

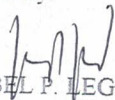
**CASTILLEJOS WATER DISTRICT
 DETAILED STATEMENT OF COMPREHENSIVE INCOME
 ALL FUNDS
 FOR THE MONTH OF APRIL 2023**


	CURRENT MONTH	YEAR TO DATE
Income		
Service and Business Income		
Service Income		
Other Service Income	46,750.00	155,925.00
Total Service Income	46,750.00	155,925.00
Business Income		
Waterworks System Fees	4,603,378.80	16,195,211.40
Interest Income	-	267.82
Fines and Penalties-Business Income	138,403.93	623,819.27
Other Business Income	65,190.77	410,159.90
Total Business Income	4,806,973.50	17,229,458.39
Total Service and Business Income	4,853,723.50	17,385,383.39
Miscellaneous Income		
Miscellaneous Income	-	-
Total Miscellaneous Income	-	-
Total Other Non-Operating Income	-	-
Total Income	4,853,723.50	17,385,383.39
Expenses		
Personnel Services		
Salaries and Wages		
Salaries and Wages-Regular	751,580.00	3,148,378.00
Salaries and Wages-Casual/Contractual	384,467.77	1,708,051.27
Total Salaries and Wages	1,136,047.77	4,856,429.27
Other Compensation		
Personnel Economic Relief Allowance (PERA)	98,000.00	397,000.00
Representation Allowance (RA)	23,500.00	99,000.00
Transportation Allowance (TA)	23,500.00	96,500.00
Clothing/Uniform Allowance	-	294,000.00
Honoraria	-	-
Overtime and Night Pay	-	-
Year End Bonus	7,496.50	7,496.50
Cash Gift	-	-
Other Bonuses and Allowances	-	-
Total Other Compensation	152,496.50	893,996.50
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	142,758.12	592,466.32
Pag-IBIG Contributions	5,000.00	20,000.00

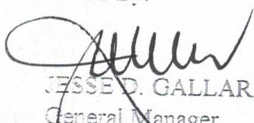
	CURRENT MONTH	YEAR TO DATE
PhilHealth Contributions	23,001.86	95,148.46
Employees Compensation Insurance Premiums	4,900.00	20,000.00
Total Personnel Benefit Contributions	175,659.98	727,614.78
Other Personnel Benefits		
Terminal Leave Benefits	-	-
Other Personnel Benefits	-	4,458.00
Total Other Personnel Benefits	-	4,458.00
Total Personnel Services	1,464,204.25	6,482,498.55
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses-Local	26,866.00	53,364.00
Total Traveling Expenses	26,866.00	53,364.00
Training and Scholarship Expenses		
Training Expenses	24,000.00	35,000.00
Total Training and Scholarship Expenses	24,000.00	35,000.00
Supplies and Materials Expenses		
Office Supplies Expenses	13,603.45	42,059.52
Accountable Forms Expenses	14,336.00	20,336.00
Non-Accountable Forms Expenses	1,510.00	1,510.00
Fuel, Oil and Lubricants Expenses	44,435.17	194,797.85
Chemical and Filtering Supplies Expenses	100,590.00	317,782.00
Semi-Expendable Machinery and Equipment Expenses	28,378.00	51,377.00
Semi-Expendable Furniture, Fixtures and Books Expenses	-	-
Other Supplies and Materials Expenses	1,250.00	3,787.00
Total Supplies and Materials Expenses	204,102.62	631,649.37
Utility Expenses		
Electricity Expenses	1,193,751.50	4,430,000.83
Total Utility Expenses	1,193,751.50	4,430,000.83
Communication Expenses		
Postage and Courier Services	630.00	1,095.00
Telephone Expenses	1,135.19	6,637.96
Internet Subscription Expenses	7,360.00	29,440.00
Total Communication Expenses	9,125.19	37,172.96
Awards/Rewards, Prizes and Indemnities		
Awards/Rewards Expenses	-	-
Indemnities	-	605.00
Total Awards/Rewards, Prizes and Indemnities	-	605.00
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	-	-
Total Confidential, Intelligence and Extraordinary Expenses	-	-
Professional Services		
Legal Services	11,000.00	12,200.00
Auditing Services	-	-
Consultancy Services	-	-

	CURRENT MONTH	YEAR TO DATE
Other Professional Services	8,173.00	38,463.00
Total Professional Services	19,173.00	50,663.00
General Services		
Security Services	83,040.00	311,700.00
Other General Services	52,941.46	280,934.48
Total General Services	135,981.46	592,634.48
Repairs and Maintenance		
Repairs and Maintenance-Infrastructure Assets	64,320.98	237,120.45
Repairs and Maintenance-Buildings and Other Structures	4,262.00	31,529.00
Repairs and Maintenance-Machinery and Equipment	5,500.00	52,525.00
Repairs and Maintenance-Transportation Equipment	1,724.70	51,961.12
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	-	5,360.00
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books	-	-
Total Repairs and Maintenance	75,807.68	378,495.57
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	72,652.90	338,994.28
Fidelity Bond Premiums	-	-
Insurance Expenses	5,990.36	12,163.58
Total Taxes, Insurance Premiums and Other Fees	78,643.26	351,157.86
Other Maintenance and Operating Expenses		
Advertising, Promotional and Marketing Expenses	3,630.00	10,975.00
Representation Expenses	6,323.15	55,242.45
Rent/Lease Expenses	9,000.00	30,300.00
Membership Dues and Contributions to Organizations	-	4,300.50
Directors and Committee Members' Fees	43,875.00	162,000.00
Other Maintenance and Operating Expenses	7,559.00	64,818.77
Total Other Maintenance and Operating Expenses	70,387.15	327,636.72
Total Maintenance and Other Operating Expenses	1,837,837.86	6,888,379.79
Financial Expenses		
Financial Expenses		
Interest Expenses	75,337.34	291,440.93
Total Financial Expenses	75,337.34	291,440.93
Non-Cash Expenses		
Depreciation		
Depreciation-Infrastructure Assets	98,700.48	394,670.97
Depreciation-Buildings and Other Structures	39,065.33	156,261.32
Depreciation-Machinery and Equipment	57,695.29	228,900.38
Depreciation-Transportation Equipment	2,136.00	12,076.50
Depreciation-Furniture, Fixtures and Books	3,748.88	14,995.52
Total Depreciation	201,345.98	806,904.69
Amortization		
Amortization-Intangible Assets	17,600.04	70,400.04
Total Amortization	17,600.04	70,400.04

	CURRENT MONTH	YEAR TO DATE
Impairment Loss		
Impairment Loss-Loans and Receivables	-	-
Impairment Loss-Other Assets	-	-
Total Impairment Loss	-	-
Losses		
Loss on Sale of Assets	-	-
Total Losses	-	-
Discount and Rebates		
Other Discounts	8,603.86	31,590.24
Total Discounts and Rebates	8,603.86	31,590.24
Total Non-Cash Expenses	227,549.88	908,894.97
Total Expenses	3,604,929.33	14,571,214.24
Profit/(Loss) Before Tax	1,248,794.17	2,814,169.15
Income Tax Expense/(Benefit)	-	-
Profit/(Loss) After Tax	1,248,794.17	2,814,169.15
Net Income/(Loss)	1,248,794.17	2,814,169.15
Other Comprehensive Income/(Loss) for the Period		
Changes in Fair Value of Investments	-	-
Translation Adjustment	-	-
Total Other Comprehensive Income/(Loss) for the Period	1,248,794.17	2,814,169.15
Comprehensive Income/(Loss)	1,248,794.17	2,814,169.15

Prepared By:

 MARIBEL P. LEGASPI
 Senior Corporate Accountant A
 Date: 5/18/23

Checked and Verified By:

 WENDY MAE S. GALLARDO
 Division Manager-Commercial and Finance
 Date: 5/18/23

Noted By:

 JESSE D. GALLARDO
 General Manager
 Date: 1 MAY 2023

**DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
AS AT APRIL 30, 2023**

ASSETS

Current Assets

Cash and Cash Equivalents

2,277,984.33

Cash on Hand

Cash-Collecting Officers

258,178.08

Petty Cash

213,178.08

45,000.00

Cash in Bank-Local Currency

Cash in Bank-Local Currency, Current Account

2,019,806.25

2,019,806.25

Other Investments

950,893.47

Sinking Fund

Sinking Fund

950,893.47

950,893.47

Receivables

6,763,166.80

Loans and Receivable Accounts

Accounts Receivable

5,297,730.88

Allowance for Impairment-Accounts Receivable

5,624,095.94

Net Value-Accounts Receivable

(326,365.06)

5,297,730.88

Other Receivables

Receivables-Disallowances/Charges

1,465,435.92

Due from Officers and Employees

1,067,873.46

Other Receivables

11,258.87

Allowance for Impairment-Other Receivables

386,303.59

Net Value-Other Receivables

-

386,303.59

Inventories

2,047,984.32

Inventory Held for Consumption

2,017,384.32

Office Supplies Inventory

35,892.23

Allowance for Impairment-Office Supplies Inventory

-

Net Value-Office Supplies Inventory

35,892.23

Accountable Forms, Plates and Stickers Inventory

293,740.00

Allowance for Impairment-Accountable Forms, Plates and Stickers Inventory

-

Net Value-Accountable Forms, Plates and Stickers Inventory

293,740.00

Chemical and Filtering Supplies Inventory

177,400.00

Allowance for Impairment-Chemical and Filtering Supplies Inventory

-

Net Value-Chemical and Filtering Supplies Inventory

177,400.00

Construction Materials Inventory

1,499,727.59

Allowance for Impairment-Construction Materials Inventory

-

Net Value-Construction Materials Inventory

1,499,727.59

Other Supplies and Materials Inventory

10,624.50

<i>Allowance for Impairment-Other Supplies and Materials Inventory</i>	-
Net Value-Other Supplies and Materials Inventory	<u>10,624.50</u>
Semi-Expendable Machinery and Equipment	<u>30,600.00</u>
Semi-Expendable Office Equipment	-
Semi-Expendable Information and Communication Technology Equipment	-
Semi-Expendable Communication Equipment	-
Semi-Expendable Electrical Equipment	-
Semi-Expendable Other Machinery and Equipment	<u>30,600.00</u>
Semi-Expendable Furniture, Fixtures and Books	<u>-</u>
Semi-Expendable Furniture and Fixtures	-
Other Current Assets	<u>682,881.66</u>
Prepayments	<u>682,881.66</u>
Advances to Contractors	<u>672,381.62</u>
Prepaid Registration	-
Other Prepayments	<u>10,500.04</u>
Total Current Assets	<u>12,722,910.58</u>
Non-Current Assets	
Other Investments	<u>-</u>
Sinking Fund	<u>-</u>
Sinking Fund	-
Property, Plant and Equipment	<u>53,252,885.29</u>
Land	<u>33,468,567.94</u>
Land	<u>6,766,877.39</u>
<i>Accumulated Impairment Losses-Land</i>	-
Net Value-Land	<u>6,766,877.39</u>
Plant-Utility Plant in Service (UPIS)	<u>39,480,192.70</u>
<i>Accumulated Depreciation-Plant (UPIS)</i>	<u>(12,778,502.15)</u>
<i>Accumulated Impairment Losses-Plant (UPIS)</i>	-
Net Value-Plant-Utility Plant in Service (UPIS)	<u>26,701,690.55</u>
Buildings and Other Structures	<u>13,490,579.27</u>
Buildings	<u>11,865,853.03</u>
<i>Accumulated Depreciation-Buildings</i>	<u>(909,532.01)</u>
<i>Accumulated Impairment Losses-Buildings</i>	-
Net Value-Buildings	<u>10,956,321.02</u>
Other Structures	<u>3,435,387.77</u>
<i>Accumulated Depreciation-Other Structures</i>	<u>(901,129.52)</u>
<i>Accumulated Impairment Losses-Other Structures</i>	-
Net Value-Other Structures	<u>2,534,258.25</u>
Machinery and Equipment	<u>5,181,049.65</u>
Office Equipment	<u>630,390.00</u>
<i>Accumulated Depreciation-Office Equipment</i>	<u>(291,876.00)</u>

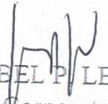
<i>Accumulated Impairment Losses-Office Equipment</i>	
Net Value-Office Equipment	338,514.00
Information and Communication Technology Equipment	95,699.00
<i>Accumulated Depreciation-Information and Communication Technology Equipment</i>	(31,580.69)
<i>Accumulated Impairment Losses-Information and Communication Technology</i>	
Net Value-Information and Communication Technology Equipment	64,118.31
Communication Equipment	143,000.00
<i>Accumulated Depreciation-Communication Equipment</i>	(128,700.00)
<i>Accumulated Impairment Losses-Communication Equipment</i>	
Net Value-Communication Equipment	14,300.00
Other Equipment	-
<i>Accumulated Depreciation-Other Equipment</i>	(2,136.00)
<i>Accumulated Impairment Losses-Other Equipment</i>	
Net Value-Other Equipment	(2,136.00)
Other Machinery and Equipment	11,135,934.60
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	(6,369,681.26)
<i>Accumulated Impairment Losses-Other Machinery and Equipment</i>	
Net Value-Other Machinery and Equipment	4,766,253.34
Transportation Equipment	
Motor Vehicles	238,685.07
<i>Accumulated Depreciation-Motor Vehicles</i>	2,080,400.73
<i>Accumulated Impairment Losses-Motor Vehicles</i>	(1,841,715.68)
Net Value-Motor Vehicles	238,685.07
Furniture, Fixtures and Books	
Furniture and Fixtures	134,607.60
<i>Accumulated Depreciation-Furniture and Fixtures</i>	249,925.00
<i>Accumulated Impairment Losses-Furniture and Fixtures</i>	(115,317.40)
Net Value-Furniture and Fixtures	134,607.60
Construction in Progress	
Construction in Progress-Buildings and Other Structures	-
Intangible Assets	644,849.96
Intangible Assets	
Computer Software	644,849.96
<i>Accumulated Amortization-Computer Software</i>	1,164,815.00
<i>Accumulated Impairment Losses-Computer Software</i>	(519,965.04)
Net Value-Computer Software	644,849.96
Websites	23,800.00
<i>Accumulated Amortization-Websites</i>	(23,800.00)
<i>Accumulated Impairment Losses-Websites</i>	-
Net Value-Websites	-
Other Assets	
Other Assets	739,395.76
<i>Accumulated Impairment Losses-Other Assets</i>	982,066.53
Net Value-Other Assets	(242,670.77)
	739,395.76
Total Non-Current Assets	53,897,735.25
Total Assets	66,620,645.83

LIABILITIES


Current Liabilities	
Financial Liabilities	<u>5,289,090.00</u>
Payables	
Accounts Payable	<u>3,019,280.32</u>
Due to Officers and Employees	2,683,718.55
Due to Other Funds	247,999.46
	87,562.31
Bills/Bonds/Loans Payable	
Loans Payable-Domestic	<u>2,269,809.68</u>
	2,269,809.68
Inter-Agency Payables	<u>1,238,523.87</u>
Inter-Agency Payables	
Due to BIR	<u>1,238,523.87</u>
Due to GSIS	145,798.47
Due to Pag-IBIG	447,636.89
Due to PhilHealth	12,931.73
Due to NGAs	37,495.33
Due to Government Corporations	463,094.66
	131,566.79
Trust Liabilities	<u>370,061.78</u>
Trust Liabilities	
Guaranty/Security Deposits Payable	<u>370,061.78</u>
	370,061.78
Provisions	<u>6,130,372.31</u>
Provisions	
Leave Benefits Payable	<u>6,130,372.31</u>
	6,130,372.31
Total Current Liabilities	<u>13,028,047.96</u>
Non-Current Liabilities	
Financial Liabilities	<u>8,985,105.46</u>
Bills/Bonds/Loans Payable	
Loans Payable-Domestic	<u>8,985,105.46</u>
	8,985,105.46
Total Non-Current Liabilities	<u>8,985,105.46</u>
Total Liabilities	<u>22,013,153.42</u>
	EQUITY
Government Equity	<u>3,834,274.42</u>
Government Equity	
Government Equity	3,834,274.42
Contributed Capital	3,834,274.42

Revaluation Surplus	-
Revaluation Surplus	-
Revaluation Surplus	-
Retained Earnings/(Deficit)	<u>40,773,217.99</u>
Retained Earnings/(Deficit)	<u>40,773,217.99</u>
Retained Earnings/(Deficit)	<u>40,773,217.99</u>
Stockholders' Equity	-
Total Equity	<u>44,607,492.41</u>
Total Liabilities and Equity	<u><u>66,620,645.84</u></u>


Prepared By:


 MARIBEL P. LEGASPI
 Senior Corporate Accountant A
 Date: 5/18/23

Checked and Verified by:


 WENDY MAE S. GALLARDO
 Division Manager-Commercial and Finance
 Date: 5/18/23

Noted By:


 JESSE D. GALLARDO
 General Manager
 Date: 13 MAY 2023