

MANOLO FORTICH WATER DISTRICT
A. Ditona st. Tankulan, Manolo Fortich, Bukidnon 8703
DETAILED STATEMENT OF COMPREHENSIVE INCOME
For the Month ended April 30, 2021

		<u>April 2021</u>	<u>Year to Date</u>
Income			
Service and Business Income			
Service Income			
4	02 01 990 Other Service Income(Maint. fee P10)	115,990.00	468,720.00
	Total Service Income	<u>115,990.00</u>	<u>468,720.00</u>
Business Income			
4	02 02 090 Waterworks System Fees	8,468,271.16	30,222,288.60
4	02 02 161 Sales Discounts	-	-
4	02 02 210 Interest Income	-	4,280.23
4	02 02 230 Fines and Penalties-Business Income	155,076.92	600,338.74
4	02 02 990 Other Business Income	4,792.64	228,168.61
	Total Business Income	<u>8,628,140.72</u>	<u>31,055,076.18</u>
	Total Service and Business Income	<u>8,744,130.72</u>	<u>31,523,796.18</u>
Other Non-Operating Income			
Miscellaneous Income			
4	06 03 990 Miscellaneous Income	130,507.37	418,057.04
	Total Miscellaneous Income	<u>130,507.37</u>	<u>418,057.04</u>
	Total Other Non-Operating Income	<u>130,507.37</u>	<u>418,057.04</u>
	Total Income	<u>8,874,638.09</u>	<u>31,941,853.22</u>
Expenses			
Personnel Services			
Salaries and Wages			
5	01 01 010 Salaries and Wages-Regular	839,456.50	3,352,942.47
5	01 01 020 Salaries and Wages-Casual	285,354.00	1,184,616.00
	Total Salaries and Wages	<u>1,124,810.50</u>	<u>4,537,558.47</u>
Other Compensation			
5	01 02 010-1 Personnel Economic Relief Allowance (PERA)	27,000.00	110,500.00
5	01 02 010-2 Other Compensation(Adcom)	81,000.00	327,500.00
5	01 02 020 Representation Allowance (RA)	13,500.00	54,000.00
5	01 02 030 Transportation Allowance (TA)	13,500.00	54,000.00
5	01 02 040 Clothing/Uniform Allowance	-	324,000.00
5	01 02 080 Productivity Incentive Allowance (PEI)	-	-
5	01 02 100 Honoraria(BOD)	85,320.00	167,428.30
5	01 02 130 Overtime and Night Pay	-	-
5	01 02 140 Year End Bonus (13th & 14th month)	-	-
5	01 02 150 Cash Gift	-	-
5	01 02 990 Other Bonuses and Allowances (C.N.A, SRI, PBB & PBI)	-	-

Total Other Compensation		220,320.00	1,037,428.30
Personnel Benefit Contributions			
5 01 03 010	Retirement and Life Insurance Premiums	134,902.08	544,184.52
5 01 03 020	Pag-IBIG Contributions	5,400.00	21,900.00
5 01 03 030	PhilHealth Contributions	15,889.88	63,454.12
5 01 03 040	Employees Compensation Insurance Premiums	5,400.00	21,900.00
5 01 03 050	Provident/Welfare Fund Contributions	-	-
Total Personnel Benefit Contributions		161,591.96	651,438.64
Other Personnel Benefits			
5 01 04 030	Terminal Leave Benefits	-	-
5 01 04 990	Other Personnel Benefits(annual medical check up)	-	-
Total Other Personnel Benefits		-	-
Total Personnel Services		1,506,722.46	6,226,425.41
Maintenance and Other Operating Expenses			
Traveling Expenses			
5 02 01 010	Traveling Expenses-Local	5,445.00	33,345.00
Total Traveling Expenses		5,445.00	33,345.00
Training and Scholarship Expenses			
5 02 02 010	Training Expenses	4,000.00	9,600.00
5 02 02 020	Scholarship Grants/Expenses	-	-
Total Training and Scholarship Expenses		4,000.00	9,600.00
Supplies and Materials Expenses			
5 02 03 010	Office Supplies Expenses	20,205.46	127,073.85
5 02 03 020	Accountable Forms Expenses	-	20,146.31
5 02 03 090	Fuel, Oil and Lubricants Expenses	64,453.24	190,337.51
5 02 03 130	Chemical and Filtering Supplies Expenses	8,042.50	308,078.06
5 02 03 210	Semi-Expendable Machinery and Equipment Expenses	-	-
5 02 03 220	Semi-Expendable Furniture, Fixtures and Books Expenses	-	-
5 02 03 990	Other Supplies and Materials Expenses	1,602.10	6,011.14
Total Supplies and Materials Expenses		94,303.30	651,646.87
Utility Expenses			
5 02 04 010	Water Expenses	-	-
5 02 04 020	Electricity Expenses	29,848.40	94,087.63
5 02 04 990	Other Utility Expenses	7,217.95	22,547.09
Total Utility Expenses		37,066.35	116,634.72
Communication Expenses			
5 02 05 010	Postage and Courier Services	205.00	1,265.00
5 02 05 020	Telephone Expenses	4,013.91	16,631.58
5 02 05 030	Internet Subscription Expenses	999.00	40,871.75
5 02 05 040	Cable, Satellite, Telegraph and Radio Expenses	522.50	1,520.00
Total Communication Expenses		5,740.41	60,288.33
Awards/Rewards, Prizes and Indemnities			
5 02 06 010	Awards/Rewards Expenses	-	-

5	02 06 020	Prizes	-	-
		Total Awards/Rewards, Prizes and Indemnities	<u>-</u>	<u>-</u>
		Generation, Transmission and Distribution Expenses		
5	02 09 010	Generation, Transmission and Distribution Expenses	2,221,305.66	7,741,371.48
		Total Generation, Transmission and Distribution Expenses	<u>2,221,305.66</u>	<u>7,741,371.48</u>
		Confidential, Intelligence and Extraordinary Expenses		
5	02 10 030-1	Extraordinary and Miscellaneous Expenses	1,867.77	15,591.97
5	02 10 030-2	Miscellaneous Expenses	-	-
5	02 10 030-3	Cultural & Athletic Expenses	-	-
		Total Confidential, Intelligence and Extraordinary Expenses	<u>1,867.77</u>	<u>15,591.97</u>
		Professional Services		
5	02 11 010	Legal Services	-	-
5	02 11 020	Auditing Services	-	-
5	02 11 030	Consultancy Services	-	-
5	02 11 990	Other Professional Services	-	-
		Total Professional Services	<u>-</u>	<u>-</u>
		General Services		
5	02 12 010	Environment/Sanitary Services	13,080.75	32,423.75
5	02 12 030	Security Services	81,334.86	284,672.01
		Total General Services	<u>94,415.61</u>	<u>317,095.76</u>
		Repairs and Maintenance		
5	02 13 030	Repairs and Maintenance-Infrastructure Assets	567,611.16	2,102,790.34
5	02 13 030-1	Maint. of River, Lake and other Intake	-	10,920.00
5	02 13 030-2	Maint of Springs & Tunnels	28,287.00	175,043.92
5	02 13 030-3	Maint. Of Wells	-	860.00
5	02 13 030-4	Maint. of Reservoir and Tanks	-	-
5	02 13 030-5	Maint. of Trans & Dist. Mains	284,372.12	770,901.31
5	02 13 030-6	Maint. of Services	154,540.22	691,642.54
5	02 13 030-7	Maint. of Meters	71,981.82	199,850.93
5	02 13 030-8	Maint. of Hydrants	-	-
5	02 13 030-9	Maint of Pumping Plant Structures and Improvements	17,270.00	26,405.00
5	02 13 030-10	Maint of Water Treatment Structures and Improvements	-	4,000.00
5	02 13 030-11	Maint. of Trans. and Distribution Structures and Improvements	-	-
5	02 13 030-12	Maint of Administrative Structures and Improvements	-	2,795.42
5	02 13 030-13	Maint of Power Production Equipment	10,840.00	12,493.22
5	02 13 030-14	Maint. of Pumping Equipment	-	207,420.00
5	02 13 030-15	Maint. Of Water Treatment Equipment	150.00	288.00
5	02 13 030-16	Maint. Of Tools, Shop and Garage Equip.	170.00	170.00
5	02 13 050	Repairs and Maintenance-Machinery and Equipment	35,260.70	124,844.70
5	02 13 050-1	Maint. of Office Equipment	7,000.00	48,317.00
5	02 13 050-2	Maint. Of IT Equipment	27,299.70	72,049.70
5	02 13 050-3	Maint. Of Communications Equipment	961.00	4,478.00
5	02 13 060	Maint. of Land Transport Equipment	32,793.22	442,214.16
5	02 13 070	Maint. Of Furniture and Fixtures	-	9,860.00
5	02 13 210	Repair and Maintenance-Semi-Exp. Machinery & Equipment Expenses	-	-
5	02 13 220	Repair and Maintenance-Semi-Exp. Furniture, Fixtures and Books Exp	-	-
		Total Repairs and Maintenance	<u>635,665.08</u>	<u>2,679,709.20</u>

		Taxes, Insurance Premiums and Other Fees		
5	02 15 010	Taxes, Duties and Licenses	981,046.01	1,421,728.81
5	02 15 030	Insurance Expenses	31,582.99	167,664.66
		Total Taxes, Insurance Premiums and Other Fees	1,012,629.00	1,589,393.47
		Labor and Wages		
5	02 16 010	Labor and Wages	287,475.85	1,145,307.97
		Total Labor and Wages	287,475.85	1,145,307.97
		Members' Benefits		
5	02 17 010	Members' Benefits	-	-
		Total Members' Benefits	-	-
		Other Maintenance and Operating Expenses		
5	02 99 010	Advertising, Promotional and Marketing Expenses	10,784.50	11,378.50
5	02 99 030	Representation Expenses	9,271.75	94,084.85
5	02 99 040	Transportation and Delivery Expenses	-	-
5	02 99 050	Rent/Lease Expenses	-	-
5	02 99 060	Membership Dues and Contributions to Organizations	14,188.75	25,539.75
5	02 99 080	Donations	-	-
5	02 99 140	Documentary Stamp Expenses	-	-
5	02 99 990	Other Maintenance and Operating Expenses	-	-
		Total Other Maintenance and Operating Expenses	34,245.00	131,003.10
		Total Maintenance and Other Operating Expenses	4,434,159.03	14,490,987.87
		Financial Expenses		
		Financial Expenses		
5	03 01 020-1	Interest Expenses-NHA	-	16,541.94
5	03 01 020-2	Interest Expenses-DBP	115,600.58	457,098.06
5	03 01 020-3	Interest Expenses-LWUA	45,165.00	186,039.00
5	03 01 040	Bank Charges	3,075.00	3,075.00
5	03 01 990	Other Financial Charges	-	-
		Total Financial Expenses	163,840.58	662,754.00
		Non-Cash Expenses		
		Depreciation		
5	05 01 030	Depreciation-Infrastructure Assets	1,002,532.42	3,885,849.89
5	05 01 030-1	Depreciation - Lake, River and Other Intakes	-	-
5	05 01 030-2	Depreciation - Wells	55,601.92	215,233.26
5	05 01 030-3	Depreciation - Reservoirs and Tanks	66,196.98	256,246.39
5	05 01 030-4	Depreciation - Transmission and Distribution	635,936.11	2,485,796.95
5	05 01 030-5	Depreciation - Hydrants	-	-
5	05 01 030-6	Dep'n. Pumping Plant Structures and Improvements	10,869.81	53,727.28
5	05 01 030-7	Dep'n. Water Treatment Structures and Improvements	424.79	1,032.11
5	05 01 030-8	Dep'n. Administrative Structures and Improvements	902.03	3,491.71
5	05 01 030-9	Depreciation - Power Production Equipment	91,248.26	353,219.05
5	05 01 030-10	Depreciation - Pumping Equipment	139,340.21	511,523.32
5	05 01 030-11	Dep'n. - Water Treatment Equipment	-	-
5	05 01 030-12	Depreciation - Tools, Shops and Garage	2,012.31	5,579.82
5	05 01 050	Depreciation-Machinery and Equipment	16,787.47	68,287.36
5	05 01 050-1	Dep'n Office Equipment	4,488.31	19,404.00
5	05 01 050-2	Dep'n. IT Equipment	12,299.16	48,883.36

5	05 01 050-3	Depreciation-Communications Equipment	-	-
5	05 01 060	Depreciation - Transportation Equipment	67,544.85	261,463.95
5	05 01 070	Depreciation - Furniture & Fixtures	1,717.92	6,650.00
5	05 01 090	Deprn. - Leasehold Improvements (Office Bldg.)	9,203.13	35,625.00
		Total Depreciation	<u>1,097,785.79</u>	<u>4,257,876.20</u>
		Amortization		
5	05 02 010	Amortization-Computer Software	7,190.21	27,833.10
		Total Amortization	<u>7,190.21</u>	<u>27,833.10</u>
		Impairment Loss		
5	05 03 020	Impairment Loss-Loans and Receivables	-	-
		Total Impairment Loss	<u>-</u>	<u>-</u>
		Total Non-Cash Expenses	<u>1,104,976.00</u>	<u>4,285,709.30</u>
		Total expenses	<u>7,209,698.07</u>	<u>25,665,876.58</u>
		Profit/(Loss) before Tax	1,664,940.02	6,275,976.64
		Income tax expense/(Benefit)	-	-
		Profit/(Loss) after Tax	1,664,940.02	6,275,976.64
		Net Income/(Loss)	<u>1,664,940.02</u>	<u>6,275,976.64</u>
		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)	<u>1,664,940.02</u>	<u>6,275,976.64</u>

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