

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

	CURRENT MONTH	YEAR TO DATE
<b>Income</b>		
<b>Service and Business Income</b>		
<b>Service Income</b>		
Other Service Income	27,550.00	350,412.65
<b>Total Service Income</b>	<b>27,550.00</b>	<b>350,412.65</b>
<b>Business Income</b>		
Waterworks System Fees	4,177,240.05	45,994,285.51
Interest Income	-	1,230.03
Fines and Penalties-Business Income	164,266.10	1,922,130.43
Other Business Income	52,105.71	701,248.94
<b>Total Business Income</b>	<b>4,393,611.86</b>	<b>48,618,894.91</b>
<b>Total Service and Business Income</b>	<b>4,421,161.86</b>	<b>48,969,307.56</b>
<b>Miscellaneous Income</b>		
Miscellaneous Income	-	-
<b>Total Miscellaneous Income</b>	-	-
<b>Total Other Non-Operating Income</b>	-	-
<b>Total Income</b>	<b>4,421,161.86</b>	<b>48,969,307.56</b>
<b>Expenses</b>		
<b>Personnel Services</b>		
<b>Salaries and Wages</b>		
Salaries and Wages-Regular	869,194.00	8,995,261.92
Salaries and Wages-Casual/Contractual	373,905.60	4,207,255.79
<b>Total Salaries and Wages</b>	<b>1,243,099.60</b>	<b>13,202,517.71</b>
<b>Other Compensation</b>		
Personnel Economic Relief Allowance (PERA)	96,000.00	994,000.00
Representation Allowance (RA)	27,500.00	278,500.00
Transportation Allowance (TA)	27,500.00	278,500.00
Clothing/Uniform Allowance	-	308,000.00
Honoraria	-	-
Overtime and Night Pay	38,087.11	409,880.80
Year End Bonus	1,177,212.00	2,349,662.00
Cash Gift	-	-
Other Bonuses and Allowances	-	-
Directors and Committee Member's Fee	43,875.00	482,625.00
<b>Total Other Compensation</b>	<b>1,410,174.11</b>	<b>5,101,167.80</b>
<b>Personnel Benefit Contributions</b>		
Retirement and Life Insurance Premiums	151,598.28	1,567,650.48
Pag-IBIG Contributions	9,600.00	94,900.00
PhilHealth Contributions	30,903.80	316,465.53
Employees Compensation Insurance Premiums	4,800.00	49,700.00
<b>Total Personnel Benefit Contributions</b>	<b>196,902.08</b>	<b>2,028,716.01</b>
<b>Other Personnel Benefits</b>		
Terminal Leave Benefits	-	-

	CURRENT MONTH	YEAR TO DATE
Other Personnel Benefits	-	88,600.00
<b>Total Other Personnel Benefits</b>	<b>-</b>	<b>88,600.00</b>
<b>Total Personnel Services</b>	<b>2,850,175.79</b>	<b>20,421,001.52</b>
<b>Maintenance and Other Operating Expenses</b>		
<b>Traveling Expenses</b>		
Traveling Expenses-Local	15,668.00	596,670.02
<b>Total Traveling Expenses</b>	<b>15,668.00</b>	<b>596,670.02</b>
<b>Training and Scholarship Expenses</b>		
Training Expenses	-	421,500.00
<b>Total Training and Scholarship Expenses</b>	<b>-</b>	<b>421,500.00</b>
<b>Supplies and Materials Expenses</b>		
Office Supplies Expenses	10,319.97	138,734.47
Accountable Forms Expenses	29,568.00	198,192.00
Non-Accountable Forms Expenses	7,630.00	7,630.00
Fuel, Oil and Lubricants Expenses	61,494.20	885,610.76
Chemical and Filtering Supplies Expenses	112,865.00	935,785.00
Semi-Expendable Machinery and Equipment Expenses	-	248,478.00
Semi-Expendable Furniture, Fixtures and Books Expenses	19,603.00	36,015.30
Other Supplies and Materials Expenses	3,179.40	34,330.73
<b>Total Supplies and Materials Expenses</b>	<b>244,659.57</b>	<b>2,484,776.26</b>
<b>Utility Expenses</b>		
Electricity Expenses	37,846.97	473,858.35
<b>Total Utility Expenses</b>	<b>37,846.97</b>	<b>473,858.35</b>
<b>Communication Expenses</b>		
Postage and Courier Services	160.00	2,762.00
Telephone Expenses	716.83	12,298.32
Internet Subscription Expenses	7,288.57	106,592.19
<b>Total Communication Expenses</b>	<b>8,165.40</b>	<b>121,652.51</b>
<b>Awards/Rewards, Prizes and Indemnities</b>		
Awards/Rewards Expenses	-	-
Prizes	-	-
Indemnities	-	9,481.91
<b>Total Awards/Rewards, Prizes and Indemnities</b>	<b>-</b>	<b>9,481.91</b>
<b>Generation, Transmission and Distribution Expenses</b>		
Generation, Transmission and Distribution Expenses	895,788.51	9,631,335.33
<b>Confidential, Intelligence and Extraordinary Expenses</b>		
Extraordinary and Miscellaneous Expenses	-	20,342.00
<b>Total Confidential, Intelligence and Extraordinary Expenses</b>	<b>-</b>	<b>20,342.00</b>
<b>Professional Services</b>		
Legal Services	5,350.00	51,450.00
Auditing Services	-	-
Consultancy Services	-	-
Other Professional Services	10,402.00	192,049.00
<b>Total Professional Services</b>	<b>15,752.00</b>	<b>243,499.00</b>
<b>General Services</b>		
Security Services	80,600.00	879,017.14
Other General Services	125,426.60	1,984,092.06
<b>Total General Services</b>	<b>206,026.60</b>	<b>2,863,109.20</b>

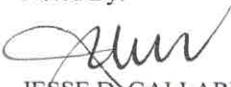
	CURRENT MONTH	YEAR TO DATE
<b>Repairs and Maintenance</b>		
Repairs and Maintenance-Infrastructure Assets	100,738.37	997,337.30
Repairs and Maintenance-Buildings and Other Structures	-	82,983.50
Repairs and Maintenance-Machinery and Equipment	6,000.00	525,931.96
Repairs and Maintenance-Transportation Equipment	40,435.00	344,491.69
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	1,450.00	66,769.00
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books	-	-
<b>Total Repairs and Maintenance</b>	<b>148,623.37</b>	<b>2,017,513.45</b>
<b>Taxes, Insurance Premiums and Other Fees</b>		
Taxes, Duties and Licenses	87,037.77	1,055,522.09
Fidelity Bond Premiums	-	20,628.75
Insurance Expenses	-	288,620.64
<b>Total Taxes, Insurance Premiums and Other Fees</b>	<b>87,037.77</b>	<b>1,364,771.48</b>
<b>Other Maintenance and Operating Expenses</b>		
Advertising, Promotional and Marketing Expenses	550.00	20,915.00
Representation Expenses	56,763.00	738,683.54
Rent/Lease Expenses	15,687.00	156,681.00
Membership Dues and Contributions to Organizations	30,300.00	113,790.00
Other Maintenance and Operating Expenses	136,808.93	944,531.54
<b>Total Other Maintenance and Operating Expenses</b>	<b>240,108.93</b>	<b>1,974,601.08</b>
<b>Total Maintenance and Other Operating Expenses</b>	<b>1,899,677.12</b>	<b>22,223,110.59</b>
<b>Financial Expenses</b>		
<b>Financial Expenses</b>		
Interest Expenses	51,591.14	659,513.77
<b>Total Financial Expenses</b>	<b>51,591.14</b>	<b>659,513.77</b>
<b>Non-Cash Expenses</b>		
<b>Depreciation</b>		
Depreciation-Infrastructure Assets	102,006.18	1,116,150.73
Depreciation-Buildings and Other Structures	39,065.33	429,718.63
Depreciation-Machinery and Equipment	64,696.48	670,068.00
Depreciation-Transportation Equipment	3,276.96	27,913.38
Depreciation-Furniture, Fixtures and Books	3,748.88	41,237.68
<b>Total Depreciation</b>	<b>212,793.83</b>	<b>2,285,088.42</b>
<b>Amortization</b>		
Amortization-Intangible Assets	15,116.67	180,783.37
<b>Total Amortization</b>	<b>15,116.67</b>	<b>180,783.37</b>
<b>Impairment Loss</b>		
Impairment Loss-Loans and Receivables	-	-
Impairment Loss-Other Assets	-	-
<b>Total Impairment Loss</b>	<b>-</b>	<b>-</b>
<b>Losses</b>		
Loss on Sale of Assets	-	-
<b>Total Losses</b>	<b>-</b>	<b>-</b>
<b>Discount and Rebates</b>		
Other Discounts	12,670.10	68,376.57
<b>Total Discounts and Rebates</b>	<b>12,670.10</b>	<b>68,376.57</b>
<b>Total Non-Cash Expenses</b>	<b>240,580.60</b>	<b>2,534,248.36</b>

	CURRENT MONTH	YEAR TO DATE
<b>Total Expenses</b>	<u>5,042,024.65</u>	<u>45,837,874.24</u>
<b>Profit/(Loss) Before Tax</b>	(620,862.79)	3,131,433.32
<b>Income Tax Expense/(Benefit)</b>	-	-
<b>Profit/(Loss) After Tax</b>	<u>(620,862.79)</u>	<u>3,131,433.32</u>
<b>Net Income/(Loss)</b>	<u>(620,862.79)</u>	<u>3,131,433.32</u>
<b>Other Comprehensive Income/(Loss) for the Period</b>		
Changes in Fair Value of Investments	-	-
Translation Adjustment	-	-
<b>Total Other Comprehensive Income/(Loss) for the Period</b>	<u>(620,862.79)</u>	<u>3,131,433.32</u>
<b>Comprehensive Income/(Loss)</b>	<u>(620,862.79)</u>	<u>3,131,433.32</u>

Prepared By:

  
 MARIBEL P. MEGASPI  
 Senior Corporate Accountant A/ Finance Division-OIC  
 Date: 12/17/24

Noted By:

  
 JESSE D. GALLARDO  
 General Manager  
 Date: 12/16/24

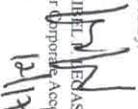
CASTILLEJOS WATER DISTRICT  
 DETAILED STATEMENT OF COMPREHENSIVE INCOME  
 ALL FUNDS  
 FOR THE MONTH OF NOVEMBER 2024

	CURRENT MONTH	Monthly Budget	Difference	YTD (11 months)	Budget (11 months)	Difference	YEAR TO DATE	REALIGNED BUDGET	REMAINING YTD
<b>Income</b>									
<b>Service and Business Income</b>									
Service Income	27,550.00	28,891.67	1,341.67	350,412.65	317,898.33	(32,604.32)	350,412.65	346,700.00	(3,712.65)
Other Service Income	27,550.00	28,891.67	1,341.67	350,412.65	317,898.33	(32,604.32)	350,412.65	346,700.00	(3,712.65)
Total Service Income	27,550.00	28,891.67	1,341.67	350,412.65	317,898.33	(32,604.32)	350,412.65	346,700.00	(3,712.65)
<b>Business Income</b>									
Waterworks System Fees	4,177,240.05	4,333,856.09	156,616.04	45,994,285.51	47,672,416.99	1,678,131.48	45,994,285.51	52,006,273.08	6,011,987.57
Interest Income	-	-	-	1,230.03	969.63	(330.03)	1,230.03	1,200.00	(30.03)
Fines and Penalties-Business Income	164,266.10	259,498.98	95,232.88	1,922,130.43	2,854,488.78	932,358.35	1,922,130.43	3,113,987.76	1,191,857.33
Other Business Income	52,105.71	188,729.17	136,623.46	701,248.94	2,076,350.83	1,375,101.89	701,248.94	2,265,110.00	1,563,861.06
Total Business Income	4,393,611.86	4,782,114.24	388,502.38	48,618,894.91	52,604,156.60	3,985,261.69	48,618,894.91	57,386,570.84	8,767,675.93
<b>Total Service and Business Income</b>	4,421,161.86	4,811,005.90	389,844.04	48,969,307.56	52,921,964.93	3,952,657.37	48,969,307.56	57,733,270.84	8,763,963.28
<b>Miscellaneous Income</b>									
Miscellaneous Income	-	-	-	-	-	-	-	-	-
Total Miscellaneous Income	-	-	-	-	-	-	-	-	-
<b>Total Other Non-Operating Income</b>	-	-	-	-	-	-	-	-	-
<b>Total Income</b>	4,421,161.86	4,811,005.90	389,844.04	48,969,307.56	52,921,964.93	3,952,657.37	48,969,307.56	57,733,270.84	8,763,963.28
<b>Expenses</b>									
<b>Personnel Services</b>									
Salaries and Wages	869,194.00	850,173.08	(19,020.92)	8,995,261.92	9,351,903.92	356,642.00	8,995,261.92	10,202,077.00	1,206,815.08
Salaries and Wages-Regular	373,905.60	384,325.50	10,419.90	4,207,255.79	4,227,580.50	20,324.71	4,207,255.79	4,611,906.00	404,650.21
Salaries and Wages-Casual/Contractual	1,243,099.60	1,234,498.58	(8,601.02)	13,202,517.71	13,579,484.42	376,966.71	13,202,517.71	14,813,983.00	1,611,465.29
<b>Total Salaries and Wages</b>	1,243,099.60	1,234,498.58	(8,601.02)	13,202,517.71	13,579,484.42	376,966.71	13,202,517.71	14,813,983.00	1,611,465.29
<b>Other Compensation</b>									
Personal Economic Relief Allowance (PERA)	96,000.00	92,000.00	(4,000.00)	994,000.00	1,012,000.00	18,000.00	994,000.00	1,104,000.00	110,000.00
Representation Allowance (RA)	27,500.00	27,500.00	-	278,500.00	302,500.00	24,000.00	278,500.00	330,000.00	51,500.00
Transportation Allowance (TA)	27,500.00	27,500.00	-	278,500.00	302,500.00	24,000.00	278,500.00	330,000.00	51,500.00
Clothing/Uniform Allowance	-	-	-	308,000.00	358,000.00	28,000.00	308,000.00	336,000.00	28,000.00
Honoraria	-	-	-	-	-	-	-	15,000.00	15,000.00
Overtime and Night Pay	38,087.11	41,666.67	3,579.56	409,880.80	458,333.33	48,452.53	409,880.80	500,000.00	90,119.20
Year-End Bonus	1,177,212.00	1,177,212.00	-	2,349,662.00	2,349,662.00	-	2,349,662.00	2,594,042.00	244,380.00
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	482,625.00	540,540.00	57,915.00	482,625.00	589,680.00	107,055.00
Total Other Compensation	1,410,174.11	1,415,018.67	4,844.56	5,101,167.80	5,301,535.33	200,367.53	5,101,167.80	6,278,722.00	1,177,554.20
<b>Personnel Benefit Contributions</b>									
Retirement and Life Insurance Premiums	151,598.28	141,410.93	(10,187.35)	1,567,650.48	1,555,520.23	(12,130.25)	1,567,650.48	1,696,931.16	129,280.68
Pag-IBIG Contributions	94,600.00	8,741.67	(85,858.33)	94,900.00	96,138.33	1,238.33	94,900.00	104,900.00	10,000.00
PhilHealth Contributions	30,903.80	30,846.33	(57.47)	316,465.53	339,309.64	22,844.11	316,465.53	370,155.98	53,690.44
Employees Compensation Insurance Premiums	4,800.00	4,575.00	(225.00)	49,700.00	50,325.00	625.00	49,700.00	54,900.00	5,200.00
Total Personnel Benefit Contributions	196,902.08	185,573.93	(11,328.15)	2,028,716.01	2,041,313.21	12,597.20	2,028,716.01	2,226,887.14	198,171.12
<b>Other Personnel Benefits</b>									
Terminal Leave Benefits	-	-	-	-	-	-	-	1,639,842.16	1,639,842.16
Other Personnel Benefits	-	-	-	88,600.00	88,600.00	-	88,600.00	130,000.00	41,400.00
Total Other Personnel Benefits	-	-	-	88,600.00	88,600.00	-	88,600.00	1,769,842.16	1,681,242.16

	CURRENT MONTH	Monthly Budget	Difference	YTD (11 months)	Budget (11 months)	Difference	YEAR TO DATE	REALIGNED BUDGET	REMAINING YTD
<b>Total Personnel Services</b>	<b>2,850,175.79</b>	<b>2,835,091.18</b>	<b>(15,084.61)</b>	<b>20,421,001.52</b>	<b>21,010,932.96</b>	<b>589,931.44</b>	<b>20,421,001.52</b>	<b>25,089,434.29</b>	<b>4,668,432.77</b>
<b>Maintenance and Other Operating Expenses</b>									
Traveling Expenses	15,668.00	70,833.33	55,165.33	596,670.02	779,166.67	182,496.65	596,670.02	850,000.00	253,329.98
Traveling Expenses-Local	15,668.00	70,833.33	55,165.33	596,670.02	779,166.67	182,496.65	596,670.02	850,000.00	253,329.98
<b>Total Traveling Expenses</b>	<b>15,668.00</b>	<b>70,833.33</b>	<b>55,165.33</b>	<b>596,670.02</b>	<b>779,166.67</b>	<b>182,496.65</b>	<b>596,670.02</b>	<b>850,000.00</b>	<b>253,329.98</b>
<b>Training and Scholarship Expenses</b>									
Training Expenses	-	36,583.33	36,583.33	421,500.00	402,416.67	(19,083.33)	421,500.00	439,000.00	17,500.00
Scholarship Expenses	-	36,583.33	36,583.33	421,500.00	402,416.67	(19,083.33)	421,500.00	439,000.00	17,500.00
<b>Total Training and Scholarship Expenses</b>	<b>-</b>	<b>36,583.33</b>	<b>36,583.33</b>	<b>421,500.00</b>	<b>402,416.67</b>	<b>(19,083.33)</b>	<b>421,500.00</b>	<b>439,000.00</b>	<b>17,500.00</b>
<b>Supplies and Materials Expenses</b>									
Office Supplies Expenses	10,319.97	22,789.71	12,469.74	138,734.47	250,686.76	111,952.29	138,734.47	273,476.46	134,741.99
Accountable Forms Expenses	29,568.00	48,386.67	18,818.67	198,192.00	512,253.33	314,061.33	198,192.00	580,640.00	382,448.00
Non-Accountable Forms Expenses	7,630.00	880.83	(6,749.17)	7,630.00	9,689.17	2,059.17	7,630.00	10,570.00	2,940.00
Fuel, Oil and Lubricants Expenses	61,494.20	83,333.33	21,839.13	885,610.76	916,666.67	31,055.91	885,610.76	1,000,000.00	114,389.24
Chemical and Filtering Supplies Expenses	112,865.00	87,788.02	(25,076.98)	935,785.00	965,668.17	29,883.17	935,785.00	1,053,456.19	117,671.19
Semi-Expendable Machinery and Equipment Expenses	-	42,708.33	42,708.33	248,478.00	469,791.67	221,313.67	248,478.00	512,500.00	264,022.00
Other Supplies and Materials Expenses	19,603.00	4,833.33	(14,769.67)	36,015.30	53,166.67	17,151.37	36,015.30	58,000.00	21,984.70
Total Supplies and Material Expenses	3,179.40	8,510.65	5,331.25	34,330.73	93,617.11	59,286.38	34,330.73	102,127.76	67,927.03
<b>Utility Expenses</b>	<b>244,659.57</b>	<b>299,230.87</b>	<b>54,571.30</b>	<b>2,484,776.26</b>	<b>3,291,539.54</b>	<b>806,763.28</b>	<b>2,484,776.26</b>	<b>3,590,770.41</b>	<b>1,105,994.15</b>
Electricity Expenses	37,846.97	58,675.34	20,828.37	473,858.35	645,428.69	171,570.34	473,858.35	704,104.03	230,245.68
Total Utility Expenses	<b>37,846.97</b>	<b>58,675.34</b>	<b>20,828.37</b>	<b>473,858.35</b>	<b>645,428.69</b>	<b>171,570.34</b>	<b>473,858.35</b>	<b>704,104.03</b>	<b>230,245.68</b>
<b>Communication Expenses</b>									
Postage and Courier Services	160.00	416.67	256.67	2,762.00	4,583.33	1,821.33	2,762.00	5,000.00	2,238.00
Telephone Expenses	716.83	2,333.33	1,616.50	12,298.32	25,666.67	13,368.35	12,298.32	28,000.00	15,701.68
Internet Subscription Expenses	7,288.57	10,166.67	2,878.10	106,592.19	111,833.33	5,241.14	106,592.19	122,000.00	15,407.81
Total Communication Expenses	<b>8,165.40</b>	<b>12,919.67</b>	<b>4,754.27</b>	<b>121,652.51</b>	<b>142,083.33</b>	<b>20,430.82</b>	<b>121,652.51</b>	<b>155,000.00</b>	<b>33,347.49</b>
<b>Awards/Rewards, Prizes and Indemnities</b>									
Awards/Rewards Expenses	-	-	-	-	-	-	-	-	-
Prizes	-	-	-	-	-	-	-	-	-
Indemnities	-	833.33	833.33	9,481.91	9,166.67	(315.24)	9,481.91	10,000.00	518.09
Total Awards/Rewards, Prizes and Indemnities	<b>-</b>	<b>833.33</b>	<b>833.33</b>	<b>9,481.91</b>	<b>9,166.67</b>	<b>(315.24)</b>	<b>9,481.91</b>	<b>10,000.00</b>	<b>518.09</b>
<b>Generation, Transmission and Distribution Expenses</b>									
Generation, Transmission and Distribution Expenses	895,788.51	949,920.35	54,141.84	9,631,335.33	10,449,233.83	817,898.50	9,631,335.33	11,399,164.18	1,767,828.85
<b>Confidential, Intelligence and Extraordinary Expenses</b>									
Extraordinary and Miscellaneous Expenses	-	7,616.67	7,616.67	20,342.00	83,783.33	63,441.33	20,342.00	91,400.00	71,058.00
Total Confidential, Intelligence and Extraordinary Expenses	<b>-</b>	<b>7,616.67</b>	<b>7,616.67</b>	<b>20,342.00</b>	<b>83,783.33</b>	<b>63,441.33</b>	<b>20,342.00</b>	<b>91,400.00</b>	<b>71,058.00</b>
<b>Professional Services</b>									
Legal Services	5,350.00	5,000.00	(350.00)	51,450.00	55,000.00	3,550.00	51,450.00	60,000.00	8,550.00
Auditing Services	-	1,666.67	1,666.67	-	18,333.33	18,333.33	-	75,000.00	75,000.00
Consultancy Services	10,402.00	40,166.67	29,764.67	192,049.00	441,833.33	249,784.33	192,049.00	482,000.00	289,951.00
Other Professional Services	15,752.00	46,833.33	31,081.33	243,499.00	515,166.67	271,667.67	243,499.00	637,000.00	393,501.00
Total Professional Services	<b>31,504.00</b>	<b>91,666.67</b>	<b>60,162.67</b>	<b>587,048.00</b>	<b>1,129,333.33</b>	<b>548,285.33</b>	<b>587,048.00</b>	<b>1,254,000.00</b>	<b>787,502.00</b>
<b>General Services</b>									
Security Services	80,600.00	83,583.33	2,983.33	879,017.14	919,416.67	40,399.53	879,017.14	1,003,000.00	123,982.86
Other General Services	125,426.60	192,958.00	67,531.40	1,984,092.06	2,122,537.97	138,445.91	1,984,092.06	2,315,495.97	331,403.91
Total General Services	<b>206,026.60</b>	<b>276,541.33</b>	<b>70,547.73</b>	<b>2,863,109.20</b>	<b>3,041,954.64</b>	<b>178,845.44</b>	<b>2,863,109.20</b>	<b>3,318,495.97</b>	<b>455,386.77</b>
<b>Repairs and Maintenance</b>									
Repairs and Maintenance-Infrastructure Assets	100,738.37	75,000.00	(25,738.37)	997,337.30	825,000.00	(172,337.30)	997,337.30	900,000.00	(97,337.30)
Repairs and Maintenance-Buildings and Other Structures	-	10,416.67	10,416.67	82,983.50	114,583.33	31,599.83	82,983.50	125,000.00	42,016.50



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

Prepared By:   
 MARIE HELGESON  
 Senior Corporate Accountant A/ Finance Division-OIC  
 Date: 12/11/14

CURRENT MONTH	Monthly Budget	Difference	YTD (11 months)	Budget (11 months)	Difference	YEAR TO DATE	REALIGNED BUDGET	REMAINING YTD
(620,862.79)	(660,500.24)	(39,637.45)	3,131,433.32	2,910,467.31	(220,966.01)	3,131,433.32	931,856.90	(2,199,576.42)
(620,862.79)	(660,500.24)	(39,637.45)	3,131,433.32	2,910,467.31	(220,966.01)	3,131,433.32	931,856.90	(2,199,576.42)
								(0.00)

Noted By:   
 JESSE D. GALLARDO  
 General Manager  
 Date: 12/18/14

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

**ASSETS**

Current Assets	NOVEMBER 30, 2024
<b>Cash and Cash Equivalents</b>	<b>2,043,128.49</b>
<b>Cash on Hand</b>	406,720.26
Cash-Collecting Officers	361,720.26
Petty Cash	45,000.00
<b>Cash in Bank-Local Currency</b>	1,636,408.23
Cash in Bank-Local Currency, Current Account	1,636,408.23
<b>Other Investments</b>	<b>516,230.99</b>
<b>Sinking Fund</b>	516,230.99
Sinking Fund	516,230.99
<b>Receivables</b>	<b>6,568,110.04</b>
<b>Loans and Receivable Accounts</b>	5,074,964.04
Accounts Receivable	5,451,597.06
<i>Allowance for Impairment-Accounts Receivable</i>	(376,633.02)
Net Value-Accounts Receivable	5,074,964.04
<b>Other Receivables</b>	1,493,146.00
Receivables-Disallowances/Charges	948,300.76
Due from Officers and Employees	9,517.12
Other Receivables	535,328.12
<i>Allowance for Impairment-Other Receivables</i>	-
Net Value-Other Receivables	535,328.12
<b>Inventories</b>	<b>1,803,891.57</b>
<b>Inventory Held for Consumption</b>	1,803,891.57
Office Supplies Inventory	71,658.92
<i>Allowance for Impairment-Office Supplies Inventory</i>	-
Net Value-Office Supplies Inventory	71,658.92
Accountable Forms, Plates and Stickers Inventory	333,838.00
<i>Allowance for Impairment-Accountable Forms, Plates and Stickers Inventory</i>	-
Net Value-Accountable Forms, Plates and Stickers Inventory	333,838.00
Chemical and Filtering Supplies Inventory	191,165.00
<i>Allowance for Impairment-Chemical and Filtering Supplies Inventory</i>	-
Net Value-Chemical and Filtering Supplies Inventory	191,165.00
Construction Materials Inventory	1,198,207.48
<i>Allowance for Impairment-Construction Materials Inventory</i>	-
Net Value-Construction Materials Inventory	1,198,207.48
Other Supplies and Materials Inventory	9,022.17
<i>Allowance for Impairment-Other Supplies and Materials Inventory</i>	-
Net Value-Other Supplies and Materials Inventory	9,022.17
<b>Semi-Expendable Machinery and Equipment</b>	-
Semi-Expendable Office Equipment	-

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

Semi-Expendable Information and Communication Technology Equipment	-
Semi-Expendable Communication Equipment	-
Semi-Expendable Electrical Equipment	
Semi-Expendable Other Machinery and Equipment	-
<b>Semi-Expendable Furniture, Fixtures and Books</b>	-
Semi-Expendable Furniture and Fixtures	-
<b>Other Current Assets</b>	<b>682,881.66</b>
<b>Prepayments</b>	682,881.66
Advances to Contractors	672,381.62
Prepaid Registration	-
Other Prepayments	10,500.04
<b>Total Current Assets</b>	<b>11,614,242.75</b>
<b>Non-Current Assets</b>	
<b>Other Investments</b>	-
<b>Sinking Fund</b>	-
Sinking Fund	
<b>Property, Plant and Equipment</b>	<b>51,981,231.88</b>
<b>Land</b>	32,891,028.36
Land	6,766,877.39
<i>Accumulated Impairment Losses-Land</i>	
Net Value-Land	6,766,877.39
Plant-Utility Plant in Service (UPIS)	40,812,191.09
<i>Accumulated Depreciation-Plant (UPIS)</i>	(14,688,040.12)
<i>Accumulated Impairment Losses-Plant (UPIS)</i>	
Net Value-Plant-Utility Plant in Service (UPIS)	26,124,150.97
<b>Buildings and Other Structures</b>	12,748,338.04
<b>Buildings</b>	11,865,853.03
<i>Accumulated Depreciation-Buildings</i>	(1,488,592.32)
<i>Accumulated Impairment Losses-Buildings</i>	
Net Value-Buildings	10,377,260.71
<b>Other Structures</b>	3,435,387.77
<i>Accumulated Depreciation-Other Structures</i>	(1,064,310.44)
<i>Accumulated Impairment Losses-Other Structures</i>	
Net Value-Other Structures	2,371,077.33
<b>Machinery and Equipment</b>	5,492,890.00
Office Equipment	630,390.00
<i>Accumulated Depreciation-Office Equipment</i>	(456,891.00)
<i>Accumulated Impairment Losses-Office Equipment</i>	
Net Value-Office Equipment	173,499.00
Information and Communication Technology Equipment	168,039.00
<i>Accumulated Depreciation-Information and Communication Technology</i>	(122,525.45)

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

<i>Accumulated Impairment Losses-Information and Communication Technology</i>	45,513.55
Net Value-Information and Communication Technology Equipment	143,000.00
Communication Equipment	(128,700.00)
<i>Accumulated Depreciation-Communication Equipment</i>	14,300.00
<i>Accumulated Impairment Losses-Communication Equipment</i>	-
Net Value-Communication Equipment	-
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>	(6,213,341.00)
<i>Accumulated Impairment Losses-Other Machinery and Equipment</i>	-
Net Value-Other Machinery and Equipment	5,259,577.45
<b>Transportation Equipment</b>	408,301.84
Motor Vehicles	2,298,864.90
<i>Accumulated Depreciation-Motor Vehicles</i>	(1,890,563.06)
<i>Accumulated Impairment Losses-Motor Vehicles</i>	-
Net Value-Motor Vehicles	408,301.84
<b>Furniture, Fixtures and Books</b>	63,378.94
Furniture and Fixtures	249,925.00
<i>Accumulated Depreciation-Furniture and Fixtures</i>	(186,546.06)
<i>Accumulated Impairment Losses-Furniture and Fixtures</i>	-
Net Value-Furniture and Fixtures	63,378.94
<b>Construction in Progress</b>	-
Construction in Progress-Buildings and Other Structures	-
<b>Intangible Assets</b>	349,133.23
<b>Intangible Assets</b>	349,133.23
Computer Software	1,164,815.00
<i>Accumulated Amortization-Computer Software</i>	(815,681.77)
<i>Accumulated Impairment Losses-Computer Software</i>	-
Net Value-Computer Software	349,133.23
Websites	-
<i>Accumulated Amortization-Websites</i>	-
<i>Accumulated Impairment Losses-Websites</i>	-
Net Value-Websites	-
<b>Other Assets</b>	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
<b>Total Non-Current Assets</b>	52,330,365.11
<b>Total Assets</b>	63,944,607.86

**LIABILITIES**

**Current Liabilities**

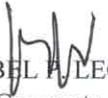
**DETAILED STATEMENT OF FINANCIAL POSITION  
ALL FUNDS  
AS OF NOVEMBER 30, 2024**

<b>Financial Liabilities</b>	<b>1,850,690.56</b>
<b>Payables</b>	1,793,979.90
Accounts Payable	1,681,525.14
Due to Officers and Employees	20,067.65
Due to Other Funds	92,387.11
<b>Bills/Bonds/Loans Payable</b>	56,710.66
Loans Payable-Domestic	56,710.66
<b>Inter-Agency Payables</b>	<b>1,377,962.12</b>
<b>Inter-Agency Payables</b>	1,377,962.12
Due to BIR	251,841.51
Due to GSIS	394,184.78
Due to Pag-IBIG	89,712.18
Due to PhilHealth	54,026.03
Due to NGAs	463,094.66
Due to Government Corporations	125,102.96
<b>Trust Liabilities</b>	<b>370,061.78</b>
<b>Trust Liabilities</b>	370,061.78
Guaranty/Security Deposits Payable	370,061.78
<b>Provisions</b>	<b>6,317,377.85</b>
<b>Provisions</b>	6,317,377.85
Leave Benefits Payable	6,317,377.85
<b>Total Current Liabilities</b>	<b>9,916,092.31</b>
<b>Non-Current Liabilities</b>	
<b>Financial Liabilities</b>	<b>6,396,096.40</b>
<b>Bills/Bonds/Loans Payable</b>	6,396,096.40
Loans Payable-Domestic	6,396,096.40
<b>Total Non-Current Liabilities</b>	<b>6,396,096.40</b>
<b>Total Liabilities</b>	<b>16,312,188.71</b>
<b>EQUITY</b>	
<b>Government Equity</b>	<b>3,834,274.42</b>
<b>Government Equity</b>	3,834,274.42
Government Equity	3,834,274.42
Contributed Capital	
<b>Revaluation Surplus</b>	-

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

<b>Revaluation Surplus</b>	-
Revaluation Surplus	-
<b>Retained Earnings/(Deficit)</b>	<u>43,798,144.73</u>
<b>Retained Earnings/(Deficit)</b>	43,798,144.73
Retained Earnings/(Deficit)	43,798,144.73
<b>Stockholders' Equity</b>	<u>-</u>
<b>Total Equity</b>	<u>47,632,419.15</u>
<b>Total Liabilities and Equity</b>	<u><u>63,944,607.86</u></u>

Prepared By:

  
MARIBEL A. LEGASPI  
Senior Corporate Accountant A/Finance Division-OIC  
Date: 12/17/24

Noted By:

  
JESSE D. GALLARDO  
General Manager  
Date: 12/18/2024

CASTILLEJOS WATER DISTRICT  
STATEMENT OF CASH FLOWS 2024

	November 30, 2024	YTD 2024
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>Cash Inflows</b>		
Proceeds from Sale of Goods and Services	4,055,350.31	41,706,684.56
Collection of Revenue/Income	<u>205,250.35</u>	<u>6,107,344.37</u>
Collection of tax revenue		-
Collection of service and business income	195,016.10	2,285,343.08
Collection of other non-operating income		-
Receipt of prior years' income	10,234.25	3,822,001.29
Receipt of Assistance and Subsidy	-	-
Collection of Receivables	<u>142,505.44</u>	<u>1,701,350.76</u>
Collection of loans and receivables		-
Collection of lease receivables		-
Collection of receivable from audit disallowances and/or charges		-
Collection of other receivables	142,505.44	1,701,350.76
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>1,672.00</u>	<u>249,777.72</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	1,672.00	246,003.38
Other miscellaneous receipts		3,774.34
<b>Total Cash Inflows</b>	<u><b>4,404,778.10</b></u>	<u><b>49,765,157.41</b></u>
Adjustments	-	<u>22,986.33</u>
Restoration of cash for cancelled/lost/stale checks/ADA		22,986.33
Restoration of cash for unreleased checks		-
Other adjustments-Inflow (Please specify)		-
<b>Adjusted Cash Inflows</b>	<u><b>4,404,778.10</b></u>	<u><b>49,788,143.74</b></u>
<b>Cash Outflows</b>		
Payment of Expenses	<u>3,947,293.36</u>	<u>31,384,886.62</u>
Payment of personnel services	2,363,547.79	14,445,524.77
Payment of maintenance and other operating expenses	1,583,745.57	16,939,361.85
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>346,633.78</u>	<u>3,933,903.12</u>
Purchase of inventories for sale		-
Purchase of inventories for distribution		-
Purchase of raw materials inventory		-
Purchase of inventory held for consumption	346,633.78	3,721,321.73
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>628,927.77</u>	<u>7,818,582.02</u>
Remittance of taxes withheld	106,423.04	2,294,047.27
Remittance to GSIS/Pag-IBIG/PhilHealth/SSS	516,580.64	5,312,052.76
Remittance of provident/welfare fund contribution		-
Remittance of other personnel benefits contributions		-
Remittance of other payables	5,924.09	212,481.99
Grant of Assistance/Subsidy/Contribution	-	-
Release of Inter-Agency Fund Transfers	-	-
Release of Intra-Agency Fund Transfers	-	-
Release of Loans (Financial Institutions)	-	-
Other Disbursements	-	<u>75,000.00</u>
Refund of excess income		-
Refund of excess Working Fund/fund transfers/Trust Fund		-
Refund of bail bonds		-
Refund of guaranty/security deposits		-
Refund of customers' deposit		-
Refund of cash advances		-
Refund of income taxes withheld		-
Other disbursements		75,000.00
Grant of loans (for HDMF only)		-
Purchase/acquisition of Investment (for HDMF only)		-
<b>Total Cash Outflows</b>	<u>4,922,854.91</u>	<u>45,522,465.91</u>
Adjustments	<u>4,265.12</u>	<u>31,290.12</u>
Reversion/Return of unutilized/unused NCA		-
Adjustment for dishonored checks	4,265.12	31,290.12
Adjustment for cash shortage		-
Reversing entry for unreleased checks in previous year		-
Other adjustments - Outflow (Please specify)		-
<b>Adjusted Cash Outflows</b>	<u>4,927,120.03</u>	<u>45,553,756.03</u>
<b>Net Cash Provided by/(Used in) Operating Activities</b>	<u>(522,341.93)</u>	<u>4,234,387.71</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		-
<b>Cash Inflows</b>		-
Proceeds from Sale/Disposal of Investment Property		-
Proceeds from Sale/Disposal of Property, Plant and Equipment		-
Sale of Investments	-	-
Receipt of Interest Earned		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		-
<b>Total Cash Inflows</b>	-	<u>1,079.78</u>
Adjustments (Fund Transfer from Sinking Fund)		-
<b>Adjusted Cash Inflows</b>	-	<u>1,079.78</u>
Purchase/Construction of Investment Property	-	-
Purchase/Construction of Property, Plant and Equipment	<u>2,500.00</u>	<u>2,105,697.57</u>
Purchase of land		-
Payment for land improvements		-
Construction of infrastructure assets	2,500.00	403,048.46
Construction of buildings and other structures		-
Purchase of machinery and equipment		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	-	-
<b>Total Cash Outflows</b>	<b>2,500.00</b>	<b>2,105,697.57</b>
Adjustments (Please specify)	-	-
<b>Adjusted Cash Outflows</b>	<b>2,500.00</b>	<b>2,105,697.57</b>
<b>Net Cash Provided By/(Used In) Investing Activities</b>	<b>(2,500.00)</b>	<b>(2,104,617.79)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	-	-
<b>Cash Inflows</b>	-	-
Proceeds from Incurrence of Financial Liabilities	-	-
Proceeds from Issuance of Bonds and Acceptances Payable	-	-
Proceeds from Domestic and Foreign Loans	-	-
Proceeds from issuance of notes payable	-	-
Proceeds from domestic loans	-	-
Proceeds from foreign loans	-	-
Equity/Contribution from National Government	-	-
Proceeds from Issuance of Capital Stock and other Equity Securities	-	-
<b>Total Cash Inflows</b>	-	-
Adjustments (Please specify)	-	-
<b>Adjusted Cash Inflows</b>	-	-
<b>Cash Outflows</b>	-	-
Payment of Long-Term Liabilities	194,534.20	2,743,019.52
Payment of notes payable	-	-
Payment of domestic loans	194,534.20	2,743,019.52
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	51,591.14	659,513.78
Payment of Cash Dividends	-	-
<b>Total Cash Outflows</b>	<b>246,125.34</b>	<b>3,402,533.30</b>
Adjustments (Please specify)	-	-
<b>Adjusted Cash Outflows</b>	<b>246,125.34</b>	<b>3,402,533.30</b>
<b>Net Cash Provided By/(Used In) Financing Activities</b>	<b>(246,125.34)</b>	<b>(3,402,533.30)</b>
<b>INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(770,967.27)</b>	<b>(1,272,763.38)</b>

CASTILLEJOS WATER DISTRICT  
STATEMENT OF CASH FLOWS 2024

Effects of Exchange Rate Changes on Cash and Cash Equivalents

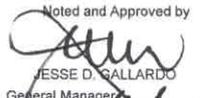
CASH AND CASH EQUIVALENTS, OCTOBER 31	2,814,095.76	3,315,891.87
CASH AND CASH EQUIVALENTS, NOVEMBER 30	2,043,128.49	2,043,128.49

0.00

Prepared by:

  
MARIBEL P. ESPINOZA  
Senior Corporate Accountant / Finance Division-OIC  
Finance Division-OIC  
Date: 12/17/24

Noted and Approved by

  
JESSE D. GALLARDO  
General Manager  
Date: 12/16/24