

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

	CURRENT MONTH	YEAR TO DATE
Income		
Service and Business Income		
Service Income		
Other Service Income	59,000.00	109,175.00
Total Service Income	59,000.00	109,175.00
Business Income		
Waterworks System Fees	3,844,652.85	11,591,832.60
Interest Income	267.82	267.82
Fines and Penalties-Business Income	180,835.37	485,415.34
Other Business Income	122,518.07	344,969.13
Total Business Income	4,148,274.11	12,422,484.89
Total Service and Business Income	4,207,274.11	12,531,659.89
Miscellaneous Income		
Miscellaneous Income	-	-
Total Miscellaneous Income	-	-
Total Other Non-Operating Income	-	-
Total Income	4,207,274.11	12,531,659.89
Expenses		
Personnel Services		
Salaries and Wages		
Salaries and Wages-Regular	751,580.00	2,396,798.00
Salaries and Wages-Casual/Contractual	449,805.59	1,323,583.50
Total Salaries and Wages	1,201,385.59	3,720,381.50
Other Compensation		
Personnel Economic Relief Allowance (PERA)	98,000.00	299,000.00
Representation Allowance (RA)	23,500.00	75,500.00
Transportation Allowance (TA)	23,500.00	73,000.00
Clothing/Uniform Allowance	-	294,000.00
Honoraria	-	-
Overtime and Night Pay	-	-
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses and Allowances	-	-
Total Other Compensation	145,000.00	741,500.00
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	146,332.48	449,708.20
Pag-IBIG Contributions	5,000.00	15,000.00
PhilHealth Contributions	23,001.86	72,146.60
Employees Compensation Insurance Premiums	5,000.00	15,100.00
Total Personnel Benefit Contributions	179,334.34	551,954.80

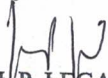
	CURRENT MONTH	YEAR TO DATE
Other Personnel Benefits		
Terminal Leave Benefits	-	-
Other Personnel Benefits	-	4,458.00
Total Other Personnel Benefits	-	<u>4,458.00</u>
Total Personnel Services	<u>1,525,719.93</u>	<u>5,018,294.30</u>
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses-Local	12,156.00	26,498.00
Total Traveling Expenses	<u>12,156.00</u>	<u>26,498.00</u>
Training and Scholarship Expenses		
Training Expenses	11,000.00	11,000.00
Total Training and Scholarship Expenses	<u>11,000.00</u>	<u>11,000.00</u>
Supplies and Materials Expenses		
Office Supplies Expenses	10,409.48	28,456.07
Accountable Forms Expenses	-	6,000.00
Non-Accountable Forms Expenses	-	-
Fuel, Oil and Lubricants Expenses	56,562.55	150,362.68
Chemical and Filtering Supplies Expenses	139,002.00	217,192.00
Semi-Expendable Machinery and Equipment Expenses	17,999.00	22,999.00
Semi-Expendable Furniture, Fixtures and Books Expenses	-	-
Other Supplies and Materials Expenses	1,466.00	2,537.00
Total Supplies and Materials Expenses	<u>225,439.03</u>	<u>427,546.75</u>
Utility Expenses		
Electricity Expenses	809,265.57	3,236,249.33
Total Utility Expenses	<u>809,265.57</u>	<u>3,236,249.33</u>
Communication Expenses		
Postage and Courier Services	-	465.00
Telephone Expenses	2,197.75	5,502.77
Internet Subscription Expenses	7,360.00	22,080.00
Total Communication Expenses	<u>9,557.75</u>	<u>28,047.77</u>
Awards/Rewards, Prizes and Indemnities		
Awards/Rewards Expenses	-	-
Indemnities	105.00	605.00
Total Awards/Rewards, Prizes and Indemnities	<u>105.00</u>	<u>605.00</u>
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	-	-
Total Confidential, Intelligence and Extraordinary Expenses	<u>-</u>	<u>-</u>
Professional Services		
Legal Services	-	1,200.00
Auditing Services	-	-
Consultancy Services	-	-
Other Professional Services	8,916.00	30,290.00
Total Professional Services	<u>8,916.00</u>	<u>31,490.00</u>
General Services		
Security Services	75,120.00	228,660.00
Other General Services	84,975.84	227,993.02

	CURRENT MONTH	YEAR TO DATE
Total General Services	160,095.84	456,653.02
Repairs and Maintenance		
Repairs and Maintenance-Infrastructure Assets	106,422.12	172,799.47
Repairs and Maintenance-Buildings and Other Structures	13,241.00	27,267.00
Repairs and Maintenance-Machinery and Equipment	7,025.00	47,025.00
Repairs and Maintenance-Transportation Equipment	16,208.22	50,236.42
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	4,010.00	5,360.00
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books	-	-
Total Repairs and Maintenance	146,906.34	302,687.89
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	88,182.19	266,341.38
Fidelity Bond Premiums	-	-
Insurance Expenses	-	6,173.22
Total Taxes, Insurance Premiums and Other Fees	88,182.19	272,514.60
Other Maintenance and Operating Expenses		
Advertising, Promotional and Marketing Expenses	5,950.00	7,345.00
Representation Expenses	19,205.25	48,919.30
Rent/Lease Expenses	10,000.00	21,300.00
Membership Dues and Contributions to Organizations	3,700.50	4,300.50
Directors and Committee Members' Fees	72,562.50	118,125.00
Other Maintenance and Operating Expenses	29,000.00	57,259.77
Total Other Maintenance and Operating Expenses	140,418.25	257,249.57
Total Maintenance and Other Operating Expenses	1,612,041.97	5,050,541.93
Financial Expenses		
Financial Expenses		
Interest Expenses	67,841.91	216,103.59
Total Financial Expenses	67,841.91	216,103.59
Non-Cash Expenses		
Depreciation		
Depreciation-Infrastructure Assets	98,693.46	295,970.49
Depreciation-Buildings and Other Structures	39,065.33	117,195.99
Depreciation-Machinery and Equipment	56,738.97	171,205.09
Depreciation-Transportation Equipment	2,136.00	9,940.50
Depreciation-Furniture, Fixtures and Books	3,748.88	11,246.64
Total Depreciation	200,382.64	605,558.71
Amortization		
Amortization-Intangible Assets	17,600.00	52,800.00
Total Amortization	17,600.00	52,800.00
Impairment Loss		
Impairment Loss-Loans and Receivables	-	-
Impairment Loss-Other Assets	-	-
Total Impairment Loss	-	-
Losses		
Loss on Sale of Assets	-	-
Total Losses	-	-


CURRENT MONTH YEAR TO DATE

Discount and Rebates		
Other Discounts	7,931.64	22,986.38
Total Discounts and Rebates	<u>7,931.64</u>	<u>22,986.38</u>
Total Non-Cash Expenses	<u>225,914.28</u>	<u>681,345.09</u>
Total Expenses	<u>3,431,518.09</u>	<u>10,966,284.91</u>
Profit/(Loss) Before Tax	775,756.02	1,565,374.98
Income Tax Expense/(Benefit)	-	-
Profit/(Loss) After Tax	<u>775,756.02</u>	<u>1,565,374.98</u>
Net Income/(Loss)	<u>775,756.02</u>	<u>1,565,374.98</u>
Other Comprehensive Income/(Loss) for the Period		
Changes in Fair Value of Investments	-	-
Translation Adjustment	-	-
Total Other Comprehensive Income/(Loss) for the Period	<u>775,756.02</u>	<u>1,565,374.98</u>
Comprehensive Income/(Loss)	<u>775,756.02</u>	<u>1,565,374.98</u>


Prepared By:


MARIBEL P. LEGASPI
 Senior Corporate Accountant A
 Date: 4/27/23

Checked and Verified By:


WENDY MAE S. GALLARDO
 Division Manager-Commercial and Finance
 Date: 4-17-2023

Noted By:


JESSE D. GALLARDO
 General Manager
 Date: 27 APR 2023

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

ASSETS

Current Assets

Cash and Cash Equivalents	2,452,985.81
Cash on Hand	519,755.39
Cash-Collecting Officers	474,755.39
Petty Cash	45,000.00
Cash in Bank-Local Currency	1,933,230.42
Cash in Bank-Local Currency, Current Account	1,933,230.42
Other Investments	950,893.47
Sinking Fund	950,893.47
Sinking Fund	950,893.47
Receivables	5,576,971.40
Loans and Receivable Accounts	4,099,879.27
Accounts Receivable	4,426,244.33
<i>Allowance for Impairment-Accounts Receivable</i>	(326,365.06)
Net Value-Accounts Receivable	4,099,879.27
Other Receivables	1,477,092.13
Receivables-Disallowances/Charges	1,074,191.83
Due from Officers and Employees	16,228.87
Other Receivables	386,671.43
<i>Allowance for Impairment-Other Receivables</i>	-
Net Value-Other Receivables	386,671.43
Inventories	2,320,279.77
Inventory Held for Consumption	2,274,379.77
Office Supplies Inventory	48,325.68
<i>Allowance for Impairment-Office Supplies Inventory</i>	-
Net Value-Office Supplies Inventory	48,325.68
Accountable Forms, Plates and Stickers Inventory	309,586.00
<i>Allowance for Impairment-Accountable Forms, Plates and Stickers Inventory</i>	-
Net Value-Accountable Forms, Plates and Stickers Inventory	309,586.00
Chemical and Filtering Supplies Inventory	277,990.00
<i>Allowance for Impairment-Chemical and Filtering Supplies Inventory</i>	-
Net Value-Chemical and Filtering Supplies Inventory	277,990.00
Construction Materials Inventory	1,630,575.59
<i>Allowance for Impairment-Construction Materials Inventory</i>	-
Net Value-Construction Materials Inventory	1,630,575.59
Other Supplies and Materials Inventory	7,902.50

<i>Allowance for Impairment-Other Supplies and Materials Inventory</i>	-
Net Value-Other Supplies and Materials Inventory	<u>7,902.50</u>
Semi-Expendable Machinery and Equipment	<u>45,900.00</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	45,900.00
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>11,984,012.11</u>
 Non-Current Assets	
Other Investments	-
Sinking Fund	-
Sinking Fund	-
 Property, Plant and Equipment	 <u>52,773,231.27</u>
Land	33,567,268.42
Land	<u>6,766,877.39</u>
<i>Accumulated Impairment Losses-Land</i>	6,766,877.39
Net Value-Land	<u>39,480,192.70</u>
Plant-Utility Plant in Service (UPIS)	(12,679,801.67)
<i>Accumulated Depreciation-Plant (UPIS)</i>	26,800,391.03
<i>Accumulated Impairment Losses-Plant (UPIS)</i>	26,800,391.03
Net Value-Plant-Utility Plant in Service (UPIS)	<u>13,529,644.60</u>
Buildings and Other Structures	11,865,853.03
Buildings	(879,055.15)
<i>Accumulated Depreciation-Buildings</i>	10,986,797.88
<i>Accumulated Impairment Losses-Buildings</i>	3,435,387.77
Net Value-Buildings	<u>892,541.05</u>
Other Structures	2,542,846.72
<i>Accumulated Depreciation-Other Structures</i>	4,559,880.94
<i>Accumulated Impairment Losses-Other Structures</i>	630,390.00
Net Value-Other Structures	<u>(283,191.00)</u>
Machinery and Equipment	4,559,880.94
Office Equipment	630,390.00
<i>Accumulated Depreciation-Office Equipment</i>	(283,191.00)

<i>Accumulated Impairment Losses-Office Equipment</i>	
Net Value-Office Equipment	347,199.00
Information and Communication Technology Equipment	95,699.00
<i>Accumulated Depreciation-Information and Communication Technology Equipment</i>	(30,145.20)
<i>Accumulated Impairment Losses-Information and Communication Technology</i>	
Net Value-Information and Communication Technology Equipment	65,553.80
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	10,454,934.60
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	(6,322,106.46)
<i>Accumulated Impairment Losses-Other Machinery and Equipment</i>	
Net Value-Other Machinery and Equipment	4,132,828.14
Transportation Equipment	238,685.07
Motor Vehicles	2,080,400.75
<i>Accumulated Depreciation-Motor Vehicles</i>	(1,841,715.68)
<i>Accumulated Impairment Losses-Motor Vehicles</i>	
Net Value-Motor Vehicles	238,685.07
Furniture, Fixtures and Books	138,356.48
Furniture and Fixtures	249,925.00
<i>Accumulated Depreciation-Furniture and Fixtures</i>	(111,568.52)
<i>Accumulated Impairment Losses-Furniture and Fixtures</i>	
Net Value-Furniture and Fixtures	138,356.48
Construction in Progress	-
Construction in Progress-Buildings and Other Structures	-
Intangible Assets	662,450.00
Intangible Assets	662,450.00
Computer Software	1,164,815.00
<i>Accumulated Amortization-Computer Software</i>	(504,348.37)
<i>Accumulated Impairment Losses-Computer Software</i>	-
Net Value-Computer Software	660,466.63
Websites	23,800.00
<i>Accumulated Amortization-Websites</i>	(21,816.63)
<i>Accumulated Impairment Losses-Websites</i>	-
Net Value-Websites	1,983.37
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	53,435,681.27
Total Assets	65,419,693.38

LIABILITIES


Current Liabilities	
Financial Liabilities	5,061,083.09
Payables	2,536,973.34
Accounts Payable	2,207,566.37
Due to Officers and Employees	229,390.71
Due to Other Funds	100,016.26
Bills/Bonds/Loans Payable	2,524,109.75
Loans Payable-Domestic	2,524,109.75
Inter-Agency Payables	1,353,591.93
Inter-Agency Payables	1,353,591.93
Due to BIR	336,441.87
Due to GSIS	437,394.85
Due to Pag-IBIG	15,012.44
Due to PhilHealth	46,256.75
Due to NGAs	463,094.66
Due to Government Corporations	55,391.36
Trust Liabilities	370,061.78
Trust Liabilities	370,061.78
Guaranty/Security Deposits Payable	370,061.78
Provisions	6,149,094.88
Provisions	6,149,094.88
Leave Benefits Payable	6,149,094.88
Total Current Liabilities	12,933,831.68
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	21,918,937.14
	EQUITY
Government Equity	3,834,274.42
Government Equity	3,834,274.42
Government Equity	3,834,274.42
Contributed Capital	3,834,274.42

Revaluation Surplus	-
Revaluation Surplus	-
Revaluation Surplus	-
Retained Earnings/(Deficit)	<u>39,666,481.82</u>
Retained Earnings/(Deficit)	39,666,481.82
Retained Earnings/(Deficit)	<u>39,666,481.82</u>
Stockholders' Equity	-
Total Equity	<u>43,500,756.24</u>
Total Liabilities and Equity	<u><u>65,419,693.39</u></u>

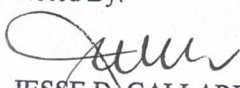
Prepared By:


 MARIBEL P. LEGASPI
 Senior Corporate Accountant A
 Date: 4/27/23

Checked and Verified by:


 WENDY MAE S. GALLARDO
 Division Manager-Commercial and Finance
 Date: 4-27-2023

Noted By:


 JESSE D. GALLARDO
 General Manager
 Date: 7 APR 2023