

MANOLO FORTICH WATER DISTRICT
A. Ditona st. Tankulan, Manolo Fortich, Bukidnon 8703
DETAILED STATEMENT OF COMPREHENSIVE INCOME
For the Month ended November 30, 2022

		<u>November 2022</u>	<u>Year to Date</u>
Income			
Service and Business Income			
Service Income			
4	02 01 990	Other Service Income(Maint. fee P10)	
		129,593.00	1,361,678.00
	Total Service Income	<u>129,593.00</u>	<u>1,361,678.00</u>
Business Income			
4	02 02 090	Waterworks System Fees	
		9,243,847.00	92,544,335.17
4	02 02 210	Interest Income	
		-	43,154.59
4	02 02 230	Fines and Penalties-Business Income	
		176,614.56	1,797,629.86
4	02 02 990	Other Business Income	
		71,004.22	1,682,674.30
	Total Business Income	<u>9,491,465.78</u>	<u>96,067,793.92</u>
	Total Service and Business Income	<u>9,621,058.78</u>	<u>97,429,471.92</u>
Other Non-Operating Income			
Miscellaneous Income			
4	06 03 990	Miscellaneous Income	
		404,051.01	1,688,713.14
	Total Miscellaneous Income	<u>404,051.01</u>	<u>1,688,713.14</u>
	Total Other Non-Operating Income	<u>404,051.01</u>	<u>1,688,713.14</u>
	Total Income	<u>10,025,109.79</u>	<u>99,118,185.06</u>
Expenses			
Personnel Services			
Salaries and Wages			
5	01 01 010	Salaries and Wages-Regular	
		924,531.00	9,671,367.00
5	01 01 020	Salaries and Wages-Casual	
		262,417.00	3,077,579.91
	Total Salaries and Wages	<u>1,186,948.00</u>	<u>12,748,946.91</u>
Other Compensation			
5	01 02 010-1	Personnel Economic Relief Allowance (PERA)	
		27,000.00	292,000.00
5	01 02 010-2	Other Compensation(Adcom)	
		81,000.00	876,000.00
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	
		-	312,000.00
5	01 02 140	Year End Bonus (13th & 14th month)	
		1,186,776.00	2,300,519.00
5	01 02 150	Cash Gift	
		270,000.00	270,000.00
5	01 02 990	Other Bonuses and Allowances (C.N.A, SRI, PBB & PBI)	
		-	45,000.00
	Total Other Compensation	<u>1,591,776.00</u>	<u>4,392,519.00</u>

		<u>November 2022</u>	<u>Year to Date</u>
	Personnel Benefit Contributions		
5 01 03 010	Retirement and Life Insurance Premiums	142,433.76	1,529,667.84
5 01 03 020	Pag-IBIG Contributions	5,400.00	58,400.00
5 01 03 030	PhilHealth Contributions	30,224.81	237,648.80
5 01 03 040	Employees Compensation Insurance Premiums	5,400.00	58,400.00
5 01 03 050	Provident/Welfare Fund Contributions	-	-
	Total Personnel Benefit Contributions	183,458.57	1,884,116.64
	Other Personnel Benefits		
5 01 04 030	Terminal Leave Benefits	-	-
5 01 04 990	Other Personnel Benefits(annual medical check up)	-	37,038.00
	Total Other Personnel Benefits	-	37,038.00
	Total Personnel Services	2,962,182.57	19,062,620.55
	Maintenance and Other Operating Expenses		
	Traveling Expenses		
5 02 01 010	Traveling Expenses-Local	119,705.00	442,152.75
	Total Traveling Expenses	119,705.00	442,152.75
	Training and Scholarship Expenses		
5 02 02 010	Training Expenses	37,500.00	124,700.00
5 02 02 020	Scholarship Grants/Expenses	-	-
	Total Training and Scholarship Expenses	37,500.00	124,700.00
	Supplies and Materials Expenses		
5 02 03 010	Office Supplies Expenses	14,475.55	217,141.34
5 02 03 020	Accountable Forms Expenses	9,564.23	68,277.48
5 02 03 090	Fuel, Oil and Lubricants Expenses	156,769.87	1,444,950.05
5 02 03 130	Chemical and Filtering Supplies Expenses	115,320.34	1,114,397.51
5 02 03 990	Other Supplies and Materials Expenses	2,185.31	37,703.86
	Total Supplies and Materials Expenses	298,315.30	2,882,470.24
	Utility Expenses		
5 02 04 010	Water Expenses	-	-
5 02 04 020	Electricity Expenses	38,027.48	387,949.52 ✓
5 02 04 990	Other Utility Expenses	-	0.00
	Total Utility Expenses	38,027.48	387,949.52
	Communication Expenses		
5 02 05 010	Postage and Courier Services	240.00	6,331.00 ✓
5 02 05 020	Telephone Expenses	4,525.36	46,611.35 ✓
5 02 05 030	Internet Subscription Expenses	6,160.00	70,591.00 ✓
5 02 05 040	Cable, Satellite, Telegraph and Radio Expenses	375.00	4,325.00 ✓
	Total Communication Expenses	11,300.36	127,858.35
	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>November 2022</u>	<u>Year to Date</u>
	Generation, Transmission and Distribution Expenses		
5 02 09 010	Generation, Transmission and Distribution Expenses	3,258,515.61	31,252,336.08
	Total Generation, Transmission and Distribution Expenses	3,258,515.61	31,252,336.08
	Confidential, Intelligence and Extraordinary Expenses		
5 02 10 030-1	Extraordinary and Miscellaneous Expenses	1,100.00	58,974.36
5 02 10 030-2	Miscellaneous Expenses	12,474.00	15,214.00
5 02 10 030-3	Cultural & Athletic Expenses	-	29,958.82
	Total Confidential, Intelligence and Extraordinary Expenses	13,574.00	104,147.18
	Professional Services		
5 02 11			
5 02 11 010	Legal Services	38,050.00	156,200.00
5 02 11 020	Auditing Services	-	183,284.80
5 02 11 030	Consultancy Services	-	-
5 02 11 990	Other Professional Services	-	3,000.00
	Total Professional Services	38,050.00	342,484.80
	General Services		
5 02 12 010	Environment/Sanitary Services	15,337.00	242,980.50
5 02 12 030	Security Services	40,667.43	813,348.60
	Total General Services	56,004.43	1,056,329.10
	Repairs and Maintenance		
5 02 13 030	Repairs and Maintenance-Infrastructure Assets	822,674.25	6,887,647.43 ✓
5 02 13 030-1	Maint. of River, Lake and other Intake	-	51,481.00
5 02 13 030-2	Maint of Springs & Tunnels	50,751.00	547,976.12
5 02 13 030-4	Maint. of Reservoir and Tanks	-	36,172.00
5 02 13 030-5	Maint. of Trans & Dist. Mains	482,960.35	3,263,990.74
5 02 13 030-6	Maint. of Services	171,060.90	1,975,451.55
5 02 13 030-7	Maint. of Meters	-	810,412.95
5 02 13 030-9	Maint of Pumping Plant Structures and Improvements	103,000.00	115,745.00
5 02 13 030-10	Maint of Water Treatment Structures and Improvements	-	1,920.00
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	-	9,286.07
5 02 13 030-13	Maint of Power Production Equipment	-	14,756.00
5 02 13 030-14	Maint. of Pumping Equipment	-	29,581.00
5 02 13 030-15	Maint. Of Water Treatment Equipment	780.00	2,432.00
5 02 13 030-16	Maint. Of Tools, Shop and Garage Equip.	14,122.00	18,936.00
5 02 13 050	Repairs and Maintenance-Machinery and Equipment	60,161.00	304,045.00 ✓
5 02 13 050-1	Maint. of Office Equipment	12,740.00	87,582.00 ✓
5 02 13 050-2	Maint. Of IT Equipment	47,018.00	205,110.00 ✓
5 02 13 050-3	Maint. Of Communications Equipment	403.00	11,353.00 ✓
5 02 13 060	Maint. of Land Transport Equipment	19,065.00	425,609.06 ✓
5 02 13 070	Maint. Of Furniture and Fixtures	6,514.00	11,428.51 ✓
5 02 13 220	Repair and Maintenance-Semi-Exp. Furniture, Fixtures and Books Exp	-	3,960.00
	Total Repairs and Maintenance	908,414.25	7,632,690.00
	Taxes, Insurance Premiums and Other Fees		
5 02 15 010	Taxes, Duties and Licenses	20,130.68	2,185,606.27
5 02 15 020	Fidelity Bond Premiums	-	16,803.75
5 02 15 030	Insurance Expenses	24,493.74	294,100.72
	Total Taxes, Insurance Premiums and Other Fees	44,624.42	2,496,510.74

		<u>November 2022</u>	<u>Year to Date</u>
Labor and Wages			
5 02 16 010	Labor and Wages	284,259.12	3,112,114.13
Total Labor and Wages		<u>284,259.12</u>	<u>3,112,114.13</u>
Other Maintenance and Operating Expenses			
5 02 99 010	Advertising, Promotional and Marketing Expenses	279,344.00	285,583.00
5 02 99 030	Representation Expenses	53,518.00	622,818.54
5 02 99 040	Transportation and Delivery Expenses	-	300.00
5 02 99 060	Membership Dues and Contributions to Organizations	-	12,024.00
5 02 99 080	Donations	1,000.00	87,272.05
5 02 99 180	Major Events and Conventions Expenses	-	184,875.85
5 02 99 990	Other Maintenance and Operating Expenses (BOD)	43,140.00	494,840.00
Total Other Maintenance and Operating Expenses		<u>377,002.00</u>	<u>1,687,713.44</u>
Total Maintenance and Other Operating Expenses		<u>5,485,291.97</u>	<u>51,679,456.33</u>
Financial Expenses			
Financial Expenses			
5 03 01 020-1	Interest Expenses-NHA	-	14,674.46
5 03 01 020-2	Interest Expenses-DBP	96,666.00	1,097,318.42
5 03 01 020-3	Interest Expenses-LWUA	26,827.00	350,361.00
5 03 01 020-4	Interest Expenses-ADB	138,141.17	1,551,522.86
5 03 01 040	Bank Charges	-	6,321.00
5 03 01 990	Other Financial Charges	-	-
Total Financial Expenses		<u>261,634.17</u>	<u>3,020,197.74</u>
Non-Cash Expenses			
Depreciation			
5 05 01 030	Depreciation-Infrastructure Assets	1,009,928.58	12,073,697.03
5 05 01 030-2	Depreciation - Wells	23,178.42	540,869.12
5 05 01 030-3	Depreciation - Reservoirs and Tanks	100,552.83	1,098,778.26
5 05 01 030-4	Depreciation - Transmission and Distribution	576,954.59	6,702,987.74
5 05 01 030-5	Depreciation - Hydrants	-	2,003.35
5 05 01 030-6	Dep'n. Pumping Plant Structures and Improvements	15,025.37	190,753.34
5 05 01 030-7	Dep'n. Water Treatment Structures and Improvements	10,188.19	112,776.79
5 05 01 030-8	Dep'n. Administrative Structures and Improvements	344.05	3,830.37
5 05 01 030-9	Depreciation - Power Production Equipment	117,889.62	1,326,030.63
5 05 01 030-10	Depreciation - Pumping Equipment	161,609.17	2,055,429.86
5 05 01 030-12	Depreciation - Tools, Shops and Garage	4,186.34	40,237.57
5 05 01 050	Depreciation-Machinery and Equipment	18,259.46	205,426.45
5 05 01 050-1	Dep'n Office Equipment	5,791.55	62,904.18
5 05 01 050-2	Dep'n. IT Equipment	12,467.91	142,522.27
5 05 01 060	Depreciation - Transportation Equipment	44,726.22	464,843.34
5 05 01 070	Depreciation - Furniture & Fixtures	2,135.44	21,015.76
5 05 01 090	Deprn. - Leasehold Improvements (Office Bldg.)	8,906.25	99,156.25
Total Depreciation		<u>1,083,955.95</u>	<u>12,864,138.83</u>

	<u>November 2022</u>	<u>Year to Date</u>
Amortization		
5 05 02 010 Amortization-Computer Software	5,055.58	54,679.66
Total Amortization	<u>5,055.58</u>	<u>54,679.66</u>
Total Non-Cash Expenses	<u>1,089,011.53</u>	<u>12,918,818.49</u>
Total expenses	<u>9,798,120.24</u>	<u>86,681,093.11</u>
Profit/(Loss) before Tax	226,989.55	12,437,091.95
Income tax expense/(Benefit)	-	-
Profit/(Loss) after Tax	<u>226,989.55</u>	<u>12,437,091.95</u>
Net Income/(Loss)	<u>226,989.55</u>	<u>12,437,091.95</u>
Other Comprehensive Income/(Loss) for the Period		
Changes in Fair Value of Investments	-	-
Translation Adjustment	-	-
Total Other Comprehensive Income/(Loss) for the Period	-	-
Comprehensive Income/(Loss)	<u>226,989.55</u>	<u>12,437,091.95</u>
	-	0.00

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