

**SILAY CITY WATER DISTRICT**  
**STATEMENT OF INCOME AND EXPENSES**  
**For the Period Ended November 30, 2015**

REVENUE	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	TOTAL
<b>Income from Water Sales</b>												
Income from Water Works System	3,473,704.56	3,356,344.01	3,135,987.71	3,548,184.65	3,655,795.41	3,883,804.62	3,703,264.21	3,705,115.78	3,596,941.50	3,599,872.18	3,727,165.82	39,401,385.49
Income from Water Works System (DWR)	15,670.00	25,910.00	16,040.00	15,670.00	15,030.00	16,310.00	20,470.00	25,340.00	17,730.00	30,800.00	27,600.00	226,580.00
Discount on Water Sales	(91,431.15)	(91,479.05)	(88,406.80)	(92,434.10)	(94,795.45)	(92,478.65)	(86,193.00)	(92,604.40)	(85,331.50)	(90,044.70)	(99,882.30)	(1,005,092.50)
Discount on Water Sales - Senior Citizen	(21,549.70)	(6,402.65)	(6,071.80)	(1,524.00)	(4,316.65)	(28,962.50)	(9,837.73)	(13,745.75)	(4,859.45)	(8,038.75)	(152.05)	(109,561.03)
Inspection Fees	7,040.00	6,270.00	6,050.00	7,810.00	8,800.00	6,820.00	8,140.00	6,380.00	8,140.00	8,030.00	7,380.00	80,860.00
Fines and Penalties	63,094.25	41,248.75	70,757.95	65,988.40	71,863.45	75,231.65	73,586.60	63,532.25	80,782.35	69,721.40	50,091.30	729,838.35
Fines and Penalties - Illegal												
Rent Income	30,400.00	23,200.00	28,000.00	34,400.00	36,800.00	24,800.00	29,600.00	37,190.00	47,360.00	49,140.00	39,787.85	380,877.85
Miscellaneous Income	24,866.38	27,924.56	25,588.69	83,308.87	34,695.37	38,043.85	31,328.40	28,937.98	35,663.65	32,425.06	25,576.79	382,857.60
Other Service Income	32,335.13	26,650.00	28,200.00	36,100.00	38,050.00	29,300.00	19,225.00	10,900.00	13,414.87	12,100.00	12,410.00	258,468.00
Other Service Income - Notarial	760.00	560.00		860.00	960.00	640.00	820.00	2,320.00	1,060.00	1,140.00	1,000.00	10,900.00
<b>INCOME FROM WATER WORKS SYSTEM</b>	<b>3,534,829.47</b>	<b>3,410,225.62</b>	<b>3,216,925.79</b>	<b>3,696,361.82</b>	<b>3,762,886.13</b>	<b>3,953,507.97</b>	<b>3,795,003.48</b>	<b>3,828,385.86</b>	<b>3,670,902.02</b>	<b>3,705,245.19</b>	<b>3,794,867.41</b>	<b>40,371,140.76</b>
<b>EXPENSES</b>												
<b>Personal Services</b>												
Salaries and Wages - Regular	514,546.00	514,546.00	501,897.00	488,044.00	712,682.32	430,016.00	443,151.00	471,207.50	596,865.00	536,783.00	782,810.00	5,932,547.82
Salaries and Wages - Casual	25,740.00	24,915.00	28,545.00	25,038.75	41,250.00	28,875.00	31,852.59	11,220.00	8,910.00	8,580.00	12,436.95	247,368.29
Salaries and Wages - Contractual	93,975.50	202,528.63	188,991.03	302,402.80	208,482.24	204,589.81	216,550.41	204,607.25	269,502.03	256,536.64	130,373.41	2,278,539.75
Salaries and Wages - Emergency	19,502.88	29,049.88	28,877.73	65,136.51	45,333.21	47,148.75	29,936.02	32,381.25	27,761.25	24,730.91	22,036.89	371,890.78
Personal Economic Relief Allowance	14,500.00	14,500.00	14,500.00	13,500.00	13,500.00	13,500.00	13,500.00	13,500.00	13,500.00	13,500.00	13,500.00	150,500.00
Additional Compensation Allowance	43,500.00	43,500.00	43,500.00	40,500.00	40,500.00	39,000.00	40,500.00	38,250.00	40,500.00	40,500.00	40,500.00	450,750.00
Representation Allowance	23,500.00	23,500.00	23,500.00	23,500.00	16,000.00	16,000.00	18,500.00	18,500.00	23,500.00	23,500.00	23,500.00	236,000.00
Transportation Allowance	23,500.00	23,500.00	23,500.00	23,500.00	16,000.00	16,000.00	18,500.00	18,500.00	23,500.00	23,500.00	23,500.00	236,000.00
Clothing/Uniform Allowance	130,000.00							15,750.00				145,750.00
Productivity and Incentive Pay					56,000.00							56,000.00
Other Bonuses and Allowances						529,056.00						529,056.00
Honoraria (RCD)	48,100.00	48,600.00	48,600.00	48,600.00	48,600.00	48,600.00	45,225.00	45,225.00	48,831.11	46,981.01	43,046.96	521,409.08
Longevity Pay				5,000.00								7,903.96
Overtime and Night Pay	2,223.48			3,017.58			1,270.56	1,270.56	6,352.80			14,134.98
Cash Gifts					67,500.00							136,500.00
Year-End Bonus												
Life and Retirement Insurance Contribution	61,745.52	61,745.52	60,247.16	58,565.28	58,565.28	51,601.92	53,178.12	56,583.64	64,413.96	64,413.96	64,413.96	655,474.32
PAG-IBIG Contributions	2,900.00	2,900.00	2,800.00	2,700.00	2,700.00	2,600.00	2,700.00	2,600.00	2,700.00	2,700.00	2,600.00	30,000.00
PHI/HEALTH Contributions	6,025.00	6,025.00	5,875.00	5,712.50	5,712.50	5,275.00	5,425.00	5,562.50	6,000.00	6,000.00	6,000.00	68,812.50
EC Contributions	2,500.00	2,500.00	2,400.00	2,300.00	2,300.00	2,300.00	2,300.00	2,500.00	2,600.00	2,600.00	2,600.00	26,800.00
Terminal Leave Benefits												
Other Personnel Benefits	40,000.00	219,915.16	165,950.20	35,000.00	30,000.00	(28,442.56)	66,264.02	39,057.44	39,057.44	50,785.16	49,784.28	707,371.14
<b>Total Personal Services</b>	<b>1,052,237.88</b>	<b>1,217,721.19</b>	<b>1,139,183.13</b>	<b>1,142,517.42</b>	<b>1,365,125.55</b>	<b>1,415,519.92</b>	<b>986,852.72</b>	<b>976,215.14</b>	<b>1,114,993.59</b>	<b>1,101,110.68</b>	<b>1,294,106.41</b>	<b>12,807,603.62</b>
<b>Maintenance and Other Operating Expenses</b>												
Traveling Expenses	14,205.32	32,712.24	42,741.48	18,399.46	9,372.00	13,140.50	83,947.99	6,811.00	11,232.00	25,425.24	54,968.67	313,055.90
Training Expenses				10,142.00		3,687.50	15,577.00	23,000.00	23,002.37	4,400.00	1,480.00	81,288.87
Office Supplies Expenses	16,622.08	7,074.75	21,217.15	17,928.71	26,967.50	13,444.25	4,110.25	13,433.38	12,496.40	9,620.90	16,178.05	159,093.42
Accountable Forms	7,000.00	13,792.00	11,721.00		23,137.00	2,250.00	5,900.00	6,621.00	12,974.00	6,621.00	2,350.00	92,366.00
Gasoline, Oil, and Lubricant Expenses - Pumping Station	10,640.00		6,000.00	6,100.00		18,840.00	12,200.00	5,300.00	11,100.00	11,050.00	11,581.35	92,811.35
Gasoline, Oil, and Lubricant Expenses - Vehicles	8,419.04	9,255.10	8,403.02	14,500.88	10,820.87	10,839.35	16,443.11	13,282.59	6,352.93	15,792.73	12,337.18	126,446.80
Gasoline, Oil, and Lubricant Expenses - Others	7,481.63	1,396.44	2,626.33	4,436.29	2,611.97	4,188.94	3,191.84	3,457.26	1,194.98	5,264.98	3,031.89	33,882.55
Other Supplies Expense	130,344.50	190,078.95	177,896.50	27,168.00	413,861.20	210,556.10	246,979.60	280,893.35	203,675.10	216,377.50	22,280.80	2,120,111.60
Other Supplies Expense - Others	910.00	530.00	350.00	710.00	378.00	696.00	180.00	1,118.00	9,702.00	1,183.40	-	15,759.40
Electricity Expenses - Pumping Station	579,589.02	147,815.99	1,128,704.35	592,302.43	524,178.71	600,863.33	590,554.62	613,554.81	601,488.84	562,901.49	-	5,941,955.59

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	TOTAL
Electricity Expense - Office	24,793.33		65,808.48	37,562.76	50,444.71	36,243.74	40,417.03	41,782.57	42,859.54	40,622.99		380,535.75
Postage and Deliveries	1,005.00	488.00	815.00	750.00	995.00	1,105.00	(35.00)	330.00	450.00	1,840.00	599.00	8,352.00
Telephone Expenses - Landline	9,385.13	8,307.44	8,641.46	8,439.63	8,122.71	8,274.36	8,188.94	8,380.82	8,481.05	9,199.57	9,129.72	94,550.83
Telephone Expenses - Mobile	12,850.44	12,381.57	12,299.99	12,300.00	12,300.00	12,300.00	9,800.00	10,466.67	12,886.14	2,999.99	12,649.49	123,234.29
Instant Expense	1,595.03		1,595.01	16,124.37	8,286.53	8,315.00	8,214.57	6,720.00	6,720.00	6,720.00		71,010.51
Membership Dues						1,900.00		36,000.00	950.00			7,450.00
Awards and Indemnities												38,850.00
Advertising Expense		1,253.00	1,478.00		4,794.00		2,200.00		1,350.00			3,550.00
Representation Expense						10,742.00	3,081.40	247.00	1,391.79	2,891.00		27,678.19
Transportation and Delivery Expense	5,697.00	7,888.00	6,453.00	7,910.00	8,689.00	9,750.00	7,526.00	12,048.35	9,906.00	10,386.00	8,830.00	95,093.35
Legal Services			9,000.00				9,000.00	6,000.00		3,000.00		27,000.00
Auditing Services												
Security Services	18,000.00	8,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	209,000.00	8,000.00	299,000.00
Repairs and Maintenance - Electricity, Power & Energy Structures				180.00	890.00	1,240.00		285.00	9,368.00	8,290.50		20,253.50
Repairs and Maintenance - Office Building		2,136.60	5,297.60			399.50		90.00	45.00		1,240.00	9,208.70
Repairs and Maintenance - Other Structures												
Repairs and Maintenance - Office Equipment	5,360.00	50.00		470.00	2,597.00		5,385.00	(5,385.00)		2,275.00		10,792.00
Repairs and Maintenance - Furnitures and Fixtures	5,000.00			11,500.00			5,100.00		235.00	4,735.95	5,100.00	31,670.95
Repairs and Maintenance - IT Equipment and Software		2,814.50	874.00	1,028.00	8,215.00	2,145.00	3,225.00	8,175.00	2,990.00	4,491.00	2,860.00	36,217.50
Repairs and Maintenance - Machineries		490.00	25,018.00	3,295.00	860.00	45,130.00	1,165.00	1,740.00	490.00	862.00		108,934.00
Repairs and Maintenance - Fire Fighting												6,500.00
Repairs and Maintenance - Other Machineries												
Repairs and Maintenance - Motor Vehicles	8,835.50	390.00	19,840.00	2,224.00	17,535.00	3,320.00	9,814.00	3,413.00	27,245.00	10,364.50	28,720.00	132,801.00
Repairs and Maintenance - Other PPE	1,168.95	1,690.30	70,319.90	2,675.00	6,496.00	33,681.35	6,043.95	4,653.70	3,098.75	7,477.50	(769.05)	136,536.35
Repairs and Maintenance - Artesian Well, Reservoir and Conduits	71,415.60	49,896.50	40,890.75	84,971.50	39,488.50	(11,172.00)	71,834.00	30,697.90	44,586.15	89,299.05	40,567.45	550,477.40
Repairs and Maintenance - Waterways	13,769.95	25,556.35	14,945.15	1,110.00	44,227.65	10,866.60	9,009.30	9,701.00	51,088.40	29,688.20	(1,539.35)	208,433.25
Repairs and Maintenance - Reforestation	4,000.00	2,000.00	6,000.00	4,000.00	4,890.00	4,298.00	4,000.00	4,000.00	4,000.00	4,000.00		45,188.00
Donations			710.00		5,000.00				2,000.00			7,710.00
Miscellaneous Expense	10,774.40	10,252.00	24,995.37	5,573.00	21,931.50	28,736.95	48,650.83	7,523.20	38,770.88	19,859.60	22,168.27	236,733.00
Taxes, Duties and Licenses	1,308.00	3,558.12	676.10	1,000.00	390.00	3,019.06	491.56	5,153.00	340.00	2,929.16	20,883.57	41,548.57
Fidelity Bond Performance								8,625.00				8,625.00
Insurance Expense	2,206.35	6,045.25	61,231.70		4,283.59	1,537.28			2,049.59			77,353.76
Bad Debts Expense												
Depreciation Expenses - Land Improvements	329.58	329.58	329.58	329.58	329.58	329.58	329.58	329.58	329.58	329.58	329.58	3,625.38
Depreciation Exp. - Electrification, Power and En	5,635.87	5,635.87	5,635.87	5,635.87	5,635.87	5,635.87	5,635.87	5,635.87	5,635.87	5,635.87	5,635.87	61,999.57
Depreciation Exp. - Office Building	11,764.96	11,764.96	11,764.96	11,764.96	11,764.96	11,764.96	11,764.96	11,764.96	11,764.96	11,764.96	11,764.96	129,414.56
Depreciation Exp. - Other Structures	5,526.07	5,526.07	5,526.07	5,526.07	5,526.07	5,526.07	5,526.07	5,526.07	5,526.07	5,526.07	5,526.07	60,796.77
Depreciation Exp. - Office Equipment	755.48	755.48	755.48	755.48	755.48	755.48	755.48	755.48	755.48	755.48	755.48	4,532.88
Depreciation Exp. - Furniture and Fixtures	6,831.78	6,831.78	6,831.78	6,831.78	6,831.78	6,831.78	6,831.78	6,831.78	6,831.78	6,831.78	6,831.78	40,990.68
Depreciation Exp. - IT Equipment	3,926.22	3,926.22	3,926.22	3,926.22	3,926.22	3,926.22	3,926.22	3,926.22	3,926.22	3,926.22	3,926.22	43,186.62
Depreciation Exp. - Library Books	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	8,250.00
Depreciation Exp. - Machineries	15,917.34	15,917.34	15,917.34	15,917.34	15,917.34	15,917.34	15,917.34	15,917.34	15,917.34	15,917.34	15,917.34	175,090.74
Depreciation Exp. - Firefighting Equipment and Accessories	521.84	521.84	521.84	521.84	521.84	521.84	521.84	521.84	521.84	521.84	521.84	3,131.04
Depreciation Exp. - Other Machineries and Equipment	2,197.55	2,197.55	2,197.55	2,197.55	2,197.55	2,197.55	2,197.55	2,197.55	2,197.55	2,197.55	2,197.55	13,185.30
Depreciation Exp. - Motor Vehicle	1,420.49	1,420.49	1,420.49	1,420.49	1,420.49	1,420.49	1,420.49	1,420.49	1,420.49	1,420.49	1,420.49	8,522.94
Depreciation Exp. - Other PPE	66,948.65	66,948.65	66,948.65	66,948.65	66,948.65	66,948.65	66,948.65	66,948.65	66,948.65	66,948.65	66,948.65	538,944.85
Depreciation Exp. - Artesian Well, Reservoir, Pu	261,815.68	261,815.68	261,815.68	261,815.68	261,815.68	261,815.68	261,815.68	261,815.68	261,815.68	261,815.68	261,815.68	2,879,972.48
Loss of Assets							2,437.24					2,437.24
OMDE - GAD				45,709.56	29,041.00	12,080.00			19,925.92			106,822.48
OMDE - Job Orders				3,157.00	3,157.00							6,314.00
<b>Total Maintenance and Other Operating Expenses</b>	<b>1,334,718.38</b>	<b>941,976.61</b>	<b>2,169,790.85</b>	<b>1,334,972.10</b>	<b>1,687,303.95</b>	<b>1,483,016.32</b>	<b>1,584,462.14</b>	<b>1,513,168.31</b>	<b>1,528,858.35</b>	<b>1,665,098.31</b>	<b>667,838.35</b>	<b>15,911,223.67</b>
<b>Total Personal and MOO Expenses</b>	<b>2,186,976.26</b>	<b>2,159,697.80</b>	<b>3,308,973.97</b>	<b>2,477,489.52</b>	<b>3,052,429.50</b>	<b>2,898,536.24</b>	<b>2,573,334.86</b>	<b>2,489,383.45</b>	<b>2,643,851.94</b>	<b>2,766,208.99</b>	<b>1,061,044.76</b>	<b>28,718,827.29</b>
<b>Income before Other Income and Expenses</b>	<b>1,147,853.21</b>	<b>1,250,537.82</b>	<b>(92,048.18)</b>	<b>1,220,872.30</b>	<b>710,456.63</b>	<b>1,054,971.73</b>	<b>1,221,668.62</b>	<b>1,339,002.41</b>	<b>1,037,050.08</b>	<b>939,036.20</b>	<b>1,832,922.85</b>	<b>11,652,311.47</b>

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	TOTAL
<b>Other Income / (Expenses)</b>												
Interest Income		2,458.54	1,210.35	4,764.21	7,921.49	14,382.74		2,549.52	11,373.29	3,783.34	2,433.21	50,876.69
Documentary Stamps Expenses							(136,490.00)					(136,490.00)
Interest Expense	(225,665.68)	(224,656.75)	(223,637.58)	(222,606.13)	(221,564.33)	(220,510.17)	847,248.43	(141,038.81)	(139,863.49)	(134,214.35)	(137,512.84)	(1,444,021.70)
Interest Expense (KFW)	(79,157.00)	(78,928.00)	(78,695.00)	(78,461.00)	(78,224.00)							(332,660.26)
Other Financial Charges												(535,251.66)
<b>Sub-total</b>	<b>(304,822.68)</b>	<b>(301,126.21)</b>	<b>(301,122.23)</b>	<b>(296,302.92)</b>	<b>(291,866.84)</b>	<b>(284,111.43)</b>	<b>(86,004.49)</b>	<b>(138,489.29)</b>	<b>(128,490.20)</b>	<b>(130,431.01)</b>	<b>(135,079.63)</b>	<b>(2,397,846.93)</b>
<b>Income before Prior Year's Adjustments</b>	<b>843,030.53</b>	<b>949,401.61</b>	<b>(393,170.41)</b>	<b>924,569.38</b>	<b>418,589.79</b>	<b>770,860.30</b>	<b>1,135,664.13</b>	<b>1,200,513.12</b>	<b>898,559.88</b>	<b>808,605.19</b>	<b>1,697,843.02</b>	<b>9,254,466.54</b>
Prior Years' Adjustments	(3,626.00)	213,941.75	2.70	(2,429.60)	(690,976.03)		(222,438.02)					(705,525.20)
<b>NET INCOME (LOSS)</b>	<b>839,404.53</b>	<b>1,163,343.36</b>	<b>(393,167.71)</b>	<b>922,139.78</b>	<b>(272,386.24)</b>	<b>770,860.30</b>	<b>913,226.11</b>	<b>1,200,513.12</b>	<b>898,559.88</b>	<b>808,605.19</b>	<b>1,697,843.02</b>	<b>8,548,941.34</b>

Prepared by:  
  
 MA. CECILIA MARIANA D. BEDA  
 Corporate Budget Analyst A

Noted by:  
  
 SUSAN M. SOJAS  
 Admin and General Services Division Manager

Noted by:  
  
 JOSE LUIS O. ACEVEDO JR  
 General Manager