

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

	CURRENT MONTH	YEAR TO DATE
Income		
Service and Business Income		
Service Income		
Other Service Income	31,254.00	380,329.00
Total Service Income	<u>31,254.00</u>	<u>380,329.00</u>
Business Income		
Waterworks System Fees	4,315,708.05	45,152,548.35
Interest Income	-	995.92
Fines and Penalties-Business Income	166,126.39	1,852,292.94
Other Business Income	64,632.00	824,436.33
Total Business Income	<u>4,546,466.44</u>	<u>47,830,273.54</u>
Total Service and Business Income	<u>4,577,720.44</u>	<u>48,210,602.54</u>
Miscellaneous Income		
Miscellaneous Income	-	-
Total Miscellaneous Income	<u>-</u>	<u>-</u>
Total Other Non-Operating Income	<u>-</u>	<u>-</u>
Total Income	<u>4,577,720.44</u>	<u>48,210,602.54</u>
Expenses		
Personnel Services		
Salaries and Wages		
Salaries and Wages-Regular	777,490.00	8,499,410.46
Salaries and Wages-Casual/Contractual	385,356.60	4,596,012.92
Total Salaries and Wages	<u>1,162,846.60</u>	<u>13,095,423.38</u>
Other Compensation		
Personnel Economic Relief Allowance (PERA)	90,272.73	1,041,000.01
Representation Allowance (RA)	22,250.00	250,875.00
Transportation Allowance (TA)	22,250.00	250,875.00
Clothing/Uniform Allowance	-	294,000.00
Honoraria	-	-
Overtime and Night Pay	-	-
Year End Bonus	1,110,697.00	2,343,277.20
Cash Gift	-	8,000.00
Other Bonuses and Allowances	-	-
Directors and Committee Member's Fee	43,875.00	448,031.25
Total Other Compensation	<u>1,289,344.73</u>	<u>4,636,058.46</u>
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	138,894.60	1,578,412.74
Pag-IBIG Contributions	4,500.00	52,300.00
PhilHealth Contributions	22,512.82	231,042.20
Employees Compensation Insurance Premiums	4,500.00	52,306.66
Total Personnel Benefit Contributions	<u>170,407.42</u>	<u>1,914,061.60</u>

Other Personnel Benefits		
Terminal Leave Benefits	1,032.89	21,995.42
Other Personnel Benefits	-	82,423.00
Total Other Personnel Benefits	1,032.89	104,418.42
Total Personnel Services	2,623,631.64	19,749,961.86
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses-Local	11,746.00	131,214.00
Total Traveling Expenses	11,746.00	131,214.00
Training and Scholarship Expenses		
Training Expenses	4,000.00	63,000.00
Total Training and Scholarship Expenses	4,000.00	63,000.00
Supplies and Materials Expenses		
Office Supplies Expenses	32,564.22	124,459.10
Accountable Forms Expenses	28,672.00	178,032.00
Non-Accountable Forms Expenses	4,530.00	6,040.00
Fuel, Oil and Lubricants Expenses	62,425.34	680,575.09
Chemical and Filtering Supplies Expenses	125,295.99	1,241,429.37
Semi-Expendable Machinery and Equipment Expenses	-	90,965.00
Semi-Expendable Furniture, Fixtures and Books Expenses	-	703.00
Other Supplies and Materials Expenses	5,908.43	24,397.01
Total Supplies and Materials Expenses	259,395.98	2,346,600.57
Utility Expenses		
Electricity Expenses	31,796.71	451,817.72
Generation, Transmission and Distribution Expense	765,601.78	10,506,971.36
Total Utility Expenses	797,398.49	10,958,789.08
Communication Expenses		
Postage and Courier Services	390.00	3,190.00
Telephone Expenses	2,942.84	19,974.85
Internet Subscription Expenses	7,508.19	79,479.16
Total Communication Expenses	10,841.03	102,644.01
Awards/Rewards, Prizes and Indemnities		
Awards/Rewards Expenses	-	-
Indemnities	-	3,204.00
Total Awards/Rewards, Prizes and Indemnities	-	3,204.00
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	-	-
Total Confidential, Intelligence and Extraordinary Expenses	-	-
Professional Services		
Legal Services	3,100.00	51,150.00
Auditing Services		-
Consultancy Services	-	-
Other Professional Services	15,136.00	211,108.92
Total Professional Services	18,236.00	262,258.92
General Services		
Security Services	75,840.00	842,580.00
Other General Services	144,725.20	1,096,032.22
Total General Services	220,565.20	1,938,612.22
Repairs and Maintenance		

	CURRENT MONTH	YEAR TO DATE
Repairs and Maintenance-Infrastructure Assets	67,071.25	724,465.23
Repairs and Maintenance-Buildings and Other Structures	3,240.00	53,740.00
Repairs and Maintenance-Machinery and Equipment	-	148,028.75
Repairs and Maintenance-Transportation Equipment	11,780.26	203,893.16
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	46,100.00	70,299.00
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books	-	-
Total Repairs and Maintenance	128,191.51	1,200,426.14
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	81,792.74	957,507.84
Fidelity Bond Premiums	-	19,128.75
Insurance Expenses	-	300,137.15
Total Taxes, Insurance Premiums and Other Fees	81,792.74	1,276,773.74
Other Maintenance and Operating Expenses		
Advertising, Promotional and Marketing Expenses	39,830.00	50,670.00
Representation Expenses	37,652.95	244,901.75
Rent/Lease Expenses	7,500.00	74,114.43
Membership Dues and Contributions to Organizations	-	21,624.50
Other Maintenance and Operating Expenses	53,182.15	374,604.57
Total Other Maintenance and Operating Expenses	138,165.10	765,915.25
Total Maintenance and Other Operating Expenses	1,670,332.05	19,049,437.93
Financial Expenses		
Financial Expenses		
Interest Expenses	73,191.58	828,883.00
Total Financial Expenses	73,191.58	828,883.00
Non-Cash Expenses		
Depreciation		
Depreciation-Infrastructure Assets	99,330.27	1,088,240.02
Depreciation-Buildings and Other Structures	39,065.33	429,718.63
Depreciation-Machinery and Equipment	66,846.17	691,369.31
Depreciation-Transportation Equipment	2,136.00	27,028.50
Depreciation-Furniture, Fixtures and Books	3,748.88	41,237.68
Total Depreciation	211,126.65	2,277,594.14
Amortization		
Amortization-Intangible Assets	18,116.67	194,716.73
Total Amortization	18,116.67	194,716.73
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	10,567.01	88,864.00
Total Discounts and Rebates	10,567.01	88,864.00
Total Non-Cash Expenses	239,810.33	2,561,174.87
Total Expenses	4,606,965.60	42,189,457.66

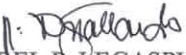
CURRENT MONTH

YEAR TO DATE

Profit/(Loss) Before Tax	(29,245.16)	6,021,144.88
Income Tax Expense/(Benefit)	-	-
Profit/(Loss) After Tax	(29,245.16)	6,021,144.88
Net Income/(Loss)	(29,245.16)	6,021,144.88
Other Comprehensive Income/(Loss) for the Period		
Changes in Fair Value of Investments	-	-
Translation Adjustment	-	-
Total Other Comprehensive Income/(Loss) for the Period	(29,245.16)	6,021,144.88
Comprehensive Income/(Loss)	(29,245.16)	6,021,144.88

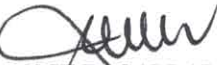
Prepared By:

Checked and Verified By:


 MARIBEL P. LEGASPI
 Senior Corporate Accountant A
 Date: 12/28/2023

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

Noted By:


 JESSE D. GALLARDO
 General Manager
 Date: 28 Dec 2023

DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
AS OF NOVEMBER 30, 2023

ASSETS

Current Assets

Cash and Cash Equivalents	3,601,517.90
Cash on Hand	427,917.06
Cash-Collecting Officers	382,917.06
Petty Cash	45,000.00
Cash in Bank-Local Currency	3,173,600.84
Cash in Bank-Local Currency, Current Account	3,173,600.84
Other Investments	426,038.72
Sinking Fund	426,038.72
Sinking Fund	426,038.72
Receivables	6,243,560.47
Loans and Receivable Accounts	4,858,370.28
Accounts Receivable	5,184,735.34
<i>Allowance for Impairment-Accounts Receivable</i>	(326,365.06)
Net Value-Accounts Receivable	4,858,370.28
Other Receivables	1,385,190.19
Receivables-Disallowances/Charges	1,024,121.20
Due from Officers and Employees	9,391.61
Other Receivables	351,677.38
<i>Allowance for Impairment-Other Receivables</i>	-
Net Value-Other Receivables	351,677.38
Inventories	2,047,747.17
Inventory Held for Consumption	2,047,747.17
Office Supplies Inventory	38,391.40
<i>Allowance for Impairment-Office Supplies Inventory</i>	-
Net Value-Office Supplies Inventory	38,391.40
Accountable Forms, Plates and Stickers Inventory	131,514.00
<i>Allowance for Impairment-Accountable Forms, Plates and Stickers Inventory</i>	-
Net Value-Accountable Forms, Plates and Stickers Inventory	131,514.00
Chemical and Filtering Supplies Inventory	260,576.63
<i>Allowance for Impairment-Chemical and Filtering Supplies Inventory</i>	-
Net Value-Chemical and Filtering Supplies Inventory	260,576.63
Construction Materials Inventory	1,604,511.40
<i>Allowance for Impairment-Construction Materials Inventory</i>	-
Net Value-Construction Materials Inventory	1,604,511.40
Other Supplies and Materials Inventory	12,753.74
<i>Allowance for Impairment-Other Supplies and Materials Inventory</i>	-
Net Value-Other Supplies and Materials Inventory	12,753.74
Semi-Expendable Machinery and Equipment	-
Semi-Expendable Office Equipment	-
Semi-Expendable Information and Communication Technology Equipment	-
Semi-Expendable Communication Equipment	-
Semi-Expendable Electrical Equipment	-

DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
AS OF NOVEMBER 30, 2023

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	672,381.62
Prepaid Registration	-
Other Prepayments	10,500.04
Total Current Assets	<u>13,001,745.92</u>
Non-Current Assets	
Other Investments	<u>-</u>
Sinking Fund	<u>-</u>
Sinking Fund	
Property, Plant and Equipment	<u>52,982,175.05</u>
Land	33,150,371.45
Land	6,766,877.39
<i>Accumulated Impairment Losses-Land</i>	
Net Value-Land	<u>6,766,877.39</u>
Plant-Utility Plant in Service (UPIS)	39,855,565.26
<i>Accumulated Depreciation-Plant (UPIS)</i>	(13,472,071.20)
<i>Accumulated Impairment Losses-Plant (UPIS)</i>	
Net Value-Plant-Utility Plant in Service (UPIS)	<u>26,383,494.06</u>
Buildings and Other Structures	13,217,121.96
Buildings	11,865,853.03
<i>Accumulated Depreciation-Buildings</i>	(1,122,870.03)
<i>Accumulated Impairment Losses-Buildings</i>	
Net Value-Buildings	<u>10,742,983.00</u>
Other Structures	3,435,387.77
<i>Accumulated Depreciation-Other Structures</i>	(961,248.81)
<i>Accumulated Impairment Losses-Other Structures</i>	
Net Value-Other Structures	<u>2,474,138.96</u>
Machinery and Equipment	5,545,323.37
Office Equipment	630,390.00
<i>Accumulated Depreciation-Office Equipment</i>	(352,671.00)
<i>Accumulated Impairment Losses-Office Equipment</i>	
Net Value-Office Equipment	<u>277,719.00</u>
Information and Communication Technology Equipment	95,699.00
<i>Accumulated Depreciation-Information and Communication Technology Equipment</i>	(41,629.12)
<i>Accumulated Impairment Losses-Information and Communication Technology</i>	
Net Value-Information and Communication Technology Equipment	<u>54,069.88</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>

DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
AS OF NOVEMBER 30, 2023

Other Equipment	-
<i>Accumulated Depreciation-Other Equipment</i>	-
<i>Accumulated Impairment Losses-Other Equipment</i>	-
Net Value-Other Equipment	-
Other Machinery and Equipment	11,960,541.25
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	(6,761,306.76)
<i>Accumulated Impairment Losses-Other Machinery and Equipment</i>	-
Net Value-Other Machinery and Equipment	5,199,234.49
Transportation Equipment	221,597.07
Motor Vehicles	2,080,400.75
<i>Accumulated Depreciation-Motor Vehicles</i>	(1,858,803.68)
<i>Accumulated Impairment Losses-Motor Vehicles</i>	-
Net Value-Motor Vehicles	221,597.07
Furniture, Fixtures and Books	108,365.44
Furniture and Fixtures	249,925.00
<i>Accumulated Depreciation-Furniture and Fixtures</i>	(141,559.56)
<i>Accumulated Impairment Losses-Furniture and Fixtures</i>	-
Net Value-Furniture and Fixtures	108,365.44
Construction in Progress	-
Construction in Progress-Buildings and Other Structures	-
Intangible Assets	550,533.27
Intangible Assets	550,533.27
Computer Software	1,164,815.00
<i>Accumulated Amortization-Computer Software</i>	(616,165.06)
<i>Accumulated Impairment Losses-Computer Software</i>	-
Net Value-Computer Software	548,649.94
Websites	30,000.00
<i>Accumulated Amortization-Websites</i>	(28,116.67)
<i>Accumulated Impairment Losses-Websites</i>	-
Net Value-Websites	1,883.33
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	53,532,708.32
Total Assets	66,534,454.25

LIABILITIES

Current Liabilities

Financial Liabilities	2,472,874.84
Payables	2,002,323.65
Accounts Payable	1,950,905.79
Due to Officers and Employees	11,620.51
Due to Other Funds	39,797.35
Bills/Bonds/Loans Payable	470,551.19
Loans Payable-Domestic	470,551.19

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

Inter-Agency Payables	1,306,356.58
Inter-Agency Payables	1,306,356.58
Due to BIR	258,327.44
Due to GSIS	402,969.15
Due to Pag-IBIG	31,463.99
Due to PhilHealth	14,004.53
Due to NGAs	463,094.66
Due to Government Corporations	136,496.81
 Trust Liabilities	 370,061.78
Trust Liabilities	370,061.78
Guaranty/Security Deposits Payable	370,061.78
 Provisions	 5,559,422.50
Provisions	5,559,422.50
Leave Benefits Payable	5,559,422.50
 Total Current Liabilities	 9,708,715.70
 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	 18,693,821.16
EQUITY	
Government Equity	3,834,274.42
Government Equity	3,834,274.42
Government Equity	3,834,274.42
Contributed Capital	
Revaluation Surplus	-
Revaluation Surplus	-
Revaluation Surplus	-
Retained Earnings/(Deficit)	44,006,358.67
Retained Earnings/(Deficit)	44,006,358.67
Retained Earnings/(Deficit)	44,006,358.67
Stockholders' Equity	-
 Total Equity	 47,840,633.09