

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

ASSETS

Current Assets

Cash and Cash Equivalents

1,662,698.68

Cash on Hand

Cash-Collecting Officers

240,950.17

Petty Cash

195,950.17

45,000.00

Cash in Bank-Local Currency

Cash in Bank-Local Currency, Current Account

1,421,748.51

1,421,748.51

Other Investments

950,798.39

Sinking Fund

Sinking Fund

950,798.39

950,798.39

Receivables

5,961,846.43

Loans and Receivable Accounts

Accounts Receivable

4,473,830.79

Allowance for Impairment-Accounts Receivable

4,800,195.85

Net Value-Accounts Receivable

(326,365.06)

4,473,830.79

Other Receivables

Receivables-Disallowances/Charges

1,488,015.64

Due from Officers and Employees

1,098,127.82

Other Receivables

6,567.90

Allowance for Impairment-Other Receivables

383,319.92

Net Value-Other Receivables

-

383,319.92

Inventories

1,716,062.78

Inventory Held for Consumption

Office Supplies Inventory

1,716,062.78

Allowance for Impairment-Office Supplies Inventory

24,627.80

Net Value-Office Supplies Inventory

-

Accountable Forms, Plates and Stickers Inventory

24,627.80

Allowance for Impairment-Accountable Forms, Plates and Stickers Inventory

8,530.00

Net Value-Accountable Forms, Plates and Stickers Inventory

-

Chemical and Filtering Supplies Inventory

8,530.00

Allowance for Impairment-Chemical and Filtering Supplies Inventory

303,612.00

Net Value-Chemical and Filtering Supplies Inventory

-

Construction Materials Inventory

303,612.00

Allowance for Impairment-Construction Materials Inventory

1,379,292.98

Net Value-Construction Materials Inventory

-

Other Supplies and Materials Inventory

1,379,292.98

(0.00)

<i>Allowance for Impairment-Other Supplies and Materials Inventory</i>	-
Net Value-Other Supplies and Materials Inventory	<u>(0.00)</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	<u>-</u>
Other Current Assets	<u>682,881.66</u>
Prepayments	
Advances to Contractors	682,881.66
Prepaid Registration	672,381.62
Other Prepayments	-
	10,500.04
Total Current Assets	<u>10,974,287.94</u>
Non-Current Assets	
Other Investments	<u>-</u>
Sinking Fund	
Sinking Fund	<u>-</u>
Property, Plant and Equipment	<u>53,043,679.27</u>
Land	
Land	33,761,848.06
<i>Accumulated Impairment Losses-Land</i>	6,766,877.39
Net Value-Land	<u>6,766,877.39</u>
Plant-Utility Plant in Service (UPIS)	39,477,385.42
<i>Accumulated Depreciation-Plant (UPIS)</i>	(12,482,414.75)
<i>Accumulated Impairment Losses-Plant (UPIS)</i>	
Net Value-Plant-Utility Plant in Service (UPIS)	<u>26,994,970.67</u>
Buildings and Other Structures	13,607,775.26
Buildings	
<i>Accumulated Depreciation-Buildings</i>	11,865,853.03
<i>Accumulated Impairment Losses-Buildings</i>	(818,101.43)
Net Value-Buildings	<u>11,047,751.60</u>
Other Structures	
<i>Accumulated Depreciation-Other Structures</i>	3,435,387.77
<i>Accumulated Impairment Losses-Other Structures</i>	(875,364.11)
Net Value-Other Structures	<u>2,560,023.66</u>
Machinery and Equipment	4,545,848.88
Office Equipment	630,390.00
<i>Accumulated Depreciation-Office Equipment</i>	(265,821.00)

<i>Accumulated Impairment Losses-Office Equipment</i>	
Net Value-Office Equipment	364,569.00
Information and Communication Technology Equipment	95,699.00
<i>Accumulated Depreciation-Information and Communication Technology Equipment</i>	(27,274.22)
<i>Accumulated Impairment Losses-Information and Communication Technology</i>	
Net Value-Information and Communication Technology Equipment	68,424.78
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	10,327,424.60
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	(6,228,869.50)
<i>Accumulated Impairment Losses-Other Machinery and Equipment</i>	
Net Value-Other Machinery and Equipment	4,098,555.10
Transportation Equipment	
Motor Vehicles	242,957.07
<i>Accumulated Depreciation-Motor Vehicles</i>	2,080,400.75
<i>Accumulated Impairment Losses-Motor Vehicles</i>	(1,837,443.68)
Net Value-Motor Vehicles	242,957.07
Furniture, Fixtures and Books	
Furniture and Fixtures	145,854.24
<i>Accumulated Depreciation-Furniture and Fixtures</i>	249,925.00
<i>Accumulated Impairment Losses-Furniture and Fixtures</i>	(104,070.76)
Net Value-Furniture and Fixtures	145,854.24
Construction in Progress	
Construction in Progress-Buildings and Other Structures	-
Intangible Assets	697,650.00
Intangible Assets	
Computer Software	697,650.00
<i>Accumulated Amortization-Computer Software</i>	1,164,815.00
<i>Accumulated Impairment Losses-Computer Software</i>	(473,115.03)
Net Value-Computer Software	-
Websites	691,699.97
<i>Accumulated Amortization-Websites</i>	23,800.00
<i>Accumulated Impairment Losses-Websites</i>	(17,849.97)
Net Value-Websites	-
	5,950.03
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	53,741,329.27
Total Assets	64,715,617.21

LIABILITIES

Current Liabilities	
Financial Liabilities	<u>5,206,118.27</u>
Payables	
Accounts Payable	2,175,414.38
Due to Officers and Employees	<u>1,958,774.70</u>
Due to Other Funds	227,652.46
	(11,012.78)
Bills/Bonds/Loans Payable	
Loans Payable-Domestic	<u>3,030,703.89</u>
	3,030,703.89
Inter-Agency Payables	<u>1,146,411.12</u>
Inter-Agency Payables	
Due to BIR	<u>1,146,411.12</u>
Due to GSIS	132,057.33
Due to Pag-IBIG	449,002.33
Due to PhilHealth	20,913.43
Due to NGAs	49,677.64
Due to Government Corporations	323,279.66
	171,480.73
Trust Liabilities	<u>370,061.78</u>
Trust Liabilities	
Guaranty/Security Deposits Payable	<u>370,061.78</u>
	370,061.78
Provisions	<u>6,247,492.70</u>
Provisions	
Leave Benefits Payable	<u>6,247,492.70</u>
	6,247,492.70
Total Current Liabilities	<u>12,970,083.87</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>21,955,189.33</u>
	EQUITY
Government Equity	<u>3,834,274.42</u>
Government Equity	
Government Equity	<u>3,834,274.42</u>
Contributed Capital	3,834,274.42

Revaluation Surplus

Revaluation Surplus
Revaluation Surplus

Retained Earnings/(Deficit)

Retained Earnings/(Deficit)
Retained Earnings/(Deficit)


Stockholders' Equity

Total Equity

Total Liabilities and Equity

-
-
<u>38,926,153.46</u>
<u>38,926,153.46</u>
<u>38,926,153.46</u>
-
<u>42,760,427.88</u>
<u>64,715,617.22</u>

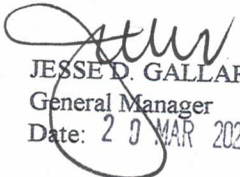
Prepared By:


MARIBEL P. LEGASPI
Senior Corporate Accountant A
Date: 7/16/23

Checked and Verified by:


WENDY MAE S. GALLARDO
Division Manager-Commercial and Finance
Date: 7-16-2023

Noted By:


JESSE D. GALLARDO
General Manager
Date: 20 MAR 2023

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

	CURRENT MONTH	Monthly Budget	Difference	YEAR TO DATE	BUDGET	REMAINING YTD
Income						
Service and Business Income						
Service Income						
Other Service Income	29,150.00	10,262.50	(18,887.50)	29,150.00	123,150.00	94,000.00
Total Service Income	29,150.00	10,262.50	(18,887.50)	29,150.00	123,150.00	94,000.00
Business Income						
Waterworks System Fees	3,903,559.70	3,869,552.48	(34,007.23)	3,903,559.70	46,434,629.70	42,531,070.00
Interest Income	-	-	-	-	2,400.00	2,400.00
Fines and Penalties-Business Income	155,870.30	174,254.86	18,384.56	155,870.30	2,091,058.34	1,935,188.04
Other Business Income	120,437.00	189,571.67	69,134.67	120,437.00	2,274,860.00	2,154,423.00
Total Business Income	4,179,867.00	4,233,379.00	53,512.00	4,179,867.00	50,802,948.04	46,623,081.04
Total Service and Business Income	4,209,017.00	4,243,641.50	34,624.50	4,209,017.00	50,926,098.04	46,717,081.04
Miscellaneous Income						
Miscellaneous Income	-	-	-	-	-	-
Total Miscellaneous Income	-	-	-	-	-	-
Total Other Non-Operating Income	-	-	-	-	-	-
Total Income	4,209,017.00	4,243,641.50	34,624.50	4,209,017.00	50,926,098.04	46,717,081.04
Expenses						
Personnel Services						
Salaries and Wages						
Salaries and Wages-Regular	822,609.00	836,338.00	13,729.00	822,609.00	10,036,056.00	9,213,447.00
Salaries and Wages-Casual/Contractual	473,678.59	357,207.86	(116,470.73)	473,678.59	4,286,494.36	3,812,815.77
Total Salaries and Wages	1,296,287.59	1,193,545.86	(102,741.73)	1,296,287.59	14,322,550.36	13,026,262.77
Other Compensation						
Personnel Economic Relief Allowance (PERA)	101,000.00	88,818.18	(12,181.82)	101,000.00	1,065,818.18	964,818.18
Representation Allowance (RA)	26,000.00	28,500.00	2,500.00	26,000.00	342,000.00	316,000.00
Transportation Allowance (TA)	26,000.00	28,500.00	2,500.00	26,000.00	342,000.00	316,000.00
Clothing/Uniform Allowance	-	-	-	-	306,000.00	306,000.00
Honoraria	-	-	-	-	15,000.00	15,000.00
Overtime and Night Pay	-	-	-	-	-	-
Year End Bonus	-	-	-	-	-	-
Cash Gift	-	-	-	-	2,597,214.00	2,597,214.00
Other Bonuses and Allowances	-	-	-	-	255,045.00	255,045.00
Total Other Compensation	153,000.00	145,818.18	(7,181.82)	153,000.00	5,178,077.18	5,025,077.18
Personnel Benefit Contributions						
Retirement and Life Insurance Premiums	152,094.12	143,225.50	(8,868.62)	152,094.12	1,718,706.04	1,566,611.92
Pag-IBIG Contributions	5,000.00	5,100.00	100.00	5,000.00	61,200.00	56,200.00
PhilHealth Contributions	24,722.30	23,057.20	(1,665.10)	24,722.30	276,686.37	251,964.07
Employees Compensation Insurance Premiums	5,100.00	5,100.00	-	5,100.00	61,200.00	56,100.00
Total Personnel Benefit Contributions	186,916.42	176,482.70	(10,433.72)	186,916.42	2,117,792.41	1,930,875.99
Other Personnel Benefits						
Terminal Leave Benefits	-	-	-	-	1,592,215.72	1,592,215.72
Other Personnel Benefits	-	8,333.33	8,333.33	-	100,000.00	100,000.00
Total Other Personnel Benefits	-	8,333.33	8,333.33	-	1,692,215.72	1,692,215.72
Total Personnel Services	1,636,204.01	1,524,180.08	(112,023.93)	1,636,204.01	23,310,635.68	21,674,431.67
Maintenance and Other Operating Expenses						
Traveling Expenses						
Traveling Expenses-Local	6,984.00	20,833.33	13,849.33	6,984.00	250,000.00	243,016.00
Total Traveling Expenses	6,984.00	20,833.33	13,849.33	6,984.00	250,000.00	243,016.00
Training and Scholarship Expenses						
Training Expenses	-	4,166.67	4,166.67	-	50,000.00	50,000.00
Total Training and Scholarship Expenses	-	4,166.67	4,166.67	-	50,000.00	50,000.00
Supplies and Materials Expenses						
Office Supplies Expenses	4,367.20	19,899.09	15,531.89	4,367.20	238,789.13	234,421.93
Accountable Forms Expenses	6,000.00	27,500.00	21,500.00	6,000.00	330,000.00	324,000.00
Non-Accountable Forms Expenses	-	700.00	700.00	-	8,400.00	8,400.00
Fuel, Oil and Lubricants Expenses	49,879.18	83,333.33	33,454.15	49,879.18	1,000,000.00	950,120.82
Chemical and Filtering Supplies Expenses	16,320.00	171,160.00	154,840.00	16,320.00	2,053,920.00	2,037,600.00
Semi-Expendable Machinery and Equipment Expenses	-	21,733.33	21,733.33	-	260,800.00	260,800.00
Semi-Expendable Furniture, Fixtures and Books Expenses	-	6,056.67	6,056.67	-	72,680.00	72,680.00
Other Supplies and Materials Expenses	-	5,366.52	5,366.52	-	64,398.29	64,398.29
Total Supplies and Materials Expenses	76,566.38	335,748.95	259,182.57	76,566.38	4,028,987.42	3,952,421.04
Utility Expenses						
Electricity Expenses	1,060,781.82	900,000.00	(160,781.82)	1,060,781.82	10,800,000.00	9,739,218.18
Total Utility Expenses	1,060,781.82	900,000.00	(160,781.82)	1,060,781.82	10,800,000.00	9,739,218.18
Communication Expenses						
Postage and Courier Services	275.00	250.00	(25.00)	275.00	3,000.00	2,725.00

	CURRENT MONTH	Monthly Budget	Difference	YEAR TO DATE	BUDGET	REMAINING YTD
Telephone Expenses	1,229.33	2,333.33	1,104.00	1,229.33	28,000.00	26,770.67
Internet Subscription Expenses	7,360.00	7,333.33	(26.67)	7,360.00	88,000.00	80,640.00
Total Communication Expenses	8,864.33	9,916.67	1,052.34	8,864.33	119,000.00	110,135.67
Awards/Rewards, Prizes and Indemnities						
Awards/Rewards Expenses	-	-	-	-	-	-
Indemnities	500.00	833.33	333.33	500.00	10,000.00	9,500.00
Total Awards/Rewards, Prizes and Indemnities	500.00	833.33	333.33	500.00	10,000.00	9,500.00
Confidential, Intelligence and Extraordinary Expenses						
Extraordinary and Miscellaneous Expenses	-	-	-	-	-	-
Total Confidential, Intelligence and Extraordinary Expenses	-	-	-	-	-	-
Professional Services						
Legal Services	500.00	4,166.67	3,666.67	500.00	50,000.00	49,500.00
Auditing Services	-	-	-	-	50,000.00	50,000.00
Consultancy Services	-	1,666.67	1,666.67	-	20,000.00	20,000.00
Other Professional Services	8,916.00	12,500.00	3,584.00	8,916.00	150,000.00	141,084.00
Total Professional Services	9,416.00	18,333.33	8,917.33	9,416.00	270,000.00	260,584.00
General Services						
Security Services	85,620.00	80,000.00	(5,620.00)	85,620.00	960,000.00	874,380.00
Other General Services	74,060.31	83,000.00	8,939.69	74,060.31	996,000.00	921,939.69
Total General Services	159,680.31	163,000.00	3,319.69	159,680.31	1,956,000.00	1,796,319.69
Repairs and Maintenance						
Repairs and Maintenance-Infrastructure Assets	36,555.54	75,000.00	38,444.46	36,555.54	900,000.00	863,444.46
Repairs and Maintenance-Buildings and Other Structures	1,141.00	10,416.67	9,275.67	1,141.00	125,000.00	123,859.00
Repairs and Maintenance-Machinery and Equipment	37,300.00	16,666.67	(20,633.33)	37,300.00	200,000.00	162,700.00
Repairs and Maintenance-Transportation Equipment	19,125.14	22,916.67	3,791.53	19,125.14	275,000.00	255,874.86
Repairs and Maintenance-Semi-Expendable Machinery and Equip	-	2,500.00	2,500.00	-	30,000.00	30,000.00
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures an	-	416.67	416.67	-	5,000.00	5,000.00
Total Repairs and Maintenance	94,121.68	127,916.67	33,794.99	94,121.68	1,535,000.00	1,440,878.32
Taxes, Insurance Premiums and Other Fees						
Taxes, Duties and Licenses	98,802.21	84,876.83	(13,925.38)	98,802.21	1,018,521.96	919,719.75
Fidelity Bond Premiums	-	2,500.00	2,500.00	-	30,000.00	30,000.00
Insurance Expenses	-	34,166.67	34,166.67	-	410,000.00	410,000.00
Total Taxes, Insurance Premiums and Other Fees	98,802.21	121,543.50	22,741.29	98,802.21	1,458,521.96	1,359,719.75
Other Maintenance and Operating Expenses						
Advertising, Promotional and Marketing Expenses	135.00	12,500.00	12,365.00	135.00	150,000.00	149,865.00
Representation Expenses	17,682.55	41,666.67	23,984.12	17,682.55	500,000.00	482,317.45
Rent/Lease Expenses	5,000.00	10,833.33	5,833.33	5,000.00	130,000.00	125,000.00
Membership Dues and Contributions to Organizations	600.00	2,500.00	1,900.00	600.00	30,000.00	29,400.00
Directors and Committee Members' Fees	27,000.00	49,140.00	22,140.00	27,000.00	589,680.00	562,680.00
Other Maintenance and Operating Expenses	13,406.82	54,166.67	40,759.85	13,406.82	650,000.00	636,593.18
Total Other Maintenance and Operating Expenses	63,824.37	170,806.67	106,982.30	63,824.37	2,049,680.00	1,985,855.63
Total Maintenance and Other Operating Expenses	1,579,541.10	1,873,099.12	293,558.02	1,579,541.10	22,527,189.38	20,947,648.28
Financial Expenses						
Financial Expenses						
Interest Expenses	74,269.59	54,777.02	(19,492.57)	74,269.59	657,324.23	583,054.64
Total Financial Expenses	74,269.59	54,777.02	(19,492.57)	74,269.59	657,324.23	583,054.64
Non-Cash Expenses						
Depreciation						
Depreciation-Infrastructure Assets	98,583.57	108,333.33	9,749.76	98,583.57	1,300,000.00	1,201,416.43
Depreciation-Buildings and Other Structures	39,065.33	41,666.67	2,601.34	39,065.33	500,000.00	460,934.67
Depreciation-Machinery and Equipment	57,727.15	91,666.67	33,939.52	57,727.15	1,100,000.00	1,042,272.85
Depreciation-Transportation Equipment	5,668.50	10,000.00	4,331.50	5,668.50	120,000.00	114,331.50
Depreciation-Furniture, Fixtures and Books	3,748.88	5,000.00	1,251.12	3,748.88	60,000.00	56,251.12
Total Depreciation	204,793.43	256,666.67	51,873.24	204,793.43	3,080,000.00	2,875,206.57
Amortization						
Amortization-Intangible Assets	17,600.00	8,333.33	(9,266.67)	17,600.00	100,000.00	82,400.00
Total Amortization	17,600.00	8,333.33	(9,266.67)	17,600.00	100,000.00	82,400.00
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	7,794.25	8,333.33	539.08	7,794.25	100,000.00	92,205.75
Total Discounts and Rebates	7,794.25	8,333.33	539.08	7,794.25	100,000.00	92,205.75
Total Non-Cash Expenses	230,187.68	273,333.33	43,145.65	230,187.68	3,280,000.00	3,049,812.32
Total Expenses	3,520,202.38	3,725,389.55	205,187.17	3,520,202.38	49,775,149.29	46,254,946.91
Profit/(Loss) Before Tax	688,814.62	518,251.96	(170,562.66)	688,814.62	1,150,948.75	462,134.13
Income Tax Expense/(Benefit)	-	-	-	-	-	-
Profit/(Loss) After Tax	688,814.62	518,251.96	(170,562.66)	688,814.62	1,150,948.75	462,134.13

	CURRENT MONTH	Monthly Budget	Difference	YEAR TO DATE	BUDGET	REMAINING YTD
Net Income/(Loss)	688,814.62	518,251.96	(170,562.66)	688,814.62	1,150,948.75	462,134.13
Other Comprehensive Income/(Loss) for the Period						
Changes in Fair Value of Investments	-			-		
Translation Adjustment						
Total Other Comprehensive Income/(Loss) for the Period	688,814.62	518,251.96	(170,562.66)	688,814.62	1,150,948.75	462,134.13
Comprehensive Income/(Loss)	688,814.62	518,251.96	(170,562.66)	688,814.62	1,150,948.75	462,134.13

Prepared By:

MARIBEL P. LECASPI
Senior Corporate Accountant A

Date:

[Handwritten Signature]
3/16/23

Checked and Verified By:

[Handwritten Signature]
WENDY MAE S. GALLARDO
Division Manager-Commercial and Finance

Date:

3-16-2023

Noted By:

[Handwritten Signature]
JESSE D. GALLARDO
General Manager

Date:

20 MAR 2023

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