

MANOLO FORTICH WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
For the Month of September 30, 2018

CURRENT MONTH			Acct. Code	ACCOUNT NAME	YEAR TO DATE		
ACTUAL	BUDGET	OVER(UNDER)			ACTUAL	BUDGET	OVER(UNDER)
Income							
Service and Business Income							
108,242.25	125,000.00	16,757.75	4 02 01 990	Other Service Income(Maint. fee P10)	902,117.26	1,125,000.00	222,882.74
Business Income							
6,640,983.18	6,166,666.67	(474,316.51)	4 02 02 090	Waterworks System Fees	56,349,200.77	55,500,000.00	(849,200.77)
	(15,416.67)	(15,416.67)	4 02 02 161	Sales Discounts	(55,480.46)	(138,750.00)	(83,269.54)
10,174.94	5,000.00	(5,174.94)	4 02 02 210	Interest Income	95,565.96	45,000.00	(50,565.96)
124,625.55	55,916.67	(68,708.88)	4 02 02 230	Fines and Penalties-Service Income	1,191,706.91	503,250.00	(688,456.91)
8,705.76	93,750.00	85,044.24	4 02 02 990	Other Business Income	152,907.62	843,750.00	690,842.38
6,892,731.68	6,430,916.67	(461,815.01)		Total Service and Business Income	58,636,018.06	57,878,250.00	(757,768.06)
Miscellaneous Income							
64,474.37	833.33	(63,641.04)	4 06 03 990	Miscellaneous Income	618,794.83	7,500.00	(611,294.83)
6,957,206.05	6,431,750.00	(525,456.05)		Total Income	59,254,812.89	57,885,750.00	(1,369,062.89)
Expenses:							
Personnel Services							
Salaries and Wages							
(593,635.00)	(520,258.00)	(73,377.00)	5 01 01 010	Salaries and Wages-Regular	(4,884,277.00)	(4,682,322.00)	(201,955.00)
(203,690.00)	(596,343.00)	392,653.00	5 01 01 020	Salaries and Wages-Casual/Contractual	(2,124,037.89)	(5,367,087.00)	3,243,049.11
(797,325.00)	(1,116,601.00)	319,276.00		Total Salaries and Wages	(7,008,314.89)	(10,049,409.00)	3,041,094.11
Other Compensation							
(21,500.00)	(30,000.00)	8,500.00	5 01 02 010-1	Personnel Economic Relief Allowance (PERA)	(190,136.36)	(270,000.00)	79,863.64
(64,500.00)	(90,000.00)	25,500.00	5 01 02 010-2	Other Compensation(Adcom)	(570,409.09)	(810,000.00)	239,590.91
(13,500.00)	(13,500.00)	-	5 01 02 020	Representation Allowance (RA)	(121,500.00)	(121,500.00)	-
(13,500.00)	(13,500.00)	-	5 01 02 030	Transportation Allowance (TA)	(121,500.00)	(121,500.00)	-
	(25,000.00)	25,000.00	5 01 02 040	Clothing/Uniform Allowance	(252,000.00)	(225,000.00)	(27,000.00)
	(25,000.00)	25,000.00	5 01 02 080	Productivity Incentive Allowance	-	(225,000.00)	225,000.00
(41,746.00)	(43,488.33)	1,742.33	5 01 02 100	Honoraria(BOD)	(375,652.05)	(391,395.00)	15,742.95
	(4,166.67)	4,166.67	5 01 02 130	Overtime and Night Pay	-	(37,500.00)	37,500.00
	(186,100.17)	186,100.17	5 01 02 140	Year End Bonus	(772,374.67)	(1,674,901.50)	902,526.83
	(25,000.00)	25,000.00	5 01 02 150	Cash Gift	-	(225,000.00)	225,000.00
	(130,524.25)	130,524.25	5 01 02 990	Other Bonuses and Allowances	(252,000.00)	(1,174,718.25)	922,718.25
(154,746.00)	(586,279.42)	431,533.42		Total Other Compensation	(2,655,572.17)	(5,276,514.75)	2,620,942.58
Personnel Benefit Contributions							
(95,679.00)	(133,992.17)	38,313.17	5 01 03 010	Retirement and Life Insurance Premiums	(843,146.76)	(1,205,929.50)	362,782.74
(4,300.00)	(6,000.00)	1,700.00	5 01 03 020	Pag-IBIG Contributions	(38,100.00)	(54,000.00)	15,900.00
(9,958.42)	(16,580.67)	6,622.25	5 01 03 030	PhilHealth Contributions	(94,166.89)	(149,226.00)	55,059.11
(4,300.00)	(6,000.00)	1,700.00	5 01 03 040	Employees Compensation Insurance Premiums	(38,100.00)	(54,000.00)	15,900.00
			5 01 03 050	Provident/Welfare Fund Contributions	-	-	-
(114,237.42)	(162,572.83)	48,335.41		Total Personnel Benefit Contributions	(1,013,513.65)	(1,463,155.50)	449,641.85
Other Personnel Benefits							
			5 01 04 030	Terminal Leave Benefits	-	-	-
(5,000.00)	(41,250.00)	36,250.00	5 01 04 990	Other Personnel Benefits(annual medical check up)	(13,600.00)	(371,250.00)	357,650.00
(5,000.00)	(41,250.00)	36,250.00		Total Other Personnel Benefits	(13,600.00)	(371,250.00)	357,650.00
(1,071,308.42)	(1,906,703.25)	835,394.83		Total Personnel Services	(10,691,000.71)	(17,160,329.25)	6,469,328.54
Maintenance and Other Operating Expenses							
Traveling Expenses							
(39,513.78)	(50,000.00)	10,486.24	5 02 01 010	Traveling Expenses-Local	(521,176.22)	(450,000.00)	(71,176.22)
(39,513.78)	(50,000.00)	10,486.24		Total Traveling Expenses	(521,176.22)	(450,000.00)	(71,176.22)
Training and Scholarship Expenses							
(4,600.00)	(50,000.00)	45,400.00	5 02 01 010	Training Expenses	(221,965.00)	(450,000.00)	228,035.00
			5 02 02 020	Scholarship Grants/Expenses	-	-	-
(4,600.00)	(50,000.00)	45,400.00		Total Training and Scholarship Expenses	(221,965.00)	(450,000.00)	228,035.00
Supplies and Materials Expenses							
(15,083.33)	37,500.00	(52,583.33)	5 02 03 010	Office Supplies Expenses	(142,865.82)	337,500.00	(480,365.82)
(9,600.00)	-	(9,600.00)	5 02 03 020	Accountable Forms Expenses	(59,776.46)	-	(59,776.46)
(151,403.13)	(70,833.33)	(80,569.80)	5 02 03 090	Fuel, Oil and Lubricants Expenses	(644,632.57)	(637,500.00)	(7,132.57)
(50,560.25)	(91,666.67)	41,106.42	5 02 03 130	Chemical and Filtering Supplies Expenses	(511,052.79)	(825,000.00)	313,947.21
	-	-	5 02 03 210	Semi-Expendable Machinery and Equipment Expense	-	-	-
	-	-	5 02 03 220	Semi-Expendable Furniture, Fixtures and Books Expe	-	-	-
(405.00)	-	(405.00)	5 02 03 990	Other Supplies and Materials Expenses	(7,903.00)	-	(7,903.00)
(227,051.71)	(125,000.00)	(102,051.71)		Total Supplies and Materials Expenses	(1,366,230.64)	(1,125,000.00)	(241,230.64)
Utility Expenses							
			5 02 04 010	Water Expenses	-	-	-
(20,196.62)	(21,666.67)	1,470.05	5 02 04 020	Electricity Expenses	(188,145.97)	(195,000.00)	6,854.03
	(12,500.00)	12,500.00	5 02 04 990	Other Utility Expenses	(95,073.15)	(112,500.00)	17,426.85
(20,196.62)	(34,166.67)	13,970.05		Total Utility Expenses	(283,219.12)	(307,500.00)	24,280.88

(370.00)	(833.33)	463.33	5 02 05 010	Communication Expenses			
(4,531.14)	(8,333.33)	3,802.19	5 02 05 020	Postage and Courier Services	(5,710.67)	(7,500.00)	1,789.33
(5,140.24)	(3,333.33)	(1,806.91)	5 02 05 030	Telephone Expenses	(42,728.60)	(75,000.00)	32,271.40
(475.00)	(833.33)	358.33	5 02 05 040	Internet Subscription Expenses	(24,726.23)	(30,000.00)	5,273.77
(10,516.38)	(13,333.33)	2,816.95		Cable, Satellite, Telegraph and Radio Expenses	(3,920.00)	(7,500.00)	3,580.00
-	-	-	5 02 06 010	Total Communication Expenses	(77,085.50)	(120,000.00)	42,914.50
-	-	-	5 02 06 020	Awards/Rewards, Prizes and Indemnities	-	-	-
				Awards/Rewards Expenses	-	-	-
				Prizes	-	-	-
				Total Awards/Rewards, Prizes and Indemnities	-	-	-
(1,663,179.10)	(1,666,666.67)	3,487.57		Generation, Transmission and Distribution Expenses			
-	-	-	5 02 10 030	Generation, Transmission and Distribution Expenses	(13,729,842.28)	(15,000,000.00)	1,270,157.72
(8,166.67)	8,166.67	-	5 02 10 030-2	Confidential, Intelligence and Extraordinary Expenses			
-	-	-	5 02 10 030-3	Extraordinary and Miscellaneous Expenses	(4,000.00)	(73,500.00)	69,500.00
(8,166.67)	8,166.67	-		Miscellaneous Expenses	-	-	-
-	-	-		Cultural & Athletic Expenses	(85,953.35)	-	-
(16,900.00)	(13,333.33)	(3,566.67)	5 02 11 010	Total Confidential, Intelligence and Extraordinary	(89,953.35)	(73,500.00)	69,500.00
(25,000.00)	(13,333.33)	(11,666.67)	5 02 11 020	Professional Services			
-	-	-	5 02 11 990	Legal Services	(74,050.00)	(120,000.00)	45,950.00
(41,900.00)	(26,666.67)	(15,233.33)		Auditing Services	(110,000.00)	(120,000.00)	10,000.00
(1,666.67)	-	-	5 02 12 010	Other Professional Services	-	-	-
(1,666.67)	-	-		Total Professional Services	(184,050.00)	(240,000.00)	55,950.00
				General Services			
				Environment/Sanitary Services	-	(15,000.00)	15,000.00
				Total General Services	-	(15,000.00)	15,000.00
				Repairs and Maintenance			
(849,896.20)	(1,112,254.00)	262,357.80	5 02 13 030	Repairs and Maintenance-Infrastructure Assets	(6,102,483.49)	(10,010,286.00)	3,907,802.51
(970.00)	(31,666.67)	30,696.67	5 02 13 030-1	Maint. of River, Lake and other Intake	(72,556.70)	(285,000.00)	212,443.30
(27,100.00)	(29,166.67)	2,066.67	5 02 13 030-2	Maint. of Springs & Tunnels	(212,600.00)	(262,500.00)	49,900.00
(8,333.33)	8,333.33	-	5 02 13 030-3	Maint. Of Wells	-	(75,000.00)	75,000.00
(14,583.33)	14,583.33	-	5 02 13 030-4	Maint. of Reservoir and Tanks	(71,952.00)	(131,250.00)	59,298.00
(280,238.76)	(562,087.33)	281,848.57	5 02 13 030-5	Maint. of Trans & Dist. Mains	(3,007,876.06)	(5,058,788.00)	2,050,909.94
(117,524.39)	(133,333.33)	15,808.94	5 02 13 030-6	Maint. of Services	(963,039.90)	(1,200,000.00)	236,960.10
(150,234.04)	(95,000.00)	(55,234.04)	5 02 13 030-7	Maint. of Meters	(613,734.04)	(855,000.00)	241,265.96
(3,200.08)	(20,000.00)	16,799.92	5 02 13 030-9	Maint. of Pumping Plant Structures and Improvements	(246,546.06)	(180,000.00)	(66,546.06)
(2,018.75)	(8,333.33)	6,314.58	5 02 13 030-10	Maint. of Water Treatment Structures and Improvements	(5,707.75)	(75,000.00)	69,292.25
(8,333.33)	8,333.33	-	6 02 13 030-11	Maint. of Trans. and Distribution Structures and Improvements	-	(75,000.00)	75,000.00
(3,645.18)	(12,083.33)	8,438.15	6 02 13 030-12	Maint. of Administrative Structures and Improvements	(44,148.98)	(108,750.00)	64,601.02
(24,166.67)	24,166.67	-	5 02 13 030-13	Maint. of Power Production Equipment	(6,500.00)	(217,500.00)	211,000.00
(260,465.00)	(135,666.67)	(124,798.33)	5 02 13 030-14	Maint. of Pumping Equipment	(716,080.00)	(1,221,000.00)	504,920.00
(4,500.00)	(21,166.67)	16,666.67	5 02 13 030-15	Maint. Of Water Treatment Equipment	(115,900.00)	(190,500.00)	74,600.00
(8,333.33)	8,333.33	-	5 02-13 030-16	Maint. Of Tools, Shop and Garage Equip.	(25,842.00)	(75,000.00)	49,158.00
(2,500.00)	(23,750.00)	21,250.00	5 02 13 050	Repairs and Maintenance-Machinery and Equipment	(104,783.40)	(213,750.00)	108,966.60
(8,333.33)	8,333.33	-	5 02 13 050-1	Maint. of Office Equipment	(32,450.00)	(75,000.00)	42,550.00
(2,500.00)	(11,250.00)	8,750.00	5 02 13 050-2	Maint. Of IT Equipment	(72,333.40)	(101,250.00)	28,916.60
(4,166.67)	4,166.67	-	5 02 13 050-3	Maint. Of Communications Equipment	-	(37,500.00)	37,500.00
(87,282.00)	(60,000.00)	(7,282.00)	5 02 13 060	Maint. of Land Transport Equipment	(497,913.90)	(540,000.00)	42,086.10
(3,975.00)	(25,000.00)	21,025.00	5 02 13 070	Maint. Of Furniture and Fixtures	(58,850.00)	(225,000.00)	166,150.00
			5 02 13 210	Repair and Maintenance-Semi-Expendable Machinery	-	-	-
			5 02 13 220	Repair and Maintenance-Semi-Expendable Furniture	-	-	-
(923,653.20)	(1,221,004.00)	297,350.80		Total Repairs and Maintenance	(6,764,030.79)	(10,989,036.00)	4,225,005.21
				Taxes, Insurance Premiums and Other Fees			
(127,500.00)	127,500.00	-	5 02 15 010	Taxes, Duties and Licenses	(885,467.77)	(1,147,500.00)	262,032.23
(45,353.73)	(25,000.00)	(20,353.73)	5 02 15 030	Insurance Expenses	(363,492.65)	(225,000.00)	(138,492.65)
(45,353.73)	(152,500.00)	107,146.27		Total Taxes, Insurance Premiums and Other Fees	(1,248,960.42)	(1,372,500.00)	123,539.58
(127,490.42)	(225,500.00)	98,009.58	5 02 16 010	Labor and Wages			
			5 02 17 010	Labor and Wages	(1,355,928.56)	(1,804,000.00)	448,071.44
				Members' Benefits			
				Members' Benefits	-	-	-
(584.00)	(25,000.00)	24,416.00	5 02 99 010	Other Maintenance and Operating Expenses			
(21,592.14)	(116,666.67)	95,074.53	5 02 99 030	Advertising, Promotional and Marketing Expenses	(4,378.00)	(225,000.00)	220,622.00
-	-	-		Representation Expenses	(726,347.25)	(1,050,000.00)	323,652.75
(4,166.67)	4,166.67	-	5 02 99 050	Transportation and Delivery Expenses	-	-	-
(4,166.67)	4,166.67	-	5 02 99 060	Rent/Lease Expenses	-	(37,500.00)	37,500.00
(4,166.67)	4,166.67	-	5 02 99 080	Membership Dues and Contributions to Organizations	-	(37,500.00)	37,500.00
(31,451.00)	-	(31,451.00)	5 02 99 140	Donations	(40,661.00)	(37,500.00)	(3,161.00)
(250.00)	-	(250.00)	5 02 99 990	Documentary Stamps Expenses	(54,759.50)	-	(54,759.50)
(53,877.14)	(154,166.67)	100,289.53		Other Maintenance and Operating Expenses	(1,026.00)	-	(1,026.00)
(3,157,332.06)	(3,727,170.67)	569,838.61		Total Other Maintenance and Operating Expenses	(827,171.75)	(1,387,500.00)	560,328.25
				Total Maintenance and Other Operating Expenses	(26,669,613.63)	(33,319,036.00)	6,735,375.72
				Financial Expenses			
(70,429.00)	(72,214.33)	1,785.33	5 03 01 020-3	Interest Expenses-LWUA	(659,711.00)	(649,929.00)	(9,782.00)
(143,504.16)	(140,803.75)	(2,700.41)	5 03 01 020-2	Interest Expenses-DBP	(1,268,391.63)	(1,267,233.75)	(1,157.88)
(37,373.96)	(12,772.92)	(24,601.04)	5 03 01 020-1	Interest Expenses-NHA	(119,551.47)	(114,956.25)	(4,595.22)

			-	5 03 01 040
			-	5 03 01 990
(251,307.12)	(225,791.00)	(25,516.12)		
(890,006.36)	(872,829.75)	(17,176.61)		
(3,561.67)	(4,340.75)	779.08		5 05 01 030
(14,355.93)	(21,761.58)	7,405.65		5 05 01 030-1
(40,334.90)	(42,344.50)	2,009.60		5 05 01 030-2
(609,962.67)	(555,736.33)	(54,226.34)		5 05 01 030-3
				5 05 01 030-4
(35,121.08)	(38,331.83)	3,210.75		5 05 01 030-5
(1,617.61)	(1,698.17)	80.56		5 05 01 030-6
(872.93)	(1,405.08)	532.15		5 05 01 030-7
(55,876.79)	(47,580.92)	(8,096.87)		5 05 01 030-8
(127,527.71)	(156,077.83)	28,550.12		5 05 01 030-9
				5 05 01 030-10
(975.07)	(3,552.75)	2,577.68		5 05 01 030-11
(8,906.25)	(9,384.33)	478.08		5 05 01 030-12
(13,848.75)	(13,279.92)	(568.83)		5 05 01 090
(5,597.80)	(5,148.42)	(449.38)		5 05 05 050
(8,250.95)	(8,131.50)	(119.45)		5 05 05 050-1
				5 05 01 050-2
(34,328.03)	(56,505.83)	22,177.80		5 05 01 050-3
(250.16)	(1,426.25)	1,176.09		5 05 01 060
(947,339.55)	(953,426.08)	6,086.53		5 05 01 070
				5 05 03 020
(947,339.55)	(953,426.08)	6,086.53		
(5,427,287.15)	(6,813,091.00)	1,385,803.85		
2,728,565.57	797,876.08	879,777.39		
(1,198,646.67)	(1,179,217.08)	(19,429.59)		
1,529,918.90	(381,341.00)	860,347.80		
1,529,918.90	(381,341.00)	860,347.80		
1,529,918.90	(381,341.00)	860,347.80		

Bank Charges	(250.00)	-	(250.00)
Other Financial Charges	-	-	-
Total Financial Expenses	(2,047,904.10)	(2,032,119.00)	(15,785.10)
Depreciation-Infrastructure Assets	(7,944,598.40)	(7,855,467.75)	(89,130.65)
Depreciation - Lake, River and Other Intakes	(34,955.43)	(39,066.75)	4,111.32
Depreciation - Wells	(170,788.29)	(195,854.25)	25,065.96
Depreciation - Reservoirs and Tanks	(367,047.62)	(381,100.50)	14,052.88
Depreciation - Transmission and Distribution	(5,255,516.34)	(5,001,627.00)	(253,889.34)
Depreciation - Hydrants	-	-	-
Dep'n. Pumping Plant Structures and Improvements	(320,821.68)	(344,986.50)	24,164.82
Dep'n. Water Treatment Structures and Improvements	(14,720.26)	(15,283.50)	563.24
Dep'n. Administrative Structures and Improvements	(7,943.65)	(12,645.75)	4,702.10
Depreciation - Power Production Equipment	(506,658.75)	(428,228.25)	(78,430.50)
Depreciation - Pumping Equipment	(1,245,481.51)	(1,404,700.50)	159,218.99
Dep'n. - Water Treatment Equipment	-	-	-
Depreciation - Tools, Shops and Garage	(20,664.87)	(31,974.75)	11,309.88
Dep'n. - Leasehold Improvements (Office Bldg.)	(81,046.87)	(84,459.00)	3,412.13
Depreciation-Machinery and Equipment	(106,274.84)	(119,519.25)	13,244.41
Dep'n Office Equipment	(28,847.89)	(46,335.75)	17,487.86
Dep'n. IT Equipment	(77,426.95)	(73,183.50)	(4,243.45)
Depreciation-Communications Equipment	-	-	-
Depreciation - Transportation Equipment	(342,732.31)	(508,552.50)	165,820.19
Depreciation - Furniture & Fixtures	(2,276.50)	(12,836.25)	10,559.75
Total Depreciation	(8,476,928.92)	(8,580,834.75)	103,905.83
Impairment Loss	-	-	-
Impairment Loss-Loans and Receivables	-	-	-
Total Impairment Loss	-	-	-
Total Non-Cash Expenses	(8,476,928.92)	(8,580,834.75)	103,905.83
Total Expenses	(47,885,447.36)	(61,092,319.00)	13,202,824.99
Profit/(Loss) Before Tax	21,894,198.55	7,406,384.75	11,835,641.37
Income Tax Expense/(Benefit)	(10,524,833.02)	(10,612,953.75)	88,120.73
Profit/(Loss) After Tax	11,369,365.53	(3,206,569.00)	11,923,762.10
Net Income/(Loss)	11,369,365.53	(3,206,569.00)	11,923,762.10
Comprehensive Income/(Loss)	11,369,365.53	(3,206,569.00)	11,923,762.10

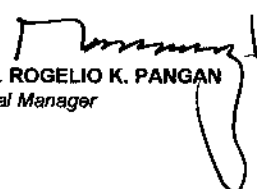
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