# CASTILLEJOS WATER DISTRICT DETAILED STATEMENT OF COMPREHENSIVE INCOME ALL FUNDS FOR THE MONTH OF SEPTEMBER 2023

|  | CURRENT MONTH | YEAR TO DATE                  |
|--|---------------|-------------------------------|
| Income                                     |               |                               |
| Service and Business Income                |               |                               |
| Service Income                             |               |                               |
| Other Service Income                       | 30 800 00     | 212 725 00                    |
| Total Service Income                       | 30,800.00     | 313,725.00                    |
| rotal beliffee meonic                      | 30,800.00     | 313,725.00                    |
| Business Income                            |               |                               |
| 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     |                               |
| Total Business Income                      | 4,321,100.08  | 686,297.21<br>39,372,121.96   |
| Total Service and Business Income          | 4,351,900.08  | 39,685,846.96                 |
| Miscellaneous Income                       |               |                               |
| Miscellaneous Income                       | -             |                               |
| Total Miscellaneous Income                 |               |                               |
| <b>Total Other Non-Operating Income</b>    |               | <u>-</u>                      |
| Total Income                               | 4,351,900.08  | 39,685,846.96                 |
| Expenses                                   |               |                               |
| Personnel Services                         |               |                               |
| Salaries and Wages                         |               |                               |
| Salaries and Wages-Regular                 | 777,490.00    | 6.046.050.93                  |
| Salaries and Wages-Casual/Contractual      | 407,002.27    | 6,946,050.82                  |
| Total Salaries and Wages                   | 1,184,492.27  | 3,789,485.05<br>10,735,535.87 |
| Other Compensation                         |               | ii .                          |
| 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                                  | -             | 221,000.00                    |
| Overtime and Night Pay                     | -             |                               |
| Year End Bonus                             |               | 1,232,580.20                  |
| Cash Gift                                  |               | 8,000.00                      |
| Other Bonuses and Allowances               |               | -                             |
| Total Other Compensation                   | 136,500.00    | 2,806,239.30                  |
| Personnel Benefit Contributions            |               |                               |
| 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)   | 45,200.00<br>185,633.26       |
| Employees Compensation Insurance Premiums  | 4,600.00      | 43,206.66                     |
| Total Personnel Benefit Contributions      | 129,010.00    | 1,569,163.66                  |
| Other Personnel Benefits                   |               |                               |
| Terminal Leave Benefits                    | 2             | 20,962.53                     |
|  | <i>5</i> 2    | 20,902.33                     |

| Total Personnel Services   |   | CURRENT MONTH  | YEAR TO DATE  |
|--|---|----------------|---------------|
| Total Personnel Benefits   | Other Personnel Benefits                                    |                | 82,423.00     |
| Maintenance and Other Operating Expenses   | <b>Total Other Personnel Benefits</b>                       |                | 103,385.53    |
| Traveling Expenses   8,350.00   103,227.00     Total Traveling Expenses   5,000.00   44,000.00     Training and Scholarship Expenses   5,000.00   44,000.00     Training and Scholarship Expenses   5,000.00   44,000.00     Total Training and Scholarship Expenses   5,000.00   44,000.00     Total Training and Scholarship Expenses   5,000.00   44,000.00     Supplies and Materials Expenses   9,928.20   86,996.62     Accountable Forms Expenses   28,672.00   120,688.00     Non-Accountable Forms Expenses   66,281.22   553,501.76     Fuel, Oil and Lubricants Expenses   167,449.04   297,150.08     Fuel, Oil and Lubricants Expenses   167,449.04   297,150.08     Semi-Expendable Machinery and Equipment Expenses   167,449.04   297,150.08     Semi-Expendable Machinery and Equipment Expenses   1,934.67   17,014.88     Total Supplies and Materials Expenses   1,934.67   17,014.88     Total Supplies and Materials Expenses   33,479.95   379,987.00     Generation, Transmission and Distribution Expense   33,479.95   379,987.00     Generation, Transmission and Distribution Expense   33,479.95   379,987.00     Generation, Transmission and Distribution Expense   260.00   2,505.00     Generation, Transmission and Distribution Expense   7,360.00   6,200.00     Total Utility Expenses   983.77   14,715.51     Total Utility Expenses   7,360.00   6,200.00     Total Oranimication Expenses   7,360.00   6,200.00     Total Oranimication Expenses   7,360.00   6,200.00     Total Oranimication Expenses   6,000   42,950.00     Total Oranimication Expenses   7,270.00   6,000.00     Total Oranimication Expenses   7,270.00   6,000.00   | Total Personnel Services                                    | 1,450,002.27   | 15,214,324.36 |
| Traveling Expenses   | Maintenance and Other Operating Expenses                    |                |               |
| Training and Scholarship Expenses  | Traveling Expenses  |                |               |
| Training and Scholarship Expenses  |   | 8,350.00       | 103,227.00    |
| Total Training Expenses  | Total Traveling Expenses                                    | 8,350.00       | 103,227.00    |
| Supplies and Materials Expenses   9,928.20   86,996.62   |   |                |               |
| Supplies and Materials Expenses  |   | 5,000.00       | 44,000.00     |
| Office Supplies Expenses         9,982.00         86,996.62           Accountable Forms Expenses         28,672.00         12,0683.00           Non-Accountable Forms Expenses         66,281.22         553,501.76           Fuel, Oll and Lubricants Expenses         66,281.22         553,501.76           Chemical and Filtering Supplies Expenses         167,449.04         927,150.08           Semi-Expendable Furniture, Fixtures and Books Expenses         167,449.04         927,150.08           Semi-Expendable Furniture, Fixtures and Books Expenses         1,934.67         17014.88           Other Supplies and Materials Expenses         1,934.67         17014.88           Total Supplies and Materials Expenses         33,479.95         379,987.00           Utility Expenses         31,579.50         33,479.95         379,987.00           Generation, Transmission and Distribution Expense         891,522.68         8,837,835.51         379,987.00         66,200.00         2,505.00         2,050   | Total Training and Scholarship Expenses                     | 5,000.00       | 44,000.00     |
| Accountable Forms Expenses   28,672.00   120,688.00   Non-Accountable Forms Expenses   1,510.00  |   |                |               |
| Non-Accountable Forms Expenses   |   | 9,928.20       | 86,996.62     |
| Fuel, Oil and Lubricants Expenses  |   | 28,672.00      | 120,688.00    |
| Chemical and Filtering Supplies Expenses   167,449.04   927,150.08   Semi-Expendable Machinery and Equipment Expenses   167,449.04   927,150.08   Semi-Expendable Furniture, Fixtures and Books Expenses   7,03.00   Other Supplies and Materials Expenses   1,934.67   17,014.88   Total Supplies and Materials Expenses   274,265.13   1,789,541.34  |   |                | 1,510.00      |
| Semi-Expendable Machinery and Equipment Expenses   81,977.00   |   | 66,281.22      | 553,501.76    |
| Semi-Expendable Furniture, Fixtures and Books Expenses   1,934.67   17,014.88     Total Supplies and Materials Expenses   274,265.13   1,789,541.34     Total Supplies and Materials Expenses   274,265.13   1,789,541.34     Utility Expenses   33,479.95   379,987.00     Generation, Transmission and Distribution Expense   891,522.68   8,837,835.51     Total Utility Expenses   925,002.63   9,217,822.51     Communication Expenses   260.00   2,505.00     Total Cutility Expenses   260.00   2,505.00     Tolephone Expenses   998.37   14,715.51     Internet Subscription Expenses   998.37   14,715.51     Internet Subscription Expenses   998.37   14,715.51     Internet Subscription Expenses   998.37   34,400.51     Awards/Rewards, Prizes and Indemnities   7,360.00   66,240.00     Total Communication Expenses   8,618.37   83,460.51     Awards/Rewards, Prizes and Indemnities   605.00     Total Awards/Rewards, Prizes and Indemnities   605.00     Confidential, Intelligence and Extraordinary Expenses   50.00     Confidential, Intelligence and Extraordinary Expenses   5.00     Extraordinary and Miscellaneous Expenses   6,100.00   42,950.00     Auditing Services   6,100.00   42,950.00     Auditing Services   6,100.00   42,950.00     Auditing Services   6,100.00   42,950.00     Consultancy Services   28,837.92   187,056.92     Total Professional Services   28,837.92   187,056.92     Total Professional Services   72,720.00   689,940.00     Other Professional Services   72,720.00   689,940.00     Other General Services    | Chemical and Filtering Supplies Expenses                    | 167,449.04     | 927,150.08    |
| Total Supplies and Materials Expenses  | Semi-Expendable Machinery and Equipment Expenses            | · ·            | 81,977.00     |
| Total Supplies and Materials Expenses   274,265,13   1,789,541,34  | Other Supplies and Meterials Transport                      | ·-             | 703.00        |
|  |   |                |               |
| Electricity Expenses   | Total Supplies and Materials Expenses                       | 274,265.13     | 1,789,541.34  |
| Communication Expenses   891,522.68   8,837,835.51     Total Utility Expenses   925,002.63   9,217,822.51     Communication Expenses   260.00   2,505.00     Folsage and Courier Services   998.37   14,715.51     Internet Subscription Expenses   998.37   14,715.51     Internet Subscription Expenses   7,360.00   66,240.00     Total Communication Expenses   8,618.37   83,460.51     Awards/Rewards, Prizes and Indemnities   Awards/Rewards Expenses  |   |                |               |
| Total Utility Expenses         925,002.63         9,217,822.51           Communication Expenses         260.00         2,505.00           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           Total Communication Expenses         8,618.37         83,460.51           Awards/Rewards, Prizes and Indemnities         -         605.00           Awards/Rewards, Prizes and Indemnities         -         605.00           Total Awards/Rewards, Prizes and Indemnities         -         605.00           Confidential, Intelligence and Extraordinary Expenses         -         -           Extraordinary and Miscellaneous Expenses         -         -           Total Confidential, Intelligence and Extraordinary Expenses         -         -           Legal Services         6,100.00         42,950.00           Auditing Services         6,100.00         42,950.00           Other Professional Services         28,837.92         187,056.92           Total Professional Services         72,720.00         689,940.00           Other General Services         72,720.00         689,940.00           Other General Services <t< td=""><td></td><td></td><td>379,987.00</td></t<>   |   |                | 379,987.00    |
| Communication Expenses   260.00   2,505.00   Telephone Expenses   998.37   14,715.51   Internet Subscription Expenses   998.37   14,715.51   Internet Subscription Expenses   7,360.00   66,240.00   Total Communication Expenses   8,618.37   83,460.51   | Total Utility Expanses                                      |                | 8,837,835.51  |
| 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   Total Communication Expenses   8,618.37   83,460.51    Awards/Rewards, Prizes and Indemnities   | Total Othicy Expenses                                       | 925,002.63     | 9,217,822.51  |
| Telephone Expenses   998.37   14,715.51     Internet Subscription Expenses   7,360.00   66,240.00     Total Communication Expenses   8,618.37   83,460.51     Awards/Rewards, Prizes and Indemnities   | Communication Expenses                                      |                |               |
| Telephone Expenses   |   | 260.00         | 2,505,00      |
| Internet Subscription Expenses   7,360.00   66,240.00     Total Communication Expenses   8,618.37   83,460.51     Awards/Rewards, Prizes and Indemnities   Awards/Rewards Expenses   |   | 998.37         |               |
| Awards/Rewards, Prizes and Indemnities Awards/Rewards Expenses Indemnities  Confidential, Intelligence and Extraordinary Expenses Extraordinary and Miscellaneous Expenses  Extraordinary and Miscellaneous Expenses  Total Confidential, Intelligence and Extraordinary Expenses  Extraordinary and Miscellaneous Expenses  Frofessional Services  Legal Services  Legal Services  Consultancy Services  Other Professional Services  Other Professional Services  Other Professional Services  Security Services  Security Services  Total Professional Services  Security Services  Total Confidential, Intelligence and Extraordinary Expenses  Total Consultancy Services  Other Professional Services  Total Professional Services  Security Services  Security Services  Total Professional Services  Security Services  Total General Services  Repairs and Maintenance-Infrastructure Assets  Repairs and Maintenance-Infrastructure Assets  Repairs and Maintenance-Buildings and Other Structures  Repairs and Maintenance-Machinery and Emispores  Repairs and Maintenance-Machinery and Emispores  44,750.00  | Internet Subscription Expenses                              | 7,360.00       |               |
| Awards/Rewards Expenses   10demnities   505.00   | Total Communication Expenses                                | 8,618.37       | 83,460.51     |
| Indemnities  | Awards/Rewards, Prizes and Indemnities                      |                |               |
| Total Awards/Rewards, Prizes and Indemnities   |   |                |               |
| Confidential, Intelligence and Extraordinary Expenses   Extraordinary and Miscellaneous Expenses   |   | <u> </u>       | 605.00        |
| Extraordinary and Miscellaneous Expenses   Total Confidential, Intelligence and Extraordinary Expenses   | Total Awards/Rewards, Prizes and Indemnities                | -              |               |
| Professional Services  | Confidential, Intelligence and Extraordinary Expenses       |                |               |
| Professional Services  | Total Confidential, Intelligence and Extraordinary Expenses | . <del></del>  |               |
| Legal Services       6,100.00       42,950.00         Auditing Services       28,837.92       187,056.92         Other Professional Services       28,837.92       187,056.92         Total Professional Services       34,937.92       230,006.92         General Services       72,720.00       689,940.00         Other General Services       129,260.64       823,724.00         Total General Services       201,980.64       1,513,664.00         Repairs and Maintenance       19,208.59       627,313.72         Repairs and Maintenance-Buildings and Other Structures       44,750.00         Repairs and Maintenance-Machinery and Faminment       44,750.00   |   |                | •             |
| Auditing Services  Consultancy Services Other Professional Services Other Professional Services  Total Professional Services  Security Services Security Services Other General Services  Total General Services  Repairs and Maintenance Repairs and Maintenance-Infrastructure Assets Repairs and Maintenance-Buildings and Other Structures Repairs and Maintenance-Machinery and Fourierpoint  8,100.00  42,950.00  42,950.00  42,950.00  48,957.92  187,056.92  72,720.00 689,940.00 689,940.00  129,260.64 823,724.00  201,980.64 1,513,664.00  Repairs and Maintenance-Infrastructure Assets Repairs and Maintenance-Buildings and Other Structures Repairs and Maintenance-Machinery and Fourierpoint  44,750.00   |   |                |               |
| Consultancy Services   28,837.92   187,056.92     Total Professional Services   34,937.92   230,006.92     General Services   72,720.00   689,940.00     Other General Services   129,260.64   823,724.00     Total General Services   201,980.64   1,513,664.00     Repairs and Maintenance   Repairs and Maintenance - Buildings and Other Structures   19,208.59   627,313.72     Repairs and Maintenance-Machinery and Fouriers   44,750.00     Repairs and Maintenance-Machinery |   | 6,100.00       | 42,950.00     |
| Other Professional Services         28,837.92         187,056.92           Total Professional Services         34,937.92         230,006.92           General Services         72,720.00         689,940.00           Other General Services         129,260.64         823,724.00           Total General Services         201,980.64         1,513,664.00           Repairs and Maintenance         Repairs and Maintenance-Buildings and Other Structures         19,208.59         627,313.72           Repairs and Maintenance-Machinery and Fouriers and Maintenance-Machinery and Fouriers and Maintenance-Machinery and Fouriers         44,750.00   |   |                | -             |
| Total Professional Services   34,937.92   230,006.92   |   | -              |               |
| Security Services   72,720.00   689,940.00   |   | 28,837.92      | 187,056.92    |
| Security Services         72,720.00         689,940.00           Other General Services         129,260.64         823,724.00           Total General Services         201,980.64         1,513,664.00           Repairs and Maintenance           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 Fouriers         -         44,750.00  | Total Holessional Services                                  | 34,937.92      | 230,006.92    |
| Other General Services         72,720.00         689,940.00           Total General Services         129,260.64         823,724.00           Z01,280.64         1,513,664.00           Repairs and Maintenance           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 Fouriers         -         44,750.00  |   |                |               |
| Other General Services         129,260.64         823,724.00           Total General Services         201,980.64         1,513,664.00           Repairs and Maintenance         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 Fourierest         -         44,750.00   |   | 72,720.00      | 689 940 00    |
| Repairs and Maintenance Repairs and Maintenance-Infrastructure Assets Repairs and Maintenance-Buildings and Other Structures Repairs and Maintenance-Machinery and Fourierment  Repairs and Maintenance-Machinery and Fourierment  |   |                |               |
| Repairs and Maintenance-Infrastructure Assets Repairs and Maintenance-Buildings and Other Structures Repairs and Maintenance-Machinery and Fouriernest 44,750.00   |   |                | 1,513,664.00  |
| Repairs and Maintenance-Buildings and Other Structures Repairs and Maintenance-Machinery and Equipment 44,750.00   | Repairs and Maintenance                                     |                |               |
| Repairs and Maintenance-Buildings and Other Structures Repairs and Maintenance-Machinery and Equipment 44,750.00   | Repairs and Maintenance-Infrastructure Assets               | 19,208.59      | 627,313.72    |
| TODAILS dud Ividingenance-Machinery and Equipment  | Repairs and Maintenance-Buildings and Other Structures      | 7 <del>4</del> |               |
|  | Repairs and Iviaintenance-Machinery and Equipment           | 4,350.00       |               |

|   | 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 |                        |  |
| Total Repairs and Maintenance   | 25,658.59              | 999,388.38   |
| Taxes, Insurance Premiums and Other Fees                              |                        |  |
| Taxes, Duties and Licenses  | 171,316.03             | 788,624.98   |
| Fidelity Bond Premiums  | 19,128.75              | AND THE PROPERTY OF THE PROPER |
| Insurance Expenses  | 10,714.34              | 19,128.75  |
| Total Taxes, Insurance Premiums and Other Fees                        | 201,159.12             | 192,689.64<br>1,000,443.37   |
|   |                        | 2,000,110.07   |
| Other Maintenance and Operating Expenses                              |                        |  |
| 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                    | j. 0=                  | 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>                 | 151,949.78             | 886,016.07   |
| Total Maintenance and Other Operating Expenses                        | 1,836,922.18           | 15,868,175.10  |
| El-out of F   |                        | 22,030,270,20  |
| Financial Expenses Financial Expenses                                 |                        |  |
| Interest Expenses   |                        |  |
| Total Financial Expenses  | 76,872.11<br>76,872.11 | 682,673.66<br>682,673.66   |
| Non-Cash Expenses Depreciation  |                        |  |
| Depreciation-Infrastructure Assets                                    | 00.000                 |  |
| Depreciation-Buildings and Other Structures                           | 99,276.49              | 889,579.48   |
| Depreciation-Machinery and Equipment                                  | 39,065.33              | 351,587.97   |
| Depreciation-Transportation Equipment                                 | 66,846.17              | 557,676.97   |
| Depreciation-Furniture, Fixtures and Books                            | 2,136.00               | 22,756.50  |
| Total Depreciation  | 3,748.88               | 33,739.92  |
| von septement   | 211,072.87             | 1,855,340.84   |
| Amortization  |                        |  |
| Amortization-Intangible Assets  | 15,616.67              | 158,483.39   |
| Total Amortization  | 15,616.67              | 158,483.39   |
| Impairment Loss   |                        |  |
| Impairment Loss-Loans and Receivables                                 |                        |  |
| Impairment Loss-Other Assets  |                        | -  |
| Total Impairment Loss   |                        | 17.6   |
| Torres  |                        |  |
| Loss on Sale of Assets  |                        |  |
| Total Losses  |                        |  |
| Total Losses  | -                      |  |
| Discount and Rebates  |                        |  |
| Other Discounts   | 0 220 /5               |  |
| Total Discounts and Rebates   | 8,338.65<br>8,338.65   | 70,522.42<br>70,522.42   |
| Total Non-Cash Expenses   |                        |  |
|   | 235,028,19             | 2,084,346.65   |
| Total Expenses  | 3,598,824.75           | 33,849,519.77  |
| Profit/(Loss) Before Tax  | 753,075.33             | E 926 227 10   |
| Income Tax Expense/(Benefit)  | 15590/5653             | 5,836,327.19   |
|   | -                      |  |

#### Profit/(Loss) After Tax

Net Income/(Loss)
Other Comprehensive Income/(Loss) for the Period
Changes in Fair Value of Investments

Translation Adjustment

Total Other Comprehensive Income/(Loss) for the Period Comprehensive Income/(Loss)

Prepared By:

MARIBEL PLEGASPI Senior Corporate Accountant A Date: 16.14.2013

Noted By:

JESSE D. GALLARDO

General Manager

Date: 95 OCT 2023

| CURRENT MONTH | YEAR TO DATE |  |
|---------------|--------------|--|
| 753,075.33    | 5,836,327.19 |  |
| 753,075.33    | 5,836,327.19 |  |
| -             | -            |  |
|               | 200          |  |
| 753,075.33    | 5,836,327.19 |  |
| 753,075.33    | 5,836,327.19 |  |
|               |              |  |

Checked and Verified By:

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

#### ASSETS

| -   | 621607277700 |    |     | 400 |
|-----|--------------|----|-----|-----|
| CII | rren         | ΓA | SSE | 15  |

| Cash and Cash Equivalents   | 3,840,941,22  |
|---|---------------|
| Cash on Hand  | 343,958.30    |
| Cash-Collecting Officers  | 298,958.30    |
| Petty Cash  | 45,000.00     |
| Cash in Bank-Local Currency   | 3,496,982.92  |
| Cash in Bank-Local Currency, Current Account  | 3,496,982.92  |
| Other Investments   | 396,038.72    |
| Sinking Fund  | 396,038.72    |
| Sinking Fund  | 396,038.72    |
|   |               |
| Receivables   | 6,319,655.40  |
| Loans and Receivable Accounts   | 4,913,146.60  |
| Accounts Receivable   | 5,239,511.66  |
| Allowance for Impairment-Accounts Receivable  | (326, 365.06) |
| Net Value-Accounts Receivable   | 4,913,146.60  |
| Other Receivables   | 1,406,508.80  |
| Receivables-Disallowances/Charges   | 1,036,757.94  |
| Due from Officers and Employees   | 6,146.76      |
| Other Receivables   | 363,604.10    |
| Allowance for Impairment-Other Receivables  Net Value-Other Receivables   | 363,604.10    |
| Inventories   | 1,799,445.27  |
|   | 1,77,773.27   |
| Inventory Held for Consumption  | 1,799,445.27  |
| Office Supplies Inventory   | 45,291.23     |
| Allowance for Impairment-Office Supplies Inventory Net Value-Office Supplies Inventory                                      |               |
|   | 45,291.23     |
| Accountable Forms, Plates and Stickers Inventory  Allowance for Impairment-Accountable Forms, Plates and Stickers Inventory | 193,388.00    |
| Net Value-Accountable Forms, Plates and Stickers Inventory —  | 102 200 00    |
| Chemical and Filtering Supplies Inventory   | 193,388.00    |
| Allowance for Impairment-Chemical and Filtering Supplies Inventory  | 113,281.92    |
| Net Value-Chemical and Filtering Supplies Inventory   | 113,281.92    |
| Construction Materials Inventory  | 1,438,113.50  |
| Allowance for Impairment-Construction Materials Inventory  Net Value-Construction Materials Inventory                       | *             |
| Other Supplies and Materials Inventory  | 1,438,113.50  |
| Allowance for Impairment-Other Supplies and Materials Imparters   | 9,370.62      |
| Net Value-Other Supplies and Materials Inventory  | 9,370.62      |
| 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   | Ø)                           |
| Other Current Assets   | 682,881.66                   |
| Prepayments  | 682,881.66                   |
| Advances to Contractors  | 672,381.62                   |
| Prepaid Registration   |                              |
| Other Prepayments  | 10,500.04                    |
|  |                              |
| Total Current Assets   | 13,038,962.27                |
| Non-Current Assets   |                              |
|  |                              |
| Other Investments  |                              |
| Sinking Fund   | ·                            |
| Sinking Fund   |                              |
|  | r<br>P                       |
| Property, Plant and Equipment  | 53,285,024.41                |
| Land   | 1.5                          |
| Land   | 33,259,628.05                |
| Accumulated Impairment Losses-Land Net Value-Land  | 6,766,877.39                 |
| Plant-Utility Plant in Service (UPIS)  | 6,766,877.39                 |
| Accumulated Depreciation-Plant (UPIS)  | 39,766,161.32                |
| Accumulated Impairment Losses-Plant (UPIS)   | (13,273,410.66)              |
| Net Value-Plant-Utility Plant in Service (UPIS)  | 26 402 750 66                |
|  | 26,492,750.66                |
| Buildings and Other Structures   | 13,295,252.62                |
| Buildings  | 11,865,853.03                |
| Accumulated Depreciation-Buildings Accumulated Impairment Losses-Buildings   | (1,061,916.31)               |
| Net Value-Buildings  | 10.000.005.70                |
| Other Structures   | 10,803,936.72                |
| Accumulated Depreciation-Other Structures  | 3,435,387.77<br>(944,071.87) |
| Accumulated Impairment Losses-Other Structures   | (>11,0/1.0/)                 |
| Net Value-Other Structures   | 2,491,315.90                 |
| Machinery and Equipment  | 5,649,015.71                 |
| Office Equipment   | 630,390.00                   |
| Accumulated Depreciation-Office Equipment  | (335,301.00)                 |
| Accumulated Impairment Losses-Office Equipment Not Value-Office Equipment  |                              |
| Information and Communication Technology Equipment   | 295,089.00                   |
| Accumulated Depreciation-Information and Communication Technology, Favinment   | 95,699.00<br>(38,758.14)     |
| Accumulated Impairment Losses-Information and Communication Technology   | (50,750.14)                  |
| Net Value-Information and Communication Technology Equipment   | 56,940.86                    |
|  |                              |

| Communication Formand  | 1.12 000 00                            |
|--|--|
| Communication Equipment  | 143,000.00                             |
| Accumulated Depreciation-Communication Equipment   | (128,700.00)                           |
| Accumulated Impairment Losses-Communication Equipment Net Value-Communication Equipment  | 14200.00                               |
| Other Equipment  | 14,300.00                              |
|  | ·-                                     |
| Accumulated Depreciation-Other Equipment Accumulated Impairment Losses-Other Equipment   | ~                                      |
| Net Value-Other Equipment  | ************************************** |
| Other Machinery and Equipment  | 11.020.511.25                          |
| Accumulated Depreciation-Other Machinery and Equipment   | 11,930,541.25                          |
| Accumulated Deprectation-Other Machinery and Equipment Accumulated Impairment Losses-Other Machinery and Equipment   | (6,647,855.40)                         |
| Net Value-Other Machinery and Equipment  | £ 202 (05 05                           |
| the fine of the fine interpretation  | 5,282,685.85                           |
| Transportation Equipment   | 225 860 07                             |
| Motor Vehicles   | 225,869.07<br>2,080,400.75             |
| Accumulated Depreciation-Motor Vehicles  | (1,854,531.68)                         |
| Accumulated Impairment Losses-Motor Vehicles   | (1,634,331.08)                         |
| Net Value-Motor Vehicles   | 225,869.07                             |
|  | 225,869.07                             |
| Furniture, Fixtures and Books  | 115,863.20                             |
| Furniture and Fixtures   | 249,925.00                             |
| Accumulated Depreciation-Furniture and Fixtures  | (134,061.80)                           |
| Accumulated Impairment Losses-Furniture and Fixtures   | (154,001.80)                           |
| Net Value-Furniture and Fixtures   | 115,863.20                             |
|  | 115,005.20                             |
| Construction in Progress   |  |
| Construction in Progress-Buildings and Other Structures  | -                                      |
|  |  |
| Intangible Assets  | 586,766.61                             |
| Intangible Assets  |  |
| Computer Software  | 586,766.61                             |
| Accumulated Amortization-Computer Software   | 1,164,815.00                           |
| Accumulated Impairment Losses-Computer Software  | (584,931.72)                           |
| Net Value-Computer Software  | •:                                     |
| Websites   | 579,883.28                             |
| Accumulated Amortization-Websites  | 32,500.00                              |
| Accumulated Impairment Losses-Websites   | (25,616.67)                            |
| Net Value-Websites   | · · · · · · · · · · · · · · · · · · ·  |
| 1100 Value-Websiles  | 6,883.33                               |
| Other Assets   | <b>730 304 7</b> 3                     |
| Other Assets   | 739,395.76                             |
| Accumulated Impairment Losses-Other Assets   | 982,066.53                             |
| Net Value-Other Assets   | (242,670.77)                           |
|  | 739,395.76                             |
| Total Non-Current Assets   | 53,871,791.02                          |
| Total Assets   |  |
| 1 otal Assets  | 66,910,753.30                          |
| I LADIT ITTEC  |  |
| LIABILITIES  |  |
| Current Liabilities  |  |
| Financial Liabilities  |  |
|  | 2,870,657.77                           |
| Payables   | 1 000 505 44                           |
| The state of the s | 1,882,565.44                           |
|  |  |

| Accounts Payable                   | 1,766,188.15  |
|------------------------------------|---------------|
| Due to Officers and Employees      | 35,721.71     |
| Due to Other Funds                 | 80,655.58     |
| Bills/Bonds/Loans Payable          | 988,092.33    |
| Loans Payable-Domestic             | 988,092.33    |
|                                    |               |
| Inter-Agency Payables              | 1,368,359.20  |
| Inter-Agency Payables              | 1,368,359.20  |
| 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    |
| Trust Liabilities                  | 370,061.78    |
| Trust Liabilities                  | 370,061.78    |
| Guaranty/Security Deposits Payable | 370,061.78    |
| Provisions                         | 5,660,753.69  |
| Provisions                         | 5,660,753.69  |
| Leave Benefits Payable             | 5,660,753.69  |
| Total Current Liabilities          | 10,269,832.44 |
| Non-Current Liabilities            |               |
| Financial Liabilities              | 8,985,105.46  |
|                                    | 0,903,103,40  |
| 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                  |               |
|                                    | 19,254,937.90 |
| EQUITY                             |               |
| Government Equity                  |               |
| Government Equity                  | 3,834,274.42  |
| Government Equity                  | 3,834,274.42  |
| Government Equity                  | 3,834,274.42  |
| Contributed Capital                | 3,034,274.42  |
| Revaluation Surplus                |               |
| Revaluation Surplus                |               |
| Revaluation Surplus                |               |
| Poteined Family (//D. C. ')        |               |
| Retained Earnings/(Deficit)        | 43,821,540.98 |

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

43,821,540.98 43,821,540.98

Stockholders' Equity

**Total Equity** 

47,655,815.40

**Total Liabilities and Equity** 

66,910,753.30

Prepared By:

Checked and Verified by:

Noted By:

MARIBEL P. LEGASPI Senior Corporate Accountant A

WENDY MAE S. GALLARDO Division Manager-Commercial and Finance

General Mana Date:

Date: 10.24.2023

Date: