

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

|                                    |  | <u>September 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)                 | 119,040.00            | 1,052,199.50         |
|                                    | <b>Total Service Income</b>                          | <u>119,040.00</u>     | <u>1,052,199.50</u>  |
| <b>Business Income</b>             |  |                       |                      |
| 4 02 02 090                        | Waterworks System Fees                               | 8,273,408.40          | 71,621,177.43        |
| 4 02 02 161                        | Sales Discounts                                      | -                     | -                    |
| 4 02 02 210                        | Interest Income                                      | 3,740.37              | 29,650.07            |
| 4 02 02 230                        | Fines and Penalties-Business Income                  | 139,627.80            | 1,404,149.20         |
| 4 02 02 990                        | Other Business Income                                | 18,786.70             | 302,241.28           |
|                                    | <b>Total Business Income</b>                         | <u>8,435,563.27</u>   | <u>73,357,217.98</u> |
|                                    | <b>Total Service and Business Income</b>             | <u>8,554,603.27</u>   | <u>74,409,417.48</u> |
| <b>Other Non-Operating Income</b>  |  |                       |                      |
| <b>Miscellaneous Income</b>        |  |                       |                      |
| 4 06 03 990                        | Miscellaneous Income                                 | 82,522.54             | 848,066.26           |
|                                    | <b>Total Miscellaneous Income</b>                    | <u>82,522.54</u>      | <u>848,066.26</u>    |
|                                    | <b>Total Other Non-Operating Income</b>              | <u>82,522.54</u>      | <u>848,066.26</u>    |
|                                    | <b>Total Income</b>                                  | <u>8,637,125.81</u>   | <u>75,257,483.74</u> |
| <b>Expenses</b>                    |  |                       |                      |
| <b>Personnel Services</b>          |  |                       |                      |
| <b>Salaries and Wages</b>          |  |                       |                      |
| 5 01 01 010                        | Salaries and Wages-Regular                           | 820,945.00            | 7,465,446.97         |
| 5 01 01 020                        | Salaries and Wages-Casual                            | 288,299.45            | 2,611,386.00         |
|                                    | <b>Total Salaries and Wages</b>                      | <u>1,109,244.45</u>   | <u>10,076,832.97</u> |
| <b>Other Compensation</b>          |  |                       |                      |
| 5 01 02 010-1                      | Personnel Economic Relief Allowance (PERA)           | 26,500.00             | 242,500.00           |
| 5 01 02 010-2                      | Other Compensation(Adcom)                            | 79,500.00             | 727,500.00           |
| 5 01 02 020                        | Representation Allowance (RA)                        | 13,500.00             | 121,500.00           |
| 5 01 02 030                        | Transportation Allowance (TA)                        | 13,500.00             | 121,500.00           |
| 5 01 02 040                        | Clothing/Uniform Allowance                           | -                     | 324,000.00           |
| 5 01 02 080                        | Productivity Incentive Allowance (PEI)               | -                     | -                    |
| 5 01 02 100                        | Honoraria(BOD)                                       | 43,090.00             | 387,824.30           |
| 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>                      | <u>176,090.00</u>     | <u>3,055,464.30</u>  |

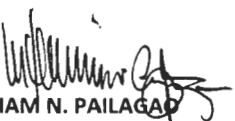
|   |  |                     |                      |
|---|--|---------------------|----------------------|
| <b>Personnel Benefit Contributions</b>              |  |                     |                      |
| 5 01 03 010   | Retirement and Life Insurance Premiums                 | 132,755.88          | 1,210,002.48         |
| 5 01 03 020   | Pag-IBIG Contributions                                 | 5,300.00            | 48,500.00            |
| 5 01 03 030   | PhilHealth Contributions                               | 15,602.90           | 141,723.41           |
| 5 01 03 040   | Employees Compensation Insurance Premiums              | 5,300.00            | 48,500.00            |
| 5 01 03 050   | Provident/Welfare Fund Contributions                   | -                   | -                    |
| <b>Total Personnel Benefit Contributions</b>        |  | <b>158,958.78</b>   | <b>1,448,725.89</b>  |
| <b>Other Personnel Benefits</b>                     |  |                     |                      |
| 5 01 04 030   | Terminal Leave Benefits                                | -                   | -                    |
| 5 01 04 990   | Other Personnel Benefits(annual medical check up)      | 2,000.00            | 42,698.33            |
| <b>Total Other Personnel Benefits</b>               |  | <b>2,000.00</b>     | <b>42,698.33</b>     |
| <b>Total Personnel Services</b>                     |  | <b>1,446,293.23</b> | <b>14,623,721.49</b> |
| <b>Maintenance and Other Operating Expenses</b>     |  |                     |                      |
| <b>Traveling Expenses</b>                           |  |                     |                      |
| 5 02 01 010   | Traveling Expenses-Local                               | 8,160.00            | 75,645.00            |
| <b>Total Traveling Expenses</b>                     |  | <b>8,160.00</b>     | <b>75,645.00</b>     |
| <b>Training and Scholarship Expenses</b>            |  |                     |                      |
| 5 02 02 010   | Training Expenses                                      | 5,620.00            | 57,217.00            |
| 5 02 02 020   | Scholarship Grants/Expenses                            | -                   | -                    |
| <b>Total Training and Scholarship Expenses</b>      |  | <b>5,620.00</b>     | <b>57,217.00</b>     |
| <b>Supplies and Materials Expenses</b>              |  |                     |                      |
| 5 02 03 010   | Office Supplies Expenses                               | 54,284.29           | 297,900.05           |
| 5 02 03 020   | Accountable Forms Expenses                             | 2,878.04            | 51,804.79            |
| 5 02 03 090   | Fuel, Oil and Lubricants Expenses                      | 102,759.55          | 594,068.13           |
| 5 02 03 130   | Chemical and Filtering Supplies Expenses               | 139,304.06          | 798,135.04           |
| 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                  | 2,256.36            | 23,388.60            |
| <b>Total Supplies and Materials Expenses</b>        |  | <b>301,482.30</b>   | <b>1,765,296.61</b>  |
| <b>Utility Expenses</b>                             |  |                     |                      |
| 5 02 04 010   | Water Expenses   | -                   | -                    |
| 5 02 04 020   | Electricity Expenses                                   | 27,629.08           | 242,240.09           |
| 5 02 04 990   | Other Utility Expenses                                 | -                   | 82,836.10            |
| <b>Total Utility Expenses</b>                       |  | <b>27,629.08</b>    | <b>325,076.19</b>    |
| <b>Communication Expenses</b>                       |  |                     |                      |
| 5 02 05 010   | Postage and Courier Services                           | 165.00              | 3,950.00             |
| 5 02 05 020   | Telephone Expenses                                     | 3,009.43            | 36,243.01            |
| 5 02 05 030   | Internet Subscription Expenses                         | 7,159.00            | 89,286.75            |
| 5 02 05 040   | Cable, Satellite, Telegraph and Radio Expenses         | 475.00              | 3,990.00             |
| <b>Total Communication Expenses</b>                 |  | <b>10,808.43</b>    | <b>133,469.76</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                  | 2,452,946.99        | 19,424,269.40        |
|  | <b>Total Generation, Transmission and Distribution Expenses</b>     | <b>2,452,946.99</b> | <b>19,424,269.40</b> |
| <b>Confidential, Intelligence and Extraordinary Expenses</b> |   |                     |                      |
| 5 02 10 030-1  | Extraordinary and Miscellaneous Expenses                            | -                   | 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>-</b>            | <b>78,027.47</b>     |
| <b>Professional Services</b>                                 |   |                     |                      |
| 5 02 11 010  | Legal Services  | 2,000.00            | 137,550.00           |
| 5 02 11 020  | Auditing Services   | -                   | -                    |
| 5 02 11 030  | Consultancy Services  | -                   | -                    |
| 5 02 11 990  | Other Professional Services   | 7,500.00            | 7,500.00             |
|  | <b>Total Professional Services</b>                                  | <b>9,500.00</b>     | <b>145,050.00</b>    |
| <b>General Services</b>                                      |   |                     |                      |
| 5 02 12 010  | Environment/Sanitary Services                                       | -                   | 98,319.25            |
| 5 02 12 030  | Security Services   | 81,334.86           | 691,346.31           |
|  | <b>Total General Services</b>                                       | <b>81,334.86</b>    | <b>789,665.56</b>    |
| <b>Repairs and Maintenance</b>                               |   |                     |                      |
| 5 02 13 030  | <b>Repairs and Maintenance-Infrastruture Assets</b>                 | 516,159.55          | 4,462,249.95         |
| 5 02 13 030-1  | Maint. of River, Lake and other Intake                              | 26,975.00           | 38,595.00            |
| 5 02 13 030-2  | Maint of Springs & Tunnels  | 48,919.00           | 459,889.62           |
| 5 02 13 030-3  | Maint. Of Wells   | -                   | 860.00               |
| 5 02 13 030-4  | Maint. of Reservoir and Tanks                                       | 6,750.00            | 57,016.96            |
| 5 02 13 030-5  | Maint. of Trans & Dist. Mains                                       | 173,883.44          | 1,725,744.88         |
| 5 02 13 030-6  | Maint. of Services  | 154,284.12          | 1,425,532.61         |
| 5 02 13 030-7  | Maint. of Meters  | 43,197.99           | 485,998.70           |
| 5 02 13 030-8  | Maint. of Hydrants  | -                   | -                    |
| 5 02 13 030-9  | Maint of Pumping Plant Structures and Improvements                  | 1,900.00            | 66,900.06            |
| 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                 | -                   | 18,737.90            |
| 5 02 13 030-13   | Maint of Power Production Equipment                                 | 150.00              | 27,033.22            |
| 5 02 13 030-14   | Maint. of Pumping Equipment   | -                   | 17,450.00            |
| 5 02 13 030-15   | Maint. Of Water Treatment Equipment                                 | 60,000.00           | 83,236.00            |
| 5 02 13 030-16   | Maint. Of Tools, Shop and Garage Equip.                             | 100.00              | 11,515.00            |
| 5 02 13 050  | <b>Repairs and Maintenance-Machinery and Equipment</b>              | 31,435.00           | 270,921.80           |
| 5 02 13 050-1  | Maint. of Office Equipment  | -                   | 66,017.00            |
| 5 02 13 050-2  | Maint. Of IT Equipment  | 30,721.00           | 194,424.80           |
| 5 02 13 050-3  | Maint. Of Communications Equipment                                  | 714.00              | 10,480.00            |
| 5 02 13 060  | Maint. of Land Transport Equipment                                  | 20,475.92           | 633,210.39           |
| 5 02 13 070  | Maint. Of Furniture and Fixtures                                    | 500.00              | 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>568,570.47</b>   | <b>5,376,992.14</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  | 45,807.21           | 442,774.09           |
|  | <b>Total Taxes, Insurance Premiums and Other Fees</b>               | <b>45,807.21</b>    | <b>2,361,087.38</b>  |

|   |   |                     |                      |
|---|---|---------------------|----------------------|
| <b>Labor and Wages</b>                          |   |                     |                      |
| 5 02 16 010                                     | Labor and Wages                                       | 301,702.32          | 2,579,351.46         |
|   | <b>Total Labor and Wages</b>                          | <b>301,702.32</b>   | <b>2,579,351.46</b>  |
| <b>Members' Benefits</b>                        |   |                     |                      |
| 5 02 17   |   |                     |                      |
| 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       | -                   | 14,671.50            |
| 5 02 99 030                                     | Representation Expenses                               | 37,170.10           | 453,295.38           |
| 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   | 30,000.00           | 30,000.00            |
| 5 02 99 140                                     | Documentary Stamp Expenses                            | 1,378.00            | 1,728.00             |
| 5 02 99 990                                     | Other Maintenance and Operating Expenses              | -                   | -                    |
|   | <b>Total Other Maintenance and Operating Expenses</b> | <b>68,548.10</b>    | <b>525,234.63</b>    |
|   | <b>Total Maintenance and Other Operating Expenses</b> | <b>3,882,109.76</b> | <b>33,636,382.60</b> |
| <b>Financial Expenses</b>                       |   |                     |                      |
| <b>Financial Expenses</b>                       |   |                     |                      |
| 5 03 01 020-1                                   | Interest Expenses-NHA                                 | 11,990.25           | 42,815.23            |
| 5 03 01 020-2                                   | Interest Expenses-DBP                                 | 110,617.80          | 1,012,823.10         |
| 5 03 01 020-3                                   | Interest Expenses-LWUA                                | 40,567.00           | 398,131.00           |
| 5 03 01 040                                     | Bank Charges  | -                   | 7,975.00             |
| 5 03 01 990                                     | Other Financial Charges                               | -                   | -                    |
|   | <b>Total Financial Expenses</b>                       | <b>163,175.05</b>   | <b>1,461,744.33</b>  |
| <b>Non-Cash Expenses</b>                        |   |                     |                      |
| <b>Depreciation</b>                             |   |                     |                      |
| 5 05 01 030                                     | Depreciation-Infrastructure Assets                    | 955,048.08          | 8,801,965.02         |
| 5 05 01 030-1                                   | Depreciation - Lake, River and Other Intakes          | -                   | -                    |
| 5 05 01 030-2                                   | Depreciation - Wells                                  | 53,808.32           | 489,655.68           |
| 5 05 01 030-3                                   | Depreciation - Reservoirs and Tanks                   | 62,254.99           | 581,153.92           |
| 5 05 01 030-4                                   | Depreciation - Transmission and Distribution          | 615,884.79          | 5,637,388.03         |
| 5 05 01 030-5                                   | Depreciation - Hydrants                               | -                   | -                    |
| 5 05 01 030-6                                   | Dep'n. Pumping Plant Structures and Improvements      | 10,403.71           | 116,375.51           |
| 5 05 01 030-7                                   | Dep'n. Water Treatment Structures and Improvements    | 411.08              | 3,128.63             |
| 5 05 01 030-8                                   | Dep'n. Administrative Structures and Improvements     | 467.45              | 7,538.16             |
| 5 05 01 030-9                                   | Depreciation - Power Production Equipment             | 88,304.76           | 803,573.33           |
| 5 05 01 030-10                                  | Depreciation - Pumping Equipment                      | 121,574.98          | 1,147,688.14         |
| 5 05 01 030-11                                  | Dep'n. - Water Treatment Equipment                    | -                   | -                    |
| 5 05 01 030-12                                  | Depreciation - Tools, Shops and Garage                | 1,938.00            | 15,463.62            |
| 5 05 01 050                                     | Depreciation-Machinery and Equipment                  | 16,806.23           | 152,810.79           |
| 5 05 01 050-1                                   | Dep'n Office Equipment                                | 5,130.40            | 45,959.69            |
| 5 05 01 050-2                                   | Dep'n. IT Equipment                                   | 11,675.83           | 106,851.10           |
| 5 05 01 050-3                                   | Depreciation-Communications Equipment                 | -                   | -                    |
| 5 05 01 060                                     | Depreciation - Transportation Equipment               | 74,121.82           | 608,256.10           |
| 5 05 01 070                                     | Depreciation - Furniture & Fixtures                   | 1,662.50            | 15,128.75            |
| 5 05 01 090                                     | Dep'n. - Leasehold Improvements (Office Bldg.)        | 8,906.25            | 81,046.88            |
|   | <b>Total Depreciation</b>                             | <b>1,056,544.88</b> | <b>9,659,207.54</b>  |

|   |                                       |                     |                      |
|---|---------------------------------------|---------------------|----------------------|
| <b>Amortization</b>   |                                       |                     |                      |
| 5 05 02 010   | Amortization-Computer Software        | 6,958.27            | 63,320.30            |
| <b>Total Amortization</b>                                     |                                       | <b>6,958.27</b>     | <b>63,320.30</b>     |
|   |                                       |                     |                      |
| <b>Impairment Loss</b>  |                                       |                     |                      |
| 5 05 03 020   | Impairment Loss-Loans and Receivables | -                   | -                    |
| <b>Total Impairment Loss</b>                                  |                                       | <b>-</b>            | <b>-</b>             |
|   |                                       |                     |                      |
| <b>Total Non-Cash Expenses</b>                                |                                       | <b>1,063,503.15</b> | <b>9,722,527.84</b>  |
|   |                                       |                     |                      |
| <b>Total expenses</b>   |                                       | <b>6,555,081.19</b> | <b>59,444,376.26</b> |
|   |                                       |                     |                      |
| <b>Profit/(Loss) before Tax</b>                               |                                       | <b>2,082,044.62</b> | <b>15,813,107.48</b> |
| <b>Income tax expense/(Benefit)</b>                           |                                       | <b>-</b>            | <b>-</b>             |
| <b>Profit/(Loss) after Tax</b>                                |                                       | <b>2,082,044.62</b> | <b>15,813,107.48</b> |
|   |                                       |                     |                      |
| <b>Net Income/(Loss)</b>                                      |                                       | <b>2,082,044.62</b> | <b>15,813,107.48</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>-</b>            | <b>-</b>             |
| <b>Comprehensive Income/(Loss)</b>                            |                                       | <b>2,082,044.62</b> | <b>15,813,107.48</b> |

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Noted by:

  
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