

MANOLO FORTICH WATER DISTRICT

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

DETAILED STATEMENT OF COMPREHENSIVE INCOME*For the Month ended September 30, 2023*

		<u>September 2023</u>	<u>Year to Date</u>
Income			
Service and Business Income			
Service Income			
4	02 01 990 Other Service Income(Maint. fee P10)	135,282.63	1,221,496.51
	Total Service Income	135,282.63	1,221,496.51
Business Income			
4	02 02 090 Waterworks System Fees	10,772,680.87	87,760,868.68
4	02 02 210 Interest Income	2,064.77	17,118.45
4	02 02 230 Fines and Penalties-Business Income	228,948.76	1,836,354.65
4	02 02 990 Other Business Income	14,554.89	822,551.31
	Total Business Income	11,018,249.29	90,436,893.09
	Total Service and Business Income	11,153,531.92	91,658,389.60
Other Non-Operating Income			
Miscellaneous Income			
4	06 03 990 Miscellaneous Income	76,578.66	705,490.22
	Total Miscellaneous Income	76,578.66	705,490.22
	Total Other Non-Operating Income	76,578.66	705,490.22
	Total Income	11,230,110.58	92,363,879.82
Expenses			
Personnel Services			
Salaries and Wages			
5	01 01 010 Salaries and Wages-Regular	985,729.00	8,711,616.56
5	01 01 020 Salaries and Wages-Casual	352,727.00	3,026,401.00
	Total Salaries and Wages	1,338,456.00	11,738,017.56
Other Compensation			
5	01 02 010-1 Personnel Economic Relief Allowance (PERA)	30,000.00	262,000.00
5	01 02 010-2 Other Compensation(Adcom)	90,000.00	786,000.00
5	01 02 020 Representation Allowance (RA)	13,500.00	121,500.00
5	01 02 030 Transportation Allowance (TA)	13,500.00	121,500.00
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	788,883.43	3,644,676.43
Personnel Benefit Contributions			
5	01 03 010 Retirement and Life Insurance Premiums	161,543.32	1,407,767.32
5	01 03 020 Pag-IBIG Contributions	6,000.00	52,400.00
5	01 03 030 PhilHealth Contributions	25,932.84	226,946.60
5	01 03 040 Employees Compensation Insurance Premiums	6,100.00	52,500.00
5	01 03 050 Provident/Welfare Fund Contributions	-	-
	Total Personnel Benefit Contributions	199,576.16	1,739,613.92

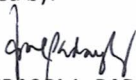
		<u>September 2023</u>	<u>Year to Date</u>
5	01 04	Other Personnel Benefits	
5	01 04 030	Terminal Leave Benefits	-
5	01 04 990	Other Personnel Benefits(annual medical check up)	176,762.64
		Total Other Personnel Benefits	176,762.64
		Total Personnel Services	2,326,915.59
		Maintenance and Other Operating Expenses	
		Traveling Expenses	
5	02 01 010	Traveling Expenses-Local	102,508.00
		Total Traveling Expenses	102,508.00
		Training and Scholarship Expenses	
5	02 02 010	Training Expenses	59,281.35
5	02 02 020	Scholarship Grants/Expenses	-
		Total Training and Scholarship Expenses	59,281.35
		Supplies and Materials Expenses	
5	02 03 010	Office Supplies Expenses	20,950.48
5	02 03 020	Accountable Forms Expenses	-
5	02 03 090	Fuel, Oil and Lubricants Expenses	145,554.34
5	02 03 130	Chemical and Filtering Supplies Expenses	107,205.60
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	2,486.29
		Total Supplies and Materials Expenses	276,196.71
		Utility Expenses	
5	02 04 010	Water Expenses	-
5	02 04 020	Electricity Expenses	27,129.16
5	02 04 990	Other Utility Expenses	-
		Total Utility Expenses	27,129.16
		Communication Expenses	
5	02 05 010	Postage and Courier Services	1,155.00
5	02 05 020	Telephone Expenses	4,735.63
5	02 05 030	Internet Subscription Expenses	6,160.00
5	02 05 040	Cable, Satellite, Telegraph and Radio Expenses	-
		Total Communication Expenses	12,050.63
		Survey, Research, Exploration and Development Expenses	
5	02 07	Survey, Research, Exploration and Development 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	2,353,246.61
		Total Generation, Transmission and Distribution Expenses	2,353,246.61

		<u>September 2023</u>	<u>Year to Date</u>
Confidential, Intelligence and Extraordinary Expenses			
5 02 10 030-1	Extraordinary and Miscellaneous Expenses	34,709.00	117,040.40
5 02 10 030-2	Miscellaneous Expenses	-	3,465.00
5 02 10 030-3	Cultural & Athletic Expenses	-	-
Total Confidential, Intelligence and Extraordinary Expenses		34,709.00	120,505.40
Professional Services			
5 02 11			
5 02 11 010	Legal Services	-	115,100.00
5 02 11 020	Auditing Services	-	76,050.79
5 02 11 030	Consultancy Services	-	-
5 02 11 990	Other Professional Services	-	-
Total Professional Services		-	191,150.79
General Services			
5 02 12 010	Environment/Sanitary Services	-	85,319.00
5 02 12 030	Security Services	153,069.56	1,307,439.17
Total General Services		153,069.56	1,392,758.17
Repairs and Maintenance			
5 02 13 030	Repairs and Maintenance-Infrastructure Assets	731,295.49	6,931,971.25
5 02 13 030-1	Maint. of River, Lake and other Intake	22,101.56	22,101.56
5 02 13 030-2	Maint of Springs & Tunnels	58,044.19	412,773.24
5 02 13 030-4	Maint. of Reservoir and Tanks	-	240.00
5 02 13 030-5	Maint. of Trans & Dist. Mains	512,926.63	4,755,802.95
5 02 13 030-6	Maint. of Services	86,408.11	758,952.44
5 02 13 030-7	Maint. of Meters	48,300.00	599,832.12
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	315.00	4,395.00
5 02 13 030-11	Maint. of Trans. and Distribution Structures and Improvements	1,800.00	6,211.70
5 02 13 030-12	Maint of Administrative Structures and Improvements	-	43,610.00
5 02 13 030-13	Maint of Power Production Equipment	-	4,303.50
5 02 13 030-14	Maint. of Pumping Equipment	1,400.00	112,955.00
5 02 13 030-15	Maint. Of Water Treatment Equipment	-	187,502.74
5 02 13 030-16	Maint. Of Tools, Shop and Garage Equip.	-	16,571.00
5 02 13 050	Repairs and Maintenance-Machinery and Equipment	16,218.00	195,248.90
5 02 13 050-1	Maint. of Office Equipment	1,900.00	35,688.00
5 02 13 050-2	Maint. Of IT Equipment	13,598.00	150,472.90
5 02 13 050-3	Maint. Of Communications Equipment	720.00	9,088.00
5 02 13 060	Maint. of Land Transport Equipment	12,859.00	290,057.13
5 02 13 070	Maint. Of Furniture and Fixtures	3,280.00	5,658.50
5 02 13 220	Repair and Maintenance-Semi-Exp. Furniture, Fixtures and Books E	-	-
Total Repairs and Maintenance		763,652.49	7,422,935.78
Taxes, Insurance Premiums and Other Fees			
5 02 15 010	Taxes, Duties and Licenses	-	1,171,006.24
5 02 15 020	Fidelity Bond Premiums	-	24,866.25
5 02 15 030	Insurance Expenses	23,812.33	206,795.07
Total Taxes, Insurance Premiums and Other Fees		23,812.33	1,402,667.56
Labor and Wages			
5 02 16 010	Labor and Wages	249,064.92	2,280,225.74
Total Labor and Wages		249,064.92	2,280,225.74
Members' Benefits			
5 02 17			
5 02 17 010	Members' Benefits	-	-
Total Members' Benefits		-	-

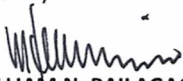
		<u>September 2023</u>	<u>Year to Date</u>
Other Maintenance and Operating Expenses			
5 02 99 010	Advertising, Promotional and Marketing Expenses	-	6,330.00
5 02 99 030	Representation Expenses	22,375.00	391,047.75
5 02 99 040	Transportation and Delivery Expenses	-	-
5 02 99 050	Rent/Lease Expenses	-	-
5 02 99 060	Membership Dues and Contributions to Organizations	-	57,222.30
5 02 99 080	Donations	-	37,545.00
5 02 99 140	Documentary Stamp Expenses	-	-
5 02 99 180	Major Events and Conventions Expenses	-	398,640.50
5 02 99 990	Other Maintenance and Operating Expenses (BOD)	30,455.00	368,994.75
Total Other Maintenance and Operating Expenses		52,830.00	1,259,780.30
Total Maintenance and Other Operating Expenses		4,107,550.76	46,339,629.62
Financial Expenses			
Financial Expenses			
5 03 01 020-1	Interest Expenses-NHA	-	-
5 03 01 020-2	Interest Expenses-DBP	86,700.43	801,424.47
5 03 01 020-3	Interest Expenses-LWUA	16,179.00	184,512.00
5 03 01 020-4	Interest Expenses-ADB	138,141.17	1,243,270.56
5 03 01 040	Bank Charges	-	6,750.00
5 03 01 990	Other Financial Charges	-	-
Total Financial Expenses		241,020.60	2,235,957.03
Non-Cash Expenses			
Depreciation			
5 05 01 030	Depreciation-Infrastructure Assets	1,636,864.80	14,534,781.65
5 05 01 030-2	Depreciation - Wells	54,577.66	464,210.81
5 05 01 030-3	Depreciation - Reservoirs and Tanks	104,209.82	949,555.84
5 05 01 030-4	Depreciation - Transmission and Distribution	1,006,347.31	9,237,140.97
5 05 01 030-6	Dep'n. Pumping Plant Structures and Improvements	14,365.56	130,626.24
5 05 01 030-7	Dep'n. Water Treatment Structures and Improvements	24,483.55	221,326.93
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	1,091,870.94
5 05 01 030-10	Depreciation - Pumping Equipment	196,098.92	1,665,685.60
5 05 01 030-11	Dep'n. - Water Treatment Equipment	83,387.24	566,280.55
5 05 01 030-12	Depreciation - Tools, Shops and Garage	32,395.00	208,083.76
5 05 01 050	Depreciation-Machinery and Equipment	5,168.98	51,756.14
5 05 01 050-1	Dep'n Office Equipment	2,944.40	31,512.43
5 05 01 050-2	Dep'n. IT Equipment	2,224.58	20,243.71
5 05 01 060	Depreciation - Transportation Equipment	47,423.61	413,907.28
5 05 01 070	Depreciation - Furniture & Fixtures	1,108.33	10,085.84
5 05 01 090	Dep'n. - Leasehold Improvements (Office Bldg.)	8,906.25	81,046.88
Total Depreciation		1,699,471.97	15,091,577.79

		<u>September 2023</u>	<u>Year to Date</u>
	Amortization		
5 05 02 010	Amortization-Computer Software	5,150.00	46,693.33
5 05 02 010-1	Amortization-Other Intangible Asset	1,111.11	10,074.07
	Total Amortization	6,261.11	56,767.40
5 05 03	Impairment Loss		
5 05 03 020	Impairment Loss-Loans and Receivables	-	73,263.63
	Total Impairment Loss	-	73,263.63
	Total Non-Cash Expenses	1,705,733.08	15,221,608.82
	Total expenses	8,381,220.03	81,096,266.02
	Profit/(Loss) before Tax	2,848,890.55	11,267,613.80
	Income tax expense/(Benefit)	-	-
	Profit/(Loss) after Tax	2,848,890.55	11,267,613.80
	Net Income/(Loss)	2,848,890.55	11,267,613.80
	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)	2,848,890.55	11,267,613.80

Prepared by:


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