

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

		<u>August 2021</u>	<u>Year to Date</u>
<b>Income</b>			
<b>Service and Business Income</b>			
<b>Service Income</b>			
4 02 01 990	Other Service Income(Maint. fee P10)	116,589.50	933,159.50
<b>Total Service Income</b>		<b>116,589.50</b>	<b>933,159.50</b>
<b>Business Income</b>			
4 02 02 090	Waterworks System Fees	8,273,014.77	63,347,769.03
4 02 02 161	Sales Discounts	-	-
4 02 02 210	Interest Income	10,354.67	25,909.70
4 02 02 230	Fines and Penalties-Business Income	151,502.06	1,264,521.40
4 02 02 990	Other Business Income	24,724.27	283,454.58
<b>Total Business Income</b>		<b>8,459,595.77</b>	<b>64,921,654.71</b>
<b>Total Service and Business Income</b>		<b>8,576,185.27</b>	<b>65,854,814.21</b>
<b>Other Non-Operating Income</b>			
<b>Miscellaneous Income</b>			
4 06 03 990	Miscellaneous Income	76,855.55	765,543.72
<b>Total Miscellaneous Income</b>		<b>76,855.55</b>	<b>765,543.72</b>
<b>Total Other Non-Operating Income</b>		<b>76,855.55</b>	<b>765,543.72</b>
<b>Total Income</b>		<b>8,653,040.82</b>	<b>66,620,357.93</b>
<b>Expenses</b>			
<b>Personnel Services</b>			
<b>Salaries and Wages</b>			
5 01 01 010	Salaries and Wages-Regular	820,945.00	6,644,501.97
5 01 01 020	Salaries and Wages-Casual	282,408.55	2,323,086.55
<b>Total Salaries and Wages</b>		<b>1,103,353.55</b>	<b>8,967,588.52</b>
<b>Other Compensation</b>			
5 01 02 010-1	Personnel Economic Relief Allowance (PERA)	26,500.00	216,000.00
5 01 02 010-2	Other Compensation(Adcom)	79,500.00	648,000.00
5 01 02 020	Representation Allowance (RA)	13,500.00	108,000.00
5 01 02 030	Transportation Allowance (TA)	13,500.00	108,000.00
5 01 02 040	Clothing/Uniform Allowance	-	324,000.00
5 01 02 080	Productivity Incentive Allowance (PEI)	-	-
5 01 02 100	Honoraria(BOD)	42,113.00	344,734.30
5 01 02 130	Overtime and Night Pay	-	-
5 01 02 140	Year End Bonus (13th & 14th month)	-	1,105,640.00
5 01 02 150	Cash Gift	-	-
5 01 02 990	Other Bonuses and Allowances (C.N.A, SRI, PBB & PBI)	-	25,000.00

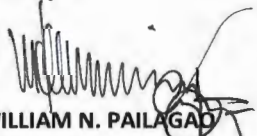
<b>Total Other Compensation</b>		<b>175,113.00</b>	<b>2,879,374.30</b>
<b>Personnel Benefit Contributions</b>			
5 01 03 010	Retirement and Life Insurance Premiums	132,755.88	1,077,246.60
5 01 03 020	Pag-IBIG Contributions	5,300.00	43,200.00
5 01 03 030	PhilHealth Contributions	15,602.90	126,120.51
5 01 03 040	Employees Compensation Insurance Premiums	5,300.00	43,200.00
5 01 03 050	Provident/Welfare Fund Contributions	-	-
<b>Total Personnel Benefit Contributions</b>		<b>158,958.78</b>	<b>1,289,767.11</b>
<b>Other Personnel Benefits</b>			
5 01 04 030	Terminal Leave Benefits	-	-
5 01 04 990	Other Personnel Benefits(annual medical check up)	-	40,698.33
<b>Total Other Personnel Benefits</b>		<b>-</b>	<b>40,698.33</b>
<b>Total Personnel Services</b>		<b>1,437,425.33</b>	<b>13,177,428.26</b>
<b>Maintenance and Other Operating Expenses</b>			
<b>Traveling Expenses</b>			
5 02 01 010	Traveling Expenses-Local	12,740.00	67,485.00
<b>Total Traveling Expenses</b>		<b>12,740.00</b>	<b>67,485.00</b>
<b>Training and Scholarship Expenses</b>			
5 02 02 010	Training Expenses	-	51,597.00
5 02 02 020	Scholarship Grants/Expenses	-	-
<b>Total Training and Scholarship Expenses</b>		<b>-</b>	<b>51,597.00</b>
<b>Supplies and Materials Expenses</b>			
5 02 03 010	Office Supplies Expenses	42,915.46	243,615.76
5 02 03 020	Accountable Forms Expenses	5,756.09	48,926.75
5 02 03 090	Fuel, Oil and Lubricants Expenses	88,914.70	491,308.58
5 02 03 130	Chemical and Filtering Supplies Expenses	102,380.36	658,830.98
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	9,324.85	21,132.24
<b>Total Supplies and Materials Expenses</b>		<b>249,291.46</b>	<b>1,463,814.31</b>
<b>Utility Expenses</b>			
5 02 04 010	Water Expenses	-	-
5 02 04 020	Electricity Expenses	32,785.18	214,611.01
5 02 04 990	Other Utility Expenses	-	82,836.10
<b>Total Utility Expenses</b>		<b>32,785.18</b>	<b>297,447.11</b>
<b>Communication Expenses</b>			
5 02 05 010	Postage and Courier Services	930.00	3,785.00
5 02 05 020	Telephone Expenses	4,557.30	33,233.58
5 02 05 030	Internet Subscription Expenses	7,159.00	82,127.75
5 02 05 040	Cable, Satellite, Telegraph and Radio Expenses	475.00	3,515.00
<b>Total Communication Expenses</b>		<b>13,121.30</b>	<b>122,661.33</b>
<b>Awards/Rewards, Prizes and Indemnities</b>			
5 02 06 010	Awards/Rewards Expenses	-	-

5	02 06 020	Prizes	-	-
		<b>Total Awards/Rewards, Prizes and Indemnities</b>	<b>-</b>	<b>-</b>
		<b>Generation, Transmission and Distribution Expenses</b>		
5	02 09 010	Generation, Transmission and Distribution Expenses	2,509,479.88	16,971,322.41
		<b>Total Generation, Transmission and Distribution Expenses</b>	<b>2,509,479.88</b>	<b>16,971,322.41</b>
		<b>Confidential, Intelligence and Extraordinary Expenses</b>		
5	02 10 030-1	Extraordinary and Miscellaneous Expenses	3,694.80	78,027.47
5	02 10 030-2	Miscellaneous Expenses	-	-
5	02 10 030-3	Cultural & Athletic Expenses	-	-
		<b>Total Confidential, Intelligence and Extraordinary Expenses</b>	<b>3,694.80</b>	<b>78,027.47</b>
		<b>Professional Services</b>		
5	02 11 010	Legal Services	32,750.00	135,550.00
5	02 11 020	Auditing Services	-	-
5	02 11 030	Consultancy Services	-	-
5	02 11 990	Other Professional Services	-	-
		<b>Total Professional Services</b>	<b>32,750.00</b>	<b>135,550.00</b>
		<b>General Services</b>		
5	02 12 010	Environment/Sanitary Services	22,260.00	98,319.25
5	02 12 030	Security Services	81,334.86	610,011.45
		<b>Total General Services</b>	<b>103,594.86</b>	<b>708,330.70</b>
		<b>Repairs and Maintenance</b>		
5	02 13 030	<b>Repairs and Maintenance-Infrastructure Assets</b>	400,967.59	3,946,090.40
5	02 13 030-1	Maint. of River, Lake and other Intake	700.00	11,620.00
5	02 13 030-2	Maint of Springs & Tunnels	49,608.06	410,970.62
5	02 13 030-3	Maint. Of Wells	-	860.00
5	02 13 030-4	Maint. of Reservoir and Tanks	-	50,266.96
5	02 13 030-5	Maint. of Trans & Dist. Mains	182,372.07	1,551,861.44
5	02 13 030-6	Maint. of Services	111,399.93	1,271,248.49
5	02 13 030-7	Maint. of Meters	53,997.49	442,800.71
5	02 13 030-8	Maint. of Hydrants	-	-
5	02 13 030-9	Maint of Pumping Plant Structures and Improvements	-	65,000.06
5	02 13 030-10	Maint of Water Treatment Structures and Improvements	-	36,880.00
5	02 13 030-11	Maint. of Trans. and Distribution Structures and Improvements	-	6,860.00
5	02 13 030-12	Maint of Administrative Structures and Improvements	1,155.04	18,737.90
5	02 13 030-13	Maint of Power Production Equipment	-	26,883.22
5	02 13 030-14	Maint. of Pumping Equipment	815.00	17,450.00
5	02 13 030-15	Maint. Of Water Treatment Equipment	500.00	23,236.00
5	02 13 030-16	Maint. Of Tools, Shop and Garage Equip.	420.00	11,415.00
5	02 13 050	<b>Repairs and Maintenance-Machinery and Equipment</b>	22,580.00	239,486.80
5	02 13 050-1	Maint. of Office Equipment	-	66,017.00
5	02 13 050-2	Maint. Of IT Equipment	20,596.00	163,703.80
5	02 13 050-3	Maint. Of Communications Equipment	1,984.00	9,766.00
5	02 13 060	Maint. of Land Transport Equipment	46,977.18	612,734.47
5	02 13 070	Maint. Of Furniture and Fixtures	250.00	10,110.00
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	-	-
		<b>Total Repairs and Maintenance</b>	<b>470,774.77</b>	<b>4,808,421.67</b>

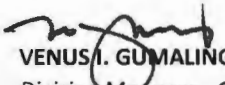
		<b>Taxes, Insurance Premiums and Other Fees</b>		
5	02 15 010	Taxes, Duties and Licenses	-	1,918,313.29
5	02 15 030	Insurance Expenses	62,736.95	396,966.88
		<b>Total Taxes, Insurance Premiums and Other Fees</b>	<b>62,736.95</b>	<b>2,315,280.17</b>
		<b>Labor and Wages</b>		
5	02 16 010	Labor and Wages	294,162.87	2,277,649.14
		<b>Total Labor and Wages</b>	<b>294,162.87</b>	<b>2,277,649.14</b>
		<b>Members' Benefits</b>		
5	02 17 010	Members' Benefits	-	-
		<b>Total Members' Benefits</b>	<b>-</b>	<b>-</b>
		<b>Other Maintenance and Operating Expenses</b>		
5	02 99 010	Advertising, Promotional and Marketing Expenses	600.00	14,671.50
5	02 99 030	Representation Expenses	21,127.00	416,125.28
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
5	02 99 990	Other Maintenance and Operating Expenses	-	-
		<b>Total Other Maintenance and Operating Expenses</b>	<b>21,727.00</b>	<b>456,686.53</b>
		<b>Total Maintenance and Other Operating Expenses</b>	<b>3,806,859.07</b>	<b>29,754,272.84</b>
		<b>Financial Expenses</b>		
		<b>Financial Expenses</b>		
5	03 01 020-1	Interest Expenses-NHA	-	30,824.98
5	03 01 020-2	Interest Expenses-DBP	111,614.35	902,205.30
5	03 01 020-3	Interest Expenses-LWUA	41,499.00	357,564.00
5	03 01 040	Bank Charges	-	7,975.00
5	03 01 990	Other Financial Charges	-	-
		<b>Total Financial Expenses</b>	<b>153,113.35</b>	<b>1,298,569.28</b>
		<b>Non-Cash Expenses</b>		
		<b>Depreciation</b>		
5	05 01 030	Depreciation-Infrastructure Assets	995,393.14	7,846,916.94
5	05 01 030-1	Depreciation - Lake, River and Other Intakes	-	-
5	05 01 030-2	Depreciation - Wells	55,601.93	435,847.36
5	05 01 030-3	Depreciation - Reservoirs and Tanks	66,196.98	518,898.93
5	05 01 030-4	Depreciation - Transmission and Distribution	638,360.71	5,021,503.24
5	05 01 030-5	Depreciation - Hydrants	-	-
5	05 01 030-6	Dep'n. Pumping Plant Structures and Improvements	13,167.32	105,971.80
5	05 01 030-7	Dep'n. Water Treatment Structures and Improvements	424.79	2,717.55
5	05 01 030-8	Dep'n. Administrative Structures and Improvements	902.02	7,070.71
5	05 01 030-9	Depreciation - Power Production Equipment	91,248.25	715,268.57
5	05 01 030-10	Depreciation - Pumping Equipment	127,488.54	1,026,113.16
5	05 01 030-11	Dep'n. - Water Treatment Equipment	-	-
5	05 01 030-12	Depreciation - Tools, Shops and Garage	2,002.60	13,525.62
5	05 01 050	Depreciation-Machinery and Equipment	17,381.12	136,004.56
5	05 01 050-1	Dep'n Office Equipment	5,301.41	40,829.29
5	05 01 050-2	Dep'n. IT Equipment	12,079.71	95,175.27

5	05 01 050-3	Depreciation-Communications Equipment	-	-
5	05 01 060	Depreciation - Transportation Equipment	72,214.63	534,134.28
5	05 01 070	Depreciation - Furniture & Fixtures	1,717.92	13,466.25
5	05 01 090	Deprn. - Leasehold Improvements (Office Bldg.)	9,203.13	72,140.63
<b>Total Depreciation</b>			<b><u>1,095,909.94</u></b>	<b><u>8,602,662.66</u></b>
<b>Amortization</b>				
5	05 02 010	Amortization-Computer Software	7,190.22	56,362.03
<b>Total Amortization</b>			<b><u>7,190.22</u></b>	<b><u>56,362.03</u></b>
<b>Impairment Loss</b>				
5	05 03 020	Impairment Loss-Loans and Receivables	-	-
<b>Total Impairment Loss</b>			<b><u>-</u></b>	<b><u>-</u></b>
<b>Total Non-Cash Expenses</b>			<b><u>1,103,100.16</u></b>	<b><u>8,659,024.69</u></b>
<b>Total expenses</b>			<b><u>6,500,497.91</u></b>	<b><u>52,889,295.07</u></b>
<b>Profit/(Loss) before Tax</b>			<b><u>2,152,542.91</u></b>	<b><u>13,731,062.86</u></b>
<b>Income tax expense/(Benefit)</b>			<b><u>-</u></b>	<b><u>-</u></b>
<b>Profit/(Loss) after Tax</b>			<b><u>2,152,542.91</u></b>	<b><u>13,731,062.86</u></b>
<b>Net Income/(Loss)</b>			<b><u>2,152,542.91</u></b>	<b><u>13,731,062.86</u></b>
<b>Other Comprehensive Income/(Loss) for the Period</b>				
		Changes in Fair Value of Investments	-	-
		Translation Adjustment	-	-
<b>Total Other Comprehensive Income/(Loss) for the Period</b>			<b><u>-</u></b>	<b><u>-</u></b>
<b>Comprehensive Income/(Loss)</b>			<b><u>2,152,542.91</u></b>	<b><u>13,731,062.86</u></b>

Prepared by:

  
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