

## GENERAL SANTOS CITY WATER DISTRICT

Detailed Statement of Income and Expenses  
For the Period Ended June 30, 2015

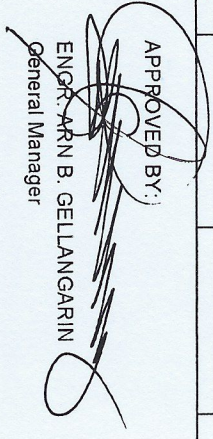
	PREVIOUS MONTH	CURRENT MONTH				YEAR TO DATE				
		ACTUAL	BUDGET	OVER (UNDER) BUDGET	INCREASE (DECREASE)	ACTUAL	BUDGET	OVER (UNDER) BUDGET	PREVIOUS YEAR ACTUAL	INCREASE (DECREASE)
<b>Income from Waterworks System:</b>										
Metered Sales:										
Residential	23,926,664.00	23,764,218.85	22,515,102	1,249,116.85	(162,445.15)	138,871,262.87	135,090,612	3,780,650.87	121,878,381.35	16,992,881.52
Commercial	2,623,463.73	2,714,034.81	2,150,319	563,715.81	90,571.08	14,589,643.45	12,901,914	1,687,729.45	10,978,946.38	3,610,697.07
Government	645,998.11	684,139.48	632,447	51,692.48	38,141.37	4,540,203.82	3,794,682	745,521.82	3,677,858.81	862,345.01
<b>Total Metered Sales</b>	<b>27,196,125.84</b>	<b>27,162,393.14</b>	<b>25,297,868.00</b>	<b>1,864,525.14</b>	<b>(33,732.70)</b>	<b>158,001,110.14</b>	<b>151,787,208.00</b>	<b>6,213,902.14</b>	<b>136,535,186.54</b>	<b>21,465,923.60</b>
Senior Citizens' Discounts	(47,240.72)	(47,568.10)		(47,568.10)	374,597.11	(276,043.16)	3,024,000	(276,043.16)	(277,205.11)	84,169.38
Other Service Income	514,317.93	888,915.04	504,000	384,915.04	(23,848.06)	3,508,478.16	3,035,742	484,478.16	3,424,308.78	1,388,865.34
Fines and Penalties	515,604.08	491,756.02	505,957	(14,200.98)	197,204.28	3,173,583.22	150,000	137,841.22	1,784,717.88	109,703.11
Interest Income	11,550.23	208,754.51	25,000	183,754.51		284,952.84		134,952.84	175,249.73	
Rent Income										
Laboratory Income - Bacte Test	97,920.00	110,410.00	41,667	68,743.00	12,490.00	612,182.00	250,002	362,180.00	394,318.00	277,864.00
Laboratory Income - Lab Test		450.00			450.00	3,590.00				3,590.00
<b>ALL INCOME</b>	<b>28,288,277.36</b>	<b>28,815,110.61</b>	<b>26,374,492.00</b>	<b>2,440,168.61</b>	<b>526,833.25</b>	<b>165,307,853.20</b>	<b>158,246,952.00</b>	<b>7,060,901</b>	<b>142,036,575.82</b>	<b>23,271,277.38</b>
<b>EXPENSES:</b>										
<b>PERSONAL SERVICES</b>										
Salaries and Wages - Regular	2,422,012.00	2,335,358.22	2,418,066	(82,707.78)	(86,653.78)	13,987,136.99	14,508,396	(521,259.01)	12,294,820.58	1,692,316.41
Salaries and Wages - Substitute	26,632.50	16,783.50	42,007	(25,223.50)	(9,849.00)	143,840.63	252,042	(108,201.37)	185,422.49	(41,581.86)
Salaries and Wages - Casual	307,891.46	315,101.20	364,033	(48,931.80)	7,209.74	1,933,629.30	2,184,198	(250,568.70)	1,455,717.93	477,911.37
Salaries and Wages - Job Order	245,643.76	248,184.75	530,640	(282,455.25)	2,540.99	1,454,001.47	3,183,840	(1,729,838.53)	2,209,858.06	(755,856.59)
Salaries and Wages - Per Piece	40,140.00	79,737.00	117,557	(37,820.00)	39,597.00	316,833.00	705,342	(388,509.00)	485,010.25	(168,177.25)
Personnel Economic Relief Allowance	298,795.45	296,522.72	312,000	(15,477.28)	(2,272.73)	1,789,374.98	1,872,000	(82,625.02)	1,511,320.43	278,054.55
Representation Allowance (RA)	48,000.00	48,000.00	48,000	-	-	288,000.00	288,000	-	260,500.00	27,500.00
Transportation Allowance (TA)	48,000.00	48,000.00	48,000	-	-	288,000.00	288,000	-	260,500.00	27,500.00

	PREVIOUS MONTH	CURRENT MONTH					YEAR TO DATE				
		ACTUAL	BUDGET	OVER (UNDER) BUDGET	INCREASE (DECREASE)	ACTUAL	BUDGET	OVER (UNDER) BUDGET	PREVIOUS YEAR ACTUAL	INCREASE (DECREASE)	
Clothing/Uniform Allowance		95,100.00	81,125	13,975.00	95,100.00	854,600.00	486,750	367,850.00	738,840.00	115,760.00	
Productivity Incentives Allowance		2,689,643.00	205,083	2,484,560.00	2,689,643.00	4,328,393.00	1,230,498	3,097,895.00	2,631,000.00	1,697,393.00	
Other Bonuses & Allow (BOD)	149,980.00	243,757.83	200,600	43,157.83	93,777.83	1,521,377.83	1,203,600	317,777.83	1,345,429.60	175,948.23	
Longevity Pay	20,000.00	5,000.00	12,917	(7,917.00)	(15,000.00)	25,000.00	77,502	(52,502.00)	40,000.00	(15,000.00)	
Overtime and Night Pay	189,406.65	168,465.19	333,212	(164,746.81)	(20,941.46)	1,178,151.68	1,999,272	(821,120.32)	761,854.09	416,297.59	
Cash Gift	377,500.00	65,000	65,000	(65,000.00)	(377,500.00)	377,500.00	390,000	(12,500.00)	312,500.00	65,000.00	
Year End Bonus	1,344,821.50	322,757.16	463,683	(463,683.00)	(1,344,821.50)	1,344,821.50	2,782,098	(1,437,276.50)	2,265,282.00	(920,440.50)	
Life & Retirement Insurance Contributions	322,757.16	322,757.16	342,373	(19,615.84)	-	1,999,312.88	2,054,238	(54,925.12)	1,731,781.50	267,531.38	
Pay-ibig Contributions	15,100.00	15,100.00	55,642	(40,542.00)	-	166,765.64	333,852	(167,086.36)	276,879.87	(110,114.23)	
Philhealth Contributions	30,500.00	30,500.00	41,732	(11,232.00)	-	181,287.50	250,392	(69,104.50)	157,325.00	23,962.50	
ECC Contributions	15,100.00	15,100.00	15,000	100.00	-	90,200.00	90,000	200.00	76,400.00	13,800.00	
Vacation and Sick Leave Benefits			258,888	(258,888.00)	-		1,553,328	(1,553,328.00)	2,633,775.25	(2,633,775.25)	
Provident Fund Benefits	525,447.40	523,367.20	556,420	(33,052.80)	3,132,215.20	3,338,520	(206,304.80)	2,467,764.90	2,467,764.90		
Other Personnel Benefits		2,718,000.00	1,965,583	752,417.00	2,718,000.00	11,997,000.00	11,793,498	203,502.00	10,767,720.05	1,229,279.95	
<b>Total Personal Service</b>	<b>6,427,727.88</b>	<b>10,214,477.77</b>	<b>8,477,561.00</b>	<b>1,736,916.77</b>	<b>3,786,749.89</b>	<b>47,397,441.60</b>	<b>50,865,366.00</b>	<b>(3,467,924.40)</b>	<b>44,869,662.00</b>	<b>2,527,779.60</b>	
<b>OTHER OPERATING EXPENSES</b>											
Travelling Expenses - Local ( Staff )	2,025.00	19,797.00	75,000	(55,203.00)	17,772.00	258,128.43	450,000	(191,871.57)	325,064.24	(66,935.81)	
Travelling Expenses - Local (BOD)	1,250.00	29,167	29,167	(29,167.00)	(1,250.00)	41,156.85	175,002	(133,845.15)	77,600.04	(36,443.19)	
Training Expenses - Staff	27,200.00	21,400.00	88,083	(66,683.00)	(5,800.00)	99,760.00	528,498	(428,718.00)	181,030.00	(81,250.00)	
Training Expenses - BOD	10,000.00	12,500	12,500	(12,500.00)	(10,000.00)	31,000.00	75,000	(44,000.00)	27,500.00	3,500.00	
Office Supplies	68,147.88	71,521.01	122,872	(51,350.99)	3,373.13	430,233.66	737,232	(306,998.34)	479,900.80	(49,667.14)	
Accountable Forms Expenses	36,400.00	41,500.00	76,458	(34,958.00)	5,100.00	241,350.00	458,748	(217,398.00)	241,530.00	(180.00)	
Medical, Dental & Laboratory Supp (Lab)	(515.10)	58,584.20	41,667	16,917.20	59,099.30	174,753.55	250,002	(75,248.45)	131,543.35	43,210.20	
Medical, Dental & Lab Supp. (Chlorine)	129,224.25	128,133.69	302,600	(174,466.31)	(1,090.56)	695,289.67	1,815,600	(1,120,310.33)	765,803.00	(70,513.33)	
Gasoline, Oil & Lubricants Exp (vehicles)	152,651.32	189,062.71	263,175	(74,112.29)	36,411.39	976,567.74	1,579,050	(602,482.26)	842,931.63	133,636.11	
Gasoline, Oil & Lubricants Exp ( PS)	41,493.63	47,660.00	216,000	(168,340.00)	6,166.37	349,563.70	1,296,000	(946,436.30)	1,049,294.39	(699,730.69)	
Other Supplies Expenses(Water Meter)	216,588.52	224,562.30	420,000	(195,437.70)	7,973.78	1,380,726.52	2,520,000	(1,139,273.48)	2,166,277.44	(785,550.92)	
Electricity - Office	72,869.04	143,353.68	135,000	8,353.68	70,484.64	582,243.62	810,000	(227,756.38)	562,396.33	19,847.29	
Electricity - for Pumping	4,062,576.38	3,345,361.95	4,176,810	(831,448.05)	(717,214.43)	20,806,517.11	25,060,860	(4,254,342.89)	17,573,929.41	3,232,587.70	
Postage and Deliveries	8,816.02	900.00	1,000	(100.00)	900.00	2,560.00	6,000	(3,440.00)	3,234.00	(674.00)	
Telephone Expenses - land line	47,880.84	7,719.76	11,000	(3,280.24)	(1,096.26)	49,053.81	66,000	(16,946.19)	54,601.33	(5,547.52)	
Telephone expenses - -mobile		52,136.22	93,153	(41,016.78)	4,255.38	263,208.54	558,918	(295,709.46)	188,463.13	74,745.41	


	PREVIOUS MONTH	CURRENT MONTH					YEAR TO DATE				
		ACTUAL	BUDGET	OVER (UNDER) BUDGET	INCREASE (DECREASE)	ACTUAL	BUDGET	OVER (UNDER) BUDGET	PREVIOUS YEAR ACTUAL	INCREASE (DECREASE)	
Internet Expenses	20,000.00	20,000.00	21,667	(1,667.00)	-	120,000.00	130,002	(10,002.00)	22,500.00	97,500.00	
Membership Dues & Contr. To Org.	5,000.00	6,000.00	16,120	(10,120.00)	1,000.00	33,400.00	96,720	(63,320.00)	113,174.25	(79,774.25)	
Advertising Expenses	181,111.15	205,307.22	219,133	(13,825.78)	24,196.07	716,355.42	1,314,798	(598,442.58)	354,031.23	362,324.19	
Rent Expenses	4,556.99	4,556.99	8,333	(3,776.01)	-	27,341.94	49,998	(22,656.06)	24,856.32	2,485.62	
Representation Expenses - WD	34,087.50	53,281.98	58,333	(5,051.02)	19,194.48	237,810.60	349,998	(112,187.40)	180,456.29	57,354.31	
Representation Expenses - BOD	12,540.55	7,540.00	17,917	(10,377.00)	(5,000.55)	74,704.05	107,502	(32,797.95)	66,109.51	8,594.54	
Legal Services	5,000.00	5,000.00	16,667	(11,667.00)	-	30,000.00	100,002	(70,002.00)	42,122.00	(12,122.00)	
Auditing Services	527.71	1,021.41	16,667	(15,645.59)	493.70	4,354.32	100,002	(95,647.68)	15,353.80	(10,999.48)	
Security Services	260,126.00	263,047.90	308,000	(44,952.10)	2,921.90	1,512,618.00	1,848,000	(335,382.00)	1,447,286.64	65,331.36	
Other Professional Services	2,562.58	500.00	2,083	(1,083.00)	1,000.00	4,000.00	12,498	(8,498.00)	2,000.00	2,000.00	
Donations	427,607.17	183,759.66	451,017	(267,257.34)	(2,062.58)	13,462.58	100,002	(86,539.42)	47,725.10	(34,262.52)	
Miscellaneous Expenses- General	62,978.00	6,450.00	48,352	(41,902.00)	(56,528.00)	2,332,872.96	2,706,102	(373,229.04)	2,160,151.72	172,721.24	
Miscellaneous Expenses- Water Shed	472,134.11	577,040.86	75,000	(75,000.00)	104,906.75	158,029.35	290,112	(132,082.65)	184,856.61	(26,827.26)	
Taxes, Duties & Licenses	11,489.46	66,799.58	6,375	(6,375.00)	-	73,125.00	38,250	34,875.00	52,875.00	20,250.00	
Fidelity Bond			66,004	795.58	55,310.12	317,154.14	396,024	(78,869.86)	340,481.43	(23,327.29)	
Insurance Expenses											
<b>Total Other Operating Expenses</b>	<b>6,376,329.00</b>	<b>5,752,998.12</b>	<b>7,984,648.00</b>	<b>(2,231,649.88)</b>	<b>(623,330.88)</b>	<b>35,175,141.71</b>	<b>47,907,888</b>	<b>(12,732,746.29)</b>	<b>32,348,310.99</b>	<b>2,826,830.72</b>	
<b>MAINTENANCE EXPENSES</b>											
Repairs & Maint - Office Building	96,058.95	49,740.70	104,167	(54,426.30)	(46,318.25)	374,957.29	625,002	(250,044.71)	454,220.11	(79,262.82)	
Repairs & Maint - Office Equip't		7,962.00	12,500	(4,538.00)	7,962.00	74,177.50	75,000	(822.50)	27,055.00	47,122.50	
Repairs & Maint - Furn. & Fixtures		390.00	8,333	(7,943.00)	390.00	10,462.99	49,998	(39,535.01)	10,462.99	10,462.99	
Repairs & Maint - IT Equipment			16,667	(16,667.00)	-	6,243.00	100,002	(93,759.00)	6,243.00	6,243.00	
Repairs & Maint - Communication Equip't			8,333	(8,333.00)	-	4,400.00	49,998	(45,598.00)	1,500.00	4,400.00	
Repairs & Maint - Laboratory Equip't			8,333	(8,333.00)	-		49,998	(49,998.00)		(1,500.00)	
Repairs & Maint - Motor Vehicles	21,010.00	121,126.00	83,333	37,793.00	100,116.00	428,928.60	499,998	(71,069.40)	263,134.86	165,793.74	
Repairs & Maint - Other Mach. & Equip't	15,350.00	90,589.00	41,667	48,922.00	75,239.00	317,949.65	250,002	67,947.65	125,988.00	191,961.65	
Repairs & Maint - Wells, Reservoir, PS, and Conduits	900,794.66	1,020,581.61	1,537,500	(516,918.39)	119,786.95	6,013,378.33	9,225,000	(3,211,621.67)	5,312,874.69	700,503.64	
<b>TOTAL MAINTENANCE EXPENSES</b>	<b>1,033,213.61</b>	<b>1,290,389.31</b>	<b>1,820,833.00</b>	<b>(530,443.69)</b>	<b>257,175.70</b>	<b>7,230,497.36</b>	<b>10,924,998.00</b>	<b>(3,694,500.64)</b>	<b>6,184,772.66</b>	<b>1,045,724.70</b>	

	PREVIOUS MONTH	CURRENT MONTH			YEAR TO DATE			PREVIOUS YEAR ACTUAL	INCREASE (DECREASE)
		ACTUAL	BUDGET	OVER (UNDER) BUDGET	ACTUAL	BUDGET	OVER (UNDER) BUDGET		
<b>NON-CASH EXPENSES</b>									
Bad Debts			333,333	(333,333.00)	-				-
Depreciation- Land Improvements	11,130.58	11,130.58				66,783.48	1,999,998	(1,999,998.00)	5,758.80
Depreciation - Office building	56,725.43	56,725.43				340,352.58			
Depreciation - Other Structures (bodega)	10,496.50	10,496.50				62,979.00			12,840.06
Depreciation - office equipment	16,383.04	17,253.04			870.00	95,385.24			(59,774.40)
Depreciation - furnitures & fixtures	18,627.66	18,627.66				111,785.14			4,742.24
Depreciation - IT Equipment	209,023.20	209,623.20				1,257,456.83			137,665.07
Depreciation - communication equip't	2,585.67	2,755.17			169.50	16,537.98			(1,144.74)
Depreciation - Laboratory Equip't	13,261.46	13,700.21			438.75	78,252.51			3,986.79
Depreciation- other mach & equip't (tools)	154,731.20	157,187.36			2,456.16	936,040.55			4,974.92
Depreciation - Motor Vehicles	115,822.63	115,822.63				734,079.30			(123,675.96)
Depreciation - Wells,Reservoirs, PS, and Conduits	2,164,136.01	2,165,192.75			1,056.74	12,984,237.95			520,807.78
<b>Total Depreciation</b>	<b>2,772,923.38</b>	<b>2,778,514.53</b>	<b>2,985,503.00</b>	<b>-</b>	<b>5,591.15</b>	<b>16,683,890.56</b>	<b>17,913,018.00</b>	<b>(1,229,127.44)</b>	<b>506,180.56</b>
<b>TOTAL NON-CASH EXPENSES</b>	<b>2,772,923.38</b>	<b>2,778,514.53</b>	<b>3,318,836.00</b>	<b>(333,333.00)</b>	<b>5,591.15</b>	<b>16,683,890.56</b>	<b>19,913,016.00</b>	<b>(3,229,125.44)</b>	<b>506,180.56</b>
<b>LOSSES:</b>									
Loss on Sale of Assets									
<b>FINANCIAL EXPENSES</b>									
Interest Expenses	1,218,808.92	1,207,566.73	1,202,526	5,040.73	(11,242.19)	7,432,830.65	7,215,156	217,674.65	(3,034,534.05)
<b>ALL EXPENSES</b>	<b>17,829,002.79</b>	<b>21,243,946.46</b>	<b>22,804,404.00</b>	<b>(1,363,469.07)</b>	<b>3,414,943.67</b>	<b>113,919,801.88</b>	<b>136,826,424.00</b>	<b>(22,906,622.12)</b>	<b>3,871,981.53</b>
<b>INCOME (NET LOSS)</b>	<b>10,459,274.57</b>	<b>7,571,164.15</b>	<b>3,570,088.00</b>	<b>3,793,637.68</b>	<b>(2,888,110.42)</b>	<b>51,388,051.32</b>	<b>21,420,528.00</b>	<b>29,967,523.32</b>	<b>31,988,755.47</b>

APPROVED BY:

  
 ENGR. ARN B. GELLANGARIN  
 General Manager

CERTIFIED CORRECT:

  
 ORLINDA F. LASCUÑA  
 Department Manager A  
 Accounting and Financial Management Dept.