

MANOLO FORTICH WATER DISTRICT
A. Ditona st. Tankulan, Manolo Fortich, Bukidnon 8703
DETAILED STATEMENT OF COMPREHENSIVE INCOME
For the Month ended May 31, 2021

		<u>May 2021</u>	<u>Year to Date</u>
Income			
Service and Business Income			
Service Income			
4 02 01 990	Other Service Income(Maint. fee P10)	114,450.00	583,170.00
Total Service Income		<u>114,450.00</u>	<u>583,170.00</u>
Business Income			
4 02 02 090	Waterworks System Fees	8,745,836.56	38,968,125.16
4 02 02 161	Sales Discounts	-	-
4 02 02 210	Interest Income	-	4,280.23
4 02 02 230	Fines and Penalties-Business Income	175,938.45	776,277.19
4 02 02 990	Other Business Income	7,445.82	235,614.43
Total Business Income		<u>8,929,220.83</u>	<u>39,984,297.01</u>
Total Service and Business Income		<u>9,043,670.83</u>	<u>40,567,467.01</u>
Other Non-Operating Income			
Miscellaneous Income			
4 06 03 990	Miscellaneous Income	97,455.13	515,512.17
Total Miscellaneous Income		<u>97,455.13</u>	<u>515,512.17</u>
Total Other Non-Operating Income		<u>97,455.13</u>	<u>515,512.17</u>
Total Income		<u>9,141,125.96</u>	<u>41,082,979.18</u>
Expenses			
Personnel Services			
Salaries and Wages			
5 01 01 010	Salaries and Wages-Regular	829,494.50	4,182,436.97
5 01 01 020	Salaries and Wages-Casual	285,354.00	1,469,970.00
Total Salaries and Wages		<u>1,114,848.50</u>	<u>5,652,406.97</u>
Other Compensation			
5 01 02 010-1	Personnel Economic Relief Allowance (PERA)	26,000.00	136,500.00
5 01 02 010-2	Other Compensation(Adcom)	82,000.00	409,500.00
5 01 02 020	Representation Allowance (RA)	13,500.00	67,500.00
5 01 02 030	Transportation Allowance (TA)	13,500.00	67,500.00
5 01 02 040	Clothing/Uniform Allowance	-	324,000.00
5 01 02 080	Productivity Incentive Allowance (PEI)	-	-
5 01 02 100	Honoraria(BOD)	44,484.00	211,912.30
5 01 02 130	Overtime and Night Pay	-	-
5 01 02 140	Year End Bonus (13th & 14th month)	818,392.00	818,392.00
5 01 02 150	Cash Gift	-	-
5 01 02 990	Other Bonuses and Allowances (C.N.A, SRI, PBB & PBI)	-	-

Total Other Compensation		997,876.00	2,035,304.30
Personnel Benefit Contributions			
5 01 03 010	Retirement and Life Insurance Premiums	134,886.84	679,071.36
5 01 03 020	Pag-IBIG Contributions	5,400.00	27,300.00
5 01 03 030	PhilHealth Contributions	15,869.26	79,323.38
5 01 03 040	Employees Compensation Insurance Premiums	5,400.00	27,300.00
5 01 03 050	Provident/Welfare Fund Contributions	-	-
Total Personnel Benefit Contributions		161,556.10	812,994.74
Other Personnel Benefits			
5 01 04 030	Terminal Leave Benefits	-	-
5 01 04 990	Other Personnel Benefits(annual medical check up)	38,833.33	38,833.33
Total Other Personnel Benefits		38,833.33	38,833.33
Total Personnel Services		2,313,113.93	8,539,539.34
Maintenance and Other Operating Expenses			
Traveling Expenses			
5 02 01 010	Traveling Expenses-Local	6,640.00	39,985.00
Total Traveling Expenses		6,640.00	39,985.00
Training and Scholarship Expenses			
5 02 02 010	Training Expenses	16,991.00	26,591.00
5 02 02 020	Scholarship Grants/Expenses	-	-
Total Training and Scholarship Expenses		16,991.00	26,591.00
Supplies and Materials Expenses			
5 02 03 010	Office Supplies Expenses	19,724.69	146,798.54
5 02 03 020	Accountable Forms Expenses	8,634.13	28,780.44
5 02 03 090	Fuel, Oil and Lubricants Expenses	60,897.52	251,235.03
5 02 03 130	Chemical and Filtering Supplies Expenses	83,996.75	392,074.81
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	1,813.01	7,824.15
Total Supplies and Materials Expenses		175,066.10	826,712.97
Utility Expenses			
5 02 04 010	Water Expenses	-	-
5 02 04 020	Electricity Expenses	27,995.94	122,083.57
5 02 04 990	Other Utility Expenses	-	22,547.09
Total Utility Expenses		27,995.94	144,630.66
Communication Expenses			
5 02 05 010	Postage and Courier Services	530.00	1,795.00
5 02 05 020	Telephone Expenses	3,920.00	20,551.58
5 02 05 030	Internet Subscription Expenses	19,479.00	60,350.75
5 02 05 040	Cable, Satellite, Telegraph and Radio Expenses	522.50	2,042.50
Total Communication Expenses		24,451.50	84,739.83
Awards/Rewards, Prizes and Indemnities			
5 02 06 010	Awards/Rewards Expenses	-	-

5	02 06 020	Prizes	-	-
		Total Awards/Rewards, Prizes and Indemnities	-	-
		Generation, Transmission and Distribution Expenses		
5	02 09 010	Generation, Transmission and Distribution Expenses	2,202,703.07	9,944,074.55
		Total Generation, Transmission and Distribution Expenses	2,202,703.07	9,944,074.55
		Confidential, Intelligence and Extraordinary Expenses		
5	02 10 030-1	Extraordinary and Miscellaneous Expenses	19,120.75	34,712.72
5	02 10 030-2	Miscellaneous Expenses	-	-
5	02 10 030-3	Cultural & Athletic Expenses	-	-
		Total Confidential, Intelligence and Extraordinary Expenses	19,120.75	34,712.72
		Professional Services		
5	02 11	Professional Services		
5	02 11 010	Legal Services	99,800.00	99,800.00
5	02 11 020	Auditing Services	-	-
5	02 11 030	Consultancy Services	-	-
5	02 11 990	Other Professional Services	-	-
		Total Professional Services	99,800.00	99,800.00
		General Services		
5	02 12 010	Environment/Sanitary Services	12,500.00	44,923.75
5	02 12 030	Security Services	81,334.86	366,006.87
		Total General Services	93,834.86	410,930.62
		Repairs and Maintenance		
5	02 13 030	Repairs and Maintenance-Infrastructure Assets	723,266.98	2,826,057.32
5	02 13 030-1	Maint. of River, Lake and other Intake	-	10,920.00
5	02 13 030-2	Maint of Springs & Tunnels	47,656.64	222,700.56
5	02 13 030-3	Maint. Of Wells	-	860.00
5	02 13 030-4	Maint. of Reservoir and Tanks	12,185.96	12,185.96
5	02 13 030-5	Maint. of Trans & Dist. Mains	378,911.74	1,149,813.05
5	02 13 030-6	Maint. of Services	133,493.69	825,136.23
5	02 13 030-7	Maint. of Meters	84,578.64	284,429.57
5	02 13 030-8	Maint. of Hydrants	-	-
5	02 13 030-9	Maint of Pumping Plant Structures and Improvements	13,785.31	40,190.31
5	02 13 030-10	Maint of Water Treatment Structures and Improvements	32,880.00	36,880.00
5	02 13 030-11	Maint. of Trans. and Distribution Structures and Improvements	6,860.00	6,860.00
5	02 13 030-12	Maint of Administrative Structures and Improvements	415.00	3,210.42
5	02 13 030-13	Maint of Power Production Equipment	-	12,493.22
5	02 13 030-14	Maint. of Pumping Equipment	12,500.00	219,920.00
5	02 13 030-15	Maint. Of Water Treatment Equipment	-	288.00
5	02 13 030-16	Maint. Of Tools, Shop and Garage Equip.	-	170.00
5	02 13 050	Repairs and Maintenance-Machinery and Equipment	24,486.10	149,330.80
5	02 13 050-1	Maint. of Office Equipment	-	48,317.00
5	02 13 050-2	Maint. Of IT Equipment	23,575.10	95,624.80
5	02 13 050-3	Maint. Of Communications Equipment	911.00	5,389.00
5	02 13 060	Maint. of Land Transport Equipment	93,117.95	535,332.11
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	840,871.03	3,520,580.23

		Taxes, Insurance Premiums and Other Fees		
5	02 15 010	Taxes, Duties and Licenses	-	1,421,728.81
5	02 15 030	Insurance Expenses	48,143.89	215,808.55
		Total Taxes, Insurance Premiums and Other Fees	48,143.89	1,637,537.36
		Labor and Wages		
5	02 16 010	Labor and Wages	268,127.42	1,413,435.39
		Total Labor and Wages	268,127.42	1,413,435.39
		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	2,000.00	13,378.50
5	02 99 030	Representation Expenses	3,915.00	97,999.85
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	-	25,539.75
5	02 99 080	Donations	-	-
5	02 99 140	Documentary Stamp Expenses	350.00	350.00
5	02 99 990	Other Maintenance and Operating Expenses	-	-
		Total Other Maintenance and Operating Expenses	6,265.00	137,268.10
		Total Maintenance and Other Operating Expenses	3,830,010.56	18,320,998.43
		Financial Expenses		
		Financial Expenses		
5	03 01 020-1	Interest Expenses-NHA	-	16,541.94
5	03 01 020-2	Interest Expenses-DBP	110,907.12	568,005.18
5	03 01 020-3	Interest Expenses-LWUA	44,257.00	230,296.00
5	03 01 040	Bank Charges	1,200.00	4,275.00
5	03 01 990	Other Financial Charges	-	-
		Total Financial Expenses	156,364.12	819,118.12
		Non-Cash Expenses		
		Depreciation		
5	05 01 030	Depreciation-Infrastructure Assets	1,000,926.34	4,886,776.23
5	05 01 030-1	Depreciation - Lake, River and Other Intakes	-	-
5	05 01 030-2	Depreciation - Wells	55,601.93	270,835.19
5	05 01 030-3	Depreciation - Reservoirs and Tanks	66,196.98	322,443.37
5	05 01 030-4	Depreciation - Transmission and Distribution	640,690.39	3,126,487.34
5	05 01 030-5	Depreciation - Hydrants	-	-
5	05 01 030-6	Dep'n. Pumping Plant Structures and Improvements	13,167.32	66,894.60
5	05 01 030-7	Dep'n. Water Treatment Structures and Improvements	424.78	1,456.89
5	05 01 030-8	Dep'n. Administrative Structures and Improvements	902.02	4,393.73
5	05 01 030-9	Depreciation - Power Production Equipment	91,248.25	444,467.30
5	05 01 030-10	Depreciation - Pumping Equipment	130,692.07	642,215.39
5	05 01 030-11	Deprn. - Water Treatment Equipment	-	-
5	05 01 030-12	Depreciation - Tools, Shops and Garage	2,002.60	7,582.42
5	05 01 050	Depreciation-Machinery and Equipment	16,078.79	84,366.15
5	05 01 050-1	Dep'n Office Equipment	5,692.08	25,096.08
5	05 01 050-2	Dep'n. IT Equipment	10,386.71	59,270.07

5	05 01 050-3	Depreciation-Communications Equipment	-	-
5	05 01 060	Depreciation - Transportation Equipment	67,544.85	329,008.80
5	05 01 070	Depreciation - Furniture & Fixtures	1,717.92	8,367.92
5	05 01 090	Deprn. - Leasehold Improvements (Office Bldg.)	8,906.25	44,531.25
Total Depreciation			<u>1,095,174.15</u>	<u>5,353,050.35</u>
Amortization				
5	05 02 010	Amortization-Computer Software	7,190.22	35,023.32
Total Amortization			<u>7,190.22</u>	<u>35,023.32</u>
Impairment Loss				
5	05 03 020	Impairment Loss-Loans and Receivables	-	-
Total Impairment Loss			<u>-</u>	<u>-</u>
Total Non-Cash Expenses			<u>1,102,364.37</u>	<u>5,388,073.67</u>
Total expenses			<u>7,401,852.98</u>	<u>33,067,729.56</u>
Profit/(Loss) before Tax			1,739,272.98	8,015,249.62
Income tax expense/(Benefit)			-	-
Profit/(Loss) after Tax			<u>1,739,272.98</u>	<u>8,015,249.62</u>
Net Income/(Loss)			<u>1,739,272.98</u>	<u>8,015,249.62</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>1,739,272.98</u>	<u>8,015,249.62</u>

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