

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

	CURRENT MONTH	YEAR TO DATE
Income		
Service and Business Income		
Service Income		
Other Service Income	31,000.00	282,925.00
Total Service Income	31,000.00	282,925.00
Business Income		
Waterworks System Fees	4,019,618.80	33,059,467.00
Interest Income	-	600.86
Fines and Penalties-Business Income	169,407.55	1,340,550.75
Other Business Income	39,813.53	650,403.27
Total Business Income	4,228,839.88	35,051,021.88
Total Service and Business Income	4,259,839.88	35,333,946.88
Miscellaneous Income		
Miscellaneous Income	-	-
Total Miscellaneous Income	-	-
Total Other Non-Operating Income	-	-
Total Income	4,259,839.88	35,333,946.88
Expenses		
Personnel Services		
Salaries and Wages		
Salaries and Wages-Regular	771,818.73	6,168,560.82
Salaries and Wages-Casual/Contractual	417,629.02	3,382,482.78
Total Salaries and Wages	1,189,447.75	9,551,043.60
Other Compensation		
Personnel Economic Relief Allowance (PERA)	92,363.64	766,909.10
Representation Allowance (RA)	23,500.00	184,125.00
Transportation Allowance (TA)	23,500.00	184,125.00
Clothing/Uniform Allowance	-	294,000.00
Honoraria	-	-
Overtime and Night Pay	-	-
Year End Bonus	24,937.60	1,232,580.20
Cash Gift	8,000.00	8,000.00
Other Bonuses and Allowances	-	-
Total Other Compensation	172,301.24	2,669,739.30
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	143,299.39	1,154,729.34
Pag-IBIG Contributions	4,700.00	38,600.00
PhilHealth Contributions	45,680.52	208,217.66
Employees Compensation Insurance Premiums	4,700.00	38,606.66
Total Personnel Benefit Contributions	198,379.91	1,440,153.66

Other Personnel Benefits		
Terminal Leave Benefits	11,593.18	20,962.53
Other Personnel Benefits	77,965.00	82,423.00
Total Other Personnel Benefits	89,558.18	103,385.53
Total Personnel Services	1,649,687.08	13,764,322.09
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses-Local	14,536.00	94,877.00
Total Traveling Expenses	14,536.00	94,877.00
Training and Scholarship Expenses		
Training Expenses	4,000.00	39,000.00
Total Training and Scholarship Expenses	4,000.00	39,000.00
Supplies and Materials Expenses		
Office Supplies Expenses	8,132.60	77,068.42
Accountable Forms Expenses	14,336.00	92,016.00
Non-Accountable Forms Expenses	-	1,510.00
Fuel, Oil and Lubricants Expenses	71,295.86	487,220.54
Chemical and Filtering Supplies Expenses	126,096.78	759,701.04
Semi-Expendable Machinery and Equipment Expenses	-	81,977.00
Semi-Expendable Furniture, Fixtures and Books Expenses	-	703.00
Other Supplies and Materials Expenses	1,164.68	15,080.21
Total Supplies and Materials Expenses	221,025.92	1,515,276.21
Utility Expenses		
Electricity Expenses	(7,067,056.05)	346,507.05
Generation, Transmission and Distribution Expense	7,946,312.83	7,946,312.83
Total Utility Expenses	879,256.78	8,292,819.88
Communication Expenses		
Postage and Courier Services	960.00	2,245.00
Telephone Expenses	1,397.37	13,717.14
Internet Subscription Expenses	7,360.00	58,880.00
Total Communication Expenses	9,717.37	74,842.14
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	5,550.00	36,850.00
Auditing Services	-	-
Consultancy Services	-	-
Other Professional Services	45,716.00	158,219.00
Total Professional Services	51,266.00	195,069.00
General Services		
Security Services	77,520.00	617,220.00
Other General Services	122,997.85	694,463.36
Total General Services	200,517.85	1,311,683.36

	CURRENT MONTH	YEAR TO DATE
Repairs and Maintenance		
Repairs and Maintenance-Infrastructure Assets	76,106.67	608,105.13
Repairs and Maintenance-Buildings and Other Structures	-	44,750.00
Repairs and Maintenance-Machinery and Equipment	2,763.75	143,678.75
Repairs and Maintenance-Transportation Equipment	55,197.45	160,941.91
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	749.00	16,254.00
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books	-	-
Total Repairs and Maintenance	134,816.87	973,729.79
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	660.00	617,308.95
Fidelity Bond Premiums	-	-
Insurance Expenses	138,441.14	181,975.30
Total Taxes, Insurance Premiums and Other Fees	139,101.14	799,284.25
Other Maintenance and Operating Expenses		
Advertising, Promotional and Marketing Expenses	-	9,775.00
Representation Expenses	20,580.50	145,449.78
Rent/Lease Expenses	11,100.00	52,800.00
Membership Dues and Contributions to Organizations	750.00	5,050.50
Directors and Committee Members' Fees	43,875.00	316,406.25
Other Maintenance and Operating Expenses	78,932.49	204,584.76
Total Other Maintenance and Operating Expenses	155,237.99	734,066.29
Total Maintenance and Other Operating Expenses	1,809,475.92	14,031,252.92
Financial Expenses		
Financial Expenses		
Interest Expenses	78,705.87	605,801.55
Total Financial Expenses	78,705.87	605,801.55
Non-Cash Expenses		
Depreciation		
Depreciation-Infrastructure Assets	99,253.08	790,302.99
Depreciation-Buildings and Other Structures	39,065.33	312,522.64
Depreciation-Machinery and Equipment	66,846.17	490,830.80
Depreciation-Transportation Equipment	2,136.00	20,620.50
Depreciation-Furniture, Fixtures and Books	3,748.88	29,991.04
Total Depreciation	211,049.46	1,644,267.97
Amortization		
Amortization-Intangible Assets	18,116.67	142,866.72
Total Amortization	18,116.67	142,866.72
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	7,647.68	62,183.77
Total Discounts and Rebates	7,647.68	62,183.77
Total Non-Cash Expenses	236,813.81	1,849,318.46

CURRENT MONTH

YEAR TO DATE

Total Expenses

3,774,682.68

30,250,695.02

Profit/(Loss) Before Tax

485,157.20

5,083,251.86

Income Tax Expense/(Benefit)

-

-

Profit/(Loss) After Tax

485,157.20

5,083,251.86

Net Income/(Loss)

485,157.20

5,083,251.86

Other Comprehensive Income/(Loss) for the Period

Changes in Fair Value of Investments

-

-

Translation Adjustment

-

-

Total Other Comprehensive Income/(Loss) for the Period

485,157.20

5,083,251.86

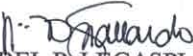
Comprehensive Income/(Loss)

485,157.20

5,083,251.86

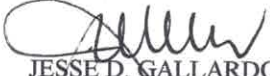
Prepared By:

Checked and Verified By:


 MARIBEL P. LEGASPI
 Senior Corporate Accountant A
 Date: 10/09/2023

WENDY MAE S. GALLARDO
 Division Manager-Commercial and Finance
 Date:

Noted By:


 JESSE D. GALLARDO
 General Manager
 Date: 09 OCT 2023

DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
AS AT AUGUST 31, 2023

ASSETS

Current Assets

Cash and Cash Equivalents	3,105,606.42
Cash on Hand	275,259.75
Cash-Collecting Officers	230,259.75
Petty Cash	45,000.00
Cash in Bank-Local Currency	2,830,346.67
Cash in Bank-Local Currency, Current Account	2,830,346.67
Other Investments	380,989.61
Sinking Fund	380,989.61
Sinking Fund	380,989.61
Receivables	6,408,202.94
Loans and Receivable Accounts	4,989,053.23
Accounts Receivable	5,315,418.29
<i>Allowance for Impairment-Accounts Receivable</i>	(326,365.06)
Net Value-Accounts Receivable	4,989,053.23
Other Receivables	1,419,149.71
Receivables-Disallowances/Charges	1,043,076.31
Due from Officers and Employees	2,812.85
Other Receivables	373,260.55
<i>Allowance for Impairment-Other Receivables</i>	-
Net Value-Other Receivables	373,260.55
Inventories	2,179,233.89
Inventory Held for Consumption	2,179,233.89
Office Supplies Inventory	53,470.18
<i>Allowance for Impairment-Office Supplies Inventory</i>	-
Net Value-Office Supplies Inventory	53,470.18
Accountable Forms, Plates and Stickers Inventory	222,060.00
<i>Allowance for Impairment-Accountable Forms, Plates and Stickers Inventory</i>	-
Net Value-Accountable Forms, Plates and Stickers Inventory	222,060.00
Chemical and Filtering Supplies Inventory	280,730.96
<i>Allowance for Impairment-Chemical and Filtering Supplies Inventory</i>	-
Net Value-Chemical and Filtering Supplies Inventory	280,730.96
Construction Materials Inventory	1,611,905.46
<i>Allowance for Impairment-Construction Materials Inventory</i>	-
Net Value-Construction Materials Inventory	1,611,905.46
Other Supplies and Materials Inventory	11,067.29
<i>Allowance for Impairment-Other Supplies and Materials Inventory</i>	-
Net Value-Other Supplies and Materials Inventory	11,067.29

Semi-Expendable Machinery and Equipment	-
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	-
Semi-Expendable Furniture, Fixtures and Books	-
Semi-Expendable Furniture and Fixtures	-
Other Current Assets	682,881.66
Prepayments	682,881.66
Advances to Contractors	672,381.62
Prepaid Registration	-
Other Prepayments	10,500.04
Total Current Assets	12,756,914.52
Non-Current Assets	
Other Investments	-
Sinking Fund	-
Sinking Fund	
Property, Plant and Equipment	53,188,642.28
Land	33,306,939.54
Land	6,766,877.39
<i>Accumulated Impairment Losses-Land</i>	
Net Value-Land	6,766,877.39
Plant-Utility Plant in Service (UPIS)	39,714,196.32
<i>Accumulated Depreciation-Plant (UPIS)</i>	(13,174,134.17)
<i>Accumulated Impairment Losses-Plant (UPIS)</i>	
Net Value-Plant-Utility Plant in Service (UPIS)	26,540,062.15
Buildings and Other Structures	13,334,317.95
Buildings	11,865,853.03
<i>Accumulated Depreciation-Buildings</i>	(1,031,439.45)
<i>Accumulated Impairment Losses-Buildings</i>	
Net Value-Buildings	10,834,413.58
Other Structures	3,435,387.77
<i>Accumulated Depreciation-Other Structures</i>	(935,483.40)
<i>Accumulated Impairment Losses-Other Structures</i>	
Net Value-Other Structures	2,499,904.37
Machinery and Equipment	5,460,371.88
Office Equipment	630,390.00
<i>Accumulated Depreciation-Office Equipment</i>	(326,616.00)
<i>Accumulated Impairment Losses-Office Equipment</i>	
Net Value-Office Equipment	303,774.00

Information and Communication Technology Equipment	95,699.00
<i>Accumulated Depreciation-Information and Communication Technology Equipment</i>	(37,322.65)
<i>Accumulated Impairment Losses-Information and Communication Technology</i>	
Net Value-Information and Communication Technology Equipment	<u>58,376.35</u>
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	<u>14,300.00</u>
Other Equipment	-
<i>Accumulated Depreciation-Other Equipment</i>	-
<i>Accumulated Impairment Losses-Other Equipment</i>	
Net Value-Other Equipment	<u>-</u>
Other Machinery and Equipment	11,675,051.25
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	(6,591,129.72)
<i>Accumulated Impairment Losses-Other Machinery and Equipment</i>	
Net Value-Other Machinery and Equipment	<u>5,083,921.53</u>
Transportation Equipment	<u>228,005.07</u>
Motor Vehicles	2,080,400.75
<i>Accumulated Depreciation-Motor Vehicles</i>	(1,852,395.68)
<i>Accumulated Impairment Losses-Motor Vehicles</i>	
Net Value-Motor Vehicles	<u>228,005.07</u>
Furniture, Fixtures and Books	<u>119,612.08</u>
Furniture and Fixtures	249,925.00
<i>Accumulated Depreciation-Furniture and Fixtures</i>	(130,312.92)
<i>Accumulated Impairment Losses-Furniture and Fixtures</i>	
Net Value-Furniture and Fixtures	<u>119,612.08</u>
Construction in Progress	<u>-</u>
Construction in Progress-Buildings and Other Structures	-
Intangible Assets	<u>602,383.28</u>
Intangible Assets	<u>602,383.28</u>
Computer Software	1,164,815.00
<i>Accumulated Amortization-Computer Software</i>	(569,315.05)
<i>Accumulated Impairment Losses-Computer Software</i>	
Net Value-Computer Software	<u>595,499.95</u>
Websites	30,000.00
<i>Accumulated Amortization-Websites</i>	(23,116.67)
<i>Accumulated Impairment Losses-Websites</i>	
Net Value-Websites	<u>6,883.33</u>
Other Assets	<u>739,395.76</u>
Other Assets	982,066.53
<i>Accumulated Impairment Losses-Other Assets</i>	(242,670.77)
Net Value-Other Assets	<u>739,395.76</u>
Total Non-Current Assets	<u>53,791,025.56</u>
Total Assets	<u>66,547,940.09</u>

LIABILITIES

Current Liabilities

Financial Liabilities

3,367,944.40

Payables

2,122,131.00

Accounts Payable

2,045,389.77

Due to Officers and Employees

25,003.46

Due to Other Funds

51,737.77

Bills/Bonds/Loans Payable

1,245,813.40

Loans Payable-Domestic

1,245,813.40

Inter-Agency Payables

1,261,334.69

Inter-Agency Payables

1,261,334.69

Due to BIR

158,359.11

Due to GSIS

428,278.90

Due to Pag-IBIG

14,497.72

Due to PhilHealth

60,607.51

Due to NGAs

463,094.66

Due to Government Corporations

136,496.79

Trust Liabilities

370,061.78

Trust Liabilities

370,061.78

Guaranty/Security Deposits Payable

370,061.78

Provisions

5,660,753.69

Provisions

5,660,753.69

Leave Benefits Payable

5,660,753.69

Total Current Liabilities

10,660,094.56

Non-Current Liabilities

Financial Liabilities

8,985,105.46

Bills/Bonds/Loans Payable

8,985,105.46

Loans Payable-Domestic

8,985,105.46

Total Non-Current Liabilities

8,985,105.46

Total Liabilities

19,645,200.02

EQUITY

Government Equity	<u>3,834,274.42</u>
Government Equity	3,834,274.42
Government Equity	
Contributed Capital	<u>3,834,274.42</u>
Revaluation Surplus	<u>-</u>
Revaluation Surplus	-
Revaluation Surplus	<u>-</u>
Retained Earnings/(Deficit)	<u>43,068,465.65</u>
Retained Earnings/(Deficit)	43,068,465.65
Retained Earnings/(Deficit)	<u>43,068,465.65</u>
Stockholders' Equity	<u>-</u>
Total Equity	<u>46,902,740.07</u>
Total Liabilities and Equity	<u>66,547,940.09</u>

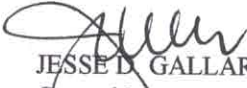
Prepared By:


MARIBEL P. LEGASPI
Senior Corporate Accountant A
Date: 10-09-2023

Checked and Verified by:

WENDY MAE S. GALLARDO
Division Manager-Commercial and Finance
Date:

Noted By:


JESSE D. GALLARDO
General Manager
Date: 09 OCT 2023