



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

June 13, 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 May 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 **May** **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			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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2. SERVICE CONNECTION DATA:

2.1 Total Service (Active + Inactive)	4,174		
2.2 Total Active	3,993		
2.3 Total metered	3,993		
2.4 Total billed	3,820		
2.5 Ave. Persons/Conn.	5.0		
2.6 Population Served (2.2 x 2.5)	19,965		
2.7 Growth in Service Connections (S. C.)		This Month	Year-to-Date
New		15	80
Reconnection		87	440
Disconnected		15	120
Increase (Decrease) in S. C.		87	400
2.8 No. of Customers in Arrears	1,557	(39.0%)	
2.9 No. of Active Connections		Metered	Unmetered
Residential/Domestic	3,601	335	3,936
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	3,820	354	4,174

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	2,311,607.47	P	10,065,265.27
b. Current - unmetered				
c. Penalty Charges		48,028.70		243,443.67
d. Less: Senior Citizen & PWD Discount		-		-
Total	P	2,359,636.17	P	10,308,708.94
4.2 BILLING PER CONSUMER CLASS:				
e Residential/Domestic	P	2,078,906.00	P	7,388,555.45
f Government		60,356.60		271,647.75
g Commercial/Industrial		172,344.87		640,437.30
h Bulk/Wholesale				
Total	P	2,311,607.47	P	8,300,640.50
4.3 COLLECTION (Water Sales)				
a. Current account	P	1,225,242.12	P	5,221,362.43
b. Arrears - current year		948,824.28		3,858,643.22
c. Arrears - previous years		16,733.50		966,878.48
Total	P	2,190,799.90	P	10,046,884.13
4.4 ACCOUNTS RECEIVABLE-CUSTOMERS (Beginning of the Yr.):				1,649,611.38

4.5 ON-TIME-PAID, This Month	This Month		Year-to-Date	
$\frac{4.3a}{(4.1a) + (4.1b) - (4.1d)} \times 100 =$	53.0%			

4.6 COLLECTION EFFICIENCY, Y-T-D				
$\frac{(4.3a) + (4.3b)}{4.1 \text{ Total}} \times 100 =$	9,080,005.65	=	88.1%	
	10,308,708.94			

4.7 COLLECTION RATIO, Y-T-D				
$\frac{4.3 \text{ Total}}{4.1 \text{ Total} + 4.4} =$	10,046,884.13	=	84.0%	
	11,958,320.32			

5. FINANCIAL DATA:

	This Month		Year-to-Date	
5.1 REVENUES				
a. Operating Revenues	P	2,458,055.78	P	11,065,123.05

b. Non-Operating revenues					
Total	P	2,458,055.78	P	11,065,123.05	
5.2 EXPENSES					
a. Salaries and wages	P	1,103,133.04	P	4,342,158.60	
b. Pumping cost (Fuel, Oil, Electric)		214,177.97		655,245.88	
c. Chemicals (treatment)		26,869.29		102,075.76	
d. Other O & M Expense		782,181.49		3,078,905.03	
e. Depreciation Expense		172,354.69		846,930.44	
f. Interest Expense		103,958.00		527,818.00	
g. Others					
Total	P	2,402,674.48	P	9,553,133.71	
5.3 NET INCOME (LOSS)		P	55,381.30	P	1,511,989.34
5.4 CASH FLOW STATEMENT					
a. Receipts	P	2,474,457.30	P	11,390,026.23	
b. Disbursements		2,778,136.11		11,412,096.08	
c. Net Receipts (Disbursements)		(303,678.81)		(22,069.85)	
d. Cash balance, beginning		5,390,875.07		5,109,266.11	
e. Cash balance, ending		5,087,196.26		5,087,196.26	
5.5 MISCELLANEOUS (Financial)					
a. Loan Funds (Total)		864,649.31		864,649.31	
1. Cash in Bank	P	864,649.31	P	864,649.31	
2. Cash on Hand					
b. WD Funds (Total)		4,138,806.82		3,027,101.80	
1. Cash on hand	P	48,333.55	P	48,333.55	
2. Cash in bank		2,958,768.25		2,958,768.25	
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	2,196,525.40	P	2,196,525.40	
d. Accounts Receivable		1,650,421.05		1,650,421.05	
1. Customers	P	1,649,611.38	P	1,649,611.38	
2. Materials on loans					
3. Officers & Employees		809.67		809.67	
e. Customers' deposits		76,795.00		76,795.00	
f. Loans payable		33,234,555.07		33,234,555.07	
g. Payable to creditors eg. suppliers		967,271.67		967,271.67	
5.6 FINANCIAL RATIOS					
		This Month		Year-to-Date	
a. Operating Ratio (benchmark = ≤ 0.75)					
Operating Expenses		2,298,716.48	=	9,025,315.71	=
Operating Revenues		2,458,055.78	0.94	11,065,123.05	0.82
b. Net Income Ratio					
Net Income (Loss)		55,381.30	=	1,511,989.34	=
Total Revenues		2,458,055.78	0.02	11,065,123.05	0.14
c. Current Ratio (benchmark = ≥ 1.5)					
Current Assets				9,181,344.57	=

Current Liabilities

1,969,541.49

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			
1 Gravity			
2 Pumped	86,456.0	372,623.0	Based on Flow Meter
Sub-Total	86,456.0	372,623.0	
b. External Source/s	2,071.0	10,570.0	Based on Water Meters
Total	88,527.0	383,193.0	

6.3 WATER PRODUCTION COST

	This Month	Year-to-Date
a. Total power consumption for pumping (KW-Hr)	19,254.00	88,550.00
b. Total power cost for pumping (PHP)	120,878.54	486,324.92
c. Other energy cost (oil, etc.) (PHP)	6,268.62	23,779.93
d. Total Pumping Hours (motor drive)	2,002.38	9,690.56
e. Total Pumping Hours (engine drive)	11.85	76.74
f. Total Chlorine consumed (Kg.)	156.00	777.00
g. Total Chlorine cost (PHP)	20,106.84	105,705.18
h. Total cost of other chemicals (PHP)		
Total Production Cost	₱ 147,254.00	₱ 615,810.03

6.4 ACCOUNTED FOR WATER (m³)

a. Total Billed Metered Consumption (m ³)	85,566.0	370,998.0
Residential	79,583.0	342,006.00
Government	1,960.0	10,869.00
Commercial/Industrial (Total)	4,023.0	18,123.0
Full Commercial	794.0	3,499.00
Commercial A	113.0	594.00
Commercial B	509.0	2,421.00
Commercial C	2,607.0	11,609.00
Commercial D		
Bulk/Wholesale		
b. Unmetered billed		
c. Total billed	85,566.0	370,998.0
d. Metered unbilled	27.0	196.00
e. Unmetered unbilled	974.6	4,958.19
f. Total Accounted	86,567.6	376,152.2

6.5 WATER USE ASSESSMENT

a. Average monthly consumption/connection (m ³)	22.4
Residential (m ³ /conn/mo.)	22.1
Government (m ³ /conn/mo)	57.6
Commercial/Industrial (m ³ /conn/mo)	21.7
Bulk/Wholesale (m ³ /conn/mo)	

b. Average liters per capita/day (lpcd)	147.3	
c. Accounted for water (%)	97.8%	98.2%
d. Revenue Producing Water (%)	96.7%	96.8%
e. Percent Non-revenue Water (%)	3%	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	278
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	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	7	51
b. No. of Policies passed		
c. Directors fees paid		
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 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	88.1%	≥ 90%
c. S.Conn. Market Growth - YTD	400	400
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	4.66	≥ 1.5
h. Average Monthly Net Income (Php)	positive	positive
i. Staff Productivity Index	278	278

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

Y

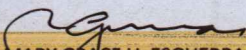
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k. With Sanitation Facilities (Yes or No)

Y

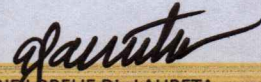
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Prepared by:


MARY GRACE U. ESGUERRA

6/13/2015

Certified Correct:


ANNE LORELIE D.L. LAURETA

General Manager



STATEMENT OF FINANCIAL POSITION

For the month ended May 31, 2025

ASSETS AND OTHER DEBITS

CURRENT ASSETS		<u>Amount</u>	<u>% to Total</u>
CASH			
Cash - Collecting Officer	P	48,333.55	0.00
Advances for Payroll		-	-
Petty Cash		20,000.00	0.00
Cash in Bank - Landbank, Current Account		1,320,828.32	0.02
Cash in Bank - Landbank, Current Account-Termina		702,260.68	0.01
Cash in Bank - Landbank, Current Account-Emerger		935,679.25	0.01
Cash in Bank - Landbank, Current Account-Project F		83,740.13	0.00
Cash in Bank - Landbank, Current Account-Meter D		864,649.31	0.01
Cash in Bank - LBP reserved, Savings Account		1,111,705.02	0.02
Cash in Bank-Time Deposits		-	-
Receivables			
Accounts Receivable-Customer-Water Bill		1,649,611.38	0.03
Allowance for Impairment-Accounts Receivable		(78,225.28)	(0.00)
Accounts Receivable-Customer-Installation Fee		-	-
Receivables - Disallowances/Charges		-	-
Due from Officers and Employees		809.67	0.00
Other Receivables		219,652.87	0.00
Allowance for Impairment-Other Receivables		(26,207.24)	(0.00)
Inventories			
Office Supplies Inventory		9,021.45	0.00
Accountable Forms, Plates & Stickers Inventory		38,476.62	0.00
Non-Accountable Forms Inventory		89,934.30	0.00
Chemical and Filtering Supplies Inventory		174,771.20	0.00
Gasoline, Oil, Lubricants and Other Fuel Inventory		-	-
Other Supplies Inventory		5,770.00	0.00
Construction Materials Inventory		22,016.00	0.00
Supplies and Materials for			
Water Systems Operations		1,856,535.83	0.03
Semi-Expendable Machinery and Equipment		47,653.10	
Semi-Expendable IT equipments			
Advances			
Advances for Operating Expenses		-	-
Prepayments and Deferred Charges			
Prepaid Rent		-	-
Prepaid Insurance		84,328.41	0.00
TOTAL CURRENT ASSETS		P 9,181,344.57	0.14
<u>Property, Plant and Equipment</u>			
Land	P	1,978,177.69	0.03
Land Improvements		2,933,008.82	0.05
Accumulated Depreciation - Land Improvements		(204,078.77)	(0.00)
<u>Infrastructure Assets</u>			
Plant-Utility Plant in Service	P	-	-
Source of Supply Plant		-	-
Collecting and Impounding Reservoirs		-	-
Lake, River and Other Channels		-	-
Spring and Tunnels		-	-
Wells		10,605,791.37	0.17
Accumulated Depreciation - Plant-Wells		(3,151,303.43)	(0.05)
Supply Mains		-	-
Other Source of Supply Plant		-	-
Transmission and Distribution Plant		-	-
Accumulated Depreciation - Plant-Transmission		(10,281,883.06)	
Reservoirs and Tanks		6,272,594.98	0.10
Accumulated Depreciation - Plant-Reservoirs and		(2,576,787.70)	

Transmission and Distribution Mains	37,301,243.40	0.59
Fire Mains		-
Services		-
Meters		-
Meter Installation		-
Hydrants		-
Other Transmission and Distribution Mains	113,000.00	0.00
Accumulated Depreciation - Plant-Other Transmission and Distribution Mains	(74,919.00)	(0.00)
Other Infrastructure Assets		-
Accumulated Depreciation - Other Infrastructure Assets		-
Building		-
Pumping Plant, Structures and Improvements		-
Buildings and Other Structures-Office Building	5,308,315.53	
Accumulated Depreciation - Office Buildings	(435,812.50)	(0.01)
Other Structures	1,810,421.35	0.03
Accumulated Depreciation - Other Structures	(552,165.23)	(0.01)
Leasehold Improvements		-
Leasehold Improvements, Land		-
Accumulated Depreciation - Leasehold Improvements, Land		-
Leasehold Improvements, Buildings		-
Accumulated Depreciation - Leasehold Improvements, Buildings		-
Other Leasehold Improvements		-
Accumulated Depreciation - Other Leasehold Improvements		-
Office Equipment, Furniture and Fixtures		-
Office Equipment	275,570.00	0.00
Accumulated Depreciation - Office Equipment	(138,867.01)	(0.00)
Furniture and Fixtures	97,339.62	0.00
Accumulated Depreciation - Furniture and Fixtures	(40,152.75)	(0.00)
Information and Communication Technology Equipment	301,402.30	0.00
Accumulated Depreciation - Information and Commu	(116,352.43)	(0.00)
Intangible Assets-Computer Software	61,250.00	0.00
Accumulated Amort'n-Intangible Assets-Computer S	(55,125.00)	(0.00)
Other Intangible Assets	68,000.00	0.00
Machinery and Equipment		-
<u>Machinery</u>		-
Pumping Plant		-
Power Production Equipment	3,256,000.00	0.05
Pumping Equipment	3,512,900.00	0.06
Tools, Shops and Garage		-
Water Treatment Plant	289,000.00	0.00
Accumulated Depreciation - Machinery		-
Communication Equipment		-
Accumulated Depreciation - Communication Equipment		-
Construction and Heavy Equipment		-
Accumulated Depreciation - Construction and Heavy Equipment		-
Firefighting Equipment and Accessories		-
Accumulated Depreciation - Firefighting Equipment and Accessories		-
Medical, Dental and Laboratory Equipment		-
Accumulated Depreciation - Medical, Dental and Laboratory Equipment		-
Other Machinery and Equipment	509,705.37	0.01
Accumulated Depreciation - Other Machinery and Equipment	(130,834.02)	(0.00)
Accumulated Depreciation - Other Machinery and Equipment-Pumping Plant- Pumping Equipment	(1,847,545.50)	(0.03)
Accumulated Depreciation - Other Machinery and Equipment-Pumping Plant- Power Production Equipment	(862,495.00)	(0.01)
Accumulated Depreciation - Other Machinery and Equipment-Pumping Plant-Water Treatment Plant	(148,440.00)	(0.00)
Semi-Expendable Other Machinery and Equipment		-
Semi-Expendable Furniture and Fixtures		-
Semi-Expendable Machinery		-
Transportation Equipment		-
Motor Vehicles	249,167.56	0.00
Accumulated Depreciation - Motor Vehicles	(169,340.08)	(0.00)
Other Transportation Equipment		-
Accumulated Depreciation - Other Transportation Equipment		-
Other Property, Plant and Equipment		-

Other Property, Plant and Equipment		-
Accumulated Depreciation - Other Property, Plant and Equipment		-
Accumulated Depreciation		-
TOTAL	P <u>54,156,786.51</u>	0.85
Construction in Progress-Infrastructure Assets		-
Construction in Progress - Infrastructure Assets-		
Rehabilitation of Old Pipelines-Villarosa	37,790.00	0.00
Construction in Progress - parking Space	193,890.30	0.00
Construction in Progress - Infrastructure Assets-Villarosa	38,500.00	0.00
Construction in Progress - San Cristobal PS-Genset house		-
Construction in Progress -Multi-purpose LWD Ground		
Construction in Progress -Aquino Expansion		
Construction in Progress -Well san casimiro		
Construction in Progress -Sta.Maria PS		
TOTAL CONSTRUCTION IN PROGRESS	P <u>270,180.30</u>	0.00
		-

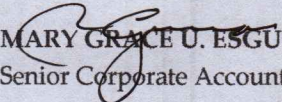
TOTAL PROPERTY, PLANT AND EQUIPMENT	P	<u>54,426,966.81</u>	0.86
Other Assets			-
Items in Transit			-
Other Assets			-
TOTAL OTHER ASSETS	P	<u>-</u>	-
TOTAL ASSETS AND OTHER DEBITS	P	<u>63,608,311.38</u>	<u>100%</u>

LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS

CURRENT LIABILITIES		<u>Amount</u>	<u>% to Total</u>
Accounts Payable	P	967,271.67	0.02
Due to Officers and Employees		6,070.55	0.00
Leave Benefits Payable (Current Portion)		272,823.34	0.00
Interest Payable		-	-
Current Portion of Long term debt		-	-
Loan Penalties Payable		-	-
Due to BIR		311,744.13	0.00
Due to GSIS		164,110.62	0.00
Due to PAG-IBIG		9,000.00	0.00
Due to PHILHEALTH		22,015.47	0.00
Due to NGAs		0.01	0.00
Due to NGAs-coa		139,710.70	0.00
Due to NGAs-Guimba		-	-
Other Current Liability Accounts			-
Customers' Deposits Payable		76,795.00	0.00
Performance/Bidders/Bail Bonds Payable		-	-
Other Payables		-	-
TOTAL CURRENT LIABILITY	P	<u>1,969,541.49</u>	0.03
Long-term Liabilities			-
Loans Payable - Domestic -NLIF	P	6,228,000.00	0.10
Loans Payable - Domestic -kfw/lwua		9,702,889.12	0.15
Loans Payable - Domestic -ICG		14,892,172.95	-
Current Portion of Long term debt		2,411,493.00	0.04
Total Long-term Liabilities	P	<u>33,234,555.07</u>	0.52
Deferred Credits			-
Other Deferred Credits		2,085.85	0.00
	P	<u>2,085.85</u>	0.00
			-
PROVISIONS			-
Leave Benefits Payable(Non-Current)		1,509,755.36	0.02
		<u>1,509,755.36</u>	
OTHER PAYABLES			-
Other Payables		1,900.00	0.00
		<u>1,900.00</u>	
TOTAL NON-CURRENT LIABILITY		<u>34,748,296.27</u>	
TOTAL LIABILITY		<u>36,717,837.76</u>	
EQUITY			-
Government Equity	P		-
Retained Earnings		25,378,484.28	-
Retained Earnings			-
Add/less:			-
Net income/(loss) for the period		1,511,989.34	-
TOTAL EQUITY	P	<u>26,890,473.62</u>	0.42
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	P	<u>63,608,311.38</u>	<u>100%</u>

Prepared by:

Noted by:


MARY GRACE U. ESGUERRA
Senior Corporate Accountant C

6/13/2025


ANNE LORELIE DL. LAURETA
General Manager



Republic of the Philippines
LICAB WATER DISTRICT
 Real Street,
 Pob. Sur, Licab, Nueva Ecija

STATEMENT OF COMPREHENSIVE INCOME

For the month ended May 31, 2025


	<u>Budget CY 2025</u>	<u>CURRENT</u> Actual Amount	<u>YEAR TO DATE</u> Actual Amount	Budget Balance YTD
Business Income				
Income from Waterworks/Irrigation Systems				
Water Works System Fees	P 24,134,482.33	2,270,789.99	9,853,890.76	14,280,591.57
TOTAL WATER SALES	24,134,482.33	2,270,789.99	9,853,890.76	
OTHER OPERATING INCOME:				
Interest Income	P 3,000.00	-	653.16	2,346.84
Other Business Income				-
Miscellaneous Service Revenues	1,753,362.00	126,137.09	594,074.61	1,159,287.39
Other Water Revenues	166,533.33	13,100.00	67,200.00	99,333.33
Water Meter Deposit/Maintenance	890,000.00		309,920.00	580,080.00
Fines and Penalties - Business Income	657,121.76	48,028.70	239,384.52	417,737.24
Other Fines and Penalties - Miscellaneous Income				
TOTAL OTHER OPERATING INCOME	3,470,017.09	187,265.79	1,211,232.29	
TOTAL OPERATING REVENUES	P 27,604,499.42	2,458,055.78	11,065,123.05	
LESS:EXPENSES				
OPERATING EXPENSES				
Generation, Transmission and Distribution Expenses				
Source of Supply - Engineering Expenses				
Power Production Expenses				
Fuel for Power Production	178,027.20	11,855.00	27,901.50	150,125.70
Power/Fuel Purchased for Pumping PS 1	1,889,499.74	184,152.97	598,674.38	1,290,825.36
Water Treatment Operations expenses	60,500.00	18,170.00	28,670.00	31,830.00
	P 2,128,026.94	214,177.97	655,245.88	
Personal Services				
Salaries and Wages – Regular	P 6,344,009.50	471,193.00	2,351,720.55	3,992,288.95
Personal Economic Relief Allowance (PERA)	408,000.00	30,000.00	150,000.00	258,000.00
Representation Allowance (RA)	114,000.00	9,500.00	47,500.00	66,500.00
Transportation Allowance (TA)	114,000.00	9,500.00	47,500.00	66,500.00
Clothing/Uniform Allowance	119,000.00		105,000.00	14,000.00

Subsistence, Laundry and Quarters Allowances				
Productivity Incentive Allowance	85,000.00			
Other Bonuses and Allowances	1,020,415.40		611,140.70	409,274.70
Directors and Committee Member's Fees	476,160.00	39,680.00	198,400.00	277,760.00
Cash Gift	85,000.00			
Year End Bonus	1,065,032.00	471,193.00	471,193.00	593,839.00
TOTAL PERSONNEL SERVICES	P 9,830,616.90	1,031,066.00	3,982,454.25	
Personnel Benefit Contributions				
Life and Retirement Insurance Contributions	761,281.14	56,543.16	282,202.37	479,078.77
PAG-IBIG Contributions	40,800.00	3,000.00	15,000.00	25,800.00
PHILHEALTH Contributions	157,455.77	11,023.88	55,001.98	102,453.79
ECC Contributions	20,400.00	1,500.00	7,500.00	12,900.00
Other Personnel Benefits				
Terminal Leave Benefits	641,584.60			
Other Personnel Benefits				
TOTAL PERSONNEL BENEFITS	1,621,521.50	72,067.04	359,704.35	
TOTAL PERSONNEL SERVICES AND BENEFIT	P 11,452,138.40	1,103,133.04	4,342,158.60	
Maintenance and Other Operating Expenses				
Traveling Expenses – Local	792,800.00	78,846.62	423,888.63	368,911.37
Traveling Expenses – Foreign	500,000.00			
Training Expenses	334,150.00	57,000.00	305,217.72	28,932.28
Office Supplies Expenses	172,291.60	3,803.03	26,943.67	145,347.93
Accountable Forms Expenses	97,344.00	6,100.00	30,300.00	67,044.00
Non-Accountable Forms Expenses	179,601.09	11,039.29	55,615.40	123,985.69
Fuel, Oil and Lubricants Expenses	166,566.40	13,940.34	61,703.86	104,862.54
Other Supplies and Materials Expenses	172,291.60	2,405.00	75,802.35	96,489.25
Supplies and Materials for Water Systems Operations Expenses-Water Meters	811,200.00	109,122.09	411,797.55	399,402.45
Supplies and Materials for Water Systems Operations Expenses-Service Connection Materials	616,380.80	39,065.52	192,942.41	423,438.39
Chemical, Filtering and Laboratory Supplies E	442,520.00	26,869.29	102,075.76	340,444.24
Electricity Expenses	146,400.00	15,915.73	50,535.34	95,864.66
Postage and Courier Services	3,533.28	(3,380.00)	1,652.00	1,881.28
Telephone Expenses – Mobile	58,665.20	5,269.91	20,941.14	37,724.06
Internet Subscription Expenses	24,960.12	2,000.01	8,000.04	16,960.08
Subscription Expenses	250,330.80	19,988.46	79,953.84	170,376.96
Membership Dues and Contribution to Organi	16,748.00		10,588.00	6,160.00
Awards and Indemnities				
Advertising, Promotional and Marketing Expe	73,190.00			
Printing and Publication Expenses				
Rent and Lease Expenses	48,000.00	4,000.00	20,000.00	28,000.00
Representation Expenses	280,000.00	11,681.30	147,303.72	132,696.28
Legal Services	15,000.00	200.00	6,900.00	8,100.00
Auditing Services	260,000.00			
Labor and Wages				
Other General Services	856,985.60	97,888.85	324,346.92	532,638.68
Janitorial Services				
Security Services	422,400.00	32,000.00	128,000.00	294,400.00
Other Professional Services	90,000.00		54,880.00	35,120.00

Extraordinary and Miscellaneous Expenses	116,400.00		14,147.00	102,253.00
Taxes, Duties and Licenses	628,456.51	43,816.00	207,164.21	421,292.30
Fidelity Bond Premiums	21,000.00	17,448.28	17,448.28	3,551.72
Insurance/Reinsurance Expenses	83,600.00			
Impairment loss -Loans and Receivables		28,365.77	25,118.13	
Other Discounts		1,594.20	12,345.49	
Loss on Sale of Unserviceable Assets			36,254.50	
Semi-Expendable Machinery and Equipment	269,100.00	44,316.48	66,052.48	203,047.52
Semi-Expendable Furniture,Fixtures and Bool	14,560.00	3,500.00	3,500.00	11,060.00
Semi-Expendable Information and Communication Technology Equipment				
TOTAL OTHER OPERATION EXPENSES	7,964,475.00	672,796.17	2,921,418.44	
TOTAL OPERATION EXPENSES	P 21,544,640.35	1,990,107.18	7,918,822.92	
Repairs and Maintenance				
Repairs and Maintenance - Land Improvements			-	
Repairs and Maintenance - UPIS	P			
Repairs and Maintenance - Infrastructure Ass	617,266.00	123,163.15	189,076.88	428,189.12
Repairs and Maintenance - Office Buildings	62,400.00		935.00	61,465.00
Repairs and Maintenance - Other Structures	127,920.00		4,960.00	122,960.00
Repairs and Maintenance - Furniture and Fixt	20,000.00			
Repairs and Maintenance - Machinery	457,600.00	7,381.46	42,867.12	414,732.88
Repairs and Maintenance - Semi-Expendable	260,000.00		190.00	259,810.00
Repairs and Maintenance - Transportation Eq	104,000.00	3,070.00	18,360.00	85,640.00
TOTAL MAINTENANCE EXPENSES	1,649,186.00	133,614.61	256,389.00	
TOTAL OPERATION AND MAINTENANCE EXPI	P 23,193,826.35	2,123,721.79	8,175,211.92	
Depreciation				
Depreciation - UPIS	P	109,984.62	549,923.62	
Depreciation -Other Land Improvements		4,399.51	21,997.55	
Depreciation -Building and Other Structures		7,962.47	39,812.35	
Depreciation - Other Structures		5,108.65	25,543.25	
Depreciation - Office Equipment		1,691.79	7,640.39	
Depreciation - Furniture and Fixtures		730.05	3,650.25	
Depreciation - IT Equipment		1,904.93	10,208.33	
Depreciation - Machinery		37,354.50	174,072.77	
Depreciation - Other Machineries and Equipment		2,548.53	12,742.65	
Depreciation - Transportation Equipment		669.64	1,339.28	
Depreciation - Other Transportation Equipment				
Amortization-Intangible Assets				
Depreciation -Artesian Reservoirs, Pumping station				
TOTAL DEPRECIATION EXPENSES		172,354.69	846,930.44	
TOTAL OPERATING EXPENSES	P 23,193,826.35	2,296,076.48	9,022,142.36	
NET OPERATING INCOME	4,410,673.07	161,979.30	2,042,980.69	
Other Maintenance and Operating Expenses				
Loss of Assets				
Other Maintenance and Operating Expense	5,000.00	2,640.00	3,173.35	1,826.65
SUBTOTAL	P 5,000.00	2,640.00	3,173.35	
Financial Expenses				
Interest Expenses	2,072,157.00	103,958.00	527,618.00	1,544,539.00
Other Financial Charges	2,000.00		200.00	1,800.00
SUBTOTAL	P 2,074,157.00	103,958.00	527,818.00	
TOTAL NON-OPERATING REVENUES/DEDUCT	(2,079,157.00)	(106,598.00)	(530,991.35)	
NET INCOME /(LOSS)	P 2,331,516.07	55,381.30	1,511,989.34	

Prepared by:

Noted by:


MARY GRACE U. ESGUERRA
 Senior Corporate Accountant C


ANNE LORELIE DL. LAURETA
 General Manager

4/13/2025



Republic of the Philippines
LICAB WATER DISTRICT
 Real Street,
 Pob. Sur, Licab, Nueva Ecija

CASH FLOW STATEMENT
 For the month ended May 31, 2025


	<u>CM</u>	<u>Y-T-D</u>
<u>Cash Flows from Operating Activities</u>		
Cash Inflows:		
Cash Inflows		
Collection of Business Income	P 2,238,828.60	P 10,286,256.70
Collection of Receivables		4,440.00
Collection of Other Income	146,394.70	975,311.68
Interest Income		653.16
Other Receipts	89,234.00	123,364.69
Total Cash Inflows	P <u>2,474,457.30</u>	P <u>11,390,026.23</u>
Cash Outflows:		
Payment of Operating Expenses:		
Payment of Maintenance and Other Operating Expenses	583,161.83	2,120,246.00
Payment of Personal Services	792,443.98	2,777,076.27
Cash Advances	120,021.20	499,937.55
Remittance of Inter-Agencies Payables	280,835.38	1,531,210.81
Payment of Supplies and Materials	118,526.40	489,661.51
Payment of Accounts Payables	218,494.34	716,059.08
Others	131,739.74	721,637.22
Total Cash Outflows	P <u>2,245,222.87</u>	P <u>8,855,828.44</u>
Total Cash Provided (used) by Operating Activities	P <u>229,234.43</u>	P <u>2,534,197.79</u>
<u>Cash Flows from Investing Activities:</u>		
Cash Inflows:		
Payment of Property, Plant and Equipment		
Total Cash Inflows	P _____	P _____
Cash Outflows:		
Investments in Securities		-
Purchase/construction in progress		-
Land		-
Land Improvements		-
Buildings		-
Office Equipment, Furnitures and Fixtures, IT equipment, Machineries and other Equipments	88,567.24	183,032.40
Construction works		151,505.24
Other Property, Plant and Equipment		-

Transportation Equipment		-
Total Cash Outflows	88,567.24	334,537.64
Total Cash Provided (Used) by Investing Activities	(88,567.24) P	(334,537.64)
Cash Flows from Financing Activities		
Cash Inflows:		
turn-over cash from Project		-
Total Cash Inflows	-	-
Cash Outflows:		
Construction works		
Payment of Domestic Loan	340,388.00	1,694,112.00
Payment of Interest on Loan Payable	103,958.00	527,618.00
Total Cash Outflows	444,346.00	2,221,730.00
Total Cash Provided (used) by Financing Activities	(444,346.00)	(2,221,730.00)
TOTAL CASH INFLOWS	P 2,474,457.30 P	11,390,026.23
TOTAL CASH OUTFLOWS	2,778,136.11	11,412,096.08
NET CASH INFLOWS	(303,678.81)	(22,069.85)
Cash Provided by Operating, Investing and Financing	(303,678.81)	(22,069.85)
Add: Cash and Cash Equivalents - Beginning	5,390,875.07	5,109,266.11
Cash and Cash Equivalents, Ending	P 5,087,196.26 P	5,087,196.26

CASH BALANCE-END BREAKDOWN:


Cash Collecting Officer-Jay-Ar	48,333.55	
Petty Cash Fund	20,000.00	
Cash in Bank -Landbank- Talavera-Generl fund	P 1,320,828.32	
Cash in Bank -Landbank- Cabanatuan	1,111,705.02	
Cash In Bank -LBP Talavera-Terminal leave fund	702,260.68	
Cash In Bank -LBP Talavera-Emergency fund	935,679.25	
Cash In Bank -LBP Talavera-project fund	83,740.13	
Cash In Bank -LBP Talavera-meter deposit	864,649.31	5,087,196.26
		P 5,087,196.26

Prepared by:


MARY GRACE U. ESGUERRA
 Senior Corporate Accountant C

6/13/2025

Noted by:


ANNE LORELIE DL. LAURETA
 General Manager