

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

	CURRENT MONTH	YEAR TO DATE
Income		
Service and Business Income		
Service Income		
Other Service Income	37,775.00	101,480.6
Total Service Income	37,775.00	101,480.6
Business Income		
Waterworks System Fees	4,034,533.07	12,391,807.3
Interest Income	463.94	463.9
Fines and Penalties-Business Income	144,399.80	493,113.2
Other Business Income	46,879.53	190,344.6
Total Business Income	4,226,276.34	13,075,729.0
Total Service and Business Income	4,264,051.34	13,177,209.6
Miscellaneous Income		
Miscellaneous Income	-	-
Total Miscellaneous Income	-	-
Total Other Non-Operating Income	-	-
Total Income	4,264,051.34	13,177,209.6
Expenses		
Personnel Services		
Salaries and Wages		
Salaries and Wages-Regular	818,758.92	2,373,738.9
Salaries and Wages-Casual/Contractual	316,546.14	1,067,791.2
Total Salaries and Wages	1,135,305.06	3,441,530.1
Other Compensation		
Personnel Economic Relief Allowance (PERA)	90,000.00	270,000.0
Representation Allowance (RA)	26,000.00	81,000.0
Transportation Allowance (TA)	26,000.00	81,000.0
Clothing/Uniform Allowance	-	-
Honoraria	-	-
Overtime and Night Pay	39,545.72	74,354.1
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses and Allowances	-	-
Directors and Committee Member's Fee	43,875.00	131,625.0
Total Other Compensation	225,420.72	637,979.1
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	138,894.60	416,683.8

CURRENT MONTH YEAR TO DATE

Pag-IBIG Contributions	9,000.00	22,500.00
PhilHealth Contributions	28,391.09	85,173.21
Employees Compensation Insurance Premiums	4,500.00	13,500.00
Total Personnel Benefit Contributions	180,785.69	537,857.01
Other Personnel Benefits		
Terminal Leave Benefits	-	-
Other Personnel Benefits	-	-
Total Other Personnel Benefits	-	-
Total Personnel Services	1,541,511.47	4,617,366.36
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses-Local	102,265.54	293,634.18
Total Traveling Expenses	102,265.54	293,634.18
Training and Scholarship Expenses		
Training Expenses	-	54,000.00
Total Training and Scholarship Expenses	-	54,000.00
Supplies and Materials Expenses		
Office Supplies Expenses	13,487.17	26,709.76
Accountable Forms Expenses	6,000.00	6,000.00
Non-Accountable Forms Expenses	-	-
Fuel, Oil and Lubricants Expenses	51,363.78	182,817.84
Chemical and Filtering Supplies Expenses	42,320.00	98,570.00
Semi-Expendable Machinery and Equipment Expenses	-	16,500.00
Semi-Expendable Furniture, Fixtures and Books Expenses	-	-
Other Supplies and Materials Expenses	-	-
Total Supplies and Materials Expenses	113,170.95	330,597.60
Utility Expenses		
Electricity Expenses	40,506.28	108,908.12
Total Utility Expenses	40,506.28	108,908.12
Communication Expenses		
Postage and Courier Services	662.00	1,327.00
Telephone Expenses	2,991.26	6,009.39
Internet Subscription Expenses	7,360.00	21,283.62
Total Communication Expenses	11,013.26	28,620.01
Awards/Rewards, Prizes and Indemnities		
Awards/Rewards Expenses	-	-
Prizes	-	-
Indemnities	12,471.91	12,471.91
Total Awards/Rewards, Prizes and Indemnities	12,471.91	12,471.91
Generation, Transmission and Distribution Expenses		
Generation, Transmission and Distribution Expenses	947,821.43	2,756,532.97
Confidential, Intelligence and Extraordinary Expenses		

	CURRENT MONTH	YEAR TO DATE
Extraordinary and Miscellaneous Expenses	9,246.00	9,246.00
Total Confidential, Intelligence and Extraordinary Expenses	9,246.00	9,246.00
Professional Services		
Legal Services	4,100.00	18,550.00
Auditing Services	-	-
Consultancy Services	-	-
Other Professional Services	5,201.00	65,197.00
Total Professional Services	9,301.00	83,747.00
General Services		
Security Services	83,200.00	236,817.14
Other General Services	150,219.54	455,166.65
Total General Services	233,419.54	691,983.83
Repairs and Maintenance		
Repairs and Maintenance-Infrastructure Assets	60,385.26	228,541.18
Repairs and Maintenance-Buildings and Other Structures	39,362.50	39,362.50
Repairs and Maintenance-Machinery and Equipment	71,663.00	257,411.76
Repairs and Maintenance-Transportation Equipment	12,489.06	48,844.38
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	-	2,960.00
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books	-	-
Total Repairs and Maintenance	183,899.82	577,119.82
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	76,718.81	268,196.03
Fidelity Bond Premiums	-	-
Insurance Expenses	9,419.81	11,181.32
Total Taxes, Insurance Premiums and Other Fees	86,138.62	279,377.35
Other Maintenance and Operating Expenses		
Advertising, Promotional and Marketing Expenses	-	2,025.00
Representation Expenses	41,628.35	139,959.45
Rent/Lease Expenses	2,200.00	15,950.00
Membership Dues and Contributions to Organizations	-	7,757.00
Other Maintenance and Operating Expenses	75,335.02	199,657.81
Total Other Maintenance and Operating Expenses	119,163.37	365,349.26
Total Maintenance and Other Operating Expenses	1,868,417.72	5,591,588.05
Financial Expenses		
Financial Expenses		
Interest Expenses	62,728.88	201,222.19
Total Financial Expenses	62,728.88	201,222.19
Non-Cash Expenses		
Depreciation		
Depreciation-Infrastructure Assets	100,355.32	300,612.20
Depreciation-Buildings and Other Structures	39,065.33	117,195.99
Depreciation-Machinery and Equipment	57,792.86	170,734.26
Depreciation-Transportation Equipment	2,136.00	6,408.00
Depreciation-Furniture, Fixtures and Books	3,748.88	11,246.64

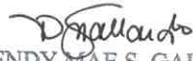
CURRENT MONTH YEAR TO DATE

Total Depreciation	203,098.39	606,197.09
Amortization		
Amortization-Intangible Assets	18,116.67	54,350.01
Total Amortization	18,116.67	54,350.01
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	-	16,416.25
Total Discounts and Rebates	-	16,416.25
Total Non-Cash Expenses	221,215.06	676,963.35
Total Expenses	3,693,873.13	11,087,139.95
Profit/(Loss) Before Tax	570,178.21	2,090,069.74
Income Tax Expense/(Benefit)	-	-
Profit/(Loss) After Tax	570,178.21	2,090,069.74
Net Income/(Loss)	570,178.21	2,090,069.74
Other Comprehensive Income/(Loss) for the Period		
Changes in Fair Value of Investments	-	-
Translation Adjustment	-	-
Total Other Comprehensive Income/(Loss) for the Period	570,178.21	2,090,069.74
Comprehensive Income/(Loss)	570,178.21	2,090,069.74

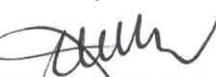
Prepared By:


MARIBEL P. LEGASPI
 Senior Corporate Accountant A
 Date: 4/29/24

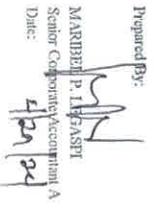
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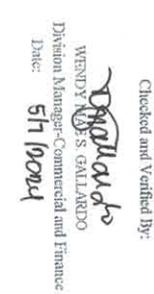

WENDY MAE S. GALLARDO
 Division Manager-Commercial and Finance
 Date: 5/7/2024

Noted By:


JESSE D. GALLARDO
 General Manager
 Date: 08 MAY 2024

	CURRENT MONTH	Monthly Budget	Difference	YTD (3 month)	Budget (3 months)	Difference	YEAR TO DATE	BUDGET	REMAINING YTD
Total Taxes, Insurance Premiums and Other Fees	86,138.62	144,555.45	58,416.83	279,377.35	433,666.35	154,289.01	279,377.35	1,734,665.42	1,455,288.07
Other Maintenance and Operating Expenses									
Advertising, Promotional and Marketing Expenses	41,628.35	12,500.00	29,128.35	139,959.45	37,500.00	102,459.45	139,959.45	500,000.00	360,040.55
Representation Expenses	2,200.00	10,833.33	8,633.33	15,950.00	32,500.00	16,550.00	15,950.00	150,000.00	134,050.00
Rent/Lease Expenses		4,166.67	4,166.67	7,957.00	12,500.00	4,743.00	7,757.00	50,000.00	42,243.00
Membership Dues and Contributions to Organizations	75,335.02	50,000.00	25,335.02	199,657.81	150,000.00	49,657.81	199,657.81	600,000.00	400,342.19
Other Maintenance and Operating Expenses	119,163.37	119,166.67	3.30	365,349.26	357,500.00	7,849.26	365,349.26	1,480,000.00	1,064,650.74
Total Other Maintenance and Operating Expenses	1,868,417.72	2,264,998.30	396,580.58	5,591,588.05	6,794,994.91	1,203,406.86	5,591,588.05	27,254,979.64	21,663,391.59
Total Maintenance and Other Operating Expenses									
Financial Expenses									
Interest Expenses	62,728.88	41,666.67	21,062.21	201,222.19	125,000.00	76,222.19	201,222.19	500,000.00	298,777.81
Total Financial Expenses	62,728.88	41,666.67	21,062.21	201,222.19	125,000.00	76,222.19	201,222.19	500,000.00	298,777.81
Non-Cash Expenses									
Depreciation									
Depreciation-Infrastructure Assets	180,355.32	108,333.33	72,022.01	300,612.20	325,000.00	24,387.80	300,612.20	1,300,000.00	999,387.80
Depreciation-Buildings and Other Structures	39,065.33	41,666.67	2,601.34	117,195.99	125,000.00	7,804.01	117,195.99	500,000.00	382,804.01
Depreciation-Furniture and Equipment	57,792.86	75,000.00	17,207.14	170,734.26	225,000.00	54,265.74	170,734.26	900,000.00	729,265.74
Depreciation-Transportation Equipment	2,136.00	4,166.67	2,030.67	6,408.00	12,500.00	6,092.00	6,408.00	50,000.00	43,592.00
Depreciation-Furniture, Fixtures and Books	3,748.88	5,000.00	1,251.12	11,246.64	15,000.00	3,753.36	11,246.64	60,000.00	48,753.36
Total Depreciation	203,098.39	234,166.67	31,068.28	606,197.09	702,500.00	96,302.91	606,197.09	2,810,000.00	2,203,802.91
Amortization									
Amortization-Intangible Assets	18,116.67	19,166.67	1,050.00	54,350.01	57,500.00	3,149.99	54,350.01	230,000.00	175,649.99
Total Amortization	18,116.67	19,166.67	1,050.00	54,350.01	57,500.00	3,149.99	54,350.01	230,000.00	175,649.99
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		10,000.00	10,000.00	16,416.25	30,000.00	13,583.75	16,416.25	120,000.00	103,583.75
Total Discounts and Rebates		10,000.00	10,000.00	16,416.25	30,000.00	13,583.75	16,416.25	120,000.00	103,583.75
Total Non-Cash Expenses	221,215.06	263,333.33	42,118.27	676,963.35	790,000.00	113,036.65	676,963.35	3,160,000.00	2,493,036.65
Total Expenses	3,693,873.13	4,287,877.48	594,004.35	11,087,139.95	13,199,632.44	2,112,492.49	11,087,139.95	56,724,413.93	45,637,273.98
Profit/(Loss) Before Tax	570,178.21	523,128.42	(47,049.79)	2,090,069.74	1,233,385.27	(856,684.48)	2,090,069.74	1,008,856.90	(1,081,212.84)
Income Tax Expense/(Benefit)	570,178.21	523,128.42	(47,049.79)	2,090,069.74	1,233,385.27	(856,684.48)	2,090,069.74	1,008,856.90	(1,081,212.84)
Profit/(Loss) After Tax	570,178.21	523,128.42	(47,049.79)	2,090,069.74	1,233,385.27	(856,684.48)	2,090,069.74	1,008,856.90	(1,081,212.84)
Net Income/(Loss)	570,178.21	523,128.42	(47,049.79)	2,090,069.74	1,233,385.27	(856,684.48)	2,090,069.74	1,008,856.90	(1,081,212.84)
Other Comprehensive Income/(Loss) for the Period									
Changes in Fair Value of Investments									
Translation Adjustment									
Total Other Comprehensive Income/(Loss) for the Period	570,178.21	523,128.42	(47,049.79)	2,090,069.74	1,233,385.27	(856,684.48)	2,090,069.74	1,008,856.90	(1,081,212.84)
Comprehensive Income/(Loss)	570,178.21	523,128.42	(47,049.79)	2,090,069.74	1,233,385.27	(856,684.48)	2,090,069.74	1,008,856.90	(1,081,212.84)

Prepared By: 
 MARIBEL P. LICASARI
 Senior Corporate Accountant A
 Date: 4/29/24

Checked and Verified By: 
 WENDY NILES GALLARDO
 Division Manager-Commercial and Finance
 Date: 5/1/2024

Noted By: 
 JESSE D. GALLARDO
 General Manager
 Date: 08 MAY 2024

DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
AS OF MARCH 31, 2024

ASSETS

Current Assets

Cash and Cash Equivalents	3,825,716.49
Cash on Hand	168,180.34
Cash-Collecting Officers	123,180.34
Petty Cash	45,000.00
Cash in Bank-Local Currency	3,657,536.15
Cash in Bank-Local Currency, Current Account	3,657,536.15
Other Investments	486,127.00
Sinking Fund	486,127.00
Sinking Fund	486,127.00
Receivables	6,710,935.40
Loans and Receivable Accounts	5,176,495.17
Accounts Receivable	5,568,634.84
<i>Allowance for Impairment-Accounts Receivable</i>	(392,139.67)
Net Value-Accounts Receivable	5,176,495.17
Other Receivables	1,534,440.23
Receivables-Disallowances/Charges	998,847.72
Due from Officers and Employees	31,996.13
Other Receivables	503,596.38
<i>Allowance for Impairment-Other Receivables</i>	-
Net Value-Other Receivables	503,596.38
Inventories	2,245,267.90
Inventory Held for Consumption	2,134,267.90
Office Supplies Inventory	31,549.29
<i>Allowance for Impairment-Office Supplies Inventory</i>	-
Net Value-Office Supplies Inventory	31,549.29
Accountable Forms, Plates and Stickers Inventory	525,750.00
<i>Allowance for Impairment-Accountable Forms, Plates and Stickers Inventory</i>	-
Net Value-Accountable Forms, Plates and Stickers Inventory	525,750.00
Chemical and Filtering Supplies Inventory	397,930.00
<i>Allowance for Impairment-Chemical and Filtering Supplies Inventory</i>	-
Net Value-Chemical and Filtering Supplies Inventory	397,930.00
Construction Materials Inventory	1,158,216.61
<i>Allowance for Impairment-Construction Materials Inventory</i>	-
Net Value-Construction Materials Inventory	1,158,216.61
Other Supplies and Materials Inventory	20,822.00
<i>Allowance for Impairment-Other Supplies and Materials Inventory</i>	-
Net Value-Other Supplies and Materials Inventory	20,822.00
Semi-Expendable Machinery and Equipment	111,000.00

DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
AS OF MARCH 31, 2024

Semi-Expendable Office Equipment	-
Semi-Expendable Information and Communication Technology Equipment	16,500.00
Semi-Expendable Communication Equipment	45,000.00
Semi-Expendable Electrical Equipment	
Semi-Expendable Other Machinery and Equipment	49,500.00
Semi-Expendable Furniture, Fixtures and Books	<u>-</u>
Semi-Expendable Furniture and Fixtures	-
Other Current Assets	<u>709,086.66</u>
Prepayments	709,086.66
Advances to Contractors	672,381.62
Prepaid Registration	-
Other Prepayments	36,705.04
Total Current Assets	<u>13,977,133.45</u>
Non-Current Assets	
Other Investments	<u>-</u>
Sinking Fund	<u>-</u>
Sinking Fund	-
Property, Plant and Equipment	<u>51,757,104.37</u>
Land	33,393,750.22
Land	<u>6,766,877.39</u>
<i>Accumulated Impairment Losses-Land</i>	
Net Value-Land	<u>6,766,877.39</u>
Plant-Utility Plant in Service (UPIS)	40,499,374.42
<i>Accumulated Depreciation-Plant (UPIS)</i>	(13,872,501.59)
<i>Accumulated Impairment Losses-Plant (UPIS)</i>	
Net Value-Plant-Utility Plant in Service (UPIS)	<u>26,626,872.83</u>
Buildings and Other Structures	13,060,860.68
Buildings	<u>11,865,853.03</u>
<i>Accumulated Depreciation-Buildings</i>	(1,244,777.44)
<i>Accumulated Impairment Losses-Buildings</i>	
Net Value-Buildings	<u>10,621,075.59</u>
Other Structures	3,435,387.77
<i>Accumulated Depreciation-Other Structures</i>	(995,602.68)
<i>Accumulated Impairment Losses-Other Structures</i>	
Net Value-Other Structures	<u>2,439,785.09</u>
Machinery and Equipment	4,863,129.00
Office Equipment	<u>630,390.00</u>
<i>Accumulated Depreciation-Office Equipment</i>	(387,411.00)
<i>Accumulated Impairment Losses-Office Equipment</i>	
Net Value-Office Equipment	<u>242,979.00</u>

DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
AS OF MARCH 31, 2024

Information and Communication Technology Equipment	237,358.75
<i>Accumulated Depreciation-Information and Communication Technology Equipment</i>	(174,864.79)
<i>Accumulated Impairment Losses-Information and Communication Technology</i>	
Net Value-Information and Communication Technology Equipment	62,493.96
Communication Equipment	143,000.00
<i>Accumulated Depreciation-Communication Equipment</i>	(176,372.37)
<i>Accumulated Impairment Losses-Communication Equipment</i>	
Net Value-Communication Equipment	(33,372.37)
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	211,343.07
Motor Vehicles	2,080,400.75
<i>Accumulated Depreciation-Motor Vehicles</i>	(1,869,057.68)
<i>Accumulated Impairment Losses-Motor Vehicles</i>	
Net Value-Motor Vehicles	211,343.07
Furniture, Fixtures and Books	93,369.98
Furniture and Fixtures	249,925.00
<i>Accumulated Depreciation-Furniture and Fixtures</i>	(156,555.02)
<i>Accumulated Impairment Losses-Furniture and Fixtures</i>	
Net Value-Furniture and Fixtures	93,369.98
Construction in Progress	-
Construction in Progress-Buildings and Other Structures	-
Intangible Assets	475,566.59
Intangible Assets	475,566.59
Computer Software	1,164,815.00
<i>Accumulated Amortization-Computer Software</i>	(691,748.41)
<i>Accumulated Impairment Losses-Computer Software</i>	
Net Value-Computer Software	473,066.59
Websites	30,000.00
<i>Accumulated Amortization-Websites</i>	(27,500.00)
<i>Accumulated Impairment Losses-Websites</i>	
Net Value-Websites	2,500.00
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	52,232,670.96
Total Assets	66,209,804.41

LIABILITIES

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

Current Liabilities

Financial Liabilities	4,850,188.22
Payables	2,834,244.25
Accounts Payable	2,646,213.80
Due to Officers and Employees	180,551.63
Due to Other Funds	7,478.82
Bills/Bonds/Loans Payable	2,015,943.97
Loans Payable-Domestic	2,015,943.97
Inter-Agency Payables	1,434,238.80
Inter-Agency Payables	1,434,238.80
Due to BIR	334,421.28
Due to GSIS	370,285.51
Due to Pag-IBIG	85,526.22
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	6,381,604.26
Provisions	6,381,604.26
Leave Benefits Payable	6,381,604.26
Total Current Liabilities	13,036,093.06

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

19,432,189.46

EQUITY

Government Equity

3,834,274.42

Government Equity

3,834,274.42

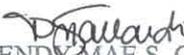
**DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
AS OF MARCH 31, 2024**

Government Equity Contributed Capital	3,834,274.42
Revaluation Surplus	<u>-</u>
Revaluation Surplus	<u>-</u>
Revaluation Surplus	-
Retained Earnings/(Deficit)	<u>42,943,340.53</u>
Retained Earnings/(Deficit)	<u>42,943,340.53</u>
Retained Earnings/(Deficit)	42,943,340.53
Stockholders' Equity	<u>-</u>
Total Equity	<u>46,777,614.95</u>
Total Liabilities and Equity	<u><u>66,209,804.41</u></u>

Prepared By:


MARIBEL P. LEGASPI
Senior Corporate Accountant A
Date: 4/29/24

Checked and Verified by:


WENDY MAE S. GALLARDO
Division Manager-Commercial and Finance
Date: 5/1/2024

Noted By:

JESSE D. GALLARDO
General Manager
Date:

CASTILLEJOS WATER DISTRICT
STATEMENT OF CASH FLOWS 2024

	MARCH 2024	YTD 2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Inflows		
Proceeds from Sale of Goods and Services	3,550,828.88	8,889,503.56
Collection of Revenue/Income	221,181.20	3,604,203.12
Collection of tax revenue	-	-
Collection of service and business income	187,374.80	599,393.83
Collection of other non-operating income	-	-
Receipt of prior years' income	33,806.40	3,004,809.29
Receipt of Assistance and Subsidy	-	-
Collection of Receivables	110,772.55	507,483.39
Collection of loans and receivables	-	-
Collection of lease receivables	-	-
Collection of receivable from audit disallowances and/or charges	-	-
Collection of other receivables	110,772.55	507,483.39
Receipt of Inter-Agency Fund Transfers	-	-
Receipt of Intra-Agency Fund Transfers	-	-
Trust Receipts	-	-
Receipt of ball bonds	-	-
Receipt of guaranty/security deposits	-	-
Receipt of customers' deposits	-	-
Other Receipts	180,224.38	194,546.08
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	180,224.38	191,051.74
Other miscellaneous receipts	-	3,494.34
Total Cash Inflows	4,063,007.01	13,195,736.15
Adjustments	12,831.00	12,831.00
Restoration of cash for cancelled/lost/stale checks/ADA	12,831.00	12,831.00
Restoration of cash for unreleased checks	-	-
Other adjustments-inflow (Please specify)	-	-
Adjusted Cash Inflows	4,075,838.01	13,208,567.15
Cash Outflows		
Payment of Expenses	2,479,519.38	6,533,516.91
Payment of personnel services	976,688.15	2,942,743.89
Payment of maintenance and other operating expenses	1,502,831.23	3,590,773.02
Payment of financial expenses	-	-
Payment of expenses pertaining to/incurred in the prior years	-	-
Liquidation of prior year's cash advances	-	-
Purchase of Inventories	443,533.31	596,731.15
Purchase of inventories for sale	-	-
Purchase of inventories for distribution	-	-
Purchase of raw materials inventory	-	-
Purchase of inventory held for consumption	-	-
Purchase of semi-expandable machinery and equipment	381,069.02	534,266.86
Purchase of semi-expandable furniture, fixtures and books	62,464.29	62,464.29
Purchase of Domestic Gold and Silver Inventory	-	-
Purchase of inventories obligated/incurred in prior years	-	-
Grant of Cash Advances	352,184.17	462,456.59
Advances for operating expenses	-	-
Advances for payroll	-	-
Advances for special purpose/time-bound undertakings	-	-
Advances to officers and employees	352,184.17	462,456.59
Advances to officers and employees obligated in prior year	-	-
Prepayments	-	-
Advances to contractors for repair and maintenance of property, plant and equipment (not capitalizable)	-	-

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

Prepaid Rent		-
Prepaid Registration		-
Prepaid Interest		-
Prepaid Insurance		-
Other Prepayments		-
Prepayments obligated in prior year		-
Refund of Deposits	-	-
Payments of Accounts Payable		<u>1,585,879.56</u>
Remittance of Personnel Benefit Contributions and Mandatory Deductions	<u>660,919.95</u>	<u>2,136,115.31</u>
Remittance of taxes withheld	107,931.89	568,315.66
Remittance to GSIS/Pag-IBIG/PhilHealth/SSS	463,022.17	1,436,547.08
Remittance of provident/welfare fund contribution		-
Remittance of other personnel benefits contributions		-
Remittance of other payables	89,965.89	131,252.57
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>30,000.00</u>	<u>45,000.00</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	30,000.00	45,000.00
Grant of loans (for HDMF only)		-
Purchase/acquisition of Investment (for HDMF only)		-
Total Cash Outflows	<u>3,966,156.81</u>	<u>11,359,699.52</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>3,966,156.81</u>	<u>11,359,699.52</u>
Net Cash Provided by/(Used in) Operating Activities	<u>109,681.20</u>	<u>1,848,867.63</u>
CASH FLOWS FROM INVESTING ACTIVITIES		-
Cash Inflows		-
Proceeds from Sale/Disposal of Investment Property		-
Proceeds from Sale/Disposal of Property, Plant and Equipment		-
Sale of Investments		-
Receipt of Interest Earned	417.68	417.68
Receipt of Cash Dividends		-
Proceeds from Matured Investments/Redemption of Long-term Investments/Return on Investments		-
Collection of Long-Term Loans		-
Proceeds from Sale of Other Assets		-
Total Cash Inflows	<u>417.68</u>	<u>417.68</u>
Adjustments (Fund Transfer from Sinking Fund))		-

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

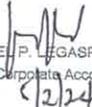
Adjusted Cash Inflows	<u>417.68</u>	<u>417.68</u>
		-
		-
Purchase/Construction of Investment Property	<u>-</u>	<u>-</u>
Purchase/Construction of Property, Plant and Equipment	<u>125,634.64</u>	<u>354,452.28</u>
Purchase of land		-
Payment for land improvements		-
Construction of infrastructure assets	51,340.00	158,988.00
Construction of buildings and other structures		-
Purchase of machinery and equipment	74,294.64	195,464.28
Purchase of transportation equipment		-
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	<u>-</u>	<u>-</u>
Purchase of Bearer Biological Assets	<u>-</u>	<u>-</u>
Purchase of Consumable Biological Assets	<u>-</u>	<u>-</u>
Purchase of Intangible Assets	<u>-</u>	<u>-</u>
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	<u>-</u>	<u>-</u>
Total Cash Outflows	<u>125,634.64</u>	<u>354,452.28</u>
Adjustments (Please specify)		-
Adjusted Cash Outflows	<u>125,634.64</u>	<u>354,452.28</u>
Net Cash Provided By/(Used In) Investing Activities	<u>(125,216.96)</u>	<u>(354,034.60)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		-
Cash Inflows		-
Proceeds from Incurrence of Financial Liabilities	<u>-</u>	<u>-</u>
Proceeds from Issuance of Bonds and Acceptances Payable	<u>-</u>	<u>-</u>
Proceeds from Domestic and Foreign Loans	<u>-</u>	<u>-</u>
Proceeds from issuance of notes payable		-
Proceeds from domestic loans		-
Proceeds from foreign loans		-
Equity/Contribution from National Government	<u>-</u>	<u>-</u>
Proceeds from Issuance of Capital Stock and other Equity Securities	<u>-</u>	<u>-</u>
Total Cash Inflows	<u>-</u>	<u>-</u>
Adjustments (Please specify)		-
Adjusted Cash Inflows	<u>-</u>	<u>-</u>

CASTILLEJOS WATER DISTRICT
STATEMENT OF CASH FLOWS 2024

Cash Outflows		
Payment of Long-Term Liabilities	261,983.07	783,786.21
Payment of notes payable		-
Payment of domestic loans	261,983.07	783,786.21
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	62,728.89	201,222.20
Payment of Cash Dividends		-
Total Cash Outflows	324,711.96	985,008.41
Adjustments (Please specify)		-
Adjusted Cash Outflows	324,711.96	985,008.41
Net Cash Provided By/(Used In) Financing Activities	(324,711.96)	(985,008.41)
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(340,247.72)	509,824.62
Effects of Exchange Rate Changes on Cash and Cash Equivalents		
CASH AND CASH EQUIVALENTS, FEBRUARY 29	4,165,964.21	3,315,891.87
CASH AND CASH EQUIVALENTS, MARCH 31	3,825,716.49	3,825,716.49

0.00

Prepared by:


MARIBEL P. LEGASPI
Senior Corporate Accountant A
Date: 5/2/24

Checked and Verified by:


WENDY MADRS. GALLARDO
Commercial and Finance-Division Head
Date: 5/1/2024

Noted and Approved by


JESSE B. GALLARDO
General Manager
Date: 08 MAY 2024

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

	March 2024	YTD
Cash Flows from Operating Activities		
Cash Inflows		
Collection of Receivable (Water Sales)	3,584,635.28	11,894,312.85
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	36,975.00	96,280.61
Receipts of Other Business Income	6,000.00	10,000.00
Receipts of Guarantee Deposits		-
Receipts of Other Receivables	110,772.55	507,483.39
Receipts of Other Deferred Credits		-
Receipts of Miscellaneous Income		-
Receipt of Other Fines and Penalties	144,399.80	493,113.22
Receipt of Due from Officers and Employees	180,224.38	191,051.74
Receipt of Disallowance		-
Receipt of Other	12,831.00	16,325.34
Receipt of Other (Petty Cash Fund)		-
Adjustment(Re-Deposit)		-
Total Cash Inflows	4,075,838.01	13,208,567.15
Cash Outflows		
Payment of Operating Expenses	1,502,831.23	3,590,773.02
Purchase of Supplies and Materials Inventories	443,533.31	596,731.15
Advances to Officers and Employees	352,184.17	462,456.59
Refund of Contractors' Retention		-
Due to Officers and Employees		-
Accounts Payable		1,585,879.56
Other Payables	119,965.89	176,252.57
Salaries and Wages	976,688.15	2,942,743.89
Remittance to BIR, GSIS, Pag-IBIG, PhilHEALTH	570,954.06	2,004,862.74
Total Cash Outflows	3,966,156.81	11,359,699.52
Net Cash Provided By/ (Used in) Operating Activities	109,681.20	1,848,867.63
Cash Flows from Investing Activities		
Cash Inflows		
Other Receipt (Transfer from Sinking fund)		-
Total Cash Inflows	0.00	0.00
Cash Outflows		
Capital Expenditures	125,634.64	354,452.28
Construction in Progress		-
Total Cash Outflows	125,634.64	354,452.28
Net Cash Provided By/ (Used in) Investing Activities	(125,634.64)	(354,452.28)
Cash Flows from Financing Activities		
Cash Inflows		
Proceeds from Domestic and Foreign Loans (from DBP)		-
Interest Income	417.68	417.68
Total Cash Inflows	417.68	417.68
Cash Outflows		
Payment of Loans	261,983.07	783,786.21
Bank Charges		-
Interest Expenses	62,728.89	201,222.20
Total Cash Outflows	324,711.96	985,008.41
Net Cash Provided By/ (Used in) Financing Activities	(324,294.28)	(984,590.73)
INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS	(340,247.72)	509,824.62
CASH AND CASH EQUIVALENTS, BEG.	P4,165,964.21	3,315,891.87
CASH AND CASH EQUIVALENTS	3,825,716.49	3,825,716.49
	0.00	

Prepared By:

MARIBEL P. LEGASPI
Senior Corporate Accountant A
Date: 5/2/24

Checked and Verified:

WENDY MA S. GALLARDO
Division Manager-Commercial and Finance
Date: 5/1/2024

Noted By:

JESSE D. GALLARDO
General Manager
Date: 08 MAY 2024