

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

	CURRENT MONTH	YEAR TO DATE
Income		
Service and Business Income		
Service Income		
Other Service Income	26,050.00	261,037.65
Total Service Income	26,050.00	261,037.65
Business Income		
Waterworks System Fees	4,162,174.05	34,049,833.16
Interest Income	-	850.40
Fines and Penalties-Business Income	173,535.25	1,398,453.81
Other Business Income	83,660.17	532,001.34
Total Business Income	4,419,369.47	35,981,138.71
Total Service and Business Income	4,445,419.47	36,242,176.36
Miscellaneous Income		
Miscellaneous Income	-	-
Total Miscellaneous Income	-	-
Total Other Non-Operating Income	-	-
Total Income	4,445,419.47	36,242,176.36
Expenses		
Personnel Services		
Salaries and Wages		
Salaries and Wages-Regular	1,100,503.00	6,386,040.92
Salaries and Wages-Casual/Contractual	449,493.31	3,081,294.32
Total Salaries and Wages	1,549,996.31	9,467,335.24
Other Compensation		
Personnel Economic Relief Allowance (PERA)	90,000.00	712,000.00
Representation Allowance (RA)	20,000.00	197,500.00
Transportation Allowance (TA)	20,000.00	197,500.00
Clothing/Uniform Allowance	-	308,000.00
Honoraria	-	-
Overtime and Night Pay	32,629.71	283,641.96
Year End Bonus	49,527.00	1,172,450.00
Cash Gift	-	-
Other Bonuses and Allowances	-	-
Directors and Committee Member's Fee	43,875.00	351,000.00
Total Other Compensation	256,031.71	3,222,091.96
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	151,252.92	1,107,465.60
Pag-IBIG Contributions	9,000.00	66,700.00

	CURRENT MONTH	YEAR TO DATE
PhilHealth Contributions	29,631.86	225,026.07
Employees Compensation Insurance Premiums	4,500.00	35,600.00
Total Personnel Benefit Contributions	194,384.78	1,434,791.67
Other Personnel Benefits		
Terminal Leave Benefits	-	-
Other Personnel Benefits	-	-
Total Other Personnel Benefits	-	-
Total Personnel Services	2,000,412.80	14,124,218.87
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses-Local	79,025.80	505,040.02
Total Traveling Expenses	79,025.80	505,040.02
Training and Scholarship Expenses		
Training Expenses	30,000.00	284,500.00
Total Training and Scholarship Expenses	30,000.00	284,500.00
Supplies and Materials Expenses		
Office Supplies Expenses	4,297.16	72,893.63
Accountable Forms Expenses	14,784.00	109,488.00
Non-Accountable Forms Expenses	-	-
Fuel, Oil and Lubricants Expenses	85,539.55	637,755.20
Chemical and Filtering Supplies Expenses	132,670.00	542,160.00
Semi-Expendable Machinery and Equipment Expenses	-	218,478.00
Semi-Expendable Furniture, Fixtures and Books Expenses	-	7,917.30
Other Supplies and Materials Expenses	2,269.99	21,198.13
Total Supplies and Materials Expenses	239,560.70	1,609,890.26
Utility Expenses		
Electricity Expenses	37,859.20	351,404.29
Total Utility Expenses	37,859.20	351,404.29
Communication Expenses		
Postage and Courier Services	330.00	2,477.00
Telephone Expenses	1,516.83	10,904.56
Internet Subscription Expenses	7,360.00	84,833.62
Total Communication Expenses	9,206.83	98,215.18
Awards/Rewards, Prizes and Indemnities		
Awards/Rewards Expenses	-	-
Prizes	-	-
Indemnities	-	9,481.91
Total Awards/Rewards, Prizes and Indemnities	-	9,481.91
Generation, Transmission and Distribution Expenses		
Generation, Transmission and Distribution Expenses	909,367.98	6,878,125.53
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	6,846.00	16,092.00
Total Confidential, Intelligence and Extraordinary Expenses	6,846.00	16,092.00

	CURRENT MONTH	YEAR TO DATE
Professional Services		
Legal Services	7,750.00	40,150.00
Auditing Services	-	-
Consultancy Services	-	-
Other Professional Services	14,117.00	126,123.00
Total Professional Services	21,867.00	166,273.00
General Services		
Security Services	80,600.00	642,417.14
Other General Services	190,792.11	1,517,646.21
Total General Services	271,392.11	2,160,063.35
Repairs and Maintenance		
Repairs and Maintenance-Infrastructure Assets	90,757.84	684,863.92
Repairs and Maintenance-Buildings and Other Structures	-	72,397.50
Repairs and Maintenance-Machinery and Equipment	-	443,531.96
Repairs and Maintenance-Transportation Equipment	39,250.08	245,536.20
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	4,050.00	60,447.00
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books	-	-
Total Repairs and Maintenance	134,057.92	1,506,776.58
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	85,747.77	789,973.70
Fidelity Bond Premiums	-	-
Insurance Expenses	20,211.58	40,310.91
Total Taxes, Insurance Premiums and Other Fees	105,959.35	830,284.61
Other Maintenance and Operating Expenses		
Advertising, Promotional and Marketing Expenses	5,513.50	11,601.00
Representation Expenses	32,763.50	575,586.57
Rent/Lease Expenses	10,587.00	73,102.00
Membership Dues and Contributions to Organizations	-	62,757.00
Other Maintenance and Operating Expenses	105,331.67	663,189.31
Total Other Maintenance and Operating Expenses	154,195.67	1,386,235.88
Total Maintenance and Other Operating Expenses	1,999,338.56	15,802,382.61
Financial Expenses		
Financial Expenses		
Interest Expenses	56,987.40	500,947.10
Total Financial Expenses	56,987.40	500,947.10
Non-Cash Expenses		
Depreciation		
Depreciation-Infrastructure Assets	101,972.36	810,184.46
Depreciation-Buildings and Other Structures	39,065.33	312,522.64
Depreciation-Machinery and Equipment	64,696.48	477,414.05
Depreciation-Transportation Equipment	3,276.96	18,968.46
Depreciation-Furniture, Fixtures and Books	3,748.88	29,991.04
Total Depreciation	212,760.01	1,649,080.65
Amortization		
Amortization-Intangible Assets	15,616.67	134,933.36

	CURRENT MONTH	YEAR TO DATE
Total Amortization	<u>15,616.67</u>	<u>134,933.36</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	8,077.23	39,926.77
Total Discounts and Rebates	<u>8,077.23</u>	<u>39,926.77</u>
Total Non-Cash Expenses	<u>236,453.91</u>	<u>1,823,940.78</u>
Total Expenses	<u>4,293,192.67</u>	<u>32,251,489.36</u>
Profit/(Loss) Before Tax	152,226.80	3,990,687.00
Income Tax Expense/(Benefit)	-	-
Profit/(Loss) After Tax	<u>152,226.80</u>	<u>3,990,687.00</u>
Net Income/(Loss)	<u>152,226.80</u>	<u>3,990,687.00</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>152,226.80</u>	<u>3,990,687.00</u>
Comprehensive Income/(Loss)	<u>152,226.80</u>	<u>3,990,687.00</u>

Prepared By:

 MARIBEL P. LEGASPI
 Senior Corporate Accountant A/ Finance Division-OIC
 Date: 9/16/24

Noted By:

 JESSE D. GALLARDO
 General Manager
 Date: 9 8 SEP 2024

**CASTLEJOS WATER DISTRICT
 DETAILED STATEMENT OF COMPREHENSIVE INCOME
 ALL FUNDS
 FOR THE MONTH OF AUGUST 2024**

	CURRENT MONTH	Monthly Budget	Difference	YTD (8 months)	Budget (8 months)	Difference	YEAR TO DATE	BUDGET	REMAINING YTD
Income									
Service and Business Income									
Service Income	26,050.00	28,891.67	2,841.67	261,037.65	231,133.33	(29,904.32)	261,037.65	346,700.00	85,662.35
Other Service Income	26,050.00	28,891.67	2,841.67	261,037.65	231,133.33	(29,904.32)	261,037.65	346,700.00	85,662.35
Total Service Income									
Business Income									
Waterworks System Fees	4,162,174.05	4,333,856.09	171,682.04	34,049,833.16	34,670,848.72	621,015.56	34,049,833.16	52,006,273.08	17,956,439.92
Interest Income	-	-	-	850.40	600.00	(250.40)	850.40	1,200.00	349.60
Fines and Penalties-Business Income	173,535.25	259,498.98	85,963.73	1,398,453.81	2,075,993.84	677,538.03	1,398,453.81	3,115,987.76	1,715,533.95
Other Business Income	83,660.17	188,759.17	105,099.00	532,001.34	1,510,073.33	978,071.99	532,001.34	2,205,110.00	1,733,108.66
Total Business Income	4,419,369.47	4,782,114.24	362,744.77	35,981,138.71	38,257,513.89	2,276,375.18	35,981,138.71	57,386,570.84	21,405,432.13
Total Service and Business Income	4,445,419.47	4,811,005.90	365,586.43	36,242,176.36	38,488,647.22	2,246,470.86	36,242,176.36	57,733,270.84	21,491,094.48
Miscellaneous Income									
Miscellaneous Income	-	-	-	-	-	-	-	-	-
Total Miscellaneous Income									
Total Other Non-Operating Income									
Total Income	4,445,419.47	4,811,005.90	365,586.43	36,242,176.36	38,488,647.22	2,246,470.86	36,242,176.36	57,733,270.84	21,491,094.48
Expenses									
Personnel Services									
Salaries and Wages	1,100,503.00	910,589.75	(189,913.25)	6,386,040.92	7,284,718.00	898,677.08	6,386,040.92	10,977,077.00	4,541,036.08
Salaries and Wages-Regular	449,493.31	378,075.50	(71,417.81)	3,081,294.32	3,024,604.00	(56,690.32)	3,081,294.32	4,535,906.00	1,545,611.68
Salaries and Wages-Casual/Contractual	1,549,996.31	1,288,665.25	(261,331.06)	9,467,335.24	10,309,322.00	841,986.76	9,467,335.24	15,468,988.00	5,996,647.76
Total Salaries and Wages									
Other Compensation									
Personnel Economic Relief Allowance (PERA)	90,000.00	92,000.00	2,000.00	712,000.00	736,000.00	24,000.00	712,000.00	1,104,000.00	392,000.00
Representation Allowance (RA)	20,000.00	27,500.00	7,500.00	197,500.00	220,000.00	22,500.00	197,500.00	330,000.00	132,500.00
Transportation Allowance (TA)	20,000.00	27,500.00	7,500.00	197,500.00	220,000.00	22,500.00	197,500.00	330,000.00	132,500.00
Clothing/Uniform Allowance	-	-	-	308,000.00	336,000.00	28,000.00	308,000.00	15,000.00	28,000.00
Honoraria	-	-	-	-	-	-	-	-	-
Overtime and Night Pay	32,629.71	41,666.67	9,036.96	283,641.96	333,333.33	49,691.37	283,641.96	50,000.00	216,358.04
Year End Bonus	49,527.00	-	(49,527.00)	1,172,450.00	1,172,450.00	-	1,172,450.00	2,544,042.00	1,421,592.00
Cash Gift	-	-	-	-	-	-	-	-	-
Other Bonuses and Allowances	43,875.00	49,140.00	5,265.00	351,000.00	393,120.00	42,120.00	351,000.00	29,000.00	240,000.00
Directors and Committee Member's Fee	256,031.71	237,806.67	(18,225.04)	3,222,091.96	3,410,203.33	188,811.37	3,222,091.96	59,680.00	238,680.00
Total Other Compensation									
Personnel Benefit Contributions									
Retirement and Life Insurance Premiums	151,252.92	151,410.93	158.01	1,107,465.60	1,211,287.44	103,821.84	1,107,465.60	1,816,591.16	709,465.56
Pag-IBIG Contributions	9,000.00	4,575.00	(4,425.00)	66,700.00	36,600.00	(30,100.00)	66,700.00	34,900.00	(11,800.00)
PhilHealth Contributions	29,631.86	30,846.33	1,214.47	225,026.07	246,770.65	21,744.58	225,026.07	310,155.98	145,129.91
Employees Compensation Insurance Premiums	4,500.00	4,575.00	75.00	35,600.00	36,600.00	1,000.00	35,600.00	34,900.00	19,300.00
Total Personnel Benefit Contributions	194,384.78	191,407.26	(2,977.52)	1,434,791.67	1,531,258.09	96,466.42	1,434,791.67	2,246,887.14	862,095.46
Other Personnel Benefits									
Terminal Leave Benefits	-	-	-	-	-	-	-	1,639,842.16	1,639,842.16
Other Personnel Benefits	-	-	-	-	-	-	-	10,000.00	10,000.00
Total Other Personnel Benefits								1,709,842.16	1,709,842.16
Total Personnel Services	2,000,412.80	1,717,879.18	(282,533.62)	14,124,218.87	15,251,483.42	1,127,264.55	14,124,218.87	25,809,434.29	11,695,215.42
Maintenance and Other Operating Expenses									
Traveling Expenses	79,025.80	20,833.33	(58,192.47)	505,040.02	166,666.67	(338,373.33)	505,040.02	230,000.00	(255,040.02)

	CURRENT MONTH	Monthly Budget	Difference	YTD (8 months)	Budget (8 months)	Difference	YEAR TO DATE	BUDGET	REMAINING YTD
Advertising, Promotional and Marketing Expenses	5,513.50	12,500.00	6,986.50	11,601.00	100,000.00	88,399.00	11,601.00	13,000.00	138,399.00
Representation Expenses	32,763.50	41,666.67	8,903.17	575,586.57	333,333.33	(242,253.23)	575,586.57	50,000.00	(75,586.57)
Rent Lease Expenses	10,587.00	10,833.33	246.33	73,102.00	86,666.67	13,564.67	73,102.00	13,000.00	56,898.00
Membership Dues and Contributions to Organizations	4,166.67	4,166.67	0.00	62,757.00	33,333.33	(29,423.67)	62,757.00	2,000.00	(1,277.00)
Other Maintenance and Operating Expenses	105,331.67	50,000.00	(55,331.67)	661,189.31	400,000.00	(261,189.31)	663,189.31	60,000.00	(63,189.31)
Total Other Maintenance and Operating Expenses	154,195.67	119,166.67	(35,029.00)	1,386,235.88	953,333.33	(432,902.55)	1,386,235.88	1,430,000.00	43,764.12
Total Maintenance and Other Operating Expenses	1,999,338.56	2,264,998.30	265,659.74	15,802,382.61	18,119,986.42	2,317,603.82	15,802,382.61	27,254,979.64	11,452,597.03

	CURRENT MONTH	Monthly Budget	Difference	YTD (8 months)	Budget (8 months)	Difference	YEAR TO DATE	BUDGET	REMAINING YTD
Financial Expenses	56,987.40	41,666.67	(15,320.73)	500,947.10	333,333.33	(167,613.77)	500,947.10	50,000.00	(917.10)
Interest Expenses	56,987.40	41,666.67	(15,320.73)	500,947.10	333,333.33	(167,613.77)	500,947.10	50,000.00	(917.10)
Total Financial Expenses	56,987.40	41,666.67	(15,320.73)	500,947.10	333,333.33	(167,613.77)	500,947.10	50,000.00	(917.10)

	CURRENT MONTH	Monthly Budget	Difference	YTD (8 months)	Budget (8 months)	Difference	YEAR TO DATE	BUDGET	REMAINING YTD
Non-Cash Expenses	101,972.36	108,333.33	6,360.97	810,184.46	866,666.67	56,482.21	810,184.46	1,300,000.00	489,815.54
Depreciation	101,972.36	108,333.33	6,360.97	810,184.46	866,666.67	56,482.21	810,184.46	1,300,000.00	489,815.54
Depreciation-Infrastructure Assets	39,065.33	41,666.67	2,601.34	312,522.64	333,333.33	20,810.69	312,522.64	50,000.00	187,477.56
Depreciation-Buildings and Other Structures	64,696.48	75,000.00	10,303.52	477,414.05	600,000.00	122,585.95	477,414.05	90,000.00	422,585.95
Depreciation-Machinery and Equipment	3,276.96	4,166.67	889.71	18,968.46	33,333.33	14,364.87	18,968.46	2,000.00	31,031.54
Depreciation-Transportation Equipment	3,748.88	5,000.00	1,251.12	29,991.04	40,000.00	10,008.96	29,991.04	0,000.00	30,008.96
Depreciation-Furniture, Fixtures and Books	212,760.01	234,166.67	21,406.66	1,649,080.65	1,873,333.33	224,252.68	1,649,080.65	2,810,000.00	1,160,919.35
Amortization	15,616.67	19,166.67	3,550.00	134,933.36	153,333.33	18,399.97	134,933.36	23,000.00	95,066.64
Amortization-Intangible Assets	15,616.67	19,166.67	3,550.00	134,933.36	153,333.33	18,399.97	134,933.36	23,000.00	95,066.64
Total Amortization	15,616.67	19,166.67	3,550.00	134,933.36	153,333.33	18,399.97	134,933.36	23,000.00	95,066.64

	CURRENT MONTH	Monthly Budget	Difference	YTD (8 months)	Budget (8 months)	Difference	YEAR TO DATE	BUDGET	REMAINING YTD
Impairment Loss	-	-	-	-	-	-	-	-	-
Impairment Loss-Loans and Receivables	-	-	-	-	-	-	-	-	-
Impairment Loss-Other Assets	-	-	-	-	-	-	-	-	-
Total Impairment Loss	-	-	-	-	-	-	-	-	-
Losses	-	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-	-
Total Losses	-	-	-	-	-	-	-	-	-

	CURRENT MONTH	Monthly Budget	Difference	YTD (8 months)	Budget (8 months)	Difference	YEAR TO DATE	BUDGET	REMAINING YTD
Discount and Rebates	8,077.23	10,000.00	1,922.77	39,926.77	80,000.00	40,073.23	39,926.77	13,000.00	80,073.23
Other Discounts	8,077.23	10,000.00	1,922.77	39,926.77	80,000.00	40,073.23	39,926.77	13,000.00	80,073.23
Total Discounts and Rebates	8,077.23	10,000.00	1,922.77	39,926.77	80,000.00	40,073.23	39,926.77	13,000.00	80,073.23
Total Non-Cash Expenses	236,453.91	263,333.33	26,879.42	1,823,940.78	2,106,666.67	282,725.89	1,823,940.78	3,100,000.00	1,336,059.22

	CURRENT MONTH	Monthly Budget	Difference	YTD (8 months)	Budget (8 months)	Difference	YEAR TO DATE	BUDGET	REMAINING YTD
Total Expenses	4,293,192.67	4,287,877.48	(5,315.19)	32,251,489.36	35,811,469.85	3,559,980.49	32,251,489.36	56,714,413.93	24,472,924.57
Profit/(Loss) Before Tax	152,226.80	523,128.42	370,901.62	3,990,687.00	2,677,177.38	(1,313,509.63)	3,990,687.00	1,008,856.90	(2,981,830.10)
Income Tax Expense/(Benefit)	152,226.80	523,128.42	370,901.62	3,990,687.00	2,677,177.38	(1,313,509.63)	3,990,687.00	1,008,856.90	(2,981,830.10)
Profit/(Loss) After Tax	-	-	-	-	-	-	-	-	-

	CURRENT MONTH	Monthly Budget	Difference	YTD (8 months)	Budget (8 months)	Difference	YEAR TO DATE	BUDGET	REMAINING YTD
Net Income/(Loss)	152,226.80	523,128.42	370,901.62	3,990,687.00	2,677,177.38	(1,313,509.63)	3,990,687.00	1,008,856.90	(2,981,830.10)
Other Comprehensive Income/(Loss) for the Period	-	-	-	-	-	-	-	-	-
Changes in Fair Value of Investments	-	-	-	-	-	-	-	-	-
Translation Adjustment	-	-	-	-	-	-	-	-	-
Total Other Comprehensive Income/(Loss) for the Period	152,226.80	523,128.42	370,901.62	3,990,687.00	2,677,177.38	(1,313,509.63)	3,990,687.00	1,008,856.90	(2,981,830.10)
Comprehensive Income/(Loss)	152,226.80	523,128.42	370,901.62	3,990,687.00	2,677,177.38	(1,313,509.63)	3,990,687.00	1,008,856.90	(2,981,830.10)

Prepared By: 
 MARIBEL P. LEBASPI
 Senior Corporate Accountant A/ Finance Division-OIC
 Date: 09/16/24

Noted By: 
 JESSE D. GALLARDO
 General Manager
 Date: 18 SEP 2024

**DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
AS OF AUGUST 31, 2024**

ASSETS

Current Assets	AUGUST 31, 2024
Cash and Cash Equivalents	2,990,669.21
Cash on Hand	258,655.23
Cash-Collecting Officers	213,655.23
Petty Cash	45,000.00
Cash in Bank-Local Currency	2,732,013.98
Cash in Bank-Local Currency, Current Account	2,732,013.98
Other Investments	516,178.22
Sinking Fund	516,178.22
Sinking Fund	516,178.22
Receivables	6,516,674.77
Loans and Receivable Accounts	5,015,925.98
Accounts Receivable	5,392,559.00
<i>Allowance for Impairment-Accounts Receivable</i>	(376,633.02)
Net Value-Accounts Receivable	5,015,925.98
Other Receivables	1,500,748.79
Receivables-Disallowances/Charges	967,255.87
Due from Officers and Employees	14,215.06
Other Receivables	519,277.86
<i>Allowance for Impairment-Other Receivables</i>	-
Net Value-Other Receivables	519,277.86
Inventories	2,500,722.12
Inventory Held for Consumption	2,470,722.12
Office Supplies Inventory	86,508.32
<i>Allowance for Impairment-Office Supplies Inventory</i>	-
Net Value-Office Supplies Inventory	86,508.32
Accountable Forms, Plates and Stickers Inventory	422,542.00
<i>Allowance for Impairment-Accountable Forms, Plates and Stickers Inventory</i>	-
Net Value-Accountable Forms, Plates and Stickers Inventory	422,542.00
Chemical and Filtering Supplies Inventory	416,790.00
<i>Allowance for Impairment-Chemical and Filtering Supplies Inventory</i>	-
Net Value-Chemical and Filtering Supplies Inventory	416,790.00
Construction Materials Inventory	1,525,387.93
<i>Allowance for Impairment-Construction Materials Inventory</i>	-
Net Value-Construction Materials Inventory	1,525,387.93
Other Supplies and Materials Inventory	19,493.87

**DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
AS OF AUGUST 31, 2024**

<i>Allowance for Impairment-Other Supplies and Materials Inventory</i>	-
Net Value-Other Supplies and Materials Inventory	19,493.87
Semi-Expendable Machinery and Equipment	30,000.00
Semi-Expendable Office Equipment	13,500.00
Semi-Expendable Information and Communication Technology Equipment	-
Semi-Expendable Communication Equipment	-
Semi-Expendable Electrical Equipment	-
Semi-Expendable Other Machinery and Equipment	16,500.00
Semi-Expendable Furniture, Fixtures and Books	-
Semi-Expendable Furniture and Fixtures	-
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	13,207,125.98
Non-Current Assets	
Other Investments	-
Sinking Fund	-
Sinking Fund	-
Property, Plant and Equipment	52,595,568.17
Land	33,175,323.15
Land	6,766,877.39
<i>Accumulated Impairment Losses-Land</i>	-
Net Value-Land	6,766,877.39
Plant-Utility Plant in Service (UPIS)	40,790,519.61
<i>Accumulated Depreciation-Plant (UPIS)</i>	(14,382,073.85)
<i>Accumulated Impairment Losses-Plant (UPIS)</i>	-
Net Value-Plant-Utility Plant in Service (UPIS)	26,408,445.76
Buildings and Other Structures	12,865,534.03
Buildings	11,865,853.03
<i>Accumulated Depreciation-Buildings</i>	(1,397,161.74)
<i>Accumulated Impairment Losses-Buildings</i>	-
Net Value-Buildings	10,468,691.29
Other Structures	3,435,387.77
<i>Accumulated Depreciation-Other Structures</i>	(1,038,545.03)

**DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
AS OF AUGUST 31, 2024**

<i>Accumulated Impairment Losses-Other Structures</i>	
Net Value-Other Structures	2,396,842.74
Machinery and Equipment	5,685,543.95
Office Equipment	630,390.00
<i>Accumulated Depreciation-Office Equipment</i>	(430,836.00)
<i>Accumulated Impairment Losses-Office Equipment</i>	
Net Value-Office Equipment	199,554.00
Information and Communication Technology Equipment	168,039.00
<i>Accumulated Depreciation-Information and Communication Technology</i>	(119,654.47)
<i>Accumulated Impairment Losses-Information and Communication Technology</i>	
Net Value-Information and Communication Technology Equipment	48,384.53
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	11,472,918.45
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	(6,049,613.03)
<i>Accumulated Impairment Losses-Other Machinery and Equipment</i>	
Net Value-Other Machinery and Equipment	5,423,305.42
Transportation Equipment	417,246.76
Motor Vehicles	2,298,864.90
<i>Accumulated Depreciation-Motor Vehicles</i>	(1,881,618.14)
<i>Accumulated Impairment Losses-Motor Vehicles</i>	
Net Value-Motor Vehicles	417,246.76
Furniture, Fixtures and Books	74,625.58
Furniture and Fixtures	249,925.00
<i>Accumulated Depreciation-Furniture and Fixtures</i>	(175,299.42)
<i>Accumulated Impairment Losses-Furniture and Fixtures</i>	
Net Value-Furniture and Fixtures	74,625.58
Construction in Progress	-
Construction in Progress-Buildings and Other Structures	-
Intangible Assets	394,983.24
Intangible Assets	394,983.24
Computer Software	1,164,815.00
<i>Accumulated Amortization-Computer Software</i>	(769,831.76)
<i>Accumulated Impairment Losses-Computer Software</i>	
Net Value-Computer Software	394,983.24
Websites	-
<i>Accumulated Amortization-Websites</i>	-
<i>Accumulated Impairment Losses-Websites</i>	-

**DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
AS OF AUGUST 31, 2024**

Net Value-Websites	-
Other Assets	377,294.70
Other Assets	1,840,575.26
<i>Accumulated Impairment Losses-Other Assets</i>	(1,463,280.56)
Net Value-Other Assets	377,294.70
Total Non-Current Assets	52,990,551.41
Total Assets	66,197,677.39
LIABILITIES	
Current Liabilities	
Financial Liabilities	3,212,188.66
Payables	2,457,330.67
Accounts Payable	2,351,306.70
Due to Officers and Employees	17,347.15
Due to Other Funds	88,676.82
Bills/Bonds/Loans Payable	754,857.99
Loans Payable-Domestic	754,857.99
Inter-Agency Payables	1,377,330.78
Inter-Agency Payables	1,377,330.78
Due to BIR	296,652.79
Due to GSIS	350,294.81
Due to Pag-IBIG	86,457.63
Due to PhilHealth	51,482.16
Due to NGAs	463,094.66
Due to Government Corporations	129,348.73
Trust Liabilities	370,061.78
Trust Liabilities	370,061.78
Guaranty/Security Deposits Payable	370,061.78
Provisions	6,323,301.94
Provisions	6,323,301.94
Leave Benefits Payable	6,323,301.94
Total Current Liabilities	11,282,883.16
Non-Current Liabilities	

**DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
AS OF AUGUST 31, 2024**

Financial Liabilities	6,396,096.40
Bills/Bonds/Loans Payable	6,396,096.40
Loans Payable-Domestic	6,396,096.40
Total Non-Current Liabilities	6,396,096.40
Total Liabilities	17,678,979.56
EQUITY	
Government Equity	3,834,274.42
Government Equity	3,834,274.42
Government Equity	3,834,274.42
Contributed Capital	
Revaluation Surplus	-
Revaluation Surplus	-
Revaluation Surplus	-
Retained Earnings/(Deficit)	44,684,423.41
Retained Earnings/(Deficit)	44,684,423.41
Retained Earnings/(Deficit)	44,684,423.41
Stockholders' Equity	-
Total Equity	48,518,697.83
Total Liabilities and Equity	66,197,677.39

Prepared By:


 MARIBEL P. LEGASPI
 Senior Corporate Accountant A/Finance Division-OIC
 Date: 9/16/24

Noted By:


 JESSE D. GALLARDO
 General Manager
 Date: 9 8 SEP 2024

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

	August 31, 2024	YTD 2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Inflows		
Proceeds from Sale of Goods and Services	3,998,114.39	29,883,997.62
Collection of Revenue/Income	<u>209,024.10</u>	<u>5,467,778.20</u>
Collection of tax revenue		-
Collection of service and business income	198,785.25	1,669,291.46
Collection of other non-operating income		-
Receipt of prior years' income	10,238.85	3,798,486.74
Receipt of Assistance and Subsidy	-	-
Collection of Receivables	<u>206,151.72</u>	<u>1,276,884.59</u>
Collection of loans and receivables		-
Collection of lease receivables		-
Collection of receivable from audit disallowances and/or charges		-
Collection of other receivables	206,151.72	1,276,884.59
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>14,024.20</u>	<u>221,704.23</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	14,024.20	217,929.89
Other miscellaneous receipts		3,774.34
Total Cash Inflows	<u>4,427,314.41</u>	<u>36,850,364.64</u>
Adjustments	-	<u>15,745.00</u>
Restoration of cash for cancelled/lost/stale checks/ADA		15,745.00
Restoration of cash for unreleased checks		-
Other adjustments-Inflow (Please specify)		-
Adjusted Cash Inflows	<u>4,427,314.41</u>	<u>36,866,109.64</u>
Cash Outflows		
Payment of Expenses	<u>3,011,242.13</u>	<u>21,574,296.68</u>
Payment of personnel services	1,461,356.71	9,876,588.12
Payment of maintenance and other operating expenses	1,549,885.42	11,697,708.56
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>376,911.89</u>	<u>3,047,707.92</u>
Purchase of inventories for sale		-
Purchase of inventories for distribution		-
Purchase of raw materials inventory		-
Purchase of inventory held for consumption	376,911.89	2,835,126.53
Purchase of semi-expandable machinery and equipment		212,581.39
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>21,200.00</u>	<u>702,436.59</u>
Advances for operating expenses		-
Advances for payroll		-
Advances for special purpose/time-bound undertakings		-
Advances to officers and employees	21,200.00	702,436.59
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>1,807,657.56</u>
Remittance of Personnel Benefit Contributions and Mandatory Deductions	<u>577,417.49</u>	<u>5,681,858.89</u>
Remittance of taxes withheld	128,424.94	1,680,786.98
Remittance to GSIS/Pag-IBIG/PhilHealth/SSS	448,992.55	3,794,514.01
Remittance of provident/welfare fund contribution		-
Remittance of other personnel benefits contributions		-
Remittance of other payables		206,557.90
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>75,000.00</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		75,000.00
Grant of loans (for HDMF only)		-
Purchase/acquisition of Investment (for HDMF only)		-
Total Cash Outflows	<u>3,986,771.51</u>	<u>32,688,957.64</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>3,986,771.51</u>	<u>32,688,957.64</u>
Net Cash Provided by/(Used in) Operating Activities	<u>440,542.90</u>	<u>4,177,152.00</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		752.92
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>752.92</u>
Adjustments (Fund Transfer from Sinking Fund))		-

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

Adjusted Cash Inflows	-	<u>752.92</u>
	-	-
	-	-
Purchase/Construction of Investment Property	-	-
	-	-
Purchase/Construction of Property, Plant and Equipment	<u>322,132.89</u>	<u>1,957,308.28</u>
Purchase of land	-	-
Payment for land improvements	-	-
Construction of infrastructure assets	66,397.17	400,548.46
Construction of buildings and other structures	-	-
Purchase of machinery and equipment	199,835.72	1,349,999.11
Purchase of transportation equipment	55,900.00	206,760.71
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	-	0
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>322,132.89</u>	<u>1,957,308.28</u>
	-	-
Adjustments (Please specify)	-	-
	-	-
Adjusted Cash Outflows	<u>322,132.89</u>	<u>1,957,308.28</u>
	-	-
Net Cash Provided By/(Used In) Investing Activities	<u>(322,132.89)</u>	<u>(1,956,555.36)</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**

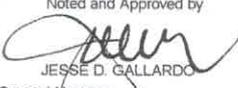
Cash Outflows		
Payment of Long-Term Liabilities		-
Payment of notes payable	<u>250,709.72</u>	<u>2,044,872.19</u>
Payment of domestic loans	250,709.72	2,044,872.19
Payment of foreign loans		-
Payment of finance lease payable		-
Payment of other long-term liabilities		-
Redemption of Bonds Issued and 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>56,987.40</u>	<u>500,947.11</u>
Payment of Cash Dividends		-
Total Cash Outflows	<u>307,697.12</u>	<u>2,545,819.30</u>
Adjustments (Please specify)		-
Adjusted Cash Outflows	<u>307,697.12</u>	<u>2,545,819.30</u>
Net Cash Provided By/(Used In) Financing Activities	<u>(307,697.12)</u>	<u>(2,545,819.30)</u>
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(189,287.11)	(325,222.66)
Effects of Exchange Rate Changes on Cash and Cash Equivalents		
CASH AND CASH EQUIVALENTS, JULY 31	<u>3,179,956.32</u>	<u>3,315,891.87</u>
CASH AND CASH EQUIVALENTS, AUGUST 31	<u>2,990,669.21</u>	<u>2,990,669.21</u>

0.00

Prepared by:


MARIBEL P. REGASPI
Senior Corporate Accountant A/ Finance Division-OIC
Finance Division-OIC
Date: 9/16/24

Noted and Approved by


JESSE D. GALLARDO
General Manager
Date: 18 SEP 2024