



LICAB WATER DISTRICT

Real St., Poblacion Sur, Licab Nueva Ecija
Cel. No. 09258158582 / Tel. No. (044) 950 1397

Website: licabwaterdistrict.gov.ph / licabwd@yahoo.com



Certificate of Registration No.
PHP QMS 19 93 0026

May 14, 2024

ROMUALDO C. CUICO

Manager-UDEV-I
Local Water Utilities Administration
MWSS-LWUA Complex
Katipunan Avenue, Balara.
Quezon City 1105

Dear Sir,

Submitted herewith are the Financial Statements (FS) and Monthly Data Sheets (MDS) of the Licab Water District for the month of April 2024.

Thank you very much.

With regards for,
Licab Water District


ANNE LORELIE DL. LAURETA
General Manager

MONTHLY DATA SHEET

For the Month Ending **April** **2024**

Name of Water District :	LICAB
Province :	Nueva Ecija
Region :	III
CCC No. :	603
Email Address :	licabwd@yahoo.com
Website, if any:	licabwaterdistrict.gov.ph
Contact Nos. (mobile):	09258158581-83
(landline) :	044-9501397
Geo Coordinates of WD Office(Longitude,Latitude) :	120 deg.45 min 39 sec/
Under Joint Venture Agreement? (Yes/No):	No

1. MUNICIPAL DATA/SERVICE COVERAGE

1.1 Municipality(ies) Served			Total No. of Brgys.	No. of Brgys Served	Percent (%) Served to Total Brgys.
Main Mun.:	Licab	4th	11	10	90.9%
Annexed:					
Annexed:					
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Annexed:					
Annexed:					

2. SERVICE CONNECTION DATA:

2.1 Total Service (Active + Inactive)	3,988		
2.2 Total Active	3,811		
2.3 Total metered	3,811		
2.4 Total billed	3,620		
2.5 Ave. Persons/Conn.	5.0		
2.6 Population Served (2.2 x 2.5)	19,055		
2.7 Growth in Service Connections (S. C.)		This Month	Year-to-Date
New		32	114
Reconnection		120	414
Disconnected		15	76
Increase (Decrease) in S. C.		137	452
2.8 No. of Customers in Arrears	1,557	(40.9%)	
2.9 No. of Active Connections		Metered	Unmetered
Residential/Domestic	3,411	350	3,761
Government	34	2	36
Commercial/Industrial	175	16	191
Full Commercial	22	3	25
Commercial A	6	3	9
Commercial B	22	-	22
Commercial C	125	10	135
Commercial D		-	-
Bulk/Wholesale		-	-
Total	3,620	368	3,988

3. PRESENT WATER RATES:

3.1 Date Approved (mm/dd/year):

Effectivity (mm/dd/year):

3.2 Water Rates

CLASSIFICATION	MINIMUM CHARGES	COMMODITY CHARGES					
		11-20 CUM	21-30 CUM	31-40 CUM	41-50 CUM	51-60 CUM	61 & Above
Domestic/Government	P 239.00	P 25.30	P 26.90	28.85	P 31.10	P 31.10	P 31.10
Commercial/Industrial							
Commercial A	418.25	44.25	47.05	50.45	54.40	58.95	58.95
Commercial B	358.50	37.95	40.35	43.25	46.65	50.55	50.55
Commercial C	298.75	31.60	33.60	36.05	38.85	42.10	42.10
Commercial D							
Bulk Sales							

4. BILLING & COLLECTION DATA:

4.1 BILLING (Water Sales)

- a. Current - metered
- b. Current - unmetered
- c. Penalty Charges
- d.

Less: Senior Citizen & PWD Discount

Total

This Month

P	1,961,974.55
	45,813.44
	-
P	2,007,787.99

Year-to-Date

P	7,159,769.10
	174,817.87
	-
P	7,334,586.97

4.2 BILLING PER CONSUMER CLASS:

- e Residential/Domestic
- f Government
- g Commercial/Industrial
- h Bulk/Wholesale

Total

P	1,725,296.45
	69,504.30
	167,173.80
P	1,961,974.55

P	6,271,190.65
	288,251.80
	600,326.65
P	7,159,769.10

4.3 COLLECTION (Water Sales)

- a. Current account
- b. Arrears - current year
- c. Arrears - previous years

Total

P	1,027,044.04
	912,681.26
	13,591.01
P	1,953,316.31

P	3,924,909.66
	2,814,946.55
	697,823.41
P	7,437,679.62

4.4 ACCOUNTS RECEIVABLE-CUSTOMERS (Beginning of the Yr.):

1,448,172.75

4.5 ON-TIME-PAID, This Month

This Month

Year-to-Date

$$\frac{4.3a}{(4.1a) + (4.1b) - (4.1d)} \times 100 = 52.3\%$$

4.6 COLLECTION EFFICIENCY, Y-T-D

$$\frac{(4.3a) + (4.3b)}{4.1 \text{ Total}} \times 100 = \frac{6,739,856.21}{7,334,586.97} = 91.9\%$$

4.7 COLLECTION RATIO, Y-T-D

$$\frac{4.3 \text{ Total}}{4.1 \text{ Total} + 4.4} = \frac{7,437,679.62}{8,782,759.72} = 84.7\%$$

5. FINANCIAL DATA:

		<u>This Month</u>	<u>Year-to-Date</u>
5.1 REVENUES			
a. Operating Revenues	P	2,280,657.21	P 8,580,116.83
b. Non-Operating revenues			
Total	P	2,280,657.21	P 8,580,116.83
5.2 EXPENSES			
a. Salaries and wages	P	584,144.36	P 2,437,077.44
b. Pumping cost (Fuel, Oil, Electric)		152,719.19	446,645.62
c. Chemicals (treatment)		40,145.40	143,232.78
d. Other O & M Expense		438,082.73	1,987,215.22
e. Depreciation Expense		169,370.25	677,480.97
f. Interest Expense		118,242.00	479,504.00
g. Others			
Total	P	1,502,703.93	P 6,171,156.03
5.3 NET INCOME (LOSS)	P	777,953.28	P 2,408,960.80
5.4 CASH FLOW STATEMENT			
a. Receipts	P	2,317,277.81	P 8,735,860.84
b. Disbursements		1,790,274.28	7,523,970.72
c. Net Receipts (Disbursements)		527,003.53	1,211,890.12
d. Cash balance, beginning		4,088,590.41	3,403,703.82
e. Cash balance, ending		4,615,593.94	4,615,593.94
5.5 MISCELLANEOUS (Financial)			
a. Loan Funds (Total)		84,940.13	84,940.13
1. Cash in Bank	P	84,940.13	P 84,940.13
2. Cash on Hand			
b. WD Funds (Total)		4,530,653.81	3,420,399.32
1. Cash on hand	P	65,760.69	P 65,760.69
2. Cash in bank		3,334,638.63	3,334,638.63
3. Special Deposits			
4. Investments			
5. Working fund		20,000.00	20,000.00
6. Reserves			
6.1 WD-LWUA JSA		1,110,254.49	
6.2 General Reserves			
c. Materials & Supplies inventory	P	2,643,206.30	P 2,643,206.30
d. Accounts Receivable		1,420,200.55	1,420,200.55

1. Customers	P	1,384,738.91	P	1,384,738.91
2. Materials on loans				
3. Officers & Employees		35,461.64		35,461.64
e Customers' deposits		-		-
f Loans payable		37,576,309.07		37,576,309.07
g Payable to creditors eg. suppliers		517,105.70		517,105.70

5.6 FINANCIAL RATIOS	This Month		Year-to-Date	
a. Operating Ratio (benchmark = ≤ 0.75)				
Operating Expenses	1,384,461.93	= 0.61	5,691,652.03	= 0.66
Operating Revenues	2,280,657.21		8,580,116.83	
b. Net Income Ratio				
Net Income (Loss)	777,953.28	= 0.34	2,408,960.80	= 0.28
Total Revenues	2,280,657.21		8,580,116.83	
c Current Ratio (benchmark = ≥ 1.5)				
Current Assets			8,867,325.01	= 7.87
Current Liabilities			1,126,292.22	

6. WATER PRODUCTION DATA:

6.1 SOURCE OF SUPPLY	Total Rated Capacity			Basis of Data
	Number	(In LPS)	or (in Cum/Mo)	
a. Wells	4		191,700	Actual Capacity of Well
b. Springs				
c. Surface/River				
d. Bulk purchase				
Total	4	0	191,700	
Conversion: 1 LPS ~ 2,600 cum/mo				
6.2 WATER PRODUCTION (m ³)	This Month		Year-to-Date	Method of Measurement
a. WD-Owned Sources				
1 Gravity				
2 Pumped	73,895.0		279,118.0	Based on Flow Meter
Sub-Total	73,895.0		279,118.0	
b. External Source/s	2,013.0		7,814.0	Based on Water Meters
Total	75,908.0		286,932.0	
6.3 WATER PRODUCTION COST	This Month		Year-to-Date	
a. Total power consumption for pumping (KW-Hr)	18,873.00		70,144.00	
b. Total power cost for pumping (PHP)	107,192.98		398,396.88	
c. Other energy cost (oil, etc.) (PHP)	6,097.08		21,181.18	
d. Total Pumping Hours (motor drive)	2,121.03		8,006.84	
e. Total Pumping Hours (engine drive)	20.92		190.58	
f. Total Chlorine consumed (Kg.)	205.50		748.50	
g. Total Chlorine cost (PHP)	28,313.79		103,128.33	
h. Total cost of other chemicals (PHP)				

Total Production Cost		₱ 141,603.85	₱ 522,706.39
6.4	ACCOUNTED FOR WATER (m ³)		
a.	Total Billed Metered Consumption (m ³)	72,519.0	274,187.1
	Residential	66,323.0	251,538.00
	Government	2,291.0	9,493.00
	Commercial/Industrial (Total)	3,905.0	13,156.1
	Full Commercial	857.0	3,354.00
	Commercial A	154.0	600.00
	Commercial B	470.0	1,920.00
	Commercial C	2,424.0	7,282.08
	Commercial D		
	Bulk/Wholesale		
b.	Unmetered billed		
c.	Total billed	72,519.0	274,187.1
d.	Metered unbilled	35.0	172.00
e.	Unmetered unbilled	3,389.0	8,247.08
f.	Total Accounted	75,943.0	282,606.2

6.5 WATER USE ASSESSMENT

a.	Average monthly consumption/connection (m ³)	20.0	
	Residential (m ³ /conn/mo.)	19.4	
	Government (m ³ /conn/mo)	67.4	
	Commercial/Industrial (m ³ /conn/mo)	22.3	
	Bulk/Wholesale (m ³ /conn/mo)		
b.	Average liters per capita/day (lpcd)	129.6	
c.	Accounted for water (%)	100.0%	98.5%
d.	Revenue Producing Water (%)	95.5%	95.6%
e.	Percent Non-revenue Water (%)	4%	4%
f.	24/7 Water Service (Y/N)	Y	

7. STORAGE FACILITIES

	<u>No. of Units</u>	<u>Total Capacity (m³)</u>
a. Elevated Reservoir(s)	2	150
b. Ground Reservoir(s)		

8. MISCELLANEOUS

8.1 EMPLOYEES

a.	Total	16
b.	Regular	15
c.	Casual	0
d.	Job-order/COS	1
e.	Number of active connections/employee	266
f.	Average monthly salary/employee	29,222.15

8.2 BOARD OF DIRECTORS

a. Board of Directors	<u>Number of Meetings Attended</u>
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Position	Name	This Month			Year-to-Date		
		Regular	Special/ Emergency	Total	Regular	Special/ Emergency	Total
C	1 Dante P. Alejandria	2	0	2	8	0	8
VC	2 Teresita M. Tinio	2	0	2	8	0	8
S	3 Leonila J. Rayo	2	0	2	8	0	8
T	4 Potenciana DC. Dela Cruz	2	0	2	8	0	8
M	5 Renato T. Mangiduyos	2	0	2	8	0	8
6thM	6						

	This Month	Year-to-Date
a. No. of Resolutions passed	3	24
b. No. of Policies passed		
c. Directors fees paid	P	
d. Meetings:		
1. Held	2	8
2. Regular	2	8
3. Special/Emergency		

9. STATUS OF VARIOUS DEVELOPMENT:

9.1 ON-GOING PROJECTS

	DESCRIPTION (e.g. Comprehensive Project, Source Dev., Expansion, Rehab., Water Quality, etc)	PROJECT COST (PHP x 1,000)	FUNDING SOURCE	PERCENT ACCOM- PLISHMENT
a.	Water Supply System Improvement Project	8,685,013	ICG LWUA Loan	100%
b.	Improvement of LWD Multi-Purpose Ground Pha	535,000	ICG LWUA Loan	100%
c.				
d.				
e.				
f.				
g.				
h.				
i.				
j.				
k.				
l.				
m.				
n.				
o.				

9.2 CURRENT FINANCIAL ASSISTANCE/LOANS/GRANTS

	LOAN AMOUNT (PHP)	ARREARAGES, Beginning of the year	MONTHLY AMORTIZATION (PHP)	PAYMENTS MADE, YTD	TERMINAL YEAR OF AMORTIZATION
a. Loans from LWUA					
1	21,250,000.00	0	215,145.00	967,209.00	31 12 2032
2	25,947,572.12	0	194,601.00	11,343,924.00	10/31/2030
3	10,380,000.00	0	34,600.00	2,941,000.00	12/31/2040
4					

5				
	Total			
b.	Loans from Other Fund Sources			
1				
2				
3				
4				
5				
	Total			

10. INSTITUTIONAL DEVELOPMENT/REVIEWS:

10.1 LWUA REVIEW AND SYSTEMS INSTALLATION

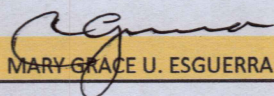
Year when Last installed /reviewed

a.	CPS I Installation	2012
b.	CPS II Installation	
c.	Water Rates Review	
d.	Water Safety Plan Review	2023
e.	Business Plan Review	2020
f.	Groundwater Data Bank Installation	
g.	Computerized Billing & Collection System	2014
h.	Computerized Read & Bill	
i.	Computerized Accounting System	2023
j.	Computerized Inventory System	

11. KEY PERFORMANCE INDICATORS:

	Actual	KPI Monitoring Benchmark
a. Non-Revenue Water (%) - YTD	4%	≤ 20%
b. Collection Efficiency (%) - YTD	91.9%	≥ 90%
c. S.Conn. Market Growth - YTD	514	514
d. Capex (Php) - YTD	120,000.00	120,000.00
e. LWUA-WD JSA Reserves (%) - YTD	0.00%	≥ 3% of Item 5.1
f.1 Water Quality Compliance - Bacti (Y/N)	Y	Y
f.2 Water Quality Compliance - Phychem (Y/N)	Y	Y
f.3 Water Quality Compliance -Residual Chlorine (Y/N)	Y	Y
g. Current Ratio - YTD	7.87	≥ 1.5
h. Average Monthly Net Income (Php)	positive	positive
i. Staff Productivity Index	266	266
j. 24/7 Water Service (% of Active S Conn)	Y	Y
k. With Sanitation Facilities (Yes or No)	Y	Y

Prepared by:


MARY GRACE U. ESGUERRA

Certified Correct:


ANNE LORELIE D.L. LAURETA
General Manager



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STATEMENT OF FINANCIAL POSITION
As of April 30, 2024

% to Total

Amount

ASSETS AND OTHER DEBITS		
1 CURRENT ASSET		
1 01 CASH AND CASH EQUIVALENTS		
1 01 02 CASH IN BANK-LOCAL CURRENCY		
020-1 Cash in Bank - LANDBANK - CA-Talavera -General Fund	2,480,758.03	3.86%
020-2 Cash in Bank - LANDBANK - CA-Terminal Leave Benefits Fund	122,917.85	0.19%
020-3 Cash in Bank - LANDBANK - CA-Emergency Fund	730,962.75	1.14%
020-4 Cash in Bank - LANDBANK - LCCA-Project Fund	84,940.13	0.13%
030 Cash in Bank - LANDBANK - SA-Joint Account	1,110,254.49	1.73%
1 01 01 CASH ON HAND		
010 Cash-Collecting Officers	65,760.69	0.10%
020 Petty Cash Fund	20,000.00	0.03%
TOTAL CASH AND CASH EQUIVALENTS	4,615,593.94	7.19%
1 03 RECEIVABLES		
1 03 01 LOANS AND RECEIVABLE ACCOUNTS		
010-1 Accounts Receivable-Customer-Water Bill	1,384,738.91	2.16%
010-2 Accounts Receivable-Customer-Installation Fee	19,630.98	0.03%
011 Allowance for Impairment-Accounts Receivables	(74,515.19)	-0.12%
1 03 05 OTHER RECEIVABLES		
020 Due from Officers and Employees	35,461.64	0.06%
990 Other Receivables	201,757.98	0.31%
TOTAL RECEIVABLES	1,567,074.32	2.44%
1 04 INVENTORIES		
1 04 04 INVENTORY HELD FOR CONSUMPTION		
010 Office Supplies Inventory	2,716.24	0.00%
020 Accountable Forms, Plates & Stickers Inventory	44,300.00	0.07%
030 Non-Accountable Forms Inventory	101,810.56	0.16%
120 Chemical and Filtering Supplies Inventory	64,067.22	0.10%
130 Construction Materials Inventory	26,227.00	0.04%
220-1 Supplies and Materials for Water Systems Operations -Water Meter	672,632.07	1.05%
220-2 Supplies and Materials for Water Systems Operations -Services	796,429.35	1.24%
220-3 Supplies and Materials for Water Systems Operations -Transmission	928,048.86	1.45%
1 04 02 INVENTORY HELD FOR DISTRIBUTION		



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STATEMENT OF FINANCIAL POSITION

As of April 30, 2024

% to Total

	Amount	
990 Other Supplies and Materials Inventory	6,975.00	0.01%
1 04 05 SEMI-EXPENDABLE MACHINERY AND EQUIPMENT		
030 Semi-Expendable Information and Communications Technology Equipment	7,650.00	0.01%
TOTAL INVENTORIES	2,650,856.30	4.13%
1 99 OTHER ASSETS		
1 99 02 PREPAYMENTS		
050 Prepaid Insurance	41,450.45	0.06%
TOTAL OTHER ASSETS	41,450.45	0.06%
TOTAL CURRENT ASSET	8,874,975.01	13.83%

1 NON CURRENT ASSET

1 06 PROPERTY, PLANT AND EQUIPMENT		
1 06 04 BUILDINGS AND OTHER STRUCTURES		
010-1 Building and Other Structures-Office Building	5,308,315.53	8.27%
011 Accumulated Depreciation - Office Buildings	(332,300.39)	-0.52%
990 Other Structures	1,810,421.35	2.82%
991 Accumulated Depreciation-Other Structures	(486,034.02)	-0.76%
1 06 98 CONSTRUCTION IN PROGRESS		
020-13 Construction in Progress-Infrastructure Assets-Transmission and Distribution Lines	6,019.00	0.01%
1 06 07 FURNITURE, FIXTURES AND BOOKS		
010 Furniture and Fixtures	97,339.62	0.15%
011 Accumulated Depreciation - Furniture and Fixtures	(30,662.10)	-0.05%
1 06 03 INFRASTRUCTURE ASSETS		
110-15 Infrastructure Assets- Plant-Utility Plant in Service- Other Transmission and Distribution	113,000.00	0.18%
110-4 Infrastructure Assets- Plant-Utility Plant in Service-Wells	10,605,791.37	16.52%
110-8 Infrastructure Assets- Plant-Utility Plant in Service-Reservoir and Tanks	6,272,594.98	9.77%
110-9 Infrastructure Assets- Plant-Utility Plant in Service- Transmission and Distribution Mains	36,708,765.25	57.19%
111-15 Accumulated Depreciation-Plant (UPIS)-Other Transmission and Distribution Mains	(5,424.00)	-0.01%
111-4 Accumulated Depreciation-Plant (UPIS)-Wells	(490,059.68)	-0.76%
111-8 Accumulated Depreciation-Plant (UPIS)-Reservoir and Tanks	(211,707.20)	-0.33%



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As of April 30, 2024

% to Total

	Amount	
111-9 Accumulated Depreciation-Plant (UPIS)-Transmission and Distribution Mains	(13,955,012.01)	-21.74%
1 06 01 LAND		
010 Land	1,962,541.84	3.06%
1 06 02 LAND IMPROVEMENTS		
990 Other Land Improvements	2,933,008.82	4.57%
991 Accumulated Depreciation - Other Land Improvements	(146,885.14)	-0.23%
1 06 05 MACHINERY AND EQUIPMENT		
020 Office Equipment	232,745.00	0.36%
021 Accumulated Depreciation-Office Equipment	(36,675.66)	-0.06%
030 Information and Communication Technology Equipment	347,632.30	0.54%
031 Accumulated Depreciation - Information and Communication Equipment	(220,449.36)	-0.34%
990-1 Other Machinery and Equipment	509,705.37	0.79%
990-2-1 Other Machinery and Equipment-Pumping Plant -Power Production Equipment	2,566,000.00	4.00%
990-2-2 Other Machinery and Equipment-Pumping Plant-Pumping Equipment	3,512,900.00	5.47%
990-2-3 Other Machinery and Equipment-Pumping Plant -Water Treatment Plant	289,000.00	0.45%
991-1 Accumulated Depreciation - Other Machinery and Equipment	(97,703.13)	-0.15%
991-2 Accumulated Depreciation-Other Machineries and Equipment-Pumping Plant	(2,414,272.00)	-3.76%
1 06 06 TRANSPORTATION EQUIPMENT		
010 Motor Vehicles	186,667.56	0.29%
011 Accumulated Depreciation-Motor Vehicles	(166,883.52)	-0.26%
TOTAL PROPERTY, PLANT AND EQUIPMENT	54,868,379.78	85.48%
1 08 INTANGIBLE ASSETS		
1 08 01 INTANGIBLE ASSETS		
020 Intangible Assets- Computer Software	61,250.00	0.10%
021 Accumulated Amortization- Computer Software	(55,125.00)	-0.09%
980 Other Intangible Assets	68,000.00	0.11%
TOTAL INTANGIBLE ASSETS	74,125.00	0.12%
1 99 OTHER ASSETS		
1 99 99 OTHER ASSETS		
990 Other Assets	374,372.62	0.58%
TOTAL OTHER ASSETS	374,372.62	0.58%
TOTAL NON CURRENT ASSET	55,316,877.40	86.17%
TOTAL ASSETS AND OTHER DEBITS	64,191,852.41	100.00%



STATEMENT OF FINANCIAL POSITION

As of April 30, 2024

% to Total

Amount

LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS

2 CURRENT LIABILITIES

2 01 FINANCIAL LIABILITIES

2 01 01 PAYABLES

010 Accounts Payable	517,105.70	0.81%
020 Due to Officers and Employees	48,134.54	0.07%
TOTAL FINANCIAL LIABILITIES	565,240.24	0.88%

2 02 INTER-AGENCY PAYABLES

2 02 01 INTER-AGENCY PAYABLES

010 Due to BIR	240,809.50	0.38%
020 Due to GSIS	146,433.09	0.23%
030 Due to PAG-IBIG	8,000.00	0.01%
040 Due to PHILHEALTH	20,504.59	0.03%
050-2 Due to Other NGAs-COA	145,304.80	0.23%
TOTAL INTER-AGENCY PAYABLES	561,051.98	0.87%

TOTAL CURRENT LIABILITIES **1,126,292.22** **1.75%**

2 NON CURRENT LIABILITIES

2 01 FINANCIAL LIABILITIES

2 01 02 BILLS/BONDS/LOANS PAYABLE

040-1 Loans Payable-Domestic-NLIF	5,345,120.00	8.33%
040-2 Loans Payable-Domestic-KFW/LWUA	11,449,610.12	17.84%
040-3 Loans Payable-Domestic-ICG	16,835,856.95	26.23%
040-4 Loans Payable-Domestic-Current Portion of LTD	3,945,722.00	6.15%
TOTAL FINANCIAL LIABILITIES	37,576,309.07	58.54%

2 05 DEFERRED CREDITS/UNEARNED INCOME

2 05 01 DEFERRED CREDITS

990 Other Deferred Credits	6,636.60	0.01%
TOTAL DEFERRED CREDITS/UNEARNED INCOME	6,636.60	0.01%

2 06 PROVISIONS

2 06 01 PROVISIONS



STATEMENT OF FINANCIAL POSITION
As of April 30, 2024

% to Total

	Amount	
020 Leave Benefits Payable	1,414,520.11	2.20%
TOTAL PROVISIONS	1,414,520.11	2.20%
2 99 OTHER PAYABLES		
2 99 99 OTHER PAYABLES		
990 Other Payables	7,900.00	0.01%
TOTAL OTHER PAYABLES	7,900.00	0.01%
TOTAL NON CURRENT LIABILITIES	39,005,365.78	60.76%

3 EQUITY		
3 07 RETAINED EARNINGS/(DEFICIT)		
3 07 01 RETAINED EARNINGS/(DEFICIT)		
010 Retained Earnings	21,651,233.61	33.73%
TOTAL RETAINED EARNINGS/(DEFICIT)	21,651,233.61	33.73%
NET INCOME - Year-to-date	2,408,960.80	3.75%
TOTAL EQUITY	24,060,194.41	37.48%

TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS **64,191,852.41 100.00%**

Action	EMPLOYEE NAME	DESIGNATION	SIGNATURE	DATE
PREPARED BY:	MARY GRACE U. ESGUERRA	Senior Corporate Accountant C		5/19/2024
NOTED BY	ANNE LORELIE DL. LAURETA	General Manager		" "



LICAB WATER DISTRICT
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STATEMENT OF COMPREHENSIVE INCOME
FOR THE MONTH ENDED April 30, 2024

	CURRENT MONTH	YEAR TO DATE
	ACTUAL	ACTUAL
4 02 SERVICE AND BUSINESS INCOME		
4 02 02 BUSINESS INCOME		
090 Water Works System Fees	1,921,195.71	7,309,201.49
210 Interest Income	-	443.85
230 Fines and Penalties - Business Income	45,813.44	174,817.87
990 Other Business Income- Miscellaneous Service Revenues	220,648.06	745,943.62
990 Other Business Income- Other Water Revenues	15,100.00	58,400.00
990 Other Business Income-Water Meter Maintenance/Deposit	77,900.00	291,310.00
TOTAL SERVICE AND BUSINESS INCOME	2,280,657.21	8,580,116.83
5 01 PERSONNEL SERVICES		
5 01 01 SALARIES AND WAGES		
010 Salaries and Wages – Regular	428,308.00	1,713,232.00
5 01 02 OTHER COMPENSATION		
010 Personal Economic Relief Allowance (PERA)	30,000.00	120,000.00
020 Representation Allowance (RA)	9,500.00	38,000.00
030 Transportation Allowance (TA)	9,500.00	38,000.00
040 Clothing/Uniform Allowance	-	105,000.00
170 Directors and Committee Member's Fees	39,680.00	158,720.00
5 01 03 PERSONNEL BENEFIT CONTRIBUTIONS		
010 Life and Retirement Insurance Contributions	52,396.96	206,587.84
020 PAG-IBIG Contributions	3,000.00	10,500.00
030 PHILHEALTH Contributions	10,259.40	41,037.60
040 ECC Contributions	1,500.00	6,000.00
5 01 04 OTHER PERSONNEL BENEFITS		
030 Terminal Leave Benefits	-	-
990 Other Personnel Benefits	-	-
TOTAL PERSONNEL SERVICES	584,144.36	2,437,077.44
5 02 MAINTENANCE AND OTHER OPERATING EXPENSES		
5 02 01 TRAVELING EXPENSES		



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STATEMENT OF COMPREHENSIVE INCOME
FOR THE MONTH ENDED April 30, 2024

010	Traveling Expenses – Local	38,015.00	218,075.05
5 02 02	TRAINING AND SCHOLARSHIP EXPENSES		
010	Training Expenses	24,013.61	162,686.01
020	Scholarship Grants/Expenses	-	-
5 02 03	SUPPLIES AND MATERIALS EXPENSES		
010	Office Supplies Expenses	2,624.52	22,277.87
020	Accountable Forms Expenses	6,000.00	31,200.00
030	Non-Accountable Forms Expenses	8,616.53	39,798.40
090	Fuel,Oil and Lubricants Expenses	14,532.55	51,271.66
130	Chemical and Filtering Supplies Expenses	40,145.40	143,232.78
210	Semi-Expendable Machinery and Equipment Expenses	-	23,510.00
220	Semi-Expendable Furniture,Fixtures and Books Expenses	-	-
270	Supplies and Materials for systems Operation Expenses -Water Meters	57,158.92	271,653.79
270	Supplies and Materials for systems Operation Expenses- Service Connection Materials	74,925.66	262,653.65
990	Other Supplies and Materials Expenses	9,802.00	25,161.00
5 02 04	UTILITY EXPENSES		
020	Electricity Expenses	10,031.17	27,897.96
5 02 05	COMMUNICATION EXPENSES		
010	Postage and Courier Expenses	465.00	1,085.00
020	Telephone Expenses	4,165.53	11,480.43
030	Internet Subscription Expenses	2,000.01	6,000.03
5 02 09	GENERATION, TRANSMISSION AND DISTRIBUTION EXPENSES		
010	Water Treatment Operations Expenses	3,500.00	14,000.00
010	Generation,Transmission and Distribution Expenses-Fuel for Power Production	3,439.50	11,582.00
010	Generation,Transmission and Distribution Expenses-Power/Fuel Purchased for Pumping PS 1	145,779.69	421,063.62
5 02 10	CONFIDENTIAL, INTELLIGENCE AND EXTRAORDINARY EXPENSES		
030	Extraordinary and Miscellaneous Expenses	7,881.00	8,581.00
5 02 11	PROFESSIONAL SERVICES		



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STATEMENT OF COMPREHENSIVE INCOME
FOR THE MONTH ENDED April 30, 2024

010	Legal Services	-	3,700.00
5 02 12	GENERAL SERVICES		
030	Security Services	30,537.60	91,612.80
990	Other General Services	47,843.25	270,656.10
5 02 13	REPAIRS AND MAINTENANCE		
030	Repairs and Maintenance - Infrastructure Assets	-	-
030	Repair and Maintenance-Infrastructure-Transmission and Distribution Mains	11,224.08	82,160.09
040	Repairs and Maintenance - Office Buildings	-	2,420.00
040	Repairs and Maintenance - Other Structures	455.00	3,455.00
050	Repairs and Maintenance-Machinery and Equipment- Machinery	-	40,226.00
050	Repairs and Maintenance-Machinery and Equipment- Office Equipment	10,000.00	13,500.00
060	Repairs and Maintenance-Transportation Equipment	10,850.00	27,200.00
070	Repairs and Maintenance-Furniture and Fixtures	-	-
210	Repairs and Maintenance -Semi-Expendable Machinery and Equipment	1,700.00	9,417.25
5 02 15	TAXES, INSURANCE PREMIUMS AND OTHER FEES		
010	Taxes, Duties and Licenses	39,982.60	156,498.87
020	Fidelity Bond Premiums	-	12,000.00
5 02 16	LABOR AND WAGES		
010	Labor and Wages	-	-
5 02 99	OTHER MAINTENANCE AND OPERATING EXPENSES		
010	Advertising Expenses	-	-
020	Printing and Publication Expenses	-	-
030	Representation Expenses	7,506.00	40,120.92
040	Transportation and Delivery	-	-
050	Rent Expenses-LAND	4,000.00	16,000.00
060	Membership Dues and Contributions to Organizations	500.00	12,266.00
070	Subscription Expenses	10,038.20	30,114.60
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES		627,732.82	2,564,557.88
5 03	FINANCIAL EXPENSES		



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STATEMENT OF COMPREHENSIVE INCOME
FOR THE MONTH ENDED April 30, 2024

5 03 01 FINANCIAL EXPENSES

020 Interest Expenses	118,242.00	479,304.00
990 Other Financial Charges	-	200.00
TOTAL FINANCIAL EXPENSES	118,242.00	479,504.00

5 05 NON-CASH EXPENSES

5 05 01 DEPRECIATION

020 Depreciation-Land Improvements	4,399.51	17,598.04
030 Depreciation -Infrastructure Assets-Water System and Structures	-	-
030 Depreciation Expenses-Infrastructure Assets-Transmission and Distribution Mains	64,896.47	259,585.88
030 Depreciation Expenses-Infrastructure Assets-Infrastructure Assets-Wells	30,628.73	122,514.92
030 Depreciation Expenses-Infrastructure Assets-Reservoir and Tanks	13,231.70	52,926.80
030 Depreciation Expenses-Infrastructure Assets-Other Transmission and Distribution Mains	339.00	1,356.00
040 Depreciation - Buildings and Other Structures-Office Building	7,962.47	31,849.88
040 Depreciation - Other Structures	5,165.10	20,660.40
050 Depreciation-Machinery and Equipment-Office Equipment	873.23	3,492.92
050 Depreciation Expenses-Machinery and Equipment- IT Equipment	4,132.29	16,529.16
050 Depreciation Expenses-Machinery and Equipment-Water Treatment Plant	4,335.00	17,340.00
050 Depreciation Expenses-Machinery and Equipment-Power Production Equipment	12,005.00	48,020.00
050 Depreciation Expenses-Machinery and Equipment-Pumping Equipment	17,564.50	70,258.00
050 Depreciation Expenses-Machinery and Equipment-Other Machineries and Equipment	2,548.53	10,194.12
060 Depreciation – Transportation Equipment	558.66	2,234.64
070 Depreciation-Furniture, Fixtures and Books	730.05	2,920.20
5 05 03 IMPAIRMENT LOSS		
020 Impairment Loss- Loans and Receivables	43.71	863.49
5 05 05 DISCOUNTS AND REBATES		
010 Other Discounts	3,170.80	11,672.26



LICAB WATER DISTRICT

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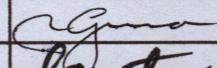
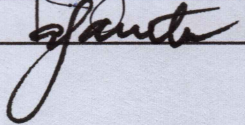
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STATEMENT OF COMPREHENSIVE INCOME FOR THE MONTH ENDED April 30, 2024

TOTAL NON-CASH EXPENSES	172,584.75	690,016.71
TOTAL EXPENSES	1,502,703.93	6,171,156.03
NET INCOME	777,953.28	2,408,960.80

Action	EMPLOYEE NAME	DESIGNATION	SIGNATURE	DATE
PREPARED BY:	MARY GRACE U. ESGUERRA	Senior Corporate Accountant C		5/14/2024
NOTED BY	ANNE LORELIE DL. LAURETA	General Manager		"



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STATEMENT OF CASH FLOWS
FOR THE MONTH ENDED 04/30/2024

	Current Month Actual	Current Year Actual
CASH FLOWS FROM OPERATING ACTIVITIES		
CASH INFLOW		
COLLECTION OF BUSINESS INCOME	1,999,129.75	7,611,914.99
COLLECTION OF RECEIVABLES	-	2,704.79
COLLECTION OF OTHER INCOME	313,648.06	1,096,236.12
INTEREST INCOME	-	443.85
OTHER RECEIPTS	4,500.00	24,561.09
TOTAL CASH INFLOW	2,317,277.81	8,735,860.84
CASH OUTFLOW		
PAYMENT OF MAINTENANCE AND OPERATING EXPENSES	359,673.74	1,351,518.02
PAYMENY OF PERSONAL SERVICES	304,566.73	1,309,248.79
CASH ADVANCES	30,505.95	217,588.80
REMITTANCE OF INTER-AGENCY PAYABLES	347,245.44	1,146,506.27
PAYMENT OF SUPPLIES AND MATERIALS	22,723.26	312,918.42
PAYMENT OF ACCOUNTS PAYABLE	143,900.69	666,621.26
OTHERS	130,072.29	730,738.11
TOTAL CASH OUTFLOW	1,338,688.10	5,735,139.67
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	978,589.71	3,000,721.17
CASH FLOWS FROM INVESTING ACTIVITIES		
CASH OUTFLOW		
PURCHASE OF OFFICE EQUIPMENT, FURNITURES, AND FIXTURES, IT EQUIPMENT, MACHINERIES AND OTHER EQUIPMENTS	7,240.18	11,447.05
TOTAL CASH OUTFLOW	7,240.18	11,447.05
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	(7,240.18)	(11,447.05)
CASH FLOWS FROM FINANCING ACTIVITIES		
CASH OUTFLOW		
PAYMENT OF DOMESTIC LOAN	326,104.00	1,298,080.00
PAYMENT OF INTEREST ON LOAN PAYABLE	118,242.00	479,304.00
TOTAL CASH OUTFLOW	444,346.00	1,777,384.00



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STATEMENT OF CASH FLOWS FOR THE MONTH ENDED 04/30/2024

NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	(444,346.00)	(1,777,384.00)
Net Cash Provided(Used) by Operating, Investing and Financing Activities	527,003.53	1,211,890.12
CASH AND CASH EQUIVALENTS Beginning Balance	4,088,590.41	3,403,703.82
CASH AND CASH EQUIVALENTS Ending Balance	4,615,593.94	4,615,593.94

Action	EMPLOYEE NAME	DESIGNATION	SIGNATURE	DATE
PREPARED BY:	MARY GRACE U. ESGUERRA	Senior Corporate Accountant C		5/14/2024
NOTED BY	ANNE LORELIE DL. LAURETA	General Manager		5/14/24