



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

January 15, 2025

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 December 2024.

Thank you very much.

With regards for,
Licab Water District


ANNE LORELIE D.L. LAURETA
General Manager

MONTHLY DATA SHEET

For the Month Ending **December** **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
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:					
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Annexed:					
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2. SERVICE CONNECTION DATA:

2.1 Total Service (Active + Inactive)	4,094		
2.2 Total Active	3,907		
2.3 Total metered	3,907		
2.4 Total billed	3,704		
2.5 Ave. Persons/Conn.	5.0		
2.6 Population Served (2.2 x 2.5)	19,535		
2.7 Growth in Service Connections (S. C.)		<u>This Month</u>	<u>Year-to-Date</u>
New		24	220
Reconnection		95	1,213
Disconnected		14	757
Increase (Decrease) in S. C.		105	676
2.8 No. of Customers in Arrears	1,557	(39.9%)	
2.9 No. of Active Connections	<u>Metered</u>	<u>Unmetered</u>	<u>Total</u>
Residential/Domestic	3,488	370	3,858
Government	34	2	36
Commercial/Industrial	182	18	200
Full Commercial	24	3	27
Commercial A	6	3	9
Commercial B	24	-	24
Commercial C	128	12	140
Commercial D		-	-
Bulk/Wholesale		-	-
Total	3,704	390	4,094

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	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:

	This Month		Year-to-Date	
4.1 BILLING (Water Sales)				
a. Current - metered	P	1,726,407.92	P	22,771,545.89
b. Current - unmetered				
c. Penalty Charges		45,349.93		550,237.01
d. Less: Senior Citizen & PWD Discount		-		-
Total	P	1,771,757.85	P	23,321,782.90
4.2 BILLING PER CONSUMER CLASS:				
e Residential/Domestic	P	1,532,879.85	P	20,119,230.55
f Government		57,213.05		742,721.10
g Commercial/Industrial		136,315.02		1,909,594.24
h Bulk/Wholesale				
Total	P	1,726,407.92	P	22,771,545.89
4.3 COLLECTION (Water Sales)				
a. Current account	P	852,823.29	P	11,737,798.24
b. Arrears - current year		884,984.41		10,311,086.13
c. Arrears - previous years		17,997.14		752,065.48
Total	P	1,755,804.84	P	22,800,949.85
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	
$\frac{4.3a}{(4.1a) + (4.1b) - (4.1d)} \times 100$	=	49.4%		
4.6 COLLECTION EFFICIENCY, Y-T-D				
$\frac{(4.3a) + (4.3b)}{4.1 \text{ Total}} \times 100$	=	$\frac{22,048,884.37}{23,321,782.90}$	=	94.5%
4.7 COLLECTION RATIO, Y-T-D				
$\frac{4.3 \text{ Total}}{4.1 \text{ Total} + 4.4}$	-	$\frac{22,800,949.85}{24,769,955.65}$	-	92.1%

5. FINANCIAL DATA:

	This Month	Year-to-Date
5.1 REVENUES		

a. Operating Revenues	P	3,690,885.78	P	27,495,329.53
b. Non-Operating revenues				
Total	P	3,690,885.78	P	27,495,329.53

5.2 EXPENSES

a. Salaries and wages	P	1,546,765.79	P	9,334,630.53
b. Pumping cost (Fuel, Oil, Electric)		294,547.31		1,991,828.60
c. Chemicals (treatment)		24,711.70		370,416.16
d. Other O & M Expense		651,037.29		6,582,723.16
e. Depreciation Expense		167,220.48		2,016,353.09
f. Interest Expense		109,565.00		1,387,930.00
g. Others				
Total	P	2,793,847.57	P	21,683,881.54

5.3 NET INCOME (LOSS)	P	897,038.21	P	5,811,447.99
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5.4 CASH FLOW STATEMENT

a. Receipts	P	2,037,226.12	P	26,059,275.37
b. Disbursements		2,145,921.98		24,334,313.08
c. Net Receipts (Disbursements)		(108,695.86)		1,724,962.29
d. Cash balance, beginning		5,237,361.97		3,403,703.82
e. Cash balance, ending		5,128,666.11		5,128,666.11

5.5 MISCELLANEOUS (Financial)

a. Loan Funds (Total)		483,313.82		483,313.82
1. Cash in Bank	P	483,313.82	P	483,313.82
2. Cash on Hand				
b. WD Funds (Total)		4,541,612.16		3,450,018.30
1. Cash on hand	P	-	P	-
2. Cash in bank		3,430,018.30		3,430,018.30
3. Special Deposits				
4. Investments				
5. Working fund		-		20,000.00
6. Reserves				
6.1 WD-LWUA JSA		1,111,593.86		
6.2 General Reserves				
c. Materials & Supplies inventory	P	2,000,878.35	P	2,000,878.35
d. Accounts Receivable		3,365,221.23		3,365,221.23
1. Customers	P	3,364,733.56	P	3,364,733.56
2. Materials on loans				
3. Officers & Employees		487.67		487.67
e. Customers' deposits		-		-
f. Loans payable		34,928,667.07		34,928,667.07
g. Payable to creditors eg. suppliers		247,454.94		247,454.94

5.6 FINANCIAL RATIOS

	This Month		Year-to-Date	
a. Operating Ratio (benchmark = ≤ 0.75)				
Operating Expenses	2,684,282.57	= 0.73	20,295,951.54	= 0.74
Operating Revenues	3,690,885.78		27,495,329.53	
b. Net Income Ratio				
Net Income (Loss)	897,038.21	= 0.24	5,811,447.99	= 0.21
Total Revenues	3,690,885.78		27,495,329.53	

c Current Ratio (benchmark = ≥ 1.5)

Current Assets	10,692,510.79	= 7.62
Current Liabilities	1,403,804.74	

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 (m³)

	This Month	Year-to-Date	Method of Measurement
a. WD-Owned Sources			
# Gravity			
# Pumped	62,489.0	848,121.0	Based on Flow Meter
Sub-Total	62,489.0	848,121.0	
b. External Source/s	1,906.0	24,125.0	Based on Water Meters
Total	64,395.0	872,246.0	

6.3 WATER PRODUCTION COST

	This Month	Year-to-Date
a. Total power consumption for pumping (KW-Hr)	16,706.00	211,075.00
b. Total power cost for pumping (PHP)	94,885.07	1,198,842.67
c. Other energy cost (oil, etc.) (PHP)	5,483.08	122,146.69
d. Total Pumping Hours (motor drive)	1,879.95	23,667.57
e. Total Pumping Hours (engine drive)	47.03	625.01
f. Total Chlorine consumed (Kg.)	153.00	2,146.50
g. Total Chlorine cost (PHP)	21,080.34	295,744.77
h. Total cost of other chemicals (PHP)		
Total Production Cost	₱ 121,448.49	₱ 1,616,734.13

6.4 ACCOUNTED FOR WATER (m³)

a. Total Billed Metered Consumption (m ³)	63,119.0	848,946.0
Residential	58,087.0	779,389.0
Government	1,878.0	24,421.0
Commercial/Industrial (Total)	3,154.0	45,136.0
Full Commercial	700.0	10,380.0
Commercial A	109.0	1,726.0
Commercial B	413.0	5,651.0
Commercial C	1,932.0	27,379.0
Commercial D		
Bulk/Wholesale		
b. Unmetered billed		
c. Total billed	63,119.0	848,946.0
d. Metered unbilled	16.0	389.0
e. Unmetered unbilled	992.4	26,439.4
f. Total Accounted	64,127.4	875,774.4

6.5 WATER USE ASSESSMENT

a. Average monthly consumption/connection (m ³)	17.0
Residential (m ³ /conn/mo.)	16.7

Government (m ³ /conn/mo)	55.2	
Commercial/Industrial (m ³ /conn/mo)	17.3	
Bulk/Wholesale (m ³ /conn/mo)		
b. Average liters per capita/day (lpcd)	111.0	
c. Accounted for water (%)	99.6%	100.1%
d. Revenue Producing Water (%)	98.0%	97.2%
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	273
f. Average monthly salary/employee	29,222.15

8.2 BOARD OF DIRECTORS

a. Board of Directors

a. Board of Directors			Number of Meetings Attended					
			This Month			Year-to-Date		
			Special/			Special/		
Position		Name	Regular	Emergency	Total	Regular	Emergency	Total
C	1	Dante P. Alejandria	2	0	2	24	0	24
VC	2	Teresita M. Tinio	2	0	2	24	0	24
S	3	Leonila J. Rayo	2	0	2	24	0	24
T	4	Potenciana DC. Dela Cruz	2	0	2	24	0	24
M	5	Renato T. Mangiduyos	2	0	2	24	0	24
6thM	6							

	This Month	Year-to-Date
a. No. of Resolutions passed	8	83
b. No. of Policies passed		
c. Directors fees paid	P	
d. Meetings:		
1. Held	2	24
2. Regular	2	24
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 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	94.5%	≥ 90%
c. S.Conn. Market Growth - YTD	676	676
d. Capex (Php) - YTD	96,403.00	96,403.00
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

7.62

≥ 1.5

h. Average Monthly Net Income (Php)

positive

positive

i. Staff Productvity Index

273

273

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

Y

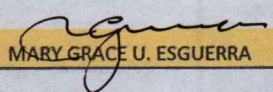
Y

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 December 31, 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	2,556,550.87	3.60%
020-2 Cash in Bank - LANDBANK - CA-Terminal Leave Benefits Fund	62,870.86	0.09%
020-3 Cash in Bank - LANDBANK - CA-Emergency Fund	810,596.57	1.14%
020-4 Cash in Bank - LANDBANK - LCCA-Project Fund	83,740.13	0.12%
020-5 Cash in Bank - LANDBANK - CA-Meter Deposit	483,313.82	0.68%
030 Cash in Bank - LANDBANK - SA-Joint Account	1,111,593.86	1.56%
TOTAL CASH AND CASH EQUIVALENTS	5,108,666.11	7.19%
1 03 RECEIVABLES		
1 03 01 LOANS AND RECEIVABLE ACCOUNTS		
010-1 Accounts Receivable-Customer-Water Bill	3,364,733.56	4.74%
011 Allowance for Impairment-Accounts Receivables	(79,799.14)	-0.11%
1 03 05 OTHER RECEIVABLES		
020 Due from Officers and Employees	487.67	0.00%
990 Other Receivables	220,402.80	0.31%
TOTAL RECEIVABLES	3,505,824.89	4.94%
1 04 INVENTORIES		
1 04 04 INVENTORY HELD FOR CONSUMPTION		
010 Office Supplies Inventory	6,646.95	0.01%
020 Accountable Forms, Plates & Stickers Inventory	73,600.00	0.10%
030 Non-Accountable Forms Inventory	94,148.38	0.13%
120 Chemical and Filtering Supplies Inventory	174,264.41	0.25%
130 Construction Materials Inventory	3,040.00	0.00%
220-1 Supplies and Materials for Water Systems Operations -Water Meter	381,338.27	0.54%
220-2 Supplies and Materials for Water Systems Operations -Services	572,409.76	0.81%
220-3 Supplies and Materials for Water Systems Operations -Transmission	689,660.58	0.97%
1 04 02 INVENTORY HELD FOR DISTRIBUTION		



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As of December 31, 2024

	Amount	% to Total
990 Other Supplies and Materials Inventory	5,770.00	0.01%
TOTAL INVENTORIES	2,000,878.35	2.82%
1 99 OTHER ASSETS		
1 99 02 PREPAYMENTS		
050 Prepaid Insurance	77,141.44	0.11%
TOTAL OTHER ASSETS	77,141.44	0.11%
TOTAL CURRENT ASSET	10,692,510.79	15.05%
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	7.47%
011 Accumulated Depreciation - Office Buildings	(396,000.15)	-0.56%
990 Other Structures	1,810,421.35	2.55%
991 Accumulated Depreciation-Other Structures	(526,847.78)	-0.74%
1 06 07 FURNITURE, FIXTURES AND BOOKS		
010 Furniture and Fixtures	97,339.62	0.14%
011 Accumulated Depreciation - Furniture and Fixtures	(36,502.50)	-0.05%
1 06 03 INFRASTRUCTURE ASSETS		
110-15 Infrastructure Assets- Plant-Utility Plant in Service- Other Transmission and	113,000.00	0.16%
110-4 Infrastructure Assets- Plant-Utility Plant in Service-Wells	10,605,791.37	14.93%
110-8 Infrastructure Assets- Plant-Utility Plant in Service-Reservoir and Tanks	6,272,594.98	8.83%
110-9 Infrastructure Assets- Plant-Utility Plant in Service- Transmission and Distribution	37,301,593.91	52.52%
111-15 Accumulated Depreciation-Plant (UPIS)-Other Transmission and Distribution	(73,224.00)	-0.10%
111-4 Accumulated Depreciation-Plant (UPIS)-Wells	(2,998,159.78)	-4.22%
111-8 Accumulated Depreciation-Plant (UPIS)-Reservoir and Tanks	(2,510,629.20)	-3.53%
111-9 Accumulated Depreciation-Plant (UPIS)-Transmission and Distribution Mains	(9,953,020.32)	-14.01%
1 06 01 LAND		
010 Land	1,969,541.84	2.77%
1 06 02 LAND IMPROVEMENTS		
990 Other Land Improvements	2,933,008.82	4.13%
991 Accumulated Depreciation - Other Land Improvements	(182,081.22)	-0.26%



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STATEMENT OF FINANCIAL POSITION
As of December 31, 2024

	Amount	% to Total
1 06 05 MACHINERY AND EQUIPMENT		
020 Office Equipment	282,745.00	0.40%
021 Accumulated Depreciation-Office Equipment	(43,661.50)	-0.06%
030 Information and Communication Technology Equipment	347,632.30	0.49%
031 Accumulated Depreciation - Information and Communication Equipment	(241,158.24)	-0.34%
990-1 Other Machinery and Equipment	509,705.37	0.72%
990-2-1 Other Machinery and Equipment-Pumping Plant -Power Production Equipment	2,566,000.00	3.61%
990-2-2 Other Machinery and Equipment-Pumping Plant-Pumping Equipment	3,495,335.50	4.92%
990-2-3 Other Machinery and Equipment-Pumping Plant -Water Treatment Plant	289,000.00	0.41%
991-1 Accumulated Depreciation - Other Machinery and Equipment	(118,091.37)	-0.17%
991-2 Accumulated Depreciation-Other Machineries and Equipment-Pumping Plant-	(1,856,538.50)	-2.61%
991-2-1 Accumulated Depreciation-Other Machineries and Equipment-Pumping Plant-	(714,985.00)	-1.01%
991-2-3 Accumulated Depreciation-Other Machineries and Equipment-Pumping Plant-	(96,420.00)	-0.14%
1 06 06 TRANSPORTATION EQUIPMENT		
010 Motor Vehicles	186,667.56	0.26%
011 Accumulated Depreciation-Motor Vehicles	(168,000.84)	-0.24%
TOTAL PROPERTY, PLANT AND EQUIPMENT	54,173,372.75	76.27%
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%
TOTAL INTANGIBLE ASSETS	74,125.00	0.10%
1 99 OTHER ASSETS		
1 99 99 OTHER ASSETS		
990 Other Assets	277,080.62	0.39%
TOTAL OTHER ASSETS	277,080.62	0.39%
TOTAL NON CURRENT ASSET	54,524,578.37	76.76%
TOTAL ASSETS AND OTHER DEBITS	65,217,089.16	91.82%



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STATEMENT OF FINANCIAL POSITION

As of December 31, 2024

% to Total

Amount

LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS

2 CURRENT LIABILITIES

2 01 FINANCIAL LIABILITIES

2 01 01 PAYABLES

010 Accounts Payable	247,454.94	0.35%
020 Due to Officers and Employees	56,207.54	0.08%
TOTAL FINANCIAL LIABILITIES	303,662.48	0.43%

2 02 INTER-AGENCY PAYABLES

2 02 01 INTER-AGENCY PAYABLES

010 Due to BIR	317,436.75	0.45%
020 Due to GSIS	152,358.09	0.21%
030 Due to PAG IBIG	9,621.94	0.01%
040 Due to PHILHEALTH	23,650.46	0.03%
050-2 Due to Other NGAs-COA	239,710.70	0.34%
TOTAL INTER-AGENCY PAYABLES	742,777.84	1.05%

2 06 PROVISIONS

2 06 01 PROVISIONS

020-1 Leave Benefits Payable-Current Portion	357,364.42	0.50%
020-2 Leave Benefits Payable-Non-Current Portion	1,466,769.36	2.07%
TOTAL PROVISIONS	1,824,133.78	2.57%

TOTAL CURRENT LIABILITIES **2,870,574.10** **4.04%**

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	8.77%
040-2 Loans Payable-Domestic-KFW/LWUA	9,702,889.12	13.66%
040-3 Loans Payable-Domestic-ICG	14,892,172.95	20.97%
040-4 Loans Payable-Domestic-Current Portion of LTD	4,105,605.00	5.78%
TOTAL FINANCIAL LIABILITIES	34,928,667.07	49.18%

2 05 DEFERRED CREDITS/UNEARNED INCOME



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



STATEMENT OF FINANCIAL POSITION

As of December 31, 2024

	Amount	% to Total
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 99 OTHER PAYABLES		
2 99 99 OTHER PAYABLES		
990 Other Payables	6,700.00	0.01%
TOTAL OTHER PAYABLES	6,700.00	0.01%
TOTAL NON CURRENT LIABILITIES	34,942,003.67	49.19%
3 EQUITY		
3 07 RETAINED EARNINGS/(DEFICIT)		
3 07 01 RETAINED EARNINGS/(DEFICIT)		
010 Retained Earnings	21,593,063.40	30.40%
TOTAL RETAINED EARNINGS/(DEFICIT)	21,593,063.40	30.40%
NET INCOME - Year-to-date	-	0.00%
TOTAL EQUITY	27,404,511.39	38.58%
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS	65,217,089.16	91.82%

Action	EMPLOYEE NAME	DESIGNATION	SIGNATURE	DATE
PREPARED BY:	MARY GRACE U. ESGUERRA	Senior Corporate Accountant C		1/25/2025
NOTED BY	ANNE LORELIE DL. LAURETA	General Manager		1/17/2025



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STATEMENT OF COMPREHENSIVE INCOME
FOR THE MONTH ENDED December 31, 2024

	CURRENT MONTH	YEAR TO DATE
	ACTUAL	ACTUAL
4 02 SERVICE AND BUSINESS INCOME		
090 Water Works System Fees	3,427,622.71	24,332,426.74
210 Interest Income	649.98	2,321.81
230 Fines and Penalties - Business Income	45,349.93	550,237.01
990 Other Business Income- Miscellaneous Service Revenues	135,428.16	1,579,773.97
990 Other Business Income- Other Water Revenues	10,500.00	157,000.00
990 Other Business Income-Water Meter Maintenance/Deposit	71,335.00	873,570.00
TOTAL SERVICE AND BUSINESS INCOME	3,690,885.78	27,495,329.53
5 01 PERSONNEL SERVICES		
5 01 01 SALARIES AND WAGES		
010 Salaries and Wages – Regular	447,478.00	5,367,730.41
5 01 02 OTHER COMPENSATION		
010 Personal Economic Relief Allowance (PERA)	30,000.00	360,000.00
020 Representation Allowance (RA)	9,500.00	114,000.00
030 Transportation Allowance (TA)	9,500.00	114,000.00
040 Clothing/Uniform Allowance	-	105,000.00
080 Productivity Incentive Allowance	75,000.00	75,000.00
120 Longevity Pay	-	20,000.00
140 Year End Bonus	300,000.00	1,194,956.00
150 Cash Gift	-	75,000.00
170 Directors and Committee Member's Fees	37,880.00	466,770.00
990 Other Bonuses and Allowance	-	-
5 01 03 PERSONNEL BENEFIT CONTRIBUTIONS		
010 GSIS Life and Retirement Insurance Contributions	53,697.36	644,368.32
020 PAG-IBIG Contributions	3,000.00	34,500.00
030 PHILHEALTH Contributions	13,055.65	127,307.27
040 ECC Contributions	1,500.00	18,000.00
5 01 04 OTHER PERSONNEL BENEFITS		
030 Terminal Leave Benefits	566,154.78	566,154.78
990 Other Personnel Benefits	-	51,843.75
TOTAL PERSONNEL SERVICES	1,546,765.79	9,334,630.53
5 02 MAINTENANCE AND OTHER OPERATING EXPENSES		
5 02 01 TRAVELING EXPENSES		
010 Traveling Expenses – Local	123,900.50	806,855.18



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STATEMENT OF COMPREHENSIVE INCOME
FOR THE MONTH ENDED December 31, 2024

5 02 02 TRAINING AND SCHOLARSHIP EXPENSES

010 Training Expenses	23,600.00	526,065.66
020 Scholarship Grants/Expenses	-	-

5 02 03 SUPPLIES AND MATERIALS EXPENSES

010 Office Supplies Expenses	3,538.11	67,789.71
020 Accountable Forms Expenses	4,800.00	88,500.00
030 Non-Accountable Forms Expenses	13,106.88	121,810.58
090 Fuel,Oil and Lubricants Expenses	21,033.40	165,225.10
130 Chemical and Filtering Supplies Expenses	24,711.70	370,416.16
210 Semi-Expendable Machinery and Equipment Expenses	38,754.00	217,076.97
220 Semi-Expendable Furniture,Fixtures and Books Expenses	-	34,500.00
270 Supplies and Materials for systems Operation Expenses -Water Meters	23,083.17	562,947.59
270 Supplies and Materials for systems Operation Expenses- Service Connection Materials	44,713.78	507,626.02
990 Other Supplies and Materials Expenses	6,038.00	97,592.80

5 02 04 UTILITY EXPENSES

020 Electricity Expenses	24,156.82	146,346.18
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5 02 05 COMMUNICATION EXPENSES

010 Postage and Courier Expenses	285.00	4,145.00
020 Telephone Expenses	5,688.04	40,417.18
030 Internet Subscription Expenses	4,000.02	24,000.12

5 02 09 GENERATION, TRANSMISSION AND DISTRIBUTION EXPENSES

010 Water Treatment Operations Expenses	3,750.00	54,520.00
010 Generation,Transmission and Distribution Expenses-Fuel for Power Production	6,052.50	110,413.50
010 Generation,Transmission and Distribution Expenses-Power/Fuel Purchased for Pumping PS 1	284,744.81	1,826,895.10

5 02 10 CONFIDENTIAL, INTELLIGENCE AND EXTRAORDINARY EXPENSES

030 Extraordinary and Miscellaneous Expenses	4,550.00	49,100.00
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5 02 11 PROFESSIONAL SERVICES

010 Legal Services	7,650.00	18,000.00
020 Auditing Services	(45,415.25)	239,710.70

5 02 12 GENERAL SERVICES

030 Security Services	64,000.00	371,569.60
990 Other General Services	50,668.47	771,624.13

5 02 13 REPAIRS AND MAINTENANCE

030 Repairs and Maintenance - Infrastructure Assets	-	-
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STATEMENT OF COMPREHENSIVE INCOME
FOR THE MONTH ENDED December 31, 2024

030	Repair and Maintenance-Infrastructure-Transmission and Distribution Mains	22,262.29	238,487.72
040	Repairs and Maintenance - Office Buildings	-	10,959.00
040	Repairs and Maintenance - Other Structures	-	59,611.81
050	Repairs and Maintenance-Machinery and Equipment- Machinery	-	168,067.98
050	Repairs and Maintenance-Machinery and Equipment- Office Equipment	-	13,721.39
060	Repairs and Maintenance-Transportation Equipment	6,099.00	65,368.63
070	Repairs and Maintenance-Furniture and Fixtures	-	-
210	Repairs and Maintenance -Semi-Expendable Machinery and Equipment	-	44,162.65
5 02 15 TAXES, INSURANCE PREMIUMS AND OTHER FEES			
010	Taxes, Duties and Licenses	36,153.10	472,408.24
020	Fidelity Bond Premiums	-	12,000.00
030	Insurance Expenses	23,793.28	23,793.28
5 02 16 LABOR AND WAGES			
010	Labor and Wages	-	-
5 02 99 OTHER MAINTENANCE AND OPERATING EXPENSES			
010	Advertising Expenses	-	57,562.50
020	Printing and Publication Expenses	-	-
030	Representation Expenses	74,273.50	231,391.99
040	Transportation and Delivery	-	-
050	Rent Expenses-LAND	4,000.00	48,000.00
060	Membership Dues and Contributions to Organizations	1,500.00	21,549.00
070	Subscription Expenses	38,577.40	174,799.40
990	Other Maintenance and Operating Expenses	-	1,446.70
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES		944,068.52	8,866,477.57



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STATEMENT OF COMPREHENSIVE INCOME
FOR THE MONTH ENDED December 31, 2024

5 03 FINANCIAL EXPENSES

5 03 01 FINANCIAL EXPENSES

020 Interest Expenses	109,565.00	1,386,430.00
990 Other Financial Charges	-	1,500.00
TOTAL FINANCIAL EXPENSES	109,565.00	1,387,930.00

5 05 NON-CASH EXPENSES

5 05 01 DEPRECIATION

020 Depreciation-Land Improvements	4,399.51	52,794.12
030 Depreciation -Infrastructure Assets-Water System and Structures	-	-
030 Depreciation Expenses-Infrastructure Assets-Transmission and Distribution Mains	64,905.50	778,820.85
030 Depreciation Expenses-Infrastructure Assets-Infrastructure Assets-Wells	30,628.73	367,544.76
030 Depreciation Expenses-Infrastructure Assets-Reservoir and Tanks	13,231.70	158,780.40
030 Depreciation Expenses-Infrastructure Assets-Other Transmission and Distribution Mains	339.00	4,068.00
040 Depreciation - Buildings and Other Structures-Office Building	7,962.47	95,549.64
040 Depreciation - Other Structures	5,108.65	61,529.60
050 Depreciation-Machinery and Equipment-Office Equipment	873.23	10,478.76
050 Depreciation Expenses-Machinery and Equipment- IT Equipment	2,588.61	37,238.04
050 Depreciation Expenses-Machinery and Equipment-Water Treatment Plant	4,335.00	52,020.00
050 Depreciation Expenses-Machinery and Equipment-Power Production Equipment	12,005.00	144,060.00
050 Depreciation Expenses-Machinery and Equipment-Pumping Equipment	17,564.50	210,774.00
050 Depreciation Expenses-Machinery and Equipment-Other Machineries and Equipment	2,548.53	30,582.36
060 Depreciation - Transportation Equipment	-	3,351.96
070 Depreciation-Furniture, Fixtures and Books	730.05	8,760.60
5 05 03 IMPAIRMENT LOSS		
020 Impairment Loss- Loans and Receivables	(1,262.78)	10,651.97
5 05 05 DISCOUNTS AND REBATES		
010 Other Discounts	27,490.56	67,838.38
TOTAL NON-CASH EXPENSES	193,448.26	2,094,843.44

TOTAL EXPENSES	2,793,847.57	21,683,881.54
NET INCOME	897,038.21	5,811,447.99

Action	EMPLOYEE NAME	DESIGNATION	SIGNATURE	DATE
PREPARED BY:	MARY GRACE U. ESGUERRA	Senior Corporate Accountant C		1/15/25
NOTED BY	ANNE LORELIE DL. LAURETA	General Manager		1/17/25



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Certificate of Registration No.
PHP QMS 19 93 0026

STATEMENT OF CASH FLOWS
FOR THE MONTH ENDED 12/31/2024

	Current Month Actual	Current Year Actual
CASH FLOWS FROM OPERATING ACTIVITIES		
CASH INFLOW		
COLLECTION OF BUSINESS INCOME	1,801,154.77	23,359,046.26
COLLECTION OF RECEIVABLES	8,568.21	11,595.95
COLLECTION OF OTHER INCOME	209,358.16	2,594,581.47
INTEREST INCOME	649.98	2,321.81
OTHER RECEIPTS	17,495.00	91,729.88
TOTAL CASH INFLOW	2,037,226.12	26,059,275.37
CASH OUTFLOW		
PAYMENT OF MAINTENANCE AND OPERATING EXPENSES	414,672.71	5,107,521.62
PAYMENY OF PERSONAL SERVICES	672,522.74	5,327,472.83
CASH ADVANCES	102,040.70	798,266.00
REMITTANCE OF INTER-AGENCY PAYABLES	249,260.78	3,357,811.13
PAYMENT OF SUPPLIES AND MATERIALS	2,310.75	1,046,887.21
PAYMENT OF ACCOUNTS PAYABLE	54,892.85	1,315,516.43
OTHERS	169,172.70	1,743,093.82
TOTAL CASH OUTFLOW	1,664,873.23	18,696,569.04
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	372,352.89	7,362,706.33
CASH FLOWS FROM INVESTING ACTIVITIES		
CASH OUTFLOW		
PURCHASE OF OFFICE EQUIPMENT, FURNITURES, AND FIXTURES, IT EQUIPMENT, MACHINERIES AND OTHER EQUIPMENTS	36,702.75	209,189.04
CONSTRUCTION IN PROGRESS/WORKS	-	96,403.00
TOTAL CASH OUTFLOW	36,702.75	305,592.04
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	(36,702.75)	(305,592.04)
CASH FLOWS FROM FINANCING ACTIVITIES		
CASH OUTFLOW		
PAYMENT OF DOMESTIC LOAN	334,781.00	3,945,722.00



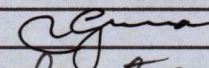
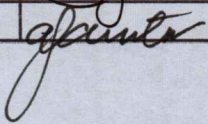
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STATEMENT OF CASH FLOWS
FOR THE MONTH ENDED 12/31/2024

PAYMENT OF INTEREST ON LOAN PAYABLE	109,565.00	1,386,430.00
TOTAL CASH OUTFLOW	444,346.00	5,332,152.00
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	(444,346.00)	(5,332,152.00)
Net Cash Provided(Used) by Operating, Investing and Financing Activities	(108,695.86)	1,724,962.29
CASH AND CASH EQUIVALENTS Beginning Balance	5,237,361.97	3,403,703.82
CASH AND CASH EQUIVALENTS Ending Balance	5,128,666.11	5,128,666.11

Action	EMPLOYEE NAME	DESIGNATION	SIGNATURE	DATE
PREPARED BY:	MARY GRACE U. ESGUERRA	Senior Corporate Accountant C		1/15/2025
NOTED BY	ANNE LORELIE DL. LAURETA	General Manager		1/17/2025