

MANOLO FORTICH WATER DISTRICT
A. Ditona st. Tankulan, Manolo Fortich, Bukidnon 8703
DETAILED STATEMENT OF COMPREHENSIVE INCOME
For the Month ended July 31, 2023

		<u>July 2023</u>	<u>Year to Date</u>
Income			
Service and Business Income			
Service Income			
4	02 01 990 Other Service Income(Maint. fee P10)	134,740.00	951,068.54
	Total Service Income	134,740.00	951,068.54
Business Income			
4	02 02 090 Waterworks System Fees	9,938,140.14	66,969,473.36
4	02 02 210 Interest Income	2,876.77	15,053.68
4	02 02 230 Fines and Penalties-Business Income	210,059.59	1,394,672.55
4	02 02 990 Other Business Income	(147,541.58)	778,545.70
	Total Business Income	10,003,534.92	69,157,745.29
	Total Service and Business Income	10,138,274.92	70,108,813.83
Other Non-Operating Income			
Miscellaneous Income			
4	06 03 990 Miscellaneous Income	108,956.35	534,380.06
	Total Miscellaneous Income	108,956.35	534,380.06
	Total Other Non-Operating Income	108,956.35	534,380.06
	Total Income	10,247,231.27	70,643,193.89
Expenses			
Personnel Services			
Salaries and Wages			
5	01 01 010 Salaries and Wages-Regular	981,826.00	6,740,158.56
5	01 01 020 Salaries and Wages-Casual	352,727.00	2,320,947.00
	Total Salaries and Wages	1,334,553.00	9,061,105.56
Other Compensation			
5	01 02 010-1 Personnel Economic Relief Allowance (PERA)	30,000.00	202,000.00
5	01 02 010-2 Other Compensation(Adcom)	90,000.00	606,000.00
5	01 02 020 Representation Allowance (RA)	13,500.00	94,500.00
5	01 02 030 Transportation Allowance (TA)	13,500.00	94,500.00
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	318,000.00	2,708,793.00
Personnel Benefit Contributions			
5	01 03 010 Retirement and Life Insurance Premiums	160,146.36	1,085,609.28
5	01 03 020 Pag-IBIG Contributions	6,000.00	40,400.00
5	01 03 030 PhilHealth Contributions	25,854.78	175,080.92
5	01 03 040 Employees Compensation Insurance Premiums	6,000.00	40,400.00
5	01 03 050 Provident/Welfare Fund Contributions	-	-
	Total Personnel Benefit Contributions	198,001.14	1,341,490.20

		<u>July 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)	-	171,767.64
	Total Other Personnel Benefits	-	171,767.64
	Total Personnel Services	1,850,554.14	13,283,156.40
	Maintenance and Other Operating Expenses		
	Traveling Expenses		
5 02 01 010	Traveling Expenses-Local	66,538.00	324,194.36
	Total Traveling Expenses	66,538.00	324,194.36
	Training and Scholarship Expenses		
5 02 02 010	Training Expenses	39,400.00	168,916.00
5 02 02 020	Scholarship Grants/Expenses	-	-
	Total Training and Scholarship Expenses	39,400.00	168,916.00
	Supplies and Materials Expenses		
5 02 03 010	Office Supplies Expenses	23,031.64	176,013.20
5 02 03 020	Accountable Forms Expenses	-	31,880.78
5 02 03 090	Fuel, Oil and Lubricants Expenses	106,846.50	726,356.16
5 02 03 130	Chemical and Filtering Supplies Expenses	164,832.79	975,144.99
5 02 03 210	Semi-Expendable Machinery and Equipment Expenses	28,620.00	175,742.00
5 02 03 220	Semi-Expendable Furniture, Fixtures and Books Expenses	-	-
5 02 03 990	Other Supplies and Materials Expenses	2,194.29	19,247.42
	Total Supplies and Materials Expenses	325,525.22	2,104,384.55
	Utility Expenses		
5 02 04 010	Water Expenses	-	-
5 02 04 020	Electricity Expenses	31,064.11	261,718.53
5 02 04 990	Other Utility Expenses	-	-
	Total Utility Expenses	31,064.11	261,718.53
	Communication Expenses		
5 02 05 010	Postage and Courier Services	590.00	2,585.00
5 02 05 020	Telephone Expenses	2,712.44	29,458.20
5 02 05 030	Internet Subscription Expenses	6,160.00	43,120.00
5 02 05 040	Cable, Satellite, Telegraph and Radio Expenses	375.00	2,250.00
	Total Communication Expenses	9,837.44	77,413.20
	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	3,079,639.85	23,050,773.21
	Total Generation, Transmission and Distribution Expenses	3,079,639.85	23,050,773.21

		<u>July 2023</u>	<u>Year to Date</u>
	Confidential, Intelligence and Extraordinary Expenses		
5 02 10 030-1	Extraordinary and Miscellaneous Expenses	7,760.10	46,953.40
5 02 10 030-2	Miscellaneous Expenses	-	-
5 02 10 030-3	Cultural & Athletic Expenses	-	-
	Total Confidential, Intelligence and Extraordinary Expenses	7,760.10	46,953.40
	Professional Services		
5 02 11 010	Legal Services	500.00	115,100.00
5 02 11 020	Auditing Services	-	-
5 02 11 030	Consultancy Services	-	-
5 02 11 990	Other Professional Services	-	-
	Total Professional Services	500.00	115,100.00
	General Services		
5 02 12 010	Environment/Sanitary Services	-	80,249.00
5 02 12 030	Security Services	153,069.56	1,001,300.05
	Total General Services	153,069.56	1,081,549.05
	Repairs and Maintenance		
5 02 13 030	Repairs and Maintenance-Infrastructure Assets	621,929.14	5,389,119.50
5 02 13 030-1	Maint. of River, Lake and other Intake	-	-
5 02 13 030-2	Maint of Springs & Tunnels	43,223.19	314,022.08
5 02 13 030-4	Maint. of Reservoir and Tanks	-	240.00
5 02 13 030-5	Maint. of Trans & Dist. Mains	392,467.37	3,922,645.15
5 02 13 030-6	Maint. of Services	66,327.92	589,217.71
5 02 13 030-7	Maint. of Meters	107,724.66	413,532.12
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	1,100.00	2,380.00
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	910.00	4,303.50
5 02 13 030-14	Maint. of Pumping Equipment	8,141.00	44,746.00
5 02 13 030-15	Maint. Of Water Treatment Equipment	565.00	29,552.74
5 02 13 030-16	Maint. Of Tools, Shop and Garage Equip.	1,470.00	16,571.00
5 02 13 050	Repairs and Maintenance-Machinery and Equipment	13,318.00	162,585.90
5 02 13 050-1	Maint. of Office Equipment	250.00	33,788.00
5 02 13 050-2	Maint. Of IT Equipment	11,695.00	121,676.90
5 02 13 050-3	Maint. Of Communications Equipment	1,373.00	7,121.00
5 02 13 060	Maint. of Land Transport Equipment	7,150.00	270,798.13
5 02 13 070	Maint. Of Furniture and Fixtures	-	2,378.50
5 02 13 220	Repair and Maintenance-Semi-Exp. Furniture, Fixtures and Books E	-	-
	Total Repairs and Maintenance	642,397.14	5,824,882.03
	Taxes, Insurance Premiums and Other Fees		
5 02 15 010	Taxes, Duties and Licenses	589,555.02	1,168,496.24
5 02 15 020	Fidelity Bond Premiums	-	8,062.50
5 02 15 030	Insurance Expenses	23,102.35	160,064.85
	Total Taxes, Insurance Premiums and Other Fees	612,657.37	1,336,623.59
	Labor and Wages		
5 02 16 010	Labor and Wages	292,282.24	1,782,322.62
	Total Labor and Wages	292,282.24	1,782,322.62
	Members' Benefits		
5 02 17 010	Members' Benefits	-	-
	Total Members' Benefits	-	-

		<u>July 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	10,569.00	347,195.75
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	13,344.00	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	302,095.50	398,640.50
5 02 99 990	Other Maintenance and Operating Expenses (BOD)	30,170.00	311,224.75
Total Other Maintenance and Operating Expenses		356,178.50	1,158,158.30
Total Maintenance and Other Operating Expenses		5,616,849.53	37,332,988.84
Financial Expenses			
Financial Expenses			
5 03 01 020-1	Interest Expenses-NHA	-	-
5 03 01 020-2	Interest Expenses-DBP	85,832.47	627,027.05
5 03 01 020-3	Interest Expenses-LWUA	18,367.00	151,056.00
5 03 01 020-4	Interest Expenses-ADB	138,141.17	966,988.22
5 03 01 040	Bank Charges	-	6,700.00
5 03 01 990	Other Financial Charges	-	-
Total Financial Expenses		242,340.64	1,751,771.27
Non-Cash Expenses			
Depreciation			
5 05 01 030	Depreciation-Infrastructure Assets	1,680,586.41	11,232,902.42
5 05 01 030-2	Depreciation - Wells	24,997.68	353,236.24
5 05 01 030-3	Depreciation - Reservoirs and Tanks	107,683.48	737,662.55
5 05 01 030-4	Depreciation - Transmission and Distribution	1,021,123.53	7,187,002.61
5 05 01 030-6	Dep'n. Pumping Plant Structures and Improvements	14,844.42	101,416.26
5 05 01 030-7	Dep'n. Water Treatment Structures and Improvements	94,938.38	171,543.72
5 05 01 030-8	Dep'n. Administrative Structures and Improvements	-	0.01
5 05 01 030-9	Depreciation - Power Production Equipment	125,033.07	845,838.14
5 05 01 030-10	Depreciation - Pumping Equipment	196,887.35	1,272,699.34
5 05 01 030-11	Deprn. - Water Treatment Equipment	61,603.67	421,289.63
5 05 01 030-12	Depreciation - Tools, Shops and Garage	33,474.83	142,213.92
5 05 01 050	Depreciation-Machinery and Equipment	8,286.28	40,865.88
5 05 01 050-1	Dep'n Office Equipment	5,987.55	25,145.49
5 05 01 050-2	Dep'n. IT Equipment	2,298.73	15,720.39
5 05 01 060	Depreciation - Transportation Equipment	96,428.00	364,902.88
5 05 01 070	Depreciation - Furniture & Fixtures	2,253.61	8,940.56
5 05 01 090	Deprn. - Leasehold Improvements (Office Bldg.)	18,109.37	71,843.74
Total Depreciation		1,805,663.67	11,719,455.48

		<u>July 2023</u>	<u>Year to Date</u>
	Amortization		
5 05 02 010	Amortization-Computer Software	5,321.66	36,221.66
5 05 02 010-1	Amortization-Other Intangible Asset	1,148.15	7,814.81
	Total Amortization	6,469.81	44,036.47
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	1,812,133.48	11,836,755.58
	Total expenses	9,521,877.79	64,204,672.09
	Profit/(Loss) before Tax	725,353.48	6,438,521.80
	Income tax expense/(Benefit)	-	-
	Profit/(Loss) after Tax	725,353.48	6,438,521.80
	Net Income/(Loss)	725,353.48	6,438,521.80
	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)	725,353.48	6,438,521.80
		0.00	(0.00)

Prepared by:


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