

**CASTILLEJOS WATER DISTRICT
 DETAILED STATEMENT OF COMPREHENSIVE INCOME
 ALL FUNDS
 FOR THE MONTH OF APRIL 2024**

	CURRENT MONTH	YEAR TO DATE
Income		
Service and Business Income		
Service Income		
Other Service Income	41,700.00	143,180.61
Total Service Income	<u>41,700.00</u>	<u>143,180.61</u>
Business Income		
Waterworks System Fees	4,632,932.25	17,020,537.37
Interest Income	-	463.94
Fines and Penalties-Business Income	167,621.57	660,734.79
Other Business Income	45,875.32	236,219.92
Total Business Income	<u>4,846,429.14</u>	<u>17,917,956.02</u>
Total Service and Business Income	<u>4,888,129.14</u>	<u>18,061,136.63</u>
Miscellaneous Income		
Miscellaneous Income	-	-
Total Miscellaneous Income	<u>-</u>	<u>-</u>
Total Other Non-Operating Income	<u>-</u>	<u>-</u>
Total Income	<u>4,888,129.14</u>	<u>18,061,136.63</u>
Expenses		
Personnel Services		
Salaries and Wages		
Salaries and Wages-Regular	704,913.00	3,078,651.92
Salaries and Wages-Casual/Contractual	407,316.61	1,475,107.85
Total Salaries and Wages	<u>1,112,229.61</u>	<u>4,553,759.77</u>
Other Compensation		
Personnel Economic Relief Allowance (PERA)	88,000.00	358,000.00
Representation Allowance (RA)	26,000.00	107,000.00
Transportation Allowance (TA)	26,000.00	107,000.00
Clothing/Uniform Allowance	308,000.00	308,000.00
Honoraria	-	-
Overtime and Night Pay	32,041.37	106,395.50
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses and Allowances	-	-
Directors and Committee Member's Fee	43,875.00	175,500.00
Total Other Compensation	<u>523,916.37</u>	<u>1,161,895.50</u>
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	134,750.76	551,434.56
Pag-IBIG Contributions	8,800.00	31,300.00

	CURRENT MONTH	YEAR TO DATE
PhilHealth Contributions	27,527.85	112,701.12
Employees Compensation Insurance Premiums	4,400.00	17,900.00
Total Personnel Benefit Contributions	175,478.61	713,335.68
Other Personnel Benefits		
Terminal Leave Benefits	-	-
Other Personnel Benefits	-	-
Total Other Personnel Benefits	-	-
Total Personnel Services	1,811,624.59	6,428,990.95
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses-Local	54,496.04	348,130.22
Total Traveling Expenses	54,496.04	348,130.22
Training and Scholarship Expenses		
Training Expenses	131,000.00	185,000.00
Total Training and Scholarship Expenses	131,000.00	185,000.00
Supplies and Materials Expenses		
Office Supplies Expenses	10,218.50	36,928.26
Accountable Forms Expenses	-	6,000.00
Non-Accountable Forms Expenses	-	-
Fuel, Oil and Lubricants Expenses	85,575.84	268,393.68
Chemical and Filtering Supplies Expenses	57,910.00	156,480.00
Semi-Expendable Machinery and Equipment Expenses	105,898.00	122,398.00
Semi-Expendable Furniture, Fixtures and Books Expenses	7,917.30	7,917.30
Other Supplies and Materials Expenses	4,050.00	4,050.00
Total Supplies and Materials Expenses	271,569.64	602,167.24
Utility Expenses		
Electricity Expenses	54,053.20	162,961.32
Total Utility Expenses	54,053.20	162,961.32
Communication Expenses		
Postage and Courier Services	200.00	1,527.00
Telephone Expenses	2,599.73	8,609.12
Internet Subscription Expenses	7,360.00	28,643.62
Total Communication Expenses	10,159.73	38,779.74
Awards/Rewards, Prizes and Indemnities		
Awards/Rewards Expenses	-	-
Prizes	-	-
Indemnities	(3,880.00)	8,591.91
Total Awards/Rewards, Prizes and Indemnities	(3,880.00)	8,591.91
Generation, Transmission and Distribution Expenses		
Generation, Transmission and Distribution Expenses	972,681.93	3,729,214.90
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	-	9,246.00
Total Confidential, Intelligence and Extraordinary Expenses	-	9,246.00

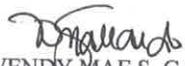
	CURRENT MONTH	YEAR TO DATE
Professional Services		
Legal Services	3,650.00	22,200.00
Auditing Services		-
Consultancy Services	-	-
Other Professional Services	10,402.00	75,599.00
Total Professional Services	14,052.00	97,799.00
General Services		
Security Services	83,200.00	320,017.14
Other General Services	162,011.17	617,177.86
Total General Services	245,211.17	937,195.00
Repairs and Maintenance		
Repairs and Maintenance-Infrastructure Assets	73,700.84	302,242.02
Repairs and Maintenance-Buildings and Other Structures	24,611.00	63,973.50
Repairs and Maintenance-Machinery and Equipment	33,225.00	290,636.76
Repairs and Maintenance-Transportation Equipment	1,150.00	49,994.38
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	10,500.00	13,460.00
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books	-	-
Total Repairs and Maintenance	143,186.84	720,306.66
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	93,425.70	361,621.73
Fidelity Bond Premiums	-	-
Insurance Expenses	1,911.49	13,092.81
Total Taxes, Insurance Premiums and Other Fees	95,337.19	374,714.54
Other Maintenance and Operating Expenses		
Advertising, Promotional and Marketing Expenses	1,140.00	3,165.00
Representation Expenses	32,870.75	172,830.20
Rent/Lease Expenses	17,965.00	33,915.00
Membership Dues and Contributions to Organizations	-	7,757.00
Other Maintenance and Operating Expenses	57,410.83	257,068.64
Total Other Maintenance and Operating Expenses	109,386.58	474,735.84
Total Maintenance and Other Operating Expenses	2,097,254.32	7,688,842.37
Financial Expenses		
Financial Expenses		
Interest Expenses	64,558.48	265,780.67
Total Financial Expenses	64,558.48	265,780.67
Non-Cash Expenses		
Depreciation		
Depreciation-Infrastructure Assets	100,483.32	401,095.52
Depreciation-Buildings and Other Structures	39,065.33	156,261.32
Depreciation-Machinery and Equipment	57,792.86	228,527.12
Depreciation-Transportation Equipment	1,101.00	7,509.00
Depreciation-Furniture, Fixtures and Books	3,748.88	14,995.52
Total Depreciation	202,191.39	808,388.48
Amortization		
Amortization-Intangible Assets	18,116.67	72,466.68

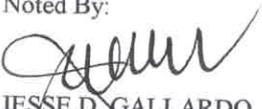
CURRENT MONTH YEAR TO DATE

Total Amortization	<u>18,116.67</u>	<u>72,466.68</u>
Impairment Loss		
Impairment Loss-Loans and Receivables	-	-
Impairment Loss-Other Assets	-	-
Total Impairment Loss	<u>-</u>	<u>-</u>
Losses		
Loss on Sale of Assets	-	-
Total Losses	<u>-</u>	<u>-</u>
Discount and Rebates		
Other Discounts	-	16,416.25
Total Discounts and Rebates	<u>-</u>	<u>16,416.25</u>
Total Non-Cash Expenses	<u>220,308.06</u>	<u>897,271.41</u>
Total Expenses	<u>4,193,745.45</u>	<u>15,280,885.40</u>
Profit/(Loss) Before Tax	<u>694,383.69</u>	<u>2,780,251.23</u>
Income Tax Expense/(Benefit)	-	-
Profit/(Loss) After Tax	<u>694,383.69</u>	<u>2,780,251.23</u>
Net Income/(Loss)	<u>694,383.69</u>	<u>2,780,251.23</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>694,383.69</u>	<u>2,780,251.23</u>
Comprehensive Income/(Loss)	<u>694,383.69</u>	<u>2,780,251.23</u>

Prepared By:

 MARIBEL P. LEGASPI
 Senior Corporate Accountant A
 Date: 5/22/24

Checked and Verified By:

 WENDY MAE S. GALLARDO
 Division Manager-Commercial and Finance
 Date: 5/22/2024

Noted By:

 JESSE D. GALLARDO
 General Manager
 Date: 22 MAY 2024

**CASTILLEJOS WATER DISTRICT
 DETAILED STATEMENT OF COMPREHENSIVE INCOME
 ALL FUNDS
 FOR THE MONTH OF APRIL 2024**

	CURRENT MONTH	Monthly Budget	Difference	YTD (4 months)	Budget (4 months)	Difference	YEAR TO DATE	BUDGET	REMAINING YTD
Income									
Service and Business Income									
Service Income	41,700.00	28,891.67	(12,808.33)	143,180.61	115,566.67	(27,613.94)	143,180.61	346,700.00	203,519.39
Other Service Income	41,700.00	28,891.67	(12,808.33)	143,180.61	115,566.67	(27,613.94)	143,180.61	346,700.00	203,519.39
Total Service Income									
Business Income									
Waterworks System Fees	4,632,932.25	4,333,856.09	(299,076.16)	17,020,537.37	17,335,424.36	314,886.99	17,020,537.37	52,006,273.08	34,985,735.71
Interest Income				463.94	463.94	-	463.94	1,200.00	736.06
Fines and Penalties-Business Income	167,621.57	259,498.98	91,877.41	660,734.79	1,037,995.92	377,261.13	660,734.79	3,113,987.76	2,453,252.97
Other Business Income	45,875.32	188,759.17	142,883.85	236,219.92	755,036.67	518,816.75	236,219.92	2,265,110.00	2,028,890.08
Total Business Income	4,846,429.14	4,782,114.24	(64,314.90)	17,917,956.02	19,128,920.89	1,210,964.87	17,917,956.02	57,386,570.84	39,468,614.82
Total Service and Business Income	4,888,129.14	4,811,005.90	(77,123.24)	18,061,136.63	19,244,487.55	1,183,350.92	18,061,136.63	57,733,270.84	39,672,134.21
Miscellaneous Income									
Miscellaneous Income	-	-	-	-	-	-	-	-	-
Total Miscellaneous Income									
Total Other Non-Operating Income									
Total Income	4,888,129.14	4,811,005.90	(77,123.24)	18,061,136.63	19,244,487.55	1,183,350.92	18,061,136.63	57,733,270.84	39,672,134.21
Expenses									
Personnel Services									
Salaries and Wages	704,913.00	910,589.75	205,676.75	3,078,651.92	3,642,359.00	563,707.08	3,078,651.92	10,977,077.00	7,848,425.08
Salaries and Wages-Regular	407,316.61	378,075.50	(29,241.11)	1,475,107.85	1,512,302.00	37,194.15	1,475,107.85	4,536,006.00	3,061,798.15
Salaries and Wages-Casual/Contractual	1,112,229.61	1,288,665.25	176,435.64	4,553,759.77	5,154,661.00	600,901.23	4,553,759.77	15,463,983.00	10,910,223.23
Total Salaries and Wages									
Other Compensation									
Personal Economic Relief Allowance (PERA)	88,000.00	92,000.00	4,000.00	358,000.00	368,000.00	10,000.00	358,000.00	1,104,000.00	746,000.00
Representation Allowance (RA)	26,000.00	27,500.00	1,500.00	110,000.00	110,000.00	3,000.00	107,000.00	330,000.00	223,000.00
Transportation Allowance (TA)	26,000.00	27,500.00	1,500.00	107,000.00	110,000.00	3,000.00	107,000.00	330,000.00	223,000.00
Clothing/Uniform Allowance	308,000.00	336,000.00	28,000.00	308,000.00	336,000.00	28,000.00	308,000.00	15,000.00	15,000.00
Honoraria									
Overtime and Night Pay	32,041.37	41,666.67	9,625.30	106,395.50	166,666.67	60,271.17	106,395.50	500,000.00	393,604.50
Year End Bonus									
Cash Gift									
Other Bonuses and Allowances									
Directors and Committee Members Fee	43,875.00	49,140.00	5,265.00	175,500.00	196,560.00	21,060.00	175,500.00	589,680.00	414,180.00
Total Other Compensation	523,916.37	573,806.67	49,890.30	1,161,895.50	1,287,216.67	125,321.17	1,161,895.50	6,278,722.00	5,116,826.50
Personal Benefit Contributions									
Retirement and Life Insurance Premiums	134,750.76	151,410.93	16,660.17	551,434.56	605,643.72	54,209.16	551,434.56	1,816,931.16	1,265,496.60
Pay-BIG Contributions	8,800.00	4,575.00	(4,225.00)	31,300.00	18,300.00	(13,000.00)	31,300.00	54,900.00	23,600.00
Profit/Health Contributions	27,527.85	30,846.33	3,318.48	112,701.12	123,385.33	10,684.21	112,701.12	370,155.98	257,454.86
Employees Compensation Insurance Premiums	4,400.00	4,575.00	175.00	17,900.00	18,300.00	400.00	17,900.00	54,900.00	37,000.00
Total Personal Benefit Contributions	175,478.61	191,407.26	15,928.65	713,335.68	765,629.05	52,293.36	713,335.68	2,296,887.14	1,583,551.46
Other Personnel Benefits									
Terminal Leave Benefits	-	-	-	-	-	-	-	-	-
Other Personnel Benefits	-	-	-	-	-	-	-	-	-
Total Other Personnel Benefits									
Total Personnel Services	1,811,624.59	2,053,879.18	242,254.59	6,438,990.95	7,207,516.71	778,525.76	6,438,990.95	25,809,434.29	19,380,443.34
Maintenance and Other Operating Expenses									
Traveling Expenses-Local	54,496.04	20,833.33	(33,662.71)	348,130.22	83,333.33	(264,796.89)	348,130.22	250,000.00	(98,130.22)

DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
AS OF APRIL 30, 2024

ASSETS

Current Assets	APRIL 30, 2024	MARCH 2024
Cash and Cash Equivalents	3,778,819.53	3,825,716.49
Cash on Hand	<u>227,279.00</u>	<u>168,180.34</u>
Cash-Collecting Officers	182,279.00	123,180.34
Petty Cash	45,000.00	45,000.00
Cash in Bank-Local Currency	<u>3,551,540.53</u>	<u>3,657,536.15</u>
Cash in Bank-Local Currency, Current Account	3,551,540.53	3,657,536.15
Other Investments	<u>501,127.00</u>	<u>486,127.00</u>
Sinking Fund	<u>501,127.00</u>	<u>486,127.00</u>
Sinking Fund	501,127.00	486,127.00
Receivables	<u>7,012,913.61</u>	<u>6,706,733.20</u>
Loans and Receivable Accounts	<u>5,464,652.35</u>	<u>5,172,292.97</u>
Accounts Receivable	5,856,792.02	5,564,432.64
<i>Allowance for Impairment-Accounts Receivable</i>	(392,139.67)	(392,139.67)
Net Value-Accounts Receivable	<u>5,464,652.35</u>	<u>5,172,292.97</u>
Other Receivables	<u>1,548,261.26</u>	<u>1,534,440.23</u>
Receivables-Disallowances/Charges	992,529.35	998,847.72
Due from Officers and Employees	49,759.55	31,996.13
Other Receivables	505,972.36	503,596.38
<i>Allowance for Impairment-Other Receivables</i>	-	-
Net Valuc-Other Receivables	<u>505,972.36</u>	<u>503,596.38</u>
Inventories	<u>2,201,083.90</u>	<u>2,245,267.90</u>
Inventory Held for Consumption	<u>2,168,083.90</u>	<u>2,134,267.90</u>
Office Supplies Inventory	23,256.79	31,549.29
<i>Allowance for Impairment-Office Supplies Inventory</i>	-	-
Net Value-Office Supplies Inventory	<u>23,256.79</u>	<u>31,549.29</u>
Accountable Forms, Plates and Stickers Inventory	525,750.00	525,750.00
<i>Allowance for Impairment-Accountable Forms, Plates and Stickers Inventory</i>	-	-
Net Value-Accountable Forms, Plates and Stickers Inventory	<u>525,750.00</u>	<u>525,750.00</u>
Chemical and Filtering Supplies Inventory	340,020.00	397,930.00
<i>Allowance for Impairment-Chemical and Filtering Supplies Inventory</i>	-	-
Net Value-Chemical and Filtering Supplies Inventory	<u>340,020.00</u>	<u>397,930.00</u>
Construction Materials Inventory	1,262,285.11	1,158,216.61
<i>Allowance for Impairment-Construction Materials Inventory</i>	-	-
Net Value-Construction Materials Inventory	<u>1,262,285.11</u>	<u>1,158,216.61</u>
Other Supplies and Materials Inventory	16,772.00	20,822.00
<i>Allowance for Impairment-Other Supplies and Materials Inventory</i>	-	-
Net Value-Other Supplies and Materials Inventory	<u>16,772.00</u>	<u>20,822.00</u>
Semi-Expendable Machinery and Equipment	<u>33,000.00</u>	<u>111,000.00</u>
Semi-Expendable Office Equipment	-	-
Semi-Expendable Information and Communication Technology Equipment	-	16,500.00
Semi-Expendable Communication Equipment	-	45,000.00
Semi-Expendable Electrical Equipment	-	-
Semi-Expendable Other Machinery and Equipment	33,000.00	49,500.00
Semi-Expendable Furniture, Fixtures and Books	<u>-</u>	<u>-</u>
Semi-Expendable Furniture and Fixtures	-	-

DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
AS OF APRIL 30, 2024

Other Current Assets	<u>715,431.66</u>	<u>709,086.66</u>
Prepayments	715,431.66	709,086.66
Advances to Contractors	672,381.62	672,381.62
Prepaid Registration	-	-
Other Prepayments	43,050.04	36,705.04
Total Current Assets	<u>14,209,375.70</u>	<u>13,972,931.25</u>
Non-Current Assets		
Other Investments	<u>-</u>	<u>-</u>
Sinking Fund	<u>-</u>	<u>-</u>
Sinking Fund		
Property, Plant and Equipment	<u>51,768,926.59</u>	<u>51,757,104.37</u>
Land	33,427,380.51	33,393,750.22
Land	6,766,877.39	6,766,877.39
<i>Accumulated Impairment Losses-Land</i>		
Net Value-Land	<u>6,766,877.39</u>	<u>6,766,877.39</u>
Plant-Utility Plant in Service (UPIS)	40,633,488.03	40,499,374.42
<i>Accumulated Depreciation-Plant (UPIS)</i>	(13,972,984.91)	(13,872,501.59)
<i>Accumulated Impairment Losses-Plant (UPIS)</i>		
Net Value-Plant-Utility Plant in Service (UPIS)	<u>26,660,503.12</u>	<u>26,626,872.83</u>
Buildings and Other Structures	13,021,795.35	13,060,860.68
Buildings	11,865,853.03	11,865,853.03
<i>Accumulated Depreciation-Buildings</i>	(1,275,254.30)	(1,244,777.44)
<i>Accumulated Impairment Losses-Buildings</i>		
Net Value-Buildings	<u>10,590,598.73</u>	<u>10,621,075.59</u>
Other Structures	3,435,387.77	3,435,387.77
<i>Accumulated Depreciation-Other Structures</i>	(1,004,191.15)	(995,602.68)
<i>Accumulated Impairment Losses-Other Structures</i>		
Net Value-Other Structures	<u>2,431,196.62</u>	<u>2,439,785.09</u>
Machinery and Equipment	4,805,336.14	4,863,129.00
Office Equipment	630,390.00	630,390.00
<i>Accumulated Depreciation-Office Equipment</i>	(396,096.00)	(387,411.00)
<i>Accumulated Impairment Losses-Office Equipment</i>		
Net Value-Office Equipment	<u>234,294.00</u>	<u>242,979.00</u>
Information and Communication Technology Equipment	237,358.75	237,358.75
<i>Accumulated Depreciation-Information and Communication Technology Equipment</i>	(176,300.28)	(174,864.79)
<i>Accumulated Impairment Losses-Information and Communication Technology Equipment</i>		
Net Value-Information and Communication Technology Equipment	<u>61,058.47</u>	<u>62,493.96</u>
Communication Equipment	143,000.00	143,000.00
<i>Accumulated Depreciation-Communication Equipment</i>	(176,372.37)	(176,372.37)
<i>Accumulated Impairment Losses-Communication Equipment</i>		
Net Value-Communication Equipment	<u>(33,372.37)</u>	<u>(33,372.37)</u>
Other Equipment	-	-
<i>Accumulated Depreciation-Other Equipment</i>	-	-
<i>Accumulated Impairment Losses-Other Equipment</i>		
Net Value-Other Equipment	<u>-</u>	<u>-</u>
Other Machinery and Equipment	10,421,005.25	10,421,005.25
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	(5,877,649.21)	(5,829,976.84)
<i>Accumulated Impairment Losses-Other Machinery and Equipment</i>		
Net Value-Other Machinery and Equipment	<u>4,543,356.04</u>	<u>4,591,028.41</u>
Transportation Equipment	290,142.07	211,343.07
Motor Vehicles	2,160,300.75	2,080,400.75
<i>Accumulated Depreciation-Motor Vehicles</i>	(1,870,158.68)	(1,869,057.68)

DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
AS OF APRIL 30, 2024

<i>Accumulated Impairment Losses-Motor Vehicles</i>		
Net Value-Motor Vehicles	290,142.07	211,343.07
Furniture, Fixtures and Books	89,621.10	93,369.98
Furniture and Fixtures	249,925.00	249,925.00
<i>Accumulated Depreciation-Furniture and Fixtures</i>	(160,303.90)	(156,555.02)
<i>Accumulated Impairment Losses-Furniture and Fixtures</i>		
Net Value-Furniture and Fixtures	89,621.10	93,369.98
Construction in Progress	-	-
Construction in Progress-Buildings and Other Structures	-	-
Intangible Assets	457,449.92	475,566.59
Intangible Assets	457,449.92	475,566.59
Computer Software	1,164,815.00	1,164,815.00
<i>Accumulated Amortization-Computer Software</i>	(707,365.08)	(691,748.41)
<i>Accumulated Impairment Losses-Computer Software</i>	-	-
Net Value-Computer Software	457,449.92	473,066.59
Websites	30,000.00	30,000.00
<i>Accumulated Amortization-Websites</i>	(30,000.00)	(27,500.00)
<i>Accumulated Impairment Losses-Websites</i>	-	-
Net Value-Websites	-	2,500.00
Other Assets	134,651.42	134,651.42
Other Assets	1,597,931.98	1,597,931.98
<i>Accumulated Impairment Losses-Other Assets</i>	(1,463,280.56)	(1,463,280.56)
Net Value-Other Assets	134,651.42	134,651.42
Total Non-Current Assets	52,226,376.51	52,232,670.96
Total Assets	66,435,752.21	66,205,602.21
LIABILITIES		
Current Liabilities		
Financial Liabilities	4,616,802.79	4,850,188.22
Payables	2,863,568.92	2,834,244.25
Accounts Payable	2,688,054.41	2,646,213.80
Due to Officers and Employees	95,388.60	180,551.63
Due to Other Funds	80,125.91	7,478.82
Bills/Bonds/Loans Payable	1,753,233.87	2,015,943.97
Loans Payable-Domestic	1,753,233.87	2,015,943.97
Inter-Agency Payables	1,248,002.05	1,434,238.80
Inter-Agency Payables	1,248,002.05	1,434,238.80
Due to BIR	173,379.61	334,421.28
Due to GSIS	347,998.12	370,285.51
Due to Pag-IBIG	84,915.13	85,526.22
Due to PhilHealth	47,274.21	49,000.81
Due to NGAs	463,094.66	463,094.66
Due to Government Corporations	131,340.32	131,910.32
Trust Liabilities	370,061.78	370,061.78
Trust Liabilities	370,061.78	370,061.78
Guaranty/Security Deposits Payable	370,061.78	370,061.78
Provisions	6,336,992.75	6,381,604.26

**DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
AS OF APRIL 30, 2024**

Provisions		
Leave Benefits Payable	6,336,992.75	6,381,604.26
	6,336,992.75	6,381,604.26
Total Current Liabilities	12,571,859.37	13,036,093.06
Non-Current Liabilities		
Financial Liabilities	6,396,096.40	6,396,096.40
Bills/Bonds/Loans Payable	6,396,096.40	6,396,096.40
Loans Payable-Domestic	6,396,096.40	6,396,096.40
Total Non-Current Liabilities	6,396,096.40	6,396,096.40
Total Liabilities	18,967,955.77	19,432,189.46
EQUITY		
Government Equity	3,834,274.42	3,834,274.42
Government Equity	3,834,274.42	3,834,274.42
Government Equity	3,834,274.42	3,834,274.42
Contributed Capital		
Revaluation Surplus	-	-
Revaluation Surplus	-	-
Revaluation Surplus	-	-
Retained Earnings/(Deficit)	43,633,522.02	42,939,138.33
Retained Earnings/(Deficit)	43,633,522.02	42,939,138.33
Retained Earnings/(Deficit)	43,633,522.02	42,939,138.33
Stockholders' Equity	-	-
Total Equity	47,467,796.44	46,773,412.75
Total Liabilities and Equity	66,435,752.21	66,205,602.21

Prepared By:

MARIBEL P. LEGASPI
Senior Corporate Accountant A
Date: 5/22/24

Checked and Verified by:

WENDY MAE S. GALLARDO
Division Manager-Commercial and Finance
Date: 5/22/2024

Noted By:

JESSE D. GALLARDO
General Manager
Date: 22 MAY 2024

**CASTILLEJOS WATER DISTRICT
STATEMENT OF CASH FLOWS 2024**

	April 30, 2024	YTD
Cash Flows from Operating Activities		
Cash Inflows		
Collection of Receivable (Water Sales)	4,340,572.87	16,234,885.72
Refund of Cash Advance		-
Receipts from Sale of Goods		-
Receipts of Income from Sale of Goods		-
Receipts of Income from Sale of Other Assets		-
Receipts of Other Service Income	41,900.00	137,580.61
Receipts of Other Business Income		10,000.00
Receipts of Guarantee Deposits		-
Receipts of Other Receivables	104,180.56	611,663.95
Receipts of Other Deferred Credits		-
Receipts of Miscellaneous Income		-
Receipt of Other Fines and Penalties	167,621.57	660,734.79
Receipt of Due from Officers and Employees	3,870.96	194,922.70
Receipt of Disallowance		-
Receipt of Other		16,325.34
Receipt of Other (Petty Cash Fund)		-
Adjustment(Re-Deposit)		-
Total Cash Inflows	4,657,545.96	17,866,113.11
Cash Outflows		
Payment of Operating Expenses	1,624,582.16	5,215,355.18
Purchase of Supplies and Materials Inventories	492,607.37	1,089,338.52
Advances to Officers and Employees	53,980.00	516,436.59
Refund of Contractors' Retention		-
Due to Officers and Employees		-
Accounts Payable		1,585,879.56
Other Payables	59,611.51	235,864.08
Salaries and Wages	1,167,607.56	4,110,351.45
Remittance to BIR, GSIS, Pag-IBIG, PhilHEALTH	853,818.10	2,858,680.84
Total Cash Outflows	4,252,206.70	15,611,906.22
Net Cash Provided By/ (Used in) Operating Activities	405,339.26	2,254,206.89
Cash Flows from Investing Activities		
Cash Inflows		
Other Receipt (Transfer from Sinking fund)		-
Total Cash Inflows	0.00	0.00
Cash Outflows		
Capital Expenditures	124,967.64	479,419.92
Construction in Progress		-
Total Cash Outflows	124,967.64	479,419.92
Net Cash Provided By/ (Used in) Investing Activities	(124,967.64)	(479,419.92)
Cash Flows from Financing Activities		
Cash Inflows		
Proceeds from Domestic and Foreign Loans (from DBP)		-
Interest Income		417.68
Total Cash Inflows	0.00	417.68
Cash Outflows		
Payment of Loans	262,710.10	1,046,496.31
Bank Charges		-
Interest Expenses	64,558.48	265,780.68
Total Cash Outflows	327,268.58	1,312,276.99
Ne Net Cash Provided By/ (Used in) Financing Activities	(327,268.58)	(1,311,859.31)
INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS	(46,896.96)	462,927.66
CASH AND CASH EQUIVALENTS, BEG.	₱3,825,716.49	3,315,891.87
CASH AND CASH EQUIVALENTS	3,778,819.53	3,778,819.53

Prepared By:

MARIBEL P. LEGASPI
Senior Corporate Accountant A
Date: 5/22/24

Checked and Verified:

WENDY MAE S. GALLARDO
Division Manager-Commercial and Finance
Date: 5/22/24

Noted By:

JESSE D. GALLARDO
General Manager

Date: 22 MAY 2024

**CASTILLEJOS WATER DISTRICT
STATEMENT OF CASH FLOWS 2024**

	APRIL 30 2024	YTD 2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Inflows		
Proceeds from Sale of Goods and Services	4,303,412.34	13,192,915.90
Collection of Revenue/Income	<u>246,082.10</u>	<u>3,850,285.22</u>
Collection of tax revenue		-
Collection of service and business income	208,021.57	808,315.40
Collection of other non-operating income		-
Receipt of prior years' income	37,160.53	3,041,969.82
Receipt of Assistance and Subsidy	-	-
Collection of Receivables	<u>104,180.56</u>	<u>611,663.95</u>
Collection of loans and receivables		-
Collection of lease receivables		-
Collection of receivable from audit disallowances and/or charges		-
Collection of other receivables	104,180.56	611,663.95
Receipt of Inter-Agency Fund Transfers	-	-
Receipt of Intra-Agency Fund Transfers	-	-
Trust Receipts	-	-
Receipt of bail bonds		-
Receipt of guaranty/security deposits		-
Receipt of customers' deposits		-
Other Receipts	<u>3,870.96</u>	<u>198,417.04</u>
Receipt of payment for liquidated damages		-
Receipt of unused petty cash fund		-
Receipt of refund of overpayment of personnel services		-
Receipt of refund of overpayment of maintenance and other operating expenses		-
Receipt of refund of cash advances	3,870.96	194,922.70
Other miscellaneous receipts		3,494.34
Total Cash Inflows	<u>4,657,545.96</u>	<u>17,853,282.11</u>
Adjustments	-	<u>12,831.00</u>
Restoration of cash for cancelled/lost/stale checks/ADA		12,831.00
Restoration of cash for unreleased checks		-
Other adjustments-Inflow (Please specify)		-
Adjusted Cash Inflows	<u>4,657,545.96</u>	<u>17,866,113.11</u>
Cash Outflows		
Payment of Expenses	<u>2,792,189.72</u>	<u>9,325,706.63</u>
Payment of personnel services	1,167,607.56	4,110,351.45
Payment of maintenance and other operating expenses	1,624,582.16	5,215,355.18
Payment of financial expenses		-
Payment of expenses pertaining to/incurred in the prior years		-
Liquidation of prior year's cash advances		-
Purchase of Inventories	<u>492,607.37</u>	<u>1,089,338.52</u>
Purchase of inventories for sale		-
Purchase of inventories for distribution		-
Purchase of raw materials inventory		-
Purchase of inventory held for consumption	416,121.46	950,388.32
Purchase of semi-expandable machinery and equipment	76,485.91	138,950.20
Purchase of semi-expandable furniture, fixtures and books		-
Purchase of Domestic Gold and Silver Inventory		-
Purchase of inventories obligated/incurred in prior years		-
Grant of Cash Advances	<u>53,980.00</u>	<u>516,436.59</u>
Advances for operating expenses		-
Advances for payroll		-
Advances for special purpose/time-bound undertakings		-
Advances to officers and employees	53,980.00	516,436.59
Advances to officers and employees obligated in prior year		-
Prepayments	-	-
Advances to contractors for repair and maintenance of property, plant and equipment (not capitalizable)		-

**CASTILLEJOS WATER DISTRICT
STATEMENT OF CASH FLOWS 2024**

Prepaid Rent		-
Prepaid Registration		-
Prepaid Interest		-
Prepaid Insurance		-
Other Prepayments		-
Prepayments obligated in prior year		-
Refund of Deposits	-	-
Payments of Accounts Payable		<u>1,585,879.56</u>
Remittance of Personnel Benefit Contributions and Mandatory Deductions	<u>898,429.61</u>	<u>3,034,544.92</u>
Remittance of taxes withheld	351,843.42	920,159.08
Remittance to GSIS/Pag-IBIG/PhilHealth/SSS	501,974.68	1,938,521.76
Remittance of provident/welfare fund contribution		-
Remittance of other personnel benefits contributions		-
Remittance of other payables	44,611.51	175,864.08
Grant of Assistance/Subsidy/Contribution	-	-
Release of Inter-Agency Fund Transfers	-	-
Release of Intra-Agency Fund Transfers	-	-
Release of Loans (Financial Institutions)		-
Other Disbursements	<u>15,000.00</u>	<u>60,000.00</u>
Refund of excess income		-
Refund of excess Working Fund/fund transfers/Trust Fund		-
Refund of bail bonds		-
Refund of guaranty/security deposits		-
Refund of customers' deposit		-
Refund of cash advances		-
Refund of income taxes withheld		-
Other disbursements	15,000.00	60,000.00
Grant of loans (for HDMF only)		-
Purchase/acquisition of Investment (for HDMF only)		-
Total Cash Outflows	<u>4,252,206.70</u>	<u>15,611,906.22</u>
Adjustments	-	-
Reversion/Return of unutilized/unused NCA		-
Adjustment for dishonored checks		-
Adjustment for cash shortage		-
Reversing entry for unreleased checks in previous year		-
Other adjustments - Outflow (Please specify)		-
Adjusted Cash Outflows	<u>4,252,206.70</u>	<u>15,611,906.22</u>
Net Cash Provided by/(Used in) Operating Activities	<u>405,339.26</u>	<u>2,254,206.89</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Cash Inflows		
Proceeds from Sale/Disposal of Investment Property		-
Proceeds from Sale/Disposal of Property, Plant and Equipment		-
Sale of Investments	-	-
Receipt of Interest Earned		417.68
Receipt of Cash Dividends		-
Proceeds from Matured Investments/Redemption of Long-term Investments/Return on Investments	-	-
Collection of Long-Term Loans	-	-
Proceeds from Sale of Other Assets		-
Total Cash Inflows	-	<u>417.68</u>
Adjustments (Fund Transfer from Sinking Fund)		-

**CASTILLEJOS WATER DISTRICT
STATEMENT OF CASH FLOWS 2024**

Adjusted Cash Inflows	-	<u>417.68</u>
	-	-
Purchase/Construction of Investment Property	-	-
Purchase/Construction of Property, Plant and Equipment	<u>124,967.64</u>	<u>479,419.92</u>
Purchase of land	-	-
Payment for land improvements	-	-
Construction of infrastructure assets	49,348.00	208,336.00
Construction of buildings and other structures	-	-
Purchase of machinery and equipment	-	195,464.28
Purchase of transportation equipment	75,619.64	75,619.64
Purchase of furniture, fixtures and books	-	-
Payments for leased assets	-	-
Payments for leased assets improvements	-	-
Construction/acquisition of heritage assets	-	-
Construction/development/purchase of service concession assets	-	-
Purchase of exploration and evaluation assets	-	-
Construction in progress	-	-
Purchase of other property, plant and equipment	-	-
Payment of right-of-way	-	-
Advances to contractors	-	-
Payment of guaranty deposit	-	-
Payment of retention fee to contractors	-	-
Payment of other fees charged to projects	-	-
Payment of incidental expenses	-	-
Payment for rehabilitation of property, plant and equipment (capitalized repair)	-	-
Payment for property, plant and equipment obligated in prior year	-	-
Purchase/Acquisition of Investments	-	-
Purchase of Bearer Biological Assets	-	-
Purchase of Consumable Biological Assets	-	-
Purchase of Intangible Assets	-	-
Purchase of patents/copyrights/goodwill	-	-
Purchase of computer software/website	-	-
Purchase of other intangible assets	-	-
Purchase of intangible assets obligated in prior year	-	-
Grant of Loans	-	-
Total Cash Outflows	<u>124,967.64</u>	<u>479,419.92</u>
Adjustments (Please specify)	-	-
Adjusted Cash Outflows	<u>124,967.64</u>	<u>479,419.92</u>
Net Cash Provided By/(Used In) Investing Activities	<u>(124,967.64)</u>	<u>(479,002.24)</u>
CASH FLOWS FROM FINANCING ACTIVITIES	-	-
Cash Inflows	-	-
Proceeds from Incurrence of Financial Liabilities	-	-
Proceeds from Issuance of Bonds and Acceptances Payable	-	-
Proceeds from Domestic and Foreign Loans	-	-
Proceeds from issuance of notes payable	-	-
Proceeds from domestic loans	-	-
Proceeds from foreign loans	-	-
Equity/Contribution from National Government	-	-
Proceeds from Issuance of Capital Stock and other Equity Securities	-	-
Total Cash Inflows	-	-
Adjustments (Please specify)	-	-
Adjusted Cash Inflows	-	-

**CASTILLEJOS WATER DISTRICT
STATEMENT OF CASH FLOWS 2024**

Cash Outflows		
Payment of Long-Term Liabilities	<u>262,710.10</u>	<u>1,046,496.31</u>
Payment of notes payable		-
Payment of domestic loans	262,710.10	1,046,496.31
Payment of foreign loans		-
Payment of finance lease payable		-
Payment of other long-term liabilities		-
Redemption of Bonds Issued and Unsecured Subordinated Debt/Payment of Acceptances Payable	<u>-</u>	<u>-</u>
Payment for Reacquisition of Capital Stock and Other Equity Securities	<u>-</u>	<u>-</u>
Payment of Interest on Loans and Other Financial Charges	<u>64,558.48</u>	<u>265,780.68</u>
Payment of Cash Dividends		-
Total Cash Outflows	<u>327,268.58</u>	<u>1,312,276.99</u>
Adjustments (Please specify)		-
Adjusted Cash Outflows	<u>327,268.58</u>	<u>1,312,276.99</u>
Net Cash Provided By/(Used In) Financing Activities	<u>(327,268.58)</u>	<u>(1,312,276.99)</u>
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	<u>(46,896.96)</u>	<u>462,927.66</u>
Effects of Exchange Rate Changes on Cash and Cash Equivalents		-
CASH AND CASH EQUIVALENTS, MARCH 31	<u>3,825,716.49</u>	<u>3,315,891.87</u>
CASH AND CASH EQUIVALENTS, APRIL 30	<u>3,778,819.53</u>	<u>3,778,819.53</u>

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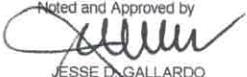
Prepared by:


MARIBEL P. LEGASPI
Senior Corporate Accountant A
Date: 5/22/24

Checked and Verified by:


WENDY MAE S. GALLARDO
Commercial and Finance-Division Head
Date: 5/22/2024

Noted and Approved by


JESSE D. GALLARDO
General Manager
Date: 22 MAY 2024