



# LICAB WATER DISTRICT

Real St., Poblacion Sur, Licab Nueva Ecija

Cel. No. 09258158582 / Tel. No. (044) 950 1397

Website: [licabwaterdistrict.gov.ph](http://licabwaterdistrict.gov.ph) / [licabwd@yahoo.com](mailto:licabwd@yahoo.com)



Certificate of Registration No.  
PHP QMS 19 93 0026

June 10, 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 May 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 **May** **2024**

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

### 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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Annexed:					
Annexed:					

### 2. SERVICE CONNECTION DATA:

2.1	Total Service (Active + Inactive)	4,010		
2.2	Total Active	3,824		
2.3	Total metered	3,824		
2.4	Total billed	3,649		
2.5	Ave. Persons/Conn.	5.0		
2.6	Population Served (2.2 x 2.5)	19,120		
2.7	Growth in Service Connections (S. C.)		<u>This Month</u>	<u>Year-to-Date</u>
	New		22	136
	Reconnection		76	490
	Disconnected		26	102
	Increase (Decrease) in S. C.		72	524
2.8	No. of Customers in Arrears	1,557	( 40.7% )	
2.9	No. of Active Connections	<u>Metered</u>	<u>Unmetered</u>	<u>Total</u>
	Residential/Domestic	3,442	339	3,781
	Government	34	2	36
	Commercial/Industrial	173	20	193
	Full Commercial	23	3	26
	Commercial A	6	3	9
	Commercial B	22	-	22
	Commercial C	122	14	136
	Commercial D		-	-
	Bulk/Wholesale		-	-
	<b>Total</b>	<b>3,649</b>	<b>361</b>	<b>4,010</b>

### 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 &amp; COLLECTION DATA:

	This Month	Year-to-Date
4.1 BILLING (Water Sales)		
a. Current - metered	P 2,168,288.60	P 9,328,057.70
b. Current - unmetered		
c. Penalty Charges	44,252.24	219,070.11
d. Less: Senior Citizen & PWD Discount	-	-
Total	P 2,212,540.84	P 9,547,127.81
4.2 BILLING PER CONSUMER CLASS:		
e Residential/Domestic	P 1,914,425.90	P 8,185,616.55
f Government	66,645.55	354,897.35
g Commercial/Industrial	187,217.15	787,543.80
h Bulk/Wholesale		
Total	P 2,168,288.60	P 9,328,057.70
4.3 COLLECTION (Water Sales)		
a. Current account	P 1,171,829.48	P 5,096,739.14
b. Arrears - current year	885,721.75	3,700,668.30
c. Arrears - previous years	2,739.20	700,562.61
Total	P 2,060,290.43	P 9,497,970.05
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
$\frac{4.3a}{(4.1a) + (4.1b) - (4.1d)} \times 100 =$	54.0%	
4.6 COLLECTION EFFICIENCY, Y-T-D		
$\frac{(4.3a) + (4.3b)}{4.1 \text{ Total}} \times 100 =$	$\frac{8,797,407.44}{9,547,127.81}$	= 92.1%
4.7 COLLECTION RATIO, Y-T-D		
$\frac{4.3 \text{ Total}}{4.1 \text{ Total} + 4.4} =$	$\frac{9,497,970.05}{10,995,300.56}$	= 86.4%

## 5. FINANCIAL DATA:

This Month

Year-to-Date



## 5.1 REVENUES

a. Operating Revenues	P	2,398,316.21	P	10,978,433.04
b. Non-Operating revenues				
Total	P	2,398,316.21	P	10,978,433.04

## 5.2 EXPENSES

a. Salaries and wages	P	1,029,002.36	P	3,466,079.80
b. Pumping cost (Fuel, Oil, Electric)		177,755.52		624,401.14
c. Chemicals (treatment)		32,741.78		175,974.56
d. Other O & M Expense		574,816.81		2,562,032.03
e. Depreciation Expense		167,770.11		845,251.08
f. Interest Expense		117,177.00		596,681.00
g. Others				
Total	P	2,099,263.58	P	8,270,419.61

5.3 NET INCOME (LOSS)	P	299,052.63	P	2,708,013.43
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## 5.4 CASH FLOW STATEMENT

a. Receipts	P	2,336,929.09	P	11,072,789.93
b. Disbursements		2,296,105.40		9,820,076.12
c. Net Receipts (Disbursements)		40,823.69		1,252,713.81
d. Cash balance, beginning		4,615,593.94		3,403,703.82
e. Cash balance, ending		4,656,417.63		4,656,417.63

## 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)		4,571,477.50		3,461,223.01
1. Cash on hand	P	33,813.68	P	33,813.68
2. Cash in bank		3,407,409.33		3,407,409.33
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	2,476,828.32	P	2,476,828.32
d. Accounts Receivable		1,492,098.75		1,492,098.75
1. Customers	P	1,491,611.08	P	1,491,611.08
2. Materials on loans				
3. Officers & Employees		487.67		487.67
e. Customers' deposits		-		-
f. Loans payable		37,249,140.07		37,249,140.07
g. Payable to creditors eg. suppliers		328,999.99		328,999.99

## 5.6 FINANCIAL RATIOS

	This Month		Year-to-Date	
a. Operating Ratio ( benchmark = $\leq 0.75$ )				
Operating Expenses	1,982,086.58	=	7,673,738.61	=
Operating Revenues	2,398,316.21		10,978,433.04	0.70
b. Net Income Ratio				
Net Income (Loss)	299,052.63	=	2,708,013.43	=



Total Revenues	2,398,316.21	10,978,433.04	
c. Current Ratio ( benchmark = $\geq 1.5$ )			
Current Assets		8,811,042.02	= 9.14
Current Liabilities		963,960.46	

## 6. WATER PRODUCTION DATA:

### 6.1 SOURCE OF SUPPLY

	Number	Total Rated Capacity (In LPS) or (in Cum/Mo)	Basis of Data
a. Wells	4	191,700	Actual Capacity of Well
b. Springs			
c. Surface/River			
d. Bulk purchase			
Total	4	191,700	

Conversion: 1 LPS ~ 2,600 cum/mo

### 6.2 WATER PRODUCTION (m<sup>3</sup>)

	This Month	Year-to-Date	Method of Measurement
a. WD-Owned Sources			
# Gravity			
# Pumped	79,161.0	358,279.0	Based on Flow Meter
Sub-Total	79,161.0	358,279.0	
b. External Source/s	2,110.0	9,924.0	Based on Water Meters
Total	81,271.0	368,203.0	

### 6.3 WATER PRODUCTION COST

	This Month	Year-to-Date
a. Total power consumption for pumping (KW-Hr)	18,908.00	89,052.00
b. Total power cost for pumping (PHP)	107,391.77	505,788.65
c. Other energy cost (oil, etc.) (PHP)	3,356.86	24,538.04
d. Total Pumping Hours (motor drive)	1,974.88	9,981.72
e. Total Pumping Hours (engine drive)	11.34	201.92
f. Total Chlorine consumed (Kg.)	210.00	958.50
g. Total Chlorine cost (PHP)	28,933.80	132,062.13
h. Total cost of other chemicals (PHP)		
Total Production Cost	P 139,682.43	P 662,388.82

### 6.4 ACCOUNTED FOR WATER (m<sup>3</sup>)

a. Total Billed Metered Consumption (m <sup>3</sup> )	79,970.0	354,157.1
Residential	73,392.0	324,930.00
Government	2,196.0	11,689.00
Commercial/Industrial (Total)	4,382.0	17,538.1
Full Commercial	1,060.0	4,414.00
Commercial A	167.0	767.00
Commercial B	510.0	2,430.00
Commercial C	2,645.0	9,927.08
Commercial D		
Bulk/Wholesale		
b. Unmetered billed		
c. Total billed	79,970.0	354,157.1
d. Metered unbilled	51.0	223.00
e. Unmetered unbilled	1,013.3	9,260.39
f. Total Accounted	81,034.3	363,640.5



## 6.5 WATER USE ASSESSMENT

a. Average monthly consumption/connection (m <sup>3</sup> )	21.9	
Residential (m <sup>3</sup> /conn/mo.)	21.3	
Government (m <sup>3</sup> /conn/mo)	64.6	
Commercial/Industrial (m <sup>3</sup> /conn/mo)	25.3	
Bulk/Wholesale (m <sup>3</sup> /conn/mo)		
b. Average liters per capita/day (lpcd)	142.1	
c. Accounted for water (%)	99.7%	98.8%
d. Revenue Producing Water (%)	98.4%	96.2%
e. Percent Non-revenue Water (%)	2%	4%
f. 24/7 Water Service (Y/N)	Y	

## 7. STORAGE FACILITIES

	No. of Units	Total Capacity (m <sup>3</sup> )
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	267
f. Average monthly salary/employee	29,222.15

### 8.2 BOARD OF DIRECTORS

#### a. Board of Directors

#### Number of Meetings Attended

Position	Name	This Month			Year-to-Date		
		Regular	Special/ Emergency	Total	Regular	Special/ Emergency	Total
C 1	Dante P. Alejandria	2	0	2	10	0	10
VC 2	Teresita M. Tinio	2	0	2	10	0	10
S 3	Leonila J. Rayo	2	0	2	10	0	10
T 4	Potenciana DC. Dela Cruz	2	0	2	10	0	10
M 5	Renato T. Mangiduyos	2	0	2	10	0	10
6thM 6							

	This Month	Year-to-Date
a. No. of Resolutions passed	4	28
b. No. of Policies passed		
c. Directors fees paid	P	
d. Meetings:		
1. Held	2	10
2. Regular	2	10
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	4%	≤ 20%
b. Collection Efficiency (%) - YTD	92.1%	≥ 90%



c.	S.Conn. Market Growth - YTD	524	524
d.	Capex (Php) - YTD	0.00	0.00
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	9.14	≥ 1.5
h.	Average Monthly Net Income (Php)	positive	positive
i.	Staff Productivity Index	267	267
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 May 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**

<b>020-1</b> Cash in Bank - LANDBANK - CA-Talavera -General Fund	2,533,528.73	3.96%
<b>020-2</b> Cash in Bank - LANDBANK - CA-Terminal Leave Benefits Fund	132,917.85	0.21%
<b>020-3</b> Cash in Bank - LANDBANK - CA-Emergency Fund	740,962.75	1.16%
<b>020-4</b> Cash in Bank - LANDBANK - LCCA-Project Fund	84,940.13	0.13%
<b>030</b> Cash in Bank - LANDBANK - SA-Joint Account	1,110,254.49	1.74%
<b>1 01 01 CASH ON HAND</b>		
<b>010</b> Cash-Collecting Officers	33,813.68	0.05%
<b>020</b> Petty Cash Fund	20,000.00	0.03%

**TOTAL CASH AND CASH EQUIVALENTS** 4,656,417.63 7.28%

**1 03 RECEIVABLES**

**1 03 01 LOANS AND RECEIVABLE ACCOUNTS**

<b>010-1</b> Accounts Receivable-Customer-Water Bill	1,491,611.08	2.33%
<b>010-2</b> Accounts Receivable-Customer-Installation Fee	19,308.03	0.03%
<b>011</b> Allowance for Impairment-Accounts Receivables	(76,819.14)	-0.12%

**1 03 05 OTHER RECEIVABLES**

<b>020</b> Due from Officers and Employees	487.67	0.00%
<b>990</b> Other Receivables	201,757.98	0.32%
<b>TOTAL RECEIVABLES</b>	1,636,345.62	2.56%

**1 04 INVENTORIES**

**1 04 04 INVENTORY HELD FOR CONSUMPTION**

<b>010</b> Office Supplies Inventory	5,324.77	0.01%
<b>020</b> Accountable Forms, Plates & Stickers Inventory	37,700.00	0.06%
<b>030</b> Non-Accountable Forms Inventory	90,576.81	0.14%
<b>120</b> Chemical and Filtering Supplies Inventory	161,325.44	0.25%
<b>130</b> Construction Materials Inventory	9,740.00	0.02%
<b>220-1</b> Supplies and Materials for Water Systems Operations -Water Meter	593,483.84	0.93%
<b>220-2</b> Supplies and Materials for Water Systems Operations -Services	661,753.57	1.03%
<b>220-3</b> Supplies and Materials for Water Systems Operations -Transmission	909,948.89	1.42%

**1 04 02 INVENTORY HELD FOR DISTRIBUTION**

<b>990</b> Other Supplies and Materials Inventory	6,975.00	0.01%
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**1 04 05 SEMI-EXPENDABLE MACHINERY AND EQUIPMENT**





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**STATEMENT OF FINANCIAL POSITION**

As of May 31, 2024

**% to Total**

	Amount	
<b>030</b> Semi-Expendable Information and Communications Technology Equipment	7,650.00	0.01%
<b>TOTAL INVENTORIES</b>	2,484,478.32	3.88%
<b>1 99 OTHER ASSETS</b>		
<b>1 99 02 PREPAYMENTS</b>		
<b>050</b> Prepaid Insurance	41,450.45	0.06%
<b>TOTAL OTHER ASSETS</b>	41,450.45	0.06%
<b>TOTAL CURRENT ASSET</b>	<b>8,818,692.02</b>	<b>13.79%</b>

**1 NON CURRENT ASSET**

**1 06 PROPERTY, PLANT AND EQUIPMENT**

**1 06 04 BUILDINGS AND OTHER STRUCTURES**

<b>010-1</b> Building and Other Structures-Office Building	5,308,315.53	8.30%
<b>011</b> Accumulated Depreciation - Office Buildings	(340,262.86)	-0.53%
<b>990</b> Other Structures	1,810,421.35	2.83%
<b>991</b> Accumulated Depreciation-Other Structures	(491,142.67)	-0.77%

**1 06 07 FURNITURE, FIXTURES AND BOOKS**

<b>010</b> Furniture and Fixtures	97,339.62	0.15%
<b>011</b> Accumulated Depreciation - Furniture and Fixtures	(31,392.15)	-0.05%

**1 06 03 INFRASTRUCTURE ASSETS**

<b>110-15</b> Infrastructure Assets- Plant-Utility Plant in Service- Other Transmission and Distribution Mains	113,000.00	0.18%
<b>110-4</b> Infrastructure Assets- Plant-Utility Plant in Service-Wells	10,605,791.37	16.58%
<b>110-8</b> Infrastructure Assets- Plant-Utility Plant in Service-Reservoir and Tanks	6,272,594.98	9.81%
<b>110-9</b> Infrastructure Assets- Plant-Utility Plant in Service- Transmission and Distribution Mains	36,708,765.25	57.39%
<b>111-15</b> Accumulated Depreciation-Plant (UPIS)-Other Transmission and Distribution Mains	(5,763.00)	-0.01%
<b>111-4</b> Accumulated Depreciation-Plant (UPIS)-Wells	(520,688.41)	-0.81%
<b>111-8</b> Accumulated Depreciation-Plant (UPIS)-Reservoir and Tanks	(224,938.90)	-0.35%
<b>111-9</b> Accumulated Depreciation-Plant (UPIS)-Transmission and Distribution Mains	(14,019,908.48)	-21.92%

**1 06 01 LAND**

<b>010</b> Land	1,962,541.84	3.07%
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**1 06 02 LAND IMPROVEMENTS**

<b>990</b> Other Land Improvements	2,933,008.82	4.59%
<b>991</b> Accumulated Depreciation - Other Land Improvements	(151,284.65)	-0.24%

**1 06 05 MACHINERY AND EQUIPMENT**

<b>020</b> Office Equipment	232,745.00	0.36%
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**STATEMENT OF FINANCIAL POSITION**  
As of May 31, 2024

**% to Total**

	Amount	
<b>021 Accumulated Depreciation-Office Equipment</b>	(37,548.89)	-0.06%
<b>030 Information and Communication Technology Equipment</b>	347,632.30	0.54%
<b>031 Accumulated Depreciation - Information and Communication Equipment</b>	(223,037.97)	-0.35%
<b>990-1 Other Machinery and Equipment</b>	509,705.37	0.80%
<b>990-2-1 Other Machinery and Equipment-Pumping Plant -Power Production Equipment</b>	2,566,000.00	4.01%
<b>990-2-2 Other Machinery and Equipment-Pumping Plant-Pumping Equipment</b>	3,512,900.00	5.49%
<b>990-2-3 Other Machinery and Equipment-Pumping Plant -Water Treatment Plant</b>	289,000.00	0.45%
<b>991-1 Accumulated Depreciation - Other Machinery and Equipment</b>	(100,251.66)	-0.16%
<b>991-2 Accumulated Depreciation-Other Machineries and Equipment-Pumping Plant</b>	(2,448,176.50)	-3.83%
<b>1 06 06 TRANSPORTATION EQUIPMENT</b>		
<b>010 Motor Vehicles</b>	186,667.56	0.29%
<b>011 Accumulated Depreciation-Motor Vehicles</b>	(167,442.18)	-0.26%
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT</b>	54,694,590.67	85.51%
<b>1 08 INTANGIBLE ASSETS</b>		
<b>1 08 01 INTANGIBLE ASSETS</b>		
<b>020 Intangible Assets- Computer Software</b>	61,250.00	0.10%
<b>021 Accumulated Amortization- Computer Software</b>	(55,125.00)	-0.09%
<b>980 Other Intangible Assets</b>	68,000.00	0.11%
<b>TOTAL INTANGIBLE ASSETS</b>	74,125.00	0.12%
<b>1 99 OTHER ASSETS</b>		
<b>1 99 99 OTHER ASSETS</b>		
<b>990 Other Assets</b>	374,372.62	0.59%
<b>TOTAL OTHER ASSETS</b>	374,372.62	0.59%
<b>TOTAL NON CURRENT ASSET</b>	<b>55,143,088.29</b>	<b>86.21%</b>
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>63,961,780.31</b>	<b>100.00%</b>





**STATEMENT OF FINANCIAL POSITION**

As of May 31, 2024

% to Total

Amount

**LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS**

**2 CURRENT LIABILITIES**

**2 01 FINANCIAL LIABILITIES**

**2 01 01 PAYABLES**

<b>010</b> Accounts Payable	328,999.99	0.51%
<b>020</b> Due to Officers and Employees	48,134.54	0.08%
<b>TOTAL FINANCIAL LIABILITIES</b>	<b>377,134.53</b>	<b>0.59%</b>

**2 02 INTER-AGENCY PAYABLES**

**2 02 01 INTER-AGENCY PAYABLES**

<b>010</b> Due to BIR	266,549.52	0.42%
<b>020</b> Due to GSIS	144,948.27	0.23%
<b>030</b> Due to PAG-IBIG	9,000.00	0.01%
<b>040</b> Due to PHILHEALTH	41,023.34	0.06%
<b>050-2</b> Due to Other NGAs-COA	125,304.80	0.20%
<b>TOTAL INTER-AGENCY PAYABLES</b>	<b>586,825.93</b>	<b>0.92%</b>

<b>TOTAL CURRENT LIABILITIES</b>	<b>963,960.46</b>	<b>1.51%</b>
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**2 NON CURRENT LIABILITIES**

**2 01 FINANCIAL LIABILITIES**

**2 01 02 BILLS/BONDS/LOANS PAYABLE**

<b>040-1</b> Loans Payable-Domestic-NLIF	5,017,951.00	7.85%
<b>040-2</b> Loans Payable-Domestic-KFW/LWUA	11,449,610.12	17.90%
<b>040-3</b> Loans Payable-Domestic-ICG	16,835,856.95	26.32%
<b>040-4</b> Loans Payable-Domestic-Current Portion of LTD	3,945,722.00	6.17%
<b>TOTAL FINANCIAL LIABILITIES</b>	<b>37,249,140.07</b>	<b>58.24%</b>

**2 05 DEFERRED CREDITS/UNEARNED INCOME**

**2 05 01 DEFERRED CREDITS**

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

**2 06 PROVISIONS**

**2 06 01 PROVISIONS**

<b>020</b> Leave Benefits Payable	1,414,520.11	2.21%
<b>TOTAL PROVISIONS</b>	<b>1,414,520.11</b>	<b>2.21%</b>

1 of 2

**2 99 OTHER PAYABLES**

**2 99 99 OTHER PAYABLES**

<b>990</b> Other Payables	3,250.00	0.01%
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**STATEMENT OF FINANCIAL POSITION**

As of May 31, 2024

	Amount	% to Total
<b>TOTAL OTHER PAYABLES</b>	3,250.00	0.01%
<b>TOTAL NON CURRENT LIABILITIES</b>	<b>38,673,546.78</b>	<b>60.46%</b>
<b>3 EQUITY</b>		
<b>3 07 RETAINED EARNINGS/(DEFICIT)</b>		
<b>3 07 01 RETAINED EARNINGS/(DEFICIT)</b>		
<b>010 Retained Earnings</b>	21,616,259.64	33.80%
<b>TOTAL RETAINED EARNINGS/(DEFICIT)</b>	21,616,259.64	33.80%
<b>NET INCOME - Year-to-date</b>	2,708,013.43	4.23%
<b>TOTAL EQUITY</b>	<b>24,324,273.07</b>	<b>38.03%</b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS</b>	<b>63,961,780.31</b>	<b>100.00%</b>

Action	EMPLOYEE NAME	DESIGNATION	SIGNATURE	DATE
PREPARED BY:	MARY GRACE U. ESGUERRA	Senior Corporate Accountant C		6/10/2024
NOTED BY	ANNE LORELIE DL. LAURETA	General Manager		6/10/2024





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**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE MONTH ENDED May 31, 2024**

	CURRENT MONTH	YEAR TO DATE
	ACTUAL	ACTUAL
<b>4 02 SERVICE AND BUSINESS INCOME</b>		
<b>4 02 02 BUSINESS INCOME</b>		
<b>090</b> Water Works System Fees	2,127,173.65	9,436,375.14
<b>210</b> Interest Income	-	443.85
<b>230</b> Fines and Penalties - Business Income	44,252.24	219,070.11
<b>990</b> Other Business Income- Miscellaneous Service Revenues	145,200.32	891,143.94
<b>990</b> Other Business Income- Other Water Revenues	9,700.00	68,100.00
<b>990</b> Other Business Income-Water Meter Maintenance/Deposit	71,990.00	363,300.00
<b>TOTAL SERVICE AND BUSINESS INCOME</b>	<b>2,398,316.21</b>	<b>10,978,433.04</b>
<b>5 01 PERSONNEL SERVICES</b>		
<b>5 01 01 SALARIES AND WAGES</b>		
<b>010</b> Salaries and Wages – Regular	428,308.00	2,141,540.00
<b>5 01 02 OTHER COMPENSATION</b>		
<b>010</b> Personal Economic Relief Allowance (PERA)	30,000.00	150,000.00
<b>020</b> Representation Allowance (RA)	9,500.00	47,500.00
<b>030</b> Transportation Allowance (TA)	9,500.00	47,500.00
<b>040</b> Clothing/Uniform Allowance	-	105,000.00
<b>120</b> Longevity Pay	20,000.00	20,000.00
<b>140</b> Year End Bonus	428,308.00	428,308.00
<b>150</b> Cash Gift	-	-
<b>170</b> Directors and Committee Member's Fees	36,230.00	194,950.00
<b>990</b> Other Bonuses and Allowance	-	-
<b>5 01 03 PERSONNEL BENEFIT CONTRIBUTIONS</b>		
<b>010</b> Life and Retirement Insurance Contributions	52,396.96	258,984.80
<b>020</b> PAG-IBIG Contributions	3,000.00	13,500.00
<b>030</b> PHILHEALTH Contributions	10,259.40	51,297.00
<b>040</b> ECC Contributions	1,500.00	7,500.00
<b>5 01 04 OTHER PERSONNEL BENEFITS</b>		
<b>030</b> Terminal Leave Benefits	-	-
<b>990</b> Other Personnel Benefits	-	-
<b>TOTAL PERSONNEL SERVICES</b>	<b>1,029,002.36</b>	<b>3,466,079.80</b>
<b>5 02 MAINTENANCE AND OTHER OPERATING EXPENSES</b>		
<b>5 02 01 TRAVELING EXPENSES</b>		





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**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE MONTH ENDED May 31, 2024**

010	Traveling Expenses – Local	71,516.56	289,591.61
<b>5 02 02</b>	<b>TRAINING AND SCHOLARSHIP EXPENSES</b>		
010	Training Expenses	39,300.00	201,986.01
020	Scholarship Grants/Expenses	-	-
<b>5 02 03</b>	<b>SUPPLIES AND MATERIALS EXPENSES</b>		
010	Office Supplies Expenses	6,822.57	29,100.44
020	Accountable Forms Expenses	6,600.00	37,800.00
030	Non-Accountable Forms Expenses	11,233.75	51,032.15
090	Fuel,Oil and Lubricants Expenses	13,860.03	65,131.69
130	Chemical and Filtering Supplies Expenses	32,741.78	175,974.56
210	Semi-Expendable Machinery and Equipment Expenses	5,872.65	29,382.65
220	Semi-Expendable Furniture,Fixtures and Books Expenses	4,000.00	4,000.00
270	Supplies and Materials for systems Operation Expenses -Water Meters	79,148.23	350,802.02
270	Supplies and Materials for systems Operation Expenses- Service Connection Materials	50,715.78	313,369.43
990	Other Supplies and Materials Expenses	8,305.50	33,466.50
<b>5 02 04</b>	<b>UTILITY EXPENSES</b>		
020	Electricity Expenses	12,538.94	40,436.90
<b>5 02 05</b>	<b>COMMUNICATION EXPENSES</b>		
010	Postage and Courier Expenses	310.00	1,395.00
020	Telephone Expenses	2,886.53	14,366.96
030	Internet Subscription Expenses	2,000.01	8,000.04
<b>5 02 09</b>	<b>GENERATION, TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
010	Water Treatment Operations Expenses	15,270.00	29,270.00
010	Generation,Transmission and Distribution Expenses-Fuel for Power Production	7,928.00	19,510.00
010	Generation,Transmission and Distribution Expenses-Power/Fuel Purchased for Pumping PS 1	154,557.52	575,621.14
<b>5 02 10</b>	<b>CONFIDENTIAL, INTELLIGENCE AND EXTRAORDINARY EXPENSES</b>		
030	Extraordinary and Miscellaneous Expenses	-	8,581.00
<b>5 02 11</b>	<b>PROFESSIONAL SERVICES</b>		
010	Legal Services	150.00	3,850.00
<b>5 02 12</b>	<b>GENERAL SERVICES</b>		
030	Security Services	30,537.60	122,150.40
990	Other General Services	85,890.03	356,546.13
<b>5 02 13</b>	<b>REPAIRS AND MAINTENANCE</b>		





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**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE MONTH ENDED May 31, 2024**

<b>030 Repairs and Maintenance - Infrastructure Assets</b>	-	-
<b>030 Repair and Maintenance-Infrastructure-Transmission and Distribution Mains</b>	24,118.97	106,279.06
<b>040 Repairs and Maintenance - Office Buildings</b>	3,000.00	5,420.00
<b>040 Repairs and Maintenance - Other Structures</b>	16,487.00	19,942.00
<b>050 Repairs and Maintenance-Machinery and Equipment-Machinery</b>	10,450.00	50,676.00
<b>050 Repairs and Maintenance-Machinery and Equipment- Office Equipment</b>	-	13,500.00
<b>060 Repairs and Maintenance-Transportation Equipment</b>	7,712.00	34,912.00
<b>070 Repairs and Maintenance-Furniture and Fixtures</b>	-	-
<b>210 Repairs and Maintenance -Semi-Expendable Machinery and Equipment</b>	8,975.00	18,392.25
<b>5 02 15 TAXES, INSURANCE PREMIUMS AND OTHER FEES</b>		
<b>010 Taxes, Duties and Licenses</b>	42,090.85	198,589.72
<b>020 Fidelity Bond Premiums</b>	-	12,000.00
<b>030 Insurance Expenses</b>	-	-
<b>5 02 16 LABOR AND WAGES</b>		
<b>010 Labor and Wages</b>	-	-
<b>5 02 99 OTHER MAINTENANCE AND OPERATING EXPENSES</b>		
<b>010 Advertising Expenses</b>	-	-
<b>020 Printing and Publication Expenses</b>	-	-
<b>030 Representation Expenses</b>	6,558.30	46,679.22
<b>040 Transportation and Delivery</b>	-	-
<b>050 Rent Expenses-LAND</b>	4,000.00	20,000.00
<b>060 Membership Dues and Contributions to Organizations</b>	4,683.00	16,949.00
<b>070 Subscription Expenses</b>	10,038.20	40,152.80
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>	<b>780,298.80</b>	<b>3,344,856.68</b>
<b>5 03 FINANCIAL EXPENSES</b>		
<b>5 03 01 FINANCIAL EXPENSES</b>		
<b>020 Interest Expenses</b>	117,177.00	596,481.00
<b>990 Other Financial Charges</b>	-	200.00
<b>TOTAL FINANCIAL EXPENSES</b>	<b>117,177.00</b>	<b>596,681.00</b>
<b>5 05 NON-CASH EXPENSES</b>		
<b>5 05 01 DEPRECIATION</b>		
<b>020 Depreciation-Land Improvements</b>	4,399.51	21,997.55
<b>030 Depreciation -Infrastructure Assets-Water System and Structures</b>	-	-





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**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE MONTH ENDED May 31, 2024**

<b>030</b> Depreciation Expenses-Infrastructure Assets-Transmission and Distribution Mains	64,896.47	324,482.35
<b>030</b> Depreciation Expenses-Infrastructure Assets-Infrastructure Assets-Wells	30,628.73	153,143.65
<b>030</b> Depreciation Expenses-Infrastructure Assets-Reservoir and Tanks	13,231.70	66,158.50
<b>030</b> Depreciation Expenses-Infrastructure Assets-Other Transmission and Distribution Mains	339.00	1,695.00
<b>040</b> Depreciation - Buildings and Other Structures-Office Building	7,962.47	39,812.35
<b>040</b> Depreciation - Other Structures	5,108.65	25,769.05
<b>050</b> Depreciation-Machinery and Equipment-Office Equipment	873.23	4,366.15
<b>050</b> Depreciation Expenses-Machinery and Equipment- IT Equipment	2,588.61	19,117.77
<b>050</b> Depreciation Expenses-Machinery and Equipment-Water Treatment Plant	4,335.00	21,675.00
<b>050</b> Depreciation Expenses-Machinery and Equipment-Power Production Equipment	12,005.00	60,025.00
<b>050</b> Depreciation Expenses-Machinery and Equipment-Pumping Equipment	17,564.50	87,822.50
<b>050</b> Depreciation Expenses-Machinery and Equipment-Other Machineries and Equipment	2,548.53	12,742.65
<b>060</b> Depreciation – Transportation Equipment	558.66	2,793.30
<b>070</b> Depreciation-Furniture, Fixtures and Books	730.05	3,650.25
<b>5 05 03 IMPAIRMENT LOSS</b>		
<b>020</b> Impairment Loss- Loans and Receivables	2,303.95	3,167.44
<b>5 05 05 DISCOUNTS AND REBATES</b>		
<b>010</b> Other Discounts	2,711.36	14,383.62
<b>TOTAL NON-CASH EXPENSES</b>	<b>172,785.42</b>	<b>862,802.13</b>
<b>TOTAL EXPENSES</b>	<b>2,099,263.58</b>	<b>8,270,419.61</b>
<b>NET INCOME</b>	<b>299,052.63</b>	<b>2,708,013.43</b>

Action	EMPLOYEE NAME	DESIGNATION	SIGNATURE	DATE
PREPARED BY:	MARY GRACE U. ESGUERRA	Senior Corporate Accountant C		6/10/2024
NOTED BY	ANNE LORELIE DL. LAURETA	General Manager		6/10/2024





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**STATEMENT OF CASH FLOWS**  
**FOR THE MONTH ENDED 05/31/2024**

	<b>Current Month Actual</b>	<b>Current Year Actual</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>CASH INFLOW</b>		
COLLECTION OF BUSINESS INCOME	2,104,542.67	9,716,457.66
COLLECTION OF RECEIVABLES	322.95	3,027.74
COLLECTION OF OTHER INCOME	226,890.32	1,323,126.44
INTEREST INCOME	-	443.85
OTHER RECEIPTS	5,173.15	29,734.24
<b>TOTAL CASH INFLOW</b>	<b>2,336,929.09</b>	<b>11,072,789.93</b>
<b>CASH OUTFLOW</b>		
PAYMENT OF MAINTENANCE AND OPERATING EXPENSES	436,247.15	1,787,765.17
PAYMENY OF PERSONAL SERVICES	750,254.48	2,059,503.27
CASH ADVANCES	74,883.23	292,472.03
REMITTANCE OF INTER-AGENCY PAYABLES	220,981.61	1,367,487.88
PAYMENT OF SUPPLIES AND MATERIALS	24,740.10	337,658.52
PAYMENT OF ACCOUNTS PAYABLE	205,418.57	872,039.83
OTHERS	131,279.53	862,017.64
<b>TOTAL CASH OUTFLOW</b>	<b>1,843,804.67</b>	<b>7,578,944.34</b>
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>493,124.42</b>	<b>3,493,845.59</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
<b>CASH OUTFLOW</b>		
PURCHASE OF OFFICE EQUIPMENT, FURNITURES, AND FIXTURES, IT EQUIPMENT, MACHINERIES AND OTHER EQUIPMENTS	7,954.73	19,401.78
<b>TOTAL CASH OUTFLOW</b>	<b>7,954.73</b>	<b>19,401.78</b>
<b>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</b>	<b>(7,954.73)</b>	<b>(19,401.78)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
<b>CASH OUTFLOW</b>		
PAYMENT OF DOMESTIC LOAN	327,169.00	1,625,249.00
PAYMENT OF INTEREST ON LOAN PAYABLE	117,177.00	596,481.00
<b>TOTAL CASH OUTFLOW</b>	<b>444,346.00</b>	<b>2,221,730.00</b>
<b>NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES</b>	<b>(444,346.00)</b>	<b>(2,221,730.00)</b>
<b>Net Cash Provided(Used) by Operating, Investing and Financing Activities</b>	<b>40,823.69</b>	<b>1,252,713.81</b>
<b>CASH AND CASH EQUIVALENTS Beginning Balance</b>	<b>4,615,593.94</b>	<b>3,403,703.82</b>
<b>CASH AND CASH EQUIVALENTS Ending Balance</b>	<b>4,656,417.63</b>	<b>4,656,417.63</b>

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