



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

November 30, 2023

	LAST MONTH	THIS MONTH	YEAR TO DATE
<b>CASH RECEIPTS:</b>			
Collection of Water Bills-(A/R Customers)	79,805,200.61	8,749,679.88	88,554,880.49
Collection of A/R - BIF Loan	370,800.00	45,950.00	416,750.00
Return of Cash Advance	530,332.80	1,022.24	531,355.04
Collection of A/R Others	18,455.76		18,455.76
Collection of Customer's Deposit	186,747.00	15,400.00	202,147.00
Collection of Misc. Service Revenue	3,550,946.07	264,784.67	3,815,730.74
Other Receipts / Income: Laboratory Testing	2,705,013.00	253,000.00	2,958,013.00
Other Receipts / Income: Interest Deposit	11,551.73		11,551.73
Advance Payment (Billing/Collection)	21,046.19	598.61	21,644.80
Others ( refer JV)	(453,760.23)	379,400.81	(74,359.42)
Taxes Withheld	(60,959.78)	(4,654.92)	(65,614.70)
<b>TOTAL CASH RECEIPTS -</b>	<b>86,685,373.15</b>	<b>9,705,181.29</b>	<b>96,390,554.44</b>
<b>CASH DISBURSEMENT:</b>			
Operation Expenses	18,665,826.77	3,891,135.71	22,556,962.48
Maintenance Expenses	1,306,819.13	77,650.86	1,384,469.99
Others Expenses: Tax Expense	2,393,975.27	11,367.24	2,405,342.51
Others Expenses: Other Charges	2,400.00		2,400.00
Others Expenses: Chemical/Lab. Supplies	156,766.54	113,488.31	270,254.85
Remittances	11,341,218.51	1,359,663.77	12,700,882.28
Loan Amort. - Principal: DBP	8,355,712.20	2,785,237.35	11,140,949.55
Loan Amort. - Interest: DBP	3,679,377.18	1,136,724.44	4,816,101.62
Cash Advances	11,429,499.58	706,900.05	12,136,399.63
CAPEX / UPIS	3,576,031.77	821,508.43	4,397,540.20
Materials and Supplies Inventory	9,869,569.41	781,267.38	10,650,836.79
Payment of A/P	1,823,996.71	5,550.00	1,829,546.71
Establishment of Working Fund	150,000.00		150,000.00
Invest / Special Deposit	500,000.00		500,000.00
Unappropriated Retained Earnings	23,038.18		23,038.18
LBP/JSA Online Payment	10,244.44	927.60	11,172.04
<b>TOTAL CASH DISBURSEMENT -</b>	<b>73,284,475.69</b>	<b>11,691,421.14</b>	<b>84,975,896.83</b>
<b>NET RECEIPTS (DISBURSEMENTS)</b>	<b>13,400,897.46</b>	<b>(1,986,239.85)</b>	<b>11,414,657.61</b>
<b>Add: Cash Balance, Beginning</b>	<b>13,588,927.64</b>	<b>26,989,825.10</b>	<b>13,588,927.64</b>
<b>CASH BALANCE, END</b>	<b>26,989,825.10</b>	<b>25,003,585.25</b>	<b>25,003,585.25</b>

Prepared by:

  
 KATHERINE A. BASCO  
 Sr. Corp. Accounts Analyst

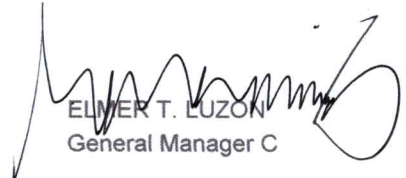
Certified Correct by:

  
 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 November, 2023

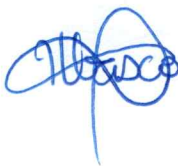

	Last Month	Current Month	Year to Date
<b>INCOME</b>			
<u>Tax Revenue</u>			
<u>Service and Business Income</u>			
<b>Business Income</b>			
Metered Sales to General Customers	79,753,587.54	8,490,234.91	88,243,822.45
Penalty Charges	1,927,254.69	222,747.33	2,150,002.02
Interest Income	45,274.65	3,445.09	48,719.74
Miscellaneous Service Revenue	3,093,543.09	231,048.61	3,324,591.70
Laboratory Income	2,751,820.00	256,000.00	3,007,820.00
Liquidated Damages (LD)	9,709.27	244.86	9,954.13
<b>Total Service and Business Income</b>	<b>87,581,189.24</b>	<b>9,203,720.80</b>	<b>96,784,910.04</b>
<u>Assistance and Subsidy</u>			
<u>Shares, Grants and Donations</u>			
<b>Grants and Donations</b>			
Income from Grants and Donations in Cash	290,000.00	-	290,000.00
Income from Grants and Donations in Kind	298,572.00	-	298,572.00
<b>Total Shares, Grants and Donations</b>	<b>588,572.00</b>	<b>-</b>	<b>588,572.00</b>
<u>Gains</u>			
<u>Other Non-Operating Income</u>			
<b>TOTAL INCOME</b>	<b>88,169,761.24</b>	<b>9,203,720.80</b>	<b>97,373,482.04</b>
<b>EXPENSES</b>			
<u>Personnel Services</u>			
<b>Salaries And Wages</b>			
Source of Supply Expense - Operation Supervision	732,192.50	76,371.00	808,563.50
Source of Supply Expense - Operation Labor	671,870.00	71,441.00	743,311.00
Water Treatment Expense - Operation Labor	681,461.50	68,264.00	749,725.50
Transmission & Distribution Expense - Maintenance Sup	1,733,662.50	174,173.00	1,907,835.50
Customer Account Expense - Supervision	1,228,867.27	141,296.51	1,370,163.78
Customer Account Expense - Meter Reading	476,020.00	47,602.00	523,622.00
Customer Account Expense - Customer Records & Colle	998,255.50	100,239.00	1,098,494.50
Administrative and General Salaries	5,471,279.00	580,436.00	6,051,715.00
Transmission & Distribution Expense - Operation Labor	2,054,332.00	185,383.00	2,239,715.00
Source of Supply - Operation Labor Casual	975,821.00	51,359.00	1,027,180.00
Water Treatment Expense- Operation Labor Casual	166,573.00	8,767.00	175,340.00
Salaries & Wages - Casual / Contractual	496,308.00	39,648.00	535,956.00
Transmission & Distribution Expense - Maint. Supervisio	165,625.00	14,575.00	180,200.00
Transmission & Distribution Expense - Operation Labor t	389,817.00	24,072.00	413,889.00
<b>Other Compensation</b>			
Personnel Economic Relief Allowance ( PERA)	1,329,908.94	123,181.82	1,453,090.76
Representation Allowance (RA)	185,000.00	18,500.00	203,500.00
Transportation Allowance (TA)	185,000.00	18,500.00	203,500.00
Clothing / Uniform Allowance	390,000.00	-	390,000.00
Overtime and Night Pay	900,666.45	45,341.92	946,008.37
Mid-Year Bonus - 13th Month Pay	1,633,026.00	-	1,633,026.00
Year-end Bonus - 14th Month Pay	1,384,950.00	198,132.00	1,583,082.00
Directors and Committee Members' Fees	683,417.24	48,063.00	731,480.24
Rice Allowance	50,000.00	5,000.00	55,000.00

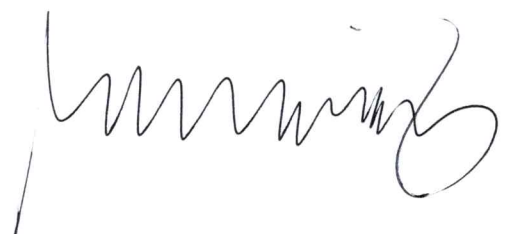


Republic of the Philippines  
**SAN FRANCISCO WATER DISTRICT**  
 San Francisco, Agusan del Sur

**INCOME STATEMENT**  
 For the period ending November, 2023

	Last Month	Current Month	Year to Date
Medical,Dental & Hospitalization Allowance	25,000.00	-	25,000.00
Anniversary Bonus	183,000.00	-	183,000.00
Loyalty Incentive	125,000.00	-	125,000.00
Performance-based Bonus	972,510.63	-	972,510.63
<b>Personnel Benefit Contributions</b>			
Retirement & Life Insurance Premiums	1,964,642.80	202,624.43	2,167,267.23
Pag-ibig Contribution	67,600.00	6,800.00	74,400.00
Philhealth Contributions	315,352.72	32,541.22	347,893.94
Employees Compensation Insurance Premiums	67,600.00	6,800.00	74,400.00
<b>Other Personnel Benefits</b>			
Terminal Leave Benefits	209,131.70	-	209,131.70
Other Personnel Benefits	10,000.00	-	10,000.00
<b>Total Personnel Services</b>	<b>26,923,890.75</b>	<b>2,289,110.90</b>	<b>29,213,001.65</b>
<b>Maintenance and Other Operating Expenses</b>			
<b>Travelling Expenses</b>			
Travelling Expenses - Local	933,571.88	40,545.32	974,117.20
<b>Training and Scholarship Expenses</b>			
Training Expenses	260,950.00	23,825.55	284,775.55
Scholarship Grants / Expenses	96,960.00	-	96,960.00
<b>Supplies and Material Expense</b>			
Office Supplies Expenses	322,682.67	29,416.00	352,098.67
Accountable Forms Expenses	74,889.40	-	74,889.40
Medical , Dental and Laboratory Supplies Expenses	296,637.48	120,170.90	416,808.38
Fuel , Oil and Lubricants Expenses	1,493,780.00	65,988.77	1,559,768.77
Chemical and Filtering Supplies Expenses	902,677.00	31,136.00	933,813.00
Semi-Exp. - Office Equipment	12,500.00	-	12,500.00
Semi- Exp - ICT	76,393.00	65,827.88	142,220.88
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	54,364.50	11,078.00	65,442.50
Other Supplies and Materials Expenses	668,718.31	61,018.00	729,736.31
<b>Utility Expenses</b>			
Water Expenses	18,768.42	5,231.58	24,000.00
Electricity Expenses	1,025,644.31	88,286.15	1,113,930.46
Toiletries	68,158.00	-	68,158.00
Kitchen Utensils	4,410.00	-	4,410.00
Cleaning Materials	50,538.90	8,400.00	58,938.90
<b>Communication Expenses</b>			
Postage and Courier Expenses	3,365.00	-	3,365.00
Mobile	217,170.81	4,955.61	222,126.42
Internet Subscription Expenses	98,783.25	10,731.80	109,515.05
Cable , Satellite , Telegraph & Radio Expenses	3,600.00	-	3,600.00
<b>Awards/Rewards , Prizes and Indemnities</b>			
Awards/Rewards Expenses	5,986.95	-	5,986.95
<b>Generation , Transmission and Distribution Expenses</b>			
Transmission & Distribution- Engineering Expenses	318,819.60	22,590.00	341,409.60
Miscellaneous Customer Accounts Expenses	8,964.50	-	8,964.50
Extraordinary Expenses	48,500.00	4,850.00	53,350.00

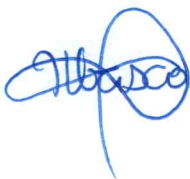



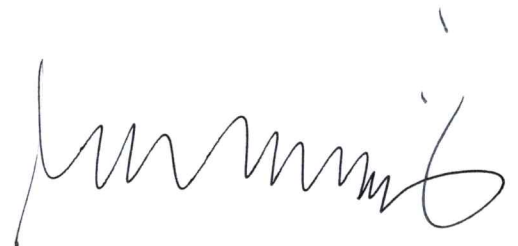


Republic of the Philippines  
**SAN FRANCISCO WATER DISTRICT**  
 San Francisco, Agusan del Sur

**INCOME STATEMENT**  
 For the period ending November, 2023

	Last Month	Current Month	Year to Date
Miscellaneous Expenses	48,500.00	4,850.00	53,350.00
<b>Professional Services</b>			
Legal Services	78,065.32	3,700.00	81,765.32
Consultancy Services	-	450,794.00	450,794.00
Other Professional Services	24,400.00	-	24,400.00
<b>General Services</b>			
Janitorial Services	326,610.68	15,576.00	342,186.68
Security Services	1,911,741.08	1,896,522.03	3,808,263.11
Other General Services	555,088.09	35,835.00	590,923.09
<b>Repairs and Maintenance</b>			
Reforestation Projects	84,370.00	-	84,370.00
R&M - Supply Mains	142,542.05	26,972.25	169,514.30
R&M - Transmission & Distribution Mains	753,010.27	47,626.60	800,636.87
R&M - Services	722,368.28	66,407.04	788,775.32
R&M - Meters	3,145.00	-	3,145.00
R&M - Hydrants	49,929.74	-	49,929.74
R&M - Collecting and Impounding Reservoirs	124,456.00	-	124,456.00
R&M - Reservoirs and Tanks	2,220.00	-	2,220.00
R&M - Buildings	38,327.25	15,252.00	53,579.25
R&M - Source of Supply Plant Structures & Improvemen	10,749.00	-	10,749.00
R&M - Water Treatment Structures & Improvements	880.00	-	880.00
R&M - Other Structures	16,395.20	525.00	16,920.20
R&M - Office Equipment	25,335.00	950.00	26,285.00
R&M - Information & Communication Tech. Equipment	24,158.04	-	24,158.04
R&M - Construction and Heavy Equipment	126,651.41	200.00	126,851.41
R&M - Laboratory Equipment	114,805.98	-	114,805.98
R&M - Water Treatment Equipment	191,288.87	29,982.80	221,271.67
R&M - Tools , Shop & Garage	206,923.86	12,830.00	219,753.86
R&M - Other Machinery & Equipment	12,208.00	-	12,208.00
Repairs & Maintenance - Transportation Equipment - Mc	607,253.43	31,325.00	638,578.43
R&M-SEMEE - Information , Communication & Technolc	3,708.01	-	3,708.01
R&M-SEMEE - Tools , Shop & Garage	9,347.00	-	9,347.00
Repairs & Maintenance - Semi Expendable Furnitures &	20,950.00	-	20,950.00
<b>Taxes , Insurance Premiums &amp; Other Fees</b>			
Vehicle Licenses and Insurances	21,504.06	3,490.00	24,994.06
Franchise Taxes	1,673,254.40	11,367.24	1,684,621.64
Real Property Taxes	144,631.92	-	144,631.92
Taxes, Duties and Licenses - Other Agencies	5,773.35	-	5,773.35
Fidelity Bond Premiums	24,194.45	-	24,194.45
Insurance Expenses	753,742.38	75,123.55	828,865.93
<b>Other Maintenance and Operating Expenses</b>			
Advertising , Promotional & Marketing Expenses	500.00	-	500.00
Printing & Publication Expenses	30,175.00	842.25	31,017.25
Representation Expense	620,833.36	36,995.61	657,828.97
Transportation and Delivery Expenses	18,767.50	1,999.00	20,766.50
Rent/Lease Expenses	66,550.00	4,000.00	70,550.00
Membership Dues & Contributions To Organization	28,009.60	-	28,009.60
Subscription Expenses	889.00	-	889.00





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**INCOME STATEMENT**  
 For the period ending November, 2023

	Last Month	Current Month	Year to Date
Donations	29,950.00	-	29,950.00
Major Events and Conventions Expenses	1,127,078.85	-	1,127,078.85
Other Maintenance and Operating Expense	87,438.00	87,657.98	175,095.98
<b>Total Maintenance and Other Operating Expenses</b>	<b>17,945,553.41</b>	<b>3,454,874.91</b>	<b>21,400,428.32</b>
<u>Financial Expenses</u>			
<b>Financial Expenses</b>			
DBP Loan Interest	3,679,377.18	1,136,724.44	4,816,101.62
Bank Charges	2,500.00	-	2,500.00
Other Financial Charges	9,055.00	689.02	9,744.02
<b>Total Financial Expenses</b>	<b>3,690,932.18</b>	<b>1,137,413.46</b>	<b>4,828,345.64</b>
<u>Direct Costs</u>			
<u>Non-Cash Expenses</u>			
<b>Depreciation</b>			
Depreciation - Land Improvements	85,716.25	10,412.10	96,128.35
Depreciation - Collecting & Impounding Reservoir	526,133.13	51,227.56	577,360.69
Depreciation - Reservoirs & Tanks	460,201.02	46,878.27	507,079.29
Depreciation - Transmission & Dist. Mains	4,238,186.81	389,581.39	4,627,768.20
Depreciation - Service Connection	785,221.02	86,971.62	872,192.64
Depreciation - Meters	1,301,610.24	154,993.11	1,456,603.35
Depreciation - Power Supply Systems	57,330.50	5,733.05	63,063.55
Depreciation - Other T & D Mains	30,546.54	-	30,546.54
Depreciation - Supply Mains	154,791.52	15,970.79	170,762.31
Depreciation - Hydrants	3,966.77	610.25	4,577.02
Depreciation - Buildings	300,863.52	30,432.00	331,295.52
Depreciation - Source of Supply Plan Structure & Improv	144,455.00	14,367.05	158,822.05
Depreciation - Water Treatment Structures	165,023.20	16,502.32	181,525.52
Depreciation - Other Structures	31,181.00	3,118.10	34,299.10
Depreciation - Office Equipment	6,296.80	1,379.68	7,676.48
Depreciation - ICT Equipment	299,110.37	31,842.68	330,953.05
Depreciation - Machinery	69,000.00	6,900.00	75,900.00
Depreciation - Technical and Scientific Equipment	12,500.00	1,250.00	13,750.00
Depreciation - Transportation Equipment	96,457.50	24,811.50	121,269.00
Depreciation - Other Transportation Equipment	1,030,500.00	103,050.00	1,133,550.00
Depreciation - Furnitures , Fixtures and Books	25,549.30	2,554.93	28,104.23
Depreciation - Laboratory Equipment	347,507.55	32,911.48	380,419.03
Depreciation - Water Treatment Equipment	1,596,622.29	87,538.90	1,684,161.19
Depreciation - Tools Shops & Garage	25,950.38	888.00	26,838.38
<b>Amortization</b>			
Amortization - Computer Software	142,500.00	14,250.00	156,750.00
<b>Impairment Loss</b>			
Impairment Loss - Loans and Receivable	164,305.31	(3,306.01)	160,999.30
<b>Discounts &amp; Rebates</b>			
Rebates	1,266,577.21	147,018.62	1,413,595.83
<b>Total Non-Cash Expenses</b>	<b>13,368,103.23</b>	<b>1,277,887.39</b>	<b>14,645,990.62</b>
<b>TOTAL EXPENSES</b>	<b>61,928,479.57</b>	<b>8,159,286.66</b>	<b>70,087,766.23</b>
<b>NET INCOME (LOSS)</b>	<b>26,241,281.67</b>	<b>1,044,434.14</b>	<b>27,285,715.81</b>

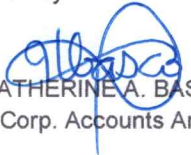


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San Francisco, Agusan del Sur

**INCOME STATEMENT**  
For the period ending November, 2023

Last Month      Current Month      Year to Date

Prepared by:

  
KATHERINE A. BASCO  
Sr. Corp. Accounts Analyst

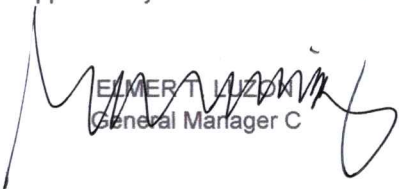
Verified by:

  
JOANNE EVA J. RIMANDO  
AGSO-A

Recommending Approval:

  
ELA F. MORENO  
Division Manager C - AFCS

Approved by:

  
ELMER T. LIZAOLA  
General Manager C



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

**BALANCE SHEET**  
 As of November 30, 2023

	Last Month	Nov-2023	Actual, This Month Amount % to Total	Actual, Last Year Amount % to Total	Increase (Decrease) Over Last Year Amount % to Total
<b>ASSETS</b>					
<u>Cash and Cash Equivalents</u>					
<b>Cash On Hand</b>					
Cash-Collecting Officers	242,175.43	155,896.98	398,072.41 2%	358,691.01 3%	39,381.40 21%
Petty Cash - Admin	25,000.00	-	25,000.00 0%	-	25,000.00 13%
Petty Cash - Fuel	100,000.00	-	100,000.00 0%	-	100,000.00 53%
Petty Cash - Prod & Eng.	25,000.00	-	25,000.00 0%	-	25,000.00 13%
<b>Cash in bank - Local currency</b>					
Cash In Bank Current - DBP	23,802,593.02	(2,142,136.83)	21,660,456.19 86%	10,286,930.44 76%	11,373,525.75 100%
Cash in Bank Current - DBP/WSIP	2,906,990.51	-	2,906,990.51 12%	2,905,263.14 21%	1,727.37 0%
Cash In Bank Savings - PNB	38,066.14	-	38,066.14 0%	38,043.05 0%	23.09 0%
<b>Total Cash and Cash Equivalents</b>	<b>27,139,825.10</b>	<b>(1,986,239.85)</b>	<b>25,153,585.25 14%</b>	<b>13,588,927.64 8%</b>	<b>11,564,657.61 83%</b>
<u>Investments</u>					
<u>Receivables</u>					
<b>Loans and Receivable Accounts</b>					
Accounts Receivable - Customers	3,520,166.60	(208,680.42)	3,311,486.18 76%	3,050,603.57 73%	260,882.61 99%
Allowance for Impairment- Customers	(828,248.81)	3,408.01	(824,840.80) (19)%	(712,572.77) (17)%	(112,268.03) (43)%
Accounts Receivable - Dormant	931,946.14	-	931,946.14 21%	936,367.80 23%	(4,421.66) (2)%
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%	-
Bayugan Water District	11,266.00	-	11,266.00 0%	-	11,266.00 4%
Del Carmen Water District	25,000.00	-	25,000.00 1%	-	25,000.00 10%
Allowance for Impairment - Other Agency	(101,431.59)	-	(101,431.59) (2)%	(101,431.59) (2)%	-
Accounts Receivable - BIF	100,550.00	3,450.00	104,000.00 2%	20,050.00 0%	83,950.00 32%
Allowance for Impairment - BIF	(2,246.50)	(102.00)	(2,348.50) (0)%	(200.50) (0)%	(2,148.00) (1)%
<b>Other Receivable</b>					
Storekeeper - Daniel Galvez Sr.	242,567.00	-	242,567.00 6%	242,567.00 6%	-

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	Last Month	Nov-2023	Actual, This Month Amount % to Total	Actual, Last Year Amount % to Total	Increase (Decrease) Over Last Year Amount % to Total
Dandy Anino	3,579.56	-	3,579.56 0%	3,579.56 0%	-
ADFIL CONSTRUCTION	630,687.44	-	630,687.44 14%	630,687.44 15%	-
Dominador C. Miciata / DRDF Const. & Supply	38,135.67	-	38,135.67 1%	38,135.67 1%	-
Allowance for Impairment - Other Receivables	(155,545.52)	-	(155,545.52) (4)%	(108,962.25) (3)%	(46,583.27) 93%
<b>Total Receivables</b>	<b>4,574,991.22</b>	<b>(201,924.41)</b>	<b>4,373,066.81 2%</b>	<b>4,160,844.92 3%</b>	<b>212,221.89 2%</b>
<u>Inventories</u>					
<b>Inventory Held for Consumption</b>					
Material Supplies Inventory - Admin	11,507,035.30	(604,479.44)	10,902,555.86 98%	9,500,456.23 98%	1,402,099.63 94%
Material Supplies Inventory - Laboratory	250,114.00	-	250,114.00 2%	167,036.00 2%	83,078.00 6%
<b>Total Inventories</b>	<b>11,757,149.30</b>	<b>(604,479.44)</b>	<b>11,152,669.86 6%</b>	<b>9,667,492.23 6%</b>	<b>1,485,177.63 11%</b>
<u>Investment Property</u>					
<u>Property, Plant and Equipment</u>					
<b>Land</b>					
Land - Hubang	1,235,736.60	-	1,235,736.60 1%	1,235,736.60 1%	-
Land - Alegria	200,000.00	-	200,000.00 0%	200,000.00 0%	-
Land - Lapag	158,912.00	-	158,912.00 0%	158,912.00 0%	-
Land - Admin Lot	8,613,237.36	-	8,613,237.36 7%	8,613,237.36 7%	-
Land - LA WSIP	85,000.00	-	85,000.00 0%	85,000.00 0%	-
Land - Karaos	150,000.00	-	150,000.00 0%	150,000.00 0%	-
<b>Land Improvements</b>					
Land Improvements - Reforestation Projects	7,511,619.12	265,000.00	7,776,619.12 6%	7,233,575.12 6%	543,044.00 122%
Accumulated Impairment Losses - Land Improvement / Refc	(153,013.75)	(10,412.10)	(163,425.85) (0)%	(67,297.50) (0)%	(96,128.35) (22)%
<b>Infrastructure Assets</b>					
Power Supply Systems	382,203.00	-	382,203.00 0%	382,203.00 0%	-
Accumulated Depreciation - Power Supply Systems	(194,923.70)	(5,733.05)	(200,656.75) (0)%	(137,593.20) (0)%	(63,063.55) (8)%
Collecting and Impounding Reservoirs - Admin	14,323,392.85	-	14,323,392.85 11%	14,341,869.54 11%	(18,476.69) (2)%
Supply Mains	1,736,083.46	46,418.01	1,782,501.47 1%	1,626,108.68 1%	156,392.79 19%
Reservoirs and Tanks-Admin	12,262,468.31	-	12,262,468.31 10%	12,198,900.31 10%	63,568.00 8%
Transmission and Distribution Mains	-	356,760.39	356,760.39 0%	-	356,760.39 43%
Transmission and Distribution Mains	79,255,571.33	1,428,960.56	80,684,531.89 64%	79,024,526.52 63%	1,660,005.37 198%
Service Connection	3,809,059.96	458,397.87	4,267,457.83 3%	3,115,058.03 2%	1,152,399.80 138%
Meters	6,836,535.83	1,070,356.73	7,906,892.56 6%	5,477,727.81 4%	2,429,164.75 290%
Hydrants	24,409.80	-	24,409.80 0%	-	24,409.80 3%
Other Transmission & Distribution Mains	20,537.21	-	20,537.21 0%	205,372.05 0%	(184,834.84) (22)%
Accumulated Depreciation - Plant (UPIS) - Collecting and In	(4,617,551.37)	(51,227.56)	(4,668,778.93) (4)%	(4,109,894.93) (3)%	(558,884.00) (6)%
Accumulated Depreciation - Plant (UPIS) - Supply Mains	(230,407.33)	(15,970.79)	(246,378.12) (0)%	(75,615.81) (0)%	(170,762.31) (20)%




	Last Month	Nov-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) - Reservoirs and T	(2,421,789.72)	(46,878.27)	(2,468,667.99) (2)%	(1,961,588.70) (2)%	(507,079.29) (61)%
Accumulated Depreciation - Plant (UPIS) - T & D Mains	(42,023,149.95)	(275,560.98)	(42,298,710.93) (33)%	(39,130,446.91) (31)%	(3,168,264.02) (378)%
Accumulated Depreciation - Plant (UPIS) - Service Connect	(1,341,234.19)	(23,349.05)	(1,364,583.24) (1)%	(1,088,660.77) (1)%	(275,922.47) (33)%
Accumulated Depreciation - Plant (UPIS) - Meters	(2,249,088.06)	(109,291.11)	(2,358,379.17) (2)%	(2,150,916.42) (2)%	(207,462.75) (25)%
Accumulated Depreciation - Plant (UPIS) - Hydrants	(3,966.77)	(610.25)	(4,577.02) (0)%	-	(4,577.02) (1)%
Accumulated Depreciation - Plant (UPIS) - Other T & D Mai	-	-	-	(154,288.30) (0)%	154,288.30 18%
<b>Buildings and Other Structures</b>					
Buildings	2,052,426.90	-	2,052,426.90 2%	1,937,210.90 2%	115,216.00 (20)%
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	(2,090,803.07)	(30,432.00)	(2,121,235.07) (2)%	(1,789,939.55) (1)%	(331,295.52) 56%
Source of Supply Plant Structures & Improvements - Admin	4,244,210.25	-	4,244,210.25 3%	4,267,745.83 3%	(23,535.58) 4%
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	(1,411,193.03)	(14,367.05)	(1,425,560.08) (1)%	(1,290,273.61) (1)%	(135,286.47) 23%
Accumulated Depreciation - Water Treatment Structures	(397,451.79)	(16,502.32)	(413,954.11) (0)%	(232,428.59) (0)%	(181,525.52) 31%
Other Structures	415,746.32	-	415,746.32 0%	415,746.32 0%	-
Accumulated Depreciation - Other Structures	(71,716.30)	(3,118.10)	(74,834.40) (0)%	(40,535.30) (0)%	(34,299.10) 6%
<b>Machinery And Equipment</b>					
Machinery	476,520.00	-	476,520.00 0%	476,520.00 0%	-
Accumulated Depreciation - Machinery	(317,400.00)	(6,900.00)	(324,300.00) (0)%	(248,400.00) (0)%	(75,900.00) (62)%
Office Equipment	190,095.93	53,900.00	243,995.93 0%	140,095.93 0%	103,900.00 85%
Accumulated Depreciation - Office Equipment	(18,890.40)	(1,379.68)	(20,270.08) (0)%	(12,593.60) (0)%	(7,676.48) (6)%
Information and Communication Technology Equipment	2,119,012.33	59,890.00	2,178,902.33 2%	1,877,320.45 1%	301,581.88 246%
Accumulated Depreciation - ICT	(935,447.81)	(31,842.68)	(967,290.49) (1)%	(781,845.56) (1)%	(185,444.93) (151)%
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	(12,500.00)	(1,250.00)	(13,750.00) (0)%	-	(13,750.00) (11)%
<b>Transportation Equipment</b>					
Motor Vehicles	2,210,727.81	-	2,210,727.81 2%	1,485,827.81 1%	724,900.00 (137)%
Accumulated Depreciation - Motor Vehicle	(705,758.84)	(24,811.50)	(730,570.34) (1)%	(609,301.34) (0)%	(121,269.00) 23%
Other Transportation Equipment	6,870,000.00	-	6,870,000.00 5%	6,870,000.00 5%	-
Accumulated Depreciation - Other Transportation	(4,946,400.00)	(103,050.00)	(5,049,450.00) (4)%	(3,915,900.00) (3)%	(1,133,550.00) 214%
<b>Furnitures , Fixtures and Books</b>					
Furnitures and Fixtures	234,109.10	-	234,109.10 0%	234,109.10 0%	-

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	Last Month	Nov-2023	Actual, This Month Amount % to Total	Actual, Last Year Amount % to Total	Increase (Decrease) Over Last Year Amount % to Total
Accumulated Depreciation - Furniture and Fixtures	(113,622.90)	(2,554.93)	(116,177.83) (0)%	(88,073.60) (0)%	(28,104.23) 100%
<b>Other Property, Plant &amp; Equipment</b>					
Laboratory Equipment	2,235,255.84	-	2,235,255.84 2%	2,263,994.84 2%	(28,739.00) 9%
Accumulated Depreciation - Laboratory Equipment	(699,985.53)	(32,911.48)	(732,897.01) (1)%	(748,216.98) (1)%	15,319.97 (5)%
Water Treatment Equipment - Admin	17,753,576.17	(89,500.00)	17,664,076.17 14%	25,607,973.37 20%	(7,943,897.20) 2,604%
Accum. Depreciation - Water Treatment Equipment	(4,196,671.46)	132,961.10	(4,063,710.36) (3)%	(11,742,763.37) (9)%	7,679,053.01 (2,517)%
Tools, Shops & Garage	812,226.17	(46,438.20)	765,787.97 1%	830,995.13 1%	(65,207.16) 21%
Accum. Depreciation - Tools, Shops & Garage	(96,902.70)	45,550.20	(51,352.50) (0)%	(89,721.28) (0)%	38,368.78 (13)%
<b>Construction in Progress</b>					
CIP - Detailed Engineering Design for Lucac WSSP	2,285,556.65	-	2,285,556.65 2%	2,285,556.65 2%	-
CIP - Expansion of 2" diameter uPVC distribution pipelines.	96,986.21	-	96,986.21 0%	-	96,986.21 6%
CIP - Expansion of 2" diameter uPVC distribution pipelines.	73,751.21	-	73,751.21 0%	-	73,751.21 4%
CIP - Expansion of 2" dia. and 3" dia. uPVC distribution pipe	-	96,000.00	96,000.00 0%	-	96,000.00 6%
CIP - Pipelaying of 3" dia. distribution pipelines at Brgy. Ebr	-	163,140.00	163,140.00 0%	-	163,140.00 10%
CIP - Rehabilitation of Ormaca Reservoir Overflow Pipe	-	7,000.00	7,000.00 0%	-	7,000.00 0%
CIP - Karaos Reservoir Cement Warehouse Renovation	10,500.00	-	10,500.00 0%	-	10,500.00 1%
CIP - Construction of Manag-as Creek Source No. 2 Collec	96,057.50	38,790.00	134,847.50 0%	-	134,847.50 8%
CIP - Construction of Hubang Perimeter Fence Phase 1	-	440,180.00	440,180.00 0%	-	440,180.00 26%
CIP - Construction of Anagasian Creek Intake Dam	-	92,144.80	92,144.80 0%	-	92,144.80 6%
CIP - Pipe Warehouse Rack Fabrication	53,655.00	81,156.00	134,811.00 0%	-	134,811.00 8%
CIP J.O. - DANILO ABORDE	132,725.00	(104,105.00)	28,620.00 0%	-	28,620.00 2%
CIP J.O. - Nestor P. Flores	-	348,400.00	348,400.00 0%	-	348,400.00 21%
CIP J.O. - Wenefredo B. Rocacorba	-	13,370.00	13,370.00 0%	-	13,370.00 1%
CIP J.O. - Richard P. Larido	-	10,000.00	10,000.00 0%	-	10,000.00 1%
CIP J.O. - Basilio T. Balanza	-	22,300.50	22,300.50 0%	-	22,300.50 1%
<b>Total Property, Plant and Equipment</b>	<b>124,113,355.91</b>	<b>2,736,860.09</b>	<b>126,850,216.00 72%</b>	<b>125,224,727.42 77%</b>	<b>1,625,488.58 12%</b>
<u>Biological Assets</u>					
<u>Intangible Assets</u>					
<b>Intangible Assets</b>					
Computer Software	1,370,612.80	-	1,370,612.80 166%	1,370,612.80 140%	-
Accumulated Amortization - Computer Software	(584,250.00)	(14,250.00)	(598,500.00) (73)%	(441,750.00) (45)%	(156,750.00) 100%
Websites	3,000.00	-	3,000.00 0%	3,000.00 0%	-
<b>Development in Progress</b>					
Development in Progress - Computer Software	50,000.00	-	50,000.00 6%	50,000.00 5%	-
<b>Total Intangible Assets</b>	<b>839,362.80</b>	<b>(14,250.00)</b>	<b>825,112.80 0%</b>	<b>981,862.80 1%</b>	<b>(156,750.00) (1)%</b>

Other Assets

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	Last Month	Nov-2023	Actual, This Month Amount % to Total	Actual, Last Year Amount % to Total	Increase (Decrease) Over Last Year Amount % to Total
<b>Advances</b>					
Cheryl S. Catalani/Cashier A	-	19,666.10	19,666.10 0%	-	19,666.10 8%
Elmer T. Luzon	31,300.00	(6,300.00)	25,000.00 0%	-	25,000.00 10%
JOANNE EVA J. RIMANDO	-	139,600.00	139,600.00 2%	-	139,600.00 55%
Cheryl Catalan	3,000.00	-	3,000.00 0%	-	3,000.00 1%
Hazel S. Recorba	-	36,540.00	36,540.00 0%	-	36,540.00 14%
Noemi S. Costillas	68,100.00	(66,550.00)	1,550.00 0%	-	1,550.00 1%
Lean V. Banasig	3,000.00	-	3,000.00 0%	-	3,000.00 1%
Karen Grace B. Germe	3,000.00	-	3,000.00 0%	-	3,000.00 1%
JESSICA R. NARIT	-	1,373.00	1,373.00 0%	-	1,373.00 1%
Ma. Quenee Angelic F. Paje	-	12,000.00	12,000.00 0%	-	12,000.00 5%
LLOYD WENDEL G. MUANAG	-	8,320.00	8,320.00 0%	-	8,320.00 3%
Rhea C. Rollan	-	1,550.00	1,550.00 0%	-	1,550.00 1%
<b>Prepayments</b>					
Prepaid Insurance - Vehicle	191,606.14	(16,515.50)	175,090.64 2%	144,785.68	30,304.96 29%
Prepaid Insurance - Fidelity bond	4,549.10	(957.33)	3,591.77 0%	-	3,591.77 3%
Prepaid Insurance - Fire Insurance	371,492.65	(57,650.72)	313,841.93 4%	255,527.20	58,314.73 56%
Withholding Tax at Source	6,471.78	4,654.92	11,126.70 0%	-	11,126.70 11%
<b>Deposits</b>					
Cash-in-bank / DBP - Customers Deposit	3,137,787.92	2,007.54	3,139,795.46 42%	2,620,645.25	519,150.21 100%
<b>Restricted Fund</b>					
Cash-in-bank / JSA -LBP	2,245,300.34	1,676.13	2,246,976.47 30%	2,227,530.65	19,445.82 100%
<b>OTHER ASSETS</b>					
Salvage Value	3,037,971.57	(1,624,027.58)	1,413,943.99 19%	3,037,971.57	(1,624,027.58) 100%
<b>Total Other Assets</b>	<b>9,103,579.50</b>	<b>(1,544,613.44)</b>	<b>7,558,966.06 4%</b>	<b>8,286,460.35</b>	<b>(727,494.29) (5%)</b>
<b>TOTAL ASSETS</b>	<b>177,528,263.83</b>	<b>(1,614,647.05)</b>	<b>175,913,616.78 100%</b>	<b>161,910,315.36 100%</b>	<b>14,003,301.42 100%</b>

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	Last Month	Nov-2023	Actual, This Month Amount % to Total	Actual, Last Year Amount % to Total	Increase (Decrease) Over Last Year Amount % to Total
<b>LIABILITIES</b>					
<u>Financial Liabilities</u>					
<b>Payables</b>					
SFWD Concessionaires	(24,534.79)	(981.60)	(25,516.39) (0)%	(12,329.62) (0)%	(13,186.77) 2%
SFWD Concessionaires - Judith T. Miro (12121)	83,784.05	(13,239.05)	70,545.00 0%	177,783.40 0%	(107,238.40) 15%
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%	- (35)%
Grace Ong Enterprises	-	258,600.00	258,600.00 0%	-	258,600.00
Mystic Water Philippines, Inc.	2,895.00	-	2,895.00 0%	2,895.00 0%	-
Avk Phils, Inc.	5,550.00	(5,550.00)	-	5,550.00 0%	(5,550.00) 1%
Tradepoints, Inc.	9,983.17	-	9,983.17 0%	7,479.03 0%	2,504.14 (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%	-
JY Storm Advertising Corporation	17,850.00	-	17,850.00 0%	17,850.00 0%	-
RA Pipelines Systems	-	18,550.00	18,550.00 0%	-	18,550.00 (3)%
Joanne Eva J. Rimando	-	24,173.55	24,173.55 0%	-	24,173.55 (3)%
Daniilo B. Aborde	-	28,047.60	28,047.60 0%	-	28,047.60 (4)%
Specific Enterprises	-	82,812.50	82,812.50 0%	-	82,812.50 (11)%
Lenlen's Minimart & General Merchandise	-	13,820.70	13,820.70 0%	-	13,820.70 (2)%
Junie Auto Supply & General Merchandise	-	8,972.15	8,972.15 0%	-	8,972.15 (1)%
Basilio T. Balanza	-	21,854.49	21,854.49 0%	-	21,854.49 (3)%
Water Industries Network Corporation	-	63,377.77	63,377.77 0%	-	63,377.77 (9)%
JB Computers & CCTV Installation Services	-	62,054.40	62,054.40 0%	-	62,054.40 (8)%
Jonavy G. Dango	-	4,600.00	4,600.00 0%	-	4,600.00 (1)%
<b>Bills/Bonds/Loans Payable</b>					
DBP Loans Payable	56,162,760.96	-	56,162,760.96 91%	67,303,710.48 91%	(11,140,949.52) 100%
DBP LOAN - CURRENT PORTION	7,904,051.25	(2,785,237.35)	5,118,813.90 8%	5,118,813.93 7%	(0.03) 0%
<b>Total Financial Liabilities</b>	<b>64,431,086.38</b>	<b>(2,453,734.58)</b>	<b>61,977,351.80 90%</b>	<b>73,848,812.11 92%</b>	<b>(11,871,460.31) 106%</b>
<u>Inter-agency Payables</u>					
<b>Inter-Agency Payables</b>					
Withholding Tax on Compensation	147,767.17	-	147,767.17 57%	120,300.30 42%	27,466.87 (105)%
Expanded Withholding Tax (1%) - GF	18,019.16	(5,471.70)	12,547.46 5%	17,990.04 6%	(5,442.58) 21%
Expanded Withholding Tax (2%) - GF	29,349.90	(14,602.86)	14,747.04 6%	5,680.85 2%	9,066.19 (35)%
Expanded Withholding Tax (10% - BOD)	3,675.00	-	3,675.00 1%	5,439.00 2%	(1,764.00) 7%
Withholding Tax on GMP, GVAT (5%) - GF	139,050.54	(78,393.28)	60,657.26 24%	90,667.33 32%	(30,010.07) 15%

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	Last Month	Nov-2023	Actual, This Month Amount % to Total	Actual, Last Year Amount % to Total	Increase (Decrease) Over Last Year Amount % to Total
Expanded Withholding Tax 3% - GF	9,074.80	(1,190.55)	7,884.25 3%	-	7,884.25 (30)%
GSIS - Life and Retirement Premium	38,448.76	(9,526.77)	28,921.99 11%	39,850.61 14%	(10,928.62) 42%
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) 3%
GSIS - MPL	-	(12,435.20)	(12,435.20) (5)%	-	(12,435.20) 48%
PAG-BIG Premium I	(339.84)	(2,067.96)	(2,407.80) (1)%	-	(2,407.80) 9%
PAG-BIG Multi-Purpose Loan	-	(2,808.94)	(2,808.94) (1)%	-	(2,808.94) 11%
PAG-BIG Calamity Loan	-	(1,627.77)	(1,627.77) (1)%	-	(1,627.77) 6%
PAG-BIG Premium II	-	(250.00)	(250.00) (0)%	-	(250.00) 1%
Due to PhilHealth	(339.84)	(1,867.96)	(2,207.80) (1)%	-	(2,207.80) 8%
<b>Total Inter-agency Payables</b>	<b>388,515.56</b>	<b>(130,948.77)</b>	<b>257,566.79 0%</b>	<b>283,738.04 0%</b>	<b>(26,171.25) 0%</b>

Intra-Agency Payables

Trust Liabilities

<b>Trust Liabilities</b>					
Customer's Deposits Payable	3,504,445.75	14,700.00	3,519,145.75 85%	3,338,510.91 85%	180,634.84 93%
Advance Payment by Customers	43,255.84	(2,114.10)	41,141.74 1%	20,794.59 1%	20,347.15 10%
MUNICIPALITY OF BUNAWAN (6725)	488,754.00	-	488,754.00 12%	526,754.00 13%	(38,000.00) (20)%
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	8,000.00	(1,000.00)	7,000.00 0%	-	7,000.00 4%
LGU San Miguel Water System	1,000.00	-	1,000.00 0%	-	1,000.00 1%
Philisaga Mining Corp.	24,000.00	-	24,000.00 1%	-	24,000.00 12%
<b>Total Trust Liabilities</b>	<b>4,108,655.59</b>	<b>9,585.90</b>	<b>4,118,241.49 6%</b>	<b>3,924,259.50 5%</b>	<b>193,981.99 (2)%</b>

Deferred Credits / Unearned Income

**Deferred Credits**

Other Deferred Credits - MLP	493.94	-	493.94 100%	493.94 100%	-
<b>Total Deferred Credits / Unearned Income</b>	<b>493.94</b>	<b>-</b>	<b>493.94 0%</b>	<b>493.94 0%</b>	<b>- 0%</b>

Provisions

**Provisions**

Leave Benefits Payable	2,579,566.24	(84,074.76)	2,495,491.48 100%	1,981,429.53 100%	514,061.95 100%
<b>Total Provisions</b>	<b>2,579,566.24</b>	<b>(84,074.76)</b>	<b>2,495,491.48 4%</b>	<b>1,981,429.53 2%</b>	<b>514,061.95 (5)%</b>

Other Payables

<b>TOTAL LIABILITIES</b>	<b>71,508,317.71</b>	<b>(2,659,172.21)</b>	<b>68,849,145.50 100%</b>	<b>80,038,733.12 100%</b>	<b>(11,189,587.62) 100%</b>
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**EQUITY**

	Last Month	Nov-2023	Actual, This Month Amount % to Total	Actual, Last Year Amount % to Total	Increase (Decrease) Over Last Year Amount % to Total
<u>Government Equity</u>					
<b>Government Equity</b>					
Government Equity	10,739,312.01	-	10,739,312.01 28%	10,739,312.01 99%	-
Contributed Capital	135,000.00	-	135,000.00 0%	135,000.00 1%	-
Net Income (Loss)	26,241,281.67	1,044,434.14	27,285,715.81 72%	-	27,285,715.81 100%
<b>Total Government Equity</b>	<b>37,115,593.68</b>	<b>1,044,434.14</b>	<b>38,160,027.82 36%</b>	<b>10,874,312.01 13%</b>	<b>27,285,715.81 108%</b>
<u>Retained Earnings / Deficit</u>					
<b>Retained Earnings / (Deficit)</b>					
Retained Earnings / ( Deficit)	68,904,352.44	91.02	68,904,443.46 100%	70,997,270.23 100%	(2,092,826.77) 100%
<b>Total Retained Earnings / Deficit</b>	<b>68,904,352.44</b>	<b>91.02</b>	<b>68,904,443.46 64%</b>	<b>70,997,270.23 87%</b>	<b>(2,092,826.77) (8)%</b>
<u>Stockholders' Equity</u>					
<u>Cumulative Translation Adjustment</u>					
<b>TOTAL EQUITY</b>	<b>106,019,946.12</b>	<b>1,044,525.16</b>	<b>107,064,471.28 100%</b>	<b>81,871,582.24 100%</b>	<b>25,192,889.04 100%</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>355,056,527.66</b>	<b>(3,229,294.10)</b>	<b>175,913,616.78 100%</b>	<b>161,910,315.36 100%</b>	<b>14,003,301.42 100%</b>

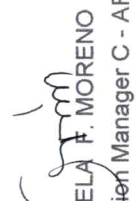
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*"Beyond Providing Water..."*