

**VILLASIS WATER DISTRICT**  
Detailed Statement of Income and Expenses  
For the Period Ended June 30, 2015

	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
<b>Business and Service Income:</b>												
Generation, Transmission and Distribution Income	1,813,735.76	91.43%	2,092,262.24	200.00%	(278,526.48)	-13.31%	11,631,914.09	91.70%	12,936,977.24	94.52%	(1,305,063.15)	-10.09%
Interest Income	28,014.12	1.41%	4,166.67	0.19%	23,847.45	572.34%	28,014.12	0.22%	25,000.00	0.18%	3,014.12	12.06%
Other Business and Service Income	47,840.95	2.41%	63,000.00	2.84%	(15,159.05)	-24.06%	525,106.95	4.14%	378,000.00	2.76%	147,106.95	38.92%
Fines and Penalties-Business and Service Income	94,161.80	4.75%	58,434.44	2.63%	35,727.36	61.14%	499,178.80	3.94%	347,108.39	2.54%	152,070.41	43.81%
<b>Gross Income</b>	<b>1,983,752.63</b>	<b>100.00%</b>	<b>2,217,863.34</b>	<b>100.00%</b>	<b>(234,110.71)</b>	<b>-10.56%</b>	<b>12,684,213.96</b>	<b>100.00%</b>	<b>13,687,085.63</b>	<b>100.00%</b>	<b>(1,002,871.67)</b>	<b>-7.33%</b>
<b>Less: Expenses</b>												
<b>Personal Services</b>												
Salaries and Wages - Regular	543,606.00	27.40%	682,299.23	30.76%	(138,693.23)	-20.33%	3,563,568.84	28.09%	4,117,795.40	30.09%	(554,226.56)	-13.46%
Salaries and Wages - (Job Order)	78,600.00	3.96%	114,000.00	5.14%	(35,400.00)	-31.05%	432,450.00	3.41%	684,000.00	5.00%	(251,550.00)	-36.78%
Personnel Economic Relief Allowance (PER)	60,000.00	3.02%	68,000.00	3.07%	(8,000.00)	-11.76%	340,000.00	2.68%	408,000.00	2.98%	(68,000.00)	-16.67%
Additional Compensation (ADCOM)		0.00%		0.00%	-	-		0.00%		0.00%	-	-
Representative Allowance (RA)	13,500.00	0.68%	18,500.00	0.83%	(5,000.00)	-27.03%	81,000.00	0.64%	111,000.00	0.81%	(30,000.00)	-27.03%
Transportator P	13,500.00	0.68%	18,500.00	0.83%	(5,000.00)	-27.03%	81,000.00	0.64%	111,000.00	0.81%	(30,000.00)	-27.03%
Clothing/Uniform Allowance		0.00%		0.00%	-	-	30,000.00	0.24%	170,000.00	1.24%	(140,000.00)	-82.35%
Honoraria	33,900.00	1.71%	59,400.00	2.68%	(25,500.00)	-42.93%	194,820.00	1.54%	356,400.00	2.60%	(161,580.00)	-45.34%
Year - End Bonus		0.00%	109,583.33	4.94%	(109,583.33)	-100.00%	-	0.00%	657,500.00	4.80%	(657,500.00)	-100.00%
Other Bonuses and Allowances	417,066.00	21.02%	59,500.00	2.68%	357,566.00	600.95%	800,566.00	6.31%	357,000.00	2.61%	443,566.00	124.25%
Life and Retirement Insurance Contributions	65,232.72	3.29%	74,545.80	3.36%	(9,313.08)	-12.49%	381,723.84	3.01%	447,274.80	3.27%	(65,550.96)	-14.66%
PAG-IBIG Contributions	3,000.00	0.15%	3,400.00	0.15%	(400.00)	-11.76%	17,400.00	0.14%	20,400.00	0.15%	(3,000.00)	-14.71%
PhilHealth Contributions	6,250.00	0.32%	7,387.50	0.33%	(1,137.50)	-15.40%	36,612.50	0.29%	44,325.00	0.32%	(7,712.50)	-17.40%
ECC Contributions	3,000.00	0.15%	3,400.00	0.15%	(400.00)	-11.76%	17,400.00	0.14%	20,400.00	0.15%	(3,000.00)	-14.71%
Provident Fund Contribution		0.00%		0.00%	-	-	-	0.00%	-	0.00%	-	-
Other personnel Benefits Contributions		0.00%		0.00%	-	-	-	0.00%	-	0.00%	-	-
Overtime and holiday pay		0.00%	10,000.00	0.45%	(10,000.00)	-100.00%	1,938.63	0.02%	60,000.00	0.44%	(58,061.37)	-96.77%
Other Personnel Benefits		0.00%		0.00%	-	-	-	0.00%	-	0.00%	-	-
<b>Total Personal Services</b>	<b>1,237,654.72</b>	<b>62.39%</b>	<b>1,228,515.87</b>	<b>55.39%</b>	<b>9,138.85</b>	<b>0.74%</b>	<b>5,978,479.81</b>	<b>47.13%</b>	<b>7,565,095.20</b>	<b>55.27%</b>	<b>(1,586,615.39)</b>	<b>-20.97%</b>
<b>Maintenance and Other Operating Expenses (MOOE)</b>												
<b>Supplies Expenses</b>												
Office Supplies Expense	3,947.75	0.20%	66,666.67	3.01%	(62,718.92)	-94.08%	364,003.31	2.87%	400,000.00	2.92%	(35,996.69)	-9.00%
Accountable Forms Expenses (Printing)		0.00%	8,333.33	0.38%	(8,333.33)	-100.00%	-	0.00%	50,000.00	0.37%	(50,000.00)	-100.00%
Fuel, Oil and Lubricants Expenses	20,077.50	1.01%	50,000.00	2.25%	(29,922.50)	-59.85%	101,754.15	0.80%	300,000.00	2.19%	(198,245.85)	-66.08%
Other Supplies Expenses	63,534.29	3.20%	25,000.00	1.13%	38,534.29		100,313.32	0.79%	150,000.00	1.10%	(49,686.68)	
<b>Travel and Educational Expenses</b>												
Travel Expenses	38,592.00	1.95%	33,333.33	1.50%	5,258.67	15.78%	238,971.16	1.88%	200,000.00	1.46%	38,971.16	19.49%
Training and Scholarship	30,300.00	1.53%	41,666.67	1.88%	(11,366.67)	-27.28%	206,800.00	1.63%	250,000.00	1.83%	(43,200.00)	-17.28%
<b>Utility Expenses</b>												
Electricity	140,083.56	7.06%	220,000.00	9.92%	(79,916.44)	-36.33%	705,630.78	5.56%	1,320,000.00	9.64%	(614,369.22)	-46.54%
Fuel/Cooking Gas		0.00%	1,000.00	0.05%	(1,000.00)	-100.00%	2,107.00	0.02%	6,000.00	0.04%	(3,893.00)	-64.88%
<b>Communication Expenses</b>												
Postage and Deliveries		0.00%	416.67	0.02%	(416.67)	-100.00%	230.00	0.00%	2,500.00	0.02%	(2,270.00)	-90.80%
Telephone Expenses - Landline	8,285.15	0.42%	10,000.00	0.45%	(1,714.85)	-17.15%	50,942.34	0.40%	60,000.00	0.44%	(9,057.66)	-15.10%
Telephone Expenses - Mobile	21,392.75	1.08%	6,666.67	0.30%	14,726.08	220.89%	77,697.78	0.61%	40,000.00	0.29%	37,697.78	94.24%
Internet Expenses		0.00%		0.00%	-	-	-	0.00%	-	0.00%	-	-
Cable and Radio Expenses	740.00	0.04%	500.00	0.02%	240.00	48.00%	1,850.00	0.01%	3,000.00	0.02%	(1,150.00)	-38.33%
<b>Printing and Advertising Expenses</b>												
Advertising, Promotional and Marketing Expenses		0.00%	20,000.00	0.90%	(20,000.00)	-100.00%	-	0.00%	120,000.00	0.88%	(120,000.00)	-100.00%
<b>Taxes, Duties and Premiums</b>												
Taxes, Duties and Licenses	46,861.66	2.36%	41,666.67	1.88%	5,194.99	12.47%	237,503.52	1.87%	250,000.00	1.83%	(12,496.48)	-5.00%
Insurance Premiums	4,029.06	0.20%	13,333.33	0.60%	(9,304.27)	-69.78%	24,272.07	0.19%	80,000.00	0.58%	(55,727.93)	-69.66%
Franchise regulatory requirements Expenses		0.00%		0.00%	-	-	-	0.00%	-	0.00%	-	-
Representation Expenses	18,510.58	0.93%	97,400.83	4.39%	(78,890.25)	-81.00%	181,763.17	1.43%	584,405.00	4.27%	(402,641.83)	-68.90%

Rent expenses	15,000.00	0.76%	20,000.00	0.90%	(5,000.00)	-25.00%	90,000.00	0.71%	120,000.00	0.88%	(30,000.00)	-25.00%
		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
<b>Awards, Prizes and Other Claims</b>		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Miscellaneous expenses	7,833.00	0.39%	8,000.00	0.36%	(167.00)	-2.09%	46,998.00	0.37%	48,000.00	0.35%	(1,002.00)	-2.09%
<b>Generation and Distribution Expenses</b>		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Generation, Transmission and Distribution Exp	14,155.99	0.71%	50,000.00	2.25%	(35,844.01)	-71.69%	132,093.73	1.04%	300,000.00	2.19%	(167,906.27)	-55.97%
<b>Membership Dues and Contribution to Organizations</b>		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Membership Dues and Contribution to Organiz	2,500.00	0.13%	10,000.00	0.45%	(7,500.00)	-75.00%	37,958.35	0.30%	60,000.00	0.44%	(22,041.65)	-36.74%
<b>Cultural and Athletic Expenses</b>		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Other subsidies		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
<b>Repairs and Maintenance</b>		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Repairs and Maintenance-Plant (UPIS)	1,912.00	0.10%	17,333.33	0.78%	(15,421.33)	-88.97%	2,142.00	0.02%	104,000.00	0.76%	(101,858.00)	-97.94%
Repairs and Maintenance-Building and Other Structures		0.00%	6,666.67	0.30%	(6,666.67)	-100.00%	-	0.00%	40,000.00	0.29%	(40,000.00)	-100.00%
Repairs and Maintenance-Office Equipment		0.00%	3,333.33	0.15%	(3,333.33)	-100.00%	6,577.90	0.05%	20,000.00	0.15%	(13,422.10)	-67.11%
Repairs and Maintenance- Land Transportatior	12,418.00	0.63%	10,000.00	0.45%	2,418.00	24.18%	62,658.09	0.49%	60,000.00	0.44%	2,658.09	4.43%
Repairs and Maintenance-Services		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Repairs and Maintenance-Construction Equipment		0.00%	5,000.00	0.23%	(5,000.00)		-	0.00%	30,000.00	0.22%	(30,000.00)	

Villasis Water District  
Detailed Statement of Income and Expenses  
For the Period ending June 30, 2015  
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				Variance		Actual		Budget		Variance	
			% to Total	Amount	% to Budget	Amount	% to Total	Amount	% to Total	Amount	% to Budget
Repairs and Maintenance-Other Machinery and Equipment	0.00%	4,166.67	0.19%	(4,166.67)	-100.00%	14,463.95	0.11%	25,000.00	0.18%	(10,536.05)	-42.14%
Repairs and Maintenance-Furnitures and Fixtures	0.00%	2,500.00	0.11%	(2,500.00)	-100.00%	-	0.00%	15,000.00	0.11%	(15,000.00)	-100.00%
<b>Donations</b>	0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Donations	0.00%		0.00%	-		-	0.00%	-	0.00%	-	#DIV/0!
<b>Professional Services</b>	0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Legal Services	0.00%	3,333.33	0.15%	(3,333.33)	-100.00%	9,250.00	0.07%	20,000.00	0.15%	(10,750.00)	-53.75%
Auditing Services	0.00%	8,333.33	0.38%	(8,333.33)	-100.00%	-	0.00%	50,000.00	0.37%	(50,000.00)	-100.00%
Security Services	0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Computer Data Processing Services	0.00%	12,500.00	0.56%	(12,500.00)	-100.00%	-	0.00%	75,000.00	0.55%	(75,000.00)	-100.00%
Other Professional Services	10,000.00	0.50%	10,000.00	0.45%	-	70,000.00	0.55%	60,000.00	0.44%	10,000.00	16.67%
<b>Doubtful Accounts, Depreciation, Amortization and Depletion</b>	0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Doubtful Accounts Expenses	0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Depreciation-Structure and improvements	13,153.00	0.66%	9,027.26	0.41%	4,125.74	89,820.92	0.71%	54,163.56	0.40%	35,657.36	65.83%
Depreciation-Plant	127,735.07	6.44%	109,042.00	4.92%	18,693.07	754,040.60	5.94%	654,252.00	4.78%	99,788.60	15.25%
Depreciation-Buildings and Other Structures	9,638.33	0.49%	11,515.81	0.52%	(1,877.48)	60,605.72	0.48%	69,094.86	0.50%	(8,489.14)	-12.29%
Depreciation-Office Equipments	21,855.21	1.10%	8,520.70	0.38%	13,334.51	137,919.51	1.09%	51,124.20	0.37%	86,795.31	169.77%
Depreciation-Land Transportation Equipment	15,351.55	0.77%	13,049.67	0.59%	2,301.88	92,109.30	0.73%	78,298.02	0.57%	13,811.28	17.64%
Depreciation-Construction Equipment		0.00%	-	0.00%	-	-	0.00%	-	0.00%	-	
Depreciation-Other Machinery and Equipment	31,701.53	1.60%	21,331.47	0.96%	10,370.06	179,264.73	1.41%	127,988.82	0.94%	51,275.91	40.06%
Depreciation- Med. Dental		0.00%	-	0.00%	-	-	0.00%	-	0.00%	-	
Depreciation-Furniture and Fixtures	6,333.85	0.32%	4,179.77	0.19%	2,154.08	45,423.85	0.36%	25,078.62	0.18%	20,345.23	81.13%
Bank Charges		0.00%		0.00%	-	1,750.00	0.01%	-	0.00%	1,750.00	
<b>TOTAL MOOE</b>	<b>685,941.83</b>	<b>34.58%</b>	<b>983,817.51</b>	<b>44.36%</b>	<b>(297,875.68)</b>	<b>4,126,915.25</b>	<b>32.54%</b>	<b>5,902,905.08</b>	<b>43.13%</b>	<b>(1,775,989.83)</b>	<b>-30.09%</b>
<b>Financial Expense</b>											
Interest Expenses	-	0.00%		0.00%	-	-	0.00%	-	0.00%	-	
Retained Earnings											
<b>Total FE</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	
<b>Total Expenses</b>	<b>1,923,596.55</b>	<b>96.97%</b>	<b>2,212,333.38</b>	<b>99.75%</b>	<b>(288,736.83)</b>	<b>10,105,395.06</b>	<b>79.67%</b>	<b>11,255,666.90</b>	<b>82.24%</b>	<b>(1,150,271.84)</b>	<b>-10.22%</b>
<b>Net Income (Loss)</b>	<b>60,156.08</b>	<b>3.03%</b>	<b>5,529.96</b>	<b>0.25%</b>	<b>54,626.12</b>	<b>2,578,818.90</b>	<b>20.33%</b>	<b>213,555.39</b>	<b>1.56%</b>	<b>2,365,263.51</b>	<b>1107.56%</b>