

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

| | CURRENT MONTH | YEAR TO DATE |
|--|----------------------|----------------------|
| Income | | |
| Service and Business Income | | |
| Service Income | | |
| Other Service Income | 26,600.00 | 287,637.65 |
| Total Service Income | 26,600.00 | 287,637.65 |
| Business Income | | |
| Waterworks System Fees | 3,773,775.70 | 37,823,608.86 |
| Interest Income | 379.63 | 1,230.03 |
| Fines and Penalties-Business Income | 184,992.70 | 1,583,446.51 |
| Other Business Income | 44,369.34 | 576,370.68 |
| Total Business Income | 4,003,517.37 | 39,984,656.08 |
| Total Service and Business Income | 4,030,117.37 | 40,272,293.73 |
| Miscellaneous Income | | |
| Miscellaneous Income | - | - |
| Total Miscellaneous Income | - | - |
| Total Other Non-Operating Income | - | - |
| Total Income | 4,030,117.37 | 40,272,293.73 |
| Expenses | | |
| Personnel Services | | |
| Salaries and Wages | | |
| Salaries and Wages-Regular | 870,833.00 | 7,256,873.92 |
| Salaries and Wages-Casual/Contractual | 340,017.54 | 3,421,311.86 |
| Total Salaries and Wages | 1,210,850.54 | 10,678,185.78 |
| Other Compensation | | |
| Personnel Economic Relief Allowance (PERA) | 90,000.00 | 802,000.00 |
| Representation Allowance (RA) | 26,000.00 | 223,500.00 |
| Transportation Allowance (TA) | 26,000.00 | 223,500.00 |
| Clothing/Uniform Allowance | - | 308,000.00 |
| Honoraria | - | - |
| Overtime and Night Pay | 30,609.36 | 314,251.32 |
| Year End Bonus | - | 1,172,450.00 |
| Cash Gift | - | - |
| Other Bonuses and Allowances | - | - |
| Directors and Committee Member's Fee | 43,875.00 | 394,875.00 |
| Total Other Compensation | 216,484.36 | 3,438,576.32 |
| Personnel Benefit Contributions | | |
| Retirement and Life Insurance Premiums | 157,012.80 | 1,264,478.40 |
| Pag-IBIG Contributions | 9,000.00 | 75,700.00 |
| PhilHealth Contributions | 29,631.86 | 254,657.93 |
| Employees Compensation Insurance Premiums | 4,500.00 | 40,100.00 |
| Total Personnel Benefit Contributions | 200,144.66 | 1,634,936.33 |
| Other Personnel Benefits | | |
| Terminal Leave Benefits | - | - |

| | CURRENT MONTH | YEAR TO DATE |
|--|---------------------|----------------------|
| Other Personnel Benefits | 88,600.00 | 88,600.00 |
| Total Other Personnel Benefits | 88,600.00 | 88,600.00 |
| Total Personnel Services | 1,716,079.56 | 15,840,298.43 |
| Maintenance and Other Operating Expenses | | |
| Traveling Expenses | | |
| Traveling Expenses-Local | 40,940.00 | 545,980.02 |
| Total Traveling Expenses | 40,940.00 | 545,980.02 |
| Training and Scholarship Expenses | | |
| Training Expenses | 74,000.00 | 358,500.00 |
| Total Training and Scholarship Expenses | 74,000.00 | 358,500.00 |
| Supplies and Materials Expenses | | |
| Office Supplies Expenses | 31,283.40 | 104,177.03 |
| Accountable Forms Expenses | 44,352.00 | 153,840.00 |
| Non-Accountable Forms Expenses | - | - |
| Fuel, Oil and Lubricants Expenses | 69,819.20 | 707,574.40 |
| Chemical and Filtering Supplies Expenses | 186,150.00 | 728,310.00 |
| Semi-Expendable Machinery and Equipment Expenses | 30,000.00 | 248,478.00 |
| Semi-Expendable Furniture, Fixtures and Books Expenses | 3,695.00 | 11,612.30 |
| Other Supplies and Materials Expenses | 2,660.90 | 23,859.03 |
| Total Supplies and Materials Expenses | 367,960.50 | 1,977,850.76 |
| Utility Expenses | | |
| Electricity Expenses | 39,889.91 | 391,294.20 |
| Total Utility Expenses | 39,889.91 | 391,294.20 |
| Communication Expenses | | |
| Postage and Courier Services | - | 2,477.00 |
| Telephone Expenses | 170.69 | 11,075.25 |
| Internet Subscription Expenses | 7,360.00 | 92,193.62 |
| Total Communication Expenses | 7,530.69 | 105,745.87 |
| Awards/Rewards, Prizes and Indemnities | | |
| Awards/Rewards Expenses | - | - |
| Prizes | - | - |
| Indemnities | - | 9,481.91 |
| Total Awards/Rewards, Prizes and Indemnities | - | 9,481.91 |
| Generation, Transmission and Distribution Expenses | | |
| Generation, Transmission and Distribution Expenses | 973,265.91 | 7,851,391.44 |
| Confidential, Intelligence and Extraordinary Expenses | | |
| Extraordinary and Miscellaneous Expenses | - | 16,092.00 |
| Total Confidential, Intelligence and Extraordinary Expenses | - | 16,092.00 |
| Professional Services | | |
| Legal Services | 2,550.00 | 42,700.00 |
| Auditing Services | - | - |
| Consultancy Services | - | - |
| Other Professional Services | 45,122.00 | 171,245.00 |
| Total Professional Services | 47,672.00 | 213,945.00 |
| General Services | | |
| Security Services | 78,000.00 | 720,417.14 |
| Other General Services | 197,849.76 | 1,715,495.97 |
| Total General Services | 275,849.76 | 2,435,913.11 |

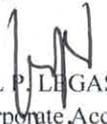
| | CURRENT MONTH | YEAR TO DATE |
|---|---------------------|----------------------|
| Repairs and Maintenance | | |
| Repairs and Maintenance-Infrastructure Assets | 151,882.70 | 836,746.62 |
| Repairs and Maintenance-Buildings and Other Structures | 10,586.00 | 82,983.50 |
| Repairs and Maintenance-Machinery and Equipment | 60,000.00 | 503,531.96 |
| Repairs and Maintenance-Transportation Equipment | 37,605.21 | 283,141.41 |
| Repairs and Maintenance-Semi-Expendable Machinery and Equipment | 4,872.00 | 65,319.00 |
| Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books | - | - |
| Total Repairs and Maintenance | 264,945.91 | 1,771,722.49 |
| Taxes, Insurance Premiums and Other Fees | | |
| Taxes, Duties and Licenses | 87,507.66 | 877,481.36 |
| Fidelity Bond Premiums | 20,628.75 | 20,628.75 |
| Insurance Expenses | 140,862.22 | 181,173.13 |
| Total Taxes, Insurance Premiums and Other Fees | 248,998.63 | 1,079,283.24 |
| Other Maintenance and Operating Expenses | | |
| Advertising, Promotional and Marketing Expenses | 6,284.50 | 17,885.50 |
| Representation Expenses | 49,377.01 | 624,963.58 |
| Rent/Lease Expenses | 18,605.00 | 91,707.00 |
| Membership Dues and Contributions to Organizations | 20,733.00 | 83,490.00 |
| Other Maintenance and Operating Expenses | 126,563.77 | 789,753.08 |
| Total Other Maintenance and Operating Expenses | 221,563.28 | 1,607,799.16 |
| Total Maintenance and Other Operating Expenses | 2,562,616.59 | 18,364,999.20 |
| Financial Expenses | | |
| Financial Expenses | | |
| Interest Expenses | 55,193.31 | 556,140.41 |
| Total Financial Expenses | 55,193.31 | 556,140.41 |
| Non-Cash Expenses | | |
| Depreciation | | |
| Depreciation-Infrastructure Assets | 101,972.46 | 912,156.92 |
| Depreciation-Buildings and Other Structures | 39,065.33 | 351,587.97 |
| Depreciation-Machinery and Equipment | 63,260.99 | 540,675.04 |
| Depreciation-Transportation Equipment | 2,391.00 | 21,359.46 |
| Depreciation-Furniture, Fixtures and Books | 3,748.88 | 33,739.92 |
| Total Depreciation | 210,438.66 | 1,859,519.31 |
| Amortization | | |
| Amortization-Intangible Assets | 15,616.67 | 150,550.03 |
| Total Amortization | 15,616.67 | 150,550.03 |
| 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 | 7,795.28 | 47,722.05 |
| Total Discounts and Rebates | 7,795.28 | 47,722.05 |
| Total Non-Cash Expenses | 233,850.61 | 2,057,791.39 |
| Total Expenses | 4,567,740.07 | 36,819,229.43 |

CURRENT MONTH

YEAR TO DATE

| | | |
|---|--------------|--------------|
| Profit/(Loss) Before Tax | (537,622.70) | 3,453,064.30 |
| Income Tax Expense/(Benefit) | - | - |
| Profit/(Loss) After Tax | (537,622.70) | 3,453,064.30 |
| | | |
| Net Income/(Loss) | (537,622.70) | 3,453,064.30 |
| Other Comprehensive Income/(Loss) for the Period | | |
| Changes in Fair Value of Investments | - | - |
| Translation Adjustment | - | - |
| Total Other Comprehensive Income/(Loss) for the Period | (537,622.70) | 3,453,064.30 |
| Comprehensive Income/(Loss) | (537,622.70) | 3,453,064.30 |

Prepared By:


MARIBEL P. LEGASPI
Senior Corporate Accountant A/ Finance Division-OIC
Date: 10/2/24

Noted By:


JESSE D. GALLARDO
General Manager
Date: 14 OCT 2024

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

| | CURRENT MONTH | Monthly Budget | Difference | YTD (9 months) | Budget (9 months) | Difference | YEAR TO DATE | REALIGNED BUDGET | REMAINING YTD |
|--|---------------------|---------------------|--------------------|----------------------|----------------------|---------------------|----------------------|----------------------|----------------------|
| Income | | | | | | | | | |
| Service and Business Income | | | | | | | | | |
| Service Income | 26,600.00 | 28,891.67 | 2,291.67 | 287,637.65 | 260,025.00 | (27,612.65) | 287,637.65 | 346,700.00 | 59,062.35 |
| Other Service Income | 26,600.00 | 28,891.67 | 2,291.67 | 287,637.65 | 260,025.00 | (27,612.65) | 287,637.65 | 346,700.00 | 59,062.35 |
| Total Service Income | | | | | | | | | |
| Business Income | | | | | | | | | |
| Waterworks System Fees | 3,773,775.70 | 4,333,856.09 | 560,080.39 | 37,823,608.86 | 39,004,704.81 | 1,181,095.95 | 37,823,608.86 | 52,006,273.08 | 14,182,664.22 |
| Interest Income | 379.63 | 300.00 | (79.63) | 1,230.03 | 900.00 | (330.03) | 1,230.03 | 1,300.00 | (70.03) |
| Fines and Penalties-Business Income | 184,992.70 | 259,498.98 | 74,506.28 | 1,583,446.51 | 2,335,490.82 | 752,044.31 | 1,583,446.51 | 3,113,987.76 | 1,530,541.25 |
| Other Business Income | 44,369.54 | 188,759.17 | 144,389.83 | 576,370.68 | 1,698,832.50 | 1,122,461.82 | 576,370.68 | 2,265,110.00 | 1,688,739.32 |
| Total Business Income | 4,003,517.37 | 4,782,414.24 | 778,896.87 | 39,984,656.08 | 43,039,928.13 | 3,055,272.05 | 39,984,656.08 | 57,386,570.84 | 17,401,914.76 |
| Total Service and Business Income | 4,030,117.37 | 4,811,305.90 | 781,188.53 | 40,272,293.73 | 43,299,953.13 | 3,027,659.40 | 40,272,293.73 | 57,733,270.84 | 17,460,977.11 |
| Miscellaneous Income | | | | | | | | | |
| Miscellaneous Income | - | - | - | - | - | - | - | - | - |
| Total Miscellaneous Income | | | | | | | | | |
| Total Other Non-Operating Income | | | | | | | | | |
| Total Income | 4,030,117.37 | 4,811,305.90 | 781,188.53 | 40,272,293.73 | 43,299,953.13 | 3,027,659.40 | 40,272,293.73 | 57,733,270.84 | 17,460,977.11 |
| Expenses | | | | | | | | | |
| Personnel Services | | | | | | | | | |
| Salaries and Wages | 870,833.00 | 850,173.08 | (20,659.92) | 7,256,873.92 | 7,651,557.75 | 394,683.83 | 7,256,873.92 | 10,202,077.00 | 2,945,203.08 |
| Salaries and Wages-Regular | 340,017.54 | 384,325.50 | 44,307.96 | 3,421,311.86 | 3,458,929.50 | 37,617.64 | 3,421,311.86 | 4,611,906.00 | 1,190,594.14 |
| Salaries and Wages-Casual/Contractual | 1,210,850.54 | 1,234,498.58 | 23,648.04 | 10,678,185.78 | 11,110,487.25 | 432,301.47 | 10,678,185.78 | 14,813,983.00 | 4,135,797.22 |
| Total Salaries and Wages | | | | | | | | | |
| Other Compensation | | | | | | | | | |
| Personal Economic Relief Allowance (PERA) | 90,000.00 | 92,000.00 | 2,000.00 | 802,000.00 | 828,000.00 | 26,000.00 | 802,000.00 | 1,104,000.00 | 302,000.00 |
| Representation Allowance (RA) | 26,000.00 | 27,500.00 | 1,500.00 | 223,500.00 | 247,500.00 | 24,000.00 | 223,500.00 | 330,000.00 | 106,500.00 |
| Transportation Allowance (TA) | 26,000.00 | 27,500.00 | 1,500.00 | 223,500.00 | 247,500.00 | 24,000.00 | 223,500.00 | 330,000.00 | 106,500.00 |
| Clothing/Uniform Allowance | - | - | - | 308,000.00 | 336,000.00 | 28,000.00 | 308,000.00 | 336,000.00 | 28,000.00 |
| Honoraria | - | - | - | - | - | - | - | 15,000.00 | 15,000.00 |
| Overtime and Night Pay | 30,609.36 | 41,666.67 | 11,057.31 | 314,251.32 | 375,000.00 | 60,748.68 | 314,251.32 | 500,000.00 | 185,748.68 |
| Year End Bonus | - | - | - | 1,172,450.00 | 1,172,450.00 | - | 1,172,450.00 | 2,594,042.00 | 1,421,592.00 |
| Cash Gift | - | - | - | - | - | - | - | 240,000.00 | 240,000.00 |
| Other Bonuses and Allowances | - | - | - | - | - | - | - | 240,000.00 | 240,000.00 |
| Directors and Committee Member's Fee | 43,875.00 | 49,140.00 | 5,265.00 | 394,875.00 | 442,260.00 | 47,385.00 | 394,875.00 | 589,680.00 | 194,805.00 |
| Total Other Compensation | 216,484.36 | 237,806.67 | 21,322.31 | 3,438,576.32 | 3,648,710.00 | 210,133.68 | 3,438,576.32 | 6,278,722.00 | 2,840,145.68 |
| Personnel Benefit Contributions | | | | | | | | | |
| Retirement and Life Insurance Premiums | 157,012.80 | 141,410.93 | (15,601.87) | 1,264,478.40 | 1,272,698.37 | 8,219.97 | 1,264,478.40 | 1,696,931.16 | 432,452.76 |
| Pub-IBIG Contributions | 9,000.00 | 8,741.67 | (258.33) | 75,700.00 | 78,675.00 | 2,975.00 | 75,700.00 | 104,900.00 | 29,200.00 |
| PhilHealth Contributions | 29,631.86 | 30,846.33 | 1,214.47 | 254,657.93 | 277,616.98 | 22,959.05 | 254,657.93 | 370,155.98 | 115,498.05 |
| Employees Compensation Insurance Premiums | 4,500.00 | 4,575.00 | 75.00 | 40,100.00 | 41,175.00 | 1,075.00 | 40,100.00 | 54,900.00 | 14,800.00 |
| Total Personnel Benefit Contributions | 200,144.66 | 185,573.93 | (14,570.73) | 1,634,936.33 | 1,670,165.35 | 35,229.02 | 1,634,936.33 | 2,226,887.14 | 591,950.80 |
| Other Personnel Benefits | | | | | | | | | |
| Terminal Leave Benefits | - | - | - | - | - | - | - | 1,639,842.16 | 1,639,842.16 |
| Other Personnel Benefits | 88,600.00 | 130,000.00 | 41,400.00 | 88,600.00 | 130,000.00 | 41,400.00 | 88,600.00 | 130,000.00 | 41,400.00 |
| Total Other Personnel Benefits | 88,600.00 | 130,000.00 | 41,400.00 | 88,600.00 | 130,000.00 | 41,400.00 | 88,600.00 | 1,769,842.16 | 1,681,242.16 |

| | CURRENT MONTH | Monthly Budget | Difference | YTD (9 months) | Budget (9 months) | Difference | YEAR TO DATE | REALIGNED BUDGET | REMAINING YTD |
|---|---------------|----------------|-------------|----------------|-------------------|--------------|---------------|------------------|---------------|
| Total Personnel Services | 1,716,079.56 | 1,787,879.18 | 71,799.62 | 15,840,298.43 | 16,559,362.60 | 719,064.17 | 15,840,298.43 | 25,089,434.29 | 9,249,135.86 |
| Maintenance and Other Operating Expenses | | | | | | | | | |
| Traveling Expenses | 40,940.00 | 70,833.33 | 29,893.33 | 545,980.02 | 637,500.00 | 91,519.98 | 545,980.02 | 830,000.00 | 304,019.98 |
| Traveling Expenses-Local | 40,940.00 | 70,833.33 | 29,893.33 | 545,980.02 | 637,500.00 | 91,519.98 | 545,980.02 | 830,000.00 | 304,019.98 |
| Total Traveling Expenses | 40,940.00 | 70,833.33 | 29,893.33 | 545,980.02 | 637,500.00 | 91,519.98 | 545,980.02 | 830,000.00 | 304,019.98 |
| Training and Scholarship Expenses | 74,000.00 | 36,583.33 | (37,416.67) | 358,500.00 | 358,500.00 | - | 358,500.00 | 439,000.00 | 80,500.00 |
| Training Expenses | 74,000.00 | 36,583.33 | (37,416.67) | 358,500.00 | 358,500.00 | - | 358,500.00 | 439,000.00 | 80,500.00 |
| Total Training and Scholarship Expenses | 74,000.00 | 36,583.33 | (37,416.67) | 358,500.00 | 358,500.00 | - | 358,500.00 | 439,000.00 | 80,500.00 |
| Supplies and Materials Expenses | 31,283.40 | 22,789.71 | (8,493.70) | 104,177.03 | 205,107.35 | 100,930.32 | 104,177.03 | 273,476.46 | 169,299.43 |
| Office Supplies Expenses | 44,352.00 | 48,386.67 | 4,034.67 | 153,840.00 | 435,480.00 | 281,640.00 | 153,840.00 | 580,640.00 | 426,800.00 |
| Non-Accountable Forms Expenses | - | 880.83 | 880.83 | 7,927.50 | 7,927.50 | 7,927.50 | - | 10,570.00 | 10,570.00 |
| Fuel, Oil and Lubricants Expenses | 69,819.20 | 83,333.33 | 13,514.13 | 707,574.40 | 750,000.00 | 42,425.60 | 707,574.40 | 1,000,000.00 | 292,425.60 |
| Chemical and Filing Supplies Expenses | 186,150.00 | 87,788.02 | (98,361.98) | 728,310.00 | 790,002.14 | 61,782.14 | 728,310.00 | 1,053,456.19 | 325,146.19 |
| Semi-Expendable Machinery and Equipment Expenses | 30,000.00 | 42,708.33 | 12,708.33 | 248,478.00 | 384,375.00 | 135,897.00 | 248,478.00 | 512,500.00 | 264,022.00 |
| Semi-Expendable Furniture, Fixtures and Books Expenses | 3,695.00 | 4,833.33 | 1,138.33 | 11,612.30 | 43,500.00 | 31,887.70 | 11,612.30 | 58,000.00 | 46,387.70 |
| Other Supplies and Materials Expenses | 2,660.90 | 8,310.65 | 5,649.75 | 23,859.03 | 76,595.82 | 52,736.79 | 23,859.03 | 102,127.76 | 78,268.73 |
| Total Supplies and Materials Expenses | 367,960.50 | 299,230.87 | (68,729.63) | 1,977,850.76 | 2,693,077.81 | 715,227.05 | 1,977,850.76 | 3,590,770.41 | 1,612,919.65 |
| Utility Expenses | 39,889.91 | 58,675.34 | 18,785.43 | 391,294.20 | 528,078.02 | 136,783.82 | 391,294.20 | 704,104.03 | 312,809.83 |
| Electricity Expenses | 39,889.91 | 58,675.34 | 18,785.43 | 391,294.20 | 528,078.02 | 136,783.82 | 391,294.20 | 704,104.03 | 312,809.83 |
| Total Utility Expenses | 39,889.91 | 58,675.34 | 18,785.43 | 391,294.20 | 528,078.02 | 136,783.82 | 391,294.20 | 704,104.03 | 312,809.83 |
| Communication Expenses | 170.69 | 416.67 | 246.98 | 2,477.00 | 3,750.00 | 1,273.00 | 2,477.00 | 5,000.00 | 2,523.00 |
| Postage and Courier Services | 170.69 | 2,333.33 | 2,162.64 | 11,075.25 | 21,000.00 | 9,924.75 | 11,075.25 | 28,000.00 | 16,924.75 |
| Telephone Expenses | 7,360.00 | 10,166.67 | 2,806.67 | 92,193.62 | 92,193.62 | - | 92,193.62 | 122,000.00 | 29,806.38 |
| Internet Subscription Expenses | 7,500.69 | 12,916.67 | 5,385.98 | 105,745.87 | 116,943.62 | 11,197.75 | 105,745.87 | 155,000.00 | 49,254.13 |
| Total Communication Expenses | 7,500.69 | 12,916.67 | 5,385.98 | 105,745.87 | 116,943.62 | 11,197.75 | 105,745.87 | 155,000.00 | 49,254.13 |
| Awards/Rewards, Prizes and Indemnities | - | - | - | - | - | - | - | - | - |
| Awards/Rewards Expenses | - | - | - | - | - | - | - | - | - |
| Prizes | - | - | - | - | - | - | - | - | - |
| Indemnities | - | 833.33 | 833.33 | 9,481.91 | 9,481.91 | - | 9,481.91 | 10,000.00 | 518.09 |
| Total Awards/Rewards, Prizes and Indemnities | - | 833.33 | 833.33 | 9,481.91 | 9,481.91 | - | 9,481.91 | 10,000.00 | 518.09 |
| Generation, Transmission and Distribution Expenses | 973,265.91 | 949,930.35 | (23,335.56) | 7,851,391.44 | 8,540,373.14 | 697,981.69 | 7,851,391.44 | 11,399,164.18 | 3,547,772.74 |
| Confidential, Intelligence and Extraordinary Expenses | - | 7,616.67 | 7,616.67 | 16,092.00 | 68,550.00 | 52,458.00 | 16,092.00 | 91,400.00 | 75,308.00 |
| Extraordinary and Miscellaneous Expenses | - | 7,616.67 | 7,616.67 | 16,092.00 | 68,550.00 | 52,458.00 | 16,092.00 | 91,400.00 | 75,308.00 |
| Total Confidential, Intelligence and Extraordinary Expenses | - | 7,616.67 | 7,616.67 | 16,092.00 | 68,550.00 | 52,458.00 | 16,092.00 | 91,400.00 | 75,308.00 |
| Professional Services | 2,550.00 | 5,000.00 | 2,450.00 | 42,700.00 | 45,000.00 | 2,300.00 | 42,700.00 | 60,000.00 | 17,300.00 |
| Legal Services | - | 1,666.67 | 1,666.67 | - | 15,000.00 | 15,000.00 | - | 75,000.00 | 75,000.00 |
| Auditing Services | 45,122.00 | 40,166.67 | (4,955.33) | 171,245.00 | 361,500.00 | 190,255.00 | 171,245.00 | 482,000.00 | 310,755.00 |
| Consultancy Services | - | 40,166.67 | 40,166.67 | - | 361,500.00 | 361,500.00 | - | 482,000.00 | 310,755.00 |
| Other Professional Services | 47,672.00 | 46,833.33 | (838.67) | 213,945.00 | 421,500.00 | 207,555.00 | 213,945.00 | 637,000.00 | 423,055.00 |
| Total Professional Services | 47,672.00 | 46,833.33 | (838.67) | 213,945.00 | 421,500.00 | 207,555.00 | 213,945.00 | 637,000.00 | 423,055.00 |
| General Services | 78,000.00 | 83,583.33 | 5,583.33 | 720,417.14 | 752,250.00 | 31,832.86 | 720,417.14 | 1,003,000.00 | 282,582.86 |
| Security Services | 197,849.76 | 192,958.00 | (4,891.76) | 1,715,495.97 | 1,736,621.98 | 21,126.01 | 1,715,495.97 | 2,315,495.97 | 600,000.00 |
| Other General Services | 275,849.76 | 276,541.33 | 691.57 | 2,435,913.11 | 2,488,971.98 | 52,958.87 | 2,435,913.11 | 3,318,495.97 | 882,582.86 |
| Total General Services | 151,882.70 | 151,882.70 | - | 1,518,882.70 | 1,518,882.70 | - | 1,518,882.70 | 2,021,495.97 | 502,613.27 |
| Repairs and Maintenance | 10,586.00 | 10,416.67 | (169.33) | 82,983.50 | 93,756.00 | 10,772.50 | 82,983.50 | 125,000.00 | 42,016.50 |
| Repairs and Maintenance-Buildings and Other Structures | 60,000.00 | 55,833.33 | (4,166.67) | 503,531.96 | 502,500.00 | (1,031.96) | 503,531.96 | 670,000.00 | 166,468.04 |
| Repairs and Maintenance-Machinery and Equipment | 37,605.21 | 44,557.95 | 6,952.74 | 283,141.41 | 401,021.56 | 117,880.15 | 283,141.41 | 534,695.41 | 251,554.00 |
| Repairs and Maintenance-Infrastructure Assets | 151,882.70 | 75,000.00 | (76,882.70) | 836,746.62 | 675,000.00 | (161,746.62) | 836,746.62 | 900,000.00 | 63,746.62 |

Changes in Fair Value of Investments
 Translation Adjustment
 Total Other Comprehensive Income/(Loss) for the Period
 Comprehensive Income/(Loss)

| CURRENT MONTH | Monthly Budget | Difference | YTD (9 months) | Budget (9 months) | Difference | YEAR TO DATE | REALLOCATED BUDGET | REMAINING YTD |
|---------------|----------------|------------|----------------|-------------------|--------------|--------------|--------------------|----------------|
| (537,622.70) | 387,011.76 | 924,634.46 | 3,453,064.30 | 2,980,930.27 | (472,134.03) | 3,453,064.30 | 931,856.90 | (2,521,207.40) |
| (537,622.70) | 387,011.76 | 924,634.46 | 3,453,064.30 | 2,980,930.27 | (472,134.03) | 3,453,064.30 | 931,856.90 | (2,521,207.40) |

Prepared By:

MARIBEL P. GASPI
 Senior Corporate Accountant A/ Finance Division-OIC
 Date: 10/12/24

Noted By:

JESSE D. COLLARDO
 General Manager
 Date: 14 OCT 2024

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

ASSETS

| Current Assets | SEPTEMBER 30, 2024 |
|--|---------------------|
| Cash and Cash Equivalents | 3,001,997.47 |
| Cash on Hand | 286,956.36 |
| Cash-Collecting Officers | 241,956.36 |
| Petty Cash | 45,000.00 |
| Cash in Bank-Local Currency | 2,715,041.11 |
| Cash in Bank-Local Currency, Current Account | 2,715,041.11 |
| Other Investments | 516,230.99 |
| Sinking Fund | 516,230.99 |
| Sinking Fund | 516,230.99 |
| Receivables | 6,287,334.33 |
| Loans and Receivable Accounts | 4,769,200.26 |
| Accounts Receivable | 5,145,833.28 |
| <i>Allowance for Impairment-Accounts Receivable</i> | (376,633.02) |
| Net Value-Accounts Receivable | 4,769,200.26 |
| Other Receivables | 1,518,134.07 |
| Receivables-Disallowances/Charges | 960,937.50 |
| Due from Officers and Employees | 49,549.08 |
| Other Receivables | 507,647.49 |
| <i>Allowance for Impairment-Other Receivables</i> | - |
| Net Value-Other Receivables | 507,647.49 |
| Inventories | 2,012,804.81 |
| Inventory Held for Consumption | 2,012,804.81 |
| Office Supplies Inventory | 58,854.02 |
| <i>Allowance for Impairment-Office Supplies Inventory</i> | - |
| Net Value-Office Supplies Inventory | 58,854.02 |
| Accountable Forms, Plates and Stickers Inventory | 378,190.00 |
| <i>Allowance for Impairment-Accountable Forms, Plates and Stickers Inventory</i> | - |
| Net Value-Accountable Forms, Plates and Stickers Inventory | 378,190.00 |
| Chemical and Filtering Supplies Inventory | 230,640.00 |
| <i>Allowance for Impairment-Chemical and Filtering Supplies Inventory</i> | - |
| Net Value-Chemical and Filtering Supplies Inventory | 230,640.00 |
| Construction Materials Inventory | 1,325,626.92 |
| <i>Allowance for Impairment-Construction Materials Inventory</i> | - |
| Net Value-Construction Materials Inventory | 1,325,626.92 |
| Other Supplies and Materials Inventory | 19,493.87 |
| <i>Allowance for Impairment-Other Supplies and Materials Inventory</i> | - |
| Net Value-Other Supplies and Materials Inventory | 19,493.87 |
| Semi-Expendable Machinery and Equipment | - |
| Semi-Expendable Office Equipment | - |

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

| | |
|--|----------------------|
| Semi-Expendable Information and Communication Technology Equipment | - |
| Semi-Expendable Communication Equipment | - |
| Semi-Expendable Electrical Equipment | |
| Semi-Expendable Other Machinery and Equipment | - |
| Semi-Expendable Furniture, Fixtures and Books | - |
| Semi-Expendable Furniture and Fixtures | - |
| Other Current Assets | 682,881.66 |
| Prepayments | 682,881.66 |
| Advances to Contractors | 672,381.62 |
| Prepaid Registration | - |
| Other Prepayments | 10,500.04 |
| Total Current Assets | 12,501,249.26 |
| Non-Current Assets | |
| Other Investments | - |
| Sinking Fund | - |
| Sinking Fund | - |
| Property, Plant and Equipment | 52,390,927.94 |
| Land | 33,079,149.12 |
| Land | 6,766,877.39 |
| <i>Accumulated Impairment Losses-Land</i> | |
| Net Value-Land | 6,766,877.39 |
| Plant-Utility Plant in Service (UPIS) | 40,796,318.04 |
| <i>Accumulated Depreciation-Plant (UPIS)</i> | (14,484,046.31) |
| <i>Accumulated Impairment Losses-Plant (UPIS)</i> | |
| Net Value-Plant-Utility Plant in Service (UPIS) | 26,312,271.73 |
| Buildings and Other Structures | 12,826,468.70 |
| Buildings | 11,865,853.03 |
| <i>Accumulated Depreciation-Buildings</i> | (1,427,638.60) |
| <i>Accumulated Impairment Losses-Buildings</i> | |
| Net Value-Buildings | 10,438,214.43 |
| Other Structures | 3,435,387.77 |
| <i>Accumulated Depreciation-Other Structures</i> | (1,047,133.50) |
| <i>Accumulated Impairment Losses-Other Structures</i> | |
| Net Value-Other Structures | 2,388,254.27 |
| Machinery and Equipment | 5,622,282.96 |
| Office Equipment | 630,390.00 |
| <i>Accumulated Depreciation-Office Equipment</i> | (439,521.00) |
| <i>Accumulated Impairment Losses-Office Equipment</i> | |
| Net Value-Office Equipment | 190,869.00 |
| Information and Communication Technology Equipment | 168,039.00 |
| <i>Accumulated Depreciation-Information and Communication Technology</i> | (119,654.47) |

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

| | |
|---|----------------|
| <i>Accumulated Impairment Losses-Information and Communication Technology</i> | 48,384.53 |
| Net Value-Information and Communication Technology Equipment | 143,000.00 |
| Communication Equipment | (128,700.00) |
| <i>Accumulated Depreciation-Communication Equipment</i> | |
| <i>Accumulated Impairment Losses-Communication Equipment</i> | |
| Net Value-Communication Equipment | 14,300.00 |
| Other Equipment | - |
| <i>Accumulated Depreciation-Other Equipment</i> | |
| <i>Accumulated Impairment Losses-Other Equipment</i> | |
| Net Value-Other Equipment | - |
| Other Machinery and Equipment | 11,472,918.45 |
| <i>Accumulated Depreciation-Other Machinery and Equipment</i> | (6,104,189.02) |
| <i>Accumulated Impairment Losses-Other Machinery and Equipment</i> | |
| Net Value-Other Machinery and Equipment | 5,368,729.43 |
| Transportation Equipment | 414,855.76 |
| Motor Vehicles | 2,298,864.90 |
| <i>Accumulated Depreciation-Motor Vehicles</i> | (1,884,009.14) |
| <i>Accumulated Impairment Losses-Motor Vehicles</i> | |
| Net Value-Motor Vehicles | 414,855.76 |
| Furniture, Fixtures and Books | 70,876.70 |
| Furniture and Fixtures | 249,925.00 |
| <i>Accumulated Depreciation-Furniture and Fixtures</i> | (179,048.30) |
| <i>Accumulated Impairment Losses-Furniture and Fixtures</i> | |
| Net Value-Furniture and Fixtures | 70,876.70 |
| Construction in Progress | - |
| Construction in Progress-Buildings and Other Structures | - |
| Intangible Assets | 379,366.57 |
| Intangible Assets | 379,366.57 |
| Computer Software | 1,164,815.00 |
| <i>Accumulated Amortization-Computer Software</i> | (785,448.43) |
| <i>Accumulated Impairment Losses-Computer Software</i> | |
| Net Value-Computer Software | 379,366.57 |
| Websites | - |
| <i>Accumulated Amortization-Websites</i> | |
| <i>Accumulated Impairment Losses-Websites</i> | |
| Net Value-Websites | - |
| Other Assets | 377,294.70 |
| Other Assets | 1,840,575.26 |
| <i>Accumulated Impairment Losses-Other Assets</i> | (1,463,280.56) |
| Net Value-Other Assets | 377,294.70 |
| Total Non-Current Assets | 52,770,294.51 |
| Total Assets | 65,271,543.77 |

LIABILITIES

Current Liabilities

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

| | |
|--------------------------------------|----------------------|
| Financial Liabilities | 2,742,429.84 |
| Payables | 2,239,034.57 |
| Accounts Payable | 2,110,839.60 |
| Due to Officers and Employees | 37,153.15 |
| Due to Other Funds | 91,041.82 |
| Bills/Bonds/Loans Payable | 503,395.27 |
| Loans Payable-Domestic | 503,395.27 |
| | |
| Inter-Agency Payables | 1,458,578.68 |
| Inter-Agency Payables | 1,458,578.68 |
| Due to BIR | 364,920.15 |
| Due to GSIS | 366,742.26 |
| Due to Pag-IBIG | 88,336.49 |
| Due to PhilHealth | 51,482.16 |
| Due to NGAs | 463,094.66 |
| Due to Government Corporations | 124,002.96 |
| | |
| Trust Liabilities | 370,061.78 |
| Trust Liabilities | 370,061.78 |
| Guaranty/Security Deposits Payable | 370,061.78 |
| | |
| Provisions | 6,323,301.94 |
| Provisions | 6,323,301.94 |
| Leave Benefits Payable | 6,323,301.94 |
| | |
| Total Current Liabilities | 10,894,372.24 |
| | |
| 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 | 17,290,468.64 |
| | |
| EQUITY | |
| | |
| Government Equity | 3,834,274.42 |
| Government Equity | 3,834,274.42 |
| Government Equity | 3,834,274.42 |
| Contributed Capital | |
| | |
| Revaluation Surplus | - |

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

| | |
|-------------------------------------|-----------------------------|
| Revaluation Surplus | - |
| Revaluation Surplus | - |
| Retained Earnings/(Deficit) | <u>44,146,800.71</u> |
| Retained Earnings/(Deficit) | 44,146,800.71 |
| Retained Earnings/(Deficit) | <u>44,146,800.71</u> |
| Stockholders' Equity | - |
| Total Equity | <u>47,981,075.13</u> |
| Total Liabilities and Equity | <u><u>65,271,543.77</u></u> |

Prepared By:


MARIBEL P. LEGASPI
Senior Corporate Accountant A/Finance Division-OIC
Date: 10/19/24

Noted By:


JESSE D. GALLARDO
General Manager
Date: 10/19/24

CASTILLEJOS WATER DISTRICT
STATEMENT OF CASH FLOWS 2024

| | September 30, 2024 | YTD 2024 |
|---|----------------------------|-----------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Cash Inflows | | |
| Proceeds from Sale of Goods and Services | 3,991,891.34 | 33,875,888.96 |
| Collection of Revenue/Income | <u>224,473.00</u> | <u>5,692,251.20</u> |
| Collection of tax revenue | | - |
| Collection of service and business income | 211,192.70 | 1,880,484.16 |
| Collection of other non-operating income | | - |
| Receipt of prior years' income | 13,280.30 | 3,811,767.04 |
| Receipt of Assistance and Subsidy | - | - |
| Collection of Receivables | <u>113,617.58</u> | <u>1,390,502.17</u> |
| Collection of loans and receivables | | - |
| Collection of lease receivables | | - |
| Collection of receivable from audit disallowances and/or charges | | - |
| Collection of other receivables | 113,617.58 | 1,390,502.17 |
| 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>11,452.13</u> | <u>233,156.36</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 | 11,452.13 | 229,382.02 |
| Other miscellaneous receipts | | 3,774.34 |
| Total Cash Inflows | <u>4,341,434.05</u> | <u>41,191,798.69</u> |
| Adjustments | - | <u>15,745.00</u> |
| Restoration of cash for cancelled/lost/stale checks/ADA | | 15,745.00 |
| Restoration of cash for unreleased checks | | - |
| Other adjustments-inflow (Please specify) | | - |
| Adjusted Cash Inflows | <u>4,341,434.05</u> | <u>41,207,543.69</u> |
| Cash Outflows | | |
| Payment of Expenses | <u>3,039,108.07</u> | <u>24,613,404.75</u> |
| Payment of personnel services | 1,155,194.74 | 11,031,782.86 |
| Payment of maintenance and other operating expenses | 1,883,913.33 | 13,581,621.89 |
| 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>222,977.79</u> | <u>3,270,685.71</u> |
| Purchase of inventories for sale | | - |
| Purchase of inventories for distribution | | - |
| Purchase of raw materials inventory | | - |
| Purchase of inventory held for consumption | 222,977.79 | 3,058,104.32 |
| Purchase of semi-expandable machinery and equipment | | 212,581.39 |
| Purchase of semi-expandable furniture, fixtures and books | | - |
| Purchase of Domestic Gold and Silver Inventory | | - |
| Purchase of inventories obligated/incurred in prior years | | - |
| Grant of Cash Advances | - | <u>702,436.59</u> |
| Advances for operating expenses | | - |
| Advances for payroll | | - |
| Advances for special purpose/time-bound undertakings | | - |
| Advances to officers and employees | | 702,436.59 |
| Advances to officers and employees obligated in prior year | | - |
| Prepayments | - | - |
| Advances to contractors for repair and maintenance of property, plant and equipment (not capitalizable) | | - |
| Prepaid Rent | | - |
| Prepaid Registration | | - |
| Prepaid Interest | | - |
| Prepaid Insurance | | - |
| Other Prepayments | | - |
| Prepayments obligated in prior year | | - |
| Refund of Deposits | - | - |

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

| | | |
|---|---------------------|----------------------|
| Payments of Accounts Payable | | <u>1,607,657.56</u> |
| Remittance of Personnel Benefit Contributions and Mandatory Deductions | <u>615,801.47</u> | <u>6,297,660.36</u> |
| Remittance of taxes withheld | 124,585.57 | 1,805,372.55 |
| Remittance to GSIS/Pag-IBIG/Philhealth/SSS | 491,215.90 | 4,285,729.91 |
| Remittance of provident/welfare fund contribution | | - |
| Remittance of other personnel benefits contributions | | - |
| Remittance of other payables | | 206,557.90 |
| Grant of Assistance/Subsidy/Contribution | - | - |
| Release of Inter-Agency Fund Transfers | - | - |
| Release of Intra-Agency Fund Transfers | - | - |
| Release of Loans (Financial Institutions) | | - |
| Other Disbursements | - | <u>75,000.00</u> |
| Refund of excess income | | - |
| Refund of excess Working Fund/fund transfers/Trust Fund | | - |
| Refund of bail bonds | | - |
| Refund of guaranty/security deposits | | - |
| Refund of customers' deposit | | - |
| Refund of cash advances | | - |
| Refund of income taxes withheld | | - |
| Other disbursements | | 75,000.00 |
| Grant of loans (for HDMF only) | | - |
| Purchase/acquisition of Investment (for HDMF only) | | - |
| Total Cash Outflows | <u>3,877,887.33</u> | <u>36,566,844.97</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>3,877,887.33</u> | <u>36,566,844.97</u> |
| Net Cash Provided by/(Used in) Operating Activities | <u>463,546.72</u> | <u>4,640,698.72</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 | 326.86 | 1,079.78 |
| 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>326.86</u> | <u>1,079.78</u> |
| Adjustments (Fund Transfer from Sinking Fund) | | - |
| Adjusted Cash Inflows | <u>326.86</u> | <u>1,079.78</u> |
| Purchase/Construction of Investment Property | - | - |
| Purchase/Construction of Property, Plant and Equipment | <u>145,889.29</u> | <u>2,103,197.57</u> |
| Purchase of land | | - |
| Payment for land improvements | | - |
| Construction of infrastructure assets | | 400,548.46 |
| Construction of buildings and other structures | | - |
| Purchase of machinery and equipment | 145,889.29 | 1,495,888.40 |
| Purchase of transportation equipment | | 206,760.71 |
| Purchase of furniture, fixtures and books | | - |
| Payments for leased assets | | - |
| Payments for leased assets improvements | | - |
| Construction/acquisition of heritage assets | | - |

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

| | | |
|---|---------------------|-----------------------|
| 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 | 145,889.29 | 2,103,197.57 |
| Adjustments (Please specify) | - | - |
| Adjusted Cash Outflows | 145,889.29 | 2,103,197.57 |
| Net Cash Provided By/(Used In) Investing Activities | (145,562.43) | (2,102,117.79) |
| 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 | - | - |
| Cash Outflows | - | - |
| Payment of Long-Term Liabilities | 251,462.72 | 2,296,334.91 |
| Payment of notes payable | - | - |
| Payment of domestic loans | 251,462.72 | 2,296,334.91 |
| 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 | 55,193.31 | 556,140.42 |
| Payment of Cash Dividends | - | - |
| Total Cash Outflows | 306,656.03 | 2,852,475.33 |
| Adjustments (Please specify) | - | - |
| Adjusted Cash Outflows | 306,656.03 | 2,852,475.33 |
| Net Cash Provided By/(Used In) Financing Activities | (306,656.03) | (2,852,475.33) |
| INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS | 11,328.26 | (313,894.40) |

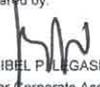
CASTILLEJOS WATER DISTRICT
STATEMENT OF CASH FLOWS 2024

Effects of Exchange Rate Changes on Cash and Cash Equivalents

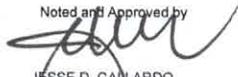
| | | |
|---|---------------------|---------------------|
| CASH AND CASH EQUIVALENTS, AUGUST 31 | 2,990,669.21 | 3,315,891.87 |
| CASH AND CASH EQUIVALENTS, SEPTEMBER 30 | <u>3,001,997.47</u> | <u>3,001,997.47</u> |

0.00

Prepared by:


MARIBEL P. LEGASPI
Senior Corporate Accountant A/ Finance Division-OIC
Finance Division-OIC
Date: 10/12/24

Noted and Approved by


JESSE D. GALLARDO
General Manager
Date:

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

| | September 30, 2024 | YTD |
|--|---------------------|-----------------------|
| Cash Flows from Operating Activities | | |
| Cash Inflows | | |
| Collection of Receivable (Water Sales) | 4,005,171.64 | 37,687,656.00 |
| 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 | 26,200.00 | 277,837.65 |
| Receipts of Other Business Income | | 19,200.00 |
| Receipts of Guarantee Deposits | | - |
| Receipts of Other Receivables | 113,617.58 | 1,390,502.17 |
| Receipts of Other Deferred Credits | | - |
| Receipts of Miscellaneous Income | | - |
| Receipt of Other Fines and Penalties | 184,992.70 | 1,583,446.51 |
| Receipt of Due from Officers and Employees | 11,452.13 | 229,382.02 |
| Receipt of Disallowance | | - |
| Receipt of Other | | 16,605.34 |
| Receipt of Other (Petty Cash Fund) | | - |
| Adjustment(Re-Deposit) | | 2,914.00 |
| Total Cash Inflows | 4,341,434.05 | 41,207,543.69 |
| Cash Outflows | | |
| Payment of Operating Expenses | 1,883,913.33 | 13,581,621.89 |
| Purchase of Supplies and Materials Inventories | 222,977.79 | 3,270,685.71 |
| Advances to Officers and Employees | | 702,436.59 |
| Refund of Contractors' Retention | | - |
| Due to Officers and Employees | | 17,476.98 |
| Accounts Payable | | 1,607,657.56 |
| Other Payables | | 264,080.92 |
| Salaries and Wages | 1,155,194.74 | 11,031,782.86 |
| Remittance to BIR, GSIS, Pag-IBIG, PhilHEALTH | 615,801.47 | 6,091,102.46 |
| Total Cash Outflows | 3,877,887.33 | 36,566,844.97 |
| Net Cash Provided By/ (Used in) Operating Activities | 463,546.72 | 4,640,698.72 |
| Cash Flows from Investing Activities | | |
| Cash Inflows | | |
| Other Receipt (Transfer from Sinking fund) | | - |
| Total Cash Inflows | 0.00 | 0.00 |
| Cash Outflows | | |
| Capital Expenditures | 145,889.29 | 2,103,197.57 |
| Construction in Progress | | - |
| Total Cash Outflows | 145,889.29 | 2,103,197.57 |
| Net Cash Provided By/ (Used in) Investing Activities | (145,889.29) | (2,103,197.57) |
| Cash Flows from Financing Activities | | |
| Cash Inflows | | |
| Proceeds from Domestic and Foreign Loans (from DBP) | | - |
| Interest Income | 326.86 | 1,079.78 |
| Total Cash Inflows | 326.86 | 1,079.78 |
| Cash Outflows | | |
| Payment of Loans | 251,462.72 | 2,296,334.91 |
| Bank Charges | | - |
| Interest Expenses | 55,193.31 | 556,140.42 |
| Total Cash Outflows | 306,656.03 | 2,852,475.33 |
| Ne Net Cash Provided By/ (Used in) Financing Activities | (306,329.17) | (2,851,395.55) |
| INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS | 11,328.26 | (313,894.40) |
| CASH AND CASH EQUIVALENTS, BEG. | 2,990,669.21 | 3,315,891.87 |
| CASH AND CASH EQUIVALENTS | 3,001,997.47 | 3,001,997.47 |

Prepared By:

MARIBEL P. LEGASPI
Senior Corporate Accountant A

Date: 10/12/24

Noted By:

JESSE D. GALLARDO
General Manager

Date: 14 OCT 2024