

**LEMERY WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>2018</u>	<u>2017</u>
Income		
Business Income		
Interest Income	76,305.42	65,513.34
Share in the Profit/Revenue of Joint Venture	10,328,484.20	10,008,909.26
Other Business Income	-	-
Total Business Income	<u>10,404,789.62</u>	<u>10,074,422.60</u>
Total Service and Business Income	<u>10,404,789.62</u>	<u>10,074,422.60</u>
Miscellaneous Income		
Proceeds from Insurance/Indemnities	-	-
Miscellaneous Income	-	170.00
Total Miscellaneous Income	<u>-</u>	<u>170.00</u>
Total Other Non-Operating Income	<u>-</u>	<u>170.00</u>
Total Income	<u>10,404,789.62</u>	<u>10,074,592.60</u>
Expenses		
Personnel Services		
Salaries and Wages		
Salaries and Wages-Regular	2,533,788.00	2,268,569.49
Salaries and Wages-Casual/Contractual	-	-
Total Salaries and Wages	<u>2,533,788.00</u>	<u>2,268,569.49</u>
Other Compensation		
Personnel Economic Relief Allowance (PERA)	120,000.00	120,000.00
Representation Allowance (RA)	102,000.00	102,000.00
Transportation Allowance (TA)	102,000.00	102,000.00
Clothing/Uniform Allowance	30,000.00	25,000.00
Subsistence Allowance	-	-
Laundry Allowance	-	-
Quarters Allowance	-	-
Productivity Incentive Allowance	25,000.00	25,000.00
Overseas Allowance	-	-
Honoraria	-	-
Hazard Pay	-	-
Longevity Pay	21,200.00	10,000.00
Overtime and Night Pay	37,557.46	17,478.49
Year End Bonus	211,149.00	189,955.00
Cash Gift	25,000.00	25,000.00
Other Bonuses and Allowances	337,149.00	314,807.00
Total Other Compensation	<u>1,011,055.46</u>	<u>931,240.49</u>
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	304,054.56	272,228.34
Pag-IBIG Contributions	50,675.76	45,371.39

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	<u>2018</u>	<u>2017</u>
PhilHealth Contributions	24,573.78	20,275.00
Employees Compensation Insurance Premiums	6,000.00	6,000.00
Provident/Welfare Fund Contributions		
Total Personnel Benefit Contributions	<u>385,304.10</u>	<u>343,874.73</u>
Other Personnel Benefits		
Pension Benefits	-	-
Retirement Gratuity	-	-
Terminal Leave Benefits	-	-
Other Personnel Benefits	346,655.27	302,987.89
Total Other Personnel Benefits	<u>346,655.27</u>	<u>302,987.89</u>
Total Personnel Services	<u>4,276,802.83</u>	<u>3,846,672.60</u>
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses-Local	149,481.00	148,730.00
Traveling Expenses-Foreign	329,638.00	-
Total Traveling Expenses	<u>479,119.00</u>	<u>148,730.00</u>
Training and Scholarship Expenses		
Training Expenses	591,179.82	672,598.01
Scholarship Grants/Expenses	-	-
Total Training and Scholarship Expenses	<u>591,179.82</u>	<u>672,598.01</u>
Supplies and Materials Expenses		
Office Supplies Expenses	5,460.28	17,588.38
Accountable Forms Expenses		5,190.00
Fuel, Oil and Lubricants Expenses	185,463.82	122,412.72
Semi-Expendable Machinery and Equipment Expenses	-	-
Semi-Expendable Furniture, Fixtures and Books Expenses	-	-
Other Supplies and Materials Expenses	9,842.00	6,037.25
Total Supplies and Materials Expenses	<u>200,766.10</u>	<u>151,228.35</u>
Utility Expenses		
Water Expenses	-	-
Electricity Expenses	-	-
Gas/Heating Expenses	-	-
Other Utility Expenses	-	-
Total Utility Expenses	<u>-</u>	<u>-</u>
Communication Expenses		
Postage and Courier Services	-	-
Telephone Expenses	128,026.83	128,434.60
Internet Subscription Expenses	23,115.74	24,493.91
Cable, Satellite, Telegraph and Radio Expenses	-	-
Total Communication Expenses	<u>151,142.57</u>	<u>152,928.51</u>
Awards/Rewards, Prizes and Indemnities		
Awards/Rewards Expenses	-	-
Prizes	-	-
Indemnities	-	-
Total Awards/Rewards, Prizes and Indemnities	<u>-</u>	<u>-</u>

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	<u>2018</u>	<u>2017</u>
Survey, Research, Exploration and Development Expenses		
Survey Expenses	-	-
Research, Exploration and Development Expenses	-	-
Total Survey, Research, Exploration and Development Expenses	<u>-</u>	<u>-</u>
Demolition/Relocation and Desilting/Drilling/Dredging Expenses		
Demolition and Relocation Expenses	-	-
Desilting, Drilling and Dredging Expenses	-	-
Total Demolition/Relocation and Desilting/Dredging Expenses	<u>-</u>	<u>-</u>
Generation, Transmission and Distribution Expenses		
Generation, Transmission and Distribution Expenses	-	-
Confidential, Intelligence and Extraordinary Expenses		
Confidential Expenses	-	-
Intelligence Expenses	-	-
Extraordinary and Miscellaneous Expenses	97,739.55	98,364.32
Total Confidential, Intelligence and Extraordinary Expenses	<u>97,739.55</u>	<u>98,364.32</u>
Professional Services		
Legal Services	2,600.00	25,300.00
Auditing Services	-	-
Consultancy Services	-	-
Other Professional Services	-	1,500.00
Total Professional Services	<u>2,600.00</u>	<u>26,800.00</u>
General Services		
Environment/Sanitary Services	-	-
Janitorial Services	-	-
Security Services	-	-
Other General Services	-	-
Total General Services	<u>-</u>	<u>-</u>
Repairs and Maintenance		
Repairs and Maintenance-Investment Property	-	-
Repairs and Maintenance-Land Improvements	-	-
Repairs and Maintenance-Infrastructure Assets	-	-
Repairs and Maintenance-Buildings and Other Structures	-	-
Repairs and Maintenance-Machinery and Equipment	-	-
Repairs and Maintenance-Transportation Equipment	117,904.72	80,746.33
Repairs and Maintenance-Furniture and Fixtures	-	-
Repairs and Maintenance-Leased Assets	-	-
Repairs and Maintenance-Leased Assets Improvements	-	-
Restoration and Maintenance-Heritage Assets	-	-
Repairs and Maintenance-Service Concession Assets	-	-
Repairs and Maintenance-Exploration and Evaluation Assets	-	-
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	-	2,700.00
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Bo	-	-
Repairs and Maintenance-Other Property, Plant and Equipment	-	-
Total Repairs and Maintenance	<u>117,904.72</u>	<u>83,446.33</u>
Taxes, Insurance Premiums and Other Fees		

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 FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>2018</u>	<u>2017</u>
Taxes, Duties and Licenses	15,469.32	21,844.01
Fidelity Bond Premiums	8,850.00	8,175.00
Insurance Expenses	13,133.71	15,948.83
Total Taxes, Insurance Premiums and Other Fees	<u>37,453.03</u>	<u>45,967.84</u>
Labor and Wages		
Labor and Wages	-	-
Members' Benefits		
Members' Benefits	-	-
Receivership and Liquidation Expenses		
Receivership and Liquidation Expenses	-	-
Other Maintenance and Operating Expenses		
Advertising, Promotional and Marketing Expenses	18,000.00	8,000.00
Printing and Publication Expenses	-	-
Representation Expenses	65,761.80	70,093.92
Transportation and Delivery Expenses	-	-
Rent/Lease Expenses	-	-
Membership Dues and Contributions to Organizations	51,182.00	52,807.00
Subscription Expenses	-	-
Donations	-	-
Litigation/Acquired Assets Expenses	-	-
Directors and Committee Members' Fees	458,640.00	451,290.00
Lottery Draws Expenses	-	-
Documentary Stamps Expenses	-	-
Fees and Commission Expenses	-	-
Underwriting Expenses	-	-
Major Events and Conventions Expenses	-	-
Crop/Non-Crop Insurance Benefits	-	-
Deposit Claims Pay-out Expenses	-	-
Other Maintenance and Operating Expenses	274,927.44	285,951.30
Total Other Maintenance and Operating Expenses	<u>868,511.24</u>	<u>868,142.22</u>
Total Maintenance and Other Operating Expenses	<u>2,546,416.03</u>	<u>2,248,205.58</u>
Financial Expenses		
Financial Expenses		
Management Supervision/Trusteeship Fees	-	-
Interest Expenses	103,920.00	139,519.00
Guarantee Fees	-	-
Bank Charges	-	-
Commitment Fees	-	-
Other Financial Charges	-	-
Total Financial Expenses	<u>103,920.00</u>	<u>139,519.00</u>
Direct Costs		
Cost of Sales	-	-
Non-Cash Expenses		
Depreciation		
Depreciation-Investment Property	-	-

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	<u>2018</u>	<u>2017</u>
Depreciation-Land Improvements	-	-
Depreciation-Infrastructure Assets	3,153,309.98	3,543,021.87
Depreciation-Buildings and Other Structures	10,232.43	15,361.08
Depreciation-Machinery and Equipment	87,524.20	108,528.67
Depreciation-Transportation Equipment	195,448.96	220,508.73
Depreciation-Furniture, Fixtures and Books	-	-
Depreciation-Leased Assets	-	-
Depreciation-Leased Assets Improvements	-	-
Depreciation-Heritage Assets	-	-
Depreciation-Service Concession Assets	-	-
Depreciation-Exploration and Evaluation Assets	-	-
Depreciation-Biological Assets	-	-
Depreciation-Other Property, Plant and Equipment	-	-
Total Depreciation	<u>3,446,515.57</u>	<u>3,887,420.35</u>
Amortization		
Amortization-Service Concession-Intangible Assets	-	-
Amortization-Intangible Assets	-	-
Total Amortization	<u>-</u>	<u>-</u>
Impairment Loss		
Impairment Loss-Financial Assets Held to Maturity	-	-
Impairment Loss-Loans and Receivables	-	-
Impairment Loss-Lease Receivables	-	-
Impairment Loss-Investments in Joint Venture	-	-
Impairment Loss-Other Receivables	-	-
Impairment Loss-Inventories	-	-
Impairment Loss-Investment Property	-	-
Impairment Loss-Property, Plant and Equipment	-	-
Impairment Loss-Biological Assets	-	-
Impairment Loss-Intangible Assets	-	-
Impairment Loss-Investments in Affiliates/Associates	-	-
Impairment Loss-Domestic Investments	-	-
Impairment Loss-Investments in Stocks	-	-
Impairment Loss-Investments in Subsidiaries	-	-
Impairment Loss-Non-Current Assets Held for Sale	-	-
Impairment Loss-Service Concession-Intangible Assets	-	-
Impairment Loss-Other Investments	-	-
Impairment Loss-Investment Securities at Amortized Cost	-	-
Impairment Loss-Financial Assets-Available for Sale Securities	-	-
Impairment Loss-Other Assets	-	-
Total Impairment Loss	<u>-</u>	<u>-</u>
Losses		
Loss on Foreign Exchange (FOREX)	-	-
Loss on Sale/Redemption/Transfer of Investments	-	-
Loss on Sale of Investment Property	-	-
Loss on Sale of Property, Plant and Equipment	-	-
Loss on Sale of Biological Assets	-	-
Loss on Sale of Agricultural Produce	-	-
Loss on Sale of Intangible Assets	-	-
Loss on Sale of Assets	92,756.27	-
Loss of Assets	166,530.42	260,034.18

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	<u>2018</u>	<u>2017</u>
Loss on Initial Recognition of Biological Assets	-	-
Loss from Changes in Fair Value of Financial Instruments	-	-
Loss from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Physical Change	-	-
Loss from Changes in Fair Value Less Cost to Sell of Biological	-	-
Loss on Sale/Redemption/Transfer of Financial Liabilities	-	-
Loss on Securitization	-	-
Loss from Fair Value Adjustment in Hedge Accounting	-	-
Loss from Changes in Fair Value of Investment Property	-	-
Loss on Guaranty	-	-
Share in the Loss of Joint Venture	-	-
Share in the Loss of Associates/Affiliates	-	-
Loss Recoveries Ceded	-	-
Loss Adjustment Expenses	-	-
Rehabilitation Cost	-	-
Other Losses	-	-
Total Losses	<u>259,286.69</u>	<u>260,034.18</u>
Discount and Rebates		
Other Discounts	-	-
Rebates	-	-
Total Discounts and Rebates	<u>-</u>	<u>-</u>
Total Non-Cash Expenses	<u>3,705,802.26</u>	<u>4,147,454.53</u>
Total Expenses	<u>10,632,941.12</u>	<u>10,381,851.71</u>
Profit/(Loss) Before Tax	(228,151.50)	(307,259.11)
Income Tax Expense/(Benefit)	-	-
Profit/(Loss) After Tax	<u>(228,151.50)</u>	<u>(307,259.11)</u>
Assistance and Subsidy		
Assistance and Subsidy		
Subsidy from National Government	-	-
Subsidy from Other National Government Agencies	-	-
Assistance from Local Government Units	-	-
Assistance from Government Corporations	-	-
Subsidy from Other Funds	-	-
Subsidy from Central Office	-	-
Subsidy from Regional Office/Staff Bureau	-	-
Total Assistance and Subsidy	<u>-</u>	<u>-</u>
Financial Assistance/Subsidy/Contribution		
Financial Assistance to NGAs	-	-
Financial Assistance to Local Government Units	-	-
Financial Assistance to NGOs/POs	-	-
Subsidy to Regional Offices/Staff Bureaus	-	-
Subsidy to Operating Units	-	-
Subsidy to Other Funds	-	-
Financial Assistance to Government Corporations	-	-
Contribution to AFP Modernization	-	-
Charity Expenses	-	-

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	<u>2018</u>	<u>2017</u>
Financial Assistance/Subsidy/Contribution-Others	-	-
Total Financial Assistance/Subsidy	<u>-</u>	<u>-</u>
Net Assistance/Subsidy/(Financial Assistance/Subsidy/Contribution)	<u>-</u>	<u>-</u>
Net Income/(Loss)	<u>(228,151.50)</u>	<u>(307,259.11)</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>	<u>-</u>
Comprehensive Income/(Loss)	<u>(228,151.50)</u>	<u>(307,259.11)</u>

Prepared by:


 MARIA CECILIA M. MENDOZA
 Admin Chief C

Approved by:


 ENGR. HYDEE D. RAMIREZ
 General Manager