

**MANOLO FORTICH WATER DISTRICT**  
A. Ditona st. Tankulan, Manolo Fortich, Bukidnon 8703  
**DETAILED STATEMENT OF COMPREHENSIVE INCOME**  
For the Month ended November 30, 2023

		<u>November 2023</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)	135,139.00	1,495,117.02
<b>Total Service Income</b>		<b>135,139.00</b>	<b>1,495,117.02</b>
<b>Business Income</b>			
4 02 02 090	Waterworks System Fees	10,851,999.10	107,539,100.41
4 02 02 210	Interest Income	2,883.46	21,424.85
4 02 02 230	Fines and Penalties-Business Income	227,429.02	2,262,586.81
4 02 02 990	Other Business Income	112,468.01	936,038.32
<b>Total Business Income</b>		<b>11,194,779.59</b>	<b>110,759,150.39</b>
<b>Total Service and Business Income</b>		<b>11,329,918.59</b>	<b>112,254,267.41</b>
<b>Other Non-Operating Income</b>			
<b>Miscellaneous Income</b>			
4 06 03 990	Miscellaneous Income	51,674.47	839,377.39
<b>Total Miscellaneous Income</b>		<b>51,674.47</b>	<b>839,377.39</b>
<b>Total Other Non-Operating Income</b>		<b>51,674.47</b>	<b>839,377.39</b>
<b>Total Income</b>		<b>11,381,593.06</b>	<b>113,093,644.80</b>
<b>Expenses</b>			
<b>Personnel Services</b>			
<b>Salaries and Wages</b>			
5 01 01 010	Salaries and Wages-Regular	975,767.50	10,673,113.06
5 01 01 020	Salaries and Wages-Casual	352,727.00	3,731,855.00
<b>Total Salaries and Wages</b>		<b>1,328,494.50</b>	<b>14,404,968.06</b>
<b>Other Compensation</b>			
5 01 02 010-1	Personnel Economic Relief Allowance (PERA)	30,000.00	322,000.00
5 01 02 010-2	Other Compensation(Adcom)	90,000.00	966,000.00
5 01 02 020	Representation Allowance (RA)	13,500.00	148,500.00
5 01 02 030	Transportation Allowance (TA)	12,629.03	145,829.07
5 01 02 040	Clothing/Uniform Allowance	-	324,000.00
5 01 02 140	Year End Bonus (13th & 14th month)	1,338,456.00	2,555,249.00
5 01 02 990	Other Bonuses and Allowances (C.N.A, SRI, PBB & PBI)	-	812,883.43
<b>Total Other Compensation</b>		<b>1,784,585.03</b>	<b>5,574,461.50</b>
<b>Personnel Benefit Contributions</b>			
5 01 03 010	Retirement and Life Insurance Premiums	160,614.72	1,728,996.76
5 01 03 020	Pag-IBIG Contributions	6,000.00	64,400.00
5 01 03 030	PhilHealth Contributions	25,932.84	278,812.28
5 01 03 040	Employees Compensation Insurance Premiums	6,000.00	64,500.00
<b>Total Personnel Benefit Contributions</b>		<b>198,547.56</b>	<b>2,136,709.04</b>

Detailed CI

**November 2023**      **Year to Date**

5	01	04	<b>Other Personnel Benefits</b>		
5	01	04	030	Terminal Leave Benefits	-
5	01	04	990	Other Personnel Benefits(annual medical check up)	201,240.00
			<b>Total Other Personnel Benefits</b>	<b>201,240.00</b>	<b>388,514.64</b>
			<b>Total Personnel Services</b>	<b>3,512,867.09</b>	<b>22,504,653.24</b>
			<b>Maintenance and Other Operating Expenses</b>		
			<b>Traveling Expenses</b>		
5	02	01	010	Traveling Expenses-Local	140,339.21
			<b>Total Traveling Expenses</b>	<b>140,339.21</b>	<b>856,751.60</b>
			<b>Training and Scholarship Expenses</b>		
5	02	02	010	Training Expenses	23,200.00
5	02	02	020	Scholarship Grants/Expenses	-
			<b>Total Training and Scholarship Expenses</b>	<b>23,200.00</b>	<b>297,502.35</b>
			<b>Supplies and Materials Expenses</b>		
5	02	03	010	Office Supplies Expenses	16,926.03
5	02	03	020	Accountable Forms Expenses	47,179.93
5	02	03	090	Fuel, Oil and Lubricants Expenses	116,838.96
5	02	03	130	Chemical and Filtering Supplies Expenses	113,734.94
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	2,162.85
			<b>Total Supplies and Materials Expenses</b>	<b>296,842.71</b>	<b>3,084,034.04</b>
			<b>Utility Expenses</b>		
5	02	04	010	Water Expenses	-
5	02	04	020	Electricity Expenses	22,664.24
5	02	04	990	Other Utility Expenses	-
			<b>Total Utility Expenses</b>	<b>22,664.24</b>	<b>372,845.62</b>
			<b>Communication Expenses</b>		
5	02	05	010	Postage and Courier Services	995.00
5	02	05	020	Telephone Expenses	8,996.53
5	02	05	030	Internet Subscription Expenses	6,160.00
5	02	05	040	Cable, Satellite, Telegraph and Radio Expenses	750.00
			<b>Total Communication Expenses</b>	<b>16,901.53</b>	<b>127,435.80</b>
			<b>Survey, Research, Exploration and Development Expenses</b>		
5	02	07		Survey Expenses	-
5	02	07	010	Survey Expenses	-
			<b>Total Survey, Research, Exploration and Development Expenses</b>	<b>-</b>	<b>-</b>
			<b>Generation, Transmission and Distribution Expenses</b>		
5	02	09	010-1	Generation, Transmission and Distribution Expenses-Power	1,851,013.32
5	02	09	010-2	Generation, Transmission and Distribution Expenses-Water	664,165.63
			<b>Total Generation, Transmission and Distribution Expenses</b>	<b>2,515,178.95</b>	<b>33,905,994.62</b>

		<u>November 2023</u>	<u>Year to Date</u>
<b>Confidential, Intelligence and Extraordinary Expenses</b>			
5 02 10 030-1	Extraordinary and Miscellaneous Expenses	(18,644.42)	109,003.04
5 02 10 030-2	Miscellaneous Expenses	-	3,465.00
5 02 10 030-3	Cultural & Athletic Expenses	-	-
<b>Total Confidential, Intelligence and Extraordinary Expenses</b>		<b>(18,644.42)</b>	<b>112,468.04</b>
<b>Professional Services</b>			
5 02 11 010	Legal Services	-	127,100.00
5 02 11 020	Auditing Services	-	76,050.79
5 02 11 990	Other Professional Services	5,000.00	36,000.00
<b>Total Professional Services</b>		<b>5,000.00</b>	<b>239,150.79</b>
<b>General Services</b>			
5 02 12 010	Environment/Sanitary Services	6,000.00	97,985.65
5 02 12 030	Security Services	153,069.56	1,613,578.29
<b>Total General Services</b>		<b>159,069.56</b>	<b>1,711,563.94</b>
<b>Repairs and Maintenance</b>			
5 02 13 030	<b>Repairs and Maintenance-Infrastructure Assets</b>	542,367.99	8,580,519.12
5 02 13 030-1	Maint. of River, Lake and other Intake	5,725.00	36,045.56
5 02 13 030-2	Maint of Springs & Tunnels	35,256.30	598,320.12
5 02 13 030-4	Maint. of Reservoir and Tanks	-	240.00
5 02 13 030-5	Maint. of Trans & Dist. Mains	314,530.89	5,662,639.34
5 02 13 030-6	Maint. of Services	73,341.55	925,115.72
5 02 13 030-7	Maint. of Meters	9,200.00	724,374.67
5 02 13 030-9	Maint of Pumping Plant Structures and Improvements	-	7,220.00
5 02 13 030-10	Maint of Water Treatment Structures and Improvements	-	4,710.00
5 02 13 030-11	Maint. of Trans. and Distribution Structures and Improvements	45,690.00	53,951.70
5 02 13 030-12	Maint of Administrative Structures and Improvements	-	45,650.00
5 02 13 030-13	Maint of Power Production Equipment	5,719.57	71,723.07
5 02 13 030-14	Maint. of Pumping Equipment	48,084.68	238,205.44
5 02 13 030-15	Maint. Of Water Treatment Equipment	170.00	190,932.50
5 02 13 030-16	Maint. Of Tools, Shop and Garage Equip.	4,650.00	21,391.00
5 02 13 050	<b>Repairs and Maintenance-Machinery and Equipment</b>	26,697.50	294,514.40
5 02 13 050-1	Maint. of Office Equipment	739.00	48,756.00
5 02 13 050-2	Maint. Of IT Equipment	23,958.50	233,139.40
5 02 13 050-3	Maint. Of Communications Equipment	2,000.00	12,619.00
5 02 13 060	Maint. of Land Transport Equipment	51,397.00	403,634.13
5 02 13 070	Maint. Of Furniture and Fixtures	-	5,658.50
<b>Total Repairs and Maintenance</b>		<b>620,462.49</b>	<b>9,284,326.15</b>
<b>Taxes, Insurance Premiums and Other Fees</b>			
5 02 15 010	Taxes, Duties and Licenses	-	1,757,566.18
5 02 15 020	Fidelity Bond Premiums	-	24,866.25
5 02 15 030	Insurance Expenses	23,021.45	252,837.97
<b>Total Taxes, Insurance Premiums and Other Fees</b>		<b>23,021.45</b>	<b>2,035,270.40</b>
<b>Labor and Wages</b>			
5 02 16 010	Labor and Wages	244,436.68	2,780,088.27
<b>Total Labor and Wages</b>		<b>244,436.68</b>	<b>2,780,088.27</b>
<b>Members' Benefits</b>			
5 02 17 010	Members' Benefits	-	-
<b>Total Members' Benefits</b>		<b>-</b>	<b>-</b>



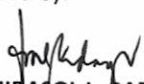
		<u>November 2023</u>	<u>Year to Date</u>
<b>Other Maintenance and Operating Expenses</b>			
5 02 99 010	Advertising, Promotional and Marketing Expenses	268,968.00	278,658.00
5 02 99 030	Representation Expenses	96,200.36	555,685.92
5 02 99 040	Transportation and Delivery Expenses	-	-
5 02 99 050	Rent/Lease Expenses	-	-
5 02 99 060	Membership Dues and Contributions to Organizations	-	57,222.30
5 02 99 080	Donations	22,399.00	59,944.00
5 02 99 140	Documentary Stamp Expenses	-	-
5 02 99 180	Major Events and Conventions Expenses	-	398,640.50
5 02 99 990	Other Maintenance and Operating Expenses (BOD)	32,015.00	427,936.75
<b>Total Other Maintenance and Operating Expenses</b>		<b>419,582.36</b>	<b>1,778,087.47</b>
<b>Total Maintenance and Other Operating Expenses</b>		<b>3,803,889.13</b>	<b>55,921,353.46</b>
<b>Financial Expenses</b>			
<b>Financial Expenses</b>			
5 03 01 020-1	Interest Expenses-NHA	-	-
5 03 01 020-2	Interest Expenses-DBP	84,707.33	969,071.04
5 03 01 020-3	Interest Expenses-LWUA	13,962.00	213,548.00
5 03 01 020-4	Interest Expenses-ADB	138,141.17	1,519,552.90
5 03 01 040	Bank Charges	-	9,750.00
5 03 01 990	Other Financial Charges	-	-
<b>Total Financial Expenses</b>		<b>236,810.50</b>	<b>2,711,921.94</b>
<b>Non-Cash Expenses</b>			
<b>Depreciation</b>			
5 05 01 030	Depreciation-Infrastructure Assets	1,555,054.57	17,749,896.01
5 05 01 030-2	Depreciation - Wells	54,577.66	575,185.38
5 05 01 030-3	Depreciation - Reservoirs and Tanks	103,681.92	1,160,534.12
5 05 01 030-4	Depreciation - Transmission and Distribution	977,736.09	11,233,376.11
5 05 01 030-6	Dep'n. Pumping Plant Structures and Improvements	(28,926.12)	114,533.34
5 05 01 030-7	Dep'n. Water Treatment Structures and Improvements	24,483.55	271,110.14
5 05 01 030-8	Dep'n. Administrative Structures and Improvements	-	0.01
5 05 01 030-9	Depreciation - Power Production Equipment	117,731.29	1,334,635.30
5 05 01 030-10	Depreciation - Pumping Equipment	209,097.78	2,089,590.10
5 05 01 030-11	Deprn. - Water Treatment Equipment	64,277.40	696,977.92
5 05 01 030-12	Depreciation - Tools, Shops and Garage	32,395.00	273,953.59
5 05 01 050	Depreciation-Machinery and Equipment	5,168.97	62,266.40
5 05 01 050-1	Dep'n Office Equipment	2,944.39	37,499.37
5 05 01 050-2	Dep'n. IT Equipment	2,224.58	24,767.03
5 05 01 060	Depreciation - Transportation Equipment	47,423.61	510,335.29
5 05 01 070	Depreciation - Furniture & Fixtures	1,108.33	12,339.45
5 05 01 090	Deprn. - Leasehold Improvements (Office Bldg.)	8,906.25	99,156.25
<b>Total Depreciation</b>		<b>1,617,661.73</b>	<b>18,433,993.40</b>

		<u>November 2023</u>	<u>Year to Date</u>
	<b>Amortization</b>		
5 05 02 010	Amortization-Computer Software	42,650.00	94,665.00
5 05 02 010-1	Amortization-Other Intangible Asset	1,111.11	12,333.33
	<b>Total Amortization</b>	<b>43,761.11</b>	<b>106,998.33</b>
5 05 03	<b>Impairment Loss</b>		
5 05 03 020	Impairment Loss-Loans and Receivables	-	73,263.63
	<b>Total Impairment Loss</b>	<b>-</b>	<b>73,263.63</b>
	<b>Total Non-Cash Expenses</b>	<b>1,661,422.84</b>	<b>18,614,255.36</b>
	<b>Total expenses</b>	<b>9,879,155.19</b>	<b>100,416,349.63</b>
	<b>Profit/(Loss) before Tax</b>	<b>1,502,437.87</b>	<b>12,677,295.17</b>
	<b>Income tax expense/(Benefit)</b>	<b>-</b>	<b>-</b>
	<b>Profit/(Loss) after Tax</b>	<b>1,502,437.87</b>	<b>12,677,295.17</b>
	<b>Net Income/(Loss)</b>	<b>1,502,437.87</b>	<b>12,677,295.17</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>1,502,437.87</b>	<b>12,677,295.17</b>

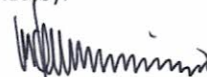
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Noted by:

  
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