

VILLASIS WATER DISTRICT
Detailed Statement of Income and Expenses
For the Period Ended December 31, 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
Business and Service Income:												
Generation, Transmission and Distribution Income	2,037,649.70	90.01%	2,062,387.07	200.00%	(24,737.37)	-1.20%	23,766,353.44	91.89%	25,279,194.01	94.35%	(1,512,840.57)	-5.98%
Interest Income	31,251.60	1.38%	4,166.67	0.19%	27,084.93	650.04%	61,767.72	0.24%	50,000.00	0.19%	11,767.72	23.54%
Other Business and Service Income	118,184.59	5.22%	63,000.00	2.88%	55,184.59	87.59%	1,059,804.39	4.10%	756,000.00	2.82%	303,804.39	40.19%
Fines and Penalties-Business and Service Income	76,705.20	3.39%	60,766.59	2.77%	15,938.61	26.23%	976,370.15	3.77%	708,209.68	2.64%	268,160.47	37.86%
Gross Income	2,263,791.09	100.00%	2,190,320.33	100.00%	73,470.76	3.35%	25,864,295.70	100.00%	26,793,403.69	100.00%	(929,107.99)	-3.47%
Less: Expenses												
Personal Services												
Salaries and Wages - Regular	1,113,054.00	49.17%	674,299.23	30.79%	438,754.77	65.07%	7,773,499.34	30.05%	8,187,590.80	30.56%	(414,091.46)	-5.06%
Salaries and Wages - (Job Order)	160,950.00	7.11%	114,000.00	5.20%	46,950.00	41.18%	1,038,310.50	4.01%	1,368,000.00	5.11%	(329,689.50)	-24.10%
Personnel Economic Relief Allowance (PER)	62,000.00	2.74%	68,000.00	3.10%	(6,000.00)	-8.82%	712,000.00	2.75%	816,000.00	3.05%	(104,000.00)	-12.75%
Additional Compensation (ADCOM)		0.00%		0.00%	-	-		0.00%		0.00%		-
Representative Allowance (RA)	13,500.00	0.60%	18,500.00	0.84%	(5,000.00)	-27.03%	162,000.00	0.63%	222,000.00	0.83%	(60,000.00)	-27.03%
Transportator P	13,500.00	0.60%	18,500.00	0.84%	(5,000.00)	-27.03%	162,000.00	0.63%	222,000.00	0.83%	(60,000.00)	-27.03%
Clothing/Uniform Allowance		0.00%		0.00%	-	-	30,000.00	0.12%	170,000.00	0.63%	(140,000.00)	-82.35%
Honoraria	65,520.00	2.89%	59,400.00	2.71%	6,120.00	10.30%	422,250.00	1.63%	712,800.00	2.66%	(290,550.00)	-40.76%
Year - End Bonus		0.00%	109,583.33	5.00%	(109,583.33)	-100.00%	317,900.00	1.23%	1,314,999.99	4.91%	(997,099.99)	-75.83%
Other Bonuses and Allowances	201,500.00	8.90%	59,500.00	2.72%	142,000.00	238.66%	1,252,487.00	4.84%	714,000.00	2.66%	538,487.00	75.42%
Life and Retirement Insurance Contributions	66,783.24	2.95%	74,545.80	3.40%	(7,762.56)	-10.41%	782,423.28	3.03%	894,549.60	3.34%	(112,126.32)	-12.53%
PAG-IBIG Contributions	3,100.00	0.14%	3,400.00	0.16%	(300.00)	-8.82%	36,000.00	0.14%	40,800.00	0.15%	(4,800.00)	-11.76%
PhilHealth Contributions	6,400.00	0.28%	7,387.50	0.34%	(987.50)	-13.37%	75,012.50	0.29%	88,650.00	0.33%	(13,637.50)	-15.38%
ECC Contributions	3,100.00	0.14%	3,400.00	0.16%	(300.00)	-8.82%	36,000.00	0.14%	40,800.00	0.15%	(4,800.00)	-11.76%
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	0.46%	(10,000.00)	-100.00%	1,938.63	0.01%	120,000.00	0.45%	(118,061.37)	-98.38%
Other Personnel Benefits		0.00%		0.00%	-	-		0.00%		0.00%		-
Total Personal Services	1,709,407.24	75.51%	1,220,515.87	55.72%	488,891.37	40.06%	12,801,821.25	49.50%	14,912,190.40	55.66%	(2,110,369.15)	-14.15%
Maintenance and Other Operating Expenses (MOOE)												
Supplies Expenses												
Office Supplies Expense	1,454.00	0.06%	66,666.67	3.04%	(65,212.67)	-97.82%	816,592.68	3.16%	800,000.00	2.99%	16,592.68	2.07%
Accountable Forms Expenses (Printing)		0.00%	8,333.33	0.38%	(8,333.33)	-100.00%	1,800.00	0.01%	100,000.00	0.37%	(98,200.00)	-98.20%
Fuel, Oil and Lubricants Expenses	19,152.84	0.85%	50,000.00	2.28%	(30,847.16)	-61.69%	235,169.66	0.91%	600,000.00	2.24%	(364,830.34)	-60.81%
Other Supplies Expenses	9,814.00	0.43%	25,000.00	1.14%	(15,186.00)	-	204,426.42	0.79%	300,000.00	1.12%	(95,573.58)	-
Travel and Educational Expenses												
Travel Expenses	26,917.00	1.19%	33,333.33	1.52%	(6,416.33)	-19.25%	379,704.16	1.47%	400,000.00	1.49%	(20,295.84)	-5.07%
Training and Scholarship		0.00%	41,666.67	1.90%	(41,666.67)	-100.00%	264,800.00	1.02%	500,000.00	1.87%	(235,200.00)	-47.04%
Utility Expenses												
Electricity	96,838.09	4.28%	220,000.00	10.04%	(123,161.91)	-55.98%	1,376,199.79	5.32%	2,640,000.00	9.85%	(1,263,800.21)	-47.87%
Fuel/Cooking Gas	532.00	0.02%	1,000.00	0.05%	(468.00)	-46.80%	7,168.00	0.03%	12,000.00	0.04%	(4,832.00)	-40.27%
Communication Expenses												
Postage and Deliveries	570.00	0.03%	416.67	0.02%	153.33	36.80%	1,031.00	0.00%	5,000.00	0.02%	(3,969.00)	-79.38%
Telephone Expenses - Landline	7,481.68	0.33%	10,000.00	0.46%	(2,518.32)	-25.18%	97,887.36	0.38%	120,000.00	0.45%	(22,112.64)	-18.43%
Telephone Expenses - Mobile	7,773.84	0.34%	6,666.67	0.30%	1,107.17	16.61%	124,974.91	0.48%	80,000.00	0.30%	44,974.91	56.22%
Internet Expenses		0.00%		0.00%	-	-		0.00%		0.00%		-
Cable and Radio Expenses	370.00	0.02%	500.00	0.02%	(130.00)	-26.00%	4,440.00	0.02%	6,000.00	0.02%	(1,560.00)	-26.00%
Printing and Advertising Expenses												
Advertising, Promotional and Marketing Expenses	92,153.19	4.07%	20,000.00	0.91%	72,153.19	360.77%	162,940.42	0.63%	240,000.00	0.90%	(77,059.58)	-32.11%
Taxes, Duties and Premiums												
Taxes, Duties and Licenses	48,942.99	2.16%	41,666.67	1.90%	7,276.32	17.46%	486,601.62	1.88%	500,000.00	1.87%	(13,398.38)	-2.68%
Insurance Premiums		0.00%	13,333.33	0.61%	(13,333.33)	-100.00%	37,589.76	0.15%	160,000.00	0.60%	(122,410.24)	-76.51%
Franchise regulatory requirements Expenses		0.00%		0.00%	-	-		0.00%		0.00%		-
Representation Expenses	115,990.55	5.12%	97,400.83	4.45%	18,589.72	19.09%	472,476.39	1.83%	1,168,810.00	4.36%	(696,333.61)	-59.58%

Rent expenses	15,000.00	0.66%	20,000.00	0.91%	(5,000.00)	-25.00%	180,000.00	0.70%	240,000.00	0.90%	(60,000.00)	-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%	-		-	0.00%	-	0.00%	-	0.00%
Awards, Prizes and Other Claims		0.00%		0.00%	-		-	0.00%	-	0.00%	-	0.00%
Miscellaneous expenses	7,833.00	0.35%	8,000.00	0.37%	(167.00)	-2.09%	93,996.00	0.36%	96,000.00	0.36%	(2,004.00)	-2.09%
Generation and Distribution Expenses		0.00%		0.00%	-		-	0.00%	-	0.00%	-	0.00%
Generation, Transmission and Distribution Exp	16,070.46	0.71%	50,000.00	2.28%	(33,929.54)	-67.86%	257,583.58	1.00%	600,000.00	2.24%	(342,416.42)	-57.07%
Membership Dues and Contribution to Organizations		0.00%		0.00%	-		-	0.00%	-	0.00%	-	0.00%
Membership Dues and Contribution to Organiz	3,750.00	0.17%	10,000.00	0.46%	(6,250.00)	-62.50%	118,454.35	0.46%	120,000.00	0.45%	(1,545.65)	-1.29%
Cultural and Athletic Expenses		0.00%		0.00%	-		-	0.00%	-	0.00%	-	0.00%
Other subsidies		0.00%		0.00%	-		-	0.00%	-	0.00%	-	0.00%
Repairs and Maintenance		0.00%		0.00%	-		-	0.00%	-	0.00%	-	0.00%
Repairs and Maintenance-Plant (UPIS)	300.00	0.01%	17,333.33	0.79%	(17,033.33)	-98.27%	32,596.57	0.13%	208,000.00	0.78%	(175,403.43)	-84.33%
Repairs and Maintenance-Building and Other Structures		0.00%	6,666.67	0.30%	(6,666.67)	-100.00%	10,241.00	0.04%	80,000.00	0.30%	(69,759.00)	-87.20%
Repairs and Maintenance-Office Equipment	2,800.00	0.12%	3,333.33	0.15%	(533.33)	-16.00%	15,411.52	0.06%	40,000.00	0.15%	(24,588.48)	-61.47%
Repairs and Maintenance- Land Transportatior	2,155.00	0.10%	10,000.00	0.46%	(7,845.00)	-78.45%	123,472.00	0.48%	120,000.00	0.45%	3,472.00	2.89%
Repairs and Maintenance-Services		0.00%		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%	60,000.00	0.22%	(60,000.00)	

Villasis Water District
Detailed Statement of Income and Expenses
For the Period ending November 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	200.00	0.01%	4,166.67	0.19%	(3,966.67)	43,544.79	0.17%	50,000.00	0.19%	(6,455.21)	-12.91%
Repairs and Maintenance-Furnitures and Fixtures		0.00%	2,500.00	0.11%	(2,500.00)	-	0.00%	30,000.00	0.11%	(30,000.00)	-100.00%
Donations		0.00%		0.00%	-	-	0.00%	-	0.00%	-	
Donations		0.00%		0.00%	-	-	0.00%	-	0.00%	-	#DIV/0!
Professional Services		0.00%		0.00%	-	-	0.00%	-	0.00%	-	
Legal Services		0.00%	3,333.33	0.15%	(3,333.33)	20,850.00	0.08%	40,000.00	0.15%	(19,150.00)	-47.88%
Auditing Services		0.00%	8,333.33	0.38%	(8,333.33)	-	0.00%	100,000.00	0.37%	(100,000.00)	-100.00%
Security Services		0.00%		0.00%	-	-	0.00%	-	0.00%	-	
Computer Data Processing Services		0.00%	12,500.00	0.57%	(12,500.00)	-	0.00%	150,000.00	0.56%	(150,000.00)	-100.00%
Other Professional Services	10,000.00	0.44%	10,000.00	0.46%	-	130,400.00	0.50%	120,000.00	0.45%	10,400.00	8.67%
Doubtful Accounts, Depreciation, Amortization and Depletion		0.00%		0.00%	-	-	0.00%	-	0.00%	-	
Doubtful Accounts Expenses		0.00%		0.00%	-	-	0.00%	-	0.00%	-	
Depreciation-Structure and improvements	13,912.87	0.61%	9,027.10	0.41%	4,885.77	171,441.50	0.66%	108,326.96	0.40%	63,114.54	58.26%
Depreciation-Plant	127,824.82	5.65%	109,042.00	4.98%	18,782.82	1,520,406.67	5.88%	1,308,504.00	4.88%	211,902.67	16.19%
Depreciation-Buildings and Other Structures	9,638.33	0.43%	11,515.81	0.53%	(1,877.48)	118,435.70	0.46%	138,189.72	0.52%	(19,754.02)	-14.29%
Depreciation-Office Equipments	25,217.15	1.11%	8,520.70	0.39%	16,696.45	285,981.88	1.11%	102,248.40	0.38%	183,733.48	179.69%
Depreciation-Land Transportation Equipment	17,922.40	0.79%	13,049.67	0.60%	4,872.73	192,762.00	0.75%	156,596.04	0.58%	36,165.96	23.10%
Depreciation-Construction Equipment		0.00%	-	0.00%	-	-	0.00%	-	0.00%	-	
Depreciation-Other Machinery and Equipment	36,385.68	1.61%	21,331.47	0.97%	15,054.21	388,985.61	1.50%	255,977.64	0.96%	133,007.97	51.96%
Depreciation- Med. Dental		0.00%	-	0.00%	-	-	0.00%	-	0.00%	-	
Depreciation-Furniture and Fixtures	7,323.48	0.32%	4,179.77	0.19%	3,143.71	90,020.28	0.35%	50,157.24	0.19%	39,863.04	79.48%
Bank Charges		0.00%		0.00%	-	1,750.00	0.01%	-	0.00%	1,750.00	
TOTAL MOOE	724,323.37	32.00%	983,817.35	44.92%	(259,493.98)	8,470,135.62	32.75%	11,805,810.00	44.06%	(3,335,674.38)	-28.25%
Financial Expense					-	-		-		-	
Interest Expenses	-	0.00%		0.00%	-	-	0.00%	-	0.00%	-	
Retained Earnings					-	-		-		-	
Total FE	-	0.00%	-	0.00%	-	-	0.00%	-	0.00%	-	
Total Expenses	2,433,730.61	107.51%	2,204,333.22	100.64%	229,397.39	21,271,956.87	82.24%	26,718,000.40	99.72%	(5,446,043.53)	-20.38%
Net Income (Loss)	(169,939.52)	-7.51%	(14,012.89)	-0.64%	(155,926.63)	4,592,338.83	17.76%	75,403.29	0.28%	4,516,935.54	5990.37%