

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

	CURRENT MONTH	YEAR TO DATE
Income		
Service and Business Income		
Service Income		
Other Service Income	35,225.00	322,862.65
Total Service Income	35,225.00	322,862.65
Business Income		
Waterworks System Fees	3,993,436.60	41,817,045.46
Interest Income	-	1,230.03
Fines and Penalties-Business Income	174,417.82	1,757,864.33
Other Business Income	72,772.55	649,143.23
Total Business Income	4,240,626.97	44,225,283.05
Total Service and Business Income	4,275,851.97	44,548,145.70
Miscellaneous Income		
Miscellaneous Income	-	-
Total Miscellaneous Income	-	-
Total Other Non-Operating Income	-	-
Total Income	4,275,851.97	44,548,145.70
Expenses		
Personnel Services		
Salaries and Wages		
Salaries and Wages-Regular	869,194.00	8,126,067.92
Salaries and Wages-Casual/Contractual	412,038.33	3,833,350.19
Total Salaries and Wages	1,281,232.33	11,959,418.11
Other Compensation		
Personnel Economic Relief Allowance (PERA)	96,000.00	898,000.00
Representation Allowance (RA)	27,500.00	251,000.00
Transportation Allowance (TA)	27,500.00	251,000.00
Clothing/Uniform Allowance	-	308,000.00
Honoraria	-	-
Overtime and Night Pay	57,542.37	371,793.69
Year End Bonus	-	1,172,450.00
Cash Gift	-	-
Other Bonuses and Allowances	-	-
Directors and Committee Member's Fee	43,875.00	438,750.00
Total Other Compensation	252,417.37	3,690,993.69
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	151,573.80	1,416,052.20
Pag-IBIG Contributions	9,600.00	85,300.00
PhilHealth Contributions	30,903.80	285,561.73
Employees Compensation Insurance Premiums	4,800.00	44,900.00
Total Personnel Benefit Contributions	196,877.60	1,831,813.93
Other Personnel Benefits		
Terminal Leave Benefits	-	-

	CURRENT MONTH	YEAR TO DATE
Other Personnel Benefits	-	88,600.00
Total Other Personnel Benefits	-	88,600.00
Total Personnel Services	1,730,527.30	17,570,825.73
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses-Local	35,022.00	581,002.02
Total Traveling Expenses	35,022.00	581,002.02
Training and Scholarship Expenses		
Training Expenses	63,000.00	421,500.00
Total Training and Scholarship Expenses	63,000.00	421,500.00
Supplies and Materials Expenses		
Office Supplies Expenses	24,237.47	128,414.50
Accountable Forms Expenses	14,784.00	168,624.00
Non-Accountable Forms Expenses	-	-
Fuel, Oil and Lubricants Expenses	116,542.16	824,116.56
Chemical and Filtering Supplies Expenses	94,610.00	822,920.00
Semi-Expendable Machinery and Equipment Expenses	-	248,478.00
Semi-Expendable Furniture, Fixtures and Books Expenses	4,800.00	16,412.30
Other Supplies and Materials Expenses	7,292.30	31,151.33
Total Supplies and Materials Expenses	262,265.93	2,240,116.69
Utility Expenses		
Electricity Expenses	44,717.18	436,011.38
Total Utility Expenses	44,717.18	436,011.38
Communication Expenses		
Postage and Courier Services	125.00	2,602.00
Telephone Expenses	506.24	11,581.49
Internet Subscription Expenses	7,110.00	99,303.62
Total Communication Expenses	7,741.24	113,487.11
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	884,155.38	8,735,546.82
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	4,250.00	20,342.00
Total Confidential, Intelligence and Extraordinary Expenses	4,250.00	20,342.00
Professional Services		
Legal Services	3,400.00	46,100.00
Auditing Services	-	-
Consultancy Services	-	-
Other Professional Services	10,402.00	181,647.00
Total Professional Services	13,802.00	227,747.00
General Services		
Security Services	78,000.00	798,417.14
Other General Services	143,169.49	1,858,665.46
Total General Services	221,169.49	2,657,082.60

	CURRENT MONTH	YEAR TO DATE
Repairs and Maintenance		
Repairs and Maintenance-Infrastructure Assets	59,852.31	896,598.93
Repairs and Maintenance-Buildings and Other Structures	-	82,983.50
Repairs and Maintenance-Machinery and Equipment	16,400.00	519,931.96
Repairs and Maintenance-Transportation Equipment	20,915.28	304,056.69
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	-	65,319.00
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books	-	-
Total Repairs and Maintenance	97,167.59	1,868,890.08
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	91,002.96	968,484.32
Fidelity Bond Premiums	-	20,628.75
Insurance Expenses	107,447.51	288,620.64
Total Taxes, Insurance Premiums and Other Fees	198,450.47	1,277,733.71
Other Maintenance and Operating Expenses		
Advertising, Promotional and Marketing Expenses	2,479.50	20,365.00
Representation Expenses	56,956.96	681,920.54
Rent/Lease Expenses	49,287.00	140,994.00
Membership Dues and Contributions to Organizations	-	83,490.00
Other Maintenance and Operating Expenses	17,969.53	807,722.61
Total Other Maintenance and Operating Expenses	126,692.99	1,734,492.15
Total Maintenance and Other Operating Expenses	1,958,434.27	20,323,433.47
Financial Expenses		
Financial Expenses		
Interest Expenses	51,782.22	607,922.63
Total Financial Expenses	51,782.22	607,922.63
Non-Cash Expenses		
Depreciation		
Depreciation-Infrastructure Assets	101,987.63	1,014,144.55
Depreciation-Buildings and Other Structures	39,065.33	390,653.30
Depreciation-Machinery and Equipment	64,696.48	605,371.52
Depreciation-Transportation Equipment	3,276.96	24,636.42
Depreciation-Furniture, Fixtures and Books	3,748.88	37,488.80
Total Depreciation	212,775.28	2,072,294.59
Amortization		
Amortization-Intangible Assets	15,116.67	165,666.70
Total Amortization	15,116.67	165,666.70
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	7,984.42	55,706.47
Total Discounts and Rebates	7,984.42	55,706.47
Total Non-Cash Expenses	235,876.37	2,293,667.76

CURRENT MONTH YEAR TO DATE

Total Expenses	<u>3,976,620.16</u>	<u>40,795,849.59</u>
Profit/(Loss) Before Tax	299,231.81	3,752,296.11
Income Tax Expense/(Benefit)	-	-
Profit/(Loss) After Tax	<u>299,231.81</u>	<u>3,752,296.11</u>
Net Income/(Loss)	<u>299,231.81</u>	<u>3,752,296.11</u>
Other Comprehensive Income/(Loss) for the Period		
Changes in Fair Value of Investments	-	-
Translation Adjustment	-	-
Total Other Comprehensive Income/(Loss) for the Period	<u>299,231.81</u>	<u>3,752,296.11</u>
Comprehensive Income/(Loss)	<u>299,231.81</u>	<u>3,752,296.11</u>

Prepared By:


MARIBEL P. LEGASPI
Senior Corporate Accountant A/ Finance Division-OIC
Date: 11/15/24

Noted By:

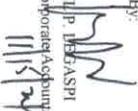

JESSE D. GALLARDO
General Manager
Date: 11/15/24

	CURRENT MONTH	Monthly Budget	Difference	YTD (10 months)	Budget (10 months)	Difference	YEAR TO DATE	REALIGNED BUDGET	REMAINING YTD
Total Personnel Services	1,730,527.30	1,787,879.18	57,351.88	17,570,825.73	18,217,241.78	646,416.05	17,570,825.73	25,089,434.29	7,518,608.56
Maintenance and Other Operating Expenses									
Traveling Expenses	35,022.00	70,833.33	35,811.33	581,002.02	708,333.33	127,331.31	581,002.02	850,000.00	268,997.98
Traveling Expenses-Local	35,022.00	70,833.33	35,811.33	581,002.02	708,333.33	127,331.31	581,002.02	850,000.00	268,997.98
Total Traveling Expenses	70,044.00	141,666.66	71,622.66	1,162,004.04	1,416,666.66	254,662.62	1,162,004.04	1,700,000.00	537,995.96
Training and Scholarship Expenses									
Training Expenses	63,000.00	36,583.33	(26,416.67)	421,500.00	421,500.00	-	421,500.00	439,000.00	17,500.00
Total Training and Scholarship Expenses	63,000.00	36,583.33	(26,416.67)	421,500.00	421,500.00	-	421,500.00	439,000.00	17,500.00
Supplies and Materials Expenses									
Office Supplies Expenses	24,237.47	22,789.71	(1,447.77)	128,414.50	227,897.05	99,482.55	128,414.50	273,476.46	145,061.96
Accountable Forms Expenses	14,784.00	48,386.67	33,602.67	168,624.00	483,866.67	315,242.67	168,624.00	580,640.00	412,016.00
Non-Accountable Forms Expenses	-	880.83	880.83	-	8,808.33	8,808.33	-	10,570.00	10,570.00
Fuel, Oil and Lubricants Expenses	116,542.16	83,333.33	(33,208.83)	824,116.56	833,333.33	9,216.77	824,116.56	1,000,000.00	175,883.44
Chemical and Filtering Supplies Expenses	94,610.00	87,788.02	(6,821.98)	822,920.00	877,880.16	54,960.16	822,920.00	1,053,456.19	230,536.19
Semi-Expendable Machinery and Equipment Expenses	-	42,708.33	42,708.33	248,478.00	427,083.33	178,605.33	248,478.00	264,022.00	15,544.00
Semi-Expendable Furniture, Fixtures and Books Expenses	4,800.00	4,833.33	33.33	16,412.30	48,333.33	31,921.03	16,412.30	58,000.00	41,587.70
Other Supplies and Materials Expenses	7,292.30	8,510.65	1,218.35	31,151.33	83,166.47	53,995.14	31,151.33	102,127.76	70,976.43
Total Supplies and Materials Expenses	262,265.93	299,230.87	36,964.94	2,240,116.69	2,992,308.68	752,191.99	2,240,116.69	3,590,770.41	1,350,653.72
Utility Expenses									
Electricity Expenses	44,717.18	58,675.34	13,958.16	436,011.38	586,753.36	150,741.98	436,011.38	704,104.03	268,092.65
Total Utility Expenses	44,717.18	58,675.34	13,958.16	436,011.38	586,753.36	150,741.98	436,011.38	704,104.03	268,092.65
Communication Expenses									
Postage and Courier Services	125.00	416.67	291.67	2,602.00	4,166.67	1,564.67	2,602.00	5,000.00	2,398.00
Telephone Expenses	506.24	2,333.33	1,827.09	11,581.49	23,333.33	11,751.84	11,581.49	28,000.00	16,418.51
Internet Subscription Expenses	7,110.00	10,166.67	3,056.67	99,303.62	101,666.67	2,363.05	99,303.62	122,000.00	22,696.38
Total Communication Expenses	7,741.24	12,916.67	5,175.43	113,487.11	129,166.67	15,679.56	113,487.11	155,000.00	41,512.89
Awards/Rewards, Prizes and Indemnities									
Awards/Rewards Expenses	-	-	-	-	-	-	-	-	-
Prizes	-	-	-	-	-	-	-	-	-
Indemnities	-	833.33	833.33	9,481.91	8,333.33	(1,148.58)	9,481.91	10,000.00	518.09
Total Awards/Rewards, Prizes and Indemnities	-	833.33	833.33	9,481.91	8,333.33	(1,148.58)	9,481.91	10,000.00	518.09
Generation, Transmission and Distribution Expenses									
Generation, Transmission and Distribution Expenses	884,155.38	949,930.35	65,774.97	8,735,546.82	9,499,303.48	763,756.66	8,735,546.82	11,399,164.18	2,663,617.36
Confidential, Intelligence and Extraordinary Expenses									
Extraordinary and Miscellaneous Expenses	4,250.00	7,616.67	3,366.67	20,342.00	76,166.67	55,824.67	20,342.00	91,400.00	71,058.00
Total Confidential, Intelligence and Extraordinary Expenses	4,250.00	7,616.67	3,366.67	20,342.00	76,166.67	55,824.67	20,342.00	91,400.00	71,058.00
Professional Services									
Legal Services	3,400.00	5,000.00	1,600.00	46,100.00	50,000.00	3,900.00	46,100.00	60,000.00	13,900.00
Auditing Services	-	1,666.67	1,666.67	-	16,666.67	16,666.67	-	75,000.00	75,000.00
Consultancy Services	10,402.00	40,166.67	29,764.67	181,647.00	401,666.67	220,019.67	181,647.00	482,000.00	300,353.00
Other Professional Services	13,802.00	46,833.33	33,031.33	227,747.00	468,333.33	240,586.33	227,747.00	637,000.00	409,253.00
Total Professional Services	28,604.00	93,666.67	65,061.67	455,494.00	1,076,666.67	620,586.67	455,494.00	1,184,000.00	805,506.00
General Services									
Security Services	78,000.00	83,583.33	5,583.33	798,417.14	835,833.33	37,416.19	798,417.14	1,003,000.00	204,582.86
Other General Services	143,169.49	192,958.00	49,788.51	1,858,665.46	1,929,979.98	70,914.52	1,858,665.46	2,315,495.97	456,830.51
Total General Services	221,169.49	276,541.33	55,371.84	2,657,082.60	2,765,813.31	108,530.71	2,657,082.60	3,318,495.97	661,413.37
Repairs and Maintenance									
Repairs and Maintenance-Infrastructure Assets	59,852.31	75,000.00	15,147.69	896,598.93	750,000.00	(146,598.53)	896,598.93	900,000.00	3,401.07
Repairs and Maintenance-Buildings and Other Structures	-	10,416.67	10,416.67	82,983.50	104,166.67	21,183.17	82,983.50	125,000.00	42,016.50

	CURRENT MONTH	Monthly Budget	Difference	YTD (10 months)	Budget (10 months)	Difference	YEAR TO DATE	REALIGNED BUDGET	REMAINING YTD
Repairs and Maintenance-Machinery and Equipment	16,400.00	55,833.33	39,433.33	519,931.96	558,333.33	38,401.37	519,931.96	670,000.00	150,068.04
Repairs and Maintenance-Transportation Equipment	20,915.28	44,571.95	23,656.67	304,056.69	445,571.95	141,515.26	304,056.69	534,695.41	230,638.72
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	-	6,895.58	6,895.58	65,319.00	68,955.83	3,636.83	65,319.00	82,747.00	17,428.00
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books	-	416.67	416.67	-	4,166.67	4,166.67	-	5,000.00	5,000.00
Total Repairs and Maintenance	97,167.59	193,110.20	95,952.61	1,868,890.08	1,931,202.01	62,311.93	1,868,890.08	2,317,442.41	448,552.33
Taxes, Insurance Premiums and Other Fees									
Taxes, Duties and Licenses	91,002.96	92,055.45	1,052.49	968,484.32	920,554.51	(47,929.80)	968,484.32	1,104,665.42	136,181.10
Fidelity Bond Premiums	2,500.00	2,500.00	2,500.00	20,628.75	25,000.00	4,371.25	20,628.75	30,000.00	9,371.25
Insurance Expenses	107,447.51	261,146.92	(153,699.41)	288,620.64	261,469.17	(27,151.47)	288,620.64	313,763.00	251,142.36
Total Taxes, Insurance Premiums and Other Fees	198,450.47	120,702.37	(77,748.10)	1,277,733.71	1,207,023.68	(70,710.03)	1,277,733.71	1,448,428.42	170,694.71
Other Maintenance and Operating Expenses									
Advertising, Promotional and Marketing Expenses	2,479.50	12,500.00	10,020.50	20,365.00	125,000.00	104,635.00	20,365.00	150,000.00	129,635.00
Representation Expenses	56,956.96	94,342.09	37,385.13	681,920.54	943,420.90	261,500.36	681,920.54	1,132,105.08	450,184.54
Rent/Lease Expenses	49,287.00	16,666.67	(32,620.33)	140,994.00	166,666.67	25,672.67	140,994.00	200,000.00	59,006.00
Membership Dues and Contributions to Organizations	11,124.17	11,124.17	11,124.17	83,490.00	111,241.67	27,751.67	83,490.00	133,490.00	50,000.00
Other Maintenance and Operating Expenses	17,969.53	102,869.89	84,900.36	807,722.61	1,028,698.94	220,976.33	807,722.61	1,234,438.73	426,716.12
Total Other Maintenance and Operating Expenses	126,692.99	237,502.82	110,809.83	1,734,492.15	2,375,028.18	640,536.03	1,734,492.15	2,850,033.81	1,115,541.66
Total Maintenance and Other Operating Expenses	1,958,434.27	2,311,319.94	352,885.67	20,323,433.47	23,168,866.02	2,845,432.55	20,323,433.47	27,810,839.23	7,487,405.76
Financial Expenses									
Interest Expenses	51,782.22	61,761.70	9,979.48	607,922.63	617,617.01	9,694.38	607,922.63	741,140.41	133,217.78
Total Financial Expenses	51,782.22	61,761.70	9,979.48	607,922.63	617,617.01	9,694.38	607,922.63	741,140.41	133,217.78
Non-Cash Expenses									
Depreciation									
Depreciation-Infrastructure Assets	101,987.63	108,333.33	6,345.70	1,014,144.55	1,083,333.33	69,188.78	1,014,144.55	1,300,000.00	285,855.45
Depreciation-Buildings and Other Structures	39,065.33	41,666.67	2,601.34	390,653.30	416,666.67	26,013.37	390,653.30	500,000.00	109,346.70
Depreciation-Machinery and Equipment	64,696.48	75,000.00	10,303.52	605,371.52	750,000.00	144,628.48	605,371.52	900,000.00	294,628.48
Depreciation-Transportation Equipment	3,276.96	4,166.67	889.71	24,636.42	41,666.67	17,030.25	24,636.42	50,000.00	25,363.58
Depreciation-Furniture, Fixtures and Books	37,488.88	5,000.00	1,251.12	37,488.80	50,000.00	12,511.20	37,488.80	60,000.00	22,511.20
Total Depreciation	212,775.28	234,166.67	21,391.39	2,072,294.59	2,341,666.67	269,372.08	2,072,294.59	2,810,000.00	737,708.41
Amortization									
Amortization-Intangible Assets	15,116.67	19,166.67	4,050.00	165,666.70	191,666.67	25,999.97	165,666.70	230,000.00	64,333.30
Total Amortization	15,116.67	19,166.67	4,050.00	165,666.70	191,666.67	25,999.97	165,666.70	230,000.00	64,333.30
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	7,984.42	10,000.00	2,015.58	55,706.47	100,000.00	44,293.53	55,706.47	120,000.00	64,293.53
Total Discounts and Rebates	7,984.42	10,000.00	2,015.58	55,706.47	100,000.00	44,293.53	55,706.47	120,000.00	64,293.53
Total Non-Cash Expenses	235,876.37	263,333.33	27,456.96	2,293,667.76	2,633,333.33	339,665.57	2,293,667.76	3,160,000.00	866,332.24
Total Expenses	3,976,620.16	4,424,294.15	447,673.99	40,795,849.59	44,637,058.14	3,841,208.55	40,795,849.59	56,801,413.93	16,005,564.34
Profit/(Loss) Before Tax	299,231.81	387,011.76	87,779.95	3,752,296.11	3,473,900.89	(278,395.23)	3,752,296.11	931,856.90	(2,820,439.21)
Income Tax Expense/(Benefit)	-	-	-	3,752,296.11	3,473,900.89	(278,395.23)	3,752,296.11	931,856.90	(2,820,439.21)
Profit/(Loss) After Tax	299,231.81	387,011.76	87,779.95	3,752,296.11	3,473,900.89	(278,395.23)	3,752,296.11	931,856.90	(2,820,439.21)

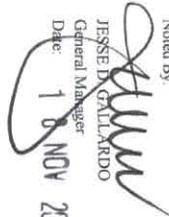
Net Income/(Loss)
 Other Comprehensive Income/(Loss) for the Period
 Changes in Fair Value of Investments
 Translation Adjustment
 Total Other Comprehensive Income/(Loss) for the Period
 Comprehensive Income/(Loss)

Prepared By:


 MARIBEL P. DEVASPI
 Senior Corporate Accountant A/ Finance Division-OIC
 Date: 11/15/24

CURRENT MONTH	Monthly Budget	Difference	YTD (10 months)	Budget (10 months)	Difference	YEAR TO DATE	REALIGNED BUDGET	REMAINING YTD
299,231.81	387,011.76	87,779.95	3,752,296.11	3,473,900.89	(278,395.23)	3,752,296.11	931,856.90	(2,820,439.21)
299,231.81	387,011.76	87,779.95	3,752,296.11	3,473,900.89	(278,395.23)	3,752,296.11	931,856.90	(2,820,439.21)
299,231.81	387,011.76	87,779.95	3,752,296.11	3,473,900.89	(278,395.23)	3,752,296.11	931,856.90	(2,820,439.21)
								(0.00)

Noted By:


 JESSE D. GALLARDO
 General Manager
 Date: 18 NOV 2024

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

ASSETS

Current Assets	OCTOBER 31, 2024
Cash and Cash Equivalents	<u>2,814,095.76</u>
Cash on Hand	159,325.22
Cash-Collecting Officers	<u>114,325.22</u>
Petty Cash	45,000.00
Cash in Bank-Local Currency	2,654,770.54
Cash in Bank-Local Currency, Current Account	<u>2,654,770.54</u>
Other Investments	<u>516,230.99</u>
Sinking Fund	516,230.99
Sinking Fund	<u>516,230.99</u>
Receivables	<u>6,497,481.21</u>
Loans and Receivable Accounts	4,976,765.65
Accounts Receivable	<u>5,353,398.67</u>
<i>Allowance for Impairment-Accounts Receivable</i>	<u>(376,633.02)</u>
Net Value-Accounts Receivable	<u>4,976,765.65</u>
Other Receivables	1,520,715.56
Receivables-Disallowances/Charges	<u>954,619.13</u>
Due from Officers and Employees	25,783.10
Other Receivables	<u>540,313.33</u>
<i>Allowance for Impairment-Other Receivables</i>	<u>-</u>
Net Value-Other Receivables	<u>540,313.33</u>
Inventories	<u>2,134,579.05</u>
Inventory Held for Consumption	2,134,579.05
Office Supplies Inventory	<u>81,978.89</u>
<i>Allowance for Impairment-Office Supplies Inventory</i>	<u>-</u>
Net Value-Office Supplies Inventory	<u>81,978.89</u>
Accountable Forms, Plates and Stickers Inventory	<u>363,406.00</u>
<i>Allowance for Impairment-Accountable Forms, Plates and Stickers Inventory</i>	<u>-</u>
Net Value-Accountable Forms, Plates and Stickers Inventory	<u>363,406.00</u>
Chemical and Filtering Supplies Inventory	<u>304,030.00</u>
<i>Allowance for Impairment-Chemical and Filtering Supplies Inventory</i>	<u>-</u>
Net Value-Chemical and Filtering Supplies Inventory	<u>304,030.00</u>
Construction Materials Inventory	<u>1,372,962.59</u>
<i>Allowance for Impairment-Construction Materials Inventory</i>	<u>-</u>
Net Value-Construction Materials Inventory	<u>1,372,962.59</u>
Other Supplies and Materials Inventory	<u>12,201.57</u>
<i>Allowance for Impairment-Other Supplies and Materials Inventory</i>	<u>-</u>
Net Value-Other Supplies and Materials Inventory	<u>12,201.57</u>
Semi-Expendable Machinery and Equipment	<u>-</u>
Semi-Expendable Office Equipment	<u>-</u>
Semi-Expendable Information and Communication Technology Equipment	<u>-</u>

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

Semi-Expendable Communication Equipment	-
Semi-Expendable Electrical Equipment	
Semi-Expendable Other Machinery and Equipment	-
Semi-Expendable Furniture, Fixtures and Books	<u>-</u>
Semi-Expendable Furniture and Fixtures	-
Other Current Assets	<u>682,881.66</u>
Prepayments	682,881.66
Advances to Contractors	672,381.62
Prepaid Registration	-
Other Prepayments	10,500.04
Total Current Assets	<u>12,645,268.67</u>
Non-Current Assets	
Other Investments	<u>-</u>
Sinking Fund	<u>-</u>
Sinking Fund	
Property, Plant and Equipment	<u>52,186,869.81</u>
Land	32,985,878.64
Land	6,766,877.39
<i>Accumulated Impairment Losses-Land</i>	
Net Value-Land	<u>6,766,877.39</u>
Plant-Utility Plant in Service (UPIS)	40,805,035.19
<i>Accumulated Depreciation-Plant (UPIS)</i>	(14,586,033.94)
<i>Accumulated Impairment Losses-Plant (UPIS)</i>	
Net Value-Plant-Utility Plant in Service (UPIS)	<u>26,219,001.25</u>
Buildings and Other Structures	12,787,403.37
Buildings	11,865,853.03
<i>Accumulated Depreciation-Buildings</i>	(1,458,115.46)
<i>Accumulated Impairment Losses-Buildings</i>	
Net Value-Buildings	<u>10,407,737.57</u>
Other Structures	3,435,387.77
<i>Accumulated Depreciation-Other Structures</i>	(1,055,721.97)
<i>Accumulated Impairment Losses-Other Structures</i>	
Net Value-Other Structures	<u>2,379,665.80</u>
Machinery and Equipment	5,557,586.48
Office Equipment	630,390.00
<i>Accumulated Depreciation-Office Equipment</i>	(448,206.00)
<i>Accumulated Impairment Losses-Office Equipment</i>	
Net Value-Office Equipment	<u>182,184.00</u>
Information and Communication Technology Equipment	168,039.00
<i>Accumulated Depreciation-Information and Communication Technology</i>	(121,089.96)
<i>Accumulated Impairment Losses-Information and Communication Technology</i>	
Net Value-Information and Communication Technology Equipment	<u>46,949.04</u>
Communication Equipment	143,000.00

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

<i>Accumulated Depreciation-Communication Equipment</i>	(128,700.00)
<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>	(6,158,765.01)
<i>Accumulated Impairment Losses-Other Machinery and Equipment</i>	
Net Value-Other Machinery and Equipment	5,314,153.44
Transportation Equipment	411,578.80
Motor Vehicles	2,298,864.90
<i>Accumulated Depreciation-Motor Vehicles</i>	(1,887,286.10)
<i>Accumulated Impairment Losses-Motor Vehicles</i>	
Net Value-Motor Vehicles	411,578.80
Furniture, Fixtures and Books	67,127.82
Furniture and Fixtures	249,925.00
<i>Accumulated Depreciation-Furniture and Fixtures</i>	(182,797.18)
<i>Accumulated Impairment Losses-Furniture and Fixtures</i>	
Net Value-Furniture and Fixtures	67,127.82
Construction in Progress	-
Construction in Progress-Buildings and Other Structures	-
Intangible Assets	364,249.90
Intangible Assets	364,249.90
Computer Software	1,164,815.00
<i>Accumulated Amortization-Computer Software</i>	(800,565.10)
<i>Accumulated Impairment Losses-Computer Software</i>	-
Net Value-Computer Software	364,249.90
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	52,551,119.71
Total Assets	65,196,388.38
LIABILITIES	
Current Liabilities	
Financial Liabilities	2,572,747.03
Payables	2,321,502.17
Accounts Payable	2,115,926.81

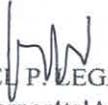
DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
AS OF OCTOBER 31, 2024

Due to Officers and Employees	15,090.90
Due to Other Funds	190,484.46
Bills/Bonds/Loans Payable	<u>251,244.86</u>
Loans Payable-Domestic	251,244.86
Inter-Agency Payables	<u>1,280,899.29</u>
Inter-Agency Payables	<u>1,280,899.29</u>
Due to BIR	167,928.47
Due to GSIS	380,835.48
Due to Pag-IBIG	89,881.70
Due to PhilHealth	54,026.02
Due to NGAs	463,094.66
Due to Government Corporations	125,132.96
Trust Liabilities	<u>370,061.78</u>
Trust Liabilities	<u>370,061.78</u>
Guaranty/Security Deposits Payable	370,061.78
Provisions	<u>6,323,301.94</u>
Provisions	<u>6,323,301.94</u>
Leave Benefits Payable	6,323,301.94
Total Current Liabilities	<u>10,547,010.04</u>
Non-Current Liabilities	
Financial Liabilities	<u>6,396,096.40</u>
Bills/Bonds/Loans Payable	<u>6,396,096.40</u>
Loans Payable-Domestic	6,396,096.40
Total Non-Current Liabilities	<u>6,396,096.40</u>
Total Liabilities	<u>16,943,106.44</u>
EQUITY	
Government Equity	<u>3,834,274.42</u>
Government Equity	<u>3,834,274.42</u>
Government Equity	3,834,274.42
Contributed Capital	3,834,274.42
Revaluation Surplus	<u>-</u>
Revaluation Surplus	<u>-</u>
Revaluation Surplus	-
Retained Earnings/(Deficit)	<u>44,419,007.52</u>
Retained Earnings/(Deficit)	<u>44,419,007.52</u>

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

Retained Earnings/(Deficit)	44,419,007.52
Stockholders' Equity	<u>-</u>
Total Equity	<u>48,253,281.94</u>
Total Liabilities and Equity	<u><u>65,196,388.38</u></u>

Prepared By:


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

Noted By:


JESSE D. GALLARDO
General Manager
Date: 18 NOV 2024

CASTILLEJOS WATER DISTRICT
STATEMENT OF CASH FLOWS 2024

	October 31, 2024	YTD
Cash Flows from Operating Activities		
Cash Inflows		
Collection of Receivable (Water Sales)	3,775,445.29	41,463,101.29
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	33,425.00	311,262.65
Receipts of Other Business Income	2,000.00	21,200.00
Receipts of Guarantee Deposits		-
Receipts of Other Receivables	168,343.15	1,558,845.32
Receipts of Other Deferred Credits		-
Receipts of Miscellaneous Income		-
Receipt of Other Fines and Penalties	174,417.82	1,757,864.33
Receipt of Due from Officers and Employees	14,949.36	244,331.38
Receipt of Disallowance		-
Receipt of Other	7,241.33	23,846.67
Receipt of Other (Petty Cash Fund)		-
Adjustment(Re-Deposit)		2,914.00
Total Cash Inflows	4,175,821.95	45,383,365.64
Cash Outflows		
Payment of Operating Expenses	1,773,994.39	15,355,616.28
Purchase of Supplies and Materials Inventories	316,583.63	3,587,269.34
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	27,025.00	291,105.92
Salaries and Wages	1,050,194.12	12,081,976.98
Remittance to BIR, GSIS, Pag-IBIG, PhilHEALTH	891,993.89	6,983,096.35
Total Cash Outflows	4,059,791.03	40,626,636.00
Net Cash Provided By/ (Used in) Operating Activities	116,030.92	4,756,729.64
Cash Flows from Investing Activities		
Cash Inflows		
Other Receipt (Transfer from Sinking fund)		-
Total Cash Inflows	0.00	0.00
Cash Outflows		
Capital Expenditures		2,103,197.57
Construction in Progress		-
Total Cash Outflows	0.00	2,103,197.57
Net Cash Provided By/ (Used in) Investing Activities	0.00	(2,103,197.57)
Cash Flows from Financing Activities		
Cash Inflows		
Proceeds from Domestic and Foreign Loans (from DBP)		-
Interest Income		1,079.78
Total Cash Inflows	0.00	1,079.78
Cash Outflows		
Payment of Loans	252,150.41	2,548,485.32
Bank Charges		-
Interest Expenses	51,782.22	607,922.64
Total Cash Outflows	303,932.63	3,156,407.96
Ne Net Cash Provided By/ (Used in) Financing Activities	(303,932.63)	(3,155,328.18)
INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS	(187,901.71)	(501,796.11)
CASH AND CASH EQUIVALENTS, BEG.	3,001,997.47	3,315,891.87
CASH AND CASH EQUIVALENTS	2,814,095.76	2,814,095.76
	0.00	

Prepared By:

MARIBEL P. LEGASPI
Senior Corporate Accountant A/Finance-OIC
Date: 11/14/24

Noted By:

JESSE D. GALLARDO
General Manager
Date: 10 NOV 2024

CASTILLEJOS WATER DISTRICT
STATEMENT OF CASH FLOWS 2024

October 31, 2024 YTD 2024

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Proceeds from Sale of Goods and Services	3,775,445.29	37,651,334.25
Collection of Revenue/Income	<u>209,842.82</u>	<u>5,902,094.02</u>
Collection of tax revenue		-
Collection of service and business income	209,842.82	2,090,326.98
Collection of other non-operating income		-
Receipt of prior years' income		3,811,767.04
Receipt of Assistance and Subsidy	-	-
Collection of Receivables	<u>168,343.15</u>	<u>1,558,845.32</u>
Collection of loans and receivables		-
Collection of lease receivables		-
Collection of receivable from audit disallowances and/or charges		-
Collection of other receivables	168,343.15	1,558,845.32
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>14,949.36</u>	<u>248,105.72</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	14,949.36	244,331.38
Other miscellaneous receipts		3,774.34

Total Cash Inflows 4,168,580.62 45,360,379.31

Adjustments	<u>7,241.33</u>	<u>22,986.33</u>
Restoration of cash for cancelled/lost/stale checks/ADA	7,241.33	22,986.33
Restoration of cash for unreleased checks		-
Other adjustments-Inflow (Please specify)		-

Adjusted Cash Inflows 4,175,821.95 45,383,365.64

Cash Outflows

Payment of Expenses	<u>2,824,188.51</u>	<u>27,437,593.26</u>
Payment of personnel services	1,050,194.12	12,081,976.98
Payment of maintenance and other operating expenses	1,773,994.39	15,355,616.28
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>316,583.63</u>	<u>3,587,269.34</u>
Purchase of inventories for sale		-
Purchase of inventories for distribution		-
Purchase of raw materials inventory		-
Purchase of inventory held for consumption	316,583.63	3,374,687.95
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>891,993.89</u>	<u>7,189,654.25</u>
Remittance of taxes withheld	382,251.68	2,187,624.23
Remittance to GSIS/Pag-IBIG/PhilHealth/SSS	509,742.21	4,795,472.12
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>4,032,766.03</u>	<u>40,599,611.00</u>
Adjustments	<u>27,025.00</u>	<u>27,025.00</u>
Reversion/Return of unutilized/unused NCA		-
Adjustment for dishonored checks	27,025.00	27,025.00
Adjustment for cash shortage		-
Reversing entry for unreleased checks in previous year		-
Other adjustments - Outflow (Please specify)		-
Adjusted Cash Outflows	<u>4,059,791.03</u>	<u>40,626,636.00</u>
Net Cash Provided by/(Used in) Operating Activities	<u>116,030.92</u>	<u>4,756,729.64</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		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>1,079.78</u>
Adjustments (Fund Transfer from Sinking Fund))		-
Adjusted Cash inflows	-	<u>1,079.78</u>
Purchase/Construction of Investment Property	-	-
Purchase/Construction of Property, Plant and Equipment	-	<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		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	-	2,103,197.57
Adjustments (Please specify)	-	-
Adjusted Cash Outflows	-	2,103,197.57
Net Cash Provided By/(Used In) Investing Activities	-	(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	252,150.41	2,548,485.32
Payment of notes payable	-	-
Payment of domestic loans	252,150.41	2,548,485.32
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	51,782.22	607,922.64
Payment of Cash Dividends	-	-
Total Cash Outflows	303,932.63	3,156,407.96
Adjustments (Please specify)	-	-
Adjusted Cash Outflows	303,932.63	3,156,407.96
Net Cash Provided By/(Used in) Financing Activities	(303,932.63)	(3,156,407.96)
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(187,901.71)	(501,796.11)

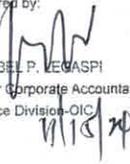
CASTILLEJOS WATER DISTRICT
STATEMENT OF CASH FLOWS 2024

Effects of Exchange Rate Changes on Cash and Cash Equivalents

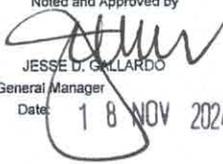
CASH AND CASH EQUIVALENTS, SEPTEMBER 30	<u>3,001,997.47</u>	<u>3,315,891.87</u>
CASH AND CASH EQUIVALENTS, OCTOBER 31	<u>2,814,095.76</u>	<u>2,814,095.76</u>

0.00

Prepared by:


MARIBEL P. LECASPI
Senior Corporate Accountant A/ Finance Division-OIC
Finance Division-OIC
Date: 11/18/24

Noted and Approved by


JESSE D. GALLARDO
General Manager
Date: 18 NOV 2024