<u>699,034.00</u>
Non-Cash Expenses	
Depreciation	
Depreciation-Land Improvements	33,342.72
Depreciation-Infrastructure Assets	3,983,839.14
Depreciation-Buildings and Other Structures	161,044.38
Depreciation-Machinery and Equipment	752,678.98
Depreciation-Transportation Equipment	74,268.52
Depreciation-Furniture, Fixtures and Books	34,470.00
Depreciation-Other Property, Plant and Equipment	218,461.01
Total Depreciation	<u>5,258,104.75</u>
Impairment Loss	
Impairment Loss-Loans and Receivables	(74,197.98)
Total Impairment Loss	<u>(74,197.98)</u>
Discount and Rebates	
Other Discounts	(13,363.47)
Rebates	-
Total Discounts and Rebates	<u>(13,363.47)</u>
Total Non-Cash Expenses	<u>5,170,543.30</u>
Total Expenses	<u>30,734,515.05</u>
Profit/(Loss) Before Tax	<u>3,044,628.57</u>
Income Tax Expense/(Benefit)	-
Profit/(Loss) After Tax	<u>3,044,628.57</u>
Net Income/(Loss)	<u>3,044,628.57</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>3,044,628.57</u>
Comprehensive Income/(Loss)	<u>3,044,628.57</u>

Prepared by:


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Noted by:


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