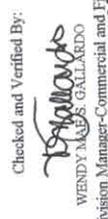


	CURRENT MONTH	Monthly Budget	Difference	YTD (6 months)	Budget (6 months)	Difference	YEAR TO DATE	BUDGET	REMAINING YTD
Advertising, Promotional and Marketing Expenses	2,310.00	12,500.00	10,190.00	5,475.00	75,000.00	69,525.00	5,475.00	150,000.00	144,525.00
Representation Expenses	95,262.18	41,666.67	(53,595.51)	509,698.97	250,000.00	(259,698.97)	509,698.97	500,000.00	(9,698.97)
Rent/Lease Expenses	13,700.00	10,833.33	(2,866.67)	52,915.00	65,000.00	12,085.00	52,915.00	130,000.00	77,085.00
Membership Dues and Contributions to Organizations	6,000.00	4,166.67	(1,833.33)	13,757.00	25,000.00	11,243.00	13,757.00	50,000.00	36,243.00
Other Maintenance and Operating Expenses	49,286.81	50,000.00	713.19	488,957.88	300,000.00	(188,957.88)	488,957.88	600,000.00	111,042.12
Total Other Maintenance and Operating Expenses	166,558.99	119,166.67	(47,392.32)	1,070,803.85	715,000.00	(355,803.85)	1,070,803.85	1,430,000.00	359,196.15
Total Maintenance and Other Operating Expenses	1,637,729.67	2,264,998.30	627,268.63	11,756,657.95	13,589,989.82	1,833,331.87	11,756,657.95	27,254,779.64	15,498,321.69
Financial Expenses	60,558.57	41,666.67	(18,891.90)	386,896.97	250,000.00	(136,896.97)	386,896.97	500,000.00	113,103.03
Interest Expenses	60,558.57	41,666.67	(18,891.90)	386,896.97	250,000.00	(136,896.97)	386,896.97	500,000.00	113,103.03
Total Financial Expenses	60,558.57	41,666.67	(18,891.90)	386,896.97	250,000.00	(136,896.97)	386,896.97	500,000.00	113,103.03
Non-Cash Expenses	103,660.91	108,333.33	4,672.42	606,312.37	650,000.00	43,687.63	606,312.37	1,300,000.00	693,687.63
Depreciation	39,065.33	41,666.67	2,601.34	234,391.98	250,000.00	15,608.02	234,391.98	500,000.00	265,608.02
Depreciation-Infrastructure Assets	61,010.08	75,000.00	13,989.92	348,021.09	450,000.00	101,978.91	348,021.09	900,000.00	551,978.91
Depreciation-Buildings and Other Structures	3,492.00	4,166.67	674.67	13,300.50	25,000.00	11,699.50	13,300.50	50,000.00	36,699.50
Depreciation-Machinery and Equipment	3,748.88	5,000.00	1,251.12	22,493.28	30,000.00	7,506.72	22,493.28	60,000.00	37,506.72
Depreciation-Furniture, Fixtures and Books	210,977.20	234,166.67	23,189.47	1,224,519.22	1,405,000.00	180,480.78	1,224,519.22	2,810,000.00	1,585,480.78
Total Depreciation	15,616.67	19,166.67	3,550.00	103,700.02	115,000.00	11,299.98	103,700.02	230,000.00	126,299.98
Amortization	15,616.67	19,166.67	3,550.00	103,700.02	115,000.00	11,299.98	103,700.02	230,000.00	126,299.98
Total Amortization	15,616.67	19,166.67	3,550.00	103,700.02	115,000.00	11,299.98	103,700.02	230,000.00	126,299.98
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	7,147.02	10,000.00	2,852.98	23,563.27	60,000.00	36,436.73	23,563.27	120,000.00	96,436.73
Other Discounts	7,147.02	10,000.00	2,852.98	23,563.27	60,000.00	36,436.73	23,563.27	120,000.00	96,436.73
Total Discounts and Rebates	233,740.89	263,333.33	29,592.44	1,351,782.51	1,580,000.00	228,217.49	1,351,782.51	3,160,000.00	1,808,217.49
Total Non-Cash Expenses	3,433,127.68	4,287,877.48	854,749.80	24,083,381.49	27,186,187.89	3,102,806.40	24,083,381.49	56,724,413.93	32,641,032.44
Total Expenses	1,229,360.78	523,428.42	(705,932.36)	3,384,814.39	1,680,447.53	(1,704,366.86)	3,384,814.39	1,008,856.90	(2,375,957.49)
Profit/(Loss) Before Tax	1,229,360.78	523,428.42	(705,932.36)	3,384,814.39	1,680,447.53	(1,704,366.86)	3,384,814.39	1,008,856.90	(2,375,957.49)
Income Tax Expense/(Benefit)	-	-	-	-	-	-	-	-	-
Profit/(Loss) After Tax	1,229,360.78	523,428.42	(705,932.36)	3,384,814.39	1,680,447.53	(1,704,366.86)	3,384,814.39	1,008,856.90	(2,375,957.49)
Net Income/(Loss)	1,229,360.78	523,428.42	(705,932.36)	3,384,814.39	1,680,447.53	(1,704,366.86)	3,384,814.39	1,008,856.90	(2,375,957.49)
Other Comprehensive Income/(Loss) for the Period	-	-	-	-	-	-	-	-	-
Changes in Fair Value of Investments	-	-	-	-	-	-	-	-	-
Translation Adjustment	-	-	-	-	-	-	-	-	-
Total Other Comprehensive Income/(Loss) for the Period	1,229,360.78	523,428.42	(705,932.36)	3,384,814.39	1,680,447.53	(1,704,366.86)	3,384,814.39	1,008,856.90	(2,375,957.49)
Comprehensive Income/(Loss)	1,229,360.78	523,428.42	(705,932.36)	3,384,814.39	1,680,447.53	(1,704,366.86)	3,384,814.39	1,008,856.90	(2,375,957.49)

Noted By:  WENDY MAES GALLARDO
General Manager
Date: JUL 18 2024

Checked and Verified By:  MARIBEE P. VERGASPI
Senior Corporate Accountant A
Date: JUL 18 2024

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

	CURRENT MONTH	YEAR TO DATE
Income		
Service and Business Income		
Service Income		
Other Service Income	31,770.72	197,912.65
Total Service Income	31,770.72	197,912.65
Business Income		
Waterworks System Fees	4,370,566.70	25,895,683.63
Interest Income	386.46	850.40
Fines and Penalties-Business Income	174,403.98	984,481.49
Other Business Income	85,360.60	389,267.71
Total Business Income	4,630,717.74	27,270,283.23
Total Service and Business Income	4,662,488.46	27,468,195.88
Miscellaneous Income		
Miscellaneous Income	-	-
Total Miscellaneous Income	-	-
Total Other Non-Operating Income	-	-
Total Income	4,662,488.46	27,468,195.88
Expenses		
Personnel Services		
Salaries and Wages		
Salaries and Wages-Regular	704,913.00	4,488,477.92
Salaries and Wages-Casual/Contractual	367,709.99	2,271,218.30
Total Salaries and Wages	1,072,622.99	6,759,696.22
Other Compensation		
Personnel Economic Relief Allowance (PERA)	88,000.00	534,000.00
Representation Allowance (RA)	21,500.00	156,000.00
Transportation Allowance (TA)	21,500.00	156,000.00
Clothing/Uniform Allowance	-	308,000.00
Honoraria	-	-
Overtime and Night Pay	78,121.95	223,881.94
Year End Bonus	-	1,122,923.00
Cash Gift	-	-
Other Bonuses and Allowances	-	-
Directors and Committee Member's Fee	43,875.00	263,250.00
Total Other Compensation	252,996.95	2,764,054.94
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	134,750.76	820,936.08
Pag-IBIG Contributions	8,800.00	48,900.00

	CURRENT MONTH	YEAR TO DATE
PhilHealth Contributions	27,527.85	167,756.82
Employees Compensation Insurance Premiums	4,400.00	26,700.00
Total Personnel Benefit Contributions	175,478.61	1,064,292.90
Other Personnel Benefits		
Terminal Leave Benefits	-	-
Other Personnel Benefits	-	-
Total Other Personnel Benefits	-	-
Total Personnel Services	1,501,098.55	10,588,044.06
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses-Local	38,582.00	403,155.22
Total Traveling Expenses	38,582.00	403,155.22
Training and Scholarship Expenses		
Training Expenses	44,500.00	229,500.00
Total Training and Scholarship Expenses	44,500.00	229,500.00
Supplies and Materials Expenses		
Office Supplies Expenses	2,488.46	60,595.39
Accountable Forms Expenses	14,784.00	50,352.00
Non-Accountable Forms Expenses	-	-
Fuel, Oil and Lubricants Expenses	84,200.42	435,945.87
Chemical and Filtering Supplies Expenses	72,600.00	335,020.00
Semi-Expendable Machinery and Equipment Expenses	-	155,398.00
Semi-Expendable Furniture, Fixtures and Books Expenses	-	7,917.30
Other Supplies and Materials Expenses	-	8,578.00
Total Supplies and Materials Expenses	174,072.88	1,053,806.56
Utility Expenses		
Electricity Expenses	36,028.21	260,371.48
Total Utility Expenses	36,028.21	260,371.48
Communication Expenses		
Postage and Courier Services	620.00	2,147.00
Telephone Expenses	86.88	9,341.88
Internet Subscription Expenses	7,360.00	70,863.62
Total Communication Expenses	8,066.88	82,352.50
Awards/Rewards, Prizes and Indemnities		
Awards/Rewards Expenses	-	-
Prizes	-	-
Indemnities	890.00	9,481.91
Total Awards/Rewards, Prizes and Indemnities	890.00	9,481.91
Generation, Transmission and Distribution Expenses		
Generation, Transmission and Distribution Expenses	569,177.40	5,123,498.20
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	-	9,246.00
Total Confidential, Intelligence and Extraordinary Expenses	-	9,246.00

	CURRENT MONTH	YEAR TO DATE
Professional Services		
Legal Services	4,250.00	32,400.00
Auditing Services	-	-
Consultancy Services	-	-
Other Professional Services	10,402.00	96,403.00
Total Professional Services	14,652.00	128,803.00
General Services		
Security Services	83,200.00	483,817.14
Other General Services	241,254.43	1,101,527.52
Total General Services	324,454.43	1,585,344.66
Repairs and Maintenance		
Repairs and Maintenance-Infrastructure Assets	64,860.46	502,730.72
Repairs and Maintenance-Buildings and Other Structures	1,490.00	65,463.50
Repairs and Maintenance-Machinery and Equipment	5,643.20	405,348.96
Repairs and Maintenance-Transportation Equipment	26,294.00	165,463.90
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	11,740.00	42,000.00
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books	-	-
Total Repairs and Maintenance	110,027.66	1,181,007.08
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	143,712.70	599,188.16
Fidelity Bond Premiums	-	-
Insurance Expenses	7,006.52	20,099.33
Total Taxes, Insurance Premiums and Other Fees	150,719.22	619,287.49
Other Maintenance and Operating Expenses		
Advertising, Promotional and Marketing Expenses	2,310.00	5,475.00
Representation Expenses	95,262.18	509,698.97
Rent/Lease Expenses	13,700.00	52,915.00
Membership Dues and Contributions to Organizations	6,000.00	13,757.00
Other Maintenance and Operating Expenses	49,286.81	488,957.88
Total Other Maintenance and Operating Expenses	166,558.99	1,070,803.85
Total Maintenance and Other Operating Expenses	1,637,729.67	11,756,657.95
Financial Expenses		
Financial Expenses		
Interest Expenses	60,558.57	386,896.97
Total Financial Expenses	60,558.57	386,896.97
Non-Cash Expenses		
Depreciation		
Depreciation-Infrastructure Assets	103,660.91	606,312.37
Depreciation-Buildings and Other Structures	39,065.33	234,391.98
Depreciation-Machinery and Equipment	61,010.08	348,021.09
Depreciation-Transportation Equipment	3,492.00	13,300.50
Depreciation-Furniture, Fixtures and Books	3,748.88	22,493.28
Total Depreciation	210,977.20	1,224,519.22
Amortization		
Amortization-Intangible Assets	15,616.67	103,700.02

CURRENT MONTH YEAR TO DATE

Total Amortization	<u>15,616.67</u>	<u>103,700.02</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	7,147.02	23,563.27
Total Discounts and Rebates	<u>7,147.02</u>	<u>23,563.27</u>
Total Non-Cash Expenses	<u>233,740.89</u>	<u>1,351,782.51</u>
Total Expenses	<u>3,433,127.68</u>	<u>24,083,381.49</u>
Profit/(Loss) Before Tax	1,229,360.78	3,384,814.39
Income Tax Expense/(Benefit)	-	-
Profit/(Loss) After Tax	<u>1,229,360.78</u>	<u>3,384,814.39</u>
Net Income/(Loss)	<u>1,229,360.78</u>	<u>3,384,814.39</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>1,229,360.78</u>	<u>3,384,814.39</u>
Comprehensive Income/(Loss)	<u>1,229,360.78</u>	<u>3,384,814.39</u>

Prepared By:


 MARIBEL P. LEGASPI
 Senior Corporate Accountant A
 Date: 7/17/24

Checked and Verified By:


 WENDY MAE S. GALLARDO
 Division Manager-Commercial and Finance
 Date: JUL 18 2024

Noted By:


 JESSE D. GALLARDO
 General Manager
 Date: 18 JUL 2024

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

ASSETS

	JUNE 30, 2024	MAY 31, 2024
Current Assets		
Cash and Cash Equivalents	2,263,617.51	2,090,335.33
Cash on Hand	<u>272,312.82</u>	<u>488,986.13</u>
Cash-Collecting Officers	227,312.82	443,986.13
Petty Cash	45,000.00	45,000.00
Cash in Bank-Local Currency	<u>1,991,304.69</u>	<u>1,601,349.20</u>
Cash in Bank-Local Currency, Current Account	1,991,304.69	1,601,349.20
Other Investments	<u>516,178.22</u>	<u>516,127.00</u>
Sinking Fund	<u>516,178.22</u>	<u>516,127.00</u>
Sinking Fund	516,178.22	516,127.00
Receivables	<u>7,412,595.63</u>	<u>7,181,775.86</u>
Loans and Receivable Accounts	<u>5,900,904.32</u>	<u>5,678,225.49</u>
Accounts Receivable	6,277,537.34	6,054,858.51
Allowance for Impairment-Accounts Receivable	(376,633.02)	(376,633.02)
Net Value-Accounts Receivable	<u>5,900,904.32</u>	<u>5,678,225.49</u>
Other Receivables	<u>1,511,691.31</u>	<u>1,503,550.37</u>
Receivables-Disallowances/Charges	979,892.61	986,210.98
Due from Officers and Employees	6,975.69	6,975.69
Other Receivables	524,823.01	510,363.70
Allowance for Impairment-Other Receivables	-	-
Net Value-Other Receivables	<u>524,823.01</u>	<u>510,363.70</u>
Inventories	<u>2,076,615.31</u>	<u>1,978,874.89</u>
Inventory Held for Consumption	<u>1,998,816.31</u>	<u>1,978,874.89</u>
Office Supplies Inventory	61,140.71	37,489.17
Allowance for Impairment-Office Supplies Inventory	-	-
Net Value-Office Supplies Inventory	<u>61,140.71</u>	<u>37,489.17</u>
Accountable Forms, Plates and Stickers Inventory	481,678.00	496,182.00
Allowance for Impairment-Accountable Forms, Plates and Stickers Inventory	-	-
Net Value-Accountable Forms, Plates and Stickers Inventory	<u>481,678.00</u>	<u>496,182.00</u>
Chemical and Filtering Supplies Inventory	300,680.00	234,080.00
Allowance for Impairment-Chemical and Filtering Supplies Inventory	-	-
Net Value-Chemical and Filtering Supplies Inventory	<u>300,680.00</u>	<u>234,080.00</u>
Construction Materials Inventory	1,143,073.60	1,198,879.72
Allowance for Impairment-Construction Materials Inventory	-	-
Net Value-Construction Materials Inventory	<u>1,143,073.60</u>	<u>1,198,879.72</u>
Other Supplies and Materials Inventory	12,244.00	12,244.00
Allowance for Impairment-Other Supplies and Materials Inventory	-	-
Net Value-Other Supplies and Materials Inventory	<u>12,244.00</u>	<u>12,244.00</u>
Semi-Expendable Machinery and Equipment	<u>77,799.00</u>	<u>-</u>
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	49,500.00	-
Semi-Expendable Furniture, Fixtures and Books	<u>-</u>	<u>-</u>
Semi-Expendable Furniture and Fixtures	-	-

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

Other Current Assets	682,881.66	682,881.66
Prepayments	682,881.66	682,881.66
Advances to Contractors	672,381.62	672,381.62
Prepaid Registration	-	-
Other Prepayments	10,500.04	10,500.04
Total Current Assets	12,951,888.33	12,449,994.74
Non-Current Assets		
Other Investments	-	-
Sinking Fund	-	-
Sinking Fund	-	-
Property, Plant and Equipment	52,931,853.44	52,311,810.64
Land	33,349,983.23	33,447,144.14
Land	6,766,877.39	6,766,877.39
<i>Accumulated Impairment Losses-Land</i>		
Net Value-Land	6,766,877.39	6,766,877.39
Plant-Utility Plant in Service (UPIS)	40,761,307.60	40,754,807.60
<i>Accumulated Depreciation-Plant (UPIS)</i>	(14,178,201.76)	(14,074,540.85)
<i>Accumulated Impairment Losses-Plant (UPIS)</i>		
Net Value-Plant-Utility Plant in Service (UPIS)	26,583,105.84	26,680,266.75
Buildings and Other Structures	12,943,664.69	12,982,730.02
Buildings	11,865,853.03	11,865,853.03
<i>Accumulated Depreciation-Buildings</i>	(1,336,208.02)	(1,305,731.16)
<i>Accumulated Impairment Losses-Buildings</i>		
Net Value-Buildings	10,529,645.01	10,560,121.87
Other Structures	3,435,387.77	3,435,387.77
<i>Accumulated Depreciation-Other Structures</i>	(1,021,368.09)	(1,012,779.62)
<i>Accumulated Impairment Losses-Other Structures</i>		
Net Value-Other Structures	2,414,019.68	2,422,608.15
Machinery and Equipment	6,057,580.19	5,294,070.27
Office Equipment	630,390.00	630,390.00
<i>Accumulated Depreciation-Office Equipment</i>	(413,466.00)	(404,781.00)
<i>Accumulated Impairment Losses-Office Equipment</i>		
Net Value-Office Equipment	216,924.00	225,609.00
Information and Communication Technology Equipment	168,039.00	168,039.00
<i>Accumulated Depreciation-Information and Communication Technology Equipment</i>	(116,783.49)	(115,348.00)
<i>Accumulated Impairment Losses-Information and Communication Technology Equipment</i>		
Net Value-Information and Communication Technology Equipment	51,255.51	52,691.00
Communication Equipment	143,000.00	143,000.00
<i>Accumulated Depreciation-Communication Equipment</i>	(128,700.00)	(128,700.00)
<i>Accumulated Impairment Losses-Communication Equipment</i>		
Net Value-Communication Equipment	14,300.00	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	11,799,675.25	10,975,155.25
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	(6,024,574.57)	(5,973,684.98)
<i>Accumulated Impairment Losses-Other Machinery and Equipment</i>		
Net Value-Other Machinery and Equipment	5,775,100.68	5,001,470.27
Transportation Equipment	363,850.57	367,342.57
Motor Vehicles	2,239,800.75	2,239,800.75
<i>Accumulated Depreciation-Motor Vehicles</i>	(1,875,950.18)	(1,872,458.18)

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

<i>Accumulated Impairment Losses-Motor Vehicles</i>	363,850.57	367,342.57
Net Value-Motor Vehicles		
Furniture, Fixtures and Books	82,123.34	85,872.22
Furniture and Fixtures	249,925.00	249,925.00
<i>Accumulated Depreciation-Furniture and Fixtures</i>	(167,801.66)	(164,052.78)
<i>Accumulated Impairment Losses-Furniture and Fixtures</i>		
Net Value-Furniture and Fixtures	82,123.34	85,872.22
Construction in Progress	-	-
Construction in Progress-Buildings and Other Structures	-	-
Intangible Assets	426,216.58	441,833.25
Intangible Assets	426,216.58	441,833.25
Computer Software	1,164,815.00	1,164,815.00
<i>Accumulated Amortization-Computer Software</i>	(738,598.42)	(722,981.75)
<i>Accumulated Impairment Losses-Computer Software</i>	-	-
Net Value-Computer Software	426,216.58	441,833.25
Websites	-	-
<i>Accumulated Amortization-Websites</i>	-	-
<i>Accumulated Impairment Losses-Websites</i>	-	-
Net Value-Websites	-	-
Other Assets	134,651.42	134,651.42
Other Assets	1,597,931.98	1,597,931.98
<i>Accumulated Impairment Losses-Other Assets</i>	(1,463,280.56)	(1,463,280.56)
Net Value-Other Assets	134,651.42	134,651.42
Total Non-Current Assets	53,358,070.02	52,753,643.89
Total Assets	66,309,958.35	65,203,638.63
LIABILITIES		
Current Liabilities		
Financial Liabilities	3,884,977.82	3,890,423.11
Payables	2,629,447.39	2,385,671.96
Accounts Payable	2,487,877.98	2,368,039.90
Due to Officers and Employees	55,791.85	10,153.15
Due to Other Funds	85,777.56	7,478.91
Bills/Bonds/Loans Payable	1,255,530.43	1,504,751.15
Loans Payable-Domestic	1,255,530.43	1,504,751.15
Inter-Agency Payables	1,409,004.38	1,373,997.75
Inter-Agency Payables	1,409,004.38	1,373,997.75
Due to BIR	358,618.64	317,128.09
Due to GSIS	326,573.15	334,298.64
Due to Pag-IBIG	86,293.69	85,269.22
Due to PhilHealth	47,274.21	47,274.21
Due to NGAs	463,094.66	463,094.66
Due to Government Corporations	127,150.03	126,932.93
Trust Liabilities	370,061.78	370,061.78
Trust Liabilities	370,061.78	370,061.78
Guaranty/Security Deposits Payable	370,061.78	370,061.78
Provisions	6,336,992.75	6,336,992.75

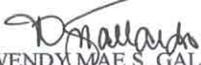
**DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
AS OF JUNE 30, 2024**

Provisions	<u>6,336,992.75</u>	<u>6,336,992.75</u>
Leave Benefits Payable	6,336,992.75	6,336,992.75
Total Current Liabilities	<u>12,001,036.73</u>	<u>11,971,475.39</u>
Non-Current Liabilities		
Financial Liabilities	<u>6,396,096.40</u>	<u>6,396,096.40</u>
Bills/Bonds/Loans Payable	<u>6,396,096.40</u>	<u>6,396,096.40</u>
Loans Payable-Domestic	6,396,096.40	6,396,096.40
Total Non-Current Liabilities	<u>6,396,096.40</u>	<u>6,396,096.40</u>
Total Liabilities	<u>18,397,133.13</u>	<u>18,367,571.79</u>
EQUITY		
Government Equity	<u>3,834,274.42</u>	<u>3,834,274.42</u>
Government Equity	<u>3,834,274.42</u>	<u>3,834,274.42</u>
Government Equity	3,834,274.42	3,834,274.42
Contributed Capital		
Revaluation Surplus	<u>-</u>	<u>-</u>
Revaluation Surplus	<u>-</u>	<u>-</u>
Revaluation Surplus	-	-
Retained Earnings/(Deficit)	<u>44,078,550.80</u>	<u>43,001,792.42</u>
Retained Earnings/(Deficit)	<u>44,078,550.80</u>	<u>43,001,792.42</u>
Retained Earnings/(Deficit)	44,078,550.80	43,001,792.42
Stockholders' Equity	<u>-</u>	<u>-</u>
Total Equity	<u>47,912,825.22</u>	<u>46,836,066.84</u>
Total Liabilities and Equity	<u>66,309,958.35</u>	<u>65,203,638.63</u>

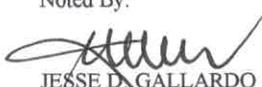
Prepared By:


MARIBEL P. REGASPI
Senior Corporate Accountant A
Date: 7/17/24

Checked and Verified by:


WENDY MAE S. GALLARDO
Division Manager-Commercial and Finance
Date: JUL 18 2024

Noted By:


JESSE D. GALLARDO
General Manager
Date: 18 JUL 2024

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

	June 30 2024	YTD 2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Inflows		
Proceeds from Sale of Goods and Services	4,033,882.25	20,894,324.50
Collection of Revenue/Income	<u>321,233.30</u>	<u>4,966,902.63</u>
Collection of tax revenue	-	-
Collection of service and business income	214,374.70	1,194,594.14
Collection of other non-operating income	-	-
Receipt of prior years' income	106,858.60	3,772,308.49
Receipt of Assistance and Subsidy	-	-
Collection of Receivables	<u>156,844.89</u>	<u>919,093.87</u>
Collection of loans and receivables	-	-
Collection of lease receivables	-	-
Collection of receivable from audit disallowances and/or charges	-	-
Collection of other receivables	156,844.89	919,093.87
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	<u>6,729.19</u>	<u>207,248.03</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	6,729.19	203,473.69
Other miscellaneous receipts	-	3,774.34
Total Cash Inflows	<u>4,518,689.63</u>	<u>26,987,569.03</u>
Adjustments	<u>2,914.00</u>	<u>15,745.00</u>
Restoration of cash for cancelled/lost/stale checks/ADA	2,914.00	15,745.00
Restoration of cash for unreleased checks	-	-
Other adjustments-Inflow (Please specify)	-	-
Adjusted Cash Inflows	<u>4,521,603.63</u>	<u>27,003,314.03</u>
Cash Outflows		
Payment of Expenses	<u>2,730,671.46</u>	<u>16,209,175.11</u>
Payment of personnel services	1,044,724.50	7,362,738.77
Payment of maintenance and other operating expenses	1,685,946.96	8,846,436.34
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>340,840.47</u>	<u>2,271,978.35</u>
Purchase of inventories for sale	-	-
Purchase of inventories for distribution	-	-
Purchase of raw materials inventory	-	-
Purchase of inventory held for consumption	267,209.28	2,059,396.96
Purchase of semi-expandable machinery and equipment	73,631.19	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>38,900.00</u>	<u>616,736.59</u>
Advances for operating expenses	-	-
Advances for payroll	-	-
Advances for special purpose/time-bound undertakings	-	-
Advances to officers and employees	38,900.00	616,736.59
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>623,800.74</u>	<u>4,253,884.53</u>
Remittance of taxes withheld	155,395.27	1,176,290.40
Remittance to GSIS/Pag-IBIG/PhilHealth/SSS	468,405.47	2,884,253.07
Remittance of provident/welfare fund contribution		-
Remittance of other personnel benefits contributions		-
Remittance of other payables		193,341.06
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>3,734,212.67</u>	<u>25,034,432.14</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>3,734,212.67</u>	<u>25,034,432.14</u>
Net Cash Provided by/(Used in) Operating Activities	<u>787,390.96</u>	<u>1,968,881.89</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Cash Inflows		
Proceeds from Sale/Disposal of Investment Property		-
Proceeds from Sale/Disposal of Property, Plant and Equipment		-
Sale of Investments	-	-
Receipt of Interest Earned	335.24	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>335.24</u>	<u>752.92</u>
Adjustments (Fund Transfer from Sinking Fund))		-

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

Adjusted Cash Inflows	335.24	752.92
	-	-
Purchase/Construction of Investment Property	-	-
Purchase/Construction of Property, Plant and Equipment	304,664.73	1,090,812.44
Purchase of land	-	-
Payment for land improvements	-	-
Construction of infrastructure assets	1,500.00	327,751.29
Construction of buildings and other structures	-	-
Purchase of machinery and equipment	303,164.73	612,200.44
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	-	-
Total Cash Outflows	304,664.73	1,090,812.44
Adjustments (Please specify)	-	-
Adjusted Cash Outflows	304,664.73	1,090,812.44
Net Cash Provided By/(Used In) Investing Activities	(304,329.49)	(1,090,059.52)
CASH FLOWS FROM FINANCING ACTIVITIES	-	-
Cash Inflows	-	-
Proceeds from Incurrence of Financial Liabilities	-	-
Proceeds from Issuance of Bonds and Acceptances Payable	-	-
Proceeds from Domestic and Foreign Loans	-	-
Proceeds from issuance of notes payable	-	-
Proceeds from domestic loans	-	-
Proceeds from foreign loans	-	-
Equity/Contribution from National Government	-	-
Proceeds from Issuance of Capital Stock and other Equity Securities	-	-
Total Cash Inflows	-	-
Adjustments (Please specify)	-	-
Adjusted Cash Inflows	-	-

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

Cash Outflows		
Payment of Long-Term Liabilities	<u>249,220.72</u>	<u>1,544,199.75</u>
Payment of notes payable		-
Payment of domestic loans	249,220.72	1,544,199.75
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	-	-
Payment for Reacquisition of Capital Stock and Other Equity Securities	-	-
Payment of Interest on Loans and Other Financial Charges	<u>60,558.57</u>	<u>386,896.98</u>
Payment of Cash Dividends		-
Total Cash Outflows	<u>309,779.29</u>	<u>1,931,096.73</u>
Adjustments (Please specify)		-
Adjusted Cash Outflows	<u>309,779.29</u>	<u>1,931,096.73</u>
Net Cash Provided By/(Used In) Financing Activities	<u>(309,779.29)</u>	<u>(1,931,096.73)</u>
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	<u>173,282.18</u>	<u>(1,052,274.36)</u>
Effects of Exchange Rate Changes on Cash and Cash Equivalents		
CASH AND CASH EQUIVALENTS, MAY 31	<u>2,090,335.33</u>	<u>3,315,891.87</u>
CASH AND CASH EQUIVALENTS, JUNE 30	<u>2,263,617.51</u>	<u>2,263,617.51</u>

0.00

Prepared by:


MARIBEL P. LEGASPI
Senior Corporate Accountant A
Date: 7/17/24

Checked and Verified by:


WENDY MAF S. GALLARDO
Commercial and Finance Division Head
Date: JUL 18 2024

Noted and Approved by


JESSE D. GALLARDO
General Manager
Date: 7/18/24

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

	June 30, 2024	YTD
Cash Flows from Operating Activities		
Cash Inflows		
Collection of Receivable (Water Sales)	4,140,740.85	24,666,632.99
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	30,770.72	100,012.65
Receipts of Other Business Income	9,200.00	19,200.00
Receipts of Guarantee Deposits		-
Receipts of Other Receivables	156,844.89	919,093.87
Receipts of Other Deferred Credits		-
Receipts of Miscellaneous Income		-
Receipt of Other Fines and Penalties	174,403.98	984,481.49
Receipt of Due from Officers and Employees	6,729.19	203,473.69
Receipt of Disallowance		-
Receipt of Other		16,605.34
Receipt of Other (Petty Cash Fund)		-
Adjustment(Re-Deposit)	2,914.00	2,914.00
Total Cash Inflows	4,521,603.63	27,003,314.03
Cash Outflows		
Payment of Operating Expenses	1,685,946.96	8,846,436.34
Purchase of Supplies and Materials Inventories	340,840.47	2,271,978.35
Advances to Officers and Employees	38,900.00	616,736.59
Refund of Contractors' Retention		-
Due to Officers and Employees		17,476.98
Accounts Payable		1,607,657.56
Other Payables		250,864.08
Salaries and Wages	1,044,724.50	7,362,738.77
Remittance to BIR, GSIS, Pag-IBIG, PhilHEALTH	623,800.74	4,060,543.47
Total Cash Outflows	3,734,212.67	25,034,432.14
Net Cash Provided By/ (Used in) Operating Activities	787,390.96	1,968,881.89
Cash Flows from Investing Activities		
Cash Inflows		
Other Receipt (Transfer from Sinking fund)		-
Total Cash Inflows	0.00	0.00
Cash Outflows		
Capital Expenditures	304,664.73	1,090,812.44
Construction in Progress		-
Total Cash Outflows	304,664.73	1,090,812.44
Net Cash Provided By/ (Used in) Investing Activities	(304,664.73)	(1,090,812.44)
Cash Flows from Financing Activities		
Cash Inflows		
Proceeds from Domestic and Foreign Loans (from DBP)		-
Interest Income	335.24	752.92
Total Cash Inflows	335.24	752.92
Cash Outflows		
Payment of Loans	249,220.72	1,544,199.75
Bank Charges		-
Interest Expenses	60,558.57	386,896.98
Total Cash Outflows	309,779.29	1,931,096.73
Ne Net Cash Provided By/ (Used in) Financing Activities	(309,444.05)	(1,930,343.81)
INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS	173,282.18	(1,052,274.36)
CASH AND CASH EQUIVALENTS, BEG.	P2,090,335.33	3,315,891.87
CASH AND CASH EQUIVALENTS	2,263,617.51	2,263,617.51

0.00

Prepared By:

MARIBEL P. LEGASPI
Senior Corporate Accountant A
Date: 7/17/24

Checked and Verified:

WENDY MAE S. GALLARDO
Division Manager-Commercial and Finance
Date: JUL 18 2024

Noted By:

JESSE D. GALLARDO
General Manager

Date: 18 JUL 2024