

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

		<u>November 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)	118,570.50	1,288,990.00
	<b>Total Service Income</b>	<u>118,570.50</u>	<u>1,288,990.00</u>
<b>Business Income</b>			
4	02 02 090 Waterworks System Fees	8,039,118.80	87,079,693.51
4	02 02 161 Sales Discounts	-	-
4	02 02 210 Interest Income	-	29,650.07
4	02 02 230 Fines and Penalties-Business Income	134,252.42	1,677,672.54
4	02 02 990 Other Business Income	38,607.06	373,051.70
	<b>Total Business Income</b>	<u>8,211,978.28</u>	<u>89,160,067.82</u>
	<b>Total Service and Business Income</b>	<u>8,330,548.78</u>	<u>90,449,057.82</u>
<b>Other Non-Operating Income</b>			
<b>Miscellaneous Income</b>			
4	06 03 990 Miscellaneous Income	101,118.54	1,075,880.63
	<b>Total Miscellaneous Income</b>	<u>101,118.54</u>	<u>1,075,880.63</u>
	<b>Total Other Non-Operating Income</b>	<u>101,118.54</u>	<u>1,075,880.63</u>
	<b>Total Income</b>	<u>8,431,667.32</u>	<u>91,524,938.45</u>
<b>Expenses</b>			
<b>Personnel Services</b>			
<b>Salaries and Wages</b>			
5	01 01 010 Salaries and Wages-Regular	820,945.00	9,107,336.97
5	01 01 020 Salaries and Wages-Casual	285,354.00	3,182,094.00
	<b>Total Salaries and Wages</b>	<u>1,106,299.00</u>	<u>12,289,430.97</u>
<b>Other Compensation</b>			
5	01 02 010-1 Personnel Economic Relief Allowance (PERA)	26,500.00	295,500.00
5	01 02 010-2 Other Compensation(Adcom)	79,500.00	886,500.00
5	01 02 020 Representation Allowance (RA)	13,500.00	148,500.00
5	01 02 030 Transportation Allowance (TA)	13,500.00	148,500.00
5	01 02 040 Clothing/Uniform Allowance	-	324,000.00
5	01 02 080 Productivity Incentive Allowance (PEI)	-	-
5	01 02 100 Honoraria(BOD)	43,869.00	470,547.30
5	01 02 130 Overtime and Night Pay	-	-
5	01 02 140 Year End Bonus (13th & 14th month)	1,106,299.00	2,211,939.00
5	01 02 150 Cash Gift	265,000.00	265,000.00
5	01 02 990 Other Bonuses and Allowances (C.N.A, SRI, PBB & PBI)	-	25,000.00
	<b>Total Other Compensation</b>	<u>1,548,168.00</u>	<u>4,775,486.30</u>

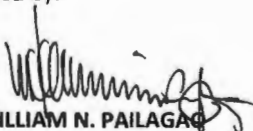
<b>Personnel Benefit Contributions</b>			
5 01 03 010	Retirement and Life Insurance Premiums	132,755.88	1,475,514.24
5 01 03 020	Pag-IBIG Contributions	5,300.00	59,100.00
5 01 03 030	PhilHealth Contributions	15,602.90	172,929.21
5 01 03 040	Employees Compensation Insurance Premiums	5,300.00	59,100.00
5 01 03 050	Provident/Welfare Fund Contributions	-	-
<b>Total Personnel Benefit Contributions</b>		<b>158,958.78</b>	<b>1,766,643.45</b>
<b>Other Personnel Benefits</b>			
5 01 04 030	Terminal Leave Benefits	-	-
5 01 04 990	Other Personnel Benefits(annual medical check up)	-	45,797.33
<b>Total Other Personnel Benefits</b>		<b>-</b>	<b>45,797.33</b>
<b>Total Personnel Services</b>		<b>2,813,425.78</b>	<b>18,877,358.05</b>
<b>Maintenance and Other Operating Expenses</b>			
<b>Traveling Expenses</b>			
5 02 01 010	Traveling Expenses-Local	15,020.00	98,305.00
<b>Total Traveling Expenses</b>		<b>15,020.00</b>	<b>98,305.00</b>
<b>Training and Scholarship Expenses</b>			
5 02 02 010	Training Expenses	11,000.00	73,217.00
5 02 02 020	Scholarship Grants/Expenses	-	-
<b>Total Training and Scholarship Expenses</b>		<b>11,000.00</b>	<b>73,217.00</b>
<b>Supplies and Materials Expenses</b>			
5 02 03 010	Office Supplies Expenses	46,586.50	369,976.15
5 02 03 020	Accountable Forms Expenses	5,756.09	66,195.01
5 02 03 090	Fuel, Oil and Lubricants Expenses	124,535.24	794,832.68
5 02 03 130	Chemical and Filtering Supplies Expenses	184,968.09	983,658.59
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	1,544.61	25,777.89
<b>Total Supplies and Materials Expenses</b>		<b>363,390.53</b>	<b>2,240,440.32</b>
<b>Utility Expenses</b>			
5 02 04 010	Water Expenses	-	-
5 02 04 020	Electricity Expenses	31,611.37	301,018.27
5 02 04 990	Other Utility Expenses	-	82,836.10
<b>Total Utility Expenses</b>		<b>31,611.37</b>	<b>383,854.37</b>
<b>Communication Expenses</b>			
5 02 05 010	Postage and Courier Services	495.00	4,445.00
5 02 05 020	Telephone Expenses	-	40,562.11
5 02 05 030	Internet Subscription Expenses	7,159.00	103,604.75
5 02 05 040	Cable, Satellite, Telegraph and Radio Expenses	475.00	4,940.00
<b>Total Communication Expenses</b>		<b>8,129.00</b>	<b>153,551.86</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	2,510,780.94	24,294,173.86
	<b>Total Generation, Transmission and Distribution Expenses</b>	<b>2,510,780.94</b>	<b>24,294,173.86</b>
<b>Confidential, Intelligence and Extraordinary Expenses</b>			
5 02 10 030-1	Extraordinary and Miscellaneous Expenses	910.00	97,698.72
5 02 10 030-2	Miscellaneous Expenses	-	-
5 02 10 030-3	Cultural & Athletic Expenses	-	-
	<b>Total Confidential, Intelligence and Extraordinary Expenses</b>	<b>910.00</b>	<b>97,698.72</b>
<b>Professional Services</b>			
5 02 11 010	Legal Services	(50,000.00)	87,550.00
5 02 11 020	Auditing Services	-	-
5 02 11 030	Consultancy Services	-	-
5 02 11 990	Other Professional Services	-	37,500.00
	<b>Total Professional Services</b>	<b>(50,000.00)</b>	<b>125,050.00</b>
<b>General Services</b>			
5 02 12 010	Environment/Sanitary Services	-	120,113.20
5 02 12 030	Security Services	81,334.86	854,016.03
	<b>Total General Services</b>	<b>81,334.86</b>	<b>974,129.23</b>
<b>Repairs and Maintenance</b>			
5 02 13 030	<b>Repairs and Maintenance-Infrastructure Assets</b>	290,581.26	5,388,506.97
5 02 13 030-1	Maint. of River, Lake and other Intake	28,414.99	96,530.72
5 02 13 030-2	Maint of Springs & Tunnels	49,202.50	557,814.25
5 02 13 030-3	Maint. Of Wells	-	860.00
5 02 13 030-4	Maint. of Reservoir and Tanks	8,718.00	74,734.96
5 02 13 030-5	Maint. of Trans & Dist. Mains	42,982.81	2,100,508.18
5 02 13 030-6	Maint. of Services	98,434.47	1,664,861.50
5 02 13 030-7	Maint. of Meters	32,398.49	561,595.18
5 02 13 030-8	Maint. of Hydrants	-	-
5 02 13 030-9	Maint of Pumping Plant Structures and Improvements	-	66,900.06
5 02 13 030-10	Maint of Water Treatment Structures and Improvements	-	38,385.00
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	-	24,237.90
5 02 13 030-13	Maint of Power Production Equipment	30,330.00	82,163.22
5 02 13 030-14	Maint. of Pumping Equipment	100.00	17,550.00
5 02 13 030-15	Maint. Of Water Treatment Equipment	-	83,236.00
5 02 13 030-16	Maint. Of Tools, Shop and Garage Equip.	-	12,270.00
5 02 13 050	<b>Repairs and Maintenance-Machinery and Equipment</b>	36,840.00	323,753.30
5 02 13 050-1	Maint. of Office Equipment	-	66,017.00
5 02 13 050-2	Maint. Of IT Equipment	36,177.00	245,517.30
5 02 13 050-3	Maint. Of Communications Equipment	663.00	12,219.00
5 02 13 060	Maint. of Land Transport Equipment	63,856.46	740,611.85
5 02 13 070	Maint. Of Furniture and Fixtures	-	10,610.00
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 Expe	-	-
	<b>Total Repairs and Maintenance</b>	<b>391,277.72</b>	<b>6,463,482.12</b>
<b>Taxes, Insurance Premiums and Other Fees</b>			
5 02 15 010	Taxes, Duties and Licenses	(332,820.07)	2,065,296.66
5 02 15 030	Insurance Expenses	45,999.59	534,915.89
	<b>Total Taxes, Insurance Premiums and Other Fees</b>	<b>(286,820.48)</b>	<b>2,600,212.55</b>

<b>Labor and Wages</b>			
5 02 16 010	Labor and Wages	<u>264,677.87</u>	<u>3,130,797.16</u>
	<b>Total Labor and Wages</b>	<u><b>264,677.87</b></u>	<u><b>3,130,797.16</b></u>
<b>Members' Benefits</b>			
5 02 17	Members' Benefits	-	-
5 02 17 010	Members' Benefits	-	-
	<b>Total Members' Benefits</b>	<u>-</u>	<u>-</u>
<b>Other Maintenance and Operating Expenses</b>			
5 02 99 010	Advertising, Promotional and Marketing Expenses	(2,000.00)	12,671.50
5 02 99 030	Representation Expenses	29,757.80	487,048.18
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	-	41,832.25
5 02 99 080	Donations	-	33,214.00
5 02 99 140	Documentary Stamp Expenses	-	1,728.00
5 02 99 990	Other Maintenance and Operating Expenses	-	-
	<b>Total Other Maintenance and Operating Expenses</b>	<u><b>27,757.80</b></u>	<u><b>576,493.93</b></u>
	<b>Total Maintenance and Other Operating Expenses</b>	<u><b>3,369,069.61</b></u>	<u><b>41,211,406.12</b></u>
<b>Financial Expenses</b>			
<b>Financial Expenses</b>			
5 03 01 020-1	Interest Expenses-NHA	-	42,815.23
5 03 01 020-2	Interest Expenses-DBP	108,624.68	1,227,532.85
5 03 01 020-3	Interest Expenses-LWUA	38,683.00	476,442.00
5 03 01 040	Bank Charges	<u>3,221.41</u>	<u>11,196.41</u>
5 03 01 990	Other Financial Charges	-	-
	<b>Total Financial Expenses</b>	<u><b>150,529.09</b></u>	<u><b>1,757,986.49</b></u>
<b>Non-Cash Expenses</b>			
<b>Depreciation</b>			
5 05 01 030	Depreciation-Infrastructure Assets	999,847.27	10,822,024.79
5 05 01 030-1	Depreciation - Lake, River and Other Intakes	-	-
5 05 01 030-2	Depreciation - Wells	53,808.31	599,065.92
5 05 01 030-3	Depreciation - Reservoirs and Tanks	61,705.14	706,621.05
5 05 01 030-4	Depreciation - Transmission and Distribution	615,311.51	6,888,521.43
5 05 01 030-5	Depreciation - Hydrants	-	-
5 05 01 030-6	Dep'n. Pumping Plant Structures and Improvements	9,691.89	136,082.35
5 05 01 030-7	Dep'n. Water Treatment Structures and Improvements	411.09	3,964.50
5 05 01 030-8	Dep'n. Administrative Structures and Improvements	344.04	8,237.72
5 05 01 030-9	Depreciation - Power Production Equipment	134,797.36	1,065,263.27
5 05 01 030-10	Depreciation - Pumping Equipment	121,839.93	1,394,864.33
5 05 01 030-11	Deprn. - Water Treatment Equipment	-	-
5 05 01 030-12	Depreciation - Tools, Shops and Garage	1,938.00	19,404.22
5 05 01 050	Depreciation-Machinery and Equipment	16,784.31	186,910.28
5 05 01 050-1	Dep'n Office Equipment	5,130.39	56,391.49
5 05 01 050-2	Dep'n. IT Equipment	11,653.92	130,518.79
5 05 01 050-3	Depreciation-Communications Equipment	-	-
5 05 01 060	Depreciation - Transportation Equipment	55,983.59	740,832.24
5 05 01 070	Depreciation - Furniture & Fixtures	1,662.50	18,509.17
5 05 01 090	Deprn. - Leasehold Improvements (Office Bldg.)	<u>8,906.25</u>	<u>99,156.25</u>
	<b>Total Depreciation</b>	<u><b>1,083,183.92</b></u>	<u><b>11,867,432.73</b></u>

<b>Amortization</b>				
5	05 02 010	Amortization-Computer Software	<u>7,228.80</u>	<u>77,739.32</u>
		<b>Total Amortization</b>	<u><b>7,228.80</b></u>	<u><b>77,739.32</b></u>
<b>Impairment Loss</b>				
5	05 03			
5	05 03 020	Impairment Loss-Loans and Receivables	<u>-</u>	<u>-</u>
		<b>Total Impairment Loss</b>	<u>-</u>	<u>-</u>
		<b>Total Non-Cash Expenses</b>	<u><b>1,090,412.72</b></u>	<u><b>11,945,172.05</b></u>
		<b>Total expenses</b>	<u><b>7,423,437.20</b></u>	<u><b>73,791,922.71</b></u>
		<b>Profit/(Loss) before Tax</b>	<u><b>1,008,230.12</b></u>	<u><b>17,733,015.74</b></u>
		<b>Income tax expense/(Benefit)</b>	<u>-</u>	<u>-</u>
		<b>Profit/(Loss) after Tax</b>	<u><b>1,008,230.12</b></u>	<u><b>17,733,015.74</b></u>
		<b>Net Income/(Loss)</b>	<u><b>1,008,230.12</b></u>	<u><b>17,733,015.74</b></u>
		<b>Other Comprehensive Income/(Loss) for the Period</b>		
		Changes in Fair Value of Investments	<u>-</u>	<u>-</u>
		Translation Adjustment	<u>-</u>	<u>-</u>
		<b>Total Other Comprehensive Income/(Loss) for the Period</b>	<u>-</u>	<u>-</u>
		<b>Comprehensive Income/(Loss)</b>	<u><b>1,008,230.12</b></u>	<u><b>17,733,015.74</b></u>

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