

MANOLO FORTICH WATER DISTRICT

A. Ditona st. Tankulan, Manolo Fortich, Bukidnon 8703

DETAILED STATEMENT OF COMPREHENSIVE INCOME

For the Month ended August 31, 2022

		<u>August 2022</u>	<u>Year to Date</u>
Income			
Service and Business Income			
Service Income			
4	02 01 990 Other Service Income(Maint. fee P10)	124,859.50	984,614.50
	Total Service Income	<u>124,859.50</u>	<u>984,614.50</u>
Business Income			
4	02 02 090 Waterworks System Fees	7,891,937.00	65,395,509.13
4	02 02 161 Sales Discounts	-	-
4	02 02 210 Interest Income	10,553.97	37,554.17
4	02 02 230 Fines and Penalties-Business Income	167,165.39	1,278,791.44
4	02 02 990 Other Business Income	163,575.41	958,362.83
	Total Business Income	<u>8,233,231.77</u>	<u>67,670,217.57</u>
	Total Service and Business Income	<u>8,358,091.27</u>	<u>68,654,832.07</u>
Other Non-Operating Income			
Miscellaneous Income			
4	06 03 990 Miscellaneous Income	2,831.09	1,020,209.20
	Total Miscellaneous Income	<u>2,831.09</u>	<u>1,020,209.20</u>
	Total Other Non-Operating Income	<u>2,831.09</u>	<u>1,020,209.20</u>
	Total Income	<u>8,360,922.36</u>	<u>69,675,041.27</u>
Expenses			
Personnel Services			
Salaries and Wages			
5	01 01 010 Salaries and Wages-Regular	924,187.00	6,898,118.00
5	01 01 020 Salaries and Wages-Casual	262,417.00	2,290,328.91
	Total Salaries and Wages	<u>1,186,604.00</u>	<u>9,188,446.91</u>
Other Compensation			
5	01 02 010-1 Personnel Economic Relief Allowance (PERA)	27,000.00	211,000.00
5	01 02 010-2 Other Compensation(Adcom)	81,000.00	633,000.00
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	-	312,000.00
5	01 02 080 Productivity Incentive Allowance (PEI)	-	-
5	01 02 100 Honoraria(BOD)	-	-
5	01 02 130 Overtime and Night Pay	-	-
5	01 02 140 Year End Bonus (13th & 14th month)	-	1,113,743.00
5	01 02 150 Cash Gift	-	-
5	01 02 170 Director and Committee Members Fee	-	-
5	01 02 990 Other Bonuses and Allowances (C.N.A, SRI, PBB & PBI)	-	45,000.00
	Total Other Compensation	<u>135,000.00</u>	<u>2,530,743.00</u>

		<u>August 2022</u>	<u>Year to Date</u>
	Personnel Benefit Contributions		
5 01 03 010	Retirement and Life Insurance Premiums	142,392.48	1,102,407.84
5 01 03 020	Pag-IBIG Contributions	5,400.00	42,200.00
5 01 03 030	PhilHealth Contributions	22,940.92	146,712.83
5 01 03 040	Employees Compensation Insurance Premiums	5,400.00	42,200.00
5 01 03 050	Provident/Welfare Fund Contributions	-	-
	Total Personnel Benefit Contributions	176,133.40	1,333,520.67
	Other Personnel Benefits		
5 01 04 030	Terminal Leave Benefits	-	-
5 01 04 990	Other Personnel Benefits(annual medical check up)	2,600.00	30,283.00
	Total Other Personnel Benefits	2,600.00	30,283.00
	Total Personnel Services	1,500,337.40	13,082,993.58
	Maintenance and Other Operating Expenses		
	Traveling Expenses		
5 02 01 010	Traveling Expenses-Local	81,816.00	274,327.00
	Total Traveling Expenses	81,816.00	274,327.00
	Training and Scholarship Expenses		
5 02 02 010	Training Expenses	4,800.00	69,400.00
5 02 02 020	Scholarship Grants/Expenses	-	-
	Total Training and Scholarship Expenses	4,800.00	69,400.00
	Supplies and Materials Expenses		
5 02 03 010	Office Supplies Expenses	12,907.91	154,090.88
5 02 03 020	Accountable Forms Expenses	6,376.15	45,960.95
5 02 03 090	Fuel, Oil and Lubricants Expenses	197,322.17	1,029,850.99
5 02 03 130	Chemical and Filtering Supplies Expenses	44,569.84	787,406.35
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	3,785.27	18,461.62
	Total Supplies and Materials Expenses	264,961.34	2,035,770.79
	Utility Expenses		
5 02 04 010	Water Expenses	-	-
5 02 04 020	Electricity Expenses	39,176.37	268,402.58
5 02 04 990	Other Utility Expenses	-	0.00
	Total Utility Expenses	39,176.37	268,402.58
	Communication Expenses		
5 02 05 010	Postage and Courier Services	1,755.00	4,746.00
5 02 05 020	Telephone Expenses	4,792.37	32,840.66
5 02 05 030	Internet Subscription Expenses	7,159.00	51,112.00
5 02 05 040	Cable, Satellite, Telegraph and Radio Expenses	475.00	3,225.00
	Total Communication Expenses	14,181.37	91,923.66
	Awards/Rewards, Prizes and Indemnities		
5 02 06 010	Awards/Rewards Expenses	-	-
5 02 06 020	Prizes	-	-
	Total Awards/Rewards, Prizes and Indemnities	-	-
	Survey, Research, Exploration and Development Expenses		
5 02 07 010	Survey Expenses	-	30,000.00
5 02 07 020	Research, Exploration and Development Expenses	-	-
	Total Survey, Research, Exploration and Development Expenses	-	30,000.00

		<u>August 2022</u>	<u>Year to Date</u>
	Generation, Transmission and Distribution Expenses		
5 02 09 010	Generation, Transmission and Distribution Expenses	3,061,620.53	21,390,222.02
	Total Generation, Transmission and Distribution Expenses	<u>3,061,620.53</u>	<u>21,390,222.02</u>
	Confidential, Intelligence and Extraordinary Expenses		
5 02 10 030-1	Extraordinary and Miscellaneous Expenses	(25,830.00)	55,148.36
5 02 10 030-2	Miscellaneous Expenses	1,000.00	2,740.00
5 02 10 030-3	Cultural & Athletic Expenses	-	24,965.00
	Total Confidential, Intelligence and Extraordinary Expenses	<u>(24,830.00)</u>	<u>82,853.36</u>
	Professional Services		
5 02 11			
5 02 11 010	Legal Services	-	117,150.00
5 02 11 020	Auditing Services	50,000.00	183,284.80
5 02 11 030	Consultancy Services	-	-
5 02 11 990	Other Professional Services	3,000.00	3,000.00
	Total Professional Services	<u>53,000.00</u>	<u>303,434.80</u>
	General Services		
5 02 12 010	Environment/Sanitary Services	32,674.00	197,082.25
5 02 12 030	Security Services	81,334.86	610,011.45
	Total General Services	<u>114,008.86</u>	<u>807,093.70</u>
	Repairs and Maintenance		
5 02 13 030	Repairs and Maintenance-Infrastructure Assets	737,614.92	4,156,597.74
5 02 13 030-1	Maint. of River, Lake and other Intake	-	30,530.00
5 02 13 030-2	Maint of Springs & Tunnels	56,368.31	406,394.12
5 02 13 030-3	Maint. Of Wells	-	-
5 02 13 030-4	Maint. of Reservoir and Tanks	-	36,172.00
5 02 13 030-5	Maint. of Trans & Dist. Mains	315,800.67	1,853,485.18
5 02 13 030-6	Maint. of Services	191,559.94	1,266,631.49
5 02 13 030-7	Maint. of Meters	170,200.00	499,912.95
5 02 13 030-8	Maint. of Hydrants	-	-
5 02 13 030-9	Maint of Pumping Plant Structures and Improvements	300.00	490.00
5 02 13 030-10	Maint of Water Treatment Structures and Improvements	470.00	820.00
5 02 13 030-11	Maint. of Trans. and Distribution Structures and Improvements	-	9,507.00
5 02 13 030-12	Maint of Administrative Structures and Improvements	-	2,890.00
5 02 13 030-13	Maint of Power Production Equipment	-	14,376.00
5 02 13 030-14	Maint. of Pumping Equipment	-	28,923.00
5 02 13 030-15	Maint. Of Water Treatment Equipment	102.00	1,652.00
5 02 13 030-16	Maint. Of Tools, Shop and Garage Equip.	2,814.00	4,814.00
5 02 13 050	Repairs and Maintenance-Machinery and Equipment	75,902.00	210,308.00
5 02 13 050-1	Maint. of Office Equipment	49,992.00	74,842.00
5 02 13 050-2	Maint. Of IT Equipment	24,165.00	126,692.00
5 02 13 050-3	Maint. Of Communications Equipment	1,745.00	8,774.00
5 02 13 060	Maint. of Land Transport Equipment	89,815.25	377,754.06
5 02 13 070	Maint. Of Furniture and Fixtures	1,969.51	4,914.51
5 02 13 210	Repair and Maintenance-Semi-Exp. Machinery & Equipment Expense:	-	-
5 02 13 220	Repair and Maintenance-Semi-Exp. Furniture, Fixtures and Books Exp	-	3,960.00
	Total Repairs and Maintenance	<u>905,301.68</u>	<u>4,753,534.31</u>
	Taxes, Insurance Premiums and Other Fees		
5 02 15 010	Taxes, Duties and Licenses	19,095.90	1,653,846.76
5 02 15 020	Fidelity Bond Premiums	16,803.75	16,803.75
5 02 15 030	Insurance Expenses	36,058.37	220,619.50
	Total Taxes, Insurance Premiums and Other Fees	<u>71,958.02</u>	<u>1,891,270.01</u>

		<u>August 2022</u>	<u>Year to Date</u>
	Labor and Wages		
5 02 16 010	Labor and Wages	290,446.62	2,269,950.16
	Total Labor and Wages	<u>290,446.62</u>	<u>2,269,950.16</u>
	Other Maintenance and Operating Expenses		
5 02 99 010	Advertising, Promotional and Marketing Expenses	1,054.00	4,979.00
5 02 99 030	Representation Expenses	25,667.47	431,778.30
5 02 99 040	Transportation and Delivery Expenses	-	300.00
5 02 99 050	Rent/Lease Expenses	-	-
5 02 99 060	Membership Dues and Contributions to Organizations	-	12,024.00
5 02 99 080	Donations	-	50,000.00
5 02 99 140	Documentary Stamp Expenses	-	-
5 02 99 180	Major Events and Conventions Expenses	184,875.85	184,875.85
5 02 99 990	Other Maintenance and Operating Expenses (BOD)	44,441.00	359,491.00
	Total Other Maintenance and Operating Expenses	<u>256,038.32</u>	<u>1,043,448.15</u>
	Total Maintenance and Other Operating Expenses	<u>5,132,479.11</u>	<u>35,311,630.54</u>
	Financial Expenses		
	Financial Expenses		
5 03 01 020-1	Interest Expenses-NHA	-	12,204.45
5 03 01 020-2	Interest Expenses-DBP	99,655.67	807,481.16
5 03 01 020-3	Interest Expenses-LWUA	29,882.00	266,811.00
5 03 01 020-4	Interest Expenses-ADB	141,901.08	1,136,535.36
5 03 01 040	Bank Charges	100.00	3,321.00
5 03 01 990	Other Financial Charges	-	-
	Total Financial Expenses	<u>271,538.75</u>	<u>2,226,352.97</u>
	Non-Cash Expenses		
	Depreciation		
5 05 01 030	Depreciation-Infrastructure Assets	1,463,279.01	8,974,006.85
5 05 01 030-1	Depreciation - Lake, River and Other Intakes	-	-
5 05 01 030-2	Depreciation - Wells	57,395.53	435,847.36
5 05 01 030-3	Depreciation - Reservoirs and Tanks	455,717.78	793,767.99
5 05 01 030-4	Depreciation - Transmission and Distribution	604,645.00	4,943,330.12
5 05 01 030-5	Depreciation - Hydrants	2,003.35	2,003.35
5 05 01 030-6	Dep'n. Pumping Plant Structures and Improvements	36,326.34	145,176.40
5 05 01 030-7	Dep'n. Water Treatment Structures and Improvements	10,541.52	81,872.60
5 05 01 030-8	Dep'n. Administrative Structures and Improvements	366.99	2,786.77
5 05 01 030-9	Depreciation - Power Production Equipment	125,748.93	968,432.12
5 05 01 030-10	Depreciation - Pumping Equipment	166,068.15	1,573,251.12
5 05 01 030-11	Dep'n. - Water Treatment Equipment	-	-
5 05 01 030-12	Depreciation - Tools, Shops and Garage	4,465.42	27,539.02
5 05 01 050	Depreciation-Machinery and Equipment	20,432.02	148,691.45
5 05 01 050-1	Dep'n Office Equipment	6,177.65	45,336.49
5 05 01 050-2	Dep'n. IT Equipment	14,254.37	103,354.96
5 05 01 050-3	Depreciation-Communications Equipment	-	-
5 05 01 060	Depreciation - Transportation Equipment	42,644.63	335,404.68
5 05 01 070	Depreciation - Furniture & Fixtures	2,277.80	14,538.25
5 05 01 090	Dep'n. - Leasehold Improvements (Office Bldg.)	9,500.00	72,140.62
	Total Depreciation	<u>1,538,133.46</u>	<u>9,544,781.85</u>

		<u>August 2022</u>	<u>Year to Date</u>
	Amortization		
5 05 02 010	Amortization-Computer Software	5,181.86	39,839.08
	Total Amortization	<u>5,181.86</u>	<u>39,839.08</u>
	Impairment Loss		
5 05 03 020	Impairment Loss-Loans and Receivables	-	-
	Total Impairment Loss	<u>-</u>	<u>-</u>
	Total Non-Cash Expenses	<u>1,543,315.32</u>	<u>9,584,620.93</u>
	Total expenses	<u>8,447,670.58</u>	<u>60,205,598.02</u>
	Profit/(Loss) before Tax	(86,748.22)	9,469,443.25
	Income tax expense/(Benefit)	-	-
	Profit/(Loss) after Tax	<u>(86,748.22)</u>	<u>9,469,443.25</u>
	Net Income/(Loss)	<u>(86,748.22)</u>	<u>9,469,443.25</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>(86,748.22)</u>	<u>9,469,443.25</u>
		-	-

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