

CALABANGA WATER DISTRICT

San Antonio, Calabanga, Camarines Sur



ANNUAL REPORT

2024

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FOREWORD

This Annual Report summarizes the operation of Calabanga Water District for the period January 1 to December 31, 2024.

In compliance to the requirements of the Local Water Utilities Administration, the report comprises the general aspect of the district's operation - Administrative, Financial/Commercial, Technical and Operational as well as the Calabanga Water District profile.

We also incorporated significant figures and data as part of the district's performance and accomplishment.

We humbly thanks the Board of Directors, the Management and Staff for their support and cooperation to have a productive and fruitful operation.

To Almighty God be all the glory.

VISION

To meet the concessionaires' satisfaction through sustainable water management.

MISSION

We are committed: To provide potable and affordable water supply 24/7 to help improve the living condition and to contribute to economic productivity of the people of Calabanga.

GOALS

1. To provide sufficient, potable and affordable water supply at all time.
2. To conserve, protect and rehabilitate the watershed areas towards a better environment.
3. To promote customer's full satisfaction and maintain high standard of public service.
4. To maintain the highest degree of employees morale through effective management.
5. To be a sustainable and self-reliant water district.

I. GENERAL

A. ADMINISTRATIVE:

1. Attached approved organizational charts in effect as year's end.

a. Position/Organizational Chart (Key employees only) -showing Permanent positions and incumbents Annex A

2. Attach list of employed personnel with pertinent information. (List of Plantilla of Personnel for the Fiscal Year 2024) Annex B

The following summarizes the District's staffing

Number of permanent employees	<u>54</u>
Number of casual/temporary	<u>0</u>
Number of job order	<u>23</u>
Number of employees meeting minimum qualifications per Job Description adopted by the District	<u>54</u>
Number of employees not classified as casual/temporary who do not meet the minimum qualifications established by the District	<u>None</u>

3. Has the District adopted a policy prohibiting hiring of personnel related up to the *fourth degree* by affinity or consanguinity? (Yes or No) Yes, CSC Rules

If not, how many of the employees are related to other employees of officials with the fourth degree by *affinity of consanguinity*? None

4. Has the District adopted rules and regulation?

a. Personnel Matters	<u>Yes</u>
b. Utility Customer Relations	<u>Yes</u>
c. General Utility Operations	<u>Yes</u>

During the year, in how many instances (or how many times) have exemption to these rules and regulations has been in special cases? None

5. Attach list of policy -setting resolutions adopted, repealed or amended by the District Board including those adopting LWUA guidelines (Summary of Policy -Setting Resolutions) Annex C

6. Has the District written and properly updated, reliable records of the following? (A field check may be undertaken, if necessary? Yes or no)

a. Customer Complaints Yes

b. Billing and Collection	<u>Yes</u>
c. Delinquencies in Payment of Water Bills	<u>Yes</u>
d. Meter Histories	<u>Yes</u>
e. Service Connections	<u>Yes</u>
f. Bacteriological Tests	<u>Yes</u>
g. System Pressure	<u>Yes</u>
h. Leak Reports	<u>Yes</u>
i. Unaccounted Water	<u>Yes</u>
j. Water Production	<u>Yes</u>
k. General Accounting	<u>Yes</u>
l. Stock Inventory	<u>Yes</u>
m. Employees Record	<u>Yes</u>
n. Minutes of Board Meetings	<u>Yes</u>
7. Auditing has been done by the Commission on Audit?	<u>Yes</u>
8. Attach reports prepared regularly by the District on a monthly Basis as required in the Commercial Practices System Manual	<u>Yes</u>

B. FINANCIAL/COMMERCIAL

1. Attach the District's Financial Statements for the year including a comparison of the immediate past year.	<u>Annex D</u>
2. The district's total budgetary outlays. Source: Approved COB	
Operating outlay (original budget)	P74,998,537.89
Capital outlay (original budget)	20,190,000.00
3. The district's operating revenues. Source: Approved COB	
Collection from water sales	P69,204,083.89
Other revenues	8,320,656.73
4. The districts expenditures. Source: FS December 31, 2024	
Personal Services	P25,715,266.96
Operational/Maintenance	22,218,866.70
5. Total amount billed during the year. Source: MDS December 31, 2024	
Current Billing	P66,282,752.29
Penalty	3,313,626.67
6. Total amount collected (water sales only) during the year.	
Current billings	P61,578,731.46
Old accounts	5,179,322.73

7. Total reserves at year's end P9,306,945.35

8. Complaints filed, processed and settled during the year:

Total number filed	4,894
Number dismissed for lack of merit	n/a
Number investigated	n/a
Number settled to the satisfaction of the customer	4,894
Number elevated to the District Board	0
Number settled by the board	0
Number elevated to higher authorities	0

9. The following water rate charges were enforce:

CLASSIFICATION	SIZE	MINIMUM CHARGE	COMMODITY CHARGE			
			11-20	21-30	31-40	41-UP
Residential/Government	½"	236.00	24.60	26.10	28.10	30.60
	¾"	342.40	24.70	26.20	28.20	30.70
	1"	684.00	24.70	26.20	28.20	30.70
Full Commercial X2	½"	472.00	49.20	52.20	56.20	61.20
	1"	1, 510.40	49.20	52.20	56.20	61.20
Commercial A	½"	413.00	43.05	45.68	49.18	53.55
Commercial B	½"	354.00	36.90	39.15	42.15	45.90
Sibao	½"	110.00	11.47	12.17	13.40	14.26
CAWADI JV (turned-over)	½"	110.00	11.47	12.17	13.40	14.26
Bulk Sale- Pagao	½"	21.22				

C. TECHNICAL

10. Does the water district undertake bacteriological test of its water? Yes
11. How often are there tests made per year? Monthly/Annual
12. Is LWUA being furnished copies of these Test report? Yes
13. For the report year, how many reports were submitted to LWUA? 12/12
14. Method of water treatment employed by the district. Chlorination
15. The district regular pump/booster pump- Pump- Fabrica PS
Cabanbanan PS
Paolbo PS I
Paolbo PS II
Manguiring PS
Camuning PS
Booster- Fabrica Reservoir
Sto. Domingo

D. OPERATIONAL

16. Total water production during the year in cubic meter	<u>3,273,030</u>
17. Total water billed in cubic meters	<u>2,511,113</u>
18. Average per capita/day consumption	<u>1.58</u>
19. Total number of existing connections	<u>12,679</u>
20. Number of active connections	<u>10,991</u>
21. Number of metered connections	<u>10,991</u>

II. PROFILE

Calabanga Water District (CAWADI) is a Government-Owned and Controlled Corporation that operates on the powers and authority conferred by Presidential Decree No. 198, otherwise known as the Provincial Water Utilities Act of 1973, as amended by PD 768 and PD 1979. The Local Water Utilities Administration (LWUA) issued its Conditional Certificate of Conformance (CCC) No. 314 on October 19, 1987.

The Water District's (WD) principal business address is San Antonio, Calabanga, Camarines Sur. A satellite collection center is partnered with KABACAS Multi-Purpose Cooperative to provide water bill collection services to concessionaires on the east coast of Calabanga. To cope with the pandemic, The District launch an online payment platform in collaboration with Globe Innove, Inc. thru GCASH and EC Pay.

In March 2021, The Calabanga Water District entered into a memorandum of agreement with Local Government Unit of Calabanga to form a Joint Venture which commit to the implementation of SALINTUBIG Water Level III Program covering the ten (10) upland barangays of Calabanga, to wit; Harubay, Burabod, Pinada, Tomagodtod, Comaguinking, Binanuaanan Grande, Binanuaanan Pequeno, Lugsad, Paolbo (sitio kabangahan) and Camuning. The District shall manage the operation, maintenance, and improvement of the Salintubig Water Level III, as well as efficient administration through the provision of policies for the availment of water service connection, determination of water rates, collection of payments, disconnection, and reconnection. All revenues in the first three years of operation shall be allocated for the improvement of transmission and distribution lines, as stipulated in the memorandum of the agreement. After that, net income shall be distributed at 60% - CAWADI and 40% LGU Calabanga. On May 5, 2023, the LGU- Calabanga turned over the ownership, administration and operation of the SALINTUBIG Program with a book value of P16,989,168.32 and a total of 631 active service connection.

The policy making body of the Calabanga Water District is composed of five (5) members of the Board of Directors enumerated as follows:

Name	Position	Sector	Term of Office
Engr. Honesto Antonino M. Torres	Chairman	Professional	01.01.23-12.31.28
Mr. Neil Harby S. Salazar	Member	Business	01.01.21-12.31.26
Ms. Elenita Cabaltera	Secretary	Women	01.01.19-12.31.24
Ms. Estelita B. Dulce	Member	Education	08.01.20-12.31.24
Mr. Asedelio A. Macaraig	Member	Civic	01.01.21-12.31.26

Calabanga Water District is under the stewardship of Engr. Celedonio I. Tolentino, Jr., General Manager. Supporting him are three divisions, to wit:

(1) Administrative/General Services	Ms. Betty B. Viola
(2) Finance and Commercial Services	Ms. Diana B. Batalla Ms. Raquel M. Saavedra
(3) Engineering/Construction/Production Services	Engr. Michael M. Gutierrez-Moreno.

III. WATER SOURCES- SPRING AND WELL

1. *Tawang Spring* – The Tawang Spring is one of the biggest producers of water in the District, with a yield of 25 liters per second. Tawang Spring is located at Sitio Tawang, Barangay Siba-o, a lot owned by Mrs. Corazon Musico. Tawang Spring started its operation in the year.
2. *Balombon Spring* – The Balombon Spring started its operation in 1982 (intake tank A). In 2010, an additional intake tank was constructed to maximize the capacity of Balombon Spring. It has a yield of 12 liters per second. The lot where it is situated is now being rented from Mr. Bernardo Mendoza.
3. *Siba-o Spring* - The Siba-o Spring is situated in a lot donated by Mr. Antonio P. Mandigma. It has a capacity of 25 liters per second and is also considered one of the biggest water producers in the District. It was constructed and inaugurated in the year 2013.
4. *Fabrica Pumping Station* - The Fabrica Pumping Station is considered a deep well with a capacity of 32 liters per second. It is situated in Barangay Fabrica, in a lot acquired from Mr. Wenifredo Velarde. It is constructed in the year 2005.
5. *Cabanbanan Pumping Station* - The Cabanbanan Pumping Station is considered a shallow well with a capacity of 3 liters per second. It is located in Barangay Cabanbanan and was commissioned in May 2011.
6. *Paolbo Pumping Station #1* - The Paolbo Pumping Station #1 is an artesian well with a capacity of 8 liters per second. It is the first pumping station in the District that is energized through a solar photovoltaic system. It is located in Barangay Paolbo and is situated on the lot acquired from Mr. Romarico C. Alviso. The commissioning was held on March 15, 2012.
7. *Paolbo Pumping Station #2* – The Paolbo Pumping Station #2 is considered as an artesian well and produces 8 liters per second. It is located in Barangay Paolbo, and the lot is being rented from Mrs. Marilita Verdejo. The commissioning was held on September 6, 2012.
8. *Manguiring Pumping Station* – The Manguiring Pumping Station is built to augment the shortage of water supply in the area. It produces 3 liters per second. The lot is donated by the Engr. Celedonio B. Tolentino and their family and inaugurated on June 2017.
9. *Lugsad Spring* – The Lugsad Spring has a capacity of 25 liters per second. It is located in Barangay Lugsad and is acquired from Mr. Igmedio Cruzat. It has a total land area of 4.5 hectares, wherein the forest area serves as the protection of the spring from drying up. It is inaugurated last December 2020.

WATER FACILITIES

1. *Mt. Canibag Reservoir* - It is located in Barangay Paolbo-Belen and was constructed in 1982 with a capacity of 200cu.m. This is situated in the lot owned by Mr. Rogelio R. Garza and is being rented by the District.
2. *Fabrica Reservoir and Water Treatment Facility* – It is located in Barangay Fabrica and was constructed and inaugurated on May 2014 with a capacity of 500 cubic meters. The water treatment facility is designed to filter manganese and other elements that may be present in the water being pumped from Fabrica Pumping Station. This is situated in a lot acquired by the District from Mr. Santos H. Pana.
3. *Sto. Domingo Cistern Tank and Booster Facility* – The Storage facility has a capacity of 300 cu. m., and the booster facility is designed to generate additional pressure so that the supply will reach Barangay Balatasan and Barangay Punta Tarawal. This is situated in the lot donated by Mr. Jaime P. Dumalasa and his family.
4. *Sto. Domingo Elevated Ellipsoidal Steel Tank* – It is located in Barangay Sto. Domingo was constructed and inaugurated on October 2017. It is a storage facility with a capacity of 20,000 gallons. The lot is donated by Mr. Jaime P. Dumalasa and his family.
5. *Cabanbanan Solar Power* – It is constructed in partnership with the Local Government Unit of Calabanga thru Hon. Mayor Eduardo A. Severo under the Salintubig Program. The CAWADI made the perimeter fence and solar frames while the Local Government Unit (LGU) Calabanga shouldered the cost of the solar panels. Mr. Rogelio B. Esteban donates the lot where Cabanbanan Solar Power is situated. It was designed to provide electricity to the nearby Cabanbanan Pumping Station, thereby reducing production costs. The project was completed and turned over last May 2018.

IV. FINANCIAL HIGHLIGHTS

OTHER PARAMETERS OF EFFICIENCY of the WATER DISTRICT

Based on the Audited Amounts in the Financial Statement and Monthly Data Sheet
CY 2024

Indicators	Standard	Actual	Remarks
<p>II. Financial Efficiency :</p> <p>a. Operating Ratio</p> <p>The ratio of operating and maintenance cost, including depreciation and interest expenses to total revenue of which Total Personal Services cost shall not exceed 35% of 75% .</p>	75%	86.93%	Unfavorable. Personal Services cost is 41% of the total revenues.
b. Profit Margin			

Balance of revenue generated from operation after expenses including depreciation.	25%	13.07%	Unfavorable.
c. Acid Test Ratio Acid Test (Cash & AR , net) Ratio is more stringent test of short term liquidity . It is the ratio of Quick Assets over current Liabilities.	.75-2.0	14.20:1	Favorable.
d. Current Ratio Measures the adequacy of working capital; primary test of solvency to meet current asset as going concern. Ratio of current Assets to Current Liabilities	3:1	18.06:1	Favorable.

II. Operational Efficiency			
a. Production efficiency Total water metered and passed on to the distribution line as against the system production capacity.	85%	77.00%	Unfavorable.
b. Unaccounted Water Difference between the total water produced as against the total water metered / billed to service connections and its percentage to water produced.	35%	21.00%	Favorable. The District unaccounted water is lower than the allowable loss.
c. Staff Production Index Total to total active service connections equal one (1) staff for every one hundred twenty (120) active service connections.	1:120	1:142	Favorable. The Agency has more than water service connections in proportion to its personnel complement.

V. COMMUNITY PROFILE

The municipality of Calabanga is endowed with abundant natural resources. The major river systems, the Tigman, Hinaguianan, and Inarihan rivers, are presently utilized for irrigation purposes. They originate their main tributaries from Mt. Isarog and flow down in the northwestern direction, ultimately discharging the flow to San Miguel Bay. Calabanga is blessed with many natural spring water resources found in the eastern portion of the municipality along the northwestern flanks of Mt. Isarog. Most of these are found to be potential sources of the potable water supply of the municipality, aside from the Hamislag and Tawang rivers.

Calabanga is bounded by water bodies, the San Miguel Bay on the northern part and the Bikol River on the western part, which are sources of abundant supplies of fish of various species and other marine products.

Calabanga is a first-class [municipality](#) in the [province](#) of [Camarines Sur](#), [Philippines](#). It is composed of 48 [barangays](#), 14 of which are within the urban area, and the remaining 34 barangays are within the rural areas. According to the 2020 census, it has a population of 88,906 people. It has a land area of 16,380 hectares (40,500 acres), which constitutes 3.1% of the province's land area.

The municipality of Calabanga is situated on the northwestern side of Mount Isarog, bounded on the north by San Miguel bay, on the west by the municipality of Cabusao, on the east by Mount Isarog, and on the south by the municipality of Bombon.

Influenced by the contours of the mountain ranges of Mount Isarog, the eastern part of the municipal terrain has a rolling slope with an average gradient of 30%.

Calabanga is classified under the type II climate, characterized by a rainy season from June to December and a dry season from January to May.

VI. POPULATION

In the 2020 census, the population of Calabanga was 88,906 people, with a density of 540 inhabitants per square kilometer or 1,400 inhabitants per square mile.

In the 2000 NCSO Survey, Calabanga had a total population of 67,408, with 25,159 or 37.32% belonging to the urban population and 42,249 or 62.68% belonging to the rural population. There was an increase of 8,244 over the 1995 population. The total population is distributed over 12,444 households, registering an increase of 1,371 households over the 1995 household of 11,073. The average household size in the 2000 survey slightly goes up to 5.4 from 5.3 persons in 1995.

Between 1995 and 2000, Calabanga grew at 2.83%, higher than the 1990-1995 rate of 1.63%. As per the 2010 census, the municipal population density is 477 persons per km².

Of the 48 barangays in the municipality, Barangay San Roque has the largest population of 5,513 people, composing 7.38% of the total population, followed by Barangay Santa

Cruz Ratay, with a population of 5,069 people. Barangay Punta Tarawal has the lowest population of 265, which is only 0.44% of the total population.

Despite the influx of various religious groups, a large segment which is 95.28% of the populace, is still Roman Catholics. Most of the populace, 95.93%, are Bicolano-speaking.

Prepared by:

Diana B. Batalla
Corporate Budget Specialist A

Noted:

Engr. Celedonio I. Tolentino, Jr.
General Manager

ANNEXES

Office of the Board of Directors



Office of the General Manager



Administrative & General Services Division



BETTY B. VIOLA
Administrative/General
Services Chief C

Administrative Section

General Services Section



LEMUEL E. AN
Electronics Communication
Systems Operator C



**MARIA CONCEPCION
A. ALCANTARA**
Property Supply
Officer C



MARJORIE D. LUCENO
Utilities/Customer Service Assistant E
(Administrative Services
Aide/HR Assistant Designee)



JORGE C. COMIA
Storekeeper C



MADEL S. DELA CRUZ
Administrative
Services Aide



CYNTHIA B. BAGSIC
Storekeeper D



MARICEL P. DUMALASA
Utility Worker B



ZALDY M. RAYOS
Instrument Technician B



ARNEL B. CASIDA
Auto Mechanic B

Finance & Commercial Division

Accounting & Budget



DIANA B. BATALLA
Corporate Budget
Specialist A

Accounting Group



SHERRY LOU G. RUBI
Sr. Accounting
Processor A



MICHELLE J. VERDEJO
Accounting Processor B



ANNIE KAYE C. DURAN
Accounting Processor B

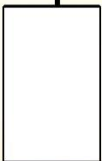
Cash Management



JENNIFER B. SAMBO
Cashier B



CHONA D. VELARDE
Cashier C



VACANT
Utilities/Customer Service
Assistant E
(Cashier Designee)

Billing/Commercial



RAQUEL M. SAAVEDRA
Sr. Water Utility Mgt./Dev. Officer

Customer Service Group

Customer Account Group



AMADEO P. NARBONITA, JR.
Utility Worker A



JOSEPH C. COMIA
Courier



IVAN B. FLORENDO
Courier



VACANT
Courier



JUBEL S. PENION
Utilities/Customer Service
Assistant A



AIZA V. TOLENTINO
Administrative Services Aide
(Utilities/Customer Service
Assistant E Designee)

Engineering/Const./Prod. & Water Quality Division

Engineering/Construction

Production & Water Quality



MICHAEL M. GUTIERREZ MORENO
Supervising Engineer A

Repair & Maintenance Section

Engineering & Construction Section



EDWIN C. BARAWEL
Water/Sewerage
Maintenance Foreman



FERDINAND M. ESPINA
Water/Sewerage
Maintenance Man A



MARIBEL R. GABARDA
Water Utilities/Mgt./Dev.
Officer B



ROMULO B. VILLENA
Water/Sewerage
Maintenance Man A



DANTE L. ASUG
Water/Sewerage
Maintenance Man B



GIOVANNI T. BRONZAL
Water/Sewerage
Maintenance Man B



MANY C. PABLO
Water/Sewerage
Maintenance Man C



CELSO P. MUSICO
Water Resources
Facilities Tender B



ANTONIO P. MANDIGMA
Water Resources
Facilities Tender B



ILDEFONSO M. CRUZAT
Water/Sewerage
Maintenance Man C



ROBIN N. CANO
Water/Sewerage
Maintenance Man C



EUSTAQUIO C. MORANA, JR.
Water/Sewerage
Maintenance Man C



BADJI HUSAYN O. REGNIM
Draftsman B



ROLANDO S. PAÑA
Water Resources
Facilities Tender B



NATHAN T. ALVAREZ
Water Resources
Facilities Tender B



FERNANDO A. LEODER
Water/Sewerage
Maintenance Man C



ALVIN R. DARILAY
Driver



VICENTE M. OGSOMER, JR.
Utility Worker A



REY DA. PALMA
Water Resources
Facilities Tender B



MILAN M. ALVISO
Water Resources
Facilities Tender B



GUILLERMO J. NOSIL
Utility Worker B



ROLANDO M. OGSOMER
Utility Worker B



MARVE V. LOVINO
Utility Worker B



EMILIO S. REQUILA, JR.
Utility Worker A



RAFAEL P. VELARDE
Water/Sewerage
Maintenance Man C

**CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT DECEMBER 31, 2024**

Accounts & Explanations	Account Code	Debit	Credit
Cash - Collecting Officers	1 01 01 010	182,892.31	
Petty Cash	1 01 01 020	20,000.00	
Cash in Bank-Local Currency, Current Account	1 01 02 020	10,593,669.43	
Accounts Receivable	1 03 01 010	14,479,769.06	
Allowance for Impairment - Accounts Receivable	1 03 01 012		219,643.07
Receivables from Joint Ventures	1 03 01 220		
Allowance for Impairment - Receivables from Joint Ventures	1 03 01 222		
Due from Local Government Units	1 03 03 030		
Receivables - Disallowances/Charges	1 03 99 010	555,933.58	
Due from Officers & Employees	1 03 99 020		
Other Receivables	1 03 99 990	1,149,508.67	
Allowance for Impairment - Other Receivables	1 03 99 992		
Merchandise Inventory	1 04 01 010		
Office Supplies Inventory	1 04 04 010	116,090.75	
Accountable Forms, Plates & Stickers Inventory	1 04 04 020	232,792.81	
Non-Accountable Forms Inventory	1 04 04 030		
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070		
Fuel, Oil and Lubricants Inventory	1 04 04 080	34,612.46	
Chemical & Filtering Supplies Inventory	1 04 04 120	164,236.48	
Electrical Supplies & Materials Inventory	1 04 04 190	9,193.00	
Supplies & Materials for Water Systems Operations	1 04 04 220	2,862,423.75	
Housekeeping/Cleaning Supplies	1 04 04 220	3,719.87	
Other Supplies & Materials Inventory	1 04 04 990	13,047.37	
Semi-Expendable Office Equipment	1 04 05 020	617.00	
Semi-Expendable Information and Communication Technology Equipment	1 04 05 030	20,942.00	
Semi-Expendable Communication Equipment	1 04 05 070	13,396.00	
Semi-Expendable Disaster Response and Rescue Equipment	1 04 05 080		
Semi-Expendable Medical Equipment	1 04 05 100		
Semi-Expendable Printing Equipment	1 04 05 110		
Semi-Expendable Sports Equipment	1 04 05 120	3,326.00	
Semi-Expendable Construction Equipment	1 04 05 140		
Semi-Expendable Electrical Equipment	1 04 05 170		
Semi-Expendable Other Machinery and Equipment	1 04 05 990	76,519.00	
Semi-Expendable Furniture and Fixtures	1 04 06 010		
Advances for Operating Expenses	1 99 01 010		
Advances for Payroll	1 99 01 020		
Advances to Special Disbursing Officer	1 99 01 030		
Advances to Officers & Employees	1 99 01 040		
Advances to Contractors/Sub-Contractors	1 99 02 010	1,036,241.00	
Prepaid Rent	1 99 02 020	43,145.47	
Prepaid Insurance	1 99 02 050	343,348.93	
Other Prepayments	1 99 02 990	28,500.00	
Guaranty Deposits	1 99 03 020	87,781.83	
Other Deposits	1 99 03 990		
Sinking Fund	1 02 07 010	9,306,945.35	
Land	1 06 01 010	12,138,485.42	
Other Land Improvements	1 06 02 990	1,320,469.91	
Accumulated Depreciation - Other Land Improvements	1 06 02 991		1,188,422.92
Water Supply Systems	1 06 03 040	231,474,508.92	
Accumulated Depreciation - Water Supply Systems	1 06 03 041		96,105,189.89
Power Supply Systems	1 06 03 050	5,741,909.46	
Accumulated Depreciation - Power Supply Systems	1 06 03 051		3,129,169.97
Buildings	1 06 04 010	11,653,771.26	
Accumulated Depreciation - Buildings	1 06 04 011		3,590,595.25
Other Structures	1 06 04 990	756,916.80	
Accumulated Depreciation - Other Structures	1 06 04 991		634,035.60
Office Equipment	1 06 05 020	1,828,053.46	

**CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT DECEMBER 31, 2024**

Accounts & Explanations	Account Code	Debit	Credit
Accumulated Depreciation - Office Equipment	1 06 05 021		1,603,582.03
Information and Communication Technology Equipment	1 06 05 030	1,094,419.00	
Accumulated Depreciation - Information & Communication Technology Equipment	1 06 05 031		739,524.05
Communication Equipment	1 06 05 070		
Accumulated Depreciation - Communication Equipment	1 06 05 071		
Disaster Response & Rescue Equipment	1 06 05 090		
Accumulated Depreciation - Disaster Response & Rescue Equipment	1 06 05 091		
Medical Equipment	1 06 05 110	220,000.00	
Accumulated Depreciation - Medical Equipment	1 06 05 111		198,000.00
Other Machinery and Equipment	1 06 05 990	2,233,949.30	
Accumulated Depreciation - Other Machinery & Equipment	1 06 05 991		999,957.05
Motor Vehicles	1 06 06 010	2,650,019.60	
Accumulated Depreciation - Motor Vehicles	1 06 06 011		2,311,731.63
Other Transportation Equipment	1 06 06 990		
Accumulated Depreciation - Other Transportation Equipment	1 06 06 991		
Furnitures & Fixtures	1 06 07 010		
Accumulated Depreciation - Furnitures & Fixtures	1 06 07 011		
Other Property, Plant & Equipment	1 06 99 990		
Accumulated Depreciation - Other Property, Plant & Equipment	1 06 99 991		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion-Brgy Camuning to Brgy Belen)	1 06 98 020	6,013,315.79	
Construction in Progress - Buildings and Other Structures	1 06 98 030		
Computer Software	1 08 01 020	3,338,160.00	
Accumulated Amortization-Computer Software	1 08 01 021		864,733.49
Other Assets	1 99 99 990		
Accounts Payable	2 01 01 010		417,855.00
Due to Officers & Employees	2 01 01 020		
Interest Payable	2 01 01 050		
Due to BIR	2 02 01 010		491,080.13
Due to GSIS	2 02 01 020		526,282.93
Due to Pag-IBIG	2 02 01 030		79,461.66
Due to Philhealth	2 02 01 040		158,676.50
Due to Other Government Corporations	2 02 01 060		54,915.54
Due to LGUs	2 02 01 070		
Due to Subsidiaries/Joint Venture/Associates/Affiliates	2 02 01 080		
Due to SSS	2 02 01 110		35,790.00
Loans Payable - Domestic	2 01 02 040		19,949,607.99
Loans Payable - Foreign	2 01 02 050		
Bail Bonds Payable	2 04 01 030		
Guaranty / Security Deposits Payable	2 04 01 040		1,227,291.96
Other Deferred Credits	2 05 01 990		
Leave Benefits Payable	2 06 01 020		3,601,683.37
Other Payables	2 99 99 990		28,470.72
Government Equity	3 01 01 020		22,843,790.35
Retained Earnings / (Deficit)	3 07 01 010		151,335,928.51
Clearance & Certification Fees	4 02 01 040		8,786.07
Inspection Fees	4 02 01 100		75,000.00
Processing Fees - Reconnection	4 02 01 130		303,000.00
Fines and Penalties-Service Income	4 02 01 140		
Waterworks System Fees	4 02 02 090		68,716,760.11
Interest Income	4 02 02 210		8,025.67
Fines & Penalties - Business Income	4 02 02 230		3,313,626.67
Other Business Income	4 02 02 990		83,700.00
Assistance from Local Government Units	4 03 01 030		
Donations in Cash	4 04 02 010		
Donations in Kind	4 04 02 020		
Grants in Cash	4 04 03 010		

**CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT DECEMBER 31, 2024**

Accounts & Explanations	Account Code	Debit	Credit
Grants in Kind	4 04 03 020		
Gain on Sale of Property, Plant and Equipment	4 05 01 040		
Miscellaneous Income	4 06 99 990		80,981.40
Salaries & Wages - Regular	5 01 01 010	14,898,617.55	
Salaries & Wages - Casual/Contractual	5 01 01 020		
Personal Economic Relief Allowances (PERA)	5 01 02 010	1,264,818.18	
Representation Allowance (RA)	5 01 02 020	113,000.00	
Transportation Allowance (TA)	5 01 02 030	113,000.00	
Clothing/Uniform Allowance	5 01 02 040	357,000.00	
Productivity Incentive Allowance	5 01 02 080		
Honoraria	5 01 02 100	55,081.33	
Directors & Committee Members' Fees	5 01 02 170	445,680.00	
Longevity Pay	5 01 02 120	50,000.00	
Overtime & Night Pay	5 01 02 130	341,170.53	
Year End Bonus	5 01 02 140	1,247,128.00	
Cash Gift	5 01 02 150	265,000.00	
Mid-Year Bonus	5 01 02 160	1,216,283.00	
Other Bonuses & Allowances	5 01 02 990	1,332,000.00	
Retirement & Life Insurance Premiums	5 01 03 010	1,787,724.58	
Pag-IBIG Contributions	5 01 03 020	121,300.00	
Philhealth Contributions	5 01 03 030	363,611.99	
Employees Compensation Insurance Premiums	5 01 03 040	63,300.00	
Terminal Leave Benefits	5 01 04 030	1,680,551.80	
Other Personnel Benefits	5 01 04 990		
Traveling Expenses - Local	5 02 01 010	568,012.28	
Training Expenses	5 02 02 010	1,206,123.15	
Office Supplies Expenses	5 02 03 010	246,703.58	
Accountable Forms Expenses	5 02 03 020	308,079.22	
Non-Accountable Forms Expenses	5 02 03 030		
Medical, Dental & Laboratory Supplies Expense	5 02 03 080	13,310.95	
Fuel, Oil & Lubricants Expenses	5 02 03 090	3,534,663.30	
Chemicals & Filtering Supplies Expenses	5 02 03 130	1,013,035.52	
Semi-Expendable Machinery and Equipment Expenses	5 02 03 210	422,121.40	
Semi-Expendable Furniture, Fixtures and Books Expenses	5 02 03 220	71,554.00	
Housekeeping/Cleaning Supplies Expense	5 02 03 280	25,759.23	
Other Supplies & Materials Expenses	5 02 03 990	149,753.69	
Water Expenses	5 02 04 010	21,701.72	
Electricity Expenses	5 02 04 020	3,771,550.05	
Gas/Heating Expenses	5 02 04 030	6,175.00	
Other Utility Expenses	5 02 04 990		
Postage & Courier Services	5 02 05 010	7,978.00	
Telephone Expenses	5 02 05 020	167,720.00	
Internet Subscription Expenses	5 02 05 030	87,816.80	
Cable, Satellite, Telegraph & Radio Expenses	5 02 05 040		
Awards/Rewards Expenses	5 02 06 010		
Survey Expense	5 02 07 010	83,500.00	
Extraordinary & Miscellaneous Expenses	5 02 10 030	74,277.07	
Legal Services	5 02 11 010	106,532.60	
Auditing Services	5 02 11 020	8,897.70	
Consultancy Services	5 02 11 030		
Other Professional Services	5 02 11 990	38,335.00	
Janitorial Services	5 02 12 020	438,628.98	
Security Services	5 02 12 030	751,748.15	
Repairs & Maintenance - Land Improvements	5 02 13 020		
Repairs & Maintenance - Infrastructure Assets	5 02 13 030	4,529,884.49	
Repairs & Maintenance - Buildings & Other Structures	5 02 13 040	247,390.25	
Repairs & Maintenance - Machinery & Equipment	5 02 13 050	297,548.62	

**CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT DECEMBER 31, 2024**

Accounts & Explanations	Account Code	Debit	Credit
Repairs & Maintenance - Transportation Equipment	5 02 13 060	456,353.65	
Repairs & Maintenance - Furnitures & Fixtures	5 02 13 070	465.00	
Repairs & Maintenance - Semi-Expendable Machinery and Equipment	5 02 13 210	78,424.00	
Repairs & Maintenance - Semi-Expendable Furnitures and Fixtures	5 02 13 220		
Repairs & Maintenance - Others	5 02 13 980		
Repairs & Maintenance - Other PPE	5 02 13 990		
Taxes, Duties & Licenses	5 02 15 010	1,392,059.71	
Fidelity Bond Premiums	5 02 15 020	29,602.32	
Insurance/Reinsurance Expenses	5 02 15 030	404,931.63	
Advertising, Promotional & Marketing Expenses	5 02 99 010	113,127.00	
Printing & Publication Expenses	5 02 99 020	150.00	
Representation Expenses	5 02 99 030	243,546.79	
Transportation & Delivery Expenses	5 02 99 040	900.00	
Rent/Lease Expenses	5 02 99 050	661,787.89	
Membership Dues & Contributions to Organizations	5 02 99 060	37,439.00	
Subscription Expenses	5 02 99 070	3,209.74	
Donations	5 02 99 080		
Major Events & Conventions Expenses	5 02 99 180	361,148.50	
Other Maintenance & Operating Expenses	5 02 99 990	236,920.72	
Interest Expenses	5 03 01 020	994,402.00	
Bank Charges	5 03 01 040	1,209.00	
Other Financial Charges	5 03 01 990		
Depreciation - Land Improvements	5 05 01 020		
Depreciation - Infrastructure Assets	5 05 01 030	12,490,193.63	
Depreciation - Building & Other Structures	5 05 01 040	381,072.96	
Depreciation - Machinery & Equipment	5 05 01 050	374,915.76	
Depreciation - Transportation Equipment	5 05 01 060	58,628.52	
Depreciation - Furniture, Fixtures & Books	5 05 01 070		
Depreciation - Other Property Plant & Equipment	5 05 01 990		
Amortization - Intangible Assets	5 05 02 010	285,880.04	
Impairment Loss - Loans & Receivables	5 05 03 020	32,876.83	
Loss of Sale of Property, Plant and Equipment	5 05 04 040	437,434.71	
Loss of Assets	5 05 04 090		
Other Discounts (Senior Citizen Discount)	5 05 05 010	91,921.38	
Total		P 384,925,299.53	P 384,925,299.53

Prepared by:

Sherry Lou B. Guerrero
Senior Accounting Processor A

Certified Correct:

Diana B. Batalla
Corporate Budget Specialist A

Noted by:

Engr. Celedonio I. Tolentino, Jr.
General Manager

4. BILLING & COLLECTION DATA:

	<u>This Month</u>	<u>Year-to-Date</u>
4.1 BILLING (Water Sales)		
a. Current - metered	P 4,961,055.65	P 66,282,752.29
b. Current - unmetered	-	-
c. Penalty Charges	260,623.14	3,313,626.67
d. Less: Senior Citizen & PWD Discount	7,775.52	91,921.38
Total	P 5,213,903.27	P 69,504,457.58
4.2 BILLING PER CONSUMER CLASS:		
e Residential/Domestic	P 4,348,824.26	P 57,102,817.44
f Government	256,960.30	2,739,495.30
g Commercial/Industrial	394,566.00	5,264,123.25
h Bulk/Wholesale	21,771.72	417,657.77
Total	P 5,022,122.28	P 65,524,093.76
4.3 COLLECTION (Water Sales)		
a. Current account	P 2,201,595.60	P 31,395,745.12
b. Arrears - current year	2,481,464.29	30,182,986.34
c. Arrears - previous years	36,246.05	5,179,322.73
Total	P 4,719,305.94	P 66,758,054.19

61578731.46

4.4 ACCOUNTS RECEIVABLE-CUSTOMERS (Beginning of the Yr.): 13,048,387.27

4.5 ON-TIME-PAID, This Month This Month Year-to-Date

$$\frac{4.3a}{(4.1a) + (4.1b) - (4.1d)} \times 100 = 44.4\%$$

4.6 COLLECTION EFFICIENCY, Y-T-D

$$\frac{(4.3a) + (4.3b)}{4.1 \text{ Total}} \times 100 = \frac{61,578,731.46}{69,504,457.58} = 88.6\%$$

4.7 COLLECTION RATIO, Y-T-D

$$\frac{4.3 \text{ Total}}{4.1 \text{ Total} + 4.4} = \frac{66,758,054.19}{82,552,844.85} = 80.9\%$$

5. FINANCIAL DATA:

	<u>This Month</u>	<u>Year-to-Date</u>
5.1 REVENUES		
a. Operating Revenues	P 5,403,818.80	P 72,508,898.52
b. Non-Operating revenues	16,335.60	80,981.40
Total	P 5,420,154.40	P 72,589,879.92
5.2 EXPENSES		
a. Salaries and wages	P 3,839,597.59	P 25,715,266.96
b. Pumping cost (Fuel, Oil, Electric)	459,890.75	6,757,526.73
c. Chemicals (treatment)	89,014.34	1,013,035.52
d. Other O & M Expense	1,732,354.73	14,448,304.45
e. Depreciation Expense	1,119,347.20	13,304,810.87
f. Interest Expense	75,010.00	994,402.00
g. Others	45,503.98	411,887.25
Total	P 7,360,718.59	P 62,645,233.78
5.3 NET INCOME (LOSS)	P (1,940,564.19)	P 9,944,646.14
5.4 CASH FLOW STATEMENT		
a. Receipts	P 5,024,989.47	P 70,836,581.93
b. Disbursements	6,765,456.52	68,842,165.04
c. Net Receipts (Disbursements)	(1,740,467.05)	1,994,416.89
d. Cash balance, beginning	12,537,028.79	8,802,144.85
e. Cash balance, ending	10,796,561.74	10,796,561.74
5.5 MISCELLANEOUS (Financial)		
a. Loan Funds (Total)	-	-
1. Cash in Bank	P -	P -
2. Cash on Hand	-	-
b. WD Funds (Total)	(1,588,881.43)	20,103,507.09
1. Cash on hand	P (50,416.57)	P 182,892.31

2. Cash in bank	(1,690,050.48)	10,593,669.43
3. Special Deposits	-	-
4. Investments	-	-
5. Working fund	-	20,000.00
6. Reserves		
6.1 WD-LWUA JSA	151,585.62	9,306,945.35
6.2 General Reserves	-	-
c. Materials & Supplies inventory	P (732,946.95)	P 3,436,116.49
d. Accounts Receivable	365,011.27	15,965,568.24
1. Customers	P 399,517.80	P 13,502,796.95
2. Materials on loans	(17,151.53)	757,329.04
3. Officers & Employees	(17,355.00)	1,705,442.25
e. Customers' deposits	-	-
f. Loans payable	(263,010.00)	19,949,607.99
g. Payable to creditors eg. suppliers	(361,995.00)	417,855.00

5.6 FINANCIAL RATIOS	This Month		Year-to-Date	
a. Operating Ratio (benchmark = ≤ 0.75)				
Operating Expenses	7,240,204.61	= 1.34	61,238,944.53	= 0.84
Operating Revenues	5,403,818.80		72,508,898.52	
b. Net Income Ratio				
Net Income (Loss)	(1,940,564.19)	= (0.36)	9,944,646.14	= 0.14
Total Revenues	5,420,154.40		72,589,879.92	
c. Current Ratio (benchmark = ≥ 1.5)				
Current Assets			31,852,063.70	= 18.06
Current Liabilities			1,764,061.76	

6. WATER PRODUCTION DATA:

6.1 SOURCE OF SUPPLY	Total Rated Capacity			Basis of Data
	Number	(In LPS)	or (in Cum/Mo)	
a. Wells	7	62		Reports
b. Springs	5	68		Reports
c. Surface/River				
d. Bulk purchase				
Total	12	130	-	

Conversion: 1 LPS ~ 2,600 cum/mo

6.2 WATER PRODUCTION (m ³)	This Month	Year-to-Date	Method of Measurement
a. WD-Owned Sources			
a. Gravity	110,410.0	2,044,975.0	Flow Meter
b. Pumped	112,776.0	1,228,055.0	Flow Meter
Sub-Total	223,186.0	3,273,030.0	
b. External Source/s			
Total	223,186.0	3,273,030.0	

6.3 WATER PRODUCTION COST	This Month	Year-to-Date
a. Total power consumption for pumping (KW-Hr)	32,767.0	369,137.0
b. Total power cost for pumping (PHP)	255,606.73	3,222,863.43
c. Other energy cost (oil, etc.) (PHP)	0.00	0.00
d. Total Pumping Hours (motor drive)	2,511.0	29,565.0
e. Total Pumping Hours (engine drive)	-	-
f. Total Chlorine consumed (Kg.)	131.8	1,551.3
g. Total Chlorine cost (PHP)	23,558.86	233,960.31
h. Total cost of other chemicals (PHP)	-	-
Total Production Cost	P 279,165.59	P 3,456,823.74

6.4 ACCOUNTED FOR WATER (m ³)	This Month	Year-to-Date
a. Total Billed Metered Consumption (m ³)	188,823.0	2,511,113.0
Residential	171,709.0	2,298,057.0
Government	8,608.0	91,778.0
Commercial/Industrial (Total)	7,480.0	101,398.0
Full Commercial	4,148.0	57,844.0
Commercial A	84.0	1,049.0
Commercial B	3,248.0	42,505.0
Commercial C	-	-

Commercial D	-	-
Bulk/Wholesale	1,026.0	19,880.0
b. Unmetered billed	-	-
c. Total billed	188,823.0	2,511,113.0
d. Metered unbilled	4,051.0	21,063.9
e. Unmetered unbilled	-	66,300.0
f. Total Accounted	192,874.0	2,598,476.9

6.5 WATER USE ASSESSMENT

a. Average monthly consumption/connection (m ³)	17.2	
Residential (m ³ /conn/mo.)	16.3	
Government (m ³ /conn/mo)	82.8	
Commercial/Industrial (m ³ /conn/mo)	24.4	
Bulk/Wholesale (m ³ /conn/mo)	1026.0	
b. Average liters per capita/day (lpcd)	83.4	
c. Accounted for water (%)	86.4%	79.4%
d. Revenue Producing Water (%)	84.6%	76.7%
e. Percent Non-revenue Water (%)	15.4%	23.3%
f. 24/7 Water Service (Y/N)	Y	

7. STORAGE FACILITIES

	No. of Units	Total Capacity (m ³)
a. Elevated Reservoir(s)	2	90
b. Ground Reservoir(s)	5	1130

8. MISCELLANEOUS

8.1 EMPLOYEES

a. Total	77
b. Regular	54
c. Casual	-
d. Job-order/COS	23
e. Number of active connections/employee	235
f. Average monthly salary/employee	20,031.15

8.2 BOARD OF DIRECTORS

Name	Number of Meetings Attended					
	This Month			Year-to-Date		
	Regular	Special/ Emergency	Total	Regular	Special/ Emergency	Total
1 Engr. Honesto Antonino M. Torres	2	-	2	24	-	24
2 Mr. Neil Harby S. Salazar	2	-	2	23	-	23
3 Ms. Elenita B. Cabaltera	2	-	2	24	-	24
4 Ms. Estelita B. Dulce	2	-	2	24	-	24
5 Mr. Asedelio A. Macaraig	2	-	2	24	-	24
6						
			This Month			Year-to-Date
a. No. of Resolutions passed			9			120
b. No. of Policies passed			0			1
c. Directors fees paid			₱ 37,440.00			₱ 445,680.00
d. Meetings:						
1. Held			-			-
2. Regular			2			24
3. Special/Emergency			0			0

9. STATUS OF VARIOUS DEVELOPMENT:

9.1 ON-GOING PROJECTS

DESCRIPTION (e.g. Comprehensive Project, Source Dev., Expansion, Rehab., Water Quality, etc)	PROJECT COST (PHP x 1,000)	FUNDING SOURCE	PERCENT
			ACCOMPLISHMENT
a. Distribution Line Expansion-Brgy Camuning to Brgy Belen	7,902,898.92	Corporate Operating Budget	90%
b. Repair of Typhoon Damage Transmission Line, Intake Boxes and Perimeter Fence	4,500,000.00	Corporate Operating Budget	40%
c.			
d.			
e.			
f.			
g.			

h.			
i.			
j.			
k.			
l.			
m.			
n.			
o.			

9.2 CURRENT FINANCIAL ASSISTANCE/LOANS/GRANTS

	LOAN AMOUNT (PHP)	ARREARAGES, Beginning of the year	MONTHLY AMORTIZATION (PHP)	PAYMENTS MADE, YTD	TERMINAL YEAR OF AMORTIZATION
a. Loans from LWUA					
1	LA# 4-2160B RL	-	205,078.00	2,460,936.00	2026
2	LA# 9-0126 NL	-	27,409.00	331,287.00	2038
3	LA# 4-2791	-	105,533.00	1,266,396.00	2038
4					
5					
	Total	-	338,020.00	4,058,619.00	
b. Loans from Other Fund Sources					
1					
2					
3					
4					
5					
	Total				

10. INSTITUTIONAL DEVELOPMENT/REVIEWS:

10.1 LWUA REVIEW AND SYSTEMS INSTALLATION

Year when Last installed /reviewed

a.	CPS I Installation	1990
b.	CPS II Installation	1992
c.	Water Rates Review	2007
d.	Water Safety Plan Review	2019
e.	Business Plan Review	2017
f.	Groundwater Data Bank Installation	
g.	Computerized Billing & Collection System	2008
h.	Computerized Read & Bill	2008
i.	Computerized Accounting System	
j.	Computerized Inventory System	2024

11. KEY PERFORMANCE INDICATORS:

	Actual	KPI Monitoring Benchmark	
a.	Non-Revenue Water (%) - YTD	23%	≤ 20%
b.	Collection Efficiency (%) - YTD	88.6%	≥ 90%
c.	S.Conn. Market Growth - YTD	10,991	8,195
d.	Capex (Php) - YTD	12,335,579.04	40,761,980.00
e.	LWUA-WD JSA Reserves (%) - YTD	13.94	≥ 3% of Item 5.1
f.1	Water Quality Compliance - Bacti (Y/N)	Y	Y
f.2	Water Quality Compliance - Phychem (Y/N)	Y	Y
f.3	Water Quality Compliance -Residual Chlorine (Y/N)	Y	Y
g.	Current Ratio - YTD	18.06	≥ 1.5
h.	Average Monthly Net Income (Php)	792,267.62	positive
i.	Staff Productivity Index	235	1:120
j.	24/7 Water Service (% of Active S Conn)	Y	Y
k.	With Sanitation Facilities (Yes or No)	N	Y

Prepared by:

Certified Correct:

Sherry Lou B. Guerrero
Sr. Accounting Processor A

Engr. Celedonio I. Tolentino, Jr.
General Manager

**CALABANGA WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
GENERAL FUND
FOR THE MONTH ENDED DECEMBER 31, 2024**

	<u>2024</u>	<u>2023</u>
Income		
Service and Business Income		
Service Income		
Clearance and Certification Fees	8,786.07	8,650.00
Inspection Fees	75,000.00	78,050.00
Processing Fees (Reconnection)	303,000.00	484,173.38
Fines and Penalties-Service Income	-	-
Total Service Income	386,786.07	570,873.38
Business Income		
Waterworks System Fees	68,716,760.11	62,104,437.84
Interest Income	8,025.67	11,262.97
Fines and Penalties-Business Income	3,313,626.67	3,129,676.28
Other Business Income	83,700.00	82,200.00
Total Business Income	72,122,112.45	65,327,577.09
Total Service and Business Income	72,508,898.52	65,898,450.47
Shares, Grants and Donations		
Grants and Donations		
Donations in Cash	-	-
Donations in Kind	-	-
Grants in Cash	-	-
Grants in Kind	-	-
Total Grants and Donations	-	-
Total Shares, Grants and Donations	-	-
Gains		
Gain on Sale of Property, Plant and Equipment	-	-
Total Gains	-	-
Other Non-Operating Income		
Miscellaneous Income		
Miscellaneous Income	80,981.40	89,147.15
Total Miscellaneous Income	80,981.40	89,147.15
Total Other Non-Operating Income	80,981.40	89,147.15
Total Income	72,589,879.92	65,987,597.62
Expenses		
Personnel Services		
Salaries and Wages		
Salaries and Wages-Regular	14,898,617.55	13,696,170.18
Salaries and Wages-Casual/Contractual	-	-
Total Salaries and Wages	14,898,617.55	13,696,170.18
Other Compensation		
Personnel Economic Relief Allowance (PERA)	1,264,818.18	1,227,181.82
Representation Allowance (RA)	113,000.00	93,500.00
Transportation Allowance (TA)	113,000.00	93,500.00
Clothing/Uniform Allowance	357,000.00	312,000.00
Productivity Incentive Allowance	-	-
Honoraria	55,081.33	97,909.77
Directors and Committee Members' Fees	445,680.00	673,920.00
Longevity Pay	50,000.00	20,000.00
Overtime and Night Pay	341,170.53	299,607.04
Year End Bonus	1,247,128.00	1,162,604.00
Cash Gift	265,000.00	255,000.00
Mid-Year Bonus	1,216,283.00	1,164,992.00
Other Bonuses and Allowances	1,332,000.00	1,834,803.12
Total Other Compensation	6,800,161.04	7,235,017.75

**CALABANGA WATER DISTRICT
 DETAILED STATEMENT OF COMPREHENSIVE INCOME
 GENERAL FUND
 FOR THE MONTH ENDED DECEMBER 31, 2024**

	<u>2024</u>	<u>2023</u>
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	1,787,724.58	1,677,755.88
Pag-IBIG Contributions	121,300.00	61,400.00
PhilHealth Contributions	363,611.99	269,595.42
Employees Compensation Insurance Premiums	63,300.00	61,400.00
Total Personnel Benefit Contributions	<u>2,335,936.57</u>	<u>2,070,151.30</u>
Other Personnel Benefits		
Terminal Leave Benefits	1,680,551.80	1,679,866.34
Other Personnel Benefits	-	-
Total Other Personnel Benefits	<u>1,680,551.80</u>	<u>1,679,866.34</u>
Total Personnel Services	<u>25,715,266.96</u>	<u>24,681,205.57</u>
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses-Local	568,012.28	1,296,277.33
Total Traveling Expenses	<u>568,012.28</u>	<u>1,296,277.33</u>
Training and Scholarship Expenses		
Training Expenses	1,206,123.15	557,580.00
Total Training and Scholarship Expenses	<u>1,206,123.15</u>	<u>557,580.00</u>
Supplies and Materials Expenses		
Office Supplies Expenses	246,703.58	239,039.75
Accountable Forms Expenses	308,079.22	114,014.86
Non-Accountable Forms Expenses	-	-
Medical, Dental and Laboratory Supplies Expenses	13,310.95	8,116.54
Fuel, Oil and Lubricants Expenses	3,534,663.30	1,712,534.64
Chemical and Filtering Supplies Expenses	1,013,035.52	528,819.00
Semi-Expendable Machinery and Equipment Expenses	422,121.40	444,140.05
Semi-Expendable Furniture, Fixtures and Books Expenses	71,554.00	150,627.80
Housekeeping/Cleaning Supplies Expense	25,759.23	-
Other Supplies and Materials Expenses	149,753.69	98,712.37
Total Supplies and Materials Expenses	<u>5,784,980.89</u>	<u>3,296,005.01</u>
Utility Expenses		
Water Expenses	21,701.72	17,582.38
Electricity Expenses	3,771,550.05	3,927,983.78
Gas/Heating Expenses	6,175.00	1,860.00
Other Utility Expenses	-	1,913.00
Total Utility Expenses	<u>3,799,426.77</u>	<u>3,949,339.16</u>
Communication Expenses		
Postage and Courier Services	7,978.00	10,212.00
Telephone Expenses	167,720.00	229,380.00
Internet Subscription Expenses	87,816.80	90,340.87
Cable, Satellite, Telegraph and Radio Expenses	-	-
Total Communication Expenses	<u>263,514.80</u>	<u>329,932.87</u>
Awards/Rewards, Prizes and Indemnities		
Awards/Rewards Expenses	-	-
Total Awards/Rewards, Prizes and Indemnities	<u>-</u>	<u>-</u>
Survey, Research, Exploration and Development Expenses		
Survey Expenses	83,500.00	159,000.00
Total Survey, Research, Exploration and Development Expenses	<u>83,500.00</u>	<u>159,000.00</u>
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	74,277.07	95,496.91
Total Confidential, Intelligence and Extraordinary Expenses	<u>74,277.07</u>	<u>95,496.91</u>
Professional Services		
Legal Services	106,532.60	104,367.60

CALABANGA WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
GENERAL FUND
FOR THE MONTH ENDED DECEMBER 31, 2024

	<u>2024</u>	<u>2023</u>
Auditing Services	8,897.70	61,125.20
Consultancy Services	-	-
Other Professional Services	38,335.00	279,912.08
Total Professional Services	153,765.30	445,404.88
General Services		
Janitorial Services	438,628.98	376,087.22
Security Services	751,748.15	880,069.59
Total General Services	1,190,377.13	1,256,156.81
Repairs and Maintenance		
Repairs and Maintenance-Land Improvements	-	-
Repairs and Maintenance-Infrastructure Assets	4,529,884.49	4,419,898.85
Repairs and Maintenance-Buildings and Other Structures	247,390.25	115,869.72
Repairs and Maintenance-Machinery and Equipment	297,548.62	68,609.00
Repairs and Maintenance-Transportation Equipment	456,353.65	336,191.69
Repairs and Maintenance-Furniture and Fixtures	465.00	20,295.00
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	78,424.00	48,519.00
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books	-	598.00
Repairs and Maintenance-Others	-	-
Repairs and Maintenance-Other Property, Plant and Equipment	-	36,000.00
Total Repairs and Maintenance	5,610,066.01	5,045,981.26
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	1,392,059.71	1,335,638.28
Fidelity Bond Premiums	29,602.32	26,225.84
Insurance/Reinsurance Expenses	404,931.63	289,414.21
Total Taxes, Insurance Premiums and Other Fees	1,826,593.66	1,651,278.33
Other Maintenance and Operating Expenses		
Advertising, Promotional and Marketing Expenses	113,127.00	99,966.00
Printing and Publication Expenses	150.00	695.00
Representation Expenses	243,546.79	190,763.36
Transportation and Delivery Expenses	900.00	517.00
Rent/Lease Expenses	661,787.89	651,793.50
Membership Dues and Contributions to Organizations	37,439.00	27,693.00
Subscription Expenses	3,209.74	9,764.29
Donations	-	-
Major Events and Conventions Expenses	361,148.50	-
Other Maintenance and Operating Expenses	236,920.72	595,725.67
Total Other Maintenance and Operating Expenses	1,658,229.64	1,576,917.82
Total Maintenance and Other Operating Expenses	22,218,866.70	19,659,370.38
Financial Expenses		
Financial Expenses		
Interest Expenses	994,402.00	1,190,075.08
Bank Charges	1,209.00	1,100.00
Other Financial Charges	-	-
Total Financial Expenses	995,611.00	1,191,175.08
Direct Costs		
Cost of Sales	-	-
Non-Cash Expenses		
Depreciation		
Depreciation-Land Improvements	-	35,499.93
Depreciation-Infrastructure Assets	12,490,193.63	10,892,686.06
Depreciation-Buildings and Other Structures	381,072.96	465,567.84
Depreciation-Machinery and Equipment	374,915.76	360,167.31
Depreciation-Transportation Equipment	58,628.52	178,565.38
Depreciation-Furniture, Fixtures and Books	-	-
Depreciation-Other Property, Plant and Equipment	-	-
Total Depreciation	13,304,810.87	11,932,486.52

**CALABANGA WATER DISTRICT
 DETAILED STATEMENT OF COMPREHENSIVE INCOME
 GENERAL FUND
 FOR THE MONTH ENDED DECEMBER 31, 2024**

	<u>2024</u>	<u>2023</u>
Amortization		
Amortization-Intangible Assets	285,880.04	184,380.04
Total Amortization	<u>285,880.04</u>	<u>184,380.04</u>
Impairment Loss		
Impairment Loss-Loans and Receivables	32,876.83	11,906.10
Total Impairment Loss	<u>32,876.83</u>	<u>11,906.10</u>
Losses		
Loss on Sale of Property, Plant and Equipment	437,434.71	-
Loss of Assets	-	6,400.00
Total Losses	<u>437,434.71</u>	<u>6,400.00</u>
Discount and Rebates		
Other Discounts (Senior Citizen Discount)	91,921.38	75,590.10
Total Discounts and Rebates	<u>91,921.38</u>	<u>75,590.10</u>
Total Non-Cash Expenses	<u>14,152,923.83</u>	<u>12,210,762.76</u>
Total Expenses	<u>63,082,668.49</u>	<u>57,742,513.79</u>
Profit/(Loss) Before Tax	9,507,211.43	8,245,083.83
Income Tax Expense/(Benefit)	-	-
Profit/(Loss) After Tax	<u>9,507,211.43</u>	<u>8,245,083.83</u>
Assistance and Subsidy		
Assistance and Subsidy		
Subsidy from National Government	-	-
Subsidy from Other National Government Agencies	-	-
Assistance from Local Government Units	-	-
Assistance from Government Corporations	-	-
Subsidy from Other Funds	-	-
Total Assistance and Subsidy	<u>-</u>	<u>-</u>
Financial Assistance/Subsidy/Contribution		
Financial Assistance to Government Corporations	-	-
Charity Expenses	-	-
Financial Assistance/Subsidy/Contribution-Others	-	-
Total Financial Assistance/Subsidy	<u>-</u>	<u>-</u>
Net Assistance/Subsidy/(Financial Assistance/Subsidy/Contribution)	<u>-</u>	<u>-</u>
Net Income/(Loss)	9,507,211.43	8,245,083.83
Other Comprehensive Income/(Loss) for the Period		
Changes in Fair Value of Investments	-	-
Translation Adjustment	-	-
Total Other Comprehensive Income/(Loss) for the Period	<u>-</u>	<u>-</u>
Comprehensive Income/(Loss)	<u>9,507,211.43</u>	<u>8,245,083.83</u>

Prepared by:

Sherry Lou B. Guerrero
 Senior Accounting Processor A

Certified Correct:

Diana B. Batalla
 Corporate Budget Specialist A

Noted by:

Engr. Celedonio I. Valentin, Jr.
 General Manager C

**CALABANGA WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
GENERAL FUND
FOR THE MONTH ENDED DECEMBER 31, 2024**


	<u>2024</u>	<u>2023</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Inflows		
Collection of Income/Revenue	<u>70,673,276.71</u>	<u>67,966,991.97</u>
Collection of Tax Revenue	-	-
Collection of service and business income	61,415,301.18	56,649,947.73
Receipt of shares, grants and donations	-	-
Collection of other income	3,978,652.80	4,821,069.97
Receipt of prior years' income	5,179,322.73	6,495,974.27
Collection of Receivables	<u>9,908.00</u>	<u>16,238.36</u>
Collection of loans and receivables	-	-
Collection of lease receivables	-	-
Collection of receivable from audit disallowances	9,348.00	9,000.00
Collection of other receivables	560.00	7,238.36
Receipt of Inter-Agency Fund Transfers	<u>10,000.00</u>	<u>6,825,813.73</u>
Receipt of cash for the account of NGAs/LGUs/GOCCs	-	1,825,813.73
Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs	-	-
Receipt of funds for other inter-agency transactions	10,000.00	5,000,000.00
Receipt of funds for the account of BSP/Other Banks/Others	-	-
Receipt of Intra-Agency Fund Transfers	-	-
Receipt of funds from CO/Bureaus/ROs/Ous/Branches/Agencies Abroad for implementation	-	-
Receipt of working fund for foreign-assisted projects	-	-
Receipt of funds for other intra-agency transactions	-	-
Trust Receipts	-	-
Receipt of Disaster Risk Reduction and Management Fund	-	-
Receipt of ball bonds	-	-
Receipt of guaranty/security deposits	-	-
Receipt of customers' deposits	-	-
Receipt of Margin Deposits	-	-
Receipt of Deposit from Prospective Investors	-	-
Collection of other Trust Receipts	-	-
Other Receipts	<u>240,338.13</u>	<u>351,324.97</u>
Advance collection of income	-	-
Receipt of deposits on Letter of Credits	-	-
Refund of guaranty deposits	-	-
Receipt of payment for liquidated damages	-	-
Unused Petty Cash Fund	-	-
Other deferred credits	-	-
Refund of overpayment of Personnel Services	500.00	114,126.76
Refund of overpayment of Maintenance and Other Operating Expenses	132,670.36	125,231.78
Refund of cash advances	-	-
Collection from trust receipts from entities other than NGAs/LGUs/GOCCs	107,167.77	111,966.43
Other miscellaneous receipts	-	-
Total Cash Inflows	<u>70,833,622.84</u>	<u>76,160,369.03</u>
Cash Outflows		
Payment of Expenses	<u>27,769,891.95</u>	<u>25,730,681.46</u>
Payment of personnel services	15,081,683.04	14,632,183.33
Payment of maintenance and other operating expenses	12,513,931.04	10,698,504.78
Payment of financial expenses	-	-
Payment of expenses pertaining to/incurred in the prior years	164,277.87	399,893.35
Liquidation of prior year's cash advances	-	-
Purchase of Inventories	<u>3,024,545.18</u>	<u>1,815,235.83</u>
Purchase of inventories for sale	-	-
Purchase of inventories for distribution	-	-
Purchase of inventory held for consumption	2,442,695.76	1,388,450.58
Purchase of raw materials inventory	-	-
Purchase of Domestic Gold and Silver Inventory	-	-
Purchase of Semi-expendable Machinery and Equipment	466,131.38	323,640.27
Purchase of Semi-expendable Furniture, Fixtures and Books	115,718.04	103,144.98
Purchase of inventories obligated/incurred in prior years	-	-
Grant of Cash Advances	<u>5,488,362.92</u>	<u>5,856,649.55</u>
Advances for operating expenses	-	-
Advances for payroll	4,505,185.38	4,471,511.45
Advances for special purpose/time-bound undertakings	307,859.60	716,175.50
Advances to officers and employees	675,317.94	668,962.60
Advances to officers and employees obligated in prior year	-	-

**CALABANGA WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
GENERAL FUND
FOR THE MONTH ENDED DECEMBER 31, 2024**

	<u>2024</u>	<u>2023</u>
Prepayments	<u>1,026,999.76</u>	<u>882,194.39</u>
Advances to Contractors for repair and maintenance of property, plant and equipment (not capitalizable)	-	-
Prepaid Rent	430,920.00	407,835.00
Prepaid Registration	-	-
Prepaid Interest	-	-
Prepaid Insurance	457,619.72	271,048.90
Other Prepayments	137,450.04	183,310.49
Prepayments obligated in prior year	-	-
Refund of Deposits	<u>1,282,929.91</u>	<u>2,512,126.71</u>
Payment of deposits on letter of credits	-	-
Payment of guaranty deposits	1,282,929.91	2,512,126.71
Payment of other deposits	-	-
Payment of deposits obligated in prior year	-	-
Payments of Accounts Payable	<u>2,185,219.64</u>	<u>2,243,845.97</u>
Remittance of Personnel Benefit Contributions and Mandatory Deductions	<u>11,607,837.93</u>	<u>11,288,486.36</u>
Remittance of taxes withheld	3,480,216.61	3,936,002.72
Remittance to GSIS/Pag-IBIG/PhilHealth	7,572,431.32	6,980,342.63
Remittance of Provident/Welfare Fund contribution	-	-
Remittance of other personnel benefits contributions	455,190.00	372,140.00
Remittance of other payables	-	-
Other Disbursements	<u>173,189.71</u>	<u>293,688.28</u>
Refund of excess income	-	-
Refund of excess Working Fund/fund transfers/Trust Fund	-	-
Refund of bail bond	-	-
Refund of guaranty/security deposits	-	-
Refund of customers' deposit	-	-
Refund of cash advances	132,730.36	128,381.78
Refund of income taxes withheld	17.37	-
Other disbursements	40,441.98	165,306.50
Total Cash Outflows	<u>52,447,967.00</u>	<u>50,602,806.64</u>
Net Cash Provided by (Used in) Operating Activities	<u>18,385,666.84</u>	<u>24,667,662.49</u>
 CASH FLOWS FROM INVESTING ACTIVITIES		
Cash Inflows		
Receipt of interest earned	<u>3,059.09</u>	<u>4,581.56</u>
Total Cash Inflows	<u>3,059.09</u>	<u>4,681.56</u>
Cash Outflows		
Purchase/Construction of Property, Plant and Equipment	<u>8,346,902.47</u>	<u>22,696,880.97</u>
Purchase of land	-	5,018,215.00
Payment for land improvements	-	-
Construction of infrastructure assets	5,221,703.23	15,936,343.39
Construction of buildings and other structures	-	-
Purchase of machinery and equipment	1,306,113.06	1,741,322.58
Purchase of transportation equipment	-	-
Purchase of furniture, fixtures and books	-	-
Payments for leased assets	-	-
Payments for leased assets improvements	-	-
Construction in progress	-	-
Construction/Acquisition of heritage assets	-	-
Construction/Development/Purchase of Service Concession Assets	-	-
Purchase of Exploration and Evaluation Assets	-	-
Purchase of other property, plant and equipment	-	-
Payment of right-of-way	-	-
Advances to contractors	1,818,066.18	-
Payment of guaranty deposit	-	-
Payment of retention fee to contractors	-	-
Payment of other fees charged to the 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	-	-

**CALABANGA WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
GENERAL FUND
FOR THE MONTH ENDED DECEMBER 31, 2024**

	<u>2024</u>	<u>2023</u>
Purchase of Investments	<u>1,965,722.82</u>	<u>1,774,541.93</u>
Investment in stocks/bonds/domestic/marketable securities	-	-
Investment in joint venture	-	-
Other long-term investments	1,965,722.82	1,774,541.93
Purchase of Intangible Assets	<u>2,023,953.75</u>	<u>30,000.00</u>
Purchase of computer software	2,023,953.75	30,000.00
Total Cash Outflows	<u>12,335,579.04</u>	<u>24,590,422.90</u>
Net Cash Provided By (Used In) Investing Activities	<u>(12,332,519.95)</u>	<u>(24,495,841.34)</u>
 CASH FLOWS FROM FINANCING ACTIVITIES		
Cash Inflows		
Proceeds from Domestic and Foreign Loans	-	-
Proceeds from issuance of notes payable	-	-
Proceeds from domestic loans	-	-
Proceeds from foreign loans	-	-
Total Cash Inflows	-	-
Cash Outflows		
Payment of Long-Term Liabilities	<u>3,064,217.00</u>	<u>3,065,330.25</u>
Payment of notes payable	-	-
Payment of domestic loans	3,064,217.00	3,065,330.25
Payment of foreign loans	-	-
Payment of finance lease payable	-	-
Payment of other long-term liabilities	-	-
Payment of Interest on Loans and Other Financial Charges	<u>994,402.00</u>	<u>1,190,075.08</u>
Total Cash Outflows	<u>4,058,619.00</u>	<u>4,255,405.33</u>
Net Cash Provided By (Used In) Financing Activities	<u>(4,058,619.00)</u>	<u>(4,255,405.33)</u>
Net Increase/(Decrease) in Cash and Cash Equivalents	<u>1,994,416.89</u>	<u>(4,193,684.18)</u>
Effects of Exchange Rate Changes on Cash and Cash Equivalents	-	-
Cash and Cash Equivalents, January 1	<u>8,802,144.85</u>	<u>12,995,829.03</u>
Cash and Cash Equivalents, December 31	<u>10,796,561.74</u>	<u>8,802,144.85</u>

Prepared by: 
Sherry Lou B. Guerrero
 Senior Accounting Processor A

Certified Correct: 
Diana B. Batalla
 Corporate Budget Specialist A

Noted by: 
Engr. Celedonio I. Tolentino, Jr.
 General Manager C

**CALABANGA WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
GENERAL FUND
AS AT DECEMBER 31, 2024**

	<u>2024</u>	<u>2023</u>
ASSETS		
Current Assets		
Cash and Cash Equivalents	10,796,561.74	8,802,144.85
Cash on Hand	202,892.31	243,980.43
Cash-Collecting Officers	182,892.31	233,980.43
Petty Cash	20,000.00	10,000.00
Cash in Bank-Local Currency	10,593,669.43	8,558,164.42
Cash in Bank-Local Currency, Current Account	10,593,669.43	8,558,164.42
Receivables	15,965,568.24	14,245,341.32
Loans and Receivable Accounts	14,260,125.99	12,861,621.03
Accounts Receivable	14,479,769.06	13,048,387.27
<i>Allowance for Impairment-Accounts Receivable</i>	<i>(219,643.07)</i>	<i>(186,766.24)</i>
Net Value-Accounts Receivable	14,260,125.99	12,861,621.03
Receivables from Joint Ventures	-	-
<i>Allowance for Impairment - Receivables from Joint Ventures</i>	<i>-</i>	<i>-</i>
Net Value-Receivables from Joint Ventures	-	-
Inter-Agency Receivables	-	-
Due from Local Government Units	-	-
Other Receivables	1,705,442.25	1,383,720.29
Receivables-Disallowances/Charges	555,933.58	455,381.58
Due from Officers and Employees	-	591,062.51
Other Receivables	1,149,508.67	337,276.20
<i>Allowance for Impairment-Other Receivables</i>	<i>-</i>	<i>-</i>
Net Value-Other Receivables	1,149,508.67	337,276.20
Inventories	3,550,916.49	3,037,742.15
Inventory Held for Consumption	3,436,116.49	3,003,856.75
Office Supplies Inventory	116,090.75	146,953.88
<i>Allowance for Impairment-Office Supplies Inventory</i>	<i>-</i>	<i>-</i>
Net Value-Office Supplies Inventory	116,090.75	146,953.88
Accountable Forms, Plates and Stickers Inventory	232,792.81	183,872.03
<i>Allowance for Impairment-Accountable Forms, Plates and Stickers Inventory</i>	<i>-</i>	<i>-</i>
Net Value-Accountable Forms, Plates and Stickers Inventory	232,792.81	183,872.03
Non-Accountable Forms Inventory	-	-
<i>Allowance for Impairment-Non-Accountable Forms Inventory</i>	<i>-</i>	<i>-</i>
Net Value-Non-Accountable Forms Inventory	-	-
Medical, Dental and Laboratory Supplies Inventory	-	5,674.30
<i>Allowance for Impairment-Medical, Dental and Laboratory Supplies Inventory</i>	<i>-</i>	<i>-</i>
Net Value-Medical, Dental and Laboratory Supplies Inventory	-	5,674.30
Fuel, Oil and Lubricants Inventory	34,612.46	7,962.04
<i>Allowance for Impairment-Fuel, Oil and Lubricants Inventory</i>	<i>-</i>	<i>-</i>
Net Value-Fuel, Oil and Lubricants Inventory	34,612.46	7,962.04
Chemical and Filtering Supplies Inventory	164,236.48	504,056.00
<i>Allowance for Impairment-Chemical and Filtering Supplies Inventory</i>	<i>-</i>	<i>-</i>
Net Value-Chemical and Filtering Supplies Inventory	164,236.48	504,056.00
Electrical Supplies and Materials Inventory	9,193.00	28,623.50
<i>Allowance for Impairment-Electrical Supplies and Materials Inventory</i>	<i>-</i>	<i>-</i>
Net Value-Electrical Supplies and Materials Inventory	9,193.00	28,623.50
Supplies & Materials for Water Systems Operations	2,862,423.75	2,061,693.19
<i>Allowance for Impairment-Supplies & Materials for Water Systems Operations</i>	<i>-</i>	<i>-</i>
Net Value-Supplies & Materials for Water Systems Operations	2,862,423.75	2,061,693.19
Housekeeping/Cleaning Supplies	3,719.87	-
<i>Allowance for Impairment-Housekeeping/Cleaning Supplies</i>	<i>-</i>	<i>-</i>
Net Value-Housekeeping/Cleaning Supplies	3,719.87	-
Other Supplies and Materials Inventory	13,047.37	65,021.81

**CALABANGA WATER DISTRICT
 DETAILED STATEMENT OF FINANCIAL POSITION
 GENERAL FUND
 AS AT DECEMBER 31, 2024**

	<u>2024</u>	<u>2023</u>
<i>Allowance for Impairment-Other Supplies and Materials Inventory</i>	-	-
Net Value-Other Supplies and Materials Inventory	<u>13,047.37</u>	<u>65,021.81</u>
Semi-Expendable Machinery and Equipment	114,800.00	33,885.40
Semi-Expendable Office Equipment	617.00	-
Semi-Expendable Information and Communication Technology Equipment	20,942.00	-
Semi-Expendable Communication Equipment	13,396.00	-
Semi-Expendable Disaster Response and Rescue Equipment	-	-
Semi-Expendable Medical Equipment	-	-
Semi-Expendable Printing Equipment	-	-
Semi-Expendable Sports Equipment	3,326.00	-
Semi-Expendable Construction and Heavy Equipment	-	-
Semi-Expendable Electrical Equipment	-	-
Semi-Expendable Other Machinery and Equipment	76,519.00	33,885.40
Semi-Expendable Furniture, Fixtures and Books	-	-
Semi-Expendable Furniture and Fixtures	-	-
Other Current Assets	1,539,017.23	360,566.52
Advances	1,036,241.00	-
Advances for Payroll	-	-
Advances to Special Disbursing Officer	-	-
Advances to Officers and Employees	-	-
Advances to Contractors/Sub-Contractors	1,036,241.00	-
Prepayments	414,994.40	272,784.69
Prepaid Rent	43,145.47	39,027.30
Prepaid Insurance	343,348.93	199,843.09
Other Prepayments	28,500.00	33,914.30
Deposits	87,781.83	87,781.83
Guaranty Deposits	87,781.83	87,781.83
Other Deposits	-	-
Total Current Assets	31,852,063.70	26,445,794.84
Non-Current Assets		
Other Investments	9,306,945.35	7,337,861.09
Sinking Fund	9,306,945.35	7,337,861.09
Sinking Fund	9,306,945.35	7,337,861.09
Property, Plant and Equipment	166,625,610.53	168,045,086.91
Land	12,138,485.42	12,138,485.42
Land	12,138,485.42	12,138,485.42
Accumulated Impairment Losses-Land	-	-
Net Value-Land	<u>12,138,485.42</u>	<u>12,138,485.42</u>
Land Improvements	132,046.99	132,046.99
Other Land Improvements	1,320,469.91	1,320,469.91
Accumulated Depreciation-Other Land Improvements	(1,188,422.92)	(1,188,422.92)
Accumulated Impairment Losses-Other Land Improvements	-	-
Net Value-Other Land Improvements	<u>132,046.99</u>	<u>132,046.99</u>
Infrastructure Assets	137,982,058.52	144,524,409.04
Water Supply Systems	231,474,508.92	227,724,156.16
Accumulated Depreciation-Water Supply Systems	(96,105,189.89)	(85,038,271.92)
Accumulated Impairment Losses-Water Supply Systems	-	-
Net Value-Water Supply Systems	<u>135,369,319.03</u>	<u>142,685,884.24</u>
Power Supply Systems	5,741,909.46	4,527,689.06
Accumulated Depreciation-Power Supply Systems	(3,129,169.97)	(2,689,164.26)

**CALABANGA WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
GENERAL FUND
AS AT DECEMBER 31, 2024**

	<u>2024</u>	<u>2023</u>
<i>Accumulated Impairment Losses-Power Supply Systems</i>	-	-
Net Value-Power Supply Systems	<u>2,612,739.49</u>	<u>1,838,524.80</u>
Buildings and Other Structures	8,186,057.21	8,567,130.17
Buildings	11,653,771.26	11,653,771.26
<i>Accumulated Depreciation-Buildings</i>	(3,590,595.25)	(3,240,982.09)
<i>Accumulated Impairment Losses-Buildings</i>	-	-
Net Value-Buildings	<u>8,063,176.01</u>	<u>8,412,789.17</u>
Other Structures	756,916.80	756,916.80
<i>Accumulated Depreciation-Other Structures</i>	(634,035.60)	(602,575.80)
<i>Accumulated Impairment Losses-Other Structures</i>	-	-
Net Value-Other Structures	<u>122,881.20</u>	<u>154,341.00</u>
Machinery and Equipment	1,835,358.63	2,210,274.39
Office Equipment	1,828,053.46	1,828,053.46
<i>Accumulated Depreciation-Office Equipment</i>	(1,603,582.03)	(1,544,909.11)
<i>Accumulated Impairment Losses-Office Equipment</i>	-	-
Net Value-Office Equipment	<u>224,471.43</u>	<u>283,144.35</u>
Information and Communication Technology Equipment	1,094,419.00	1,094,419.00
<i>Accumulated Depreciation-Information and Communication Technology Equipment</i>	(739,524.05)	(624,336.77)
<i>Accumulated Impairment Losses-Information and Communication Technology Equipment</i>	-	-
Net Value-Information and Communication Technology Equipment	<u>354,894.95</u>	<u>470,082.23</u>
Medical Equipment	220,000.00	220,000.00
<i>Accumulated Depreciation-Medical Equipment</i>	(198,000.00)	(198,000.00)
<i>Accumulated Impairment Losses-Medical Equipment</i>	-	-
Net Value-Medical Equipment	<u>22,000.00</u>	<u>22,000.00</u>
Other Machinery and Equipment	2,233,949.30	2,233,949.30
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	(999,957.05)	(798,901.49)
<i>Accumulated Impairment Losses-Other Machinery and Equipment</i>	-	-
Net Value-Other Machinery and Equipment	<u>1,233,992.25</u>	<u>1,435,047.81</u>
Transportation Equipment	338,287.97	396,916.49
Motor Vehicles	2,650,019.60	2,650,019.60
<i>Accumulated Depreciation-Motor Vehicles</i>	(2,311,731.63)	(2,253,103.11)
<i>Accumulated Impairment Losses-Motor Vehicles</i>	-	-
Net Value-Motor Vehicles	<u>338,287.97</u>	<u>396,916.49</u>
Other Transportation Equipment	-	-
<i>Accumulated Depreciation-Other Transportation Equipment</i>	-	-
<i>Accumulated Impairment Losses-Other Transportation Equipment</i>	-	-
Net Value-Other Transportation Equipment	<u>-</u>	<u>-</u>
Furniture, Fixtures and Books	-	-
Furniture and Fixtures	-	-
<i>Accumulated Depreciation-Furniture and Fixtures</i>	-	-
<i>Accumulated Impairment Losses-Furniture and Fixtures</i>	-	-
Net Value-Furniture and Fixtures	<u>-</u>	<u>-</u>
Other Property, Plant and Equipment	-	75,824.41
Other Property, Plant and Equipment	-	779,537.83
<i>Accumulated Depreciation-Other Property, Plant and Equipment</i>	-	(703,713.42)
<i>Accumulated Impairment Losses-Other Property, Plant and Equipment</i>	-	-
Net Value-Other Property, Plant and Equipment	<u>-</u>	<u>75,824.41</u>
Construction in Progress	6,013,315.79	-
Construction in Progress - Infrastructure Assets (Distribution Line Expansion-Brgy Camuning to Brgy Belen)	6,013,315.79	-
Construction in Progress - Buildings and Other Structures	-	-
Intangible Assets	2,473,426.51	360,546.55
Intangible Assets	<u>2,473,426.51</u>	<u>360,546.55</u>

**CALABANGA WATER DISTRICT
 DETAILED STATEMENT OF FINANCIAL POSITION
 GENERAL FUND
 AS AT DECEMBER 31, 2024**

	<u>2024</u>	<u>2023</u>
Computer Software	3,338,160.00	939,400.00
<i>Accumulated Amortization-Computer Software</i>	(864,733.49)	(578,853.45)
<i>Accumulated Impairment Losses-Computer Software</i>	-	-
Net Value-Computer Software	<u>2,473,426.51</u>	<u>360,546.55</u>
Other Non-Current Assets	<u>-</u>	<u>13,613.00</u>
Other Assets	<u>-</u>	<u>13,613.00</u>
Other Assets	-	13,613.00
<i>Accumulated Impairment Losses-Other Assets</i>	-	-
Net Value-Other Assets	<u>-</u>	<u>13,613.00</u>
Total Non-Current Assets	<u>178,405,982.39</u>	<u>175,757,107.55</u>
Total Assets	<u>210,258,046.09</u>	<u>202,202,902.39</u>

LIABILITIES

Current Liabilities

Financial Liabilities

Payables

Accounts Payable	417,855.00	127,182.77
Due to Officers and Employees	-	-
Interest Payable	-	-
Accrued Benefits Payable	-	-

Inter-Agency Payables

Inter-Agency Payables

Due to BIR	491,080.13	527,923.92
Due to GSIS	526,282.93	482,511.27
Due to Pag-IBIG	79,461.66	57,649.85
Due to PhilHealth	158,676.50	141,944.44
Due to Other Government Corporations	54,915.54	54,915.54
Due to SSS	35,790.00	35,090.00

Total Current Liabilities

Non-Current Liabilities

Financial Liabilities

Bills/Bonds/Loans Payable

Loans Payable-Domestic	19,949,607.99	23,013,824.99
Loans Payable - Foreign	-	-

Trust Liabilities

Trust Liabilities

Bail Bonds Payable	-	-
Guaranty/Security Deposits Payable	1,227,291.96	1,052,604.84

Deferred Credits/Unearned Income

	<u>417,855.00</u>	<u>127,182.77</u>
	<u>417,855.00</u>	<u>127,182.77</u>
	<u>1,346,206.76</u>	<u>1,300,035.02</u>
	<u>1,346,206.76</u>	<u>1,300,035.02</u>
	491,080.13	527,923.92
	526,282.93	482,511.27
	79,461.66	57,649.85
	158,676.50	141,944.44
	54,915.54	54,915.54
	35,790.00	35,090.00
	<u>1,764,061.76</u>	<u>1,427,217.79</u>
	<u>19,949,607.99</u>	<u>23,013,824.99</u>
	19,949,607.99	23,013,824.99
	-	-
	<u>1,227,291.96</u>	<u>1,052,604.84</u>
	<u>1,227,291.96</u>	<u>1,052,604.84</u>
	-	-
	1,227,291.96	1,052,604.84
	<u>-</u>	<u>-</u>


**CALABANGA WATER DISTRICT
 DETAILED STATEMENT OF FINANCIAL POSITION
 GENERAL FUND
 AS AT DECEMBER 31, 2024**

	<u>2024</u>	<u>2023</u>
Deferred Credits	-	-
Other Deferred Credits	-	-
Provisions	<u>3,601,683.37</u>	<u>3,153,170.82</u>
Provisions	<u>3,601,683.37</u>	<u>3,153,170.82</u>
Leave Benefits Payable	3,601,683.37	3,153,170.82
Other Payables	<u>28,470.72</u>	<u>28,470.72</u>
Other Payables	<u>28,470.72</u>	<u>28,470.72</u>
Other Payables	28,470.72	28,470.72
Total Non-Current Liabilities	<u>24,807,054.04</u>	<u>27,248,071.37</u>
Total Liabilities	<u>26,571,115.80</u>	<u>28,675,289.16</u>


EQUITY

Government Equity	<u>22,843,790.35</u>	<u>22,843,790.35</u>
Government Equity	<u>22,843,790.35</u>	<u>22,843,790.35</u>
Government Equity	22,843,790.35	22,843,790.35
Retained Earnings/(Deficit)	<u>160,843,139.94</u>	<u>150,683,822.88</u>
Retained Earnings/(Deficit)	<u>160,843,139.94</u>	<u>150,683,822.88</u>
Retained Earnings/(Deficit)	151,335,928.51	142,438,739.05
Net Income (Loss)	9,507,211.43	8,245,083.83
Total Equity	<u>183,686,930.29</u>	<u>173,527,613.23</u>
Total Liabilities and Equity	<u>210,258,046.09</u>	<u>202,202,902.39</u>


Prepared by:


Sherry Lou B. Guerrero
 Senior Accounting Processor A

Certified Correct:

 1/16/25
Diana B. Batalla
 Corporate Budget Specialist A

Noted by:


Engr. Celedonio I. Tolentino, Jr.
 General Manager C