MANOLO FORTICH WATER DISTRICT

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

DETAILED STATEMENT OF COMPREHENSIVE INCOME

For the Month ended October 31, 2022

Account Code	Particulars	October 2022	Year to Date
	Income		
	Service and Business Income		
	Service Income		
4 02 01 990	Other Service Income(Maint. fee P10)	123,650.00	1,232,085.00
	Total Service Income	**123,650.00**	**1,232,085.00**
	Business Income		
4 02 02 090	Waterworks System Fees	8,179,932.14	83,300,488.17
4 02 02 161	*Sales Discounts*	-	-
4 02 02 210	Interest Income	2,486.42	43,154.59
4 02 02 230	Fines and Penalties-Business Income	153,865.75	1,621,015.30
4 02 02 990	Other Business Income	79,978.74	1,034,916.08
	Total Business Income	**8,416,263.05**	**85,999,574.14**
	Total Service and Business Income	**8,539,913.05**	**87,231,659.14**
	Other Non-Operating Income		
	Miscellaneous Income		
4 06 03 990	Miscellaneous Income	145,385.25	1,284,662.13
	Total Miscellaneous Income	145,385.25	1,284,662.13
	Total Other Non-Operating Income	**145,385.25**	**1,284,662.13**
	Total Income	**8,685,298.30**	**88,516,321.27**
	Expenses		
	Personnel Services		
	Salaries and Wages		
5 01 01 010	Salaries and Wages-Regular	924,359.00	8,746,836.00
5 01 01 020	Salaries and Wages-Casual	262,417.00	2,815,162.91
	Total Salaries and Wages	**1,186,776.00**	**11,561,998.91**
	Other Compensation		
5 01 02 010-1	Personnel Economic Relief Allowance (PERA)	27,000.00	265,000.00
5 01 02 010-2	Other Compensation(Adcom)	81,000.00	795,000.00
5 01 02 020	Representation Allowance (RA)	13,500.00	135,000.00
5 01 02 030	Transportation Allowance (TA)	13,500.00	135,000.00
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	**135,000.00**	**2,800,743.00**

		October 2022	Year to Date
	Personnel Benefit Contributions		
5 01 03 010	Retirement and Life Insurance Premiums	142,413.12	1,387,234.08
5 01 03 020	Pag-IBIG Contributions	5,400.00	53,000.00
5 01 03 030	PhilHealth Contributions	30,359.02	207,423.99
5 01 03 040	Employees Compensation Insurance Premiums	5,400.00	53,000.00
5 01 03 050	Provident/Welfare Fund Contributions	-	-
	Total Personnel Benefit Contributions	**183,572.14**	**1,700,658.07**
5 01 04	**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	**1,505,348.14**	**16,100,437.98**
	Maintenance and Other Operating Expenses		
	Traveling Expenses		
5 02 01 010	Traveling Expenses-Local	10,746.75	322,447.75
	Total Traveling Expenses	**10,746.75**	**322,447.75**
	Training and Scholarship Expenses		
5 02 02 010	Training Expenses	4,800.00	87,200.00
5 02 02 020	Scholarship Grants/Expenses	-	-
	Total Training and Scholarship Expenses	**4,800.00**	**87,200.00**
	Supplies and Materials Expenses		
5 02 03 010	Office Supplies Expenses	21,723.41	202,665.79
5 02 03 020	Accountable Forms Expenses	6,376.15	58,713.25
5 02 03 090	Fuel, Oil and Lubricants Expenses	4,919.56	1,288,180.18
5 02 03 130	Chemical and Filtering Supplies Expenses	194,578.34	999,077.17
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	4,587.81	35,518.55
	Total Supplies and Materials Expenses	**232,185.27**	**2,584,154.94**
	Utility Expenses		
5 02 04 010	Water Expenses	-	-
5 02 04 020	Electricity Expenses	41,831.53	349,922.04
5 02 04 990	Other Utility Expenses	-	0.00
	Total Utility Expenses	**41,831.53**	**349,922.04**
	Communication Expenses		
5 02 05 010	Postage and Courier Services	1,180.00	6,091.00
5 02 05 020	Telephone Expenses	-	42,085.99
5 02 05 030	Internet Subscription Expenses	6,160.00	64,431.00
5 02 05 040	Cable, Satellite, Telegraph and Radio Expenses	375.00	3,950.00
	Total Communication Expenses	**7,715.00**	**116,557.99**
5 02 06	**Awards/Rewards, Prizes and Indemnities**		
5 02 06 010	Awards/Rewards Expenses	-	-
5 02 06 020	Prizes	-	-
	Total Awards/Rewards, Prizes and Indemnities	**-**	**-**
5 02 07	**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**

		October 2022	Year to Date
	Generation, Transmission and Distribution Expenses		
5 02 09 010	Generation, Transmission and Distribution Expenses	3,291,819.20	27,993,820.47
	Total Generation, Transmission and Distribution Expenses	**3,291,819.20**	**27,993,820.47**
	Confidential, Intelligence and Extraordinary Expenses		
5 02 10 030-1	Extraordinary and Miscellaneous Expenses	1,618.00	57,874.36
5 02 10 030-2	Miscellaneous Expenses	-	2,740.00
5 02 10 030-3	Cultural & Athletic Expenses	4,993.82	29,958.82
	Total Confidential, Intelligence and Extraordinary Expenses	**6,611.82**	**90,573.18**
5 02 11	**Professional Services**		
5 02 11 010	Legal Services	-	118,150.00
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	**-**	**304,434.80**
	General Services		
5 02 12 010	Environment/Sanitary Services	-	227,643.50
5 02 12 030	Security Services	81,334.86	772,681.17
	Total General Services	**81,334.86**	**1,000,324.67**
	Repairs and Maintenance		
5 02 13 030	**Repairs and Maintenance-Infrastruture Assets**	928,345.21	6,064,973.18
5 02 13 030-1	Maint. of River, Lake and other Intake	19,656.00	51,481.00
5 02 13 030-2	Maint of Springs & Tunnels	37,200.00	497,225.12
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	284,389.20	2,781,030.39
5 02 13 030-6	Maint. of Services	268,445.94	1,804,390.65
5 02 13 030-7	Maint. of Meters	310,500.00	810,412.95
5 02 13 030-8	Maint. of Hydrants	-	-
5 02 13 030-9	Maint of Pumping Plant Structures and Improvements	-	12,745.00
5 02 13 030-10	Maint of Water Treatment Structures and Improvements	1,100.00	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	6,396.07	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	658.00	29,581.00
5 02 13 030-15	Maint. Of Water Treatment Equipment	-	1,652.00
5 02 13 030-16	Maint. Of Tools, Shop and Garage Equip.	-	4,814.00
5 02 13 050	**Repairs and Maintenance-Machinery and Equipment**	21,600.00	243,884.00
5 02 13 050-1	Maint. of Office Equipment	-	74,842.00
5 02 13 050-2	Maint. Of IT Equipment	20,200.00	158,092.00
5 02 13 050-3	Maint. Of Communications Equipment	1,400.00	10,950.00
5 02 13 060	Maint. of Land Transport Equipment	27,100.00	406,544.06
5 02 13 070	Maint. Of Furniture and Fixtures	-	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	**977,045.21**	**6,724,275.75**
	Taxes, Insurance Premiums and Other Fees		
5 02 15 010	Taxes, Duties and Licenses	507,418.83	2,165,475.59
5 02 15 020	Fidelity Bond Premiums	-	16,803.75
5 02 15 030	Insurance Expenses	24,493.74	269,606.98
	Total Taxes, Insurance Premiums and Other Fees	**531,912.57**	**2,451,886.32**

		October 2022	Year to Date
	Labor and Wages		
5 02 16 010	Labor and Wages	274,206.62	2,827,855.01
	Total Labor and Wages	**274,206.62**	**2,827,855.01**
	Other Maintenance and Operating Expenses		
5 02 99 010	Advertising, Promotional and Marketing Expenses	-	6,239.00
5 02 99 030	Representation Expenses	57,987.05	569,300.54
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	-	86,272.05
5 02 99 140	Documentary Stamp Expenses	-	-
5 02 99 180	Major Events and Conventions Expenses	-	184,875.85
5 02 99 990	Other Maintenance and Operating Expenses (BOD)	45,978.00	451,700.00
	Total Other Maintenance and Operating Expenses	**103,965.05**	**1,310,711.44**
	Total Maintenance and Other Operating Expenses	**5,564,173.88**	**46,194,164.36**
	Financial Expenses		
	Financial Expenses		
5 03 01 020-1	Interest Expenses-NHA	-	14,674.46
5 03 01 020-2	Interest Expenses-DBP	94,512.15	1,000,652.42
5 03 01 020-3	Interest Expenses-LWUA	27,852.00	323,534.00
5 03 01 020-4	Interest Expenses-ADB	138,893.15	1,413,381.69
5 03 01 040	Bank Charges	3,000.00	6,321.00
5 03 01 990	Other Financial Charges	-	-
	Total Financial Expenses	**264,257.30**	**2,758,563.57**
	Non-Cash Expenses		
	Depreciation		
5 05 01 030	Depreciation-Infrastructure Assets	1,066,748.78	11,063,768.45
5 05 01 030-1	Depreciation - Lake, River and Other Intakes	-	-
5 05 01 030-2	Depreciation - Wells	28,035.02	517,690.70
5 05 01 030-3	Depreciation - Reservoirs and Tanks	103,904.60	998,225.43
5 05 01 030-4	Depreciation - Transmission and Distribution	619,342.10	6,126,033.15
5 05 01 030-5	Depreciation - Hydrants	-	2,003.35
5 05 01 030-6	Dep'n. Pumping Plant Structures and Improvements	15,526.20	175,727.97
5 05 01 030-7	Dep'n. Water Treatment Structures and Improvements	10,527.80	102,588.60
5 05 01 030-8	Dep'n. Administrative Structures and Improvements	355.51	3,486.32
5 05 01 030-9	Depreciation - Power Production Equipment	121,819.27	1,208,141.01
5 05 01 030-10	Depreciation - Pumping Equipment	162,912.40	1,893,820.69
5 05 01 030-11	Deprn. - Water Treatment Equipment	-	-
5 05 01 030-12	Depreciation - Tools, Shops and Garage	4,325.88	36,051.23
5 05 01 050	Depreciation-Machinery and Equipment	19,392.36	187,166.99
5 05 01 050-1	Dep'n Office Equipment	5,984.59	57,112.63
5 05 01 050-2	Dep'n. IT Equipment	13,407.77	130,054.36
5 05 01 050-3	Depreciation-Communications Equipment	-	-
5 05 01 060	Depreciation - Transportation Equipment	43,087.79	420,117.12
5 05 01 070	Depreciation - Furniture & Fixtures	2,206.63	18,880.32
5 05 01 090	Deprn. - Leasehold Improvements (Office Bldg.)	9,203.13	90,250.00
	Total Depreciation	**1,140,638.69**	**11,780,182.88**

		October 2022	Year to Date
	Amortization		
5 05 02 010	Amortization-Computer Software	4,892.50	49,624.08
	Total Amortization	**4,892.50**	**49,624.08**
5 05 03	**Impairment Loss**		
5 05 03 020	Impairment Loss-Loans and Receivables	-	-
	Total Impairment Loss	**-**	**-**
	Total Non-Cash Expenses	**1,145,531.19**	**11,829,806.96**
	Total expenses	**8,479,310.51**	**76,882,972.87**
	Profit/(Loss) before Tax	**205,987.79**	**11,633,348.40**
	Income tax expense/(Benefit)	**-**	**-**
	Profit/(Loss) after Tax	**205,987.79**	**11,633,348.40**
	Net Income/(Loss)	**205,987.79**	**11,633,348.40**
	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)	**205,987.79**	**11,633,348.40**
		0.00	(0.00)

Prepared by:

WILLIAM N. PAILAGAO
Corporate Budget Analyst - B

Checked by:

VENUS I. GUMALING
Division Manager - C

Noted by:

ENGR. ROGELIO K. PANGAN
General Manager