

GENERAL SANTOS CITY WATER DISTRICT

Detailed Statement of Income and Expenses

For the Period Ended March 31, 2015

	PREVIOUS MONTH	CURRENT MONTH				INCREASE (DECREASE)	YEAR TO DATE				PREVIOUS YEAR ACTUAL	INCREASE (DECREASE)
		ACTUAL	BUDGET	OVER (UNDER) BUDGET			ACTUAL	BUDGET	OVER (UNDER) BUDGET			
OME:												
Income from Waterworks System:												
Metered Sales:												
Residential	22,326,542.13	21,600,960.90	22,515,102	(914,141.10)	(725,581.23)	67,289,720.87	67,545,306	(255,585.13)	57,274,171.43	10,015,549.44		
Commercial	2,254,422.86	2,304,147.44	2,150,319	153,828.44	49,724.58	7,028,374.31	6,450,957	577,417.31	5,273,710.39	1,754,663.92		
Government	983,484.94	748,113.52	632,447	115,666.52	(235,371.42)	2,474,519.08	1,897,341	577,178.08	1,677,802.77	796,716.31		
Total Metered Sales	25,564,449.93	24,653,221.86	25,297,868.00	(644,646.14)	(911,228.07)	76,792,614.26	75,893,604.00	899,010.26	64,225,684.59	12,566,929.67		
Senior Citizens' Discounts	(44,623.96)	(43,389.74)	504,000	(43,389.74)	23,870.20	(134,142.08)	1,512,000	(134,142.08)	(136,110.90)	70,960.45		
Other Service Income	502,921.50	526,791.70	505,957	22,791.70	105,781.43	1,672,015.84	1,517,871	160,015.84	1,601,055.39	842,897.81		
Fines and Penalties	472,791.54	578,572.97	25,000	72,615.97	(26,342.16)	1,688,071.53	75,000	(15,080.41)	845,173.72	(36,326.38)		
Interest Income	36,045.66	9,703.50		(15,296.50)		59,919.59			96,245.97			
Rent Income												
Laboratory Income - Backe Test	85,775.00	127,877.00	41,667	86,210.00	42,102.00	307,082.00	125,001	182,081.00	230,698.00	76,384.00		
Laboratory Income - Lab Test	670.00	2,470.00			1,800.00	3,140.00				3,140.00		
TOTAL INCOME	26,618,029.67	25,856,247.29	26,374,492.00	(521,714.71)	(762,782.38)	80,388,701.14	79,123,476.00	1,265,225	66,862,746.77	13,525,954.37		
EXPENSES:												
PERSONAL SERVICES												
Salaries and Wages- Regular	2,260,327.00	2,305,688.77	2,418,066	(112,377.23)	45,361.77	6,893,537.77	7,254,198	(360,660.23)	5,982,931.08	910,606.69		
Salaries and Wages - Substitute	22,813.50	18,718.13	42,007	(23,288.87)	(4,095.37)	65,199.38	126,021	(60,821.62)	87,284.25	(22,084.87)		
Salaries and Wages - Casual	323,551.97	353,631.96	364,033	(10,401.04)	30,079.99	1,013,559.79	1,092,099	(78,539.21)	765,207.79	248,352.00		
Salaries and Wages - Job Order	220,475.22	247,265.17	530,640	(283,374.83)	26,789.95	721,210.75	1,591,920	(870,709.25)	1,083,672.32	(362,461.57)		
Salaries and Wages - Per Piece	45,786.00	56,701.00	117,557	(60,856.00)	10,915.00	154,110.00	352,671	(198,561.00)	255,095.25	(100,985.25)		
Personnel Economic Relief Allowance	294,511.36	302,363.64	312,000	(9,636.36)	7,852.28	894,056.81	936,000	(41,943.19)	745,615.89	148,440.92		
Representation Allowance (RA)	48,000.00	48,000.00	48,000	-	-	144,000.00	144,000	-	129,000.00	15,000.00		
Transportation Allowance (TA)	48,000.00	48,000.00	48,000	-	-	144,000.00	144,000	-	129,000.00	15,000.00		

	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										
Productivity Incentives Allowance	1,638,750.00									
Other Bonuses & Allow (BOD)	635,600.00	178,680.00	205,083	(205,083.00)	(1,638,750.00)	759,500.00	243,375	516,125.00	630,000.00	129,500.00
Longevity Pay			200,600	(21,920.00)	(456,920.00)	1,638,750.00	615,249	1,023,501.00	2,631,000.00	(992,250.00)
Overtime and Night Pay	207,117.61	170,590.40	12,917	(12,917.00)	-	964,960.00	601,800	363,160.00	912,813.95	52,146.05
Cash Gift			333,212	(162,621.60)	(36,527.21)	579,595.04	38,751	(38,751.00)	40,000.00	(40,000.00)
Year End Bonus			65,000	(65,000.00)	-	-	195,000	(195,000.00)	371,551.31	208,043.73
Life & Retirement Insurance Contributions	319,396.92	321,804.48	463,683	(463,683.00)	-	1,034,759.36	1,391,049	(1,391,049.00)	887,757.34	147,002.02
Pay -big Contributions	53,232.82	15,100.00	342,373	(20,568.52)	2,407.56	121,565.64	1,027,119	7,640.36	1,225,214.64	(14,383.21)
Philhealth Contributions	30,274.50	30,275.00	55,642	(40,542.00)	(38,132.82)	90,074.50	166,926	(45,360.36)	135,948.85	(12,774.50)
ECC Contributions	15,100.00	15,100.00	41,732	(11,457.00)	0.50	45,000.00	125,196	(35,121.50)	77,300.00	7,300.00
Vacation and Sick Leave Benefits			15,000	100.00	-	-	45,000	-	37,700.00	(2,633,775.25)
Provident Fund Benefits	519,847.00	519,847.00	258,888	(258,888.00)	-	1,559,541.00	776,664	(776,664.00)	2,633,775.25	(2,633,775.25)
Other Personnel Benefits			556,420	(36,573.00)	2,700,000.00	4,875,000.00	1,669,260	(109,719.00)	3,712,720.05	1,162,279.95
Total Personal Service	6,682,783.90	7,331,765.55	8,477,561.00	(1,145,795.45)	648,981.65	21,698,420.04	25,432,683.00	(3,734,262.96)	22,473,587.97	(775,167.93)
OTHER OPERATING EXPENSES										
Travelling Expenses -Local (Staff)	86,531.23	49,317.45	75,000	(25,682.55)	(37,213.78)	159,844.43	225,000	(65,155.57)	119,943.05	39,901.38
Travelling Expenses -Local (BOD)	39,906.85		29,167	(29,167.00)	(39,906.85)	39,906.85	87,501	(47,594.15)	25,689.67	14,217.18
Training Expenses - Staff	25,200.00	15,640.00	88,083	(72,443.00)	(9,560.00)	44,340.00	264,249	(219,909.00)	74,400.00	(30,060.00)
Training Expenses - BOD	21,000.00		12,500	(12,500.00)	(21,000.00)	21,000.00	37,500	(16,500.00)	14,000.00	7,000.00
Office Supplies	75,892.65	64,491.52	122,872	(58,380.48)	(11,401.13)	220,387.20	368,616	(148,228.80)	263,105.41	(42,718.21)
Accountable Forms Expenses	36,400.00	41,850.00	76,458	(34,608.00)	5,450.00	121,950.00	229,374	(107,424.00)	128,520.00	(6,570.00)
Medical, Dental & Laboratory Supp (Lab)	10,107.85	62,779.90	41,667	21,112.90	52,672.05	72,747.75	125,001	(52,253.25)	10,689.45	62,058.30
Medical, Dental & Lab Supp. (Chlorine)	105,319.98	126,496.00	302,600	(176,104.00)	21,176.02	337,147.73	907,800	(570,652.27)	237,335.20	99,812.53
Gasoline, Oil & Lubricants Exp (Vehicles)	60,948.57	142,072.44	263,175	(121,102.56)	81,123.87	426,102.04	789,525	(363,422.96)	370,427.29	55,674.75
Gasoline, Oil & Lubricants Exp (PS)	18,050.00	84,710.00	216,000	(131,290.00)	66,660.00	143,320.00	648,000	(504,680.00)	417,434.39	(274,114.39)
Other Supplies Expenses(Water Meter)	182,337.40	279,542.19	420,000	(140,457.81)	97,204.79	742,642.35	1,260,000	(517,357.65)	929,866.66	(187,224.31)
Electricity - Office	82,815.67	98,681.03	135,000	(36,318.97)	15,865.36	271,474.27	405,000	(133,525.73)	260,097.46	11,376.81
Electricity - for Pumping	3,381,489.68	3,407,243.81	4,176,810	(769,566.19)	25,754.13	10,074,605.44	12,530,430	(2,455,824.56)	8,118,285.36	1,956,320.08
Postage and Deliveries	175.00	760.00	1,000	(240.00)	585.00	1,110.00	3,000	(1,890.00)	632.00	478.00
Telephone Expenses - land line	7,272.53	9,141.04	11,000	(1,858.96)	1,868.51	24,504.31	33,000	(8,495.69)	24,585.41	(81.10)
Telephone expenses - -mobile	23,449.99	55,912.73	93,153	(37,240.27)	32,482.74	118,218.99	279,459	(161,240.01)	83,224.17	34,994.82

	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)	-	60,000.00	65,001	(5,001.00)	9,000.00	51,000.00
Membership Dues & Contr. To Org.	20,000.00	16,120	16,120	(16,120.00)	(20,000.00)	22,400.00	48,360	(25,960.00)	13,800.00	8,600.00
Advertising Expenses	10,921.40	218,317.35	219,133	(815.65)	207,395.95	232,595.75	657,399	(424,800.25)	101,565.42	131,033.33
Rent Expenses	4,556.99	4,556.99	8,333	(3,776.01)	-	13,670.97	24,999	(11,328.03)	12,428.16	1,242.81
Representation Expenses - WD	35,663.60	51,632.13	58,333	(6,700.87)	15,968.53	124,217.42	174,999	(50,781.58)	73,069.77	51,147.65
Representation Expenses - BOD	21,733.90	8,789.60	17,917	(9,127.40)	(12,944.30)	39,623.50	53,751	(14,127.50)	38,115.00	1,508.50
Legal Services	5,000.00	5,000.00	16,667	(11,667.00)	-	15,000.00	50,001	(35,001.00)	24,405.00	(9,405.00)
Auditing Services	751.51	409.84	16,667	(16,257.16)	(341.67)	1,731.25	50,001	(48,269.75)	5,791.58	(4,060.33)
Security Services	244,997.02	244,997.02	308,000	(63,002.98)	-	734,991.06	924,000	(189,008.94)	721,955.82	13,035.24
Other Professional Services	5,000.00	800.00	2,083	(2,083.00)	-	1,000.00	6,249	(5,249.00)	17,000.00	1,000.00
Donations	462,298.80	407,414.70	16,667	(15,867.00)	(4,200.00)	5,800.00	50,001	(44,201.00)	413,660.26	(11,200.00)
Miscellaneous Expenses- General	55,134.15	25,743.20	451,017	(43,602.30)	(54,884.10)	891,021.45	1,353,051	(462,029.55)	88,260.66	477,361.19
Miscellaneous Expenses- Water Shed	515,559.98	673,746.43	75,000	(75,000.00)	(29,390.95)	85,535.35	145,056	(59,520.65)	1,292,963.65	(2,725.31)
Taxes, Duties & Licenses	153,032.18	17,605.53	571,828	(101,918.43)	158,186.45	1,630,010.12	1,715,484	(85,473.88)	52,875.00	337,046.47
Fidelity Bond			6,375	(6,375.00)	-	73,125.00	19,125	54,000.00	232,694.67	20,250.00
Insurance Expenses			66,004	(48,398.47)	(135,426.65)	231,217.33	198,012	33,205.33		(1,477.34)
Total Other Operating Expenses	5,711,546.93	6,117,650.90	7,984,648.00	(1,866,997.10)	406,103.97	16,981,243.56	23,953,944.00	(6,972,700.44)	14,175,820.51	2,805,423.05
MAINTENANCE EXPENSES										
Repairs & Maint- Office Building	45,589.95	160,131.00	104,167	55,964.00	114,541.05	211,149.64	312,501	(101,351.36)	86,024.31	125,125.33
Repairs & Maint- Office Equip't	6,937.50	9,768.00	12,500	(2,732.00)	2,830.50	24,565.50	37,500	(12,934.50)	15,055.00	9,510.50
Repairs & Maint- Furn. & Fixtures			8,333	(8,333.00)	-	149.00	24,999	(24,850.00)	149.00	4,443.00
Repairs & Maint- IT Equipment		4,443.00	16,667	(12,224.00)	4,443.00	4,443.00	50,001	(45,558.00)	4,400.00	4,400.00
Repairs & Maint- Communication Equip't	4,400.00		8,333	(8,333.00)	(4,400.00)	4,400.00	24,999	(20,599.00)	4,400.00	4,400.00
Repairs & Maint- Laboratory Equip't			8,333	(8,333.00)	-	235,607.72	24,999	(24,999.00)		-
Repairs & Maint- Motor Vehicles	53,945.00	157,601.60	83,333	74,268.60	103,656.60	150,950.65	249,999	(14,391.28)	133,656.88	101,950.84
Repairs & Maint- Other Mach. & Equip't	17,674.00	127,113.25	41,667	85,446.25	109,439.25	150,950.65	125,001	25,949.65	85,634.00	65,316.65
Repairs & Maint- Wells, Reservoir, P.S. and Conduits	861,452.70	1,016,635.77	1,537,500	(520,864.23)	155,183.07	3,040,593.22	4,612,500	(1,571,906.78)	2,778,366.31	262,226.91
TOTAL MAINTENANCE EXPENSES	989,999.15	1,475,692.62	1,820,833.00	(345,140.38)	485,693.47	3,671,858.73	5,462,499.00	(1,790,640.27)	3,098,736.50	573,122.23

	PREVIOUS MONTH	CURRENT MONTH				YEAR TO DATE					
		ACTUAL	BUDGET	OVER (UNDER) BUDGET	INCREASE (DECREASE)	ACTUAL	BUDGET	OVER (UNDER) BUDGET	PREVIOUS YEAR ACTUAL	INCREASE (DECREASE)	
NON-CASH EXPENSES											
Bad Debts			333,333	(333,333.00)	-	33,391.74	999,999	(999,999.00)	30,512.34	2,879.40	-
Depreciation- Land Improvements	11,130.58	11,130.58	-	-	-	170,176.29	-	-	170,176.29	-	6,420.03
Depreciation - Office building	56,725.43	56,725.43	-	-	-	31,489.50	-	-	25,069.47	-	(30,943.23)
Depreciation - Other Structures (bodega)	10,496.50	10,496.50	-	-	-	45,366.12	-	-	76,309.35	-	2,844.62
Depreciation - office equipment	14,747.04	15,872.04	-	1,125.00	194.10	55,740.16	-	-	52,895.54	-	62,371.86
Depreciation - furnitures & fixtures	18,535.56	18,729.66	-	194.10	(4,231.50)	629,763.00	-	-	567,391.14	-	8,841.36
Depreciation - IT Equipment	211,111.50	206,860.00	-	(4,251.50)	(427.23)	8,611.47	-	-	8,841.36	-	(229.89)
Depreciation - communication equip't	3,012.90	2,585.67	-	(427.23)	-	38,468.13	-	-	37,132.86	-	1,335.27
Depreciation - Laboratory Equip't	12,822.71	12,822.71	-	-	-	467,194.46	-	-	465,124.86	-	2,069.60
Depreciation- other mach & equip't (tools)	155,581.89	156,030.68	-	448.79	(19,571.76)	386,611.41	-	-	428,877.63	-	(42,266.22)
Depreciation - Motor Vehicles	135,394.39	115,822.63	-	(19,571.76)	0.01	6,491,159.20	-	-	6,260,163.09	-	230,996.11
Depreciation - Wells,Reservoirs, PS, and Conduits	2,161,965.88	2,161,965.89	-	0.01	-	-	-	-	-	-	-
Total Depreciation	2,791,524.38	2,769,061.79	2,985,503.00	(22,462.59)	(22,462.59)	8,357,971.48	8,956,509.00	(598,537.52)	8,122,493.93	235,477.55	235,477.55
TOTAL NON-CASH EXPENSES	2,791,524.38	2,769,061.79	3,318,836.00	(333,333.00)	(22,462.59)	8,357,971.48	9,956,508.00	(1,598,536.52)	8,122,493.93	235,477.55	235,477.55
LOSSES:											
Loss on Sale of Assets											
FINANCIAL EXPENSES											
Interest Expenses	1,291,046.93	1,152,240.39	1,202,526	(50,285.61)	(138,806.54)	3,748,098.03	3,607,578	140,520.03	6,097,458.30	(2,349,360.27)	489,494.63
TOTAL EXPENSES	17,466,901.29	18,846,411.25	22,804,404.00	(3,741,551.54)	1,379,509.96	54,457,591.84	68,413,212.00	(13,955,620.16)	53,968,097.21	489,494.63	489,494.63
TOTAL INCOME (NET LOSS)	9,151,128.38	7,008,836.04	3,570,088.00	3,219,836.83	(2,142,292.34)	25,931,109.30	10,710,264.00	15,220,845.30	12,894,649.56	13,036,459.74	13,036,459.74

CERTIFIED CORRECT:

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

APPROVED BY:

ENGR. ARN B. GELLANGARIN
 General Manager