

# GENERAL SANTOS CITY WATER DISTRICT

Detailed Statement of Income and Expenses  
For the Period Ended September 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>COME:</b>										
<b>Income from Waterworks System:</b>										
Metered Sales:										
Residential	22,619,480.40	23,411,742.75	22,515,102	896,640.75	792,262.35	207,730,726.62	202,635,918	5,094,808.62	182,927,846.48	24,802,880.14
Commercial	2,808,719.81	2,803,595.29	2,150,319	653,276.29	(5,124.52)	22,896,512.09	19,352,871	3,543,641.09	16,366,547.11	6,529,964.98
Government	684,146.98	704,539.42	632,447	72,092.42	20,392.44	6,695,352.26	5,692,023	1,003,329.26	5,546,942.01	1,148,410.25
<b>Total Metered Sales</b>	<b>26,112,347.19</b>	<b>26,919,877.46</b>	<b>25,297,868.00</b>	<b>1,622,009.46</b>	<b>807,530.27</b>	<b>237,322,590.97</b>	<b>227,680,812.00</b>	<b>9,641,778.97</b>	<b>204,841,335.60</b>	<b>32,481,255.37</b>
Senior Citizens' Discounts	(47,216.17)	(48,006.93)		(48,006.93)	117,472.08	(418,035.67)	4,536,000	80,178.66	(394,368.64)	(726,427.73)
Other Service Income	313,517.82	430,989.90	504,000	(73,010.10)	756.75	4,616,178.66	4,553,613	106,707.60	3,206,678.53	1,453,642.07
Fines and Penalties	461,635.93	462,392.68	505,957	(43,564.32)	(42,248.22)	4,660,320.60	225,000	103,593.39	205,998.40	122,594.99
Interest Income	42,248.22		25,000	(25,000.00)		328,593.39			47,000.00	
Rent Income										
Laboratory Income - Bacte Test	89,930.00	75,060.00	41,667	33,393.00	(14,870.00)	877,074.00	375,003	502,071.00	544,261.40	332,812.60
Laboratory Income - Lab Test						3,590.00				3,590.00
<b>TOTAL INCOME</b>	<b>26,972,462.99</b>	<b>27,840,313.11</b>	<b>26,374,492.00</b>	<b>1,465,821.11</b>	<b>867,860.12</b>	<b>247,390,311.95</b>	<b>237,370,428.00</b>	<b>10,019,884</b>	<b>213,793,511.68</b>	<b>33,596,800.27</b>
<b>SS: EXPENSES:</b>										
<b>PERSONAL SERVICES</b>										
Salaries and Wages- Regular	2,346,868.55	2,396,117.50	2,418,066	(21,948.50)	49,248.95	21,081,832.72	21,762,594	(680,761.28)	19,162,468.26	1,919,364.46
Salaries and Wages - Substitute	107,420.26	23,969.25	42,007	(18,037.75)	(83,451.01)	298,897.89	378,063	(79,165.11)	241,652.24	57,245.65
Salaries and Wages - Casual	300,622.62	303,872.92	364,033	(60,160.08)	3,250.30	2,853,935.20	3,276,297	(422,361.80)	2,080,956.26	772,978.94
Salaries and Wages - Job Order	163,682.67	315,662.09	530,640	(214,977.91)	151,979.42	2,177,001.78	4,775,760	(2,598,758.22)	3,171,552.63	(994,550.85)
Salaries and Wages - Per Piece	41,233.00	54,342.00	117,557	(63,215.00)	13,109.00	486,514.00	1,058,013	(571,499.00)	633,771.25	(147,257.25)
Personnel Economic Relief Allowance	295,272.73	299,920.46	312,000	(12,079.54)	4,647.73	2,684,409.08	2,808,000	(123,590.92)	2,324,024.98	360,384.10
Representation Allowance (RA)	48,000.00	48,000.00	48,000	-	-	432,000.00	432,000	-	404,500.00	27,500.00
Transportation Allowance (TA)	48,000.00	48,000.00	48,000	-	-	432,000.00	432,000	-	404,500.00	27,500.00



	PREVIOUS MONTH	CURRENT MONTH			OVER (UNDER) BUDGET	INCREASE (DECREASE)	YEAR TO DATE			PREVIOUS YEAR ACTUAL	INCREASE (DECREASE)
		ACTUAL	BUDGET	OVER (UNDER) BUDGET			ACTUAL	BUDGET	OVER (UNDER) BUDGET		
Clothing/Uniform Allowance											
Productivity Incentives Allowance											
Other Bonuses & Allow (BOD)	158,680.00	158,680.00	205,083	(81,125.00)	-	854,600.00	730,125	124,475.00	738,840.00	115,760.00	
Longevity Pay	5,000.00	15,000.00	200,600	(205,083.00)	-	4,328,393.00	1,845,747	2,482,646.00	2,631,000.00	1,697,393.00	
Overtime and Night Pay	198,731.84	15,000.00	12,917	(41,920.00)	-	1,997,417.83	1,805,400	192,017.83	1,785,863.60	211,554.23	
Cash Gift			333,212	2,083.00	10,000.00	70,000.00	116,253	(46,253.00)	100,000.00	(30,000.00)	
Year End Bonus			65,000	(139,622.89)	(5,142.73)	1,777,239.74	2,998,908	(1,221,668.26)	1,208,243.44	568,996.30	
Life & Retirement Insurance Contributions	319,752.12	321,302.64	463,683	(65,000.00)	-	377,500.00	565,000	(207,500.00)	312,500.00	65,000.00	
Pag -ibig Contributions	15,000.00	15,000.00	342,373	(463,683.00)	-	1,344,821.50	4,173,147	(2,828,325.50)	2,265,262.00	(920,440.50)	
Philhealth Contributions	30,200.00	30,200.00	55,642	(21,070.36)	1,550.52	2,961,652.16	3,081,357	(119,704.84)	2,632,538.74	329,113.42	
ECC Contributions	14,900.00	15,000.00	41,732	(40,642.00)	-	272,187.50	500,778	(274,912.36)	426,967.18	(201,101.54)	
Vacation and Sick Leave Benefits			15,000	(11,532.00)	100.00	135,100.00	375,588	(103,400.50)	242,400.00	29,787.50	
Provident Fund Benefits	523,023.20	523,023.20	258,888	(258,888.00)	-	4,701,254.60	2,329,992	100.00	117,100.00	(2,633,775.25)	
Other Personnel Benefits	4,833,000.00	2,937,881.82	556,420	(33,366.80)	(1,895,118.18)	22,266,441.82	5,007,780	(306,525.40)	3,759,021.00	5,058,921.77	
<b>Total Personal Service</b>	<b>9,449,386.99</b>	<b>7,699,560.99</b>	<b>8,477,561.00</b>	<b>(778,000.01)</b>	<b>(1,749,826.00)</b>	<b>71,759,064.46</b>	<b>76,298,049.00</b>	<b>(4,538,984.54)</b>	<b>64,484,456.88</b>	<b>7,274,607.58</b>	
<b>OTHER OPERATING EXPENSES</b>											
Travelling Expenses -Local ( Staff )	26,620.00	146,191.98	75,000	71,191.98	119,571.98	473,657.28	675,000	(201,342.72)	438,526.75	35,130.53	
Travelling Expenses -Local (BOD)			29,167	(29,167.00)	-	41,156.85	262,503	(221,346.15)	97,291.47	(56,134.62)	
Training Expenses - Staff	42,500.00	123,060.00	88,083	34,977.00	80,560.00	272,340.00	792,747	(520,407.00)	245,118.50	27,221.50	
Training Expenses - BOD	14,000.00		12,500	(12,500.00)	(14,000.00)	45,000.00	112,500	(67,500.00)	49,600.00	(4,600.00)	
Office Supplies	101,637.60	63,467.38	122,872	(59,404.62)	(38,170.22)	680,743.39	1,105,848	(425,104.61)	688,018.84	(7,275.45)	
Accountable Forms Expenses	33,850.00	41,850.00	76,458	(34,608.00)	8,000.00	358,550.00	688,122	(329,572.00)	356,180.00	2,370.00	
Medical, Dental & Laboratory Supp (Lab)	8,063.95	960.95	41,667	(40,706.05)	(7,103.00)	216,086.95	375,003	(158,916.05)	261,602.70	(45,515.75)	
Medical, Dental & Lab Supp. (Chlorine)	119,318.40	170,919.34	302,600	(131,680.66)	51,600.94	1,087,715.96	2,723,400	(1,635,684.04)	1,193,247.20	(105,531.24)	
Gasoline, Oil & Lubricants Exp (vehicles)	158,944.76	139,674.93	263,175	(123,500.07)	(19,269.83)	1,479,457.48	2,368,575	(889,117.52)	1,445,180.68	(766,400.69)	
Gasoline, Oil & Lubricants Exp ( PS)	44,870.00	40,990.00	216,000	(175,010.00)	(3,880.00)	448,723.70	1,944,000	(1,495,276.30)	1,215,124.39	(34,276.80)	
Other Supplies Expenses(Water Meter)	147,142.84	176,365.31	420,000	(243,634.69)	29,222.47	1,901,778.51	3,780,000	(1,878,221.49)	2,795,954.89	(894,176.38)	
Electricity - Office	101,197.29	130,896.75	135,000	(4,103.25)	29,699.46	924,781.70	1,215,000	(290,218.30)	881,237.74	43,543.96	
Electricity - for Pumping	3,555,601.23	3,505,359.87	4,176,810	(671,450.13)	(50,241.36)	31,819,420.08	37,591,290	(5,771,869.92)	27,593,117.38	4,226,302.70	
Postage and Deliveries	8,477.23	1,245.00	1,000	245.00	1,245.00	4,845.00	9,000	(4,155.00)	4,508.05	336.95	
Telephone Expenses - land line	43,309.71	6,898.19	11,000	(4,101.81)	(1,579.04)	73,239.99	99,000	(25,760.01)	78,110.71	(4,870.72)	
Telephone expenses - -mobile		45,149.49	93,153	(48,003.51)	1,839.78	403,216.06	838,377	(435,160.94)	266,763.07	136,452.99	



	PREVIOUS MONTH	CURRENT MONTH				YEAR TO DATE				PREVIOUS YEAR ACTUAL	INCREASE (DECREASE)
		ACTUAL	BUDGET	OVER (UNDER) BUDGET	INCREASE (DECREASE)	ACTUAL	BUDGET	OVER (UNDER) BUDGET	ACTUAL		
Internet Expenses	20,000.00	20,000.00	21,667	(1,667.00)	-	180,000.00	195,003	(15,003.00)	87,000.00	93,000.00	
Membership Dues & Contr. To Org.	11,654.00	4,050.00	16,120	(12,070.00)	4,050.00	37,450.00	145,080	(107,630.00)	113,174.25	(75,724.25)	
Advertising Expenses	5,012.69	242,988.98	219,133	23,855.98	231,334.98	988,300.00	1,972,197	(983,897.00)	584,041.54	404,258.46	
Rent Expenses	25,137.58	5,012.69	8,333	(3,320.31)	-	41,924.31	74,997	(33,072.69)	38,113.02	3,811.29	
Representation Expenses - WD	14,750.00	62,320.13	58,333	3,987.13	37,182.55	382,504.22	524,997	(142,492.78)	293,054.13	89,450.09	
Representation Expenses - BOD		10,750.00	17,917	(7,167.00)	(4,000.00)	109,204.05	161,253	(52,048.95)	102,540.51	6,563.54	
Legal Services			16,667	(16,667.00)	-	30,000.00	150,003	(120,003.00)	47,122.00	(17,122.00)	
Auditing Services	109,020.00	300.00	16,667	(16,367.00)	(108,720.00)	113,896.53	150,003	(36,106.47)	18,588.64	95,307.89	
Security Services	266,399.47	263,047.90	308,000	(44,952.10)	(3,351.57)	2,305,285.14	2,772,000	(466,714.86)	2,178,101.83	127,183.31	
Other Professional Services	2,000.00		2,083	(2,083.00)	(2,000.00)	6,000.00	18,747	(12,747.00)	11,000.00	(5,000.00)	
Donations	11,390.00	3,900.00	16,667	(12,767.00)	(7,490.00)	29,752.58	150,003	(120,250.42)	51,145.10	(21,392.52)	
Miscellaneous Expenses- General	272,607.85	524,486.44	451,017	73,469.44	251,878.59	3,175,280.65	4,059,153	(883,872.35)	3,096,898.30	78,382.35	
Miscellaneous Expenses- Water Shed	44,442.00	(3,218.25)	48,352	(51,570.25)	(47,660.25)	248,141.10	435,168	(187,026.90)	234,047.61	14,093.49	
Miscellaneous Expenses - special proj	502,234.21	5,709.70	75,000	(69,290.30)	(180,377.22)	5,709.70	675,000	(669,290.30)	3,989,967.57	478,273.75	
Taxes, Duties & Licenses		321,856.99	571,828	(249,971.01)	(101,202.65)	4,468,241.32	5,146,452	(678,210.68)	52,875.00	20,250.00	
Fidelity Bond			6,375	(6,375.00)	-	73,125.00	57,375	15,750.00	490,829.88	14,700.99	
Insurance Expenses	109,570.48	8,367.83	66,004	(57,636.17)	(101,202.65)	505,530.87	594,036	(88,505.13)			
<b>Total Other Operating Expenses</b>	<b>5,799,751.29</b>	<b>6,062,601.60</b>	<b>7,984,648.00</b>	<b>(1,922,046.40)</b>	<b>262,850.31</b>	<b>52,931,058.42</b>	<b>71,861,832</b>	<b>(18,930,773.58)</b>	<b>48,998,081.75</b>	<b>3,932,976.67</b>	
<b>MAINTENANCE EXPENSES</b>											
Repairs & Maint.- Office Building	161,973.72	389,562.75	104,167	285,395.75	227,589.03	960,206.76	937,503	22,703.76	746,653.55	213,553.21	
Repairs & Maint.- Office Equip't	1,538.00	86.00	12,500	(12,414.00)	(1,452.00)	84,501.50	112,500	(27,998.50)	46,683.00	37,818.50	
Repairs & Maint.- Furn. & Fixtures		2,510.00	8,333	(5,823.00)	2,510.00	12,972.99	74,997	(62,024.01)	120.00	12,852.99	
Repairs & Maint - IT Equipment			16,667	(16,667.00)	-	10,393.00	150,003	(139,610.00)	13,345.00	(2,952.00)	
Repairs & Maint - Communication Equip't	32,595.00	180.00	8,333	(8,153.00)	180.00	4,580.00	74,997	(70,417.00)	216.00	4,364.00	
Repairs & Maint.- Laboratory Equip't	88,947.15	(73,661.00)	8,333	(8,333.00)	(32,595.00)	32,595.00	74,997	(42,402.00)	1,500.00	31,095.00	
Repairs & Maint.- Motor Vehicles	25,698.22	(1,772.22)	83,333	(156,994.00)	(162,608.15)	523,076.75	749,997	(226,920.25)	590,903.89	(67,827.14)	
Repairs & Maint.- Other Mach. & Equip't	1,450,268.73	(1,073,156.75)	41,667	(43,439.22)	(27,470.44)	383,975.65	375,003	8,972.65	195,960.00	188,015.65	
Repairs & Maint.- Wells, Reservoir, P.S. and Conduits		1,073,156.75	1,537,500	(464,343.25)	(377,111.98)	10,170,812.76	13,837,500	(3,666,687.24)	7,809,375.98	2,361,436.78	
<b>TOTAL MAINTENANCE EXPENSES</b>	<b>1,761,020.82</b>	<b>1,390,062.28</b>	<b>1,820,833.00</b>	<b>(430,770.72)</b>	<b>(370,958.54)</b>	<b>12,183,114.41</b>	<b>16,387,497.00</b>	<b>(4,204,382.59)</b>	<b>9,404,757.42</b>	<b>2,778,356.99</b>	

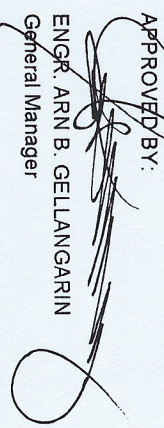


	PREVIOUS MONTH	CURRENT MONTH			YEAR TO DATE			PREVIOUS YEAR ACTUAL	INCREASE (DECREASE)
		ACTUAL	BUDGET	OVER (UNDER) BUDGET	INCREASE (DECREASE)	ACTUAL	BUDGET		
<b>NON-CASH EXPENSES</b>									
Bad Debts			333,333	(333,333.00)	-		2,999,997	(2,999,997.00)	-
Depreciation- Land Improvements	11,130.58	11,130.58	-	-	-	100,175.22	-	91,537.02	8,638.20
Depreciation - Office building	56,725.43	56,725.43	-	-	-	510,528.87	-	510,528.87	-
Depreciation - Other Structures (podega)	10,496.50	10,496.50	-	-	-	94,468.50	-	75,208.41	19,260.09
Depreciation - office equipment	16,925.29	16,925.29	-	-	-	146,161.11	-	224,693.00	(78,531.89)
Depreciation - furnitures & fixtures	19,082.37	20,562.37	1,500.00	-	1,500.00	170,198.77	-	161,448.90	8,749.87
Depreciation - IT Equipment	210,254.40	233,301.15	23,046.75	-	23,046.75	1,910,809.28	-	1,732,721.59	178,087.69
Depreciation - communication equip't	2,755.17	2,755.17	-	-	-	24,803.49	-	26,552.58	(1,749.09)
Depreciation - Laboratory Equip't	14,075.21	14,075.21	-	-	-	120,103.14	-	111,398.58	8,704.56
Depreciation- other mach & equip't (tools)	157,819.62	157,819.62	-	-	-	1,409,583.09	-	1,396,195.93	13,387.16
Depreciation - Motor Vehicles	115,822.63	115,822.63	-	-	-	1,081,547.19	-	1,263,938.43	(182,391.24)
Depreciation - Wells, Reservoirs, PS, and Conduits	2,179,319.74	2,179,093.05	(226.69)	-	(226.69)	19,510,585.49	-	18,776,304.77	734,280.72
<b>Total Depreciation</b>	<b>2,794,406.94</b>	<b>2,818,727.00</b>	<b>2,985,503.00</b>	<b>(333,333.00)</b>	<b>24,320.06</b>	<b>25,078,964.15</b>	<b>26,869,527.00</b>	<b>(1,790,562.85)</b>	<b>708,436.01</b>
<b>TOTAL NON-CASH EXPENSES</b>	<b>2,794,406.94</b>	<b>2,818,727.00</b>	<b>3,318,836.00</b>	<b>(333,333.00)</b>	<b>24,320.06</b>	<b>25,078,964.15</b>	<b>29,869,524.00</b>	<b>(4,790,559.85)</b>	<b>708,436.01</b>
<b>LOSSES:</b>									
Loss on Sale of Assets									
<b>FINANCIAL EXPENSES</b>									
Interest Expenses	1,204,982.19	1,172,481.47	1,202,526	(30,044.53)	(32,500.72)	10,981,886.95	10,822,734	159,152.95	(3,469,928.55)
<b>TOTAL EXPENSES</b>	<b>21,009,548.23</b>	<b>19,143,433.34</b>	<b>22,804,404.00</b>	<b>(3,494,194.66)</b>	<b>(1,866,114.89)</b>	<b>172,934,088.39</b>	<b>205,239,636.00</b>	<b>(32,305,547.61)</b>	<b>11,224,448.88</b>
<b>NET INCOME (NET LOSS)</b>	<b>5,962,914.76</b>	<b>8,696,879.77</b>	<b>3,570,088.00</b>	<b>4,960,015.77</b>	<b>2,733,965.01</b>	<b>74,456,223.56</b>	<b>32,130,792.00</b>	<b>42,325,431.56</b>	<b>52,083,872.10</b>

CERTIFIED CORRECT:

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

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APPROVED BY:  
  
 ENGR. ARN B. GELLANGARIN  
 General Manager