

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

		<u>June 2023</u>	<u>Year to Date</u>
Income			
Service and Business Income			
Service Income			
4	02 01 990 Other Service Income(Maint. fee P10)	151,334.83	816,328.54
Total Service Income		151,334.83	816,328.54
Business Income			
4	02 02 090 Waterworks System Fees	10,665,745.89	57,031,333.22
4	02 02 210 Interest Income	3,620.87	12,176.91
4	02 02 230 Fines and Penalties-Business Income	254,876.21	1,184,612.96
4	02 02 990 Other Business Income	201,617.08	926,087.28
Total Business Income		11,125,860.05	59,154,210.37
Total Service and Business Income		11,277,194.88	59,970,538.91
Other Non-Operating Income			
Miscellaneous Income			
4	06 03 990 Miscellaneous Income	41,142.80	425,423.71
Total Miscellaneous Income		41,142.80	425,423.71
Total Other Non-Operating Income		41,142.80	425,423.71
Total Income		11,318,337.68	60,395,962.62
Expenses			
Personnel Services			
Salaries and Wages			
5	01 01 010 Salaries and Wages-Regular	981,826.00	5,758,332.56
5	01 01 020 Salaries and Wages-Casual	350,760.00	1,968,220.00
Total Salaries and Wages		1,332,586.00	7,726,552.56
Other Compensation			
5	01 02 010-1 Personnel Economic Relief Allowance (PERA)	30,000.00	172,000.00
5	01 02 010-2 Other Compensation(Adcom)	90,000.00	516,000.00
5	01 02 020 Representation Allowance (RA)	13,500.00	81,000.00
5	01 02 030 Transportation Allowance (TA)	13,500.00	81,000.00
5	01 02 040 Clothing/Uniform Allowance	-	324,000.00
5	01 02 140 Year End Bonus (13th & 14th month)	-	1,216,793.00
Total Other Compensation		147,000.00	2,390,793.00
Personnel Benefit Contributions			
5	01 03 010 Retirement and Life Insurance Premiums	159,910.32	925,462.92
5	01 03 020 Pag-IBIG Contributions	6,000.00	34,400.00
5	01 03 030 PhilHealth Contributions	25,815.44	149,226.14
5	01 03 040 Employees Compensation Insurance Premiums	6,000.00	34,400.00
5	01 03 050 Provident/Welfare Fund Contributions	-	-
Total Personnel Benefit Contributions		197,725.76	1,143,489.06

		<u>June 2023</u>	<u>Year to Date</u>
5	01 04	Other Personnel Benefits	
5	01 04 030	Terminal Leave Benefits	-
5	01 04 990	Other Personnel Benefits(annual medical check up)	6,750.00
		Total Other Personnel Benefits	6,750.00
		Total Personnel Services	1,684,061.76
		Maintenance and Other Operating Expenses	
		Traveling Expenses	
5	02 01 010	Traveling Expenses-Local	64,227.00
		Total Traveling Expenses	64,227.00
		Training and Scholarship Expenses	
5	02 02 010	Training Expenses	23,500.00
5	02 02 020	Scholarship Grants/Expenses	-
		Total Training and Scholarship Expenses	23,500.00
		Supplies and Materials Expenses	
5	02 03 010	Office Supplies Expenses	28,457.37
5	02 03 020	Accountable Forms Expenses	-
5	02 03 090	Fuel, Oil and Lubricants Expenses	135,100.21
5	02 03 130	Chemical and Filtering Supplies Expenses	125,412.02
5	02 03 210	Semi-Expendable Machinery and Equipment Expenses	39,962.00
5	02 03 220	Semi-Expendable Furniture, Fixtures and Books Expenses	-
5	02 03 990	Other Supplies and Materials Expenses	4,433.19
		Total Supplies and Materials Expenses	333,364.79
		Utility Expenses	
5	02 04 010	Water Expenses	-
5	02 04 020	Electricity Expenses	35,648.68
5	02 04 990	Other Utility Expenses	-
		Total Utility Expenses	35,648.68
		Communication Expenses	
5	02 05 010	Postage and Courier Services	300.00
5	02 05 020	Telephone Expenses	4,033.05
5	02 05 030	Internet Subscription Expenses	6,160.00
5	02 05 040	Cable, Satellite, Telegraph and Radio Expenses	750.00
		Total Communication Expenses	11,243.05
		Survey, Research, Exploration and Development Expenses	
5	02 07	Survey Expenses	-
5	02 07 010	Survey Expenses	-
5	02 07 020	Research, Exploration and Development Expenses	-
		Total Survey, Research, Exploration and Development Expenses	-
		Generation, Transmission and Distribution Expenses	
5	02 09 010	Generation, Transmission and Distribution Expenses	3,287,402.54
		Total Generation, Transmission and Distribution Expenses	3,287,402.54

		<u>June 2023</u>	<u>Year to Date</u>
Confidential, Intelligence and Extraordinary Expenses			
5 02 10 030-1	Extraordinary and Miscellaneous Expenses	12,805.80	39,193.30
5 02 10 030-2	Miscellaneous Expenses	-	-
5 02 10 030-3	Cultural & Athletic Expenses	-	-
Total Confidential, Intelligence and Extraordinary Expenses		12,805.80	39,193.30
Professional Services			
5 02 11			
5 02 11 010	Legal Services	32,000.00	114,600.00
5 02 11 020	Auditing Services	-	-
5 02 11 030	Consultancy Services	-	-
5 02 11 990	Other Professional Services	-	-
Total Professional Services		32,000.00	114,600.00
General Services			
5 02 12 010	Environment/Sanitary Services	44,854.00	80,249.00
5 02 12 030	Security Services	201,189.56	848,230.49
Total General Services		246,043.56	928,479.49
Repairs and Maintenance			
5 02 13 030	Repairs and Maintenance-Infrastructure Assets	1,859,212.74	4,767,190.36
5 02 13 030-1	Maint. of River, Lake and other Intake	-	-
5 02 13 030-2	Maint of Springs & Tunnels	43,860.58	270,798.89
5 02 13 030-4	Maint. of Reservoir and Tanks	-	240.00
5 02 13 030-5	Maint. of Trans & Dist. Mains	1,711,318.20	3,530,177.78
5 02 13 030-6	Maint. of Services	81,623.00	522,889.79
5 02 13 030-7	Maint. of Meters	18,307.46	305,807.46
5 02 13 030-9	Maint of Pumping Plant Structures and Improvements	-	6,720.00
5 02 13 030-10	Maint of Water Treatment Structures and Improvements	-	1,280.00
5 02 13 030-11	Maint. of Trans. and Distribution Structures and Improvements	-	1,579.20
5 02 13 030-12	Maint of Administrative Structures and Improvements	-	43,610.00
5 02 13 030-13	Maint of Power Production Equipment	3,393.50	3,393.50
5 02 13 030-14	Maint. of Pumping Equipment	570.00	36,605.00
5 02 13 030-15	Maint. Of Water Treatment Equipment	-	28,987.74
5 02 13 030-16	Maint. Of Tools, Shop and Garage Equip.	140.00	15,101.00
5 02 13 050	Repairs and Maintenance-Machinery and Equipment	14,387.70	149,267.90
5 02 13 050-1	Maint. of Office Equipment	480.00	33,538.00
5 02 13 050-2	Maint. Of IT Equipment	13,067.70	109,981.90
5 02 13 050-3	Maint. Of Communications Equipment	840.00	5,748.00
5 02 13 060	Maint. of Land Transport Equipment	(10,759.00)	263,648.13
5 02 13 070	Maint. Of Furniture and Fixtures	1,697.50	2,378.50
5 02 13 220	Repair and Maintenance-Semi-Exp. Furniture, Fixtures and Books E	-	-
Total Repairs and Maintenance		1,864,538.94	5,182,484.89
Taxes, Insurance Premiums and Other Fees			
5 02 15 010	Taxes, Duties and Licenses	-	578,941.22
5 02 15 020	Fidelity Bond Premiums	-	8,062.50
5 02 15 030	Insurance Expenses	24,027.93	136,962.50
Total Taxes, Insurance Premiums and Other Fees		24,027.93	723,966.22
Labor and Wages			
5 02 16 010	Labor and Wages	247,532.69	1,490,040.38
Total Labor and Wages		247,532.69	1,490,040.38
Members' Benefits			
5 02 17			
5 02 17 010	Members' Benefits	-	-
Total Members' Benefits		-	-

		<u>June 2023</u>	<u>Year to Date</u>
	Other Maintenance and Operating Expenses		
5	02 99 010 Advertising, Promotional and Marketing Expenses	546.00	6,330.00
5	02 99 030 Representation Expenses	8,654.00	336,626.75
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	(6,039.00)	43,878.30
5	02 99 080 Donations	-	37,545.00
5	02 99 140 Documentary Stamp Expenses	-	-
5	02 99 180 Major Events and Conventions Expenses	96,545.00	96,545.00
5	02 99 990 Other Maintenance and Operating Expenses (BOD)	28,585.00	281,054.75
	Total Other Maintenance and Operating Expenses	128,291.00	801,979.80
	Total Maintenance and Other Operating Expenses	6,310,625.98	31,716,139.31
	Financial Expenses		
	Financial Expenses		
5	03 01 020-1 Interest Expenses-NHA	-	-
5	03 01 020-2 Interest Expenses-DBP	89,690.10	541,194.58
5	03 01 020-3 Interest Expenses-LWUA	19,450.00	132,689.00
5	03 01 020-4 Interest Expenses-ADB	138,141.17	828,847.05
5	03 01 040 Bank Charges	3,100.00	6,700.00
5	03 01 990 Other Financial Charges	-	-
	Total Financial Expenses	250,381.27	1,509,430.63
	Non-Cash Expenses		
	Depreciation		
5	05 01 030 Depreciation-Infrastructure Assets	1,807,704.79	9,552,316.01
5	05 01 030-2 Depreciation - Wells	211,573.87	328,238.56
5	05 01 030-3 Depreciation - Reservoirs and Tanks	104,209.82	629,979.07
5	05 01 030-4 Depreciation - Transmission and Distribution	1,091,446.74	6,165,879.08
5	05 01 030-6 Dep'n. Pumping Plant Structures and Improvements	697.17	86,571.84
5	05 01 030-7 Dep'n. Water Treatment Structures and Improvements	(3,770.15)	76,605.34
5	05 01 030-8 Dep'n. Administrative Structures and Improvements	-	0.01
5	05 01 030-9 Depreciation - Power Production Equipment	120,999.74	720,805.07
5	05 01 030-10 Depreciation - Pumping Equipment	190,536.14	1,075,811.99
5	05 01 030-11 Deprn. - Water Treatment Equipment	59,616.46	359,685.96
5	05 01 030-12 Depreciation - Tools, Shops and Garage	32,395.00	108,739.09
5	05 01 050 Depreciation-Machinery and Equipment	7,037.52	32,579.60
5	05 01 050-1 Dep'n Office Equipment	4,812.93	19,157.94
5	05 01 050-2 Dep'n. IT Equipment	2,224.59	13,421.66
5	05 01 060 Depreciation - Transportation Equipment	47,423.61	268,474.88
5	05 01 070 Depreciation - Furniture & Fixtures	1,108.33	6,686.95
5	05 01 090 Deprn. - Leasehold Improvements (Office Bldg.)	8,906.24	53,734.37
	Total Depreciation	1,872,180.49	9,913,791.81

		<u>June 2023</u>	<u>Year to Date</u>
	Amortization		
5	05 02 010 Amortization-Computer Software	5,150.00	30,900.00
5	05 02 010-1 Amortization-Other Intangible Asset	1,111.11	6,666.66
	Total Amortization	6,261.11	37,566.66
5	05 03 Impairment Loss		
5	05 03 020 Impairment Loss-Loans and Receivables	73,263.63	73,263.63
	Total Impairment Loss	73,263.63	73,263.63
	Total Non-Cash Expenses	1,951,705.23	10,024,622.10
	Total expenses	10,196,774.24	54,682,794.30
	Profit/(Loss) before Tax	1,121,563.44	5,713,168.32
	Income tax expense/(Benefit)	-	-
	Profit/(Loss) after Tax	1,121,563.44	5,713,168.32
	Net Income/(Loss)	1,121,563.44	5,713,168.32
	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)	1,121,563.44	5,713,168.32

Prepared by:


MIRASOL L. PADAYHAG
 Corporate Accountant

Checked by:


WILLIAM N. PAILAGAO
 Corporate Budget Analyst - B

Reviewed by:


VENUS I. GUMALING
 Division Manager - C

Noted by:


ENGR. ROGELIO K. PANGAN
 General Manager