

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

	CURRENT MONTH	YEAR TO DATE
<b>Income</b>		
<b>Service and Business Income</b>		
<b>Service Income</b>		
Other Service Income	35,350.00	349,075.00
<b>Total Service Income</b>	<b>35,350.00</b>	<b>349,075.00</b>
<b>Business Income</b>		
Waterworks System Fees	3,656,271.50	40,836,840.30
Interest Income	-	995.92
Fines and Penalties-Business Income	181,906.52	1,686,166.55
Other Business Income	73,507.12	759,804.33
<b>Total Business Income</b>	<b>3,911,685.14</b>	<b>43,283,807.10</b>
<b>Total Service and Business Income</b>	<b>3,947,035.14</b>	<b>43,632,882.10</b>
<b>Miscellaneous Income</b>		
Miscellaneous Income	-	-
<b>Total Miscellaneous Income</b>	-	-
<b>Total Other Non-Operating Income</b>	-	-
<b>Total Income</b>	<b>3,947,035.14</b>	<b>43,632,882.10</b>
<b>Expenses</b>		
<b>Personnel Services</b>		
<b>Salaries and Wages</b>		
Salaries and Wages-Regular	775,869.64	7,721,920.46
Salaries and Wages-Casual/Contractual	421,171.27	4,210,656.32
<b>Total Salaries and Wages</b>	<b>1,197,040.91</b>	<b>11,932,576.78</b>
<b>Other Compensation</b>		
Personnel Economic Relief Allowance (PERA)	91,818.18	950,727.28
Representation Allowance (RA)	22,250.00	228,625.00
Transportation Allowance (TA)	22,250.00	228,625.00
Clothing/Uniform Allowance	-	294,000.00
Honoraria	-	-
Overtime and Night Pay	-	-
Year End Bonus	-	1,232,580.20
Cash Gift	-	8,000.00
Other Bonuses and Allowances	-	-
Directors and Committee Member's Fee	43,875.00	404,156.25
<b>Total Other Compensation</b>	<b>180,193.18</b>	<b>3,346,713.73</b>
<b>Personnel Benefit Contributions</b>		
Retirement and Life Insurance Premiums	142,394.40	1,439,518.14
Pag-IBIG Contributions	4,600.00	47,800.00
PhilHealth Contributions	22,896.12	208,529.38
Employees Compensation Insurance Premiums	4,600.00	47,806.66
<b>Total Personnel Benefit Contributions</b>	<b>174,490.52</b>	<b>1,743,654.18</b>
<b>Other Personnel Benefits</b>		
Terminal Leave Benefits	-	20,962.53

	CURRENT MONTH	YEAR TO DATE
Other Personnel Benefits	-	82,423.00
<b>Total Other Personnel Benefits</b>	<b>-</b>	<b>103,385.53</b>
<b>Total Personnel Services</b>	<b>1,551,724.61</b>	<b>17,126,330.22</b>
<b>Maintenance and Other Operating Expenses</b>		
<b>Traveling Expenses</b>		
Traveling Expenses-Local	16,241.00	119,468.00
<b>Total Traveling Expenses</b>	<b>16,241.00</b>	<b>119,468.00</b>
<b>Training and Scholarship Expenses</b>		
Training Expenses	15,000.00	59,000.00
<b>Total Training and Scholarship Expenses</b>	<b>15,000.00</b>	<b>59,000.00</b>
<b>Supplies and Materials Expenses</b>		
Office Supplies Expenses	4,898.26	91,894.88
Accountable Forms Expenses	28,672.00	149,360.00
Non-Accountable Forms Expenses	-	1,510.00
Fuel, Oil and Lubricants Expenses	64,647.99	618,149.75
Chemical and Filtering Supplies Expenses	188,983.30	1,116,133.38
Semi-Expendable Machinery and Equipment Expenses	8,988.00	90,965.00
Semi-Expendable Furniture, Fixtures and Books Expenses	-	703.00
Other Supplies and Materials Expenses	1,473.70	18,488.58
<b>Total Supplies and Materials Expenses</b>	<b>297,663.25</b>	<b>2,087,204.59</b>
<b>Utility Expenses</b>		
Electricity Expenses	40,034.01	420,021.01
Generation, Transmission and Distribution Expense	903,534.07	9,741,369.58
<b>Total Utility Expenses</b>	<b>943,568.08</b>	<b>10,161,390.59</b>
<b>Communication Expenses</b>		
Postage and Courier Services	295.00	2,800.00
Telephone Expenses	2,316.50	17,032.01
Internet Subscription Expenses	5,730.97	71,970.97
<b>Total Communication Expenses</b>	<b>8,342.47</b>	<b>91,802.98</b>
<b>Awards/Rewards, Prizes and Indemnities</b>		
Awards/Rewards Expenses	-	-
Indemnities	2,599.00	3,204.00
<b>Total Awards/Rewards, Prizes and Indemnities</b>	<b>2,599.00</b>	<b>3,204.00</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	5,100.00	48,050.00
Auditing Services	-	-
Consultancy Services	-	-
Other Professional Services	8,916.00	195,972.92
<b>Total Professional Services</b>	<b>14,016.00</b>	<b>244,022.92</b>
<b>General Services</b>		
Security Services	76,800.00	766,740.00
Other General Services	127,583.02	951,307.02
<b>Total General Services</b>	<b>204,383.02</b>	<b>1,718,047.02</b>
<b>Repairs and Maintenance</b>		
Repairs and Maintenance-Infrastructure Assets	30,080.26	657,393.98
Repairs and Maintenance-Buildings and Other Structures	5,750.00	50,500.00
Repairs and Maintenance-Machinery and Equipment	-	148,028.75

	CURRENT MONTH	YEAR TO DATE
Repairs and Maintenance-Transportation Equipment	30,320.99	192,112.90
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	6,695.00	24,199.00
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books	-	-
<b>Total Repairs and Maintenance</b>	<b>72,846.25</b>	<b>1,072,234.63</b>
<b>Taxes, Insurance Premiums and Other Fees</b>		
Taxes, Duties and Licenses	87,090.12	875,715.10
Fidelity Bond Premiums	-	19,128.75
Insurance Expenses	107,447.51	300,137.15
<b>Total Taxes, Insurance Premiums and Other Fees</b>	<b>194,537.63</b>	<b>1,194,981.00</b>
<b>Other Maintenance and Operating Expenses</b>		
Advertising, Promotional and Marketing Expenses	180.00	10,840.00
Representation Expenses	25,893.32	207,248.80
Rent/Lease Expenses	8,814.43	66,614.43
Membership Dues and Contributions to Organizations	16,574.00	21,624.50
Other Maintenance and Operating Expenses	50,553.58	321,422.42
<b>Total Other Maintenance and Operating Expenses</b>	<b>102,015.33</b>	<b>627,750.15</b>
<b>Total Maintenance and Other Operating Expenses</b>	<b>1,871,212.03</b>	<b>17,379,105.88</b>
<b>Financial Expenses</b>		
<b>Financial Expenses</b>		
Interest Expenses	73,017.76	755,691.42
<b>Total Financial Expenses</b>	<b>73,017.76</b>	<b>755,691.42</b>
<b>Non-Cash Expenses</b>		
<b>Depreciation</b>		
Depreciation-Infrastructure Assets	99,330.27	988,909.75
Depreciation-Buildings and Other Structures	39,065.33	390,653.30
Depreciation-Machinery and Equipment	66,846.17	624,523.14
Depreciation-Transportation Equipment	2,136.00	24,892.50
Depreciation-Furniture, Fixtures and Books	3,748.88	37,488.80
<b>Total Depreciation</b>	<b>211,126.65</b>	<b>2,066,467.49</b>
<b>Amortization</b>		
Amortization-Intangible Assets	18,116.67	176,600.06
<b>Total Amortization</b>	<b>18,116.67</b>	<b>176,600.06</b>
<b>Impairment Loss</b>		
Impairment Loss-Loans and Receivables	-	-
Impairment Loss-Other Assets	-	-
<b>Total Impairment Loss</b>	<b>-</b>	<b>-</b>
<b>Losses</b>		
Loss on Sale of Assets	-	-
<b>Total Losses</b>	<b>-</b>	<b>-</b>
<b>Discount and Rebates</b>		
Other Discounts	7,774.57	78,296.99
<b>Total Discounts and Rebates</b>	<b>7,774.57</b>	<b>78,296.99</b>
<b>Total Non-Cash Expenses</b>	<b>237,017.89</b>	<b>2,321,364.54</b>
<b>Total Expenses</b>	<b>3,732,972.29</b>	<b>37,582,492.06</b>
<b>Profit/(Loss) Before Tax</b>	<b>214,062.85</b>	<b>6,050,390.04</b>
<b>Income Tax Expense/(Benefit)</b>	<b>-</b>	<b>-</b>
<b>Profit/(Loss) After Tax</b>	<b>214,062.85</b>	<b>6,050,390.04</b>

CURRENT MONTH

YEAR TO DATE

Net Income/(Loss)

214,062.85

6,050,390.04

Other Comprehensive Income/(Loss) for the Period

Changes in Fair Value of Investments

-

-

Translation Adjustment

-

-

Total Other Comprehensive Income/(Loss) for the Period

214,062.85

6,050,390.04

Comprehensive Income/(Loss)

214,062.85

6,050,390.04


Prepared By:

Checked and Verified By:

  
MARIBEL P. LEGASPI  
Senior Corporate Accountant A  
Date: 11-29-2023

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

Noted By:

  
JESSE D. GALLARDO  
General Manager  
Date: 30 NOV 2023

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

**ASSETS**

**Current Assets**

**Cash and Cash Equivalents**

4,185,357.99

**Cash on Hand**

Cash-Collecting Officers

185,278.96

Petty Cash

140,278.96

45,000.00

**Cash in Bank-Local Currency**

Cash in Bank-Local Currency, Current Account

4,000,079.03

4,000,079.03

**Other Investments**

411,038.72

**Sinking Fund**

Sinking Fund

411,038.72

411,038.72

**Receivables**

5,894,524.54

**Loans and Receivable Accounts**

Accounts Receivable

4,476,739.85

*Allowance for Impairment-Accounts Receivable*

4,803,104.91

Net Value-Accounts Receivable

(326,365.06)

4,476,739.85

**Other Receivables**

Receivables-Disallowances/Charges

1,417,784.69

Due from Officers and Employees

1,030,439.57

Other Receivables

5,846.76

*Allowance for Impairment-Other Receivables*

381,498.36

Net Value-Other Receivables

-

381,498.36

**Inventories**

1,705,117.71

**Inventory Held for Consumption**

Office Supplies Inventory

1,705,117.71

*Allowance for Impairment-Office Supplies Inventory*

40,898.97

Net Value-Office Supplies Inventory

-

Accountable Forms, Plates and Stickers Inventory

40,898.97

*Allowance for Impairment-Accountable Forms, Plates and Stickers Inventory*

164,716.00

Net Value-Accountable Forms, Plates and Stickers Inventory

-

Chemical and Filtering Supplies Inventory

164,716.00

*Allowance for Impairment-Chemical and Filtering Supplies Inventory*

262,452.62

Net Value-Chemical and Filtering Supplies Inventory

-

Construction Materials Inventory

262,452.62

*Allowance for Impairment-Construction Materials Inventory*

1,229,153.20

Net Value-Construction Materials Inventory

-

Other Supplies and Materials Inventory

1,229,153.20

*Allowance for Impairment-Other Supplies and Materials Inventory*

7,896.92

Net Value-Other Supplies and Materials Inventory

-

7,896.92

**Semi-Expendable Machinery and Equipment**

Semi-Expendable Office Equipment

-

Semi-Expendable Information and Communication Technology Equipment

-

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

Semi-Expendable Communication Equipment	-
Semi-Expendable Electrical Equipment	-
Semi-Expendable Other Machinery and Equipment	-
<b>Semi-Expendable Furniture, Fixtures and Books</b>	<b>-</b>
Semi-Expendable Furniture and Fixtures	-
<b>Other Current Assets</b>	<b>682,881.66</b>
<b>Prepayments</b>	682,881.66
Advances to Contractors	672,381.62
Prepaid Registration	-
Other Prepayments	10,500.04
<b>Total Current Assets</b>	<b>12,878,920.62</b>
<b>Non-Current Assets</b>	
<b>Other Investments</b>	-
<b>Sinking Fund</b>	-
Sinking Fund	-
<b>Property, Plant and Equipment</b>	<b>53,103,897.76</b>
<b>Land</b>	33,160,297.78
Land	6,766,877.39
<i>Accumulated Impairment Losses-Land</i>	-
Net Value-Land	6,766,877.39
Plant-Utility Plant in Service (UPIS)	39,766,161.32
<i>Accumulated Depreciation-Plant (UPIS)</i>	(13,372,740.93)
<i>Accumulated Impairment Losses-Plant (UPIS)</i>	-
Net Value-Plant-Utility Plant in Service (UPIS)	26,393,420.39
<b>Buildings and Other Structures</b>	13,256,187.29
<b>Buildings</b>	11,865,853.03
<i>Accumulated Depreciation-Buildings</i>	(1,092,393.17)
<i>Accumulated Impairment Losses-Buildings</i>	-
Net Value-Buildings	10,773,459.86
<b>Other Structures</b>	3,435,387.77
<i>Accumulated Depreciation-Other Structures</i>	(952,660.34)
<i>Accumulated Impairment Losses-Other Structures</i>	-
Net Value-Other Structures	2,482,727.43
<b>Machinery and Equipment</b>	5,612,169.54
<i>Office Equipment</i>	630,390.00
<i>Accumulated Depreciation-Office Equipment</i>	(343,986.00)
<i>Accumulated Impairment Losses-Office Equipment</i>	-
Net Value-Office Equipment	286,404.00
Information and Communication Technology Equipment	95,699.00
<i>Accumulated Depreciation-Information and Communication Technology Equipment</i>	(40,193.63)
<i>Accumulated Impairment Losses-Information and Communication Technology</i>	-
Net Value-Information and Communication Technology Equipment	55,505.37

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

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	11,960,541.25
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	(6,704,581.08)
<i>Accumulated Impairment Losses-Other Machinery and Equipment</i>	
Net Value-Other Machinery and Equipment	5,255,960.17
<b>Transportation Equipment</b>	
Motor Vehicles	223,733.07
<i>Accumulated Depreciation-Motor Vehicles</i>	2,080,400.75
<i>Accumulated Impairment Losses-Motor Vehicles</i>	(1,856,667.68)
Net Value-Motor Vehicles	223,733.07
<b>Furniture, Fixtures and Books</b>	
Furniture and Fixtures	112,114.32
<i>Accumulated Depreciation-Furniture and Fixtures</i>	249,925.00
<i>Accumulated Impairment Losses-Furniture and Fixtures</i>	(137,810.68)
Net Value-Furniture and Fixtures	112,114.32
<b>Construction in Progress</b>	
Construction in Progress-Buildings and Other Structures	-
	-
<b>Intangible Assets</b>	568,649.94
<b>Intangible Assets</b>	
Computer Software	568,649.94
<i>Accumulated Amortization-Computer Software</i>	1,164,815.00
<i>Accumulated Impairment Losses-Computer Software</i>	(600,548.39)
Net Value-Computer Software	-
Websites	564,266.61
<i>Accumulated Amortization-Websites</i>	30,000.00
<i>Accumulated Impairment Losses-Websites</i>	(25,616.67)
Net Value-Websites	4,383.33
<b>Other Assets</b>	
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
<b>Total Non-Current Assets</b>	53,672,547.70
<b>Total Assets</b>	66,551,468.33
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
<b>Financial Liabilities</b>	2,456,779.91
<b>Payables</b>	
Accounts Payable	1,727,106.65
	1,672,093.01

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

Due to Officers and Employees	12,905.46
Due to Other Funds	42,108.18
<b>Bills/Bonds/Loans Payable</b>	
Loans Payable-Domestic	729,673.26
	729,673.26
<b>Inter-Agency Payables</b>	
	<b>1,208,889.24</b>
<b>Inter-Agency Payables</b>	
Due to BIR	1,208,889.24
Due to GSIS	177,576.17
Due to Pag-IBIG	403,550.99
Due to PhilHealth	13,399.48
Due to NGAs	14,771.13
Due to Government Corporations	463,094.66
	136,496.81
<b>Trust Liabilities</b>	
	<b>370,061.78</b>
<b>Trust Liabilities</b>	
Guaranty/Security Deposits Payable	370,061.78
	370,061.78
<b>Provisions</b>	
	<b>5,660,753.69</b>
<b>Provisions</b>	
Leave Benefits Payable	5,660,753.69
	5,660,753.69
<b>Total Current Liabilities</b>	
	<b>9,696,484.62</b>
<b>Non-Current Liabilities</b>	
<b>Financial Liabilities</b>	
	<b>8,985,105.46</b>
<b>Bills/Bonds/Loans Payable</b>	
Loans Payable-Domestic	8,985,105.46
	8,985,105.46
<b>Total Non-Current Liabilities</b>	
	<b>8,985,105.46</b>
<b>Total Liabilities</b>	
	<b>18,681,590.08</b>
<b>EQUITY</b>	
<b>Government Equity</b>	
	<b>3,834,274.42</b>
<b>Government Equity</b>	
Government Equity	3,834,274.42
Contributed Capital	3,834,274.42
	3,834,274.42
<b>Revaluation Surplus</b>	
	-
<b>Revaluation Surplus</b>	
Revaluation Surplus	-
	-
<b>Retained Earnings/(Deficit)</b>	
	<b>44,035,603.83</b>
<b>Retained Earnings/(Deficit)</b>	
Retained Earnings/(Deficit)	44,035,603.83
	44,035,603.83