

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

	CURRENT MONTH	YEAR TO DATE
Income		
Service and Business Income		
Service Income		
Other Service Income	29,151.61	63,705.61
Total Service Income	29,151.61	63,705.61
Business Income		
Waterworks System Fees	4,005,399.50	8,357,274.20
Interest Income	-	-
Fines and Penalties-Business Income	165,487.80	348,713.40
Other Business Income	58,130.22	143,465.00
Total Business Income	4,229,017.52	8,849,452.70
Total Service and Business Income	4,258,169.13	8,913,158.31
Miscellaneous Income		
Miscellaneous Income	-	-
Total Miscellaneous Income	-	-
Total Other Non-Operating Income	-	-
Total Income	4,258,169.13	8,913,158.31
Expenses		
Personnel Services		
Salaries and Wages		
Salaries and Wages-Regular	777,490.00	1,554,980.00
Salaries and Wages-Casual/Contractual	362,691.63	751,245.10
Total Salaries and Wages	1,140,181.63	2,306,225.10
Other Compensation		
Personnel Economic Relief Allowance (PERA)	90,000.00	180,000.00
Representation Allowance (RA)	27,500.00	55,000.00
Transportation Allowance (TA)	27,500.00	55,000.00
Clothing/Uniform Allowance	-	-
Honoraria	-	-
Overtime and Night Pay	16,957.45	34,808.40
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses and Allowances	-	-
Directors and Committee Member's Fee	43,875.00	87,750.00
Total Other Compensation	205,832.45	412,558.40
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	138,894.60	277,789.20

	CURRENT MONTH	YEAR TO DATE
Pag-IBIG Contributions	9,000.00	13,500.00
PhilHealth Contributions	28,391.09	56,782.18
Employees Compensation Insurance Premiums	4,500.00	9,000.00
Total Personnel Benefit Contributions	180,785.69	357,071.38
Other Personnel Benefits		
Terminal Leave Benefits	-	-
Other Personnel Benefits	-	-
Total Other Personnel Benefits	-	-
Total Personnel Services	1,526,799.77	3,075,854.86
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses-Local	20,314.64	191,368.64
Total Traveling Expenses	20,314.64	191,368.64
Training and Scholarship Expenses		
Training Expenses	-	54,000.00
Total Training and Scholarship Expenses	-	54,000.00
Supplies and Materials Expenses		
Office Supplies Expenses	13,222.59	13,222.59
Accountable Forms Expenses	-	-
Non-Accountable Forms Expenses	-	-
Fuel, Oil and Lubricants Expenses	82,024.40	131,454.00
Chemical and Filtering Supplies Expenses	56,250.00	56,250.00
Semi-Expendable Machinery and Equipment Expenses	16,500.00	16,500.00
Semi-Expendable Furniture, Fixtures and Books Expenses	-	-
Other Supplies and Materials Expenses	-	-
Total Supplies and Materials Expenses	167,996.99	217,426.59
Utility Expenses		
Electricity Expenses	33,065.72	68,401.80
Total Utility Expenses	33,065.72	68,401.80
Communication Expenses		
Postage and Courier Services	355.00	665.00
Telephone Expenses	2,494.93	3,018.18
Internet Subscription Expenses	7,360.00	13,923.60
Total Communication Expenses	10,209.93	17,606.78
Awards/Rewards, Prizes and Indemnities		
Awards/Rewards Expenses	-	-
Prizes	-	-
Indemnities	-	-
Total Awards/Rewards, Prizes and Indemnities	-	-
Generation, Transmission and Distribution Expenses		
Generation, Transmission and Distribution Expenses	939,832.45	1,808,711.50
Confidential, Intelligence and Extraordinary Expenses		

CURRENT MONTH YEAR TO DATE

Extraordinary and Miscellaneous Expenses	-	-
Total Confidential, Intelligence and Extraordinary Expenses	-	-
Professional Services		
Legal Services	6,700.00	14,450.00
Auditing Services	-	-
Consultancy Services	-	-
Other Professional Services	51,080.00	59,996.00
Total Professional Services	57,780.00	74,446.00
General Services		
Security Services	76,097.14	153,617.14
Other General Services	151,973.20	304,947.14
Total General Services	228,070.34	458,564.28
Repairs and Maintenance		
Repairs and Maintenance-Infrastructure Assets	88,813.72	168,155.92
Repairs and Maintenance-Buildings and Other Structures	-	-
Repairs and Maintenance-Machinery and Equipment	55,248.76	185,748.76
Repairs and Maintenance-Transportation Equipment	33,455.32	36,355.32
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	1,460.00	2,960.00
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books	-	-
Total Repairs and Maintenance	178,977.80	393,220.00
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	100,638.76	191,477.22
Fidelity Bond Premiums	-	-
Insurance Expenses	-	1,761.52
Total Taxes, Insurance Premiums and Other Fees	100,638.76	193,238.74
Other Maintenance and Operating Expenses		
Advertising, Promotional and Marketing Expenses	2,025.00	2,025.00
Representation Expenses	77,996.60	98,331.10
Rent/Lease Expenses	7,550.00	13,750.00
Membership Dues and Contributions to Organizations	7,757.00	7,757.00
Other Maintenance and Operating Expenses	83,926.12	124,322.72
Total Other Maintenance and Operating Expenses	179,254.72	246,185.82
Total Maintenance and Other Operating Expenses	1,916,141.35	3,723,170.32
Financial Expenses		
Financial Expenses		
Interest Expenses	68,312.22	138,493.22
Total Financial Expenses	68,312.22	138,493.22
Non-Cash Expenses		
Depreciation		
Depreciation-Infrastructure Assets	100,255.30	200,255.30
Depreciation-Buildings and Other Structures	39,065.33	78,130.66
Depreciation-Machinery and Equipment	56,470.70	112,941.40
Depreciation-Transportation Equipment	2,136.00	4,272.00
Depreciation-Furniture, Fixtures and Books	3,748.88	7,497.76

	CURRENT MONTH	YEAR TO DATE
Total Depreciation	201,676.21	403,098.70
Amortization		
Amortization-Intangible Assets	18,116.67	36,233.34
Total Amortization	18,116.67	36,233.34
Impairment Loss		
Impairment Loss-Loans and Receivables	-	-
Impairment Loss-Other Assets	-	-
Total Impairment Loss	-	-
Losses		
Loss on Sale of Assets	-	-
Total Losses	-	-
Discount and Rebates		
Other Discounts	8,207.43	16,416.22
Total Discounts and Rebates	8,207.43	16,416.22
Total Non-Cash Expenses	228,000.31	455,748.22
Total Expenses	3,739,253.65	7,393,266.82
Profit/(Loss) Before Tax	518,915.48	1,519,891.52
Income Tax Expense/(Benefit)	-	-
Profit/(Loss) After Tax	518,915.48	1,519,891.52
Net Income/(Loss)	518,915.48	1,519,891.52
Other Comprehensive Income/(Loss) for the Period		
Changes in Fair Value of Investments	-	-
Translation Adjustment	-	-
Total Other Comprehensive Income/(Loss) for the Period	518,915.48	1,519,891.52
Comprehensive Income/(Loss)	518,915.48	1,519,891.52

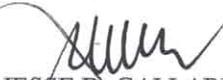
Prepared By:


MARIBEL P. LEGASPI
Senior Corporate Accountant A
Date: 4/15/24

Checked and Verified By:


WENDY MAE S. GALLARDO
Division Manager-Commercial and Finance
Date: APR 15 2024

Noted By:


JESSE D. GALLARDO
General Manager
Date: 15 APR 2024

DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
AS OF FEBRUARY 29, 2024

ASSETS

Current Assets

Cash and Cash Equivalents		<u>4,165,964.21</u>
Cash on Hand		232,566.36
Cash-Collecting Officers		187,566.36
Petty Cash		45,000.00
Cash in Bank-Local Currency		<u>3,933,397.85</u>
Cash in Bank-Local Currency, Current Account		3,933,397.85
Other Investments		<u>456,080.74</u>
Sinking Fund		456,080.74
Sinking Fund		<u>456,080.74</u>
Receivables		<u>6,119,485.99</u>
Loans and Receivable Accounts		4,726,597.38
Accounts Receivable		5,118,737.05
<i>Allowance for Impairment-Accounts Receivable</i>		(392,139.67)
Net Value-Accounts Receivable		<u>4,726,597.38</u>
Other Receivables		1,392,888.61
Receivables-Disallowances/Charges		1,005,166.09
Due from Officers and Employees		58,124.25
Other Receivables		329,598.27
<i>Allowance for Impairment-Other Receivables</i>		-
Net Value-Other Receivables		<u>329,598.27</u>
Inventories		<u>1,382,264.16</u>
Inventory Held for Consumption		1,316,264.16
Office Supplies Inventory		43,944.46
<i>Allowance for Impairment-Office Supplies Inventory</i>		-
Net Value-Office Supplies Inventory		<u>43,944.46</u>
Accountable Forms, Plates and Stickers Inventory		14,310.00
<i>Allowance for Impairment-Accountable Forms, Plates and Stickers Inventory</i>		-
Net Value-Accountable Forms, Plates and Stickers Inventory		<u>14,310.00</u>
Chemical and Filtering Supplies Inventory		117,000.00
<i>Allowance for Impairment-Chemical and Filtering Supplies Inventory</i>		-
Net Value-Chemical and Filtering Supplies Inventory		<u>117,000.00</u>
Construction Materials Inventory		1,141,009.70
<i>Allowance for Impairment-Construction Materials Inventory</i>		-
Net Value-Construction Materials Inventory		<u>1,141,009.70</u>
Other Supplies and Materials Inventory		-
<i>Allowance for Impairment-Other Supplies and Materials Inventory</i>		-
Net Value-Other Supplies and Materials Inventory		<u>-</u>
Semi-Expendable Machinery and Equipment		<u>66,000.00</u>

DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
AS OF FEBRUARY 29, 2024

Semi-Expendable Office Equipment	-
Semi-Expendable Information and Communication Technology Equipment	16,500.00
Semi-Expendable Communication Equipment	
Semi-Expendable Electrical Equipment	
Semi-Expendable Other Machinery and Equipment	49,500.00
Semi-Expendable Furniture, Fixtures and Books	<u>-</u>
Semi-Expendable Furniture and Fixtures	-
Other Current Assets	<u>686,286.66</u>
Prepayments	<u>686,286.66</u>
Advances to Contractors	672,381.62
Prepaid Registration	-
Other Prepayments	13,905.04
Total Current Assets	<u>12,810,081.76</u>
Non-Current Assets	
Other Investments	<u>-</u>
Sinking Fund	<u>-</u>
Sinking Fund	
Property, Plant and Equipment	<u>51,603,350.24</u>
Land	<u>33,137,253.02</u>
Land	6,766,877.39
<i>Accumulated Impairment Losses-Land</i>	
Net Value-Land	<u>6,766,877.39</u>
Plant-Utility Plant in Service (UPIS)	40,142,521.90
<i>Accumulated Depreciation-Plant (UPIS)</i>	(13,772,146.27)
<i>Accumulated Impairment Losses-Plant (UPIS)</i>	
Net Value-Plant-Utility Plant in Service (UPIS)	<u>26,370,375.63</u>
Buildings and Other Structures	<u>13,099,926.01</u>
Buildings	<u>11,865,853.03</u>
<i>Accumulated Depreciation-Buildings</i>	(1,214,300.58)
<i>Accumulated Impairment Losses-Buildings</i>	
Net Value-Buildings	<u>10,651,552.45</u>
Other Structures	<u>3,435,387.77</u>
<i>Accumulated Depreciation-Other Structures</i>	(987,014.21)
<i>Accumulated Impairment Losses-Other Structures</i>	
Net Value-Other Structures	<u>2,448,373.56</u>
Machinery and Equipment	<u>4,920,921.86</u>
Office Equipment	630,390.00
<i>Accumulated Depreciation-Office Equipment</i>	(378,726.00)
<i>Accumulated Impairment Losses-Office Equipment</i>	
Net Value-Office Equipment	<u>251,664.00</u>

DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
AS OF FEBRUARY 29, 2024

Information and Communication Technology Equipment	237,358.75
<i>Accumulated Depreciation-Information and Communication Technology Equipment</i>	(173,429.30)
<i>Accumulated Impairment Losses-Information and Communication Technology</i>	
Net Value-Information and Communication Technology Equipment	63,929.45
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	10,421,005.25
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	(5,829,976.84)
<i>Accumulated Impairment Losses-Other Machinery and Equipment</i>	
Net Value-Other Machinery and Equipment	4,591,028.41
Transportation Equipment	213,479.07
Motor Vehicles	2,080,400.75
<i>Accumulated Depreciation-Motor Vehicles</i>	(1,866,921.68)
<i>Accumulated Impairment Losses-Motor Vehicles</i>	
Net Value-Motor Vehicles	213,479.07
Furniture, Fixtures and Books	97,118.86
Furniture and Fixtures	249,925.00
<i>Accumulated Depreciation-Furniture and Fixtures</i>	(152,806.14)
<i>Accumulated Impairment Losses-Furniture and Fixtures</i>	
Net Value-Furniture and Fixtures	97,118.86
Construction in Progress	-
Construction in Progress-Buildings and Other Structures	-
Intangible Assets	493,683.26
Intangible Assets	493,683.26
Computer Software	1,164,815.00
<i>Accumulated Amortization-Computer Software</i>	(676,131.74)
<i>Accumulated Impairment Losses-Computer Software</i>	
Net Value-Computer Software	488,683.26
Websites	30,000.00
<i>Accumulated Amortization-Websites</i>	(25,000.00)
<i>Accumulated Impairment Losses-Websites</i>	
Net Value-Websites	5,000.00
Other Assets	134,651.42
Other Assets	1,597,931.98
<i>Accumulated Impairment Losses-Other Assets</i>	(1,463,280.56)
Net Value-Other Assets	134,651.42
Total Non-Current Assets	52,097,033.50
Total Assets	64,907,115.26

LIABILITIES

**DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
AS OF FEBRUARY 29, 2024**

Current Liabilities

Financial Liabilities	4,165,984.05
Payables	1,888,057.01
Accounts Payable	1,788,625.56
Due to Officers and Employees	22,404.71
Due to Other Funds	77,026.74
Bills/Bonds/Loans Payable	2,277,927.04
Loans Payable-Domestic	2,277,927.04
Inter-Agency Payables	1,308,797.14
Inter-Agency Payables	1,308,797.14
Due to BIR	251,444.04
Due to GSIS	388,444.93
Due to Pag-IBIG	24,902.38
Due to PhilHealth	49,000.81
Due to NGAs	463,094.66
Due to Government Corporations	131,910.32
Trust Liabilities	370,061.78
Trust Liabilities	370,061.78
Guaranty/Security Deposits Payable	370,061.78
Provisions	6,471,570.15
Provisions	6,471,570.15
Leave Benefits Payable	6,471,570.15
Total Current Liabilities	12,316,413.12

Non-Current Liabilities

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	18,712,509.52
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EQUITY

Government Equity	3,834,274.42
Government Equity	3,834,274.42

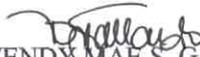
**DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
AS OF FEBRUARY 29, 2024**

Government Equity Contributed Capital	3,834,274.42
Revaluation Surplus	<u>-</u>
Revaluation Surplus Revaluation Surplus	<u>-</u> -
Retained Earnings/(Deficit)	<u>42,360,331.32</u>
Retained Earnings/(Deficit) Retained Earnings/(Deficit)	<u>42,360,331.32</u> 42,360,331.32
Stockholders' Equity	<u>-</u>
Total Equity	<u>46,194,605.74</u>
Total Liabilities and Equity	<u><u>64,907,115.26</u></u>

Prepared By:


MARIBEL P. LEGASPI
Senior Corporate Accountant A
Date: 4/15/24

Checked and Verified by:


WENDY MAE S. GALLARDO
Division Manager-Commercial and Finance
Date: APR 15 2024

Noted By:


JESSE D. GALLARDO
General Manager
Date: 15 APR 2024

	CTRRNT MONTH	Monthly Budget	Difference	YTD (2 month)	Budget (2 months)	Difference	YEAR TO DATE	BUDGET	REMAINING YTD
Traveling Expenses-Local	20,314.64	20,833.33	518.69	191,368.64	41,666.67	(149,701.97)	191,368.64	250,000.00	58,631.36
Total Traveling Expenses	20,314.64	20,833.33	518.69	191,368.64	41,666.67	(149,701.97)	191,368.64	250,000.00	58,631.36
Training and Scholarship Expenses	-	-	-	-	-	-	-	-	-
Training Expenses	-	-	-	-	-	-	-	-	-
Scholarship Expenses	-	-	-	-	-	-	-	-	-
Total Training and Scholarship Expenses	-	-	-	-	-	-	-	-	-
Supplies and Materials Expenses	-	14,166.67	14,166.67	54,000.00	28,333.33	(25,666.67)	54,000.00	170,000.00	116,000.00
Office Supplies Expenses	13,222.59	22,789.71	9,567.12	13,222.59	45,579.41	32,356.82	13,222.59	273,476.46	260,253.87
Accountable Forms Expenses	-	48,386.67	48,386.67	-	96,773.33	96,773.33	-	580,640.00	580,640.00
Non-Accountable Forms Expenses	-	880.83	880.83	-	1,761.67	1,761.67	-	10,570.00	10,570.00
Fuel, Oil and Lubricants Expenses	82,024.40	83,333.33	1,308.93	131,454.06	166,666.67	135,212.61	131,454.06	1,000,000.00	868,545.94
Chemical and Filtering Supplies Expenses	56,250.00	208,500.00	152,250.00	56,250.00	417,000.00	360,750.00	56,250.00	2,502,000.00	2,445,750.00
Semi-Expendable Machinery and Equipment Expenses	16,500.00	42,708.33	26,208.33	16,500.00	85,416.67	68,916.67	16,500.00	512,500.00	496,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	-	4,833.33	4,833.33	-	9,666.67	9,666.67	-	58,000.00	58,000.00
Other Supplies and Materials Expenses	-	8,510.65	8,510.65	-	17,021.29	17,021.29	-	102,127.76	102,127.76
Total Supplies and Materials Expenses	167,996.99	419,942.85	251,945.86	217,426.65	839,885.70	622,459.05	217,426.65	5,039,314.22	4,821,887.57
Utility Expenses	-	-	-	-	-	-	-	-	-
Electricity Expenses	33,065.72	70,000.00	36,934.28	68,401.84	140,000.00	71,598.16	68,401.84	840,000.00	771,598.16
Total Utility Expenses	33,065.72	70,000.00	36,934.28	68,401.84	140,000.00	71,598.16	68,401.84	840,000.00	771,598.16
Communication Expenses	-	-	-	-	-	-	-	-	-
Postage and Courier Services	355.00	416.67	61.67	665.00	833.33	168.33	665.00	5,000.00	4,335.00
Telephone Expenses	2,494.93	2,333.33	(161.60)	3,018.13	4,666.67	1,648.54	3,018.13	28,000.00	24,981.87
Internet Subscription Expenses	7,360.00	7,500.00	140.00	13,923.62	15,000.00	1,076.38	13,923.62	90,000.00	76,076.38
Total Communication Expenses	10,209.93	10,250.00	40.07	17,606.75	20,500.00	2,893.25	17,606.75	123,000.00	105,993.25
Awards/Rewards, Prizes and Indemnities	-	-	-	-	-	-	-	-	-
Awards/Rewards Expenses	-	-	-	-	-	-	-	-	-
Prizes	-	-	-	-	-	-	-	-	-
Indemnities	-	833.33	833.33	-	1,666.67	1,666.67	-	10,000.00	10,000.00
Total Awards/Rewards, Prizes and Indemnities	-	833.33	833.33	-	1,666.67	1,666.67	-	10,000.00	10,000.00
Generation, Transmission and Distribution Expenses	-	-	-	-	-	-	-	-	-
Generation, Transmission and Distribution Expenses	939,832.45	1,000,000.00	60,167.55	1,808,711.54	2,000,000.00	191,288.46	1,808,711.54	12,000,000.00	10,191,288.46
Confidential, Intelligence and Extraordinary Expenses	-	-	-	-	-	-	-	-	-
Extraordinary and Miscellaneous Expenses	-	9,700.00	9,700.00	-	19,400.00	19,400.00	-	116,400.00	116,400.00
Total Confidential, Intelligence and Extraordinary Expenses	-	9,700.00	9,700.00	-	19,400.00	19,400.00	-	116,400.00	116,400.00
Professional Services	-	-	-	-	-	-	-	-	-
Legal Services	6,700.00	5,000.00	(1,700.00)	14,450.00	10,000.00	(4,450.00)	14,450.00	60,000.00	45,550.00
Auditing Services	-	1,666.67	1,666.67	-	3,333.33	3,333.33	-	75,000.00	75,000.00
Consulting Services	51,080.00	25,000.00	(26,080.00)	59,996.00	50,000.00	(9,996.00)	59,996.00	20,000.00	20,000.00
Other Professional Services	57,780.00	31,666.67	(26,113.33)	74,446.00	63,333.33	(11,112.67)	74,446.00	300,000.00	240,004.00
Total Professional Services	115,560.00	62,333.34	(53,226.66)	148,892.00	113,333.33	(35,558.67)	148,892.00	585,000.00	480,554.00
General Services	-	-	-	-	-	-	-	-	-
Security Services	76,097.14	106,000.00	29,902.86	153,617.14	212,000.00	58,382.86	153,617.14	1,272,000.00	1,118,382.86
Other General Services	151,973.20	185,800.00	33,826.80	304,947.15	371,600.00	66,652.85	304,947.15	2,229,600.00	1,924,652.85
Total General Services	228,070.34	291,800.00	63,729.66	458,564.29	583,600.00	125,035.71	458,564.29	3,501,600.00	3,043,035.71
Repairs and Maintenance	-	-	-	-	-	-	-	-	-
Repairs and Maintenance-Infrastructure Assets	88,813.72	10,416.67	(78,397.05)	168,155.92	20,833.33	(147,322.59)	168,155.92	125,000.00	(43,155.92)
Repairs and Maintenance-Buildings and Other Structures	-	75,000.00	75,000.00	-	150,000.00	150,000.00	-	900,000.00	900,000.00
Repairs and Maintenance-Machinery and Equipment	55,248.76	20,833.33	(34,415.43)	185,748.76	41,666.67	(144,082.09)	185,748.76	250,000.00	64,251.24
Repairs and Maintenance-Transportation Equipment	33,455.32	22,916.67	(10,538.65)	36,355.32	45,833.33	9,478.01	36,355.32	275,000.00	238,644.68
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	1,460.00	2,500.00	1,040.00	2,960.00	5,000.00	2,040.00	2,960.00	30,000.00	27,040.00
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books	-	416.67	416.67	-	833.33	833.33	-	5,000.00	5,000.00
Total Repairs and Maintenance	178,977.80	132,083.33	(46,894.47)	392,220.00	264,166.67	(128,053.33)	392,220.00	1,585,000.00	1,191,780.00
Taxes, Insurance Premiums and Other Fees	-	-	-	-	-	-	-	-	-
Taxes, Duties and Licenses	100,638.76	104,555.45	3,916.69	191,477.22	209,110.90	17,633.68	191,477.22	1,254,665.42	1,063,188.20
Fidelity Bond Premiums	-	2,500.00	2,500.00	-	5,000.00	5,000.00	-	30,000.00	30,000.00
Insurance Expenses	-	37,500.00	37,500.00	1,761.51	75,000.00	73,238.49	1,761.51	450,000.00	448,238.49

Total Taxes, Insurance Premiums and Other Fees

Other Maintenance and Operating Expenses
 Advertising, Promotional and Marketing Expenses
 Representation Expenses
 Rent/Lease Expenses
 Membership Dues and Contributions to Organizations
 Other Maintenance and Operating Expenses
 Total Other Maintenance and Operating Expenses

Total Maintenance and Other Operating Expenses

Financial Expenses
 Interest Expenses
 Total Financial Expenses

Non-Cash Expenses
 Depreciation
 Depreciation-Infrastructure Assets
 Depreciation-Buildings and Other Structures
 Depreciation-Facility and Equipment
 Depreciation-Transportation Equipment
 Depreciation-Furniture, Fixtures and Books
 Total Depreciation

Amortization
 Amortization-Intangible Assets
 Total Amortization

Impairment Loss
 Impairment Loss-Loans and Receivables
 Impairment Loss-Other Assets
 Total Impairment Loss

Losses
 Loss on Sale of Assets
 Total Losses

Discount and Rebates
 Other Discounts
 Total Discounts and Rebates

Total Non-Cash Expenses

Total Expenses

Profit/(Loss) Before Tax
 Income Tax Expense/(Benefit)
 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)

	CURRENT MONTH	Monthly Budget	Difference	YTD (2 month)	Budget (2 months)	Difference	YEAR TO DATE	BUDGET	REMAINING YTD
Total Taxes, Insurance Premiums and Other Fees	100,638.76	144,555.45	43,916.69	193,238.73	289,110.90	95,872.17	193,238.73	1,734,665.42	1,541,426.69
Other Maintenance and Operating Expenses	2,025.00	12,500.00	10,475.00	2,025.00	25,000.00	22,975.00	2,025.00	150,000.00	147,975.00
Advertising, Promotional and Marketing Expenses	77,996.60	41,666.67	(36,329.93)	98,331.10	83,333.33	(14,997.77)	98,331.10	500,000.00	401,666.90
Representation Expenses	7,550.00	10,833.33	3,283.33	13,750.00	21,666.67	7,916.67	13,750.00	130,000.00	116,250.00
Rent/Lease Expenses	7,757.00	4,166.67	(3,590.33)	7,757.00	8,333.33	576.33	7,757.00	50,000.00	42,243.00
Membership Dues and Contributions to Organizations	83,926.12	50,000.00	(33,926.12)	124,322.79	100,000.00	(24,322.79)	124,322.79	600,000.00	475,677.21
Other Maintenance and Operating Expenses	179,254.72	119,166.67	(60,088.05)	246,185.89	238,333.33	(7,852.56)	246,185.89	1,430,000.00	1,183,814.11
Total Other Maintenance and Operating Expenses	1,916,141.35	2,264,998.30	348,856.95	3,723,170.33	4,529,996.61	806,826.28	3,723,170.33	27,254,979.64	23,531,809.31
Financial Expenses	68,312.22	41,666.67	(26,645.55)	138,493.31	83,333.33	(55,159.98)	138,493.31	500,000.00	361,506.69
Interest Expenses	68,312.22	41,666.67	(26,645.55)	138,493.31	83,333.33	(55,159.98)	138,493.31	500,000.00	361,506.69
Total Financial Expenses	68,312.22	41,666.67	(26,645.55)	138,493.31	83,333.33	(55,159.98)	138,493.31	500,000.00	361,506.69
Non-Cash Expenses	100,255.30	108,333.33	8,078.03	200,256.88	216,666.67	16,409.79	200,256.88	1,300,000.00	1,099,743.12
Depreciation	39,065.33	41,666.67	2,601.34	78,130.66	83,333.33	5,202.67	78,130.66	500,000.00	421,869.34
Depreciation-Infrastructure Assets	75,000.00	75,000.00	18,529.30	112,941.40	150,000.00	37,058.60	112,941.40	900,000.00	787,058.60
Depreciation-Buildings and Other Structures	2,136.00	4,166.67	2,030.67	4,272.00	8,333.33	4,061.33	4,272.00	50,000.00	45,728.00
Depreciation-Facility and Equipment	3,748.88	5,000.00	1,251.12	7,497.76	10,000.00	2,402.24	7,497.76	60,000.00	52,502.24
Depreciation-Furniture, Fixtures and Books	201,676.21	234,166.67	32,490.46	403,098.70	466,333.33	63,234.63	403,098.70	2,810,000.00	2,406,901.30
Total Depreciation	18,116.67	19,166.67	1,050.00	36,233.34	38,333.33	2,099.99	36,233.34	230,000.00	193,766.66
Amortization	18,116.67	19,166.67	1,050.00	36,233.34	38,333.33	2,099.99	36,233.34	230,000.00	193,766.66
Amortization-Intangible Assets	18,116.67	19,166.67	1,050.00	36,233.34	38,333.33	2,099.99	36,233.34	230,000.00	193,766.66
Total Amortization	-	-	-	-	-	-	-	-	-
Impairment Loss	-	-	-	-	-	-	-	-	-
Impairment Loss-Loans and Receivables	-	-	-	-	-	-	-	-	-
Impairment Loss-Other Assets	-	-	-	-	-	-	-	-	-
Total Impairment Loss	-	-	-	-	-	-	-	-	-
Losses	-	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-	-
Total Losses	-	-	-	-	-	-	-	-	-
Discount and Rebates	8,207.43	10,000.00	1,792.57	16,416.25	20,000.00	3,583.75	16,416.25	120,000.00	103,583.75
Other Discounts	8,207.43	10,000.00	1,792.57	16,416.25	20,000.00	3,583.75	16,416.25	120,000.00	103,583.75
Total Discounts and Rebates	228,000.31	263,333.33	35,333.02	455,748.29	526,666.67	70,918.38	455,748.29	3,160,000.00	2,704,251.71
Total Non-Cash Expenses	3,739,253.65	4,287,877.48	548,623.83	7,293,266.82	8,911,754.96	1,518,488.14	7,293,266.82	56,724,413.93	49,331,147.11
Total Expenses	518,915.48	523,128.42	4,212.94	1,519,891.53	710,256.84	(809,634.69)	1,519,891.53	1,008,856.90	(511,034.63)
Profit/(Loss) Before Tax	518,915.48	523,128.42	4,212.94	1,519,891.53	710,256.84	(809,634.69)	1,519,891.53	1,008,856.90	(511,034.63)
Income Tax Expense/(Benefit)	518,915.48	523,128.42	4,212.94	1,519,891.53	710,256.84	(809,634.69)	1,519,891.53	1,008,856.90	(511,034.63)
Profit/(Loss) After Tax	518,915.48	523,128.42	4,212.94	1,519,891.53	710,256.84	(809,634.69)	1,519,891.53	1,008,856.90	(511,034.63)
Net Income/(Loss)	518,915.48	523,128.42	4,212.94	1,519,891.53	710,256.84	(809,634.69)	1,519,891.53	1,008,856.90	(511,034.63)
Other Comprehensive Income/(Loss) for the Period	-	-	-	-	-	-	-	-	-
Changes in Fair Value of Investments	-	-	-	-	-	-	-	-	-
Translation Adjustment	518,915.48	523,128.42	4,212.94	1,519,891.53	710,256.84	(809,634.69)	1,519,891.53	1,008,856.90	(511,034.63)
Total Other Comprehensive Income/(Loss) for the Period	518,915.48	523,128.42	4,212.94	1,519,891.53	710,256.84	(809,634.69)	1,519,891.53	1,008,856.90	(511,034.63)
Comprehensive Income/(Loss)	518,915.48	523,128.42	4,212.94	1,519,891.53	710,256.84	(809,634.69)	1,519,891.53	1,008,856.90	(511,034.63)

Prepared By: 

Checked and Verified By: 

Noted By: 

MARIBEL P. LEGASPI
 Senior Corporate Accountant A
 Date: 4/15/2024

WENDY ADAMS, GALLARDO
 Division Manager-Commercial and Finance
 Date: APR 15 2024

JESSICA M. GALLARDO
 General Manager
 Date: APR 15 2024

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

	February 2024	YTD
Cash Flows from Operating Activities		
Cash Inflows		
Collection of Receivable (Water Sales)	3,975,980.40	8,309,677.57
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	27,151.61	59,305.61
Receipts of Other Business Income	2,000.00	4,000.00
Receipts of Guarantee Deposits		-
Receipts of Other Receivables	174,265.65	396,710.84
Receipts of Other Deferred Credits		-
Receipts of Miscellaneous Income		-
Receipt of Other Fines and Penalties	165,487.80	348,713.42
Receipt of Due from Officers and Employees	9,960.36	10,827.36
Receipt of Disallowance		-
Receipt of Other		3,494.34
Receipt of Other (Petty Cash Fund)		-
Adjustment(Re-Deposit)		-
Total Cash Inflows	4,354,845.82	9,132,729.14
Cash Outflows		
Payment of Operating Expenses	1,537,477.57	2,087,941.79
Purchase of Supplies and Materials Inventories	98,215.88	153,197.84
Advances to Officers and Employees	101,422.42	110,272.42
Refund of Contractors' Retention		-
Due to Officers and Employees		-
Accounts Payable	198,635.02	1,585,879.56
Other Payables	56,286.68	56,286.68
Salaries and Wages	1,008,775.56	1,966,055.74
Remittance to BIR, GSIS, Pag-IBIG, PhilHEALTH	595,608.13	1,433,908.68
Total Cash Outflows	3,596,421.26	7,393,542.71
Net Cash Provided By/ (Used in) Operating Activities	758,424.56	1,739,186.43
Cash Flows from Investing Activities		
Cash Inflows		
Other Receipt (Transfer from Sinking fund)		-
Total Cash Inflows	0.00	0.00
Cash Outflows		
Capital Expenditures	161,169.64	228,817.64
Construction in Progress		-
Total Cash Outflows	161,169.64	228,817.64
Net Cash Provided By/ (Used in) Investing Activities	(161,169.64)	(228,817.64)
Cash Flows from Financing Activities		
Cash Inflows		
Proceeds from Domestic and Foreign Loans (from DBP)		-
Interest Income		-
Total Cash Inflows	0.00	0.00
Cash Outflows		
Payment of Loans	261,260.07	521,803.14
Bank Charges		-
Interest Expenses	68,312.22	138,493.31
Total Cash Outflows	329,572.29	660,296.45
Net Cash Provided By/ (Used in) Financing Activities	(329,572.29)	(660,296.45)
INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS	267,682.63	850,072.34
CASH AND CASH EQUIVALENTS, BEG.	P3,898,281.58	3,315,891.87
CASH AND CASH EQUIVALENTS	4,165,964.21	4,165,964.21

(0.00)

Prepared By:

MARIBEL P. GASPI
Senior Corporate Accountant A
Date: 4/22/24

Checked and Verified:

WENDY MAE S. GALLARDO
Division Manager-Commercial and Finance
Date: APR 15 2024

Noted By:

JESSE D. GALLARDO
General Manager
Date: 15 APR 2024