

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

		<u>April 2023</u>	<u>Year to Date</u>
Income			
Service and Business Income			
Service Income			
4	02 01 990 Other Service Income(Maint. fee P10)	126,249.38	524,733.62
	Total Service Income	126,249.38	524,733.62
Business Income			
4	02 02 090 Waterworks System Fees	11,173,715.32	37,594,313.94
4	02 02 210 Interest Income	4,228.93	8,556.04
4	02 02 230 Fines and Penalties-Business Income	199,529.30	719,917.87
4	02 02 990 Other Business Income	81,355.01	613,687.99
	Total Business Income	11,458,828.56	38,936,475.84
	Total Service and Business Income	11,585,077.94	39,461,209.46
Other Non-Operating Income			
Miscellaneous Income			
4	06 03 990 Miscellaneous Income	55,561.40	294,379.75
	Total Miscellaneous Income	55,561.40	294,379.75
	Total Other Non-Operating Income	55,561.40	294,379.75
	Total Income	11,640,639.34	39,755,589.21
Expenses			
Personnel Services			
Salaries and Wages			
5	01 01 010 Salaries and Wages-Regular	979,069.00	3,818,182.00
5	01 01 020 Salaries and Wages-Casual	350,760.00	1,266,700.00
	Total Salaries and Wages	1,329,829.00	5,084,882.00
Other Compensation			
5	01 02 010-1 Personnel Economic Relief Allowance (PERA)	30,000.00	113,000.00
5	01 02 010-2 Other Compensation(Adcom)	90,000.00	339,000.00
5	01 02 020 Representation Allowance (RA)	13,500.00	54,000.00
5	01 02 030 Transportation Allowance (TA)	13,500.00	54,000.00
5	01 02 040 Clothing/Uniform Allowance	-	324,000.00
	Total Other Compensation	147,000.00	884,000.00
Personnel Benefit Contributions			
5	01 03 010 Retirement and Life Insurance Premiums	159,579.48	610,185.84
5	01 03 020 Pag-IBIG Contributions	6,000.00	22,600.00
5	01 03 030 PhilHealth Contributions	25,760.30	98,352.52
5	01 03 040 Employees Compensation Insurance Premiums	6,000.00	22,600.00
5	01 03 050 Provident/Welfare Fund Contributions	-	-
	Total Personnel Benefit Contributions	197,339.78	753,738.36

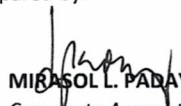
		<u>April 2023</u>	<u>Year to Date</u>
5	01 04		
	Other Personnel Benefits		
5	01 04 030	-	-
	Terminal Leave Benefits		
5	01 04 990	6,250.00	91,115.64
	Other Personnel Benefits(annual medical check up)		
	Total Other Personnel Benefits	6,250.00	91,115.64
	Total Personnel Services	1,680,418.78	6,813,736.00
	Maintenance and Other Operating Expenses		
	Traveling Expenses		
5	02 01 010	60,462.00	175,996.86
	Traveling Expenses-Local		
	Total Traveling Expenses	60,462.00	175,996.86
	Training and Scholarship Expenses		
5	02 02 010	28,145.00	76,516.00
	Training Expenses		
5	02 02 020	-	-
	Scholarship Grants/Expenses		
	Total Training and Scholarship Expenses	28,145.00	76,516.00
	Supplies and Materials Expenses		
5	02 03 010	25,660.18	94,094.21
	Office Supplies Expenses		
5	02 03 020	9,564.24	28,692.70
	Accountable Forms Expenses		
5	02 03 090	139,299.30	393,766.32
	Fuel, Oil and Lubricants Expenses		
5	02 03 130	184,587.72	548,020.16
	Chemical and Filtering Supplies Expenses		
5	02 03 210	-	107,160.00
	Semi-Expendable Machinery and Equipment Expenses		
5	02 03 220	-	-
	Semi-Expendable Furniture, Fixtures and Books Expenses		
5	02 03 990	3,087.42	9,862.81
	Other Supplies and Materials Expenses		
	Total Supplies and Materials Expenses	362,198.86	1,181,596.20
	Utility Expenses		
5	02 04 010	-	-
	Water Expenses		
5	02 04 020	41,864.68	143,990.15
	Electricity Expenses		
5	02 04 990	-	-
	Other Utility Expenses		
	Total Utility Expenses	41,864.68	143,990.15
	Communication Expenses		
5	02 05 010	335.00	1,695.00
	Postage and Courier Services		
5	02 05 020	9,323.14	18,090.39
	Telephone Expenses		
5	02 05 030	6,160.00	24,640.00
	Internet Subscription Expenses		
5	02 05 040	375.00	1,125.00
	Cable, Satellite, Telegraph and Radio Expenses		
	Total Communication Expenses	16,193.14	45,550.39
	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	3,650,728.88	13,212,711.85
	Generation, Transmission and Distribution Expenses		
	Total Generation, Transmission and Distribution Expenses	3,650,728.88	13,212,711.85

		<u>April 2023</u>	<u>Year to Date</u>
	Confidential, Intelligence and Extraordinary Expenses		
5 02 10 030-1	Extraordinary and Miscellaneous Expenses	1,902.00	5,113.75
5 02 10 030-2	Miscellaneous Expenses	-	0.05
5 02 10 030-3	Cultural & Athletic Expenses	-	-
	Total Confidential, Intelligence and Extraordinary Expenses	1,902.00	5,113.80
	Professional Services		
5 02 11			
5 02 11 010	Legal Services	-	82,600.00
5 02 11 020	Auditing Services	-	-
5 02 11 030	Consultancy Services	-	-
5 02 11 990	Other Professional Services	-	-
	Total Professional Services	-	82,600.00
	General Services		
5 02 12 010	Environment/Sanitary Services	19,635.00	35,395.00
5 02 12 030	Security Services	210,096.52	490,225.23
	Total General Services	229,731.52	525,620.23
	Repairs and Maintenance		
5 02 13 030	Repairs and Maintenance-Infrastructure Assets	782,500.57	2,174,462.23
5 02 13 030-1	Maint. of River, Lake and other Intake	-	-
5 02 13 030-2	Maint of Springs & Tunnels	42,798.80	179,572.34
5 02 13 030-4	Maint. of Reservoir and Tanks	-	240.00
5 02 13 030-5	Maint. of Trans & Dist. Mains	518,678.16	1,456,075.88
5 02 13 030-6	Maint. of Services	60,350.87	298,558.07
5 02 13 030-7	Maint. of Meters	69,000.00	121,900.00
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	180.00	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	42,850.00	42,850.00
5 02 13 030-13	Maint of Power Production Equipment	-	-
5 02 13 030-14	Maint. of Pumping Equipment	20,105.00	36,035.00
5 02 13 030-15	Maint. Of Water Treatment Equipment	27,897.74	28,711.74
5 02 13 030-16	Maint. Of Tools, Shop and Garage Equip.	640.00	940.00
5 02 13 050	Repairs and Maintenance-Machinery and Equipment	34,576.00	103,397.00
5 02 13 050-1	Maint. of Office Equipment	12,230.00	40,888.00
5 02 13 050-2	Maint. Of IT Equipment	20,565.00	58,663.00
5 02 13 050-3	Maint. Of Communications Equipment	1,781.00	3,846.00
5 02 13 060	Maint. of Land Transport Equipment	61,692.00	178,207.01
5 02 13 070	Maint. Of Furniture and Fixtures	518.00	518.00
5 02 13 220	Repair and Maintenance-Semi-Exp. Furniture, Fixtures and Books	-	-
	Total Repairs and Maintenance	879,286.57	2,456,584.24
	Taxes, Insurance Premiums and Other Fees		
5 02 15 010	Taxes, Duties and Licenses	529,506.29	573,081.22
5 02 15 020	Fidelity Bond Premiums	-	8,062.50
5 02 15 030	Insurance Expenses	20,222.49	92,337.54
	Total Taxes, Insurance Premiums and Other Fees	549,728.78	673,481.26
	Labor and Wages		
5 02 16 010	Labor and Wages	207,373.76	1,010,562.73
	Total Labor and Wages	207,373.76	1,010,562.73
	Members' Benefits		
5 02 17			
5 02 17 010	Members' Benefits	-	-
	Total Members' Benefits	-	-


		<u>April 2023</u>	<u>Year to Date</u>
Other Maintenance and Operating Expenses			
5 02 99 010	Advertising, Promotional and Marketing Expenses	-	5,784.00
5 02 99 030	Representation Expenses	46,678.97	192,979.20
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	13,098.00	43,878.30
5 02 99 080	Donations	5,000.00	36,545.00
5 02 99 140	Documentary Stamp Expenses	-	-
5 02 99 180	Major Events and Conventions Expenses	-	-
5 02 99 990	Other Maintenance and Operating Expenses (BOD)	73,401.25	157,690.25
Total Other Maintenance and Operating Expenses		138,178.22	436,876.75
Total Maintenance and Other Operating Expenses		6,165,793.41	20,027,200.46
Financial Expenses			
Financial Expenses			
5 03 01 020-1	Interest Expenses-NHA	-	-
5 03 01 020-2	Interest Expenses-DBP	83,710.77	363,743.20
5 03 01 020-3	Interest Expenses-LWUA	21,594.00	92,713.00
5 03 01 020-4	Interest Expenses-ADB	138,141.17	552,564.71
5 03 01 040	Bank Charges	-	3,600.00
5 03 01 990	Other Financial Charges	-	-
Total Financial Expenses		243,445.94	1,012,620.91
Non-Cash Expenses			
Depreciation			
5 05 01 030	Depreciation-Infrastructure Assets	1,485,113.39	6,026,207.13
5 05 01 030-2	Depreciation - Wells	23,178.41	92,713.66
5 05 01 030-3	Depreciation - Reservoirs and Tanks	104,209.81	418,085.77
5 05 01 030-4	Depreciation - Transmission and Distribution	985,829.98	4,015,615.77
5 05 01 030-6	Dep'n. Pumping Plant Structures and Improvements	10,492.25	45,410.85
5 05 01 030-7	Dep'n. Water Treatment Structures and Improvements	10,188.20	40,752.79
5 05 01 030-8	Dep'n. Administrative Structures and Improvements	(1,032.13)	0.01
5 05 01 030-9	Depreciation - Power Production Equipment	117,889.62	471,558.48
5 05 01 030-10	Depreciation - Pumping Equipment	174,633.14	690,937.32
5 05 01 030-11	Deprn. - Water Treatment Equipment	59,616.46	238,465.83
5 05 01 030-12	Depreciation - Tools, Shops and Garage	107.65	12,666.65
5 05 01 050	Depreciation-Machinery and Equipment	(34,245.85)	20,298.35
5 05 01 050-1	Dep'n Office Equipment	(5,974.64)	11,400.01
5 05 01 050-2	Dep'n. IT Equipment	(28,271.21)	8,898.34
5 05 01 060	Depreciation - Transportation Equipment	43,894.10	175,576.39
5 05 01 070	Depreciation - Furniture & Fixtures	(1,972.99)	4,433.34
5 05 01 090	Deprn. - Leasehold Improvements (Office Bldg.)	8,906.25	35,625.00
Total Depreciation		1,501,694.90	6,262,140.21

		<u>April 2023</u>	<u>Year to Date</u>
	Amortization		
5 05 02 010	Amortization-Computer Software	5,150.00	20,428.33
5 05 02 010-1	Amortization-Other Intangible Asset	1,111.11	4,407.40
	Total Amortization	6,261.11	24,835.73
5 05 03	Impairment Loss		
5 05 03 020	Impairment Loss-Loans and Receivables	-	-
	Total Impairment Loss	-	-
	Total Non-Cash Expenses	1,507,956.01	6,286,975.94
	Total expenses	9,597,614.14	34,140,533.31
	Profit/(Loss) before Tax	2,043,025.20	5,615,055.90
	Income tax expense/(Benefit)	-	-
	Profit/(Loss) after Tax	2,043,025.20	5,615,055.90
	Net Income/(Loss)	2,043,025.20	5,615,055.90
	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)	2,043,025.20	5,615,055.90


Prepared by:


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