

MANOLO FORTICH WATER DISTRICT
A. Ditona st. Tankulan, Manolo Fortich, Bukidnon 8703
DETAILED STATEMENT OF COMPREHENSIVE INCOME
For the Month ended March 31, 2022

| | | <u>March 2022</u> | <u>Year to Date</u> |
|------------------------------------|--|---------------------|----------------------|
| Income | | | |
| Service and Business Income | | | |
| Service Income | | | |
| 4 | 02 01 990 Other Service Income(Maint. fee P10) | 123,620.00 | 367,125.00 |
| | Total Service Income | <u>123,620.00</u> | <u>367,125.00</u> |
| Business Income | | | |
| 4 | 02 02 090 Waterworks System Fees | 7,155,984.45 | 22,987,207.22 |
| 4 | 02 02 161 Sales Discounts | - | - |
| 4 | 02 02 210 Interest Income | - | 10,396.13 |
| 4 | 02 02 230 Fines and Penalties-Business Income | 151,134.87 | 430,266.13 |
| 4 | 02 02 990 Other Business Income | 7,172.35 | 158,070.80 |
| | Total Business Income | <u>7,314,291.67</u> | <u>23,585,940.28</u> |
| | Total Service and Business Income | <u>7,437,911.67</u> | <u>23,953,065.28</u> |
| Other Non-Operating Income | | | |
| Miscellaneous Income | | | |
| 4 | 06 03 990 Miscellaneous Income | 171,695.16 | 411,106.06 |
| | Total Miscellaneous Income | <u>171,695.16</u> | <u>411,106.06</u> |
| | Total Other Non-Operating Income | <u>171,695.16</u> | <u>411,106.06</u> |
| | Total Income | <u>7,609,606.83</u> | <u>24,364,171.34</u> |
| Expenses | | | |
| Personnel Services | | | |
| Salaries and Wages | | | |
| 5 | 01 01 010 Salaries and Wages-Regular | 855,873.00 | 2,550,439.00 |
| 5 | 01 01 020 Salaries and Wages-Casual | 298,302.00 | 879,320.00 |
| | Total Salaries and Wages | <u>1,154,175.00</u> | <u>3,429,759.00</u> |
| Other Compensation | | | |
| 5 | 01 02 010-1 Personnel Economic Relief Allowance (PERA) | 26,500.00 | 78,500.00 |
| 5 | 01 02 010-2 Other Compensation(Adcom) | 79,500.00 | 235,500.00 |
| 5 | 01 02 020 Representation Allowance (RA) | 13,500.00 | 40,500.00 |
| 5 | 01 02 030 Transportation Allowance (TA) | 13,500.00 | 40,500.00 |
| 5 | 01 02 040 Clothing/Uniform Allowance | - | 312,000.00 |
| 5 | 01 02 080 Productivity Incentive Allowance (PEI) | - | - |
| 5 | 01 02 100 Honoraria(BOD) | 41,893.00 | 135,203.00 |
| 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) | - | - |

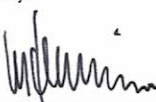
| | | | |
|---|--|---------------------|---------------------|
| Total Other Compensation | | 174,893.00 | 842,203.00 |
| Personnel Benefit Contributions | | | |
| 5 01 03 010 | Retirement and Life Insurance Premiums | 138,501.00 | 411,571.08 |
| 5 01 03 020 | Pag-IBIG Contributions | 5,300.00 | 15,700.00 |
| 5 01 03 030 | PhilHealth Contributions | 16,221.23 | 47,544.20 |
| 5 01 03 040 | Employees Compensation Insurance Premiums | 5,300.00 | 15,700.00 |
| 5 01 03 050 | Provident/Welfare Fund Contributions | - | - |
| Total Personnel Benefit Contributions | | 165,322.23 | 490,515.28 |
| Other Personnel Benefits | | | |
| 5 01 04 030 | Terminal Leave Benefits | - | - |
| 5 01 04 990 | Other Personnel Benefits(annual medical check up) | 5,000.00 | 5,000.00 |
| Total Other Personnel Benefits | | 5,000.00 | 5,000.00 |
| Total Personnel Services | | 1,499,390.23 | 4,767,477.28 |
| Maintenance and Other Operating Expenses | | | |
| Traveling Expenses | | | |
| 5 02 01 010 | Traveling Expenses-Local | 10,980.00 | 14,340.00 |
| Total Traveling Expenses | | 10,980.00 | 14,340.00 |
| Training and Scholarship Expenses | | | |
| 5 02 02 010 | Training Expenses | 1,600.00 | 1,600.00 |
| 5 02 02 020 | Scholarship Grants/Expenses | - | - |
| Total Training and Scholarship Expenses | | 1,600.00 | 1,600.00 |
| Supplies and Materials Expenses | | | |
| 5 02 03 010 | Office Supplies Expenses | 25,272.38 | 60,521.19 |
| 5 02 03 020 | Accountable Forms Expenses | 5,756.09 | 17,268.26 |
| 5 02 03 090 | Fuel, Oil and Lubricants Expenses | 102,667.57 | 214,615.45 |
| 5 02 03 130 | Chemical and Filtering Supplies Expenses | 90,862.09 | 325,491.47 |
| 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 | 518.79 | 5,229.88 |
| Total Supplies and Materials Expenses | | 225,076.92 | 623,126.25 |
| Utility Expenses | | | |
| 5 02 04 010 | Water Expenses | - | - |
| 5 02 04 020 | Electricity Expenses | 31,641.16 | 88,887.06 |
| 5 02 04 990 | Other Utility Expenses | - | 15,329.14 |
| Total Utility Expenses | | 31,641.16 | 104,216.20 |
| Communication Expenses | | | |
| 5 02 05 010 | Postage and Courier Services | 200.00 | 1,260.00 |
| 5 02 05 020 | Telephone Expenses | 11,210.59 | 16,073.49 |
| 5 02 05 030 | Internet Subscription Expenses | 999.00 | 9,157.00 |
| 5 02 05 040 | Cable, Satellite, Telegraph and Radio Expenses | 475.00 | 850.00 |
| Total Communication Expenses | | 12,884.59 | 27,340.49 |
| 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 | 2,663,925.76 | 8,038,923.95 |
| | | Total Generation, Transmission and Distribution Expenses | 2,663,925.76 | 8,038,923.95 |
| | | Confidential, Intelligence and Extraordinary Expenses | | |
| 5 | 02 10 030-1 | Extraordinary and Miscellaneous Expenses | 1,494.32 | 5,133.32 |
| 5 | 02 10 030-2 | Miscellaneous Expenses | - | - |
| 5 | 02 10 030-3 | Cultural & Athletic Expenses | - | - |
| | | Total Confidential, Intelligence and Extraordinary Expenses | 1,494.32 | 5,133.32 |
| | | Professional Services | | |
| 5 | 02 11 | | | |
| 5 | 02 11 010 | Legal Services | - | 500.00 |
| 5 | 02 11 020 | Auditing Services | 33,814.75 | 33,814.75 |
| 5 | 02 11 030 | Consultancy Services | - | - |
| 5 | 02 11 990 | Other Professional Services | - | - |
| | | Total Professional Services | 33,814.75 | 34,314.75 |
| | | General Services | | |
| 5 | 02 12 010 | Environment/Sanitary Services | 29,000.00 | 45,463.00 |
| 5 | 02 12 030 | Security Services | 81,334.86 | 203,337.15 |
| | | Total General Services | 110,334.86 | 248,800.15 |
| | | Repairs and Maintenance | | |
| 5 | 02 13 030 | Repairs and Maintenance-Infrastruture Assets | 457,387.88 | 1,120,749.45 |
| 5 | 02 13 030-1 | Maint. of River, Lake and other Intake | - | 30,530.00 |
| 5 | 02 13 030-2 | Maint of Springs & Tunnels | 46,431.00 | 142,757.00 |
| 5 | 02 13 030-3 | Maint. Of Wells | - | - |
| 5 | 02 13 030-4 | Maint. of Reservoir and Tanks | 9,400.00 | 30,230.00 |
| 5 | 02 13 030-5 | Maint. of Trans & Dist. Mains | 166,599.96 | 331,936.86 |
| 5 | 02 13 030-6 | Maint. of Services | 196,632.05 | 445,516.58 |
| 5 | 02 13 030-7 | Maint. of Meters | 37,024.87 | 119,821.01 |
| 5 | 02 13 030-8 | Maint. of Hydrants | - | - |
| 5 | 02 13 030-9 | Maint of Pumping Plant Structures and Improvements | 190.00 | 190.00 |
| 5 | 02 13 030-10 | Maint of Water Treatment Structures and Improvements | - | 250.00 |
| 5 | 02 13 030-11 | Maint. of Trans. and Distribution Structures and Improvements | - | - |
| 5 | 02 13 030-12 | Maint of Administrative Structures and Improvements | 15.00 | 1,770.00 |
| 5 | 02 13 030-13 | Maint of Power Production Equipment | - | 280.00 |
| 5 | 02 13 030-14 | Maint. of Pumping Equipment | - | 15,183.00 |
| 5 | 02 13 030-15 | Maint. Of Water Treatment Equipment | 1,095.00 | 1,095.00 |
| 5 | 02 13 030-16 | Maint. Of Tools, Shop and Garage Equip. | - | 1,190.00 |
| 5 | 02 13 050 | Repairs and Maintenance-Machinery and Equipment | 23,615.00 | 59,381.00 |
| 5 | 02 13 050-1 | Maint. of Office Equipment | - | 7,400.00 |
| 5 | 02 13 050-2 | Maint. Of IT Equipment | 23,200.00 | 49,168.00 |
| 5 | 02 13 050-3 | Maint. Of Communications Equipment | 415.00 | 2,813.00 |
| 5 | 02 13 060 | Maint. of Land Transport Equipment | 92,720.00 | 104,370.00 |
| 5 | 02 13 070 | Maint. Of Furniture and Fixtures | - | - |
| 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 | 573,722.88 | 1,284,500.45 |
| | | Taxes, Insurance Premiums and Other Fees | | |
| 5 | 02 15 010 | Taxes, Duties and Licenses | - | 509,975.65 |

| | | | | | | |
|---|----|----|--------|---|---------------------|----------------------|
| 5 | 02 | 15 | 030 | Insurance Expenses | 22,139.11 | 71,055.16 |
| | | | | Total Taxes, Insurance Premiums and Other Fees | 22,139.11 | 581,030.81 |
| | | | | Labor and Wages | | |
| 5 | 02 | 16 | 010 | Labor and Wages | 324,170.67 | 850,974.61 |
| | | | | Total Labor and Wages | 324,170.67 | 850,974.61 |
| | | | | Other Maintenance and Operating Expenses | | |
| 5 | 02 | 99 | 010 | Advertising, Promotional and Marketing Expenses | - | - |
| 5 | 02 | 99 | 030 | Representation Expenses | 75,017.75 | 95,339.75 |
| 5 | 02 | 99 | 040 | Transportation and Delivery Expenses | 300.00 | 300.00 |
| 5 | 02 | 99 | 050 | Rent/Lease Expenses | - | - |
| 5 | 02 | 99 | 060 | Membership Dues and Contributions to Organizations | 12,024.00 | 12,024.00 |
| 5 | 02 | 99 | 080 | Donations | - | 50,000.00 |
| 5 | 02 | 99 | 140 | Documentary Stamp Expenses | - | - |
| 5 | 02 | 99 | 990 | Other Maintenance and Operating Expenses | - | - |
| | | | | Total Other Maintenance and Operating Expenses | 87,341.75 | 157,663.75 |
| | | | | Total Maintenance and Other Operating Expenses | 4,099,126.77 | 11,971,964.73 |
| | | | | Financial Expenses | | |
| | | | | Financial Expenses | | |
| 5 | 03 | 01 | 020-1 | Interest Expenses-NHA | - | - |
| 5 | 03 | 01 | 020-2 | Interest Expenses-DBP | 94,512.15 | 306,778.73 |
| 5 | 03 | 01 | 020-3 | Interest Expenses-LWUA | 34,838.00 | 107,421.00 |
| 5 | 03 | 01 | 020-4 | Interest Expenses-ADB | 313,756.56 | 439,114.07 |
| 5 | 03 | 01 | 040 | Bank Charges | - | 200.00 |
| 5 | 03 | 01 | 990 | Other Financial Charges | - | - |
| | | | | Total Financial Expenses | 443,106.71 | 853,513.80 |
| | | | | Non-Cash Expenses | | |
| | | | | Depreciation | | |
| 5 | 05 | 01 | 030 | Depreciation-Infrastructure Assets | 1,580,006.87 | 3,545,738.24 |
| 5 | 05 | 01 | 030-1 | Depreciation - Lake, River and Other Intakes | - | - |
| 5 | 05 | 01 | 030-2 | Depreciation - Wells | 55,601.93 | 161,424.95 |
| 5 | 05 | 01 | 030-3 | Depreciation - Reservoirs and Tanks | 184,661.90 | 361,606.43 |
| 5 | 05 | 01 | 030-4 | Depreciation - Transmission and Distribution | 635,821.90 | 1,845,934.53 |
| 5 | 05 | 01 | 030-5 | Depreciation - Hydrants | - | - |
| 5 | 05 | 01 | 030-6 | Dep'n. Pumping Plant Structures and Improvements | 10,014.95 | 29,075.66 |
| 5 | 05 | 01 | 030-7 | Dep'n. Water Treatment Structures and Improvements | 424.79 | 1,233.25 |
| 5 | 05 | 01 | 030-8 | Dep'n. Administrative Structures and Improvements | 355.52 | 1,032.14 |
| 5 | 05 | 01 | 030-9 | Depreciation - Power Production Equipment | 121,819.28 | 367,195.05 |
| 5 | 05 | 01 | 030-10 | Depreciation - Pumping Equipment | 568,929.28 | 772,047.51 |
| 5 | 05 | 01 | 030-11 | Dep'n. - Water Treatment Equipment | - | - |
| 5 | 05 | 01 | 030-12 | Depreciation - Tools, Shops and Garage | 2,377.32 | 6,188.72 |
| 5 | 05 | 01 | 050 | Depreciation-Machinery and Equipment | 19,370.52 | 51,928.19 |
| 5 | 05 | 01 | 050-1 | Dep'n Office Equipment | 5,301.41 | 15,391.19 |
| 5 | 05 | 01 | 050-2 | Dep'n. IT Equipment | 14,069.11 | 36,537.00 |
| 5 | 05 | 01 | 050-3 | Depreciation-Communications Equipment | - | - |
| 5 | 05 | 01 | 060 | Depreciation - Transportation Equipment | 43,012.14 | 124,873.95 |
| 5 | 05 | 01 | 070 | Depreciation - Furniture & Fixtures | 1,717.91 | 4,987.50 |
| 5 | 05 | 01 | 090 | Dep'n. - Leasehold Improvements (Office Bldg.) | 18,109.38 | 35,625.00 |
| | | | | Total Depreciation | 1,662,216.82 | 3,763,152.88 |

| | | | | |
|---|-----------|---|---------------------|----------------------|
| | | Amortization | | |
| 5 | 05 02 010 | Amortization-Computer Software | 5,111.63 | 14,787.94 |
| | | Total Amortization | <u>5,111.63</u> | <u>14,787.94</u> |
| | | | | |
| 5 | 05 03 | Impairment Loss | | |
| 5 | 05 03 020 | Impairment Loss-Loans and Receivables | - | - |
| | | Total Impairment Loss | <u>-</u> | <u>-</u> |
| | | | | |
| | | Total Non-Cash Expenses | <u>1,667,328.45</u> | <u>3,777,940.82</u> |
| | | | | |
| | | Total expenses | <u>7,708,952.16</u> | <u>21,370,896.63</u> |
| | | | | |
| | | Profit/(Loss) before Tax | (99,345.33) | 2,993,274.71 |
| | | Income tax expense/(Benefit) | - | - |
| | | Profit/(Loss) after Tax | <u>(99,345.33)</u> | <u>2,993,274.71</u> |
| | | | | |
| | | Net Income/(Loss) | <u>(99,345.33)</u> | <u>2,993,274.71</u> |
| | | Other Comprehensive Income/(Loss) for the Period | | |
| | | Changes in Fair Value of Investments | - | - |
| | | Translation Adjustment | - | - |
| | | Total Other Comprehensive Income/(Loss) for the Period | <u>-</u> | <u>-</u> |
| | | Comprehensive Income/(Loss) | <u>(99,345.33)</u> | <u>2,993,274.71</u> |


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