

**CASTILLEJOS WATER DISTRICT
 DETAILED STATEMENT OF COMPREHENSIVE INCOME
 ALL FUNDS
 FOR THE MONTH OF JANUARY 2025**

	CURRENT MONTH	YEAR TO DATE
Income		
Service and Business Income		
Service Income	31,425.00	31,425.00
Other Service Income	-	-
Total Service Income	31,425.00	31,425.00
Business Income	4,304,414.69	4,304,414.69
Waterworks System Fees	-	-
Interest Income	188,466.73	188,466.73
Fines and Penalties-Business Income	95,911.08	95,911.08
Other Business Income	-	-
Total Business Income	4,588,792.50	4,588,792.50
Total Service and Business Income	4,620,217.50	4,620,217.50
Miscellaneous Income	-	-
Miscellaneous Income	-	-
Total Miscellaneous Income	-	-
Total Other Non-Operating Income	-	-
Total Income	4,620,217.50	4,620,217.50
Expenses		
Personnel Services		
Salaries and Wages	908,502.00	908,502.00
Salaries and Wages-Regular	397,308.47	397,308.47
Salaries and Wages-Casual/Contractual	-	-
Total Salaries and Wages	1,305,810.47	1,305,810.47
Other Compensation	94,000.00	94,000.00
Personnel Economic Relief Allowance (PERA)	27,500.00	27,500.00
Representation Allowance (RA)	27,500.00	27,500.00
Transportation Allowance (TA)	-	-
Clothing/Uniform Allowance	-	-
Medical Allowance	-	-
Honoraria	31,689.09	31,689.09
Overtime and Night Pay	-	-
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses and Allowances	38,220.00	38,220.00
Directors and Committee Member's Fee	-	-
Total Other Compensation	218,909.09	218,909.09

Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	142,912.44	142,912.44
Pag-IBIG Contributions	9,400.00	9,400.00
PhilHealth Contributions	31,673.29	31,673.29
Employees Compensation Insurance Premiums	4,700.00	4,700.00
Total Personnel Benefit Contributions	188,685.73	188,685.73

Other Personnel Benefits		
Terminal Leave Benefits	-	-
Other Personnel Benefits	-	-
Total Other Personnel Benefits	-	-

Total Personnel Services	1,713,405.29	1,713,405.29
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Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses-Local	6,613.00	6,613.00
Total Traveling Expenses	6,613.00	6,613.00

Training and Scholarship Expenses		
Training Expenses	-	-
Total Training and Scholarship Expenses	-	-

Supplies and Materials Expenses		
Office Supplies Expenses	690.00	690.00
Accountable Forms Expenses	29,568.00	29,568.00
Non-Accountable Forms Expenses	-	-
Fuel, Oil and Lubricants Expenses	69,945.60	69,945.60
Chemical and Filtering Supplies Expenses	77,160.00	77,160.00
Semi-Expendable Machinery and Equipment Expenses	8,988.00	8,988.00
Semi-Expendable Furniture, Fixtures and Books Expenses	-	-
Other Supplies and Materials Expenses	-	-
Total Supplies and Materials Expenses	186,351.60	186,351.60

Utility Expenses		
Electricity Expenses	35,465.43	35,465.43
Total Utility Expenses	35,465.43	35,465.43

Communication Expenses		
Postage and Courier Services	295.00	295.00
Telephone Expenses	4,285.29	4,285.29
Internet Subscription Expenses	11,359.98	11,359.98
Total Communication Expenses	15,940.27	15,940.27

Awards/Rewards, Prizes and Indemnities		
Awards/Rewards Expenses	-	-
Prizes	-	-
Indemnities	-	-
Total Awards/Rewards, Prizes and Indemnities	-	-

Generation, Transmission and Distribution Expenses

	CURRENT MONTH	YEAR TO DATE
Generation, Transmission and Distribution Expenses	951,908.20	951,908.20
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	-	-
Total Confidential, Intelligence and Extraordinary Expenses	-	-
Professional Services		
Legal Services	3,100.00	3,100.00
Auditing Services		-
Consultancy Services	-	-
Other Professional Services	10,402.00	10,402.00
Total Professional Services	13,502.00	13,502.00
General Services		
Security Services	80,600.00	80,600.00
Other General Services	158,313.25	158,313.25
Total General Services	238,913.25	238,913.25
Repairs and Maintenance		
Repairs and Maintenance-Infrastructure Assets	143,882.76	143,882.76
Repairs and Maintenance-Buildings and Other Structures	-	-
Repairs and Maintenance-Machinery and Equipment	25,300.00	25,300.00
Repairs and Maintenance-Transportation Equipment	24,425.00	24,425.00
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	4,300.00	4,300.00
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books	-	-
Total Repairs and Maintenance	197,907.76	197,907.76
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	90,452.51	90,452.51
Fidelity Bond Premiums	-	-
Insurance Expenses	1,744.64	1,744.64
Total Taxes, Insurance Premiums and Other Fees	92,197.15	92,197.15
Other Maintenance and Operating Expenses		
Advertising, Promotional and Marketing Expenses	-	-
Representation Expenses	24,313.00	24,313.00
Rent/Lease Expenses	14,745.00	14,745.00
Membership Dues and Contributions to Organizations	1,000.00	1,000.00
Other Maintenance and Operating Expenses	12,906.00	12,906.00
Total Other Maintenance and Operating Expenses	52,964.00	52,964.00
Total Maintenance and Other Operating Expenses	1,791,762.66	1,791,762.66
Financial Expenses		
Financial Expenses		
Interest Expenses	49,508.97	49,508.97
Total Financial Expenses	49,508.97	49,508.97
Non-Cash Expenses		
Depreciation		
Depreciation-Infrastructure Assets	102,048.10	102,048.10
Depreciation-Buildings and Other Structures	39,065.33	39,065.33

	CURRENT MONTH	YEAR TO DATE
Depreciation-Machinery and Equipment	61,828.05	61,828.05
Depreciation-Transportation Equipment	3,276.96	3,276.96
Depreciation-Furniture, Fixtures and Books	3,748.88	3,748.88
Total Depreciation	209,967.32	209,967.32
Amortization		
Amortization-Intangible Assets	15,116.67	15,116.67
Total Amortization	15,116.67	15,116.67
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	9,082.56	9,082.56
Total Discounts and Rebates	9,082.56	9,082.56
Total Non-Cash Expenses	234,166.55	234,166.55
Total Expenses	3,788,843.47	3,788,843.47
Profit/(Loss) Before Tax	831,374.03	831,374.03
Income Tax Expense/(Benefit)	-	-
Profit/(Loss) After Tax	831,374.03	831,374.03
Net Income/(Loss)	831,374.03	831,374.03
Other Comprehensive Income/(Loss) for the Period		
Changes in Fair Value of Investments	-	-
Translation Adjustment	-	-
Total Other Comprehensive Income/(Loss) for the Period	831,374.03	831,374.03
Comprehensive Income/(Loss)	831,374.03	831,374.03

Prepared By:

 MARIBEL P. LEGASPI
 Division Manager C-Finance
 Date: 3/10/25

Noted By:

 JESSE D. GALLARDO
 General Manager
 Date: 3/11/25

DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
AS OF JANUARY 31, 2025

ASSETS

Current Assets	JANUARY 31, 2025	DECEMBER 31, 2024
Cash and Cash Equivalents	2,074,043.78	1,755,888.16
Cash on Hand	287,684.56	429,812.59
Cash-Collecting Officers	242,684.56	429,812.59
Petty Cash	45,000.00	-
Cash in Bank-Local Currency	1,786,359.22	1,326,075.57
Cash in Bank-Local Currency, Current Account	1,786,359.22	1,326,075.57
Other Investments	516,283.76	516,283.76
Sinking Fund	516,283.76	516,283.76
Sinking Fund	516,283.76	516,283.76
Receivables	6,713,169.55	6,725,133.85
Loans and Receivable Accounts	5,239,367.66	5,242,801.59
Accounts Receivable	5,679,967.49	5,683,401.42
<i>Allowance for Impairment-Accounts Receivable</i>	(440,599.83)	(440,599.83)
Net Value-Accounts Receivable	5,239,367.66	5,242,801.59
Other Receivables	1,473,801.89	1,482,332.26
Receivables-Disallowances/Charges	935,664.02	941,982.39
Due from Officers and Employees	18,854.50	3,328.72
Other Receivables	519,283.37	537,021.15
<i>Allowance for Impairment-Other Receivables</i>	-	-
Net Value-Other Receivables	519,283.37	537,021.15
Inventories	1,829,714.08	2,052,213.03
Inventory Held for Consumption	1,812,324.08	2,025,835.03
Office Supplies Inventory	-	-
<i>Allowance for Impairment-Office Supplies Inventory</i>	-	-
Net Value-Office Supplies Inventory	-	-
Accountable Forms, Plates and Stickers Inventory	289,206.00	318,774.00
<i>Allowance for Impairment-Accountable Forms, Plates and Stickers Inventory</i>	-	-
Net Value-Accountable Forms, Plates and Stickers Inventory	289,206.00	318,774.00
Chemical and Filtering Supplies Inventory	336,026.54	413,186.54
<i>Allowance for Impairment-Chemical and Filtering Supplies Inventory</i>	-	-
Net Value-Chemical and Filtering Supplies Inventory	336,026.54	413,186.54
Construction Materials Inventory	1,187,091.54	1,293,874.49
<i>Allowance for Impairment-Construction Materials Inventory</i>	-	-
Net Value-Construction Materials Inventory	1,187,091.54	1,293,874.49
Other Supplies and Materials Inventory	0.00	0.00
<i>Allowance for Impairment-Other Supplies and Materials Inventory</i>	-	-
Net Value-Other Supplies and Materials Inventory	0.00	0.00
Semi-Expendable Machinery and Equipment	17,390.00	26,378.00
Semi-Expendable Office Equipment	-	8,988.00
Semi-Expendable Information and Communication Technology Equipment	17,390.00	17,390.00
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	-	-

DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
AS OF JANUARY 31, 2025

Other Current Assets	682,881.66	682,881.66
Prepayments	682,881.66	682,881.66
Advances to Contractors	672,381.62	672,381.62
Prepaid Registration	-	-
Other Prepayments	10,500.04	10,500.04
Total Current Assets	11,816,092.83	11,732,400.46
Non-Current Assets		
Other Investments	-	-
Sinking Fund	-	-
Sinking Fund		
Property, Plant and Equipment	51,672,922.67	51,752,889.99
Land	32,661,493.92	32,763,542.02
Land	6,766,877.39	6,766,877.39
<i>Accumulated Impairment Losses-Land</i>		
Net Value-Land	6,766,877.39	6,766,877.39
Plant-Utility Plant in Service (UPIS)	40,786,733.87	40,786,733.87
<i>Accumulated Depreciation-Plant (UPIS)</i>	(14,892,117.34)	(14,790,069.24)
<i>Accumulated Impairment Losses-Plant (UPIS)</i>		
Net Value-Plant-Utility Plant in Service (UPIS)	25,894,616.53	25,996,664.63
Buildings and Other Structures	12,670,207.42	12,709,272.75
Buildings	11,865,853.03	11,865,853.03
<i>Accumulated Depreciation-Buildings</i>	(1,549,546.01)	(1,519,069.15)
<i>Accumulated Impairment Losses-Buildings</i>		
Net Value-Buildings	10,316,307.02	10,346,783.88
Other Structures	3,435,387.77	3,435,387.77
<i>Accumulated Depreciation-Other Structures</i>	(1,081,487.37)	(1,072,898.90)
<i>Accumulated Impairment Losses-Other Structures</i>		
Net Value-Other Structures	2,353,900.40	2,362,488.87
Machinery and Equipment	5,432,160.81	5,363,988.86
Office Equipment	630,390.00	630,390.00
<i>Accumulated Depreciation-Office Equipment</i>	(474,261.00)	(465,576.00)
<i>Accumulated Impairment Losses-Office Equipment</i>		
Net Value-Office Equipment	156,129.00	164,814.00
Information and Communication Technology Equipment	118,700.25	118,700.25
<i>Accumulated Depreciation-Information and Communication Technology</i>	(82,426.99)	(80,991.50)
<i>Accumulated Impairment Losses-Information and Communication Technology</i>		
Net Value-Information and Communication Technology Equipment	36,273.26	37,708.75
Communication Equipment	143,000.00	143,000.00
<i>Accumulated Depreciation-Communication Equipment</i>	(128,700.00)	(128,700.00)
<i>Accumulated Impairment Losses-Communication Equipment</i>		
Net Value-Communication Equipment	14,300.00	14,300.00
Other Equipment	-	-
<i>Accumulated Depreciation-Other Equipment</i>	-	-
<i>Accumulated Impairment Losses-Other Equipment</i>		
Net Value-Other Equipment	-	-
Other Machinery and Equipment	11,257,118.45	11,127,118.45
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	(6,031,659.90)	(5,979,952.34)
<i>Accumulated Impairment Losses-Other Machinery and Equipment</i>		
Net Value-Other Machinery and Equipment	5,225,458.55	5,147,166.11

DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
AS OF JANUARY 31, 2025

Transportation Equipment	385,661.95	388,938.91
Motor Vehicles	2,146,864.90	2,146,864.90
<i>Accumulated Depreciation-Motor Vehicles</i>	(1,761,202.95)	(1,757,925.99)
<i>Accumulated Impairment Losses-Motor Vehicles</i>		
Net Value-Motor Vehicles	385,661.95	388,938.91
Furniture, Fixtures and Books	55,881.24	59,630.12
Furniture and Fixtures	249,925.00	249,925.00
<i>Accumulated Depreciation-Furniture and Fixtures</i>	(194,043.76)	(190,294.88)
<i>Accumulated Impairment Losses-Furniture and Fixtures</i>		
Net Value-Furniture and Fixtures	55,881.24	59,630.12
Construction in Progress	-	-
Construction in Progress-Buildings and Other Structures	-	-
Intangible Assets	318,899.69	334,016.36
Intangible Assets	318,899.69	334,016.36
Computer Software	1,164,815.00	1,164,815.00
<i>Accumulated Amortization-Computer Software</i>	(845,915.31)	(830,798.64)
<i>Accumulated Impairment Losses-Computer Software</i>	-	-
Net Value-Computer Software	318,899.69	334,016.36
Websites	-	-
<i>Accumulated Amortization-Websites</i>	-	-
<i>Accumulated Impairment Losses-Websites</i>	-	-
Net Value-Websites	-	-
Other Assets	467,517.33	467,517.33
Other Assets	1,930,797.89	1,930,797.89
<i>Accumulated Impairment Losses-Other Assets</i>	(1,463,280.56)	(1,463,280.56)
Net Value-Other Assets	467,517.33	467,517.33
Total Non-Current Assets	51,991,822.36	52,086,906.35
Total Assets	63,807,915.19	63,819,306.81

LIABILITIES

Current Liabilities		
Financial Liabilities	3,633,703.26	4,348,425.27
Payables	2,074,284.98	2,648,425.27
Accounts Payable	1,928,828.52	2,472,688.71
Due to Officers and Employees	50,427.79	78,404.94
Due to Other Funds	95,028.67	97,331.62
Bills/Bonds/Loans Payable	1,559,418.28	1,700,000.00
Loans Payable-Domestic	1,559,418.28	1,700,000.00
Inter-Agency Payables	1,338,007.75	1,469,188.99
Inter-Agency Payables	1,338,007.75	1,469,188.99
Due to BIR	169,051.95	333,569.62
Due to GSIS	442,034.99	467,061.33
Due to Pag-IBIG	28,625.99	35,399.57
Due to PhilHealth	108,312.20	44,960.85
Due to NGAs	463,094.66	463,094.66
Due to Government Corporations	126,887.96	125,102.96

**DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
AS OF JANUARY 31, 2025**

Trust Liabilities	<u>370,061.78</u>	<u>370,061.78</u>
Trust Liabilities	370,061.78	370,061.78
Guaranty/Security Deposits Payable	<u>370,061.78</u>	<u>370,061.78</u>
Provisions	<u>7,500,031.34</u>	<u>7,500,031.34</u>
Provisions	7,500,031.34	7,500,031.34
Leave Benefits Payable	<u>7,500,031.34</u>	<u>7,500,031.34</u>
Total Current Liabilities	<u>12,841,804.13</u>	<u>13,687,707.38</u>
Non-Current Liabilities		
Financial Liabilities	<u>4,666,177.82</u>	<u>4,666,177.82</u>
Bills/Bonds/Loans Payable	4,666,177.82	4,666,177.82
Loans Payable-Domestic	<u>4,666,177.82</u>	<u>4,666,177.82</u>
Total Non-Current Liabilities	<u>4,666,177.82</u>	<u>4,666,177.82</u>
Total Liabilities	<u>17,507,981.95</u>	<u>18,353,885.20</u>
EQUITY		
Government Equity	<u>3,834,274.42</u>	<u>3,834,274.42</u>
Government Equity	3,834,274.42	3,834,274.42
Government Equity	<u>3,834,274.42</u>	<u>3,834,274.42</u>
Contributed Capital		
Revaluation Surplus	<u>-</u>	<u>-</u>
Revaluation Surplus	-	-
Revaluation Surplus	<u>-</u>	<u>-</u>
Retained Earnings/(Deficit)	<u>42,465,658.82</u>	<u>41,631,147.19</u>
Retained Earnings/(Deficit)	42,465,658.82	41,631,147.19
Retained Earnings/(Deficit)	<u>42,465,658.82</u>	<u>41,631,147.19</u>
Stockholders' Equity	<u>-</u>	<u>-</u>
Total Equity	<u>46,299,933.24</u>	<u>45,465,421.61</u>
Total Liabilities and Equity	<u>63,807,915.19</u>	<u>63,819,306.81</u>

Prepared By:

MARIBEL P. LEGASPI
Division Manager C-Finance
Date: 2/10/25

Noted By:

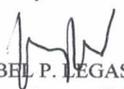
JESSE D. GALLARDO
General Manager
Date: 2/10/25

**CASTILLEJOS WATER DISTRICT
STATEMENT OF CASH FLOWS 2025**

	January 31, 2025	YTD
Cash Flows from Operating Activities		
Cash Inflows		
Collection of Receivable (Water Sales)	4,301,658.66	4,301,658.66
Refund of Cash Advance		-
Receipts from Sale of Goods		-
Receipts of Income from Sale of Goods		-
Receipts of Income from Sale of Other Assets		-
Receipts of Other Service Income	30,225.00	30,225.00
Receipts of Other Business Income	2,000.00	2,000.00
Receipts of Guarantee Deposits		-
Receipts of Other Receivables	217,129.05	217,129.05
Receipts of Other Deferred Credits		-
Receipts of Miscellaneous Income		-
Receipt of Other Fines and Penalties	188,466.73	188,466.73
Receipt of Due from Officers and Employees	350.00	350.00
Receipt of Disallowance		-
Receipt of Other		-
Receipt of Other (Petty Cash Fund)		-
Adjustment(Re-Deposit)		-
Total Cash Inflows	4,739,829.44	4,739,829.44
Cash Outflows		
Payment of Operating Expenses	287,606.61	287,606.61
Purchase of Supplies and Materials Inventories	6,720.00	6,720.00
Advances to Officers and Employees		-
Refund of Contractors' Retention		-
Due to Officers and Employees	73,602.48	73,602.48
Accounts Payable	2,919,128.10	2,919,128.10
Other Payables		-
Salaries and Wages	944,525.94	944,525.94
Remittance to BIR, GSIS, Pag-IBIG, PhilHEALTH		-
Total Cash Outflows	4,231,583.13	4,231,583.13
Net Cash Provided By/ (Used in) Operating Activities	508,246.31	508,246.31
Cash Flows from Investing Activities		
Cash Inflows		
Other Receipt (Transfer from Sinking fund)		-
Total Cash Inflows	0.00	0.00
Cash Outflows		
Capital Expenditures		-
Construction in Progress		-
Total Cash Outflows	0.00	0.00
Net Cash Provided By/ (Used in) Investing Activities	0.00	0.00
Cash Flows from Financing Activities		
Cash Inflows		
Proceeds from Domestic and Foreign Loans (from DBP)		-
Interest Income		-
Total Cash Inflows	0.00	0.00
Cash Outflows		
Payment of Loans	140,581.72	140,581.72
Bank Charges		-
Interest Expenses	49,508.97	49,508.97
Total Cash Outflows	190,090.69	190,090.69
Ne Net Cash Provided By/ (Used in) Financing Activities	(190,090.69)	(190,090.69)
INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS	318,155.62	318,155.62
CASH AND CASH EQUIVALENTS, BEG.	1,755,888.16	1,755,888.16
CASH AND CASH EQUIVALENTS	2,074,043.78	2,074,043.78

0.00

Prepared By:


MARIBEL P. LEGASPI
Division Manager C-Finance
Date: 3/10/25

Noted By:


JESSE D. GALLARDO
General Manager
Date: 3/10/25