

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

	CURRENT MONTH	YEAR TO DATE
Income		
Service and Business Income		
Service Income		
Other Service Income	31,475.00	251,925.00
Total Service Income	31,475.00	251,925.00
Business Income		
Waterworks System Fees	4,264,255.60	29,039,848.20
Interest Income	-	600.86
Fines and Penalties-Business Income	175,130.66	1,171,143.20
Other Business Income	61,412.12	610,589.74
Total Business Income	4,500,798.38	30,822,182.00
Total Service and Business Income	4,532,273.38	31,074,107.00
Miscellaneous Income		
Miscellaneous Income	-	-
Total Miscellaneous Income	-	-
Total Other Non-Operating Income	-	-
Total Income	4,532,273.38	31,074,107.00
Expenses		
Personnel Services		
Salaries and Wages		
Salaries and Wages-Regular	745,204.09	5,396,742.09
Salaries and Wages-Casual/Contractual	391,947.81	2,964,853.76
Total Salaries and Wages	1,137,151.90	8,361,595.85
Other Compensation		
Personnel Economic Relief Allowance (PERA)	89,454.55	674,545.46
Representation Allowance (RA)	23,500.00	160,625.00
Transportation Allowance (TA)	23,500.00	160,625.00
Clothing/Uniform Allowance	-	294,000.00
Honoraria	-	-
Overtime and Night Pay	-	-
Year End Bonus	10,495.10	1,207,642.60
Cash Gift	-	-
Other Bonuses and Allowances	-	-
Total Other Compensation	146,949.65	2,497,438.06
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	140,524.08	1,011,429.95
Pag-IBIG Contributions	4,500.00	33,900.00
PhilHealth Contributions	22,584.40	162,537.14

	CURRENT MONTH	YEAR TO DATE
Employees Compensation Insurance Premiums	4,500.00	33,906.66
Total Personnel Benefit Contributions	172,108.48	1,241,773.75
Other Personnel Benefits		
Terminal Leave Benefits	9,369.35	9,369.35
Other Personnel Benefits	-	4,458.00
Total Other Personnel Benefits	9,369.35	13,827.35
Total Personnel Services	1,465,579.38	12,114,635.01
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses-Local	5,640.00	80,341.00
Total Traveling Expenses	5,640.00	80,341.00
Training and Scholarship Expenses		
Training Expenses	-	35,000.00
Total Training and Scholarship Expenses	-	35,000.00
Supplies and Materials Expenses		
Office Supplies Expenses	7,077.75	68,935.82
Accountable Forms Expenses	14,336.00	77,680.00
Non-Accountable Forms Expenses	-	1,510.00
Fuel, Oil and Lubricants Expenses	95,636.03	415,924.68
Chemical and Filtering Supplies Expenses	163,082.26	633,604.26
Semi-Expendable Machinery and Equipment Expenses	15,300.00	81,977.00
Semi-Expendable Furniture, Fixtures and Books Expenses	-	703.00
Other Supplies and Materials Expenses	1,826.76	13,915.53
Total Supplies and Materials Expenses	297,258.80	1,294,250.29
Utility Expenses		
Electricity Expenses	907,665.18	7,413,563.10
Total Utility Expenses	907,665.18	7,413,563.10
Communication Expenses		
Postage and Courier Services	190.00	1,285.00
Telephone Expenses	1,990.85	12,319.77
Internet Subscription Expenses	7,360.00	51,520.00
Total Communication Expenses	9,540.85	65,124.77
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	5,700.00	31,300.00
Auditing Services	-	-
Consultancy Services	-	-
Other Professional Services	8,916.00	112,503.00
Total Professional Services	14,616.00	143,803.00

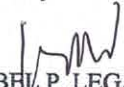
	CURRENT MONTH	YEAR TO DATE
General Services		
Security Services	74,400.00	539,700.00
Other General Services	120,888.98	571,465.51
Total General Services	195,288.98	1,111,165.51
Repairs and Maintenance		
Repairs and Maintenance-Infrastructure Assets	158,857.19	531,998.46
Repairs and Maintenance-Buildings and Other Structures	-	44,750.00
Repairs and Maintenance-Machinery and Equipment	16,908.00	140,915.00
Repairs and Maintenance-Transportation Equipment	33,134.88	109,826.88
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	3,795.00	15,505.00
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books	-	-
Total Repairs and Maintenance	212,695.07	842,995.34
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	83,705.07	617,308.95
Fidelity Bond Premiums	-	-
Insurance Expenses	24,284.22	43,534.16
Total Taxes, Insurance Premiums and Other Fees	107,989.29	660,843.11
Other Maintenance and Operating Expenses		
Advertising, Promotional and Marketing Expenses	900.00	9,775.00
Representation Expenses	23,333.93	124,869.28
Rent/Lease Expenses	5,000.00	52,800.00
Membership Dues and Contributions to Organizations	-	4,300.50
Directors and Committee Members' Fees	35,437.50	272,531.25
Other Maintenance and Operating Expenses	7,106.50	125,652.27
Total Other Maintenance and Operating Expenses	71,777.93	589,928.30
Total Maintenance and Other Operating Expenses	1,822,472.10	12,237,619.42
Financial Expenses		
Financial Expenses		
Interest Expenses	78,381.81	527,095.68
Total Financial Expenses	78,381.81	527,095.68
Non-Cash Expenses		
Depreciation		
Depreciation-Infrastructure Assets	98,977.98	691,049.91
Depreciation-Buildings and Other Structures	39,065.33	273,457.31
Depreciation-Machinery and Equipment	66,846.17	423,984.63
Depreciation-Transportation Equipment	2,136.00	18,484.50
Depreciation-Furniture, Fixtures and Books	3,748.88	26,242.16
Total Depreciation	210,774.36	1,433,218.51
Amortization		
Amortization-Intangible Assets	18,116.67	124,750.05
Total Amortization	18,116.67	124,750.05
Impairment Loss		
Impairment Loss-Loans and Receivables	-	-
Impairment Loss-Other Assets	-	-
Total Impairment Loss	-	-

CURRENT MONTH

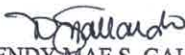
YEAR TO DATE

Losses		
Loss on Sale of Assets	-	-
Total Losses	-	-
Discount and Rebates		
Other Discounts	7,846.92	54,536.09
Total Discounts and Rebates	7,846.92	54,536.09
Total Non-Cash Expenses	236,737.95	1,612,504.65
Total Expenses	3,603,171.24	26,491,854.76
Profit/(Loss) Before Tax	929,102.14	4,582,252.24
Income Tax Expense/(Benefit)	-	-
Profit/(Loss) After Tax	929,102.14	4,582,252.24
Net Income/(Loss)	929,102.14	4,582,252.24
Other Comprehensive Income/(Loss) for the Period		
Changes in Fair Value of Investments	-	-
Translation Adjustment	-	-
Total Other Comprehensive Income/(Loss) for the Period	929,102.14	4,582,252.24
Comprehensive Income/(Loss)	929,102.14	4,582,252.24

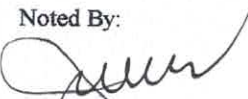
Prepared By:


 MARIBEL P. LEGASPI
 Senior Corporate Accountant A
 Date: 8/15/23

Checked and Verified By:


 WENDY MAE S. GALLARDO
 Division Manager-Commercial and Finance
 Date: 8-16-2023

Noted By:


 JESSE D. GALLARDO
 General Manager
 Date: 10 2023

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

ASSETS

Current Assets

Cash and Cash Equivalents	2,984,600.86
Cash on Hand	494,414.60
Cash-Collecting Officers	449,414.60
Petty Cash	45,000.00
Cash in Bank-Local Currency	2,490,186.26
Cash in Bank-Local Currency, Current Account	2,490,186.26
Other Investments	380,989.61
Sinking Fund	380,989.61
Sinking Fund	380,989.61
Receivables	6,412,400.85
Loans and Receivable Accounts	4,988,096.93
Accounts Receivable	5,314,461.99
<i>Allowance for Impairment-Accounts Receivable</i>	(326,365.06)
Net Value-Accounts Receivable	4,988,096.93
Other Receivables	1,424,303.92
Receivables-Disallowances/Charges	1,048,918.35
Due from Officers and Employees	6,635.27
Other Receivables	368,750.30
<i>Allowance for Impairment-Other Receivables</i>	-
Net Value-Other Receivables	368,750.30
Inventories	2,022,761.26
Inventory Held for Consumption	2,022,761.26
Office Supplies Inventory	61,028.78
<i>Allowance for Impairment-Office Supplies Inventory</i>	-
Net Value-Office Supplies Inventory	61,028.78
Accountable Forms, Plates and Stickers Inventory	236,396.00
<i>Allowance for Impairment-Accountable Forms, Plates and Stickers Inventory</i>	-
Net Value-Accountable Forms, Plates and Stickers Inventory	236,396.00
Chemical and Filtering Supplies Inventory	406,827.74
<i>Allowance for Impairment-Chemical and Filtering Supplies Inventory</i>	-
Net Value-Chemical and Filtering Supplies Inventory	406,827.74
Construction Materials Inventory	1,306,276.77
<i>Allowance for Impairment-Construction Materials Inventory</i>	-
Net Value-Construction Materials Inventory	1,306,276.77
Other Supplies and Materials Inventory	12,231.97

<i>Allowance for Impairment-Other Supplies and Materials Inventory</i>	-
Net Value-Other Supplies and Materials Inventory	<u>12,231.97</u>
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	<u>682,881.66</u>
Prepayments	682,881.66
Advances to Contractors	<u>672,381.62</u>
Prepaid Registration	-
Other Prepayments	10,500.04
Total Current Assets	<u>12,483,634.24</u>
Non-Current Assets	
Other Investments	-
Sinking Fund	-
Sinking Fund	-
Property, Plant and Equipment	<u>53,386,725.78</u>
Land	33,393,226.66
Land	<u>6,766,877.39</u>
<i>Accumulated Impairment Losses-Land</i>	
Net Value-Land	6,766,877.39
Plant-Utility Plant in Service (UPIS)	39,701,230.36
<i>Accumulated Depreciation-Plant (UPIS)</i>	(13,074,881.09)
<i>Accumulated Impairment Losses-Plant (UPIS)</i>	
Net Value-Plant-Utility Plant in Service (UPIS)	<u>26,626,349.27</u>
Buildings and Other Structures	13,373,383.28
Buildings	11,865,853.03
<i>Accumulated Depreciation-Buildings</i>	(1,000,962.59)
<i>Accumulated Impairment Losses-Buildings</i>	
Net Value-Buildings	<u>10,864,890.44</u>
Other Structures	3,435,387.77
<i>Accumulated Depreciation-Other Structures</i>	(926,894.93)
<i>Accumulated Impairment Losses-Other Structures</i>	
Net Value-Other Structures	<u>2,508,492.84</u>
Machinery and Equipment	5,527,218.05
Office Equipment	630,390.00
<i>Accumulated Depreciation-Office Equipment</i>	(317,931.00)

<i>Accumulated Impairment Losses-Office Equipment</i>	
Net Value-Office Equipment	312,459.00
Information and Communication Technology Equipment	95,699.00
<i>Accumulated Depreciation-Information and Communication Technology Equipment</i>	(35,887.16)
<i>Accumulated Impairment Losses-Information and Communication Technology</i>	
Net Value-Information and Communication Technology Equipment	59,811.84
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>	-
<i>Accumulated Impairment Losses-Other Equipment</i>	
Net Value-Other Equipment	-
Other Machinery and Equipment	11,675,051.25
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	(6,534,404.04)
<i>Accumulated Impairment Losses-Other Machinery and Equipment</i>	
Net Value-Other Machinery and Equipment	5,140,647.21
Transportation Equipment	230,141.07
Motor Vehicles	2,080,400.75
<i>Accumulated Depreciation-Motor Vehicles</i>	(1,850,259.68)
<i>Accumulated Impairment Losses-Motor Vehicles</i>	
Net Value-Motor Vehicles	230,141.07
Furniture, Fixtures and Books	123,360.96
Furniture and Fixtures	249,925.00
<i>Accumulated Depreciation-Furniture and Fixtures</i>	(126,564.04)
<i>Accumulated Impairment Losses-Furniture and Fixtures</i>	
Net Value-Furniture and Fixtures	123,360.96
Construction in Progress	-
Construction in Progress-Buildings and Other Structures	-
Intangible Assets	620,499.95
Intangible Assets	620,499.95
Computer Software	1,164,815.00
<i>Accumulated Amortization-Computer Software</i>	(566,815.05)
<i>Accumulated Impairment Losses-Computer Software</i>	
Net Value-Computer Software	597,999.95
Websites	30,000.00
<i>Accumulated Amortization-Websites</i>	(7,500.00)
<i>Accumulated Impairment Losses-Websites</i>	
Net Value-Websites	22,500.00
Other Assets	739,395.76
Other Assets	982,066.53
<i>Accumulated Impairment Losses-Other Assets</i>	(242,670.77)
Net Value-Other Assets	739,395.76
Total Non-Current Assets	<u>54,007,225.73</u>
Total Assets	<u>66,490,859.97</u>

LIABILITIES

Current Liabilities

Financial Liabilities	<u>3,596,763.38</u>
Payables	<u>2,093,922.91</u>
Accounts Payable	2,062,711.85
Due to Officers and Employees	23,782.71
Due to Other Funds	7,428.35
Bills/Bonds/Loans Payable	<u>1,502,840.47</u>
Loans Payable-Domestic	1,502,840.47
Inter-Agency Payables	<u>1,220,708.93</u>
Inter-Agency Payables	<u>1,220,708.93</u>
Due to BIR	163,448.41
Due to GSIS	413,579.47
Due to Pag-IBIG	13,969.17
Due to PhilHealth	36,660.41
Due to NGAs	463,094.66
Due to Government Corporations	129,956.81
Trust Liabilities	<u>370,061.78</u>
Trust Liabilities	<u>370,061.78</u>
Guaranty/Security Deposits Payable	370,061.78
Provisions	<u>5,900,637.56</u>
Provisions	<u>5,900,637.56</u>
Leave Benefits Payable	5,900,637.56
Total Current Liabilities	<u>11,088,171.65</u>
Non-Current Liabilities	
Financial Liabilities	<u>8,985,105.46</u>
Bills/Bonds/Loans Payable	<u>8,985,105.46</u>
Loans Payable-Domestic	8,985,105.46
Total Non-Current Liabilities	<u>8,985,105.46</u>
Total Liabilities	<u>20,073,277.11</u>

EQUITY

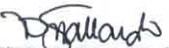
Government Equity	<u>3,834,274.42</u>
Government Equity	<u>3,834,274.42</u>
Government Equity	3,834,274.42
Contributed Capital	3,834,274.42

Revaluation Surplus	-
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Revaluation Surplus	-
Revaluation Surplus	-
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Retained Earnings/(Deficit)	42,583,308.44
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Retained Earnings/(Deficit)	42,583,308.44
Retained Earnings/(Deficit)	42,583,308.44
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Stockholders' Equity	-
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Total Equity	46,417,582.86
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Total Liabilities and Equity	66,490,859.98
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Prepared By:


 MARIBEL P. LEGASPI
 Senior Corporate Accountant A
 Date: 8/15/23

Checked and Verified by:


 WENDY MAE S. GALLARDO
 Division Manager-Commercial and Finance
 Date: 8-16-2023

Noted By:


 JESSE D. GALLARDO
 General Manager
 Date: 16 AUG 2023