



Republic of the Philippines
SAN FRANCISCO WATER DISTRICT
 San Francisco, Agusan del Sur
STATEMENT OF CASH FLOW

April 30, 2023

	LAST MONTH	THIS MONTH	YEAR TO DATE
CASH RECEIPTS:			
Collection of Water Bills-(A/R Customers)	22,720,759.85	7,218,708.50	29,939,468.35
Collection of A/R - BIF Loan	22,650.00	18,000.00	40,650.00
Return of Cash Advance	86,840.47	44,047.41	130,887.88
Collection of A/R Others	10,000.00	1,620.24	11,620.24
Collection of Customer's Deposit	47,349.00	12,990.00	60,339.00
Collection of Misc. Service Revenue	1,206,931.61	204,673.00	1,411,604.61
Other Receipts / Income: Laboratory Testing	936,589.00	302,604.00	1,239,193.00
Other Receipts / Income: Interest Deposit	3,111.67		3,111.67
Advance Payment (Billing/Collection)	9,190.53	846.14	10,036.67
Others (refer JV)	(453,760.23)		(453,760.23)
Taxes Withheld	(18,956.10)	(5,790.81)	(24,746.91)
TOTAL CASH RECEIPTS -	24,570,705.80	7,797,698.48	32,368,404.28
CASH DISBURSEMENT:			
Operation Expenses	6,273,672.44	2,046,472.37	8,320,144.81
Maintenance Expenses	358,992.52	131,393.89	490,386.41
Others Expenses: Tax Expense	158,021.07	422,137.86	580,158.93
Others Expenses: Other Charges		600.00	600.00
Others Expenses: Chemical/Lab. Supplies	76,802.68		76,802.68
Remittances	3,600,269.50	1,174,141.82	4,774,411.32
Loan Amort. - Principal: DBP	2,785,237.38		2,785,237.38
Loan Amort. - Interest: DBP	1,288,914.79		1,288,914.79
Cash Advances	1,866,066.08	2,024,045.50	3,890,111.58
CAPEX / UPIS	820,519.55	331,707.24	1,152,226.79
Materials and Supplies Inventory	2,588,479.67	316,633.36	2,905,113.03
Payment of A/P	700,879.96	31,500.00	732,379.96
Establishment of Working Fund	150,000.00		150,000.00
Unappropriated Retained Earnings	8,525.00		8,525.00
LBP/JSA Online Payment	2,454.90	927.60	3,382.50
TOTAL CASH DISBURSEMENT -	20,678,835.54	6,479,559.64	27,158,395.18
NET RECEIPTS (DISBURSEMENTS)	3,891,870.26	1,318,138.84	5,210,009.10
Add: Cash Balance, Beginning	13,588,927.64	17,480,797.90	13,588,927.64
CASH BALANCE, END	17,480,797.90	18,798,936.74	18,798,936.74

Prepared by:


 KATHERINE A. BASCO
 Sr. Corp. Accounts Analyst

Certified Correct by:


 JOANNE EVA J. RIMANDO
 AGSO-A

Reviewed by:


 ELA F. MORENO
 Division Manager C - AFCS

Noted by:


 ELMER T. LUZON
 General Manager C



Republic of the Philippines
SAN FRANCISCO WATER DISTRICT
 San Francisco, Agusan del Sur

INCOME STATEMENT
 For the period ending April, 2023

	Last Month	Current Month	Year to Date
INCOME			
<u>Tax Revenue</u>			
<u>Service and Business Income</u>			
Business Income			
Metered Sales to General Customers	22,073,800.31	8,036,458.04	30,110,258.35
Penalty Charges	552,151.80	169,829.12	721,980.92
Interest Income	11,163.96	3,076.36	14,240.32
Miscellaneous Service Revenue	822,454.83	217,220.20	1,039,675.03
Laboratory Income	901,000.00	283,000.00	1,184,000.00
Liquidated Damages (LD)	7,705.00	-	7,705.00
Total Service and Business Income	24,368,275.90	8,709,583.72	33,077,859.62
<u>Assistance and Subsidy</u>			
<u>Shares, Grants and Donations</u>			
Grants and Donations			
Income from Grants and Donations in Cash	290,000.00	-	290,000.00
Total Shares, Grants and Donations	290,000.00	-	290,000.00
<u>Gains</u>			
<u>Other Non-Operating Income</u>			
TOTAL INCOME	24,658,275.90	8,709,583.72	33,367,859.62
EXPENSES			
<u>Personnel Services</u>			
Salaries And Wages			
Source of Supply Expense - Operation Supervision	227,107.50	71,611.00	298,718.50
Source of Supply Expense - Operation Labor	198,161.50	67,645.00	265,806.50
Water Treatment Expense - Operation Labor	204,258.50	68,135.00	272,393.50
Transmission & Distribution Expense - Maintenance Sup	517,089.00	172,507.00	689,596.00
Customer Account Expense - Supervision	353,355.00	120,331.00	473,686.00
Customer Account Expense - Meter Reading	142,806.00	47,602.00	190,408.00
Customer Account Expense - Customer Records & Colle	299,088.50	99,881.00	398,969.50
Administrative and General Salaries	1,665,779.50	552,703.00	2,218,482.50
Transmission & Distribution Expense - Operation Labor	642,284.00	197,934.00	840,218.00
Source of Supply - Operation Labor Casual	247,457.00	56,028.00	303,485.00
Water Treatment Expense- Operation Labor Casual	51,805.00	5,579.00	57,384.00
Salaries & Wages - Casual / Contractual	138,060.00	14,868.00	152,928.00
Transmission & Distribution Expense - Operation Labor	173,209.00	19,187.00	192,396.00
Other Compensation			
Personnel Economic Relief Allowance (PERA)	397,818.16	117,454.52	515,272.68
Representation Allowance (RA)	55,500.00	18,500.00	74,000.00
Transportation Allowance (TA)	55,500.00	18,500.00	74,000.00
Clothing / Uniform Allowance	-	390,000.00	390,000.00
Overtime and Night Pay	261,506.95	131,928.28	393,435.23
Mid-Year Bonus - 13th Month Pay	-	1,398,667.00	1,398,667.00
Directors and Committee Members' Fees	366,706.30	32,962.30	399,668.60
Rice Allowance	15,000.00	5,000.00	20,000.00
Medical, Dental & Hospitalization Allowance	25,000.00	-	25,000.00
Personnel Benefit Contributions			
Retirement & Life Insurance Premiums	591,576.43	195,037.56	786,613.99



Republic of the Philippines
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 San Francisco, Agusan del Sur

INCOME STATEMENT
 For the period ending April, 2023

	Last Month	Current Month	Year to Date
Pag-ibig Contribution	20,400.00	6,700.00	27,100.00
Philhealth Contributions	95,344.42	30,273.62	125,618.04
Employees Compensation Insurance Premiums	20,300.00	6,700.00	27,000.00
Other Personnel Benefits			
Terminal Leave Benefits	129,079.65	-	129,079.65
Total Personnel Services	6,894,192.41	3,845,734.28	10,739,926.69
<u>Maintenance and Other Operating Expenses</u>			
Travelling Expenses			
Travelling Expenses - Local	96,472.20	72,554.12	169,026.32
Training and Scholarship Expenses			
Training Expenses	38,000.00	12,000.00	50,000.00
Scholarship Grants / Expenses	24,000.00	6,000.00	30,000.00
Supplies and Material Expense			
Office Supplies Expenses	208,025.00	-	208,025.00
Accountable Forms Expenses	21,874.40	4,610.00	26,484.40
Medical , Dental and Laboratory Supplies Expenses	182,250.50	4,180.00	186,430.50
Fuel , Oil and Lubricants Expenses	468,288.17	166,150.57	634,438.74
Chemical and Filtering Supplies Expenses	212,570.00	372,482.00	585,052.00
Semi-Exp. - Office Equipment	12,500.00	-	12,500.00
Semi- Exp - ICT	55,237.00	-	55,237.00
Semi-Exp. Communication Equipment	8,200.00	-	8,200.00
Semi-Exp - Laboratory Equipment	-	1,800.00	1,800.00
Semi-Exp. - Tools , shops & Garage	1,320.00	-	1,320.00
Other Supplies and Materials Expenses	164,669.15	63,543.80	228,212.95
Utility Expenses			
Water Expenses	5,594.10	1,284.95	6,879.05
Electricity Expenses	243,238.53	131,767.22	375,005.75
Toiletries	27,150.00	-	27,150.00
Cleaning Materials	45,072.00	1,585.00	46,657.00
Communication Expenses			
Postage and Courier Expenses	1,795.00	130.00	1,925.00
Mobile	42,196.93	13,115.00	55,311.93
Internet Subscription Expenses	26,308.25	6,215.50	32,523.75
Awards/Rewards , Prizes and Indemnities			
Awards/Rewards Expenses	-	5,986.95	5,986.95
Generation , Transmission and Distribution Expenses			
Transmission & Distribution- Engineering Expenses	127,412.00	19,768.00	147,180.00
Miscellaneous Customer Accounts Expenses	2,692.50	842.50	3,535.00
Extraordinary Expenses	14,550.00	4,850.00	19,400.00
Miscellaneous Expenses	14,550.00	4,850.00	19,400.00
Professional Services			
Legal Services	26,839.00	2,800.00	29,639.00
Other Professional Services	7,250.00	-	7,250.00
General Services			
Janitorial Services	83,600.00	13,012.45	96,612.45
Security Services	1,530,034.52	-	1,530,034.52
Other General Services	146,594.78	71,007.00	217,601.78
Repairs and Maintenance			



Republic of the Philippines
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 San Francisco, Agusan del Sur

INCOME STATEMENT
 For the period ending April, 2023

	Last Month	Current Month	Year to Date
Reforestation Projects	20,440.00	-	20,440.00
R&M - Supply Mains	33,630.00	16,448.00	50,078.00
R&M - Transmission & Distribution Mains	318,905.64	40,787.83	359,693.47
R&M - Services	216,151.86	49,641.90	265,793.76
R&M - Meters	620.00	-	620.00
R&M - Hydrants	46,642.00	1,650.00	48,292.00
R&M - Collecting and Impounding Reservoirs	99,252.00	1,880.00	101,132.00
R&M - Buildings	-	17,030.00	17,030.00
R&M - Water Treatment Structures & Improvements	880.00	-	880.00
R&M - Other Structures	9,287.20	-	9,287.20
R&M - Office Equipment	13,900.00	-	13,900.00
R&M - Information & Communication Tech. Equipment	7,300.00	6,800.00	14,100.00
R&M - Construction and Heavy Equipment	47,266.00	25,300.00	72,566.00
R&M - Laboratory Equipment	700.00	-	700.00
R&M - Water Treatment Equipment	103,913.00	7,080.00	110,993.00
R&M - Tools , Shop & Garage	4,360.00	11,826.00	16,186.00
Repairs & Maintenance - Transportation Equipment - Mc	156,459.00	61,625.00	218,084.00
R&M-SEMEE - Information , Communication & Technolc	903.00	950.00	1,853.00
R&M-SEMEE - Tools , Shop & Garage	8,332.00	1,015.00	9,347.00
Taxes , Insurance Premiums & Other Fees			
Vehicle Licenses and Insurances	5,755.00	2,910.00	8,665.00
Franchise Taxes	12,889.15	441,093.96	453,983.11
Real Property Taxes	144,631.92	-	144,631.92
Taxes, Duties and Licenses - Other Agencies	500.00	3,000.00	3,500.00
Fidelity Bond Premiums	14,444.45	-	14,444.45
Insurance Expenses	220,762.44	74,127.05	294,889.49
Other Maintenance and Operating Expenses			
Advertising , Promotional & Marketing Expenses	500.00	-	500.00
Printing & Publication Expenses	10,904.00	-	10,904.00
Representation Expense	136,988.85	25,558.50	162,547.35
Transportation and Delivery Expenses	1,620.00	984.00	2,604.00
Rent/Lease Expenses	13,000.00	3,900.00	16,900.00
Membership Dues & Contributions To Organization	21,187.60	-	21,187.60
Donations	-	9,950.00	9,950.00
Major Events and Conventions Expenses	-	100,684.00	100,684.00
Other Maintenance and Operating Expense	2,300.00	580.00	2,880.00
Total Maintenance and Other Operating Expenses	5,512,709.14	1,885,356.30	7,398,065.44
Financial Expenses			
Financial Expenses			
DBP Loan Interest	1,288,914.79	-	1,288,914.79
Bank Charges	100.00	600.00	700.00
Other Financial Charges	2,232.82	615.27	2,848.09
Total Financial Expenses	1,291,247.61	1,215.27	1,292,462.88
Direct Costs			
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	11,216.25	14,960.25	26,176.50



Republic of the Philippines
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INCOME STATEMENT
 For the period ending April, 2023

	Last Month	Current Month	Year to Date
Depreciation - Collecting & Impounding Reservoir	158,301.84	52,767.28	211,069.12
Depreciation - Reservoirs & Tanks	137,774.25	45,924.75	183,699.00
Depreciation - Transmission & Dist. Mains	1,250,339.58	423,033.88	1,673,373.46
Depreciation - Service Connection	221,581.61	76,133.53	297,715.14
Depreciation - Meters	370,258.83	120,972.54	491,231.37
Depreciation - Power Supply Systems	17,199.15	5,733.05	22,932.20
Depreciation - Other T & D Mains	15,402.90	5,134.30	20,537.20
Depreciation - Supply Mains	41,465.98	14,122.28	55,588.26
Depreciation - Hydrants	-	305.27	305.27
Depreciation - Buildings	89,567.76	29,855.92	119,423.68
Depreciation - Source of Supply Plan Structure & Improv	43,885.65	14,367.05	58,252.70
Depreciation - Water Treatment Structures	49,506.96	16,502.32	66,009.28
Depreciation - Other Structures	9,354.30	3,118.10	12,472.40
Depreciation - Office Equipment	1,889.04	629.68	2,518.72
Depreciation - ICT Equipment	78,613.71	27,567.07	106,180.78
Depreciation - Machinery	20,700.00	6,900.00	27,600.00
Depreciation - Technical and Scientific Equipment	3,750.00	1,250.00	5,000.00
Depreciation - Transportation Equipment	20,067.00	6,689.00	26,756.00
Depreciation - Other Transportation Equipment	309,150.00	103,050.00	412,200.00
Depreciation - Furnitures, Fixtures and Books	7,664.79	2,554.93	10,219.72
Depreciation - Laboratory Equipment	104,955.39	36,890.13	141,845.52
Depreciation - Water Treatment Equipment	643,193.13	214,697.71	857,890.84
Depreciation - Tools Shops & Garage	8,097.93	2,699.31	10,797.24
Amortization			
Amortization - Computer Software	42,750.00	14,250.00	57,000.00
Impairment Loss			
Impairment Loss - Loans and Receivable	92,740.37	9,134.95	101,875.32
Discounts & Rebates			
Rebates	351,278.71	117,244.95	468,523.66
Total Non-Cash Expenses	4,100,705.13	1,366,488.25	5,467,193.38
TOTAL EXPENSES	17,798,854.29	7,098,794.10	24,897,648.39
NET INCOME (LOSS)	6,859,421.61	1,610,789.62	8,470,211.23

Prepared by:


 KATHERINE A. BASCO
 Sr. Corp. Accounts Analyst

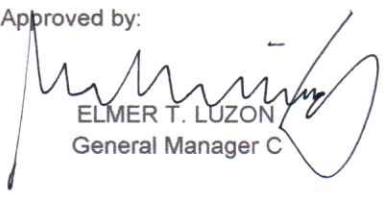
Verified by:


 JOANNE EVA J. RIMANDO
 AGSO-A

Recommending Approval:


 ELA R. MORENO
 Division Manager C - AFCS

Approved by:


 ELMER T. LUZON
 General Manager C



Republic of the Philippines
SAN FRANCISCO WATER DISTRICT
 San Francisco, Agusan del Sur

BALANCE SHEET

As of April 30, 2023

	Last Month	Apr-2023	Actual, This Month Amount % to Total	Actual, Last Year Amount % to Total	Increase (Decrease) Over Last Year Amount % to Total
ASSETS					
<u>Cash and Cash Equivalents</u>					
Cash On Hand					
Cash-Collecting Officers	189,748.61	59,366.59	249,115.20 1%	368,691.01 3%	(109,575.81) (271)%
Petty Cash - Admin	25,000.00	-	25,000.00 0%	-	25,000.00 62%
Petty Cash - Fuel	100,000.00	-	100,000.00 1%	-	100,000.00 247%
Petty Cash - Prod & Eng.	25,000.00	-	25,000.00 0%	-	25,000.00 62%
Cash in bank - Local currency					
Cash In Bank Current - DBP	14,347,189.95	1,258,772.25	15,605,962.20 82%	10,286,930.44 76%	5,319,031.76 100%
Cash in Bank Current - DBP/WSJP	2,905,808.68	-	2,905,808.68 15%	2,905,263.14 21%	545.54 0%
Cash In Bank Savings - PNB	38,050.66	-	38,050.66 0%	38,043.05 0%	7.61 0%
Total Cash and Cash Equivalents	17,630,797.90	1,318,138.84	18,948,936.74 11%	13,588,927.64 8%	5,360,009.10 131%
<u>Investments</u>					
<u>Receivables</u>					
Loans and Receivable Accounts					
Accounts Receivable - Customers	2,577,038.94	869,315.37	3,446,354.31 76%	3,050,603.57 73%	395,750.74 97%
Allowance for Impairment- Customers	(771,273.38)	(9,013.95)	(780,287.33) (17)%	(712,572.77) (17)%	(67,714.56) (17)%
Accounts Receivable - Dormant	931,946.14	-	931,946.14 21%	936,367.80 23%	(4,421.66) (1)%
Accounts Receivable - Writeoff	123,777.40	-	123,777.40 3%	123,777.40 3%	-
Cagwait Water District	4,500.00	-	4,500.00 0%	4,500.00 0%	-
Michael Ayaton thru : Cesar Yu	30,287.83	-	30,287.83 1%	30,287.83 1%	-
Bacuag Water District	-	5,000.00	5,000.00 0%	-	5,000.00 1%
Bayugan Water District	11,266.00	-	11,266.00 0%	-	11,266.00 3%
Allowance for Impairment - Other Agency	(101,431.59)	-	(101,431.59) (2)%	(101,431.59) (2)%	-
Accounts Receivable - BIF	77,150.00	12,100.00	89,250.00 2%	20,050.00 0%	69,200.00 17%
Allowance for Impairment - BIF	(966.50)	(121.00)	(1,087.50) (0)%	(200.50) (0)%	(887.00) (0)%
Other Receivable					
Bonifacio A. Narca	1,835.52	-	1,835.52 0%	1,835.52 0%	-

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	Last Month	Apr-2023	Actual, This Month Amount % to Total	Actual, Last Year Amount % to Total	Increase (Decrease) Over Last Year Amount % to Total
Joanne Eva J. Rimando	1,620.24	(1,620.24)	-	1,620.24	(1,620.24) 5%
Storekeeper - Daniel Galvez Jr.	242,567.00	-	242,567.00 5%	242,567.00	-
Dandy Anino	3,579.56	-	3,579.56 0%	3,579.56	-
ADFIL CONSTRUCTION	630,687.44	-	630,687.44 14%	630,687.44	-
Dominador C. Miolata / DRDF Const. & Supply	38,135.67	-	38,135.67 1%	38,135.67	-
Allowance for Impairment - Other Receivables	(142,236.01)	-	(142,236.01) (3)%	(108,962.25)	(33,273.76) 95%
Total Receivables	3,658,484.26	875,660.18	4,534,144.44 3%	4,160,844.92	373,299.52 9%
<u>Inventories</u>					
Inventory Held for Consumption					
Material Supplies Inventory - Admin	9,322,034.17	63,877.76	9,385,911.93 101%	9,500,456.23	(114,544.30) 28%
Material Supplies Inventory - Laboratory	131,608.00	(254,932.33)	(123,324.33) (1)%	167,036.00	(290,360.33) 72%
Total Inventories	9,453,642.17	(191,054.57)	9,262,587.60 6%	9,667,492.23	(404,904.63) (10)%
<u>Investment Property</u>					
<u>Property, Plant and Equipment</u>					
Land					
Land - Hubang	1,235,736.60	-	1,235,736.60 1%	1,235,736.60	-
Land - Alegria	200,000.00	-	200,000.00 0%	200,000.00	-
Land - Lapag	158,912.00	-	158,912.00 0%	158,912.00	-
Land - Admin Lot	8,613,237.36	-	8,613,237.36 7%	8,613,237.36	-
Land - LA WSIP	85,000.00	-	85,000.00 0%	85,000.00	-
Land - Karaos	150,000.00	-	150,000.00 0%	150,000.00	-
Land Improvements					
Land Improvements - Reforestation Projects	7,409,045.12	102,574.00	7,511,619.12 6%	7,233,575.12	278,044.00 110%
Accumulated Impairment Losses - Land Improvement / Refc	(78,513.75)	(14,960.25)	(93,474.00) (0)%	(67,297.50)	(26,176.50) (10)%
Infrastructure Assets					
Power Supply Systems	382,203.00	-	382,203.00 0%	382,203.00	-
Accumulated Depreciation - Power Supply Systems	(154,792.35)	(5,733.05)	(160,525.40) (0)%	(137,593.20)	(22,932.20) 1%
Collecting and Impounding Reservoirs - Admin	14,341,869.54	-	14,341,869.54 12%	14,341,869.54	-
Supply Mains	1,662,143.18	6,370.00	1,668,513.18 1%	1,626,108.68	42,404.50 (3)%
Reservoirs and Tanks-Admin	12,198,900.31	-	12,198,900.31 10%	12,198,900.31	-
Transmission and Distribution Mains	79,335,200.24	43,688.97	79,378,889.21 64%	79,024,526.52	354,362.69 (22)%
Service Connection	3,312,466.06	(35,488.50)	3,276,977.56 3%	3,115,058.03	161,919.53 (10)%
Meters	5,466,841.61	(113,206.40)	5,353,635.21 4%	5,477,727.81	(124,092.60) 8%
Hydrants	12,210.60	12,199.20	24,409.80 0%	-	24,409.80 (2)%
Other Transmission & Distribution Mains	205,372.05	-	205,372.05 0%	205,372.05	-
Accumulated Depreciation - Plant (UPIS) - Collecting and Ir	(4,268,196.77)	(52,767.28)	(4,320,964.05) (3)%	(4,109,894.93)	(211,069.12) 13%

	Last Month	Apr-2023	Actual, This Month Amount % to Total	Actual, Last Year Amount % to Total	Increase (Decrease) Over Last Year Amount % to Total
Accumulated Depreciation - Plant (UPIS) - Supply Mains	(117,081.79)	(14,122.28)	(131,204.07) (0)%	(75,615.81) (0)%	(55,588.26) 4%
Accumulated Depreciation - Plant (UPIS) - Reservoirs and	(2,099,362.95)	(45,924.75)	(2,145,287.70) (2)%	(1,961,588.70) (2)%	(183,699.00) 12%
Accumulated Depreciation - Plant (UPIS) - T & D Mains	(40,183,265.58)	(393,397.15)	(40,576,662.73) (33)%	(39,130,446.91) (31)%	(1,446,215.82) 91%
Accumulated Depreciation - Plant (UPIS) - Service Connect	(1,152,494.01)	(31,789.14)	(1,184,283.15) (1)%	(1,088,660.77) (1)%	(95,622.38) 6%
Accumulated Depreciation - Plant (UPIS) - Meters	(2,158,585.05)	829.86	(2,157,755.19) (2)%	(2,150,916.42) (2)%	(6,838.77) 0%
Accumulated Depreciation - Plant (UPIS) - Hydrants	-	(305.27)	(305.27) (0)%	- (305.27) 0%	(305.27) 0%
Accumulated Depreciation - Plant (UPIS) - Other T & D Mai	(169,691.20)	(5,134.30)	(174,825.50) (0)%	(154,288.30) (0)%	(20,537.20) 1%
Buildings and Other Structures					
Buildings	1,937,210.90	-	1,937,210.90 2%	1,937,210.90 2%	-
Buildings-Admin Building	6,784,806.85	-	6,784,806.85 5%	6,784,806.85 5%	-
Building - Warehouse & storeroom	3,058,042.49	-	3,058,042.49 2%	3,058,042.49 2%	-
Accumulated Depreciation - Building	(1,879,507.31)	(29,855.92)	(1,909,363.23) (2)%	(1,789,939.55) (1)%	(119,423.68) 47%
Source of Supply Plant Structures & Improvements - Admin	4,244,210.25	-	4,244,210.25 3%	4,267,745.83 3%	(23,535.58) 9%
Water Treatment Structures - GF	2,200,310.15	-	2,200,310.15 2%	2,200,310.15 2%	-
Accumulated Depreciation -Source of Supply Plant Structur	(1,310,623.68)	(14,367.05)	(1,324,990.73) (1)%	(1,290,273.61) (1)%	(34,717.12) 14%
Accumulated Depreciation - Water Treatment Structures	(281,935.55)	(16,502.32)	(298,437.87) (0)%	(232,428.59) (0)%	(66,009.28) 26%
Other Structures	415,746.32	-	415,746.32 0%	415,746.32 0%	-
Accumulated Depreciation - Other Structures	(49,889.60)	(3,118.10)	(53,007.70) (0)%	(40,535.30) (0)%	(12,472.40) 5%
Machinery And Equipment					
Machinery	476,520.00	-	476,520.00 0%	476,520.00 0%	-
Accumulated Depreciation - Machinery	(269,100.00)	(6,900.00)	(276,000.00) (0)%	(248,400.00) (0)%	(27,600.00) (333)%
Office Equipment	140,095.93	-	140,095.93 0%	140,095.93 0%	-
Accumulated Depreciation - Office Equipment	(14,482.64)	(629.68)	(15,112.32) (0)%	(12,593.60) (0)%	(2,518.72) (30)%
Information and Communication Technology Equipment	1,931,820.45	95,100.00	2,026,920.45 2%	1,877,320.45 1%	149,600.00 1,802%
Accumulated Depreciation - ICT	(860,459.27)	(27,567.07)	(888,026.34) (1)%	(781,845.56) (1)%	(106,180.78) (1,279)%
Communication Equipment	2,700.00	-	2,700.00 0%	2,700.00 0%	-
Construction and Heavy Equipment	687,000.00	-	687,000.00 1%	687,000.00 1%	-
Sports Equipment	1,839.90	-	1,839.90 0%	1,839.90 0%	-
Technical and Scientific Equipment	215,000.00	-	215,000.00 0%	215,000.00 0%	-
Accumulated Depreciation - Technical & Scientific Equipme	(3,750.00)	(1,250.00)	(5,000.00) (0)%	- (5,000.00) (60)%	(5,000.00) (60)%
Transportation Equipment					
Motor Vehicles	1,485,827.81	-	1,485,827.81 1%	1,485,827.81 1%	-
Accumulated Depreciation - Motor Vehicle	(629,368.34)	(6,689.00)	(636,057.34) (1)%	(609,301.34) (0)%	(26,756.00) 6%
Other Transportation Equipment	6,870,000.00	-	6,870,000.00 6%	6,870,000.00 5%	-
Accumulated Depreciation - Other Transportation	(4,225,050.00)	(103,050.00)	(4,328,100.00) (3)%	(3,915,900.00) (3)%	(412,200.00) 94%
Furnitures , Fixtures and Books					

	Last Month	Apr-2023	Actual, This Month Amount % to Total	Actual, Last Year Amount % to Total	Increase (Decrease) Over Last Year Amount % to Total
Furniture and Fixtures	234,109.10	-	234,109.10 0%	234,109.10 0%	-
Accumulated Depreciation - Furniture and Fixtures	(95,738.39)	(2,554.93)	(98,293.32) (0)%	(88,073.60) (0)%	(10,219.72) 100%
Other Property, Plant & Equipment					
Laboratory Equipment	2,548,994.84	47,980.00	2,596,974.84 2%	2,263,994.84 2%	332,980.00 (94)%
Accumulated Depreciation - Laboratory Equipment	(853,172.37)	(2,870.13)	(856,042.50) (1)%	(748,216.98) (1)%	(107,825.52) 30%
Water Treatment Equipment - Admin	25,062,773.37	-	25,062,773.37 20%	25,607,973.37 20%	(545,200.00) 154%
Accum. Depreciation - Water Treatment Equipment	(11,550,756.50)	(214,697.71)	(11,765,454.21) (10)%	(11,742,763.37) (9)%	(22,690.84) 6%
Tools, Shops & Garage	830,995.13	-	830,995.13 1%	830,995.13 1%	-
Accum. Depreciation - Tools, Shops & Garage	(97,819.21)	(2,699.31)	(100,518.52) (0)%	(89,721.28) (0)%	(10,797.24) 3%
Construction in Progress					
CIP - Detailed Engineering Design for Lucac WSSP	2,285,556.65	-	2,285,556.65 2%	2,285,556.65 2%	-
CIP - Expansion of 3" diameter uPVC distribution pipelines	-	88,147.73	88,147.73 0%	-	88,147.73 9%
CIP - Installation of 2" dia. uPVC distribution pipelines at P-	-	109,618.22	109,618.22 0%	-	109,618.22 12%
Installation of Distribution Pipelines at P-7, Bayugan 2, SF/	-	68,084.80	68,084.80 0%	-	68,084.80 7%
CIP - Replacement of Old Supply Line and Installation of PI	67,570.28	-	67,570.28 0%	-	67,570.28 7%
CIP - Installation of 2" Distribution Pipeline at SAFRAGEMC	205,164.05	-	205,164.05 0%	-	205,164.05 22%
CIP - Installation of Distribution Pipeline at Brgy. Mate (near	248,610.00	-	248,610.00 0%	-	248,610.00 26%
CIP - Construction of Steel Frames for Five Collection Boxe	35,200.00	-	35,200.00 0%	-	35,200.00 4%
CIP - Construction of SFWD Employees Lounge	-	59,606.00	59,606.00 0%	-	59,606.00 6%
Leonico G. Delamente	-	20,978.00	20,978.00 0%	-	20,978.00 2%
CIP J.O. - Vencent L. Wong	-	15,847.00	15,847.00 0%	-	15,847.00 2%
CIP J.O - Basilio T. Balanza	-	22,105.00	22,105.00 0%	-	22,105.00 2%
Total Property, Plant and Equipment	124,304,179.83	(521,024.81)	123,783,155.02 75%	125,224,727.42 77%	(1,441,572.40) (35)%
Biological Assets					
Intangible Assets					
Intangible Assets					
Computer Software	1,370,612.80	-	1,370,612.80 148%	1,370,612.80 140%	-
Accumulated Amortization - Computer Software	(484,500.00)	(14,250.00)	(498,750.00) (54)%	(441,750.00) (45)%	(57,000.00) 100%
Websites	3,000.00	-	3,000.00 0%	3,000.00 0%	-
Development In Progress					
Development In Progress - Computer Software	50,000.00	-	50,000.00 5%	50,000.00 5%	-
Total Intangible Assets	939,112.80	(14,250.00)	924,862.80 1%	981,862.80 1%	(57,000.00) (1)%
Other Assets					
Advances					
Karen Grace B. Gerno / Cashier B	-	27,868.83	27,868.83 0%	-	27,868.83 11%
Cheryl S. Catalani/Cashier A	396,000.00	(390,000.00)	6,000.00 0%	-	6,000.00 2%

Other Assets

Advances

Karen Grace B. Gerno / Cashier B

Cheryl S. Catalani/Cashier A

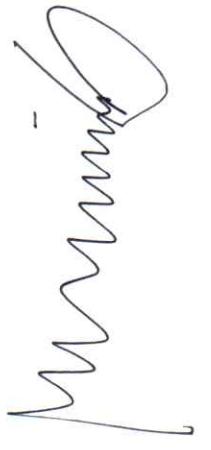



27,868.83

6,000.00

	Last Month	Apr-2023	Actual, This Month Amount % to Total	Actual, Last Year Amount % to Total	Increase (Decrease) Over Last Year Amount % to Total
JOANNE EVA J. RIMANDO	109,000.00	(39,000.00)	70,000.00 1%	-	70,000.00 28%
Cheryl Catalan	3,000.00	-	3,000.00 0%	-	3,000.00 1%
Ma. Susan M. Quismundo	-	26,800.00	26,800.00 0%	-	26,800.00 11%
Japhet D. Arquion	-	3,000.00	3,000.00 0%	-	3,000.00 1%
Lean V. Banasig	-	7,078.56	7,078.56 0%	-	7,078.56 3%
Karen Grace B. Gerno	3,000.00	-	3,000.00 0%	-	3,000.00 1%
Deese Marie M. Tuquib	-	3,000.00	3,000.00 0%	-	3,000.00 1%
Lolita I. Dorado	-	19,217.28	19,217.28 0%	-	19,217.28 8%
Jose-Mari D. Amador	-	28,489.00	28,489.00 0%	-	28,489.00 12%
Neil D. Gildo	-	24,500.00	24,500.00 0%	-	24,500.00 10%
Roel P. Tubo	-	4,500.00	4,500.00 0%	-	4,500.00 2%
Minerva T. Ave	-	16,795.57	16,795.57 0%	-	16,795.57 7%
John Edward H. Licong	-	3,000.00	3,000.00 0%	-	3,000.00 1%
Prepayments					
Prepaid Insurance - Vehicle	137,280.39	(15,857.29)	121,423.10 1%	144,785.68 2%	(23,362.58) (406)%
Prepaid Insurance - Fidelity bond	11,378.05	(957.33)	10,420.72 0%	-	10,420.72 181%
Prepaid Insurance - Fire Insurance	325,745.82	(57,312.43)	268,433.39 3%	255,527.20 3%	12,906.19 224%
Withholding Tax at Source	18,956.10	(13,165.29)	5,790.81 0%	-	5,790.81 101%
Deposits					
Cash-in-bank / DBP - Customers Deposit	2,624,210.96	1,717.01	2,625,927.97 31%	2,620,645.25 32%	5,282.72 100%
Restricted Fund					
Cash-in-bank / JSA -LBP	2,232,239.31	1,671.68	2,233,910.99 26%	2,227,530.65 27%	6,380.34 100%
OTHER ASSETS					
Salvage Value	3,037,971.57	-	3,037,971.57 36%	3,037,971.57 37%	-
Total Other Assets	8,914,782.20	(364,654.41)	8,550,127.79 5%	8,286,460.35 5%	263,667.44 6%
TOTAL ASSETS	164,900,999.16	1,102,815.23	166,003,814.39 100%	161,910,315.36 100%	4,093,499.03 100%



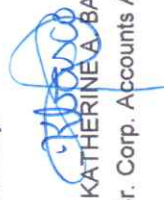


	Last Month	Apr-2023	Actual, This Month Amount % to Total	Actual, Last Year Amount % to Total	Increase (Decrease) Over Last Year Amount % to Total
LIABILITIES					
<u>Financial Liabilities</u>					
Payables					
SFWD Concessionaires	(17,663.59)	(981.60)	(18,645.19) (0)%	(12,329.62) (0)%	(6,315.57) 1%
SFWD Concessionaires - Judith T. Miro (12121)	168,828.60	(2,424.55)	166,404.05 0%	177,783.40 0%	(11,379.35) 1%
SFWD Concessionaires - Expansion	(153.00)	-	(153.00) (0)%	-	(153.00) 0%
Golden Bat (FAR EAST) Inc.	1,560.00	-	1,560.00 0%	1,560.00 0%	-
Mystic Water Philippines, Inc.	2,895.00	-	2,895.00 0%	2,895.00 0%	-
Avk Phils, Inc.	5,550.00	-	5,550.00 0%	5,550.00 0%	-
Tradepoints, Inc.	7,479.03	-	7,479.03 0%	7,479.03 0%	-
JSS Micro Services	25,000.00	-	25,000.00 0%	25,000.00 0%	-
Technical Education and Skills Development Authority	6,750.00	-	6,750.00 0%	6,750.00 0%	-
Pearl Angelle Mirabuena	31,500.00	(31,500.00)	-	31,500.00 0%	(31,500.00) 3%
JY Storm Advertising Corporation	17,850.00	-	17,850.00 0%	17,850.00 0%	-
Visa Security Services	378,133.53	(378,133.53)	-	453,760.23 1%	(453,760.23) 37%
Bills/Bonds/Loans Payable					
DBP Loans Payable	56,162,760.96	-	56,162,760.96 80%	67,303,710.48 91%	(11,140,949.52) 400%
DBP LOAN - CURRENT PORTION	13,474,526.07	-	13,474,526.07 19%	5,118,813.93 7%	8,355,712.14 (300)%
Total Financial Liabilities	70,324,738.25	(472,761.33)	69,851,976.92 91%	73,848,812.11 92%	(3,996,835.19) 127%
<u>Inter-agency Payables</u>					
Inter-Agency Payables					
Withholding Tax on Compensation	144,495.28	3,776.51	148,271.79 66%	120,300.30 42%	27,971.49 (48)%
Expanded Withholding Tax (1%) - GF	11,613.74	(1,698.74)	9,915.00 4%	17,990.04 6%	(8,075.04) 14%
Expanded Withholding Tax (2%) - GF	6,894.12	(2,145.53)	4,748.59 2%	5,680.85 2%	(932.26) 2%
Expanded Withholding Tax (10% - BOD)	3,675.00	(1,470.00)	2,205.00 1%	5,439.00 2%	(3,234.00) 6%
Withholding Tax on GMP - GVAT (5%) - GF	56,258.57	(10,886.57)	45,372.00 20%	90,667.33 32%	(45,295.33) 78%
GSIS - Life and Retirement Premium	35,228.29	(10,456.45)	24,771.84 11%	39,850.61 14%	(15,078.77) 26%
GSIS - Salary Loan	118.76	-	118.76 0%	118.76 0%	-
GSIS - Policy Loan	2,115.00	(50.00)	2,065.00 1%	2,115.00 1%	(50.00) 0%
GSIS - Emergency Loan	1,576.15	(655.78)	920.37 0%	1,576.15 1%	(655.78) 1%
GSIS - MPL	(2,039.46)	(2,164.46)	(4,203.92) (2)%	-	(4,203.92) 7%
PAG-IBIG Premium I	(1,120.56)	(1,592.68)	(2,713.24) (1)%	-	(2,713.24) 5%
PAG-IBIG Multi-Purpose Loan	(143.88)	(2,465.98)	(2,609.86) (1)%	-	(2,609.86) 4%
PAG-IBIG Calamity Loan	(442.72)	(175.75)	(618.47) (0)%	-	(618.47) 1%
PAG-IBIG Premium II	-	(250.00)	(250.00) (0)%	-	(250.00) 0%
Due to PhilHealth	(1,120.56)	(1,392.68)	(2,513.24) (1)%	-	(2,513.24) 4%

	Last Month	Apr-2023	Actual, This Month Amount % to Total	Actual, Last Year Amount % to Total	Increase (Decrease) Over Last Year Amount % to Total
Total Inter-agency Payables	258,107.73	(32,628.11)	225,479.62 0%	283,738.04 0%	(58,258.42) 2%
<u>Intra-Agency Payables</u>					
<u>Trust Liabilities</u>					
Trust Liabilities					
Customer's Deposits Payable	3,376,539.25	12,557.25	3,389,096.50 84%	3,338,510.91 85%	50,585.59 44%
Advance Payment by Customers	27,441.81	4,951.65	32,393.46 1%	20,794.59 1%	11,598.87 10%
MUNICIPALITY OF BUNAWAN (6725)	507,754.00	-	507,754.00 13%	526,754.00 13%	(19,000.00) (17)%
LGU - STA. JOSEFA, ADS (7968)	100.00	-	100.00 0%	100.00 0%	-
WORLD VISION DEVELOPMENT FOUNDATION INC.	32,550.00	-	32,550.00 1%	32,550.00 1%	-
LGU - CAGWAIT	4,550.00	-	4,550.00 0%	4,550.00 0%	-
Province of Agusan del Sur	7,800.00	(1,000.00)	6,800.00 0%	-	6,800.00 6%
LGU San Miguel Water System	1,000.00	-	1,000.00 0%	-	1,000.00 1%
Philisaga Mining Corp.	64,000.00	-	64,000.00 2%	-	64,000.00 56%
Total Trust Liabilities	4,021,735.06	16,508.90	4,038,243.96 5%	3,924,259.50 5%	113,984.46 (4)%
<u>Deferred Credits / Unearned Income</u>					
Deferred Credits					
Other Deferred Credits - MLP	493.94	-	493.94 100%	493.94 100%	-
Total Deferred Credits / Unearned Income	493.94	-	493.94 0%	493.94 0%	- 0%
<u>Provisions</u>					
Provisions					
Leave Benefits Payable	2,784,805.49	(19,093.85)	2,765,711.64 100%	1,981,429.53 100%	784,282.11 100%
Total Provisions	2,784,805.49	(19,093.85)	2,765,711.64 4%	1,981,429.53 2%	784,282.11 (25)%
<u>Other Payables</u>					
TOTAL LIABILITIES	77,389,880.47	(507,974.39)	76,881,906.08 100%	80,038,733.12 100%	(3,156,827.04) 100%
EQUITY					
<u>Government Equity</u>					
Government Equity					
Government Equity	10,739,312.01	-	10,739,312.01 56%	10,739,312.01 99%	-
Contributed Capital	135,000.00	-	135,000.00 1%	135,000.00 1%	-
Net Income (Loss)	6,859,421.61	1,610,789.62	8,470,211.23 44%	-	8,470,211.23 100%
Total Government Equity	17,733,733.62	1,610,789.62	19,344,523.24 22%	10,874,312.01 13%	8,470,211.23 117%
<u>Retained Earnings / Deficit</u>					
Retained Earnings / (Deficit)					
Retained Earnings / (Deficit)	69,777,385.07	-	69,777,385.07 100%	70,997,270.23 100%	(1,219,885.16) 100%
Total Retained Earnings / Deficit	69,777,385.07	-	69,777,385.07 78%	70,997,270.23 87%	(1,219,885.16) (17)%

Stockholders' Equity
Cumulative Translation Adjustment

	Last Month	Apr-2023	Actual, This Month Amount % to Total	Actual, Last Year Amount % to Total	Increase (Decrease) Over Last Year Amount % to Total
TOTAL EQUITY	87,511,118.69	1,610,789.62	89,121,908.31 100%	81,871,582.24 100%	7,250,326.07 100%
TOTAL LIABILITIES AND EQUITY	329,801,998.32	2,205,630.46	166,003,814.39 100%	161,910,315.36 100%	4,093,499.03 100%

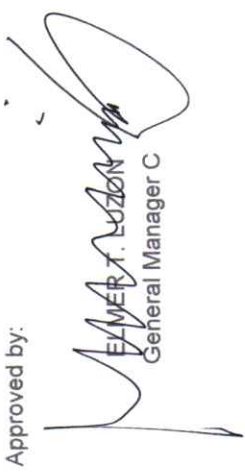
Prepared by:

 KATHERINE A. BASCO
 Sr. Corp. Accounts Analyst

Verified by:

 JOANNE EVA. RIMANDO
 AGSO-A

Recommending Approval:

 ELA F. MOREND
 Division Manager C - AFCS

Approved by:

 ELMER T. LUZON
 General Manager C

"Beyond Providing Water..."