

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

	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>
<b>Income</b>		
<b>Service and Business Income</b>		
<b>Service Income</b>		
Other Service Income	30,600.00	220,450.00
<b>Total Service Income</b>	<b>30,600.00</b>	<b>220,450.00</b>
<b>Business Income</b>		
Waterworks System Fees	4,282,693.25	24,775,592.60
Interest Income	333.04	600.86
Fines and Penalties-Business Income	166,590.15	996,012.54
Other Business Income	69,119.69	549,177.62
<b>Total Business Income</b>	<b>4,518,736.13</b>	<b>26,321,383.62</b>
<b>Total Service and Business Income</b>	<b>4,549,336.13</b>	<b>26,541,833.62</b>
<b>Miscellaneous Income</b>		
Miscellaneous Income	-	-
<b>Total Miscellaneous Income</b>	-	-
<b>Total Other Non-Operating Income</b>	-	-
<b>Total Income</b>	<b>4,549,336.13</b>	<b>26,541,833.62</b>
<b>Expenses</b>		
<b>Personnel Services</b>		
<b>Salaries and Wages</b>		
Salaries and Wages-Regular	751,580.00	4,651,538.00
Salaries and Wages-Casual/Contractual	393,092.26	2,572,905.95
<b>Total Salaries and Wages</b>	<b>1,144,672.26</b>	<b>7,224,443.95</b>
<b>Other Compensation</b>		
Personnel Economic Relief Allowance (PERA)	92,090.91	585,090.91
Representation Allowance (RA)	19,250.00	137,125.00
Transportation Allowance (TA)	19,250.00	137,125.00
Clothing/Uniform Allowance	-	294,000.00
Honoraria	-	-
Overtime and Night Pay	-	-
Year End Bonus	14,993.00	1,197,147.50
Cash Gift	-	-
Other Bonuses and Allowances	-	-
<b>Total Other Compensation</b>	<b>145,583.91</b>	<b>2,350,488.41</b>
<b>Personnel Benefit Contributions</b>		
Retirement and Life Insurance Premiums	137,480.59	870,905.87
Pag-IBIG Contributions	4,600.00	29,400.00
PhilHealth Contributions	22,102.28	139,952.74

	CURRENT MONTH	YEAR TO DATE
Employees Compensation Insurance Premiums	4,606.66	29,406.66
<b>Total Personnel Benefit Contributions</b>	<b>168,789.53</b>	<b>1,069,665.27</b>
<b>Other Personnel Benefits</b>		
Terminal Leave Benefits	-	-
Other Personnel Benefits	-	4,458.00
<b>Total Other Personnel Benefits</b>	<b>-</b>	<b>4,458.00</b>
<b>Total Personnel Services</b>	<b>1,459,045.70</b>	<b>10,649,055.63</b>
<b>Maintenance and Other Operating Expenses</b>		
<b>Traveling Expenses</b>		
Traveling Expenses-Local	14,250.00	74,701.00
<b>Total Traveling Expenses</b>	<b>14,250.00</b>	<b>74,701.00</b>
<b>Training and Scholarship Expenses</b>		
Training Expenses	-	35,000.00
<b>Total Training and Scholarship Expenses</b>	<b>-</b>	<b>35,000.00</b>
<b>Supplies and Materials Expenses</b>		
Office Supplies Expenses	4,184.03	61,858.07
Accountable Forms Expenses	28,672.00	63,344.00
Non-Accountable Forms Expenses	-	1,510.00
Fuel, Oil and Lubricants Expenses	68,326.99	320,288.65
Chemical and Filtering Supplies Expenses	98,810.00	470,522.00
Semi-Expendable Machinery and Equipment Expenses	-	66,677.00
Semi-Expendable Furniture, Fixtures and Books Expenses	703.00	703.00
Other Supplies and Materials Expenses	1,969.52	12,088.77
<b>Total Supplies and Materials Expenses</b>	<b>202,665.54</b>	<b>996,991.49</b>
<b>Utility Expenses</b>		
Electricity Expenses	928,456.05	6,505,897.92
<b>Total Utility Expenses</b>	<b>928,456.05</b>	<b>6,505,897.92</b>
<b>Communication Expenses</b>		
Postage and Courier Services	-	1,095.00
Telephone Expenses	1,869.96	10,328.92
Internet Subscription Expenses	7,360.00	44,160.00
<b>Total Communication Expenses</b>	<b>9,229.96</b>	<b>55,583.92</b>
<b>Awards/Rewards, Prizes and Indemnities</b>		
Awards/Rewards Expenses	-	-
Indemnities	-	605.00
<b>Total Awards/Rewards, Prizes and Indemnities</b>	<b>-</b>	<b>605.00</b>
<b>Confidential, Intelligence and Extraordinary Expenses</b>		
Extraordinary and Miscellaneous Expenses	-	-
<b>Total Confidential, Intelligence and Extraordinary Expenses</b>	<b>-</b>	<b>-</b>
<b>Professional Services</b>		
Legal Services	-	25,600.00
Auditing Services	-	-
Consultancy Services	-	-
Other Professional Services	53,236.00	103,587.00
<b>Total Professional Services</b>	<b>53,236.00</b>	<b>129,187.00</b>


	CURRENT MONTH	YEAR TO DATE
<b>General Services</b>		
Security Services	76,800.00	465,300.00
Other General Services	85,233.25	450,576.53
<b>Total General Services</b>	<u>162,033.25</u>	<u>915,876.53</u>
<b>Repairs and Maintenance</b>		
Repairs and Maintenance-Infrastructure Assets	56,582.75	373,141.27
Repairs and Maintenance-Buildings and Other Structures	871.00	44,750.00
Repairs and Maintenance-Machinery and Equipment	46,732.00	124,007.00
Repairs and Maintenance-Transportation Equipment	17,970.88	76,692.00
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	6,350.00	11,710.00
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books	-	-
<b>Total Repairs and Maintenance</b>	<u>128,506.63</u>	<u>630,300.27</u>
<b>Taxes, Insurance Premiums and Other Fees</b>		
Taxes, Duties and Licenses	93,818.76	533,603.88
Fidelity Bond Premiums	-	-
Insurance Expenses	1,681.31	19,249.94
<b>Total Taxes, Insurance Premiums and Other Fees</b>	<u>95,500.07</u>	<u>552,853.82</u>
<b>Other Maintenance and Operating Expenses</b>		
Advertising, Promotional and Marketing Expenses	-	8,875.00
Representation Expenses	15,184.00	101,535.35
Rent/Lease Expenses	10,500.00	47,800.00
Membership Dues and Contributions to Organizations	-	4,300.50
Directors and Committee Members' Fees	39,656.25	237,093.75
Other Maintenance and Operating Expenses	17,725.00	118,545.77
<b>Total Other Maintenance and Operating Expenses</b>	<u>83,065.25</u>	<u>518,150.37</u>
<b>Total Maintenance and Other Operating Expenses</b>	<u>1,676,942.75</u>	<u>10,415,147.32</u>
<b>Financial Expenses</b>		
<b>Financial Expenses</b>		
Interest Expenses	82,329.07	448,713.87
<b>Total Financial Expenses</b>	<u>82,329.07</u>	<u>448,713.87</u>
<b>Non-Cash Expenses</b>		
<b>Depreciation</b>		
Depreciation-Infrastructure Assets	98,700.48	592,071.93
Depreciation-Buildings and Other Structures	39,065.33	234,391.98
Depreciation-Machinery and Equipment	65,435.29	357,138.46
Depreciation-Transportation Equipment	2,136.00	16,348.50
Depreciation-Furniture, Fixtures and Books	3,748.88	22,493.28
<b>Total Depreciation</b>	<u>209,085.98</u>	<u>1,222,444.15</u>
<b>Amortization</b>		
Amortization Intangible Assets	18,116.67	106,633.38
<b>Total Amortization</b>	<u>18,116.67</u>	<u>106,633.38</u>
<b>Impairment Loss</b>		
Impairment Loss-Loans and Receivables	-	-
Impairment Loss-Other Assets	-	-
<b>Total Impairment Loss</b>	<u>-</u>	<u>-</u>

CURRENT MONTH


YEAR TO DATE

<b>Losses</b>		
Loss on Sale of Assets	-	-
<b>Total Losses</b>	-	-
<b>Discount and Rebates</b>		
Other Discounts	7,731.84	46,689.17
<b>Total Discounts and Rebates</b>	7,731.84	46,689.17
<b>Total Non-Cash Expenses</b>	234,934.49	1,375,766.70
<b>Total Expenses</b>	3,453,252.01	22,888,683.52
<b>Profit/(Loss) Before Tax</b>	1,096,084.12	3,653,150.10
<b>Income Tax Expense/(Benefit)</b>	-	-
<b>Profit/(Loss) After Tax</b>	1,096,084.12	3,653,150.10
<b>Net Income/(Loss)</b>	1,096,084.12	3,653,150.10
<b>Other Comprehensive Income/(Loss) for the Period</b>		
Changes in Fair Value of Investments	-	-
Translation Adjustment	-	-
<b>Total Other Comprehensive Income/(Loss) for the Period</b>	1,096,084.12	3,653,150.10
<b>Comprehensive Income/(Loss)</b>	1,096,084.12	3,653,150.10


Prepared By:

  
 MARIBEL P. LEGASPI  
 Senior Corporate Accountant A  
 Date: 7/14/23

Checked and Verified By:

  
 WENDY MAE S. GALLARDO  
 Division Manager-Commercial and Finance  
 Date: 7/17/23

Noted By:

  
 JESSE D. GALLARDO  
 General Manager  
 Date: 17 JUL 2023

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

**ASSETS**

**Current Assets**

<b>Cash and Cash Equivalents</b>	<b>2,596,811.57</b>
<b>Cash on Hand</b>	548,346.83
Cash-Collecting Officers	503,346.83
Petty Cash	45,000.00
<b>Cash in Bank-Local Currency</b>	2,048,464.74
Cash in Bank-Local Currency, Current Account	2,048,464.74
<b>Other Investments</b>	<b>950,989.61</b>
<b>Sinking Fund</b>	950,989.61
Sinking Fund	950,989.61
<b>Receivables</b>	<b>6,030,655.33</b>
<b>Loans and Receivable Accounts</b>	4,611,311.29
Accounts Receivable	4,937,676.35
<i>Allowance for Impairment-Accounts Receivable</i>	(326,365.06)
Net Value-Accounts Receivable	4,611,311.29
<b>Other Receivables</b>	1,419,344.04
Receivables-Disallowances/Charges	1,055,236.72
Due from Officers and Employees	2,212.85
Other Receivables	361,894.47
<i>Allowance for Impairment-Other Receivables</i>	-
Net Value-Other Receivables	361,894.47
<b>Inventories</b>	<b>2,298,234.99</b>
<b>Inventory Held for Consumption</b>	2,282,934.99
Office Supplies Inventory	67,661.53
<i>Allowance for Impairment-Office Supplies Inventory</i>	-
Net Value-Office Supplies Inventory	67,661.53
Accountable Forms, Plates and Stickers Inventory	250,732.00
<i>Allowance for Impairment-Accountable Forms, Plates and Stickers Inventory</i>	-
Net Value-Accountable Forms, Plates and Stickers Inventory	250,732.00
Chemical and Filtering Supplies Inventory	347,910.00
<i>Allowance for Impairment-Chemical and Filtering Supplies Inventory</i>	-
Net Value-Chemical and Filtering Supplies Inventory	347,910.00
Construction Materials Inventory	1,605,488.73
<i>Allowance for Impairment-Construction Materials Inventory</i>	-
Net Value-Construction Materials Inventory	1,605,488.73
Other Supplies and Materials Inventory	11,142.73

<i>Allowance for Impairment-Other Supplies and Materials Inventory</i>	-
Net Value-Other Supplies and Materials Inventory	<u>11,142.73</u>
<b>Semi-Expendable Machinery and Equipment</b>	<u>15,300.00</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	15,300.00
<b>Semi-Expendable Furniture, Fixtures and Books</b>	-
Semi-Expendable Furniture and Fixtures	-
 <b>Other Current Assets</b>	 <u><b>682,881.66</b></u>
<b>Prepayments</b>	682,881.66
Advances to Contractors	<u>672,381.62</u>
Prepaid Registration	-
Other Prepayments	10,500.04
 <b>Total Current Assets</b>	 <u><b>12,559,573.16</b></u>
 <b>Non-Current Assets</b>	
<b>Other Investments</b>	-
<b>Sinking Fund</b>	-
Sinking Fund	-
 <b>Property, Plant and Equipment</b>	 <u><b>53,487,462.48</b></u>
<b>Land</b>	33,382,166.98
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)	39,591,192.70
<i>Accumulated Depreciation-Plant (UPIS)</i>	(12,975,903.11)
<i>Accumulated Impairment Losses-Plant (UPIS)</i>	
Net Value-Plant-Utility Plant in Service (UPIS)	<u>26,615,289.59</u>
<b>Buildings and Other Structures</b>	13,412,448.61
<b>Buildings</b>	11,865,853.03
<i>Accumulated Depreciation-Buildings</i>	(970,485.73)
<i>Accumulated Impairment Losses-Buildings</i>	
Net Value-Buildings	<u>10,895,367.30</u>
<b>Other Structures</b>	3,435,387.77
<i>Accumulated Depreciation-Other Structures</i>	(918,306.46)
<i>Accumulated Impairment Losses-Other Structures</i>	
Net Value-Other Structures	<u>2,517,081.31</u>
<b>Machinery and Equipment</b>	5,594,064.22
Office Equipment	630,390.00
<i>Accumulated Depreciation-Office Equipment</i>	(309,246.00)