



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, 2025

ENGR. ESMERALDO L. VILORIA

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 2025.

Thank you very much.

With regards for,
Licab Water District


ANNE LORELIE D.L. LAURETA
General Manager

MONTHLY DATA SHEET

For the Month Ending **April** **2025**

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

	<u>Name of Municipality(ies)</u>	<u>Mun. Class</u>	<u>Total No. of Brgys.</u>	<u>No. of Brgys Served</u>	<u>Percent (%) Served to Total Brgys.</u>
Main Mun.:	Licab	4th	11	10	90.9%
Annexed:					
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2. SERVICE CONNECTION DATA:

2.1	Total Service (Active + Inactive)	4,159		
2.2	Total Active	3,980		
2.3	Total metered	3,980		
2.4	Total billed	3,783		
2.5	Ave. Persons/Conn.	5.0		
2.6	Population Served (2.2 x 2.5)	19,900		
2.7	Growth in Service Connections (S. C.)		<u>This Month</u>	<u>Year-to-Date</u>
	New		24	65
	Reconnection		71	353
	Disconnected		49	105
	Increase (Decrease) in S. C.		46	313
2.8	No. of Customers in Arrears	1,557	(39.1%)	
2.9	No. of Active Connections	<u>Metered</u>	<u>Unmetered</u>	<u>Total</u>
	Residential/Domestic	3,564	358	3,922
	Government	34	2	36
	Commercial/Industrial	185	17	202
	Full Commercial	24	3	27
	Commercial A	5	3	8
	Commercial B	24	-	24
	Commercial C	132	11	143
	Commercial D		-	-
	Bulk/Wholesale		-	-
	Total	3,783	377	4,160

3. PRESENT WATER RATES:

3.1 Date Approved (mm/dd/year):

Effectivity (mm/dd/year):

3.2 Water Rates

CLASSIFICATION	MINIMUM	COMMODITY CHARGES					
	CHARGES	11-20 CUM	21-30 CUM	31-40 CUM	41-50 CUM	51-60 CUM	61 & Above
Domestic/Government	₱ 239.00	₱ 25.30	₱ 26.90	28.85	₱ 31.10	₱ 31.10	₱ 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:

	This Month	Year-to-Date
4.1 BILLING (Water Sales)		
a. Current - metered	P 1,995,099.55	P 7,753,657.80
b. Current - unmetered		
c. Penalty Charges	43,865.89	191,252.16
d. Less: Senior Citizen & PWD Discount	-	-
Total	P 2,038,965.44	P 7,944,909.96
4.2 BILLING PER CONSUMER CLASS:		
e Residential/Domestic	P 1,768,201.55	P 5,309,649.45
f Government	68,076.10	211,291.15
g Commercial/Industrial	158,821.90	468,092.43
h Bulk/Wholesale		
Total	P 1,995,099.55	P 5,989,033.03
4.3 COLLECTION (Water Sales)		
a. Current account	P 1,013,681.31	P 3,996,120.31
b. Arrears - current year	867,898.82	2,909,818.94
c. Arrears - previous years	15,312.47	950,144.98
Total	P 1,896,892.60	P 7,856,084.23
4.4 ACCOUNTS RECEIVABLE-CUSTOMERS (Beginning of the Yr.):		1,529,930.31
4.5 ON-TIME-PAID, This Month	This Month	Year-to-Date
$\frac{4.3a}{(4.1a) + (4.1b) - (4.1d)} \times 100 =$	50.8%	
4.6 COLLECTION EFFICIENCY, Y-T-D		
$\frac{(4.3a) + (4.3b)}{4.1 \text{ Total}} \times 100 =$	$\frac{6,905,939.25}{7,944,909.96}$	= 86.9%
4.7 COLLECTION RATIO, Y-T-D		
$\frac{4.3 \text{ Total}}{4.1 \text{ Total} + 4.4} =$	$\frac{7,856,084.23}{9,474,840.27}$	= 82.9%

5. FINANCIAL DATA:

	This Month	Year-to-Date
5.1 REVENUES		
a. Operating Revenues	P 2,256,238.33	P 8,608,087.27

b. Non-Operating revenues					
Total	P	2,256,238.33	P	8,608,087.27	
5.2 EXPENSES					
a. Salaries and wages	P	847,220.04	P	3,239,025.56	
b. Pumping cost (Fuel, Oil, Electric)		150,699.88		441,067.91	
c. Chemicals (treatment)		20,511.80		75,206.47	
d. Other O & M Expense		712,184.73		2,221,219.21	
e. Depreciation Expense		169,200.96		676,803.32	
f. Interest Expense		105,615.00		423,860.00	
g. Others					
Total	P	2,005,432.41	P	7,077,182.47	
5.3 NET INCOME (LOSS)	P	250,805.92	P	1,530,904.80	
5.4 CASH FLOW STATEMENT					
a. Receipts	P	2,212,712.32	P	8,915,568.93	
b. Disbursements		2,277,458.81		8,633,959.97	
c. Net Receipts (Disbursements)		(64,746.49)		281,608.96	
d. Cash balance, beginning		5,455,621.56		5,109,266.11	
e. Cash balance, ending		5,390,875.07		5,390,875.07	
5.5 MISCELLANEOUS (Financial)					
a. Loan Funds (Total)		789,819.31		789,819.31	
1. Cash in Bank	P	789,819.31	P	789,819.31	
2. Cash on Hand					
b. WD Funds (Total)		4,517,315.63		3,405,610.61	
1. Cash on hand	P	46,378.58	P	46,378.58	
2. Cash in bank		3,339,232.03		3,339,232.03	
3. Special Deposits					
4. Investments					
5. Working fund		20,000.00		20,000.00	
6. Reserves					
6.1 WD-LWUA JSA		1,111,705.02			
6.2 General Reserves					
c. Materials & Supplies inventory	P	2,310,335.42	P	2,310,335.42	
d. Accounts Receivable		1,530,739.98		1,530,739.98	
1. Customers	P	1,529,930.31	P	1,529,930.31	
2. Materials on loans					
3. Officers & Employees		809.67		809.67	
e. Customers' deposits		-		-	
f. Loans payable		30,823,062.07		30,823,062.07	
g. Payable to creditors eg. suppliers		1,096,800.00		1,096,800.00	
5.6 FINANCIAL RATIOS					
		This Month		Year-to-Date	
a. Operating Ratio (benchmark = ≤ 0.75)					
Operating Expenses		1,899,817.41	=	6,653,322.47	=
Operating Revenues		2,256,238.33		8,608,087.27	0.77
b. Net Income Ratio					
Net Income (Loss)		250,805.92	=	1,530,904.80	=
Total Revenues		2,256,238.33		8,608,087.27	0.18
c. Current Ratio (benchmark = ≥ 1.5)					
Current Assets				9,455,218.66	=
					1 qq

6. WATER PRODUCTION DATA:**6.1 SOURCE OF SUPPLY**

	<u>Total Rated Capacity</u>			<u>Basis of Data</u>
	<u>Number</u>	<u>(In LPS)</u>	<u>or (in Cum/Mo)</u>	
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 (m³)

	<u>This Month</u>	<u>Year-to-Date</u>	<u>Method of Measurement</u>
a. WD-Owned Sources			
1 Gravity			
2 Pumped	72,799.0	286,167.0	Based on Flow Meter
Sub-Total	72,799.0	286,167.0	
b. External Source/s	2,095.0	8,499.0	Based on Water Meters
Total	74,894.0	294,666.0	

6.3 WATER PRODUCTION COST

	<u>This Month</u>	<u>Year-to-Date</u>
a. Total power consumption for pumping (KW-Hr)	18,277.00	69,296.00
b. Total power cost for pumping (PHP)	103,807.88	365,446.38
c. Other energy cost (oil, etc.) (PHP)	7,501.81	17,511.31
d. Total Pumping Hours (motor drive)	1,984.72	7,688.18
e. Total Pumping Hours (engine drive)	29.00	64.89
f. Total Chlorine consumed (Kg.)	151.50	621.00
g. Total Chlorine cost (PHP)	20,873.67	85,598.34
h. Total cost of other chemicals (PHP)		
Total Production Cost	P 132,183.36	P 468,556.03

6.4 ACCOUNTED FOR WATER (m³)

a. Total Billed Metered Consumption (m ³)	73,529.0	285,432.0
Residential	67,625.0	262,423.00
Government	2,238.0	8,909.00
Commercial/Industrial (Total)	3,666.0	14,100.0
Full Commercial	703.0	2,705.00
Commercial A	156.0	481.00
Commercial B	493.0	1,912.00
Commercial C	2,314.0	9,002.00
Commercial D		
Bulk/Wholesale		
b. Unmetered billed		
c. Total billed	73,529.0	285,432.0
d. Metered unbilled	49.0	120.00
e. Unmetered unbilled	1,015.2	3,983.58
f. Total Accounted	74,593.2	289,535.6

6.5 WATER USE ASSESSMENT

a. Average monthly consumption/connection (m ³)	19.4
Residential (m ³ /conn/mo.)	19.0
Government (m ³ /conn/mo)	65.8
Commercial/Industrial (m ³ /conn/mo)	19.8
Bulk/Wholesale (m ³ /conn/mo)	

b. Average liters per capita/day (lpcd)	126.5	
c. Accounted for water (%)	99.6%	98.3%
d. Revenue Producing Water (%)	98.2%	96.9%
e. Percent Non-revenue Water (%)	2%	3%
f. 24/7 Water Service (Y/N)	Y	

7. STORAGE FACILITIES

	No. of Units	Total Capacity (m ³)
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	277
f. Average monthly salary/employee	30,134.06

8.2 BOARD OF DIRECTORS

a. Board of Directors

Number of Meetings Attended

Position	Name	This Month			Year-to-Date		
		Regular	Special/		Regular	Special/	
			Emergency	Total		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	5	44
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 ACCOMPLISHMENT
a.	Water Supply System Improvement Project	8,685,013	ICG LWUA Loan	100%
b.	Improvement of LWD Multi-Purpose Ground Ph	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	3%	≤ 20%
b. Collection Efficiency (%) - YTD	86.9%	≥ 90%
c. S.Conn. Market Growth - YTD	313	313
d. Capex (Php) - YTD	151,505.24	151,505.24
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	1.99	≥ 1.5
h. Average Monthly Net Income (Php)	positive	positive
i. Staff Productivity Index	277	277

j. 24/7 Water Service (% of Active S Conn)

Y

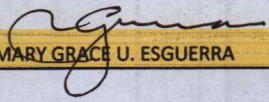
Y

k. With Sanitation Facilities (Yes or No)

Y

Y

Prepared by:


MARY GRACE U. ESGUERRA

Certified Correct:


ANNE LORELIE DL. LAURETA

General Manager



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STATEMENT OF FINANCIAL POSITION

As of April 30, 2025

% 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	1,761,292.10	2.69%
020-2	Cash in Bank - LANDBANK - CA-Terminal Leave Benefits Fund	652,260.68	1.00%
020-3	Cash in Bank - LANDBANK - CA-Emergency Fund	925,679.25	1.42%
020-4	Cash in Bank - LANDBANK - LCCA-Project Fund	83,740.13	0.13%
020-5	Cash in Bank - LANDBANK - CA-Meter Deposit	789,819.31	1.21%
030	Cash in Bank - LANDBANK - SA-Joint Account	1,111,705.02	1.70%

1 01 01 CASH ON HAND

010	Cash-Collecting Officers	46,378.58	0.07%
020	Petty Cash Fund	20,000.00	0.03%

TOTAL CASH AND CASH EQUIVALENTS	5,390,875.07	8.25%
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1 03 RECEIVABLES

1 03 01 LOANS AND RECEIVABLE ACCOUNTS

010-1	Accounts Receivable-Customer-Water Bill	1,529,930.31	2.34%
011	Allowance for Impairment-Accounts Receivables	(76,066.75)	-0.12%

1 03 05 OTHER RECEIVABLES

020	Due from Officers and Employees	809.67	0.00%
990	Other Receivables	220,423.61	0.34%

TOTAL RECEIVABLES	1,675,096.84	2.56%
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1 04 INVENTORIES

1 04 04 INVENTORY HELD FOR CONSUMPTION

010	Office Supplies Inventory	8,497.18	0.01%
020	Accountable Forms, Plates & Stickers Inventory	44,576.62	0.07%
030	Non-Accountable Forms Inventory	100,973.59	0.15%
120	Chemical and Filtering Supplies Inventory	201,640.49	0.31%
130	Construction Materials Inventory	21,767.00	0.03%
220-1	Supplies and Materials for Water Systems Operations -Water Meter	755,536.30	1.16%



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As of April 30, 2025

	Amount	% to Total
220-2 Supplies and Materials for Water Systems Operations -Services	515,456.31	0.79%
220-3 Supplies and Materials for Water Systems Operations -Transmission	656,117.93	1.00%
1 04 02 INVENTORY HELD FOR DISTRIBUTION		
990 Other Supplies and Materials Inventory	5,770.00	0.01%
TOTAL INVENTORIES	2,310,335.42	3.53%
1 99 OTHER ASSETS		
1 99 02 PREPAYMENTS		
050 Prepaid Insurance	78,911.33	0.12%
TOTAL OTHER ASSETS	78,911.33	0.12%
TOTAL CURRENT ASSET	9,455,218.66	14.47%
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	8.12%
011 Accumulated Depreciation - Office Buildings	(427,850.03)	-0.65%
990 Other Structures	1,810,421.35	2.77%
991 Accumulated Depreciation-Other Structures	(547,056.58)	-0.84%
1 06 98 CONSTRUCTION IN PROGRESS		
020-15 Construction in Progress-Infrastructure Assets-Villarosa Expansion	38,500.00	0.06%
030-11 Construction in Progress- Building and Other Structures - Parking Space	109,859.30	0.17%
1 06 07 FURNITURE, FIXTURES AND BOOKS		
010 Furniture and Fixtures	97,339.62	0.15%
011 Accumulated Depreciation - Furniture and Fixtures	(39,422.70)	-0.06%
1 06 03 INFRASTRUCTURE ASSETS		
110-15 Infrastructure Assets- Plant-Utility Plant in Service- Other Transmission and Distribution Mains	94,500.00	0.14%
110-4 Infrastructure Assets- Plant-Utility Plant in Service-Wells	10,605,791.37	16.23%
110-8 Infrastructure Assets- Plant-Utility Plant in Service-Reservoir and Tanks	6,272,594.98	9.60%
110-9 Infrastructure Assets- Plant-Utility Plant in Service- Transmission and Distribution	37,301,243.40	57.07%
111-15 Accumulated Depreciation-Plant (UPIS)-Other Transmission and Distribution Mains	(74,580.00)	-0.11%
111-4 Accumulated Depreciation-Plant (UPIS)-Wells	(3,120,674.70)	-4.77%



STATEMENT OF FINANCIAL POSITION

As of April 30, 2025

	Amount	% to Total
111-8 Accumulated Depreciation-Plant (UPIS)-Reservoir and Tanks	(2,563,556.00)	-3.92%
111-9 Accumulated Depreciation-Plant (UPIS)-Transmission and Distribution Mains	(10,216,099.43)	-15.63%
1 06 01 LAND		
010 Land	1,978,177.69	3.03%
1 06 02 LAND IMPROVEMENTS		
990 Other Land Improvements	2,933,008.82	4.49%
991 Accumulated Depreciation - Other Land Improvements	(199,679.26)	-0.31%
1 06 05 MACHINERY AND EQUIPMENT		
020 Office Equipment	282,745.00	0.43%
021 Accumulated Depreciation-Office Equipment	(47,154.42)	-0.07%
030 Information and Communication Technology Equipment	347,632.30	0.53%
031 Accumulated Depreciation - Information and Communication Equipment	(251,512.95)	-0.38%
990-1 Other Machinery and Equipment	509,705.37	0.78%
990-2-1 Other Machinery and Equipment-Pumping Plant -Power Production Equipment	3,256,000.00	4.98%
990-2-2 Other Machinery and Equipment-Pumping Plant-Pumping Equipment	3,531,400.00	5.40%
990-2-3 Other Machinery and Equipment-Pumping Plant -Water Treatment Plant	283,657.23	0.43%
991-1 Accumulated Depreciation - Other Machinery and Equipment	(128,285.49)	-0.20%
991-2 Accumulated Depreciation-Other Machineries and Equipment-Pumping Plant-Pumping Equipment	(1,956,293.50)	-2.99%
991-2-1 Accumulated Depreciation-Other Machineries and Equipment-Pumping Plant-Power Production Equipment	(763,005.00)	-1.17%
991-2-3 Accumulated Depreciation-Other Machineries and Equipment-Pumping Plant-Water Treatment Plant	(209,976.18)	-0.32%
1 06 06 TRANSPORTATION EQUIPMENT		
010 Motor Vehicles	249,167.56	0.38%
011 Accumulated Depreciation-Motor Vehicles	(168,000.80)	-0.26%
TOTAL PROPERTY, PLANT AND EQUIPMENT	54,296,912.48	83.08%
1 08 INTANGIBLE ASSETS		
1 08 01 INTANGIBLE ASSETS		
020 Intangible Assets- Computer Software	61,250.00	0.09%
021 Accumulated Amortization- Computer Software	(55,125.00)	-0.08%
980 Other Intangible Assets	68,000.00	0.10%



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STATEMENT OF FINANCIAL POSITION

As of April 30, 2025

% to Total

AMOUNT

TOTAL INTANGIBLE ASSETS

74,125.00

0.11%

TOTAL NON CURRENT ASSET

54,371,037.48

83.19%

TOTAL ASSETS AND OTHER DEBITS

63,826,256.14

97.66%



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STATEMENT OF FINANCIAL POSITION
As of April 30, 2025

% to Total

Amount

LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS		
2 CURRENT LIABILITIES		
2 01 FINANCIAL LIABILITIES		
2 01 01 PAYABLES		
010 Accounts Payable	1,096,800.00	1.68%
020 Due to Officers and Employees	6,070.55	0.01%
TOTAL FINANCIAL LIABILITIES	1,102,870.55	1.69%
2 02 INTER-AGENCY PAYABLES		
2 02 01 INTER-AGENCY PAYABLES		
010 Due to BIR	213,846.12	0.33%
020 Due to GSIS	165,607.81	0.25%
030 Due to PAG-IBIG	9,000.00	0.01%
040 Due to PHILHEALTH	42,534.22	0.07%
050-1 Due to Other NGAs-LBP	(0.01)	0.00%
050-2 Due to Other NGAs-COA	159,710.70	0.24%
TOTAL INTER-AGENCY PAYABLES	500,698.84	0.60%
2 06 PROVISIONS		
2 06 01 PROVISIONS		
020-1 Leave Benefits Payable-Current Portion	299,892.99	0.46%
020-2 Leave Benefits Payable-Non-Current Portion	1,509,755.36	2.31%
TOTAL PROVISIONS	1,809,648.35	2.77%
TOTAL CURRENT LIABILITIES	3,503,217.74	5.36%
2 NON CURRENT LIABILITIES		
2 01 FINANCIAL LIABILITIES		
2 01 02 BILLS/BONDS/LOANS PAYABLE		
040-1 Loans Payable-Domestic-NLIF	6,228,000.00	9.53%
040-2 Loans Payable-Domestic-KFW/LWUA	9,702,889.12	14.85%
040-3 Loans Payable-Domestic-ICG	14,892,172.95	22.79%
040-4 Loans Payable-Domestic-Current Portion of LTD	2,751,881.00	4.21%
TOTAL FINANCIAL LIABILITIES	33,574,943.07	51.37%



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STATEMENT OF FINANCIAL POSITION
As of April 30, 2025

% to Total

		Amount	
2 05 DEFERRED CREDITS/UNEARNED INCOME			
2 05 01 DEFERRED CREDITS			
990 Other Deferred Credits		2,085.85	0.00%
TOTAL DEFERRED CREDITS/UNEARNED INCOME		2,085.85	0.00%
2 99 OTHER PAYABLES			
2 99 99 OTHER PAYABLES			
990 Other Payables		5,200.00	0.01%
TOTAL OTHER PAYABLES		5,200.00	0.01%
TOTAL NON CURRENT LIABILITIES		33,582,228.92	51.38%
3 EQUITY			
3 07 RETAINED EARNINGS/(DEFICIT)			
3 07 01 RETAINED EARNINGS/(DEFICIT)			
010 Retained Earnings		25,209,904.68	38.57%
TOTAL RETAINED EARNINGS/(DEFICIT)		25,209,904.68	38.57%
NET INCOME - Year-to-date		-	0.00%
TOTAL EQUITY		26,740,809.48	40.91%
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS		63,826,256.14	97.66%

Action	EMPLOYEE NAME	DESIGNATION	SIGNATURE	DATE
PREPARED BY:	MARY GRACE U. ESGUERRA	Senior Corporate Accountant C		5/14/2025
NOTED BY	ANNE LORELIE DL. LAURETA	General Manager		5/15/2025



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STATEMENT OF COMPREHENSIVE INCOME
FOR THE MONTH ENDED April 30, 2025

	CURRENT MONTH	YEAR TO DATE
	ACTUAL	ACTUAL
4 02 SERVICE AND BUSINESS INCOME		
4 02 02 BUSINESS INCOME		
090 Water Works System Fees	1,953,074.95	7,583,100.77
210 Interest Income	-	653.16
230 Fines and Penalties - Business Income	43,865.89	191,355.82
990 Other Business Income- Miscellaneous Service Revenues	167,567.49	468,957.52
990 Other Business Income- Other Water Revenues	16,900.00	54,100.00
990 Other Business Income-Water Meter Maintenance/Deposit	74,830.00	309,920.00
TOTAL SERVICE AND BUSINESS INCOME	2,256,238.33	8,608,087.27
5 01 PERSONNEL SERVICES		
5 01 01 SALARIES AND WAGES		
010 Salaries and Wages – Regular	471,193.00	1,880,527.55
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
990 Other Bonuses and Allowance	215,280.00	611,140.70
5 01 03 PERSONNEL BENEFIT CONTRIBUTIONS		
010 GSIS Life and Retirement Insurance Contributions	56,543.16	225,659.21
020 PAG-IBIG Contributions	3,000.00	12,000.00
030 PHILHEALTH Contributions	11,023.88	43,978.10
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	847,220.04	3,239,025.56
5 02 MAINTENANCE AND OTHER OPERATING EXPENSES		



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STATEMENT OF COMPREHENSIVE INCOME
FOR THE MONTH ENDED April 30, 2025

5 02 01 TRAVELING EXPENSES

010 Traveling Expenses – Local	106,244.28	345,042.01
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5 02 02 TRAINING AND SCHOLARSHIP EXPENSES

010 Training Expenses	95,596.66	248,217.72
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020 Scholarship Grants/Expenses	-	-
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5 02 03 SUPPLIES AND MATERIALS EXPENSES

010 Office Supplies Expenses	4,878.02	23,140.64
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020 Accountable Forms Expenses	12,000.00	24,200.00
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030 Non-Accountable Forms Expenses	11,388.76	44,576.11
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090 Fuel, Oil and Lubricants Expenses	18,189.84	47,763.52
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130 Chemical and Filtering Supplies Expenses	20,511.80	75,206.47
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210 Semi-Expendable Machinery and Equipment Expenses	19,448.00	21,736.00
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220 Semi-Expendable Furniture, Fixtures and Books Expenses	-	302,875.46
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Meters		
270 Supplies and Materials for systems Operation Expenses- Service Connection Materials	54,449.87	153,876.89

990 Other Supplies and Materials Expenses	32,444.53	73,397.35
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5 02 04 UTILITY EXPENSES

020 Electricity Expenses	13,741.89	34,619.61
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5 02 05 COMMUNICATION EXPENSES

010 Postage and Courier Expenses	320.00	5,032.00
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020 Telephone Expenses	7,388.96	15,671.23
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030 Internet Subscription Expenses	2,000.01	6,000.03
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**5 02 09 GENERATION, TRANSMISSION AND
DISTRIBUTION EXPENSES**

010 Water Treatment Operations Expenses	3,500.00	10,500.00
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010 Generation, Transmission and Distribution Expenses-Fuel for Power Production	7,123.00	16,046.50
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010 Generation, Transmission and Distribution Expenses- Power/Fuel Purchased for Pumping PS 1	140,076.88	414,521.41
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**5 02 10 CONFIDENTIAL, INTELLIGENCE AND
EXTRAORDINARY EXPENSES**

030 Extraordinary and Miscellaneous Expenses	-	14,147.00
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STATEMENT OF COMPREHENSIVE INCOME
FOR THE MONTH ENDED April 30, 2025

5 02 11 PROFESSIONAL SERVICES

010 Legal Services	1,250.00	6,700.00
990 Other Professional Services	54,880.00	54,880.00

5 02 12 GENERAL SERVICES

030 Security Services	32,000.00	96,000.00
990 Other General Services	43,970.24	226,458.07

5 02 13 REPAIRS AND MAINTENANCE

030 Repairs and Maintenance - Infrastructure Assets	17,549.99	17,549.99
030 Repair and Maintenance-Infrastructure-Transmission and Distribution Mains	18,117.93	48,363.74
040 Repairs and Maintenance - Office Buildings	-	935.00
040 Repairs and Maintenance - Other Structures	-	4,960.00
050 Repair and Maintenance-Machinery and Equipment	-	603.40
050 Repairs and Maintenance-Machinery and Equipment-Machinery	1,158.00	23,082.26
050 Repairs and Maintenance-Machinery and Equipment- Office Equipment	11,800.00	11,800.00
060 Repairs and Maintenance-Transportation Equipment	4,490.00	15,290.00
070 Repairs and Maintenance-Furniture and Fixtures	-	-
210 Repairs and Maintenance -Semi-Expendable Machinery and Equipment	-	190.00

5 02 15 TAXES, INSURANCE PREMIUMS AND OTHER FEES

010 Taxes, Duties and Licenses	37,937.85	124,098.38
020 Fidelity Bond Premiums	-	-

5 02 16 LABOR AND WAGES

010 Labor and Wages	-	-
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5 02 99 OTHER MAINTENANCE AND OPERATING EXPENSES

010 Advertising Expenses	-	-
020 Printing and Publication Expenses	-	-
030 Representation Expenses	44,725.00	135,622.42
040 Transportation and Delivery	-	-
050 Rent Expenses-LAND	4,000.00	16,000.00
060 Membership Dues and Contributions to Organizations	4,094.00	10,588.00



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STATEMENT OF COMPREHENSIVE INCOME
FOR THE MONTH ENDED April 30, 2025

070	Subscription Expenses	19,988.46	59,965.38
990	Other Maintenance and Operating Expenses	273.35	533.35
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES		881,536.36	2,729,989.94
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5 03	FINANCIAL EXPENSES		
5 03 01	FINANCIAL EXPENSES		
020	Interest Expenses	105,615.00	423,660.00
990	Other Financial Charges	-	200.00
TOTAL FINANCIAL EXPENSES		105,615.00	423,860.00
<hr/>			
5 05	NON-CASH EXPENSES		
5 05 01	DEPRECIATION		
020	Depreciation-Land Improvements	4,399.51	17,598.04
030	Depreciation -Infrastructure Assets-Plant-UPIS	-	-
030	Depreciation Expenses-Infrastructure Assets-Plant-UPIS-Transmission and Distribution Mains	65,785.71	263,142.32
030	Depreciation Expenses-Infrastructure Assets-Infrastructure Assets-PLant-UPIS-Wells	30,628.73	122,514.92
030	Depreciation Expenses-Infrastructure Assets-Plant-UPIS-Reservoir and Tanks	13,231.70	52,926.80
030	Depreciation Expenses-Infrastructure Assets-Plant-UPIS-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	5,108.65	20,434.60
050	Depreciation-Machinery and Equipment-Office Equipment	873.23	3,492.92
050	Depreciation Expenses-Machinery and Equipment- IT Equipment	2,588.61	10,354.44
050	Depreciation Expenses-Machinery and Equipment-Water Treatment Plant	5,342.77	21,371.06
050	Depreciation Expenses-Machinery and Equipment-Power Production Equipment	12,005.00	48,020.00
050	Depreciation Expenses-Machinery and Equipment-Pumping Equipment	17,657.00	70,628.00
050	Depreciation Expenses-Machinery and Equipment-Other Machineries and Equipment	2,548.53	10,194.12



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STATEMENT OF COMPREHENSIVE INCOME
FOR THE MONTH ENDED April 30, 2025

070 Depreciation-Furniture, Fixtures and Books	730.05	2,920.20
5 05 03 IMPAIRMENT LOSS		
020 Impairment Loss- Loans and Receivables	274.42	(3,247.64)
5 05 05 DISCOUNTS AND REBATES		
010 Other Discounts	1,585.63	10,751.29
TOTAL NON-CASH EXPENSES	171,061.01	684,306.97
<hr/>		
TOTAL EXPENSES	2,005,432.41	7,077,182.47
NET INCOME	250,805.92	1,530,904.80

Action	EMPLOYEE NAME	DESIGNATION	SIGNATURE	DATE
PREPARED BY:	MARY GRACE U. ESGUERRA	Senior Corporate Accountant C		5/14/2025
NOTED BY	ANNE LORELIE DL. LAURETA	General Manager		5/17/2025



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STATEMENT OF CASH FLOWS
FOR THE MONTH ENDED 04/30/2025

	Current Month Actual	Current Year Actual
CASH FLOWS FROM OPERATING ACTIVITIES		
CASH INFLOW		
COLLECTION OF BUSINESS INCOME	1,940,758.49	8,047,428.10
COLLECTION OF RECEIVABLES	-	4,440.00
COLLECTION OF OTHER INCOME	259,515.00	828,916.98
INTEREST INCOME	-	653.16
OTHER RECEIPTS	12,438.83	34,130.69
TOTAL CASH INFLOW	2,212,712.32	8,915,568.93
CASH OUTFLOW		
PAYMENT OF MAINTENANCE AND OPERATING EXPENSES	512,027.38	1,537,084.17
PAYMENT OF PERSONAL SERVICES	516,253.84	1,984,632.29
CASH ADVANCES	71,474.45	379,916.35
REMITTANCE OF INTER-AGENCY PAYABLES	379,771.28	1,250,375.43
PAYMENT OF SUPPLIES AND MATERIALS	31,717.13	371,135.11
PAYMENT OF ACCOUNTS PAYABLE	190,492.85	497,564.74
OTHERS	131,375.88	589,897.48
TOTAL CASH OUTFLOW	1,833,112.81	6,610,605.57
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	379,599.51	2,304,963.36
CASH FLOWS FROM INVESTING ACTIVITIES		
CASH OUTFLOW		
PURCHASE OF OFFICE EQUIPMENT, FURNITURES, AND FIXTURES, IT EQUIPMENT, MACHINERIES AND OTHER EQUIPMENTS	-	94,465.16
CONSTRUCTION IN PROGRESS/WORKS	-	151,505.24
TOTAL CASH OUTFLOW	-	245,970.40
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	-	(245,970.40)
CASH FLOWS FROM FINANCING ACTIVITIES		
CASH OUTFLOW		
PAYMENT OF DOMESTIC LOAN	338,731.00	1,353,724.00
PAYMENT OF INTEREST ON LOAN PAYABLE	105,615.00	423,660.00
TOTAL CASH OUTFLOW	444,346.00	1,777,384.00
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	(444,346.00)	(1,777,384.00)
Net Cash Provided(Used) by Operating, Investing and Financing Activities	(64,746.49)	281,608.96

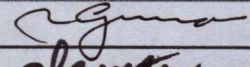
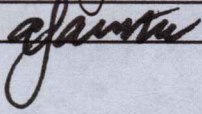


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STATEMENT OF CASH FLOWS
FOR THE MONTH ENDED 04/30/2025

CASH AND CASH EQUIVALENTS Beginning Balance	5,455,621.56	5,109,266.11
CASH AND CASH EQUIVALENTS Ending Balance	5,390,875.07	5,390,875.07

Action	EMPLOYEE NAME	DESIGNATION	SIGNATURE	DATE
PREPARED BY:	MARY GRACE U. ESGUERRA	Senior Corporate Accountant C		5/14/2025
NOTED BY	ANNE LORELIE DL. LAURETA	General Manager		5/15/2025