



Republic of the Philippines
SAN FRANCISCO WATER DISTRICT

San Francisco, Agusan del Sur

STATEMENT OF CASH FLOW

October 31, 2023

	LAST MONTH	THIS MONTH	YEAR TO DATE
CASH RECEIPTS:			
Collection of Water Bills-(A/R Customers)	71,074,255.63	8,730,944.98	79,805,200.61
Collection of A/R - BIF Loan	312,900.00	57,900.00	370,800.00
Return of Cash Advance	374,869.95	155,462.85	530,332.80
Collection of A/R Others	16,620.24	1,835.52	18,455.76
Collection of Customer's Deposit	171,779.75	14,967.25	186,747.00
Collection of Misc. Service Revenue	3,278,576.37	272,369.70	3,550,946.07
Other Receipts / Income: Laboratory Testing	2,528,013.00	177,000.00	2,705,013.00
Other Receipts / Income: Interest Deposit	11,551.73		11,551.73
Advance Payment (Billing/Collection)	25,708.05	(4,661.86)	21,046.19
Others (refer JV)	(453,760.23)		(453,760.23)
Taxes Withheld	(54,488.00)	(6,471.78)	(60,959.78)
TOTAL CASH RECEIPTS -	<u>77,286,026.49</u>	<u>9,399,346.66</u>	<u>86,685,373.15</u>
CASH DISBURSEMENT:			
Operation Expenses	17,198,757.07	1,467,069.70	18,665,826.77
Maintenance Expenses	1,256,777.04	50,042.09	1,306,819.13
Others Expenses: Tax Expense	1,851,534.21	542,441.06	2,393,975.27
Others Expenses: Other Charges	2,400.00		2,400.00
Others Expenses: Chemical/Lab. Supplies	156,766.54		156,766.54
Remittances	10,034,350.25	1,306,868.26	11,341,218.51
Loan Amort. - Principal: DBP	8,355,712.20		8,355,712.20
Loan Amort. - Interest: DBP	3,679,377.18		3,679,377.18
Cash Advances	10,812,057.90	617,441.68	11,429,499.58
CAPEX / UPIS	2,486,732.56	1,089,299.21	3,576,031.77
Materials and Supplies Inventory	8,675,330.41	1,194,239.00	9,869,569.41
Payment of A/P	1,816,517.68	7,479.03	1,823,996.71
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	9,535.24	709.20	10,244.44
TOTAL CASH DISBURSEMENT -	<u>67,008,886.46</u>	<u>6,275,589.23</u>	<u>73,284,475.69</u>
NET RECEIPTS (DISBURSEMENTS)	<u>10,277,140.03</u>	<u>3,123,757.43</u>	<u>13,400,897.46</u>
Add: Cash Balance, Beginning	<u>13,588,927.64</u>	<u>23,866,067.67</u>	<u>13,588,927.64</u>
CASH BALANCE, END	<u>23,866,067.67</u>	<u>26,989,825.10</u>	<u>26,989,825.10</u>

Prepared by:


 KATHERINE A. BASCO
 Sr. Corp. Accounts Analyst

Certified Correct by:


 JOANNE EVA J. RIMANDO
 AGSO-A

Reviewed by:


 ELA F. MORENO
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Noted by:


 ELMER T. LUZO
 General Manager C

"Beyond Providing Water..."



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

INCOME STATEMENT
 For the period ending October, 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	71,380,510.95	8,373,076.59	79,753,587.54
Penalty Charges	1,721,539.96	205,714.73	1,927,254.69
Interest Income	41,748.30	3,526.35	45,274.65
Miscellaneous Service Revenue	2,836,733.47	256,809.62	3,093,543.09
Laboratory Income	2,519,820.00	232,000.00	2,751,820.00
Liquidated Damages (LD)	9,709.27	-	9,709.27
Total Service and Business Income	78,510,061.95	9,071,127.29	87,581,189.24
<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
Income from Grants and Donations in Kind	298,572.00	-	298,572.00
Total Shares, Grants and Donations	588,572.00	-	588,572.00
<u>Gains</u>			
<u>Other Non-Operating Income</u>			
TOTAL INCOME	79,098,633.95	9,071,127.29	88,169,761.24

EXPENSES

Personnel Services

Salaries And Wages

Source of Supply Expense - Operation Supervision	658,677.50	73,515.00	732,192.50
Source of Supply Expense - Operation Labor	604,225.00	67,645.00	671,870.00
Water Treatment Expense - Operation Labor	613,197.50	68,264.00	681,461.50
Transmission & Distribution Expense - Maintenance Sup	1,559,489.50	174,173.00	1,733,662.50
Customer Account Expense - Supervision	1,079,186.00	149,681.27	1,228,867.27
Customer Account Expense - Meter Reading	428,418.00	47,602.00	476,020.00
Customer Account Expense - Customer Records & Colle	898,374.50	99,881.00	998,255.50
Administrative and General Salaries	4,930,472.00	540,807.00	5,471,279.00
Transmission & Distribution Expense - Operation Labor	1,853,363.00	200,969.00	2,054,332.00
Source of Supply - Operation Labor Casual	826,413.00	149,408.00	975,821.00
Water Treatment Expense- Operation Labor Casual	141,069.00	25,504.00	166,573.00
Salaries & Wages - Casual / Contractual	414,180.00	82,128.00	496,308.00
Transmission & Distribution Expense - Maint. Supervisio	123,225.00	42,400.00	165,625.00
Transmission & Distribution Expense - Operation Labor (353,001.00	36,816.00	389,817.00

Other Compensation

Personnel Economic Relief Allowance (PERA)	1,180,999.86	148,909.08	1,329,908.94
Representation Allowance (RA)	166,500.00	18,500.00	185,000.00
Transportation Allowance (TA)	166,500.00	18,500.00	185,000.00
Clothing / Uniform Allowance	390,000.00	-	390,000.00
Overtime and Night Pay	846,113.30	54,553.15	900,666.45
Mid-Year Bonus - 13th Month Pay	1,633,026.00	-	1,633,026.00
Year-end Bonus - 14th Month Pay	1,384,950.00	-	1,384,950.00
Directors and Committee Members' Fees	636,736.74	46,680.50	683,417.24
Rice Allowance	45,000.00	5,000.00	50,000.00



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 For the period ending October, 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
Personnel Benefit Contributions			
Retirement & Life Insurance Premiums	1,764,908.72	199,734.08	1,964,642.80
Pag-ibig Contribution	60,700.00	6,900.00	67,600.00
Philhealth Contributions	250,839.90	64,512.82	315,352.72
Employees Compensation Insurance Premiums	60,700.00	6,900.00	67,600.00
Other Personnel Benefits			
Terminal Leave Benefits	129,079.65	80,052.05	209,131.70
Other Personnel Benefits	10,000.00	-	10,000.00
Total Personnel Services	24,514,855.80	2,409,034.95	26,923,890.75
Maintenance and Other Operating Expenses			
Travelling Expenses			
Travelling Expenses - Local	790,421.54	143,150.34	933,571.88
Training and Scholarship Expenses			
Training Expenses	218,950.00	42,000.00	260,950.00
Scholarship Grants / Expenses	96,960.00	-	96,960.00
Supplies and Material Expense			
Office Supplies Expenses	302,767.71	19,914.96	322,682.67
Accountable Forms Expenses	67,974.40	6,915.00	74,889.40
Medical , Dental and Laboratory Supplies Expenses	296,637.48	-	296,637.48
Fuel , Oil and Lubricants Expenses	1,338,612.97	155,167.03	1,493,780.00
Chemical and Filtering Supplies Expenses	839,100.00	63,577.00	902,677.00
Semi-Exp. - Office Equipment	12,500.00	-	12,500.00
Semi- Exp - ICT	76,393.00	-	76,393.00
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	20,642.50	33,722.00	54,364.50
Other Supplies and Materials Expenses	627,902.68	40,815.63	668,718.31
Utility Expenses			
Water Expenses	18,768.42	-	18,768.42
Electricity Expenses	974,169.80	51,474.51	1,025,644.31
Toiletries	68,158.00	-	68,158.00
Kitchen Utensils	1,500.00	2,910.00	4,410.00
Cleaning Materials	50,038.90	500.00	50,538.90
Communication Expenses			
Postage and Courier Expenses	2,615.00	750.00	3,365.00
Mobile	209,215.21	7,955.60	217,170.81
Internet Subscription Expenses	89,130.82	9,652.43	98,783.25
Cable , Satellite , Telegraph & Radio Expenses	3,600.00	-	3,600.00
Awards/Rewards , Prizes and Indemnities			
Awards/Rewards Expenses	5,986.95	-	5,986.95
Generation , Transmission and Distribution Expenses			
Transmission & Distribution- Engineering Expenses	297,593.00	21,226.60	318,819.60
Miscellaneous Customer Accounts Expenses	7,525.50	1,439.00	8,964.50
Extraordinary Expenses	43,650.00	4,850.00	48,500.00



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INCOME STATEMENT
 For the period ending October, 2023

	Last Month	Current Month	Year to Date
Miscellaneous Expenses	43,650.00	4,850.00	48,500.00
Professional Services			
Legal Services	65,865.32	12,200.00	78,065.32
Other Professional Services	20,400.00	4,000.00	24,400.00
General Services			
Janitorial Services	273,156.68	53,454.00	326,610.68
Security Services	1,911,741.08	-	1,911,741.08
Other General Services	467,200.16	87,887.93	555,088.09
Repairs and Maintenance			
Reforestation Projects	84,370.00	-	84,370.00
R&M - Supply Mains	107,466.75	35,075.30	142,542.05
R&M - Transmission & Distribution Mains	727,785.64	25,224.63	753,010.27
R&M - Services	635,344.48	87,023.80	722,368.28
R&M - Meters	2,085.00	1,060.00	3,145.00
R&M - Hydrants	49,929.74	-	49,929.74
R&M - Collecting and Impounding Reservoirs	116,926.00	7,530.00	124,456.00
R&M - Reservoirs and Tanks	2,220.00	-	2,220.00
R&M - Buildings	37,688.25	639.00	38,327.25
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	-	16,395.20
R&M - Office Equipment	25,335.00	-	25,335.00
R&M - Information & Communication Tech. Equipment	20,850.00	3,308.04	24,158.04
R&M - Construction and Heavy Equipment	126,651.41	-	126,651.41
R&M - Laboratory Equipment	114,805.98	-	114,805.98
R&M - Water Treatment Equipment	182,837.87	8,451.00	191,288.87
R&M - Tools , Shop & Garage	190,543.86	16,380.00	206,923.86
R&M - Other Machinery & Equipment	12,208.00	-	12,208.00
Repairs & Maintenance - Transportation Equipment - Mc	616,299.96	(9,046.53)	607,253.43
R&M-SEMEE - Information , Communication & Technolo	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
Taxes , Insurance Premiums & Other Fees			
Vehicle Licenses and Insurances	20,754.06	750.00	21,504.06
Franchise Taxes	1,114,716.79	558,537.61	1,673,254.40
Real Property Taxes	144,631.92	-	144,631.92
Taxes, Duties and Licenses - Other Agencies	4,500.00	1,273.35	5,773.35
Fidelity Bond Premiums	24,194.45	-	24,194.45
Insurance Expenses	676,114.71	77,627.67	753,742.38
Other Maintenance and Operating Expenses			
Advertising , Promotional & Marketing Expenses	500.00	-	500.00
Printing & Publication Expenses	29,676.00	499.00	30,175.00
Representation Expense	569,745.30	51,088.06	620,833.36
Transportation and Delivery Expenses	18,219.50	548.00	18,767.50
Rent/Lease Expenses	42,800.00	23,750.00	66,550.00
Membership Dues & Contributions To Organization	28,009.60	-	28,009.60
Subscription Expenses	889.00	-	889.00
Donations	29,950.00	-	29,950.00



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

	Last Month	Current Month	Year to Date
Major Events and Conventions Expenses	807,769.05	319,309.80	1,127,078.85
Other Maintenance and Operating Expense	16,591.00	70,847.00	87,438.00
Total Maintenance and Other Operating Expenses	15,897,265.65	2,048,287.76	17,945,553.41
Financial Expenses			
Financial Expenses			
DBP Loan Interest	3,679,377.18	-	3,679,377.18
Bank Charges	2,500.00	-	2,500.00
Other Financial Charges	8,349.72	705.28	9,055.00
Total Financial Expenses	3,690,226.90	705.28	3,690,932.18
Direct Costs			
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	75,304.15	10,412.10	85,716.25
Depreciation - Collecting & Impounding Reservoir	474,905.57	51,227.56	526,133.13
Depreciation - Reservoirs & Tanks	413,322.75	46,878.27	460,201.02
Depreciation -Transmission & Dist. Mains	3,813,815.51	424,371.30	4,238,186.81
Depreciation - Service Connection	700,236.28	84,984.74	785,221.02
Depreciation - Meters	1,151,404.75	150,205.49	1,301,610.24
Depreciation - Power Supply Systems	51,597.45	5,733.05	57,330.50
Depreciation - Other T & D Mains	30,546.54	-	30,546.54
Depreciation - Supply Mains	138,820.73	15,970.79	154,791.52
Depreciation - Hydrants	3,356.52	610.25	3,966.77
Depreciation - Buildings	270,431.52	30,432.00	300,863.52
Depreciation - Source of Supply Plan Structure & Improv	130,087.95	14,367.05	144,455.00
Depreciation - Water Treatment Structures	148,520.88	16,502.32	165,023.20
Depreciation - Other Structures	28,062.90	3,118.10	31,181.00
Depreciation - Office Equipment	5,667.12	629.68	6,296.80
Depreciation - ICT Equipment	267,267.69	31,842.68	299,110.37
Depreciation - Machinery	62,100.00	6,900.00	69,000.00
Depreciation - Technical and Scientific Equipment	11,250.00	1,250.00	12,500.00
Depreciation - Transportation Equipment	71,646.00	24,811.50	96,457.50
Depreciation - Other Transportation Equipment	927,450.00	103,050.00	1,030,500.00
Depreciation - Furnitures , Fixtures and Books	22,994.37	2,554.93	25,549.30
Depreciation - Laboratory Equipment	314,596.07	32,911.48	347,507.55
Depreciation - Water Treatment Equipment	1,520,383.15	76,239.14	1,596,622.29
Depreciation - Tools Shops & Garage	23,772.43	2,177.95	25,950.38
Amortization			
Amortization - Computer Software	128,250.00	14,250.00	142,500.00
Impairment Loss			
Impairment Loss - Loans and Receivable	170,404.63	(6,099.32)	164,305.31
Discounts & Rebates			
Rebates	1,131,095.76	135,481.45	1,266,577.21
Total Non-Cash Expenses	12,087,290.72	1,280,812.51	13,368,103.23
TOTAL EXPENSES	56,189,639.07	5,738,840.50	61,928,479.57
NET INCOME (LOSS)	22,908,994.88	3,332,286.79	26,241,281.67



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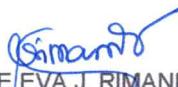
INCOME STATEMENT
For the period ending October, 2023

Last Month Current Month Year to Date

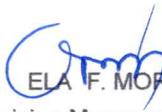
Prepared by:


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Verified by:


JOANNE EVA J. RIMANDO
AGSO-A

Recommending Approval:


ELA F. MORENO
Division Manager C - AFCS

Approved by:


ELMER T. LUZOK
General Manager C



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

BALANCE SHEET
 As of October 31, 2023

ASSETS

Cash and Cash Equivalents

Cash On Hand

	Last Month	Oct-2023	Actual, This Month Amount % to Total	Actual, Last Year Amount % to Total	Increase (Decrease) Over Last Year Amount % to Total
Cash-Collecting Officers	258,616.78	(16,441.35)	242,175.43 1%	358,691.01 3%	(116,515.58) (348)%
Petty Cash - Admin	25,000.00	-	25,000.00 0%	-	25,000.00 75%
Petty Cash - Fuel	100,000.00	-	100,000.00 0%	-	100,000.00 299%
Petty Cash - Prod & Eng.	25,000.00	-	25,000.00 0%	-	25,000.00 75%

Cash in bank - Local currency

Cash In Bank Current - DBP	20,662,394.24	3,140,198.78	23,802,593.02 88%	10,286,930.44 76%	13,515,662.58 100%
Cash In Bank Current - DBPW/SIP	2,906,990.51	-	2,906,990.51 11%	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%

Total Cash and Cash Equivalents

	24,016,067.67	3,123,757.43	27,139,825.10 15%	13,588,927.64 8%	13,550,897.46 87%
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Investments

Receivables

Loans and Receivable Accounts

Accounts Receivable - Customers	3,827,464.88	(307,298.28)	3,520,166.60 77%	3,050,603.57 73%	469,563.03 101%
Allowance for Impairment- Customers	(833,870.13)	5,621.32	(828,248.81) (18)%	(712,572.77) (17)%	(115,676.04) (25)%
Accounts Receivable - Dormant	931,946.14	-	931,946.14 20%	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 Ayalon 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 2%
Del Carmen Water District	-	25,000.00	25,000.00 1%	-	25,000.00 5%
Allowance for Impairment - Other Agency	(101,431.59)	-	(101,431.59) (2)%	(101,431.59) (2)%	-
Accounts Receivable - BIF	124,450.00	(23,900.00)	100,550.00 2%	20,050.00 0%	80,500.00 17%

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	Last Month	Oct-2023	Actual, This Month Amount % to Total	Actual, Last Year Amount % to Total	Increase (Decrease) Over Last Year Amount % to Total
Allowance for Impairment - BIF	(2,724.50)	478.00	(2,246.50) (0)%	(200.50) (0)%	(2,046.00) (0)%
Other Receivable					
Bonifacio A. Narca	1,835.52	(1,835.52)	-	1,835.52 0%	(1,835.52) 4%
Storekeeper - Daniel Galvez Jr.	242,567.00	-	242,567.00 5%	242,567.00 6%	-
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. Miolata / 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) (3)%	(108,992.25) (3)%	(46,583.27) 93%
Total Receivables	4,876,925.70	(301,934.48)	4,574,991.22 3%	4,160,844.92 3%	414,146.30 3%

Inventories					
Inventory Held for Consumption					
Material Supplies Inventory - Admin	10,743,388.98	763,646.32	11,507,035.30 98%	9,500,456.23 98%	2,006,579.07 96%
Material Supplies Inventory - Laboratory	276,314.00	(26,200.00)	250,114.00 2%	167,036.00 2%	83,078.00 4%
Total Inventories	11,019,702.98	737,446.32	11,757,149.30 7%	9,667,492.23 8%	2,089,657.07 13%

Investment Property Property, Plant and Equipment					
Land					
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 WSJP	85,000.00	-	85,000.00 0%	85,000.00 0%	-
Land - Karaos	150,000.00	-	150,000.00 0%	150,000.00 0%	-
Land Improvements					
Land Improvements - Reforestation Projects	7,511,619.12	-	7,511,619.12 6%	7,233,575.12 6%	278,044.00 145%
Accumulated Impairment Losses - Land Improvement / Ref	(142,601.65)	(10,412.10)	(153,013.75) (0)%	(67,297.50) (0)%	(85,716.25) (45)%

Infrastructure Assets					
Power Supply Systems	382,203.00	-	382,203.00 0%	382,203.00 0%	-
Accumulated Depreciation - Power Supply Systems	(189,190.65)	(5,733.05)	(194,923.70) (0)%	(137,593.20) (0)%	(57,330.50) 3%
Collecting and Impounding Reservoirs - Admin	14,341,869.54	(18,476.69)	14,323,392.85 12%	14,341,869.54 11%	(18,476.69) 1%
Supply Mains	1,736,083.46	-	1,736,083.46 1%	1,626,108.68 1%	109,974.78 (6)%
Reservoirs and Tanks-Admin	12,262,468.31	-	12,262,468.31 10%	12,198,900.31 10%	63,568.00 (3)%
Transmission and Distribution Mains	80,141,253.18	(885,661.85)	79,255,571.33 64%	79,024,526.52 63%	231,044.81 (12)%
Service Connection	3,737,213.40	71,846.56	3,809,059.96 3%	3,115,058.03 2%	694,001.93 (35)%
Meters	6,745,267.51	91,268.32	6,836,535.83 6%	5,477,727.81 4%	1,358,808.02 (69)%

	Last Month	Oct-2023	Actual, This Month Amount % to Total	Actual, Last Year Amount % to Total	Increase (Decrease) Over Last Year Amount % to Total
Hydrants	24,409.80	-	24,409.80 0%	-	24,409.80 (1)%
Other Transmission & Distribution Mains	20,537.21	-	20,537.21 0%	205,372.05 0%	(184,834.84) 9%
Accumulated Depreciation - Plant (UPIS) - Collecting and Ir	(4,584,800.50)	(32,750.87)	(4,617,551.37) (4)%	(4,109,894.93) (3)%	(507,656.44) 25%
Accumulated Depreciation - Plant (UPIS) - Supply Mains	(214,436.54)	(15,970.79)	(230,407.33) (0)%	(75,615.81) (0)%	(154,791.52) 8%
Accumulated Depreciation - Plant (UPIS) - Reservoirs and	(2,374,911.45)	(46,878.27)	(2,421,789.72) (2)%	(1,961,588.70) (2)%	(460,201.02) 23%
Accumulated Depreciation - Plant (UPIS) - T & D Mains	(42,484,460.50)	461,310.55	(42,023,149.95) (34)%	(39,130,446.91) (31)%	(2,892,703.04) 145%
Accumulated Depreciation - Plant (UPIS) - Service Connect	(1,334,567.93)	(6,666.26)	(1,341,234.19) (1)%	(1,088,660.77) (1)%	(252,573.42) 13%
Accumulated Depreciation - Plant (UPIS) - Meters	(2,249,898.97)	810.91	(2,249,088.06) (2)%	(2,150,916.42) (2)%	(98,171.64) 5%
Accumulated Depreciation - Plant (UPIS) - Hydrants	(3,356.52)	(610.25)	(3,966.77) (0)%	-	(3,966.77) 0%
Buildings and Other Structures					
Buildings	2,052,426.90	-	2,052,426.90 2%	1,937,210.90 2%	115,216.00 (22)%
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	(2,060,371.07)	(30,432.00)	(2,090,803.07) (2)%	(1,789,939.55) (1)%	(300,863.52) 57%
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	(1,396,825.98)	(14,367.05)	(1,411,193.03) (1)%	(1,290,273.61) (1)%	(120,919.42) 23%
Accumulated Depreciation - Water Treatment Structures	(380,949.47)	(16,502.32)	(397,451.79) (0)%	(232,428.59) (0)%	(165,023.20) 31%
Other Structures	415,746.32	-	415,746.32 0%	415,746.32 0%	-
Accumulated Depreciation - Other Structures	(68,598.20)	(3,118.10)	(71,716.30) (0)%	(40,535.30) (0)%	(31,181.00) 6%
Machinery And Equipment					
Machinery	476,520.00	-	476,520.00 0%	476,520.00 0%	-
Accumulated Depreciation - Machinery	(310,500.00)	(6,900.00)	(317,400.00) (0)%	(248,400.00) (0)%	(69,000.00) (137)%
Office Equipment	140,095.93	50,000.00	190,095.93 0%	140,095.93 0%	50,000.00 99%
Accumulated Depreciation - Office Equipment	(18,260.72)	(629.68)	(18,890.40) (0)%	(12,593.60) (0)%	(6,296.80) (13)%
Information and Communication Technology Equipment	2,249,813.65	(130,801.32)	2,119,012.33 2%	1,877,320.45 1%	241,691.88 481%
Accumulated Depreciation - ICT	(1,034,406.45)	98,958.64	(935,447.81) (1)%	(781,845.56) (1)%	(153,602.25) (305)%
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	(11,250.00)	(1,250.00)	(12,500.00) (0)%	-	(12,500.00) (25)%
Transportation Equipment					
Motor Vehicles	2,210,727.81	-	2,210,727.81 2%	1,485,827.81 1%	724,900.00 (180)%
Accumulated Depreciation - Motor Vehicle	(680,947.34)	(24,811.50)	(705,758.84) (1)%	(609,301.34) (0)%	(96,457.50) 24%

	Last Month	Oct-2023	Actual, This Month Amount % to Total	Actual, Last Year Amount % to Total	Increase (Decrease) Over Last Year Amount % to Total
Other Transportation Equipment	6,870,000.00	-	6,870,000.00 6%	6,870,000.00 5%	-
Accumulated Depreciation - Other Transportation	(4,843,350.00)	(103,050.00)	(4,946,400.00) (4)%	(3,915,900.00) (3)%	(1,030,500.00) 256%
Furnitures , Fixtures and Books					
Furnitures and Fixtures	234,109.10	-	234,109.10 0%	234,109.10 0%	-
Accumulated Depreciation - Furniture and Fixtures	(111,067.97)	(2,554.93)	(113,622.90) (0)%	(88,073.60) (0)%	(25,549.30) 100%
Other Property , Plant & Equipment					
Laboratory Equipment	2,235,255.84	-	2,235,255.84 2%	2,263,994.84 2%	(28,739.00) 9%
Accumulated Depreciation - Laboratory Equipment	(667,074.05)	(32,911.48)	(699,985.53) (1)%	(748,216.98) (1)%	48,231.45 (15)%
Water Treatment Equipment - Admin	16,755,259.17	998,317.00	17,753,576.17 14%	25,607,973.37 20%	(7,854,397.20) 2,495%
Accum. Depreciation - Water Treatment Equipment	(4,120,432.32)	(76,239.14)	(4,196,671.46) (3)%	(11,742,763.37) (9)%	7,546,091.91 (2,397)%
Tools , Shops & Garage	812,226.17	-	812,226.17 1%	830,995.13 1%	(18,768.96) 6%
Accum. Depreciation - Tools , Shops & Garage	(94,724.75)	(2,177.95)	(96,902.70) (0)%	(89,721.28) (0)%	(7,181.42) 2%
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 - Installation of 2" dia. uPVC distribution pipelines at P-	5,200.00	-	5,200.00 0%	-	5,200.00 0%
CIP - Expansion of Distribution Pipelines 2" at P-7, Bayuga	140,595.86	-	140,595.86 0%	-	140,595.86 7%
CIP - Expansion of Distribution Pipelines 3" dia uPVC pipes	685,840.79	-	685,840.79 1%	-	685,840.79 36%
CIP - Expansion of Distribution Pipelines 2" dia uPVC at P1	327,140.32	-	327,140.32 0%	-	327,140.32 17%
CIP - Expansion of 2" diameter uPVC distribution pipelines	88,068.21	8,918.00	96,986.21 0%	-	96,986.21 5%
CIP - Expansion of 2" diameter uPVC distribution pipelines	-	73,751.21	73,751.21 0%	-	73,751.21 4%
CIP - Construction of Steel Frames for Five Collection Boxe	35,200.00	-	35,200.00 0%	-	35,200.00 2%
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	96,057.50 0%	-	96,057.50 5%
CIP - Pipe Warehouse Rack Fabrication	-	53,655.00	53,655.00 0%	-	53,655.00 3%
CIP J.O. - DANILLO ABORDE	132,725.00	-	132,725.00 0%	-	132,725.00 7%
CIP J.O. - Elmer M. Somoro	189,644.00	-	189,644.00 0%	-	189,644.00 10%
CIP J.O - Clarito Sosmeña	4,500.00	2,500.00	7,000.00 0%	-	7,000.00 0%
CIP J.O. - Vencent L. Wong	54,999.00	-	54,999.00 0%	-	54,999.00 3%
Total Property , Plant and Equipment	123,574,887.82	538,468.09	124,113,355.91 70%	125,224,727.42 77%	(1,111,371.51) (7)%

Biological Assets

Intangible Assets

Intangible Assets

Computer Software	1,370,612.80	-	1,370,612.80 163%	1,370,612.80 140%	(142,500.00) 100%
Accumulated Amortization - Computer Software	(570,000.00)	(14,250.00)	(584,250.00) (70)%	(441,750.00) (45)%	
Websites	3,000.00	-	3,000.00 0%	3,000.00 0%	





	Last Month	Oct-2023	Actual, This Month Amount % to Total	Actual, Last Year Amount % to Total	Increase (Decrease) Over Last Year Amount % to Total
Development In Progress					
Development In Progress - Computer Software	50,000.00	-	50,000.00 6%	50,000.00 5%	-
Total Intangible Assets	853,612.80	(14,250.00)	839,362.80 0%	981,862.80 1%	(142,500.00) (1)%
Other Assets					
Advances					
Elmer T. Luzon	-	31,300.00	31,300.00 0%	-	31,300.00 29%
Cheryl Catalan	3,000.00	-	3,000.00 0%	-	3,000.00 3%
Noemi S. Costillas	-	68,100.00	68,100.00 1%	-	68,100.00 63%
Lean V. Banasig	3,000.00	-	3,000.00 0%	-	3,000.00 3%
Karen Grace B. Gemmo	3,000.00	-	3,000.00 0%	-	3,000.00 3%
Prepayments					
Prepaid Insurance - Vehicle	208,672.16	(17,066.02)	191,606.14 2%	144,785.68 2%	46,820.46 27%
Prepaid Insurance - Fidelity bond	5,538.34	(989.24)	4,549.10 0%	-	4,549.10 3%
Prepaid Insurance - Fire Insurance	431,065.06	(59,572.41)	371,492.65 4%	255,527.20 3%	115,965.45 67%
Withholding Tax at Source	16,096.55	(9,624.77)	6,471.78 0%	-	6,471.78 4%
Deposits					
Cash-in-bank / DBP - Customers Deposit	3,135,714.83	2,073.09	3,137,787.92 34%	2,620,645.25 32%	517,142.67 100%
Restricted Fund					
Cash-in-bank / JSA -LBP	2,243,843.16	1,457.18	2,245,300.34 25%	2,227,530.65 27%	17,769.69 100%
OTHER ASSETS					
Salvage Value	3,037,971.57	-	3,037,971.57 33%	3,037,971.57 37%	-
TOTAL ASSETS	174,125,460.64	3,402,803.19	177,528,263.83 100%	161,910,315.36 100%	15,617,948.47 100%
	9,784,263.67	(680,684.17)	9,103,579.50 5%	8,286,460.35 5%	817,119.15 5%
	174,125,460.64	3,402,803.19	177,528,263.83 100%	161,910,315.36 100%	15,617,948.47 100%

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LIABILITIES

Financial Liabilities

Payables

	Last Month	Oct-2023	Actual, This Month Amount % to Total	Actual, Last Year Amount % to Total	Increase (Decrease) Over Last Year Amount % to Total
SFWD Concessionaires	(23,563.19)	(981.60)	(24,534.79) (0)%	(12,329.62) (0)%	(12,205.17) 1%
SFWD Concessionaires - Judith T. Miro (12121)	96,334.30	(12,550.25)	83,784.05 0%	177,783.40 0%	(93,999.35) 9%
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	2,504.14	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%	-
Grace ong Enterprises	-	235,589.74	235,589.74 0%	-	235,589.74 (22)%

Bills/Bonds/Loans Payable

DBP Loans Payable	56,162,760.96	-	56,162,760.96 87%	67,303,710.48 91%	(11,140,949.52) 133%
DBP LOAN - CURRENT PORTION	7,904,051.25	-	7,904,051.25 12%	5,118,813.93 7%	2,785,237.32 (33)%
Total Financial Liabilities	64,206,524.35	224,562.03	64,431,086.38 90%	73,848,812.11 92%	(9,417,725.73) 110%

Inter-agency Payables

Inter-Agency Payables

Withholding Tax on Compensation	147,767.17	-	147,767.17 38%	120,300.30 42%	27,466.87 26%
Expanded Withholding Tax (1%) - GF	15,956.88	2,062.28	18,019.16 5%	17,990.04 6%	29.12 0%
Expanded Withholding Tax (2%) - GF	4,240.81	25,109.09	29,349.90 8%	5,680.85 2%	23,669.05 23%
Expanded Withholding Tax (10% - BOD)	3,675.00	-	3,675.00 1%	5,439.00 2%	(1,764.00) (2)%
Withholding Tax on GMP - GVAT (5%) - GF	75,680.25	63,370.29	139,050.54 36%	90,667.33 32%	48,383.21 46%
Expanded Withholding Tax 3% - GF	3,237.21	5,837.59	9,074.80 2%	-	9,074.80 9%
GSIS - Life and Retirement Premium	28,921.99	9,526.77	38,448.76 10%	39,850.61 14%	(1,401.85) (1)%
GSIS - Salary Loan	118.76	-	118.76 0%	118.76 0%	-
GSIS - Policy Loan	2,065.00	50.00	2,115.00 1%	2,115.00 1%	-
GSIS - Emergency Loan	920.37	655.78	1,576.15 0%	1,576.15 1%	-
PAG-IBIG Premium I	(2,407.80)	2,067.96	(339.84) (0)%	-	(339.84) (0)%
Due to PhilHealth	29,946.38	(30,286.22)	(339.84) (0)%	-	(339.84) (0)%
Total Inter-agency Payables	296,452.76	92,062.80	388,515.56 1%	283,738.04 0%	104,777.52 (1)%

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Intra-Agency Payables

Trust Liabilities

Trust Liabilities

Customer's Deposits Payable	3,489,478.50	14,967.25	3,504,445.75	85%	3,338,510.91	85%	165,934.84	90%
Advance Payment by Customers	54,049.02	(10,793.18)	43,255.84	1%	20,794.59	1%	22,461.25	12%
MUNICIPALITY OF BUNAWAN (6725)	497,754.00	(9,000.00)	488,754.00	12%	526,754.00	13%	(38,000.00)	(21)%
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	2,800.00	5,200.00	8,000.00	0%	-	-	8,000.00	4%
LGU San Miguel Water System	1,000.00	-	1,000.00	0%	-	-	1,000.00	1%
Philisaga Mining Corp.	44,000.00	(20,000.00)	24,000.00	1%	-	-	24,000.00	13%
Municipality of Rosario, ADS	1,000.00	1,000.00	2,000.00	0%	-	-	2,000.00	1%
Total Trust Liabilities	4,127,281.52	(18,825.93)	4,108,655.59	6%	3,924,259.50	5%	184,396.09	(2)%

Deferred Credits / Unearned Income

Deferred Credits

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

Provisions

Leave Benefits Payable	2,579,566.24	-	2,579,566.24	100%	1,981,429.53	100%	598,136.71	100%
Total Provisions	2,579,566.24	-	2,579,566.24	4%	1,981,429.53	2%	598,136.71	(7)%

Other Payables

TOTAL LIABILITIES	71,210,318.81	297,998.90	71,508,317.71	100%	80,038,733.12	100%	(8,530,415.41)	100%
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Government Equity

Government Equity	10,739,312.01	-	10,739,312.01	29%	10,739,312.01	99%	-	-
Contributed Capital	135,000.00	-	135,000.00	0%	135,000.00	1%	-	-
Net Income (Loss)	22,908,994.88	3,332,286.79	26,241,281.67	71%	-	-	26,241,281.67	100%
Total Government Equity	33,783,306.89	3,332,286.79	37,115,593.68	35%	10,874,312.01	13%	26,241,281.67	109%

Retained Earnings / Deficit

Retained Earnings / (Deficit)	69,131,834.94	(227,482.50)	68,904,352.44	100%	70,997,270.23	100%	(2,092,917.79)	100%
Total Retained Earnings / Deficit	69,131,834.94	(227,482.50)	68,904,352.44	65%	70,997,270.23	87%	(2,092,917.79)	(9)%

Last Month Oct-2023 Actual, This Month Amount % to Total Actual, Last Year Amount % to Total Increase (Decrease) Over Last Year Amount % to Total

Stockholders' Equity

Cumulative Translation Adjustment

TOTAL EQUITY
TOTAL LIABILITIES AND EQUITY

	Last Month	Oct-2023	Actual, This Month Amount % to Total	Actual, Last Year Amount % to Total	Increase (Decrease) Over Last Year Amount % to Total
	102,915,141.83	3,104,804.29	106,019,946.12 100%	81,871,582.24 100%	24,148,363.88 100%
	348,250,921.28	6,805,606.38	177,528,263.83 100%	161,910,315.36 100%	15,617,948.47 100%

Prepared by:


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Sr. Corp. Accounts Analyst

Verified by:


JOANNE EVA J. RIMANDO
AGSO-A

Recommending Approval:


ELA F. MORENO
Division Manager C - AFCS

Approved by:


ELMER L. LUY
General Manager

"Beyond Providing Water..."