

**CASTILLEJOS WATER DISTRICT  
 DETAILED STATEMENT OF COMPREHENSIVE INCOME  
 ALL FUNDS  
 FOR THE MONTH OF SEPTEMBER 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	30,800.00	313,725.00
<b>Total Service Income</b>	<b>30,800.00</b>	<b>313,725.00</b>
<b>Business Income</b>		
Waterworks System Fees	4,121,101.80	37,180,568.80
Interest Income	395.06	995.92
Fines and Penalties-Business Income	163,709.28	1,504,260.03
Other Business Income	35,893.94	686,297.21
<b>Total Business Income</b>	<b>4,321,100.08</b>	<b>39,372,121.96</b>
<b>Total Service and Business Income</b>	<b>4,351,900.08</b>	<b>39,685,846.96</b>
<b>Miscellaneous Income</b>		
Miscellaneous Income	-	-
<b>Total Miscellaneous Income</b>	-	-
<b>Total Other Non-Operating Income</b>	-	-
<b>Total Income</b>	<b>4,351,900.08</b>	<b>39,685,846.96</b>
<b>Expenses</b>		
<b>Personnel Services</b>		
<b>Salaries and Wages</b>		
Salaries and Wages-Regular	777,490.00	6,946,050.82
Salaries and Wages-Casual/Contractual	407,002.27	3,789,485.05
<b>Total Salaries and Wages</b>	<b>1,184,492.27</b>	<b>10,735,535.87</b>
<b>Other Compensation</b>		
Personnel Economic Relief Allowance (PERA)	92,000.00	858,909.10
Representation Allowance (RA)	22,250.00	206,375.00
Transportation Allowance (TA)	22,250.00	206,375.00
Clothing/Uniform Allowance	-	294,000.00
Honoraria	-	-
Overtime and Night Pay	-	-
Year End Bonus	-	-
Cash Gift	-	1,232,580.20
Other Bonuses and Allowances	-	8,000.00
<b>Total Other Compensation</b>	<b>136,500.00</b>	<b>2,806,239.30</b>
<b>Personnel Benefit Contributions</b>		
Retirement and Life Insurance Premiums	142,394.40	1,297,123.74
Pag-IBIG Contributions	4,600.00	43,200.00
PhilHealth Contributions	(22,584.40)	185,633.26
Employees Compensation Insurance Premiums	4,600.00	43,206.66
<b>Total Personnel Benefit Contributions</b>	<b>129,010.00</b>	<b>1,569,163.66</b>
<b>Other Personnel Benefits</b>		
Terminal Leave Benefits	-	20,962.53

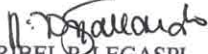
	CURRENT MONTH	YEAR TO DATE
Other Personnel Benefits	-	82,423.00
<b>Total Other Personnel Benefits</b>	<b>-</b>	<b>103,385.53</b>
<b>Total Personnel Services</b>	<b>1,450,002.27</b>	<b>15,214,324.36</b>
<b>Maintenance and Other Operating Expenses</b>		
<b>Traveling Expenses</b>		
Traveling Expenses-Local	8,350.00	103,227.00
<b>Total Traveling Expenses</b>	<b>8,350.00</b>	<b>103,227.00</b>
<b>Training and Scholarship Expenses</b>		
Training Expenses	5,000.00	44,000.00
<b>Total Training and Scholarship Expenses</b>	<b>5,000.00</b>	<b>44,000.00</b>
<b>Supplies and Materials Expenses</b>		
Office Supplies Expenses	9,928.20	86,996.62
Accountable Forms Expenses	28,672.00	120,688.00
Non-Accountable Forms Expenses	-	1,510.00
Fuel, Oil and Lubricants Expenses	66,281.22	553,501.76
Chemical and Filtering Supplies Expenses	167,449.04	927,150.08
Semi-Expendable Machinery and Equipment Expenses	-	81,977.00
Semi-Expendable Furniture, Fixtures and Books Expenses	-	703.00
Other Supplies and Materials Expenses	1,934.67	17,014.88
<b>Total Supplies and Materials Expenses</b>	<b>274,265.13</b>	<b>1,789,541.34</b>
<b>Utility Expenses</b>		
Electricity Expenses	33,479.95	379,987.00
Generation, Transmission and Distribution Expense	891,522.68	8,837,835.51
<b>Total Utility Expenses</b>	<b>925,002.63</b>	<b>9,217,822.51</b>
<b>Communication Expenses</b>		
Postage and Courier Services	260.00	2,505.00
Telephone Expenses	998.37	14,715.51
Internet Subscription Expenses	7,360.00	66,240.00
<b>Total Communication Expenses</b>	<b>8,618.37</b>	<b>83,460.51</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	6,100.00	42,950.00
Auditing Services	-	-
Consultancy Services	-	-
Other Professional Services	28,837.92	187,056.92
<b>Total Professional Services</b>	<b>34,937.92</b>	<b>230,006.92</b>
<b>General Services</b>		
Security Services	72,720.00	689,940.00
Other General Services	129,260.64	823,724.00
<b>Total General Services</b>	<b>201,980.64</b>	<b>1,513,664.00</b>
<b>Repairs and Maintenance</b>		
Repairs and Maintenance-Infrastructure Assets	19,208.59	627,313.72
Repairs and Maintenance-Buildings and Other Structures	-	44,750.00
Repairs and Maintenance-Machinery and Equipment	4,350.00	148,028.75

	CURRENT MONTH	YEAR TO DATE
Repairs and Maintenance-Transportation Equipment	850.00	161,791.91
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	1,250.00	17,504.00
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books	-	-
<b>Total Repairs and Maintenance</b>	<b>25,658.59</b>	<b>999,388.38</b>
<b>Taxes, Insurance Premiums and Other Fees</b>		
Taxes, Duties and Licenses	171,316.03	788,624.98
Fidelity Bond Premiums	19,128.75	19,128.75
Insurance Expenses	10,714.34	192,689.64
<b>Total Taxes, Insurance Premiums and Other Fees</b>	<b>201,159.12</b>	<b>1,000,443.37</b>
<b>Other Maintenance and Operating Expenses</b>		
Advertising, Promotional and Marketing Expenses	885.00	10,660.00
Representation Expenses	35,905.70	181,355.48
Rent/Lease Expenses	5,000.00	57,800.00
Membership Dues and Contributions to Organizations	-	5,050.50
Directors and Committee Members' Fees	43,875.00	360,281.25
Other Maintenance and Operating Expenses	66,284.08	270,868.84
<b>Total Other Maintenance and Operating Expenses</b>	<b>151,949.78</b>	<b>886,016.07</b>
<b>Total Maintenance and Other Operating Expenses</b>	<b>1,836,922.18</b>	<b>15,868,175.10</b>
<b>Financial Expenses</b>		
<b>Financial Expenses</b>		
Interest Expenses	76,872.11	682,673.66
<b>Total Financial Expenses</b>	<b>76,872.11</b>	<b>682,673.66</b>
<b>Non-Cash Expenses</b>		
<b>Depreciation</b>		
Depreciation-Infrastructure Assets	99,276.49	889,579.48
Depreciation-Buildings and Other Structures	39,065.33	351,587.97
Depreciation-Machinery and Equipment	66,846.17	557,676.97
Depreciation-Transportation Equipment	2,136.00	22,756.50
Depreciation-Furniture, Fixtures and Books	3,748.88	33,739.92
<b>Total Depreciation</b>	<b>211,072.87</b>	<b>1,855,340.84</b>
<b>Amortization</b>		
Amortization-Intangible Assets	15,616.67	158,483.39
<b>Total Amortization</b>	<b>15,616.67</b>	<b>158,483.39</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	8,338.65	70,522.42
<b>Total Discounts and Rebates</b>	<b>8,338.65</b>	<b>70,522.42</b>
<b>Total Non-Cash Expenses</b>	<b>235,028.19</b>	<b>2,084,346.65</b>
<b>Total Expenses</b>	<b>3,598,824.75</b>	<b>33,849,519.77</b>
<b>Profit/(Loss) Before Tax</b>	<b>753,075.33</b>	<b>5,836,327.19</b>
<b>Income Tax Expense/(Benefit)</b>	<b>-</b>	<b>-</b>

	CURRENT MONTH	YEAR TO DATE
<b>Profit/(Loss) After Tax</b>	753,075.33	5,836,327.19
<b>Net Income/(Loss)</b>	753,075.33	5,836,327.19
<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>	753,075.33	5,836,327.19
<b>Comprehensive Income/(Loss)</b>	753,075.33	5,836,327.19


Prepared By:

Checked and Verified By:

  
 MARIBEL P. LEGASPI  
 Senior Corporate Accountant A  
 Date: 10.24.2023

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

Noted By:

  
 JESSE D. GALLARDO  
 General Manager  
 Date: 25 OCT 2023



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

**ASSETS**

**Current Assets**

<b>Cash and Cash Equivalents</b>	<b>3,840,941.22</b>
<b>Cash on Hand</b>	343,958.30
Cash-Collecting Officers	298,958.30
Petty Cash	45,000.00
<b>Cash in Bank-Local Currency</b>	3,496,982.92
Cash in Bank-Local Currency, Current Account	3,496,982.92
<b>Other Investments</b>	<b>396,038.72</b>
<b>Sinking Fund</b>	396,038.72
Sinking Fund	396,038.72
<b>Receivables</b>	<b>6,319,655.40</b>
<b>Loans and Receivable Accounts</b>	4,913,146.60
Accounts Receivable	5,239,511.66
<i>Allowance for Impairment-Accounts Receivable</i>	(326,365.06)
Net Value-Accounts Receivable	4,913,146.60
<b>Other Receivables</b>	1,406,508.80
Receivables-Disallowances/Charges	1,036,757.94
Due from Officers and Employees	6,146.76
Other Receivables	363,604.10
<i>Allowance for Impairment-Other Receivables</i>	-
Net Value-Other Receivables	363,604.10
<b>Inventories</b>	<b>1,799,445.27</b>
<b>Inventory Held for Consumption</b>	1,799,445.27
Office Supplies Inventory	45,291.23
<i>Allowance for Impairment-Office Supplies Inventory</i>	-
Net Value-Office Supplies Inventory	45,291.23
Accountable Forms, Plates and Stickers Inventory	193,388.00
<i>Allowance for Impairment-Accountable Forms, Plates and Stickers Inventory</i>	-
Net Value-Accountable Forms, Plates and Stickers Inventory	193,388.00
Chemical and Filtering Supplies Inventory	113,281.92
<i>Allowance for Impairment-Chemical and Filtering Supplies Inventory</i>	-
Net Value-Chemical and Filtering Supplies Inventory	113,281.92
Construction Materials Inventory	1,438,113.50
<i>Allowance for Impairment-Construction Materials Inventory</i>	-
Net Value-Construction Materials Inventory	1,438,113.50
Other Supplies and Materials Inventory	9,370.62
<i>Allowance for Impairment-Other Supplies and Materials Inventory</i>	-
Net Value-Other Supplies and Materials Inventory	9,370.62
<b>Semi-Expendable Machinery and Equipment</b>	-
Semi-Expendable Office Equipment	-
Semi-Expendable Information and Communication Technology Equipment	-

**DETAILED STATEMENT OF FINANCIAL POSITION**  
**ALL FUNDS**  
**AS AT SEPTEMBER 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>	<b>682,881.66</b>
Advances to Contractors	672,381.62
Prepaid Registration	-
Other Prepayments	10,500.04
<b>Total Current Assets</b>	<b>13,038,962.27</b>
<b>Non-Current Assets</b>	
<b>Other Investments</b>	-
<b>Sinking Fund</b>	-
Sinking Fund	-
<b>Property, Plant and Equipment</b>	<b>53,285,024.41</b>
<b>Land</b>	<b>33,259,628.05</b>
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>	(13,273,410.66)
<i>Accumulated Impairment Losses-Plant (UPIS)</i>	-
Net Value-Plant-Utility Plant in Service (UPIS)	26,492,750.66
<b>Buildings and Other Structures</b>	<b>13,295,252.62</b>
<b>Buildings</b>	<b>11,865,853.03</b>
<i>Accumulated Depreciation-Buildings</i>	(1,061,916.31)
<i>Accumulated Impairment Losses-Buildings</i>	-
Net Value-Buildings	10,803,936.72
<b>Other Structures</b>	<b>3,435,387.77</b>
<i>Accumulated Depreciation-Other Structures</i>	(944,071.87)
<i>Accumulated Impairment Losses-Other Structures</i>	-
Net Value-Other Structures	2,491,315.90
<b>Machinery and Equipment</b>	<b>5,649,015.71</b>
Office Equipment	630,390.00
<i>Accumulated Depreciation-Office Equipment</i>	(335,301.00)
<i>Accumulated Impairment Losses-Office Equipment</i>	-
Net Value-Office Equipment	295,089.00
Information and Communication Technology Equipment	95,699.00
<i>Accumulated Depreciation-Information and Communication Technology Equipment</i>	(38,758.14)
<i>Accumulated Impairment Losses-Information and Communication Technology</i>	-
Net Value-Information and Communication Technology Equipment	56,940.86

**DETAILED STATEMENT OF FINANCIAL POSITION**  
**ALL FUNDS**  
**AS AT SEPTEMBER 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	11,930,541.25
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	(6,647,855.40)
<i>Accumulated Impairment Losses-Other Machinery and Equipment</i>	
Net Value-Other Machinery and Equipment	5,282,685.85
<b>Transportation Equipment</b>	225,869.07
Motor Vehicles	2,080,400.75
<i>Accumulated Depreciation-Motor Vehicles</i>	(1,854,531.68)
<i>Accumulated Impairment Losses-Motor Vehicles</i>	
Net Value-Motor Vehicles	225,869.07
<b>Furniture, Fixtures and Books</b>	115,863.20
Furniture and Fixtures	249,925.00
<i>Accumulated Depreciation-Furniture and Fixtures</i>	(134,061.80)
<i>Accumulated Impairment Losses-Furniture and Fixtures</i>	
Net Value-Furniture and Fixtures	115,863.20
<b>Construction in Progress</b>	-
Construction in Progress-Buildings and Other Structures	-
<b>Intangible Assets</b>	586,766.61
<b>Intangible Assets</b>	586,766.61
Computer Software	1,164,815.00
<i>Accumulated Amortization-Computer Software</i>	(584,931.72)
<i>Accumulated Impairment Losses-Computer Software</i>	
Net Value-Computer Software	579,883.28
Websites	32,500.00
<i>Accumulated Amortization-Websites</i>	(25,616.67)
<i>Accumulated Impairment Losses-Websites</i>	
Net Value-Websites	6,883.33
<b>Other Assets</b>	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
<b>Total Non-Current Assets</b>	53,871,791.02
<b>Total Assets</b>	66,910,753.30
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
<b>Financial Liabilities</b>	2,870,657.77
Payables	1,882,565.44

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


Accounts Payable	1,766,188.15
Due to Officers and Employees	35,721.71
Due to Other Funds	80,655.58
<b>Bills/Bonds/Loans Payable</b>	988,092.33
Loans Payable-Domestic	<u>988,092.33</u>
<b>Inter-Agency Payables</b>	<u><b>1,368,359.20</b></u>
<b>Inter-Agency Payables</b>	<u>1,368,359.20</u>
Due to BIR	329,316.24
Due to GSIS	410,688.80
Due to Pag-IBIG	13,991.54
Due to PhilHealth	14,771.13
Due to NGAs	463,094.66
Due to Government Corporations	136,496.83
<b>Trust Liabilities</b>	<u><b>370,061.78</b></u>
<b>Trust Liabilities</b>	<u>370,061.78</u>
Guaranty/Security Deposits Payable	<u>370,061.78</u>
<b>Provisions</b>	<u><b>5,660,753.69</b></u>
<b>Provisions</b>	<u>5,660,753.69</u>
Leave Benefits Payable	<u>5,660,753.69</u>
<b>Total Current Liabilities</b>	<u><b>10,269,832.44</b></u>
<b>Non-Current Liabilities</b>	
<b>Financial Liabilities</b>	<u><b>8,985,105.46</b></u>
<b>Bills/Bonds/Loans Payable</b>	<u>8,985,105.46</u>
Loans Payable-Domestic	<u>8,985,105.46</u>
<b>Total Non-Current Liabilities</b>	<u><b>8,985,105.46</b></u>
<b>Total Liabilities</b>	<u><b>19,254,937.90</b></u>
<b>EQUITY</b>	
<b>Government Equity</b>	<u><b>3,834,274.42</b></u>
<b>Government Equity</b>	<u>3,834,274.42</u>
Government Equity	3,834,274.42
Contributed Capital	-
<b>Revaluation Surplus</b>	<u>-</u>
<b>Revaluation Surplus</b>	<u>-</u>
Revaluation Surplus	-
<b>Retained Earnings/(Deficit)</b>	<u><b>43,821,540.98</b></u>



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

Retained Earnings/(Deficit)	43,821,540.98
Retained Earnings/(Deficit)	<u>43,821,540.98</u>
Stockholders' Equity	<u>-</u>
Total Equity	<u>47,655,815.40</u>
Total Liabilities and Equity	<u><u>66,910,753.30</u></u>

Prepared By:

  
MARIBEL P. LEGASPI  
Senior Corporate Accountant A  
Date: 10.24.2023

Checked and Verified by:

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

Noted By:

  
JESSE D. GALLARDO  
General Manager  
Date: 25 OCT 2023