

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

	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>
<b>Income</b>		
<b>Service and Business Income</b>		
<b>Service Income</b>		
Other Service Income	37,075.00	234,987.65
<b>Total Service Income</b>	<b>37,075.00</b>	<b>234,987.65</b>
<b>Business Income</b>		
Waterworks System Fees	3,991,975.48	29,887,659.11
Interest Income	-	850.40
Fines and Penalties-Business Income	240,437.07	1,224,918.56
Other Business Income	59,073.46	448,341.17
<b>Total Business Income</b>	<b>4,291,486.01</b>	<b>31,561,769.24</b>
<b>Total Service and Business Income</b>	<b>4,328,561.01</b>	<b>31,796,756.89</b>
<b>Miscellaneous Income</b>		
Miscellaneous Income	-	-
<b>Total Miscellaneous Income</b>	-	-
<b>Total Other Non-Operating Income</b>	-	-
<b>Total Income</b>	<b>4,328,561.01</b>	<b>31,796,756.89</b>
<b>Expenses</b>		
<b>Personnel Services</b>		
<b>Salaries and Wages</b>		
Salaries and Wages-Regular	797,060.00	5,285,537.92
Salaries and Wages-Casual/Contractual	360,582.71	2,631,801.01
<b>Total Salaries and Wages</b>	<b>1,157,642.71</b>	<b>7,917,338.93</b>
<b>Other Compensation</b>		
Personnel Economic Relief Allowance (PERA)	88,000.00	622,000.00
Representation Allowance (RA)	21,500.00	177,500.00
Transportation Allowance (TA)	21,500.00	177,500.00
Clothing/Uniform Allowance	-	308,000.00
Honoraria	-	-
Overtime and Night Pay	27,130.31	251,012.25
Year End Bonus	-	1,122,923.00
Cash Gift	-	-
Other Bonuses and Allowances	-	-
Directors and Committee Member's Fee	43,875.00	307,125.00
<b>Total Other Compensation</b>	<b>202,005.31</b>	<b>2,966,060.25</b>
<b>Personnel Benefit Contributions</b>		
Retirement and Life Insurance Premiums	135,276.60	956,212.68
Pag-IBIG Contributions	8,800.00	57,700.00

	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>
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PhilHealth Contributions	27,637.39	195,394.21
Employees Compensation Insurance Premiums	4,400.00	31,100.00
<b>Total Personnel Benefit Contributions</b>	<b>176,113.99</b>	<b>1,240,406.89</b>
<b>Other Personnel Benefits</b>		
Terminal Leave Benefits	-	-
Other Personnel Benefits	-	-
<b>Total Other Personnel Benefits</b>	<b>-</b>	<b>-</b>
<b>Total Personnel Services</b>	<b>1,535,762.01</b>	<b>12,123,806.07</b>
<b>Maintenance and Other Operating Expenses</b>		
<b>Traveling Expenses</b>		
Traveling Expenses-Local	22,859.00	426,014.22
<b>Total Traveling Expenses</b>	<b>22,859.00</b>	<b>426,014.22</b>
<b>Training and Scholarship Expenses</b>		
Training Expenses	25,000.00	254,500.00
<b>Total Training and Scholarship Expenses</b>	<b>25,000.00</b>	<b>254,500.00</b>
<b>Supplies and Materials Expenses</b>		
Office Supplies Expenses	8,001.08	68,596.47
Accountable Forms Expenses	44,352.00	94,704.00
Non-Accountable Forms Expenses	-	-
Fuel, Oil and Lubricants Expenses	116,269.78	552,215.65
Chemical and Filtering Supplies Expenses	74,470.00	409,490.00
Semi-Expendable Machinery and Equipment Expenses	63,080.00	218,478.00
Semi-Expendable Furniture, Fixtures and Books Expenses	-	7,917.30
Other Supplies and Materials Expenses	10,350.14	18,928.14
<b>Total Supplies and Materials Expenses</b>	<b>316,523.00</b>	<b>1,370,329.56</b>
<b>Utility Expenses</b>		
Electricity Expenses	53,173.61	313,545.09
<b>Total Utility Expenses</b>	<b>53,173.61</b>	<b>313,545.09</b>
<b>Communication Expenses</b>		
Postage and Courier Services	-	2,147.00
Telephone Expenses	45.85	9,387.73
Internet Subscription Expenses	6,610.00	77,473.62
<b>Total Communication Expenses</b>	<b>6,655.85</b>	<b>89,008.35</b>
<b>Awards/Rewards, Prizes and Indemnities</b>		
Awards/Rewards Expenses	-	-
Prizes	-	-
Indemnities	-	9,481.91
<b>Total Awards/Rewards, Prizes and Indemnities</b>	<b>-</b>	<b>9,481.91</b>
<b>Generation, Transmission and Distribution Expenses</b>		
Generation, Transmission and Distribution Expenses	845,259.35	5,968,757.55
<b>Confidential, Intelligence and Extraordinary Expenses</b>		
Extraordinary and Miscellaneous Expenses	-	9,246.00
<b>Total Confidential, Intelligence and Extraordinary Expenses</b>	<b>-</b>	<b>9,246.00</b>

<b>Professional Services</b>		
Legal Services	-	32,400.00
Auditing Services		-
Consultancy Services	-	-
Other Professional Services	15,603.00	112,006.00
<b>Total Professional Services</b>	<b>15,603.00</b>	<b>144,406.00</b>
 <b>General Services</b>		
Security Services	78,000.00	561,817.14
Other General Services	225,326.58	1,326,854.10
<b>Total General Services</b>	<b>303,326.58</b>	<b>1,888,671.24</b>
 <b>Repairs and Maintenance</b>		
Repairs and Maintenance-Infrastructure Assets	91,375.36	594,106.08
Repairs and Maintenance-Buildings and Other Structures	6,934.00	72,397.50
Repairs and Maintenance-Machinery and Equipment	38,183.00	443,531.96
Repairs and Maintenance-Transportation Equipment	40,822.22	206,286.12
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	14,397.00	56,397.00
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books	-	-
<b>Total Repairs and Maintenance</b>	<b>191,711.58</b>	<b>1,372,718.66</b>
 <b>Taxes, Insurance Premiums and Other Fees</b>		
Taxes, Duties and Licenses	105,037.77	704,225.93
Fidelity Bond Premiums	-	-
Insurance Expenses	-	20,099.33
<b>Total Taxes, Insurance Premiums and Other Fees</b>	<b>105,037.77</b>	<b>724,325.26</b>
 <b>Other Maintenance and Operating Expenses</b>		
Advertising, Promotional and Marketing Expenses	612.50	6,087.50
Representation Expenses	33,124.10	542,823.07
Rent/Lease Expenses	9,600.00	62,515.00
Membership Dues and Contributions to Organizations	49,000.00	62,757.00
Other Maintenance and Operating Expenses	68,899.76	557,857.64
<b>Total Other Maintenance and Operating Expenses</b>	<b>161,236.36</b>	<b>1,232,040.21</b>
 <b>Total Maintenance and Other Operating Expenses</b>	 <b>2,046,386.10</b>	 <b>13,803,044.05</b>
 <b>Financial Expenses</b>		
<b>Financial Expenses</b>		
Interest Expenses	57,062.73	443,959.70
<b>Total Financial Expenses</b>	<b>57,062.73</b>	<b>443,959.70</b>
 <b>Non-Cash Expenses</b>		
<b>Depreciation</b>		
Depreciation-Infrastructure Assets	101,899.73	708,212.10
Depreciation-Buildings and Other Structures	39,065.33	273,457.31
Depreciation-Machinery and Equipment	64,696.48	412,717.57
Depreciation-Transportation Equipment	2,391.00	15,691.50
Depreciation-Furniture, Fixtures and Books	3,748.88	26,242.16
<b>Total Depreciation</b>	<b>211,801.42</b>	<b>1,436,320.64</b>
 <b>Amortization</b>		
Amortization-Intangible Assets	15,616.67	119,316.69

	CURRENT MONTH	YEAR TO DATE
<b>Total Amortization</b>	<u>15,616.67</u>	<u>119,316.69</u>
<b>Impairment Loss</b>		
Impairment Loss-Loans and Receivables	-	-
Impairment Loss-Other Assets	-	-
<b>Total Impairment Loss</b>	<u>-</u>	<u>-</u>
<b>Losses</b>		
Loss on Sale of Assets	-	-
<b>Total Losses</b>	<u>-</u>	<u>-</u>
<b>Discount and Rebates</b>		
Other Discounts	8,286.27	31,849.54
<b>Total Discounts and Rebates</b>	<u>8,286.27</u>	<u>31,849.54</u>
<b>Total Non-Cash Expenses</b>	<u>235,704.36</u>	<u>1,587,486.87</u>
<b>Total Expenses</b>	<u>3,874,915.20</u>	<u>27,958,296.69</u>
<b>Profit/(Loss) Before Tax</b>	453,645.81	3,838,460.20
<b>Income Tax Expense/(Benefit)</b>	-	-
<b>Profit/(Loss) After Tax</b>	<u>453,645.81</u>	<u>3,838,460.20</u>
<b>Net Income/(Loss)</b>	<u>453,645.81</u>	<u>3,838,460.20</u>
<b>Other Comprehensive Income/(Loss) for the Period</b>		
Changes in Fair Value of Investments	-	-
Translation Adjustment	-	-
<b>Total Other Comprehensive Income/(Loss) for the Period</b>	<u>453,645.81</u>	<u>3,838,460.20</u>
<b>Comprehensive Income/(Loss)</b>	<u>453,645.81</u>	<u>3,838,460.20</u>

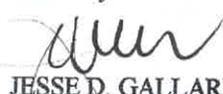
Prepared By:

  
**MARIBEL P. LEGASPI**  
Senior Corporate Accountant A  
Date: 8/14/24

Checked and Verified By:

  
**WENDY MAE S. GALLARDO**  
Division Manager-Commercial and Finance  
Date: 8-15-2024

Noted By:

  
**JESSE D. GALLARDO**  
General Manager  
Date:





CURRENT MONTH	Monthly Budget	Difference	YTD (7 months)	Budget (7 months)	Difference	YEAR TO DATE	BUDGET	REMAINING YTD
Advertising, Promotional and Marketing Expenses	612.50	11,887.50	6,087.50	87,500.00	81,412.50	6,087.50	150,000.00	143,912.50
Representation Expenses	33,124.10	8,542.57	542,823.07	291,666.67	(251,156.40)	542,823.07	500,000.00	(457,176.93)
Rent/Lease Expenses	9,600.00	1,233.33	62,515.00	75,833.33	13,318.33	62,515.00	130,000.00	67,485.00
Membership Dues and Contributions to Organizations	49,000.00	(44,833.33)	62,757.00	29,166.67	(33,590.33)	62,757.00	50,000.00	(13,557.00)
Other Maintenance and Operating Expenses	68,899.76	(18,899.76)	557,857.64	350,000.00	(207,857.64)	557,857.64	600,000.00	42,142.36
Total Other Maintenance and Operating Expenses	161,236.36	(42,069.69)	1,232,040.21	834,166.67	(397,873.54)	1,232,040.21	1,430,000.00	197,959.79
Total Maintenance and Other Operating Expenses	2,046,386.10	218,612.20	13,803,044.05	15,854,988.12	2,051,944.07	13,803,044.05	27,254,979.64	13,451,935.59

Financial Expenses	57,062.73	(15,396.06)	443,959.70	291,666.67	(152,293.03)	443,959.70	500,000.00	56,040.30
Interest Expenses	57,062.73	(15,396.06)	443,959.70	291,666.67	(152,293.03)	443,959.70	500,000.00	56,040.30
Total Financial Expenses	57,062.73	(15,396.06)	443,959.70	291,666.67	(152,293.03)	443,959.70	500,000.00	56,040.30

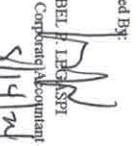
Non-Cash Expenses	101,899.73	6,433.60	708,212.10	758,333.33	50,121.23	708,212.10	1,300,000.00	591,787.90
Depreciation	101,899.73	6,433.60	708,212.10	758,333.33	50,121.23	708,212.10	1,300,000.00	591,787.90
Depreciation-Infrastructure Assets	39,065.33	2,601.34	273,457.31	291,666.67	18,209.36	273,457.31	500,000.00	226,542.69
Depreciation-Buildings and Other Structures	64,834.40	10,303.52	412,717.57	525,000.00	112,282.43	412,717.57	900,000.00	487,282.43
Depreciation-Machinery and Equipment	2,391.00	4,166.67	15,691.50	29,166.67	13,475.17	15,691.50	50,000.00	34,308.50
Depreciation-Transportation Equipment	3,748.88	1,251.12	26,242.16	35,000.00	8,757.84	26,242.16	60,000.00	33,757.84
Depreciation-Furniture, Fixtures and Books	211,801.42	22,365.25	1,436,320.64	1,639,166.67	202,846.03	1,436,320.64	2,310,000.00	1,373,679.36
Amortization	15,616.67	3,550.00	119,316.69	134,166.67	14,849.98	119,316.69	200,000.00	110,683.31
Amortization-Intangible Assets	15,616.67	3,550.00	119,316.69	134,166.67	14,849.98	119,316.69	200,000.00	110,683.31
Total Amortization	15,616.67	3,550.00	119,316.69	134,166.67	14,849.98	119,316.69	200,000.00	110,683.31

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	8,286.27	1,713.73	31,849.54	70,000.00	38,150.46	31,849.54	130,000.00	88,150.46
Other Discounts	8,286.27	1,713.73	31,849.54	70,000.00	38,150.46	31,849.54	130,000.00	88,150.46
Total Discounts and Rebates	8,286.27	1,713.73	31,849.54	70,000.00	38,150.46	31,849.54	130,000.00	88,150.46

Total Non-Cash Expenses	235,704.36	27,628.97	1,587,486.87	1,843,333.33	255,846.46	1,587,486.87	3,160,000.00	1,572,513.13
Total Expenses	3,874,915.20	412,962.28	27,958,296.69	31,474,065.37	3,515,768.68	27,958,296.69	56,724,413.93	28,766,117.24
Profit/(Loss) Before Tax	453,645.81	69,482.61	3,838,460.20	2,203,575.95	(1,634,884.25)	3,838,460.20	1,088,856.90	(2,829,603.30)
Income Tax Expense/(Benefit)	-	-	-	-	-	-	-	-
Profit/(Loss) After Tax	453,645.81	69,482.61	3,838,460.20	2,203,575.95	(1,634,884.25)	3,838,460.20	1,088,856.90	(2,829,603.30)

Net Income/(Loss)	453,645.81	69,482.61	3,838,460.20	2,203,575.95	(1,634,884.25)	3,838,460.20	1,088,856.90	(2,829,603.30)
Other Comprehensive Income/(Loss) for the Period	-	-	-	-	-	-	-	-
Changes in Fair Value of Investments	-	-	-	-	-	-	-	-
Translation Adjustment	-	-	-	-	-	-	-	-
Total Other Comprehensive Income/(Loss) for the Period	453,645.81	69,482.61	3,838,460.20	2,203,575.95	(1,634,884.25)	3,838,460.20	1,088,856.90	(2,829,603.30)
Comprehensive Income/(Loss)	453,645.81	69,482.61	3,838,460.20	2,203,575.95	(1,634,884.25)	3,838,460.20	1,088,856.90	(2,829,603.30)

Prepared By:  WENDY JONES  
 Checked and Verified By:  JESSE D. GALLARDO  
 Date: 8-15-2024

MARIBEL LEGASPI  
 Senior Corporate Accountant A  
 Date: 8/14/24

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

**ASSETS**

Current Assets	JULY 31, 2024	JUNE 30, 2024	MAY 31, 2024
<b>Cash and Cash Equivalents</b>	<b>3,179,956.32</b>	<b>2,263,617.51</b>	<b>2,090,335.33</b>
<b>Cash on Hand</b>	300,612.29	272,312.82	488,986.13
Cash-Collecting Officers	255,612.29	227,312.82	443,986.13
Petty Cash	45,000.00	45,000.00	45,000.00
<b>Cash in Bank-Local Currency</b>	2,879,344.03	1,991,304.69	1,601,349.20
Cash in Bank-Local Currency, Current Account	2,879,344.03	1,991,304.69	1,601,349.20
<b>Other Investments</b>	<b>516,178.22</b>	<b>516,178.22</b>	<b>516,127.00</b>
<b>Sinking Fund</b>	516,178.22	516,178.22	516,127.00
Sinking Fund	516,178.22	516,178.22	516,127.00
<b>Receivables</b>	<b>6,434,768.23</b>	<b>7,412,595.63</b>	<b>7,181,775.86</b>
<b>Loans and Receivable Accounts</b>	4,876,482.90	5,900,904.32	5,678,225.49
Accounts Receivable	5,253,115.92	6,277,537.34	6,054,858.51
Allowance for Impairment-Accounts Receivable	(376,633.02)	(376,633.02)	(376,633.02)
Net Value-Accounts Receivable	4,876,482.90	5,900,904.32	5,678,225.49
<b>Other Receivables</b>	1,558,285.33	1,511,691.31	1,503,550.37
Receivables-Disallowances/Charges	973,574.24	979,892.61	986,210.98
Due from Officers and Employees	63,305.65	6,975.69	6,975.69
Other Receivables	521,405.44	524,823.01	510,363.70
Allowance for Impairment-Other Receivables	-	-	-
Net Value-Other Receivables	521,405.44	524,823.01	510,363.70
<b>Inventories</b>	<b>2,545,858.79</b>	<b>2,076,615.31</b>	<b>1,978,874.89</b>
<b>Inventory Held for Consumption</b>	2,529,358.79	1,998,816.31	1,978,874.89
Office Supplies Inventory	53,139.63	61,140.71	37,489.17
Allowance for Impairment-Office Supplies Inventory	-	-	-
Net Value-Office Supplies Inventory	53,139.63	61,140.71	37,489.17
Accountable Forms, Plates and Stickers Inventory	437,326.00	481,678.00	496,182.00
Allowance for Impairment-Accountable Forms, Plates and Stickers Inventory	-	-	-
Net Value-Accountable Forms, Plates and Stickers Inventory	437,326.00	481,678.00	496,182.00
Chemical and Filtering Supplies Inventory	243,460.00	300,680.00	234,080.00
Allowance for Impairment-Chemical and Filtering Supplies Inventory	-	-	-
Net Value-Chemical and Filtering Supplies Inventory	243,460.00	300,680.00	234,080.00
Construction Materials Inventory	1,773,669.30	1,143,073.60	1,198,879.72
Allowance for Impairment-Construction Materials Inventory	-	-	-
Net Value-Construction Materials Inventory	1,773,669.30	1,143,073.60	1,198,879.72
Other Supplies and Materials Inventory	21,763.86	12,244.00	12,244.00
Allowance for Impairment-Other Supplies and Materials Inventory	-	-	-
Net Value-Other Supplies and Materials Inventory	21,763.86	12,244.00	12,244.00
<b>Semi-Expendable Machinery and Equipment</b>	16,500.00	77,799.00	-
Semi-Expendable Office Equipment	-	-	-
Semi-Expendable Information and Communication Technology Equipment	-	28,299.00	-
Semi-Expendable Communication Equipment	-	-	-
Semi-Expendable Electrical Equipment	-	-	-
Semi-Expendable Other Machinery and Equipment	16,500.00	49,500.00	-
<b>Semi-Expendable Furniture, Fixtures and Books</b>	-	-	-
Semi-Expendable Furniture and Fixtures	-	-	-
<b>Other Current Assets</b>	<b>682,881.66</b>	<b>682,881.66</b>	<b>682,881.66</b>
<b>Prepayments</b>	682,881.66	682,881.66	682,881.66
Advances to Contractors	672,381.62	672,381.62	672,381.62
Prepaid Registration	-	-	-
Other Prepayments	10,500.04	10,500.04	10,500.04
<b>Total Current Assets</b>	<b>13,359,643.22</b>	<b>12,951,888.33</b>	<b>12,449,994.74</b>

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

**Non-Current Assets**

**Other Investments**

- - -

**Sinking Fund**  
Sinking Fund

- - -

**Property, Plant and Equipment**

**52,749,264.03      52,931,853.44      52,311,810.64**

**Land**

33,277,295.51      33,349,983.23      33,447,144.14

Land

6,766,877.39      6,766,877.39      6,766,877.39

*Accumulated Impairment Losses-Land*

Net Value-Land

6,766,877.39      6,766,877.39      6,766,877.39

Plant-Utility Plant in Service (UPIS)

40,790,519.61      40,761,307.60      40,754,807.60

*Accumulated Depreciation-Plant (UPIS)*

(14,280,101.49)      (14,178,201.76)      (14,074,540.85)

*Accumulated Impairment Losses-Plant (UPIS)*

Net Value-Plant-Utility Plant in Service (UPIS)

26,510,418.12      26,583,105.84      26,680,266.75

**Buildings and Other Structures**

12,904,599.36      12,943,664.69      12,982,730.02

**Buildings**

11,865,853.03      11,865,853.03      11,865,853.03

*Accumulated Depreciation-Buildings*

(1,366,684.88)      (1,336,208.02)      (1,305,731.16)

*Accumulated Impairment Losses-Buildings*

Net Value-Buildings

10,499,168.15      10,529,645.01      10,560,121.87

**Other Structures**

3,435,387.77      3,435,387.77      3,435,387.77

*Accumulated Depreciation-Other Structures*

(1,029,956.56)      (1,021,368.09)      (1,012,779.62)

*Accumulated Impairment Losses-Other Structures*

Net Value-Other Structures

2,405,431.21      2,414,019.68      2,422,608.15

**Machinery and Equipment**

5,992,883.71      6,057,580.19      5,294,070.27

Office Equipment

630,390.00      630,390.00      630,390.00

*Accumulated Depreciation-Office Equipment*

(422,151.00)      (413,466.00)      (404,781.00)

*Accumulated Impairment Losses-Office Equipment*

Net Value-Office Equipment

208,239.00      216,924.00      225,609.00

Information and Communication Technology Equipment

168,039.00      168,039.00      168,039.00

*Accumulated Depreciation-Information and Communication Technology Equipment*

(118,218.98)      (116,783.49)      (115,348.00)

*Accumulated Impairment Losses-Information and Communication Technology*

Net Value-Information and Communication Technology Equipment

49,820.02      51,255.51      52,691.00

Communication Equipment

143,000.00      143,000.00      143,000.00

*Accumulated Depreciation-Communication Equipment*

(128,700.00)      (128,700.00)      (128,700.00)

*Accumulated Impairment Losses-Communication Equipment*

Net Value-Communication Equipment

14,300.00      14,300.00      14,300.00

Other Equipment

-      -      -

*Accumulated Depreciation-Other Equipment*

-      -      -

*Accumulated Impairment Losses-Other Equipment*

Net Value-Other Equipment

-      -      -

Other Machinery and Equipment

11,799,675.25      11,799,675.25      10,975,155.25

*Accumulated Depreciation-Other Machinery and Equipment*

(6,079,150.56)      (6,024,574.57)      (5,973,684.98)

*Accumulated Impairment Losses-Other Machinery and Equipment*

Net Value-Other Machinery and Equipment

5,720,524.69      5,775,100.68      5,001,470.27

**Transportation Equipment**

361,459.57      363,850.57      367,342.57

Motor Vehicles

2,239,800.75      2,239,800.75      2,239,800.75

*Accumulated Depreciation-Motor Vehicles*

(1,878,341.18)      (1,875,950.18)      (1,872,458.18)

*Accumulated Impairment Losses-Motor Vehicles*

Net Value-Motor Vehicles

361,459.57      363,850.57      367,342.57

**Furniture, Fixtures and Books**

78,374.46      82,123.34      85,872.22

Furniture and Fixtures

249,925.00      249,925.00      249,925.00

*Accumulated Depreciation-Furniture and Fixtures*

(171,550.54)      (167,801.66)      (164,052.78)

*Accumulated Impairment Losses-Furniture and Fixtures*

Net Value-Furniture and Fixtures

78,374.46      82,123.34      85,872.22

**Construction in Progress**

-      -      -

Construction in Progress-Buildings and Other Structures

-      -      -

**Intangible Assets**

**410,599.91      426,216.58      441,833.25**

**Intangible Assets**

410,599.91      426,216.58      441,833.25

Computer Software

1,164,815.00      1,164,815.00      1,164,815.00

*Accumulated Amortization-Computer Software*

(754,215.09)      (738,598.42)      (722,981.75)

*Accumulated Impairment Losses-Computer Software*

-      -      -

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

Net Value-Computer Software	410,599.91	426,216.58	441,833.25
Websites	-	-	-
<i>Accumulated Amortization-Websites</i>	-	-	-
<i>Accumulated Impairment Losses-Websites</i>	-	-	-
Net Value-Websites	-	-	-
<b>Other Assets</b>	134,651.42	134,651.42	134,651.42
Other Assets	1,597,931.98	1,597,931.98	1,597,931.98
<i>Accumulated Impairment Losses-Other Assets</i>	(1,463,280.56)	(1,463,280.56)	(1,463,280.56)
Net Value-Other Assets	134,651.42	134,651.42	134,651.42
<b>Total Non-Current Assets</b>	<b>53,159,863.94</b>	<b>53,358,070.02</b>	<b>52,753,643.89</b>
<b>Total Assets</b>	<b>66,519,507.16</b>	<b>66,309,958.35</b>	<b>65,203,638.63</b>

**LIABILITIES**

**Current Liabilities**

<b>Financial Liabilities</b>	<b>3,804,482.51</b>	<b>3,884,977.82</b>	<b>3,890,423.11</b>
<b>Payables</b>	2,798,914.80	2,629,447.39	2,385,671.96
Accounts Payable	2,703,049.34	2,487,877.98	2,368,039.90
Due to Officers and Employees	9,969.15	55,791.85	10,153.15
Due to Other Funds	85,896.31	85,777.56	7,478.91
<b>Bills/Bonds/Loans Payable</b>	1,005,567.71	1,255,530.43	1,504,751.15
Loans Payable-Domestic	1,005,567.71	1,255,530.43	1,504,751.15
<b>Inter-Agency Payables</b>	<b>1,258,619.53</b>	<b>1,409,004.38</b>	<b>1,373,997.75</b>
<b>Inter-Agency Payables</b>	1,258,619.53	1,409,004.38	1,373,997.75
Due to BIR	216,131.19	358,618.64	317,128.09
Due to GSIS	314,078.21	326,573.15	334,298.64
Due to Pag-IBIG	86,057.63	86,293.69	85,269.22
Due to PhilHealth	47,493.31	47,274.21	47,274.21
Due to NGAs	463,094.66	463,094.66	463,094.66
Due to Government Corporations	131,764.53	127,150.03	126,932.93
<b>Trust Liabilities</b>	<b>370,061.78</b>	<b>370,061.78</b>	<b>370,061.78</b>
<b>Trust Liabilities</b>	370,061.78	370,061.78	370,061.78
Guaranty/Security Deposits Payable	370,061.78	370,061.78	370,061.78
<b>Provisions</b>	<b>6,323,775.91</b>	<b>6,336,992.75</b>	<b>6,336,992.75</b>
<b>Provisions</b>	6,323,775.91	6,336,992.75	6,336,992.75
Leave Benefits Payable	6,323,775.91	6,336,992.75	6,336,992.75
<b>Total Current Liabilities</b>	<b>11,756,939.73</b>	<b>12,001,036.73</b>	<b>11,971,475.39</b>
<b>Non-Current Liabilities</b>			
<b>Financial Liabilities</b>	<b>6,396,096.40</b>	<b>6,396,096.40</b>	<b>6,396,096.40</b>
<b>Bills/Bonds/Loans Payable</b>	6,396,096.40	6,396,096.40	6,396,096.40
Loans Payable-Domestic	6,396,096.40	6,396,096.40	6,396,096.40
<b>Total Non-Current Liabilities</b>	<b>6,396,096.40</b>	<b>6,396,096.40</b>	<b>6,396,096.40</b>
<b>Total Liabilities</b>	<b>18,153,036.13</b>	<b>18,397,133.13</b>	<b>18,367,571.79</b>

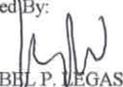
**EQUITY**

<b>Government Equity</b>	<b>3,834,274.42</b>	<b>3,834,274.42</b>	<b>3,834,274.42</b>
<b>Government Equity</b>	3,834,274.42	3,834,274.42	3,834,274.42
Government Equity	3,834,274.42	3,834,274.42	3,834,274.42
Contributed Capital	-	-	-
<b>Revaluation Surplus</b>	-	-	-

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

<b>Revaluation Surplus</b>	-	-	-
Revaluation Surplus	-	-	-
<b>Retained Earnings/(Deficit)</b>	<b>44,532,196.61</b>	<b>44,078,550.80</b>	<b>43,001,792.42</b>
<b>Retained Earnings/(Deficit)</b>	44,532,196.61	44,078,550.80	43,001,792.42
Retained Earnings/(Deficit)	44,532,196.61	44,078,550.80	43,001,792.42
<b>Stockholders' Equity</b>	-	-	-
<b>Total Equity</b>	<b>48,366,471.03</b>	<b>47,912,825.22</b>	<b>46,836,066.84</b>
<b>Total Liabilities and Equity</b>	<b>66,519,507.16</b>	<b>66,309,958.35</b>	<b>65,203,638.63</b>

Prepared By:

  
MARIBEL P. LEGASPI  
Senior Corporate Accountant A  
Date: 8/14/24

Checked and Verified by:

  
WENDY MAE S. GALLARDO  
Division Manager-Commercial and Finance  
Date: 8/15/2024

Noted By:

  
JESSE D. GALLARDO  
General Manager  
Date: 8/14/2024

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

	July 31, 2024	YTD 2024
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>Cash Inflows</b>		
Proceeds from Sale of Goods and Services	4,991,558.73	25,885,883.23
Collection of Revenue/Income	291,851.47	5,258,754.10
Collection of tax revenue		-
Collection of service and business income	275,912.07	1,470,506.21
Collection of other non-operating income		-
Receipt of prior years' income	15,939.40	3,788,247.89
Receipt of Assistance and Subsidy	-	-
Collection of Receivables	151,639.00	1,070,732.87
Collection of loans and receivables		-
Collection of lease receivables		-
Collection of receivable from audit disallowances and/or charges		-
Collection of other receivables	151,639.00	1,070,732.87
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	432.00	207,680.03
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	432.00	203,905.69
Other miscellaneous receipts		3,774.34
<b>Total Cash Inflows</b>	<b>5,435,481.20</b>	<b>32,423,050.23</b>
Adjustments	-	15,745.00
Restoration of cash for cancelled/lost/stale checks/ADA		15,745.00
Restoration of cash for unreleased checks		-
Other adjustments-Inflow (Please specify)		-
<b>Adjusted Cash Inflows</b>	<b>5,435,481.20</b>	<b>32,438,795.23</b>
<b>Cash Outflows</b>		
Payment of Expenses	2,353,879.44	18,563,054.55
Payment of personnel services	1,052,492.64	8,415,231.41
Payment of maintenance and other operating expenses	1,301,386.80	10,147,823.14
Payment of financial expenses		-
Payment of expenses pertaining to/incurred in the prior years		-
Liquidation of prior year's cash advances		-
Purchase of Inventories	398,817.68	2,670,796.03
Purchase of inventories for sale		-
Purchase of inventories for distribution		-
Purchase of raw materials inventory		-
Purchase of inventory held for consumption	398,817.68	2,458,214.64
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	64,500.00	681,236.59
Advances for operating expenses		-
Advances for payroll		-
Advances for special purpose/time-bound undertakings		-
Advances to officers and employees	64,500.00	681,236.59
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>1,607,657.56</u>
Remittance of Personnel Benefit Contributions and Mandatory Deductions	<u>850,556.87</u>	<u>5,104,441.40</u>
Remittance of taxes withheld	376,071.64	1,552,362.04
Remittance to GSIS/Pag-IBIG/PhilHealth/SSS	461,268.39	3,345,521.46
Remittance of provident/welfare fund contribution		-
Remittance of other personnel benefits contributions		-
Remittance of other payables	13,216.84	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)		-
<b>Total Cash Outflows</b>	<u>3,667,753.99</u>	<u>28,702,186.13</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)		-
<b>Adjusted Cash Outflows</b>	<u>3,667,753.99</u>	<u>28,702,186.13</u>
<b>Net Cash Provided by/(Used in) Operating Activities</b>	<u>1,767,727.21</u>	<u>3,736,609.10</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		-
<b>Cash Inflows</b>		-
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		-
<b>Total Cash Inflows</b>	-	<u>752.92</u>
Adjustments (Fund Transfer from Sinking Fund)		-

CASTILLEJOS WATER DISTRICT  
STATEMENT OF CASH FLOWS 2024

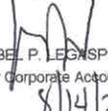
<b>Adjusted Cash Inflows</b>	-	752.92
	-	-
Purchase/Construction of Investment Property	-	-
Purchase/Construction of Property, Plant and Equipment	544,362.95	1,635,175.39
Purchase of land	-	-
Payment for land improvements	-	-
Construction of infrastructure assets	6,400.00	334,151.29
Construction of buildings and other structures	-	-
Purchase of machinery and equipment	537,962.95	1,150,163.39
Purchase of transportation equipment	-	150,860.71
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	-	-
<b>Total Cash Outflows</b>	<b>544,362.95</b>	<b>1,635,175.39</b>
Adjustments (Please specify)	-	-
<b>Adjusted Cash Outflows</b>	<b>544,362.95</b>	<b>1,635,175.39</b>
<b>Net Cash Provided By/(Used In) Investing Activities</b>	<b>(544,362.95)</b>	<b>(1,634,422.47)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	-	-
<b>Cash Inflows</b>	-	-
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	-	-
<b>Total Cash Inflows</b>	-	-
Adjustments (Please specify)	-	-
<b>Adjusted Cash Inflows</b>	-	-

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

<b>Cash Outflows</b>		-	-
Payment of Long-Term Liabilities		<u>249,962.72</u>	<u>1,794,162.47</u>
Payment of notes payable			-
Payment of domestic loans	249,962.72		1,794,162.47
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>57,062.73</u>	<u>443,959.71</u>
Payment of Cash Dividends			-
<b>Total Cash Outflows</b>		<u><b>307,025.45</b></u>	<u><b>2,238,122.18</b></u>
Adjustments (Please specify)			-
<b>Adjusted Cash Outflows</b>		<u><b>307,025.45</b></u>	<u><b>2,238,122.18</b></u>
<b>Net Cash Provided By/(Used In) Financing Activities</b>		<u><b>(307,025.45)</b></u>	<u><b>(2,238,122.18)</b></u>
<b>INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>		<u><b>916,338.81</b></u>	<u><b>(135,935.55)</b></u>
<b>Effects of Exchange Rate Changes on Cash and Cash Equivalents</b>			
<b>CASH AND CASH EQUIVALENTS, JUNE 30</b>		<u>2,263,617.51</u>	<u>3,315,891.87</u>
<b>CASH AND CASH EQUIVALENTS, JULY 31</b>		<u><b>3,179,956.32</b></u>	<u><b>3,179,956.32</b></u>

0.00

Prepared by:

  
MARIBEL P. LEGASPI  
Senior Corporate Accountant A  
Date: 8/14/24

Checked and Verified by:

  
WENDY MAE S. GALLARDO  
Commercial and Finance-Division Head  
Date: 8-15-2024

Noted and Approved by

  
JESSE D. GALLARDO  
General Manager  
Date: 8/14/2024

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

	July 31, 2024	YTD
<b>Cash Flows from Operating Activities</b>		
Cash Inflows		
Collection of Receivable (Water Sales)	5,007,498.13	29,674,131.12
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	35,475.00	226,387.65
Receipts of Other Business Income		19,200.00
Receipts of Guarantee Deposits		-
Receipts of Other Receivables	151,639.00	1,070,732.87
Receipts of Other Deferred Credits		-
Receipts of Miscellaneous Income		-
Receipt of Other Fines and Penalties	240,437.07	1,224,918.56
Receipt of Due from Officers and Employees	432.00	203,905.69
Receipt of Disallowance		-
Receipt of Other		16,605.34
Receipt of Other (Petty Cash Fund)		-
Adjustment(Re-Deposit)		2,914.00
<b>Total Cash Inflows</b>	<b>5,435,481.20</b>	<b>32,438,795.23</b>
Cash Outflows		
Payment of Operating Expenses	1,301,386.80	10,147,823.14
Purchase of Supplies and Materials Inventories	398,817.68	2,670,796.03
Advances to Officers and Employees	64,500.00	681,236.59
Refund of Contractors' Retention		-
Due to Officers and Employees		17,476.98
Accounts Payable		1,607,657.56
Other Payables	13,216.84	264,080.92
Salaries and Wages	1,052,492.64	8,415,231.41
Remittance to BIR, GSIS, Pag-IBIG, PhilHEALTH	837,340.03	4,897,883.50
<b>Total Cash Outflows</b>	<b>3,667,753.99</b>	<b>28,702,186.13</b>
<b>Net Cash Provided By/ (Used in) Operating Activities</b>	<b>1,767,727.21</b>	<b>3,736,609.10</b>
<b>Cash Flows from Investing Activities</b>		
Cash Inflows		
Other Receipt (Transfer from Sinking fund)		-
<b>Total Cash Inflows</b>	<b>0.00</b>	<b>0.00</b>
Cash Outflows		
Capital Expenditures	544,362.95	1,635,175.39
Construction in Progress		-
<b>Total Cash Outflows</b>	<b>544,362.95</b>	<b>1,635,175.39</b>
<b>Net Cash Provided By/ (Used in) Investing Activities</b>	<b>(544,362.95)</b>	<b>(1,635,175.39)</b>
<b>Cash Flows from Financing Activities</b>		
Cash Inflows		
Proceeds from Domestic and Foreign Loans (from DBP)		-
Interest Income	335.24	1,088.16
<b>Total Cash Inflows</b>	<b>335.24</b>	<b>1,088.16</b>
Cash Outflows		
Payment of Loans	249,962.72	1,794,162.47
Bank Charges		-
Interest Expenses	57,062.73	443,959.71
<b>Total Cash Outflows</b>	<b>307,025.45</b>	<b>2,238,122.18</b>
<b>Ne Net Cash Provided By/ (Used in) Financing Activities</b>	<b>(306,690.21)</b>	<b>(2,237,034.02)</b>
<b>INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>916,674.05</b>	<b>(135,600.31)</b>
CASH AND CASH EQUIVALENTS, BEG.	P2,263,617.51	3,315,891.87
<b>CASH AND CASH EQUIVALENTS</b>	<b>3,180,291.56</b>	<b>3,180,291.56</b>

Prepared By:

MARIBEL P. LEGASPI  
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Date: 8/14/24

Checked and Verified:

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Date: 8-15-2024

Noted By:

JESSE D. GALLARDO  
General Manager  
Date: 8/16/2024