

VILLASIS WATER DISTRICT
Detailed Statement of Income and Expenses
For the Period Ended AUGUST 31, 2017

	CURRENT MONTH						YEAR TO DATE					
	Actual		Budget		Variance		Actual		Budget		Variance	
	Amount	% to Total	Amount	% to Total	Amount	% to Budget	Amount	% to Total	Amount	% to Total	Amount	% to Budget
Business and Service Income:												
Generation, Transmission and Distribution Income	2,345,914.92	85.39%	2,437,685.73	91.81%	(91,770.81)	-3.76%	18,974,986.56	90.38%	19,501,485.84	91.81%	(526,499.28)	-2.70%
Interest Income	0.00	0.00%	4,000.00	0.15%	(4,000.00)	-100.00%	-	0.00%	32,000.00	0.15%	(32,000.00)	-100.00%
Other Business and Service Income	308,868.86	11.24%	146,856.67	5.53%	162,012.19	110.32%	1,291,848.97	6.15%	1,174,853.33	5.53%	116,995.64	9.96%
Fines and Penalties-Business and Service Income	92,530.55	3.37%	66,600.17	2.51%	25,930.38	38.93%	728,332.65	3.47%	532,801.33	2.51%	195,531.32	36.70%
Gross Income	2,747,314.33	100.00%	2,655,142.56	100.00%	92,171.77	3.47%	20,995,168.18	100.00%	21,241,140.51	100.00%	(245,972.33)	-1.16%
Less: Expenses												
Personal Services												
Salaries and Wages - Regular	566,781.00	62.58%	849,852.64	32.01%	(283,071.64)	-33.31%	5,188,708.66	61.41%	6,798,821.11	32.01%	(1,610,112.45)	-23.68%
Salaries and Wages - (Job Order)	132,825.00	14.86%	144,900.00	5.46%	(12,075.00)	-8.33%	978,350.50	11.58%	1,159,200.00	5.46%	(180,849.50)	-15.60%
Personnel Economic Relief Allowance (PER)	62,000.00	6.85%	68,000.00	2.56%	(6,000.00)	-8.82%	487,000.00	5.76%	544,000.00	2.56%	(57,000.00)	-10.48%
Additional Compensation (ADCOM)	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Representative Allowance (RA)	13,500.00	1.49%	18,500.00	0.70%	(5,000.00)	-27.03%	108,000.00	1.28%	148,000.00	0.70%	(40,000.00)	-27.03%
Transportation P	13,500.00	1.49%	18,500.00	0.70%	(5,000.00)	-27.03%	108,000.00	1.28%	148,000.00	0.70%	(40,000.00)	-27.03%
Clothing/Uniform Allowance	-	0.00%	14,166.67	0.53%	(14,166.67)	-100.00%	160,000.00	1.89%	113,333.33	0.53%	46,666.67	41.18%
Honoraria	35,100.00	3.88%	64,050.00	2.41%	(28,950.00)	-45.20%	276,750.00	3.28%	512,400.00	2.41%	(235,650.00)	-45.99%
Year - End Bonus	-	0.00%	61,666.67	2.32%	(61,666.67)	-100.00%	317,913.88	3.76%	493,333.33	2.32%	(175,419.45)	-35.56%
Other Bonuses and Allowances	1,500.00	0.17%	59,500.00	2.24%	(58,000.00)	-97.48%	51,000.00	0.60%	476,000.00	2.24%	(425,000.00)	-89.29%
Life and Retirement Insurance Contributions	68,013.72	7.51%	85,186.80	3.21%	(17,173.08)	-20.16%	540,477.72	6.40%	681,494.40	3.21%	(141,016.68)	-20.69%
PAG-IBIG Contributions	3,100.00	0.34%	3,400.00	0.13%	(300.00)	-8.82%	24,200.00	0.29%	27,200.00	0.13%	(3,000.00)	-11.03%
PhilHealth Contributions	6,337.50	0.70%	9,228.57	0.35%	(2,891.07)	-31.33%	50,337.50	0.60%	73,828.56	0.35%	(23,491.06)	-31.82%
ECC Contributions	3,100.00	0.34%	3,400.00	0.13%	(300.00)	-8.82%	24,200.00	0.29%	27,200.00	0.13%	(3,000.00)	-11.03%
Provident Fund Contribution	0.00	0.00%	0.00	0.00%	-	-	-	0.00%	-	0.00%	-	-
Other personnel Benefits Contributions	0.00	0.00%	0.00	0.00%	-	-	-	0.00%	-	0.00%	-	-
Overtime and holiday pay	0.00	0.00%	5,000.00	0.19%	(5,000.00)	-100.00%	-	0.00%	40,000.00	0.19%	(40,000.00)	-100.00%
Other Personnel Benefits	0.00	0.00%	60,000.00	2.26%	(60,000.00)	-100.00%	133,842.52	1.58%	480,000.00	2.26%	(346,157.48)	-72.12%
Total Personal Services	905,757.22	32.97%	1,465,351.34	55.19%	(559,594.12)	-38.19%	8,448,780.78	40.24%	11,722,810.73	55.19%	(3,274,029.95)	-27.93%
Maintenance and Other Operating Expenses (MOOE)												
Supplies Expenses												
Office Supplies Expense	11,521.56	1.67%	29,166.67	1.10%	(17,645.11)	-60.50%	93,022.68	1.71%	233,333.33	1.10%	(140,310.65)	-60.13%
Accountable Forms and Calendar Expenses (P)	-	0.00%	7,500.00	0.28%	(7,500.00)	-100.00%	6,280.00	0.12%	60,000.00	0.28%	(53,720.00)	-89.53%
Fuel, Oil and Lubricants Expenses	20,129.64	2.91%	30,000.00	1.13%	(9,870.36)	-32.90%	150,340.00	2.76%	240,000.00	1.13%	(89,660.00)	-37.36%
Other Supplies Expenses	9,594.05	1.39%	10,000.00	0.38%	(405.95)	-4.06%	94,852.59	1.74%	80,000.00	0.38%	14,852.59	18.57%
Travel and Educational Expenses												
Travel Expenses	56,923.00	8.23%	33,333.33	1.26%	23,589.67	70.77%	265,063.11	4.87%	266,666.67	1.26%	(1,603.56)	-0.60%
Training and Scholarship	6,500.00	0.94%	33,333.33	1.26%	(26,833.33)	-80.50%	159,400.00	2.93%	266,666.67	1.26%	(107,266.67)	-40.23%
Utility Expenses												
Electricity	183,872.07	26.59%	152,000.00	5.72%	31,872.07	20.97%	1,334,371.08	24.49%	1,216,000.00	5.72%	118,371.08	9.73%
Fuel/Cooking Gas	535.00	0.08%	1,000.00	0.04%	(465.00)	-46.50%	4,269.00	0.08%	8,000.00	0.04%	(3,731.00)	-46.64%
Communication Expenses												
Postage and Deliveries	140.00	0.02%	500.00	0.02%	(360.00)	-72.00%	3,292.00	0.06%	4,000.00	0.02%	(708.00)	-17.70%
Telephone Expenses - Landline	-	0.00%	10,000.00	0.38%	(10,000.00)	-100.00%	52,241.74	0.96%	80,000.00	0.38%	(27,758.26)	-34.70%
Telephone Expenses - Mobile	13,126.66	1.90%	14,000.00	0.53%	(873.34)	-6.24%	90,677.66	1.66%	112,000.00	0.53%	(21,322.34)	-19.04%
Internet Expenses	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Cable and Radio Expenses	370.00	0.05%	1,000.00	0.04%	(630.00)	-63.00%	5,346.00	0.10%	8,000.00	0.04%	(2,654.00)	-33.18%
Printing and Advertising Expenses												
Advertising, Promotional and Marketing Expenses	819.00	0.12%	819.00	0.00%	0.00	0.00%	2,737.00	0.05%	-	0.00%	2,737.00	0.00%
Taxes, Duties and Premiums	-	0.00%	31,250.00	1.18%	(31,250.00)	-100.00%	-	0.00%	250,000.00	1.18%	(250,000.00)	-100.00%
Taxes, Duties and Premiums												
Taxes, Duties and Licenses	53,740.06	7.77%	49,583.33	1.87%	4,156.73	8.38%	393,274.57	7.22%	396,666.67	1.87%	(3,392.10)	-0.86%
Insurance Premiums	-	0.00%	3,500.00	0.13%	(3,500.00)	-100.00%	26,266.16	0.48%	28,000.00	0.13%	(1,733.84)	-6.19%
Franchise regulatory requirements Expenses	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Representation Expenses (with 795-A)	11,941.10	1.73%	168,791.30	6.36%	(156,850.20)	-92.93%	275,821.80	5.06%	1,350,330.41	6.36%	(1,074,508.61)	-79.57%

		0.00%	15,000.00	0.56%	(15,000.00)	-100.00%	-	0.00%	120,000.00	0.56%	(120,000.00)	-100.00%
Awards, Prizes and Other Claims		0.00%		0.00%	-	-	-	0.00%	-	0.00%	-	-
Miscellaneous expenses	8,200.00	1.19%	8,200.00	0.31%	-	0.00%	65,600.00	1.20%	65,600.00	0.31%	-	0.00%
Generation and Distribution Expenses		0.00%		0.00%	-	-	-	0.00%	-	0.00%	-	-
Generation, Transmission and Distribution Exp	28,854.69	4.17%	41,666.67	1.57%	(12,811.98)	-30.75%	203,179.73	3.73%	333,333.33	1.57%	(130,153.60)	-39.05%
Membership Dues and Contribution to Orga	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Membership Dues and Contribution to Organiz	500.00	0.07%	12,500.00	0.47%	(12,000.00)	-96.00%	48,417.00	0.89%	100,000.00	0.47%	(51,583.00)	-51.58%
Cultural and Athletic Expenses	-	0.00%	-	0.00%	-	-	7,420.00	0.14%	-	0.00%	7,420.00	-
Other subsidies	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Repairs and Maintenance		0.00%		0.00%	-	-	-	0.00%	-	0.00%	-	-
Repairs and Maintenance-Plant (UPIS)	-	0.00%	25,000.00	0.94%	(25,000.00)	-100.00%	710.00	0.01%	200,000.00	0.94%	(199,290.00)	-99.65%
Repairs and Maintenance-Building and Other S	500.00	0.07%	8,333.33	0.31%	(7,833.33)	-94.00%	15,140.00	0.28%	66,666.67	0.31%	(51,526.67)	-77.29%
Repairs and Maintenance-Office Equipment	4,202.14	0.61%	3,333.33	0.13%	868.81	26.06%	13,040.14	0.24%	26,666.67	0.13%	(13,626.53)	-51.10%
Repairs and Maintenance- Land Transportator	6,085.00	0.88%	10,833.33	0.41%	(4,748.33)	-43.83%	20,540.00	0.38%	86,666.67	0.41%	(66,126.67)	-76.30%
Repairs and Maintenance-Land Transport	-	0.00%	2,500.00	0.09%	(2,500.00)	-100.00%	-	0.00%	20,000.00	0.09%	(20,000.00)	-100.00%
Repairs and Maintenance-Construction Equipment	-	0.00%	3,333.33	0.13%	(3,333.33)	-100.00%	-	0.00%	26,666.67	0.13%	(26,666.67)	-100.00%

Villasis Water District
Detailed Statement of Income and Expenses
For the Period ending Feb. 28, 2017
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			% to Total	Variance		Actual				Variance		
				Amount	% to Budget	Amount	% to Budget			Amount	% to Budget	
Repairs and Maintenance-Other Machinery and	-	0.00%	5,000.00	0.19%	(5,000.00)	-100.00%	5,235.00	0.10%	40,000.00	0.19%	(34,765.00)	-86.91%
Repairs and Maintenance-Furnitures and Fixtures	-	0.00%	2,500.00	0.09%	(2,500.00)	-100.00%	-	0.00%	20,000.00	0.09%	(20,000.00)	-100.00%
Donations	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Donations	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Professional Services		0.00%		0.00%	-	-	-	0.00%	-	0.00%	-	-
Legal Services	2,000.00	0.29%	3,500.00	0.13%	(1,500.00)	-42.86%	-	0.00%	-	0.00%	-	-
Auditing Services	-	0.00%	12,500.00	0.47%	(12,500.00)	-100.00%	7,550.00	0.14%	28,000.00	0.13%	(20,450.00)	-73.04%
Security Services	-	0.00%	-	0.00%	-	-	-	0.00%	100,000.00	0.47%	(100,000.00)	-100.00%
Computer Data Processing Services	-	0.00%	27,500.00	1.04%	(27,500.00)	-100.00%	-	0.00%	-	0.00%	-	-
Other Professional Services	-	0.00%	12,500.00	0.47%	(12,500.00)	-100.00%	21,280.00	0.39%	220,000.00	1.04%	(198,720.00)	-90.33%
Doubtful Accounts, Depreciation, Amortization and Depletion	-	0.00%	-	0.00%	-	-	-	0.00%	100,000.00	0.47%	(100,000.00)	-100.00%
Doubtful Accounts Expenses	-	0.00%	25,000.00	0.94%	(25,000.00)	-100.00%	-	0.00%	-	0.00%	-	-
Depreciation-Structure and Improvements	13,912.87	2.01%	15,525.00	0.58%	(1,612.13)	-10.38%	111,302.96	2.04%	200,000.00	0.94%	(200,000.00)	-100.00%
Depreciation-Plant	141,508.96	20.46%	141,450.00	5.33%	58.96	0.04%	1,076,861.69	19.76%	124,200.00	0.58%	(12,897.04)	-10.38%
Depreciation-Buildings and Other Structures	9,638.33	1.39%	13,455.00	0.51%	(3,816.67)	-28.37%	77,106.64	1.42%	1,131,600.01	5.33%	(54,738.32)	-4.84%
Depreciation-Office Equipments	29,481.50	4.26%	31,050.00	1.17%	(1,568.50)	-5.05%	228,848.58	4.20%	107,640.00	0.51%	(30,533.36)	-28.37%
Depreciation-Land Transportation Equipment	22,333.64	3.23%	20,700.00	0.78%	1,633.64	7.89%	165,454.14	3.04%	248,400.00	1.17%	(19,551.42)	-7.87%
Depreciation-Construction Equipment	-	0.00%	-	0.00%	-	-	-	0.00%	165,600.00	0.78%	(145.86)	-0.09%
Depreciation-Other Machinery and Equipment	45,358.23	6.56%	41,400.00	1.56%	3,958.23	9.56%	346,115.08	6.35%	331,200.00	1.56%	14,915.08	4.50%
Depreciation- Med. Dental	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Depreciation-Furniture and Fixtures	9,736.92	1.41%	12,420.00	0.47%	(2,683.08)	-21.60%	77,461.52	1.42%	99,360.00	0.47%	(21,898.48)	-22.04%
Bank Charges	100.00	0.01%	83.33	0.00%	16.67	20.00%	100.00	0.00%	666.67	0.00%	(566.67)	-85.00%
TOTAL MOOE	691,624.42	25.17%	1,070,241.30	40.31%	(378,616.88)	-35.38%	5,448,617.87	25.95%	8,561,930.41	40.31%	(3,113,312.54)	-36.36%
Financial Expense	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Interest Expenses	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Retained Earnings	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Total FE	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Total Expenses	1,597,381.64	58.14%	2,535,592.64	95.50%	(938,211.00)	-37.00%	13,897,398.65	66.19%	20,284,741.15	95.50%	(6,387,342.50)	-31.49%
Net Income (Loss)	1,149,932.69	41.86%	119,549.92	4.50%	1,030,382.77	441.26%	7,097,769.53	33.81%	956,399.36	4.50%	6,141,370.17	642.13%

Prepared by

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Approved by:

Susan C. Sison
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