

VILLASIS WATER DISTRICT
 Detailed Statement of Income and Expenses
 For the Period Ended February 28, 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	2,185,975.69	90.68%	2,437,685.73	91.81%	(251,710.04)	-10.33%	4,580,628.80	91.09%	4,875,371.46	91.81%	(314,742.66)	-6.46%
Interest Income	0.00%	0.00%	4,000.00	0.15%	(4,000.00)	-100.00%	-	0.00%	8,000.00	0.15%	(8,000.00)	-100.00%
Other Business and Service Income	139,855.84	5.80%	146,856.67	5.53%	(7,000.83)	-4.77%	271,792.51	5.43%	293,713.33	5.53%	(21,920.82)	-7.46%
Fines and Penalties-Business and Service Income	84,838.15	3.52%	86,600.17	2.51%	18,237.98	27.38%	174,201.85	3.48%	133,200.33	2.51%	41,001.52	30.78%
Gross Income	2,410,669.68	100.00%	2,655,142.56	100.00%	(244,472.88)	-9.21%	5,006,623.16	100.00%	5,310,285.13	100.00%	(303,661.97)	-5.72%
Less: Expenses												
Personal Services												
Salaries and Wages - Regular	739,571.01	30.68%	849,852.64	32.01%	(110,281.63)	-12.98%	1,295,619.66	25.88%	1,699,705.28	32.01%	(404,085.62)	-23.77%
Salaries and Wages - (Job Order)	110,350.50	4.58%	144,900.00	5.46%	(34,549.50)	-23.84%	231,625.50	4.63%	289,800.00	5.46%	(58,174.50)	-20.07%
Personnel Economic Relief Allowance (PER)	61,500.00	2.55%	68,000.00	2.56%	(6,500.00)	-9.56%	119,500.00	2.39%	136,000.00	2.56%	(16,500.00)	-12.13%
Additional Compensation (ADCOM)	0.00%	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Representative Allowance (RA)	13,500.00	0.56%	18,500.00	0.70%	(5,000.00)	-27.03%	27,000.00	0.54%	37,000.00	0.70%	(10,000.00)	-27.03%
Transportation P	13,500.00	0.56%	18,500.00	0.70%	(5,000.00)	-27.03%	27,000.00	0.54%	37,000.00	0.70%	(10,000.00)	-27.03%
Clothing/Uniform Allowance	5,000.00	0.21%	14,166.67	0.53%	(9,166.67)	-	150,000.00	3.00%	28,333.33	0.53%	121,666.67	429.41%
Honoraria	32,760.00	1.36%	64,050.00	2.41%	(31,290.00)	-48.85%	85,520.00	1.31%	128,100.00	2.41%	(62,580.00)	-48.85%
Year - End Bonus	0.00%	0.00%	61,666.67	2.32%	(61,666.67)	-100.00%	-	0.00%	123,333.33	2.32%	(123,333.33)	-100.00%
Other Bonuses and Allowances	0.00%	0.00%	59,500.00	2.24%	(59,500.00)	-100.00%	43,500.00	0.87%	119,000.00	2.24%	(75,500.00)	-63.45%
Life and Retirement Insurance Contributions	68,154.84	2.83%	85,186.80	3.21%	(17,031.96)	-19.99%	134,647.56	2.69%	170,373.60	3.21%	(35,726.04)	-20.97%
PAG-IBIG Contributions	3,000.00	0.12%	3,400.00	0.13%	(400.00)	-11.76%	5,900.00	0.12%	6,800.00	0.13%	(900.00)	-13.24%
PhilHealth Contributions	6,350.00	0.26%	9,228.57	0.35%	(2,878.57)	-31.19%	12,537.50	0.25%	18,457.14	0.35%	(5,919.64)	-32.07%
ECC Contributions	3,000.00	0.12%	3,400.00	0.13%	(400.00)	-11.76%	5,900.00	0.12%	6,800.00	0.13%	(900.00)	-13.24%
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%	10,000.00	0.19%	(10,000.00)	-100.00%
Other Personnel Benefits	0.00%	0.00%	60,000.00	2.26%	(60,000.00)	-100.00%	-	0.00%	120,000.00	2.26%	(120,000.00)	-100.00%
Total Personal Services	1,056,686.35	43.83%	1,465,351.34	55.19%	(408,664.99)	-27.89%	2,118,750.22	42.32%	2,930,702.68	55.19%	(811,952.46)	-27.71%
Maintenance and Other Operating Expenses (MOOE)												
Supplies Expenses												
Office Supplies Expense	16,779.47	0.70%	29,166.67	1.10%	(12,387.20)	-42.47%	18,106.97	0.36%	58,333.33	1.10%	(40,226.36)	-68.96%
Accountable Forms and Calendar Expenses (P	5,560.00	0.23%	7,500.00	0.28%	(1,940.00)	-25.87%	5,560.00	0.11%	15,000.00	0.28%	(9,440.00)	-62.93%
Fuel, Oil and Lubricants Expenses	16,088.22	0.67%	30,000.00	1.13%	(13,911.78)	-46.37%	16,088.22	0.32%	60,000.00	1.13%	(43,911.78)	-73.19%
Other Supplies Expenses	7,839.55	0.33%	10,000.00	0.38%	(2,160.45)	-	54,589.05	1.09%	20,000.00	0.38%	34,589.05	-
Travel and Educational Expenses	0.00%	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Travel Expenses	80,272.11	3.33%	33,333.33	1.26%	46,938.78	140.82%	98,360.11	1.96%	66,666.67	1.26%	31,693.44	47.54%
Training and Scholarship	38,000.00	1.58%	33,333.33	1.26%	4,666.67	14.00%	47,500.00	0.95%	66,666.67	1.26%	(19,166.67)	-28.75%
Utility Expenses	0.00%	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Electricity	155,811.42	6.46%	152,000.00	5.72%	3,811.42	2.51%	295,409.45	5.90%	304,000.00	5.72%	(8,590.55)	-2.83%
Fuel/Cooking Gas	665.00	0.03%	1,000.00	0.04%	(335.00)	-33.50%	1,272.00	0.03%	2,000.00	0.04%	(728.00)	-36.40%
Communication Expenses	0.00%	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Postage and Deliveries	350.00	0.01%	500.00	0.02%	(150.00)	-30.00%	560.00	0.01%	1,000.00	0.02%	(440.00)	-44.00%
Telephone Expenses - Landline	7,432.01	0.31%	10,000.00	0.38%	(2,567.99)	-25.68%	7,432.01	0.15%	20,000.00	0.38%	(12,567.99)	-62.84%
Telephone Expenses - Mobile	11,117.65	0.46%	14,000.00	0.53%	(2,882.35)	-20.59%	11,117.65	0.22%	28,000.00	0.53%	(16,882.35)	-60.29%
Internet Expenses	0.00%	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Cable and Radio Expenses	2,756.00	0.11%	1,000.00	0.04%	1,756.00	175.60%	3,126.00	0.06%	2,000.00	0.04%	1,126.00	56.30%
Printing and Advertising Expenses	0.00%	0.00%	0.00%	0.00%	-	-	-	0.00%	-	0.00%	-	-
Advertising, Promotional and Marketing Expenses	0.00%	0.00%	31,250.00	1.18%	(31,250.00)	-100.00%	-	0.00%	62,500.00	1.18%	(62,500.00)	-100.00%
Taxes, Duties and Premiums	0.00%	0.00%	0.00%	0.00%	-	-	-	0.00%	-	0.00%	-	-
Taxes, Duties and Licenses	47,377.87	1.97%	49,583.33	1.87%	(2,205.46)	-4.45%	96,963.59	1.94%	99,166.67	1.87%	(2,203.08)	-2.22%
Insurance Premiums	3,000.00	0.12%	3,500.00	0.13%	(500.00)	-14.29%	3,000.00	0.06%	7,000.00	0.13%	(4,000.00)	-57.14%
Franchise regulatory requirements Expenses	0.00%	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Representation Expenses (with 795-A)	27,757.17	1.15%	168,791.30	6.36%	(141,034.13)	-83.56%	51,401.32	1.03%	337,582.60	6.36%	(286,181.28)	-84.77%

		0.00%	15,000.00	0.56%	(15,000.00)	-100.00%	-	0.00%	30,000.00	0.56%	(30,000.00)	-100.00%
		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%	-	0.00%	-	-
Awards, Prizes and Other Claims		0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Miscellaneous expenses	8,200.00	0.34%	8,200.00	0.31%	-	0.00%	16,400.00	0.33%	16,400.00	0.31%	-	0.00%
Generation and Distribution Expenses		0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Generation, Transmission and Distribution Exp	17,396.36	0.72%	41,666.67	1.57%	(24,270.31)	-58.25%	45,607.89	0.91%	83,333.33	1.57%	(37,725.44)	-45.27%
Membership Dues and Contribution to Organizations		0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Membership Dues and Contribution to Organiz	1,300.00	0.05%	12,500.00	0.47%	(11,200.00)	-89.60%	1,600.00	0.03%	25,000.00	0.47%	(23,400.00)	-93.60%
Cultural and Athletic Expenses		0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
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%	-	0.00%	50,000.00	0.94%	(50,000.00)	-100.00%
Repairs and Maintenance-Building and Other S	5,015.00	0.21%	8,333.33	0.31%	(3,318.33)	-39.82%	6,114.00	0.12%	16,666.67	0.31%	(10,552.67)	-63.32%
Repairs and Maintenance-Office Equipment	1,725.00	0.07%	3,333.33	0.13%	(1,608.33)	-48.25%	1,875.00	0.04%	6,666.67	0.13%	(4,791.67)	-71.88%
Repairs and Maintenance- Land Transportation Equipment		0.00%	10,833.33	0.41%	(10,833.33)	-100.00%	2,880.00	0.06%	21,666.67	0.41%	(18,786.67)	-86.71%
Repairs and Maintenance-Land Transport		0.00%	2,500.00	0.09%	(2,500.00)	-	-	0.00%	5,000.00	0.09%	(5,000.00)	-
Repairs and Maintenance-Construction Equipment		0.00%	3,333.33	0.13%	(3,333.33)	-	-	0.00%	6,666.67	0.13%	(6,666.67)	-

Villasis Water District
Detailed Statement of Income and Expenses
For the Period ending Feb. 28, 2017
page 2

				Variance		Actual		Budget		Variance		
		% to Total	Amount	% to Budget	Amount	% to Total	Amount	% to Total	Amount	% to Budget	Amount	
Repairs and Maintenance-Other Machinery and Equipment		0.00%	5,000.00	0.19%	(5,000.00)	-100.00%	-	0.00%	10,000.00	0.19%	(10,000.00)	-100.00%
Repairs and Maintenance-Furnitures and Fixtures		0.00%	2,500.00	0.09%	(2,500.00)	-100.00%	-	0.00%	5,000.00	0.09%	(5,000.00)	-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%	3,500.00	0.13%	(3,500.00)	-100.00%	3,100.00	0.06%	7,000.00	0.13%	(3,900.00)	-55.71%
Auditing Services		0.00%	12,500.00	0.47%	(12,500.00)	-100.00%	-	0.00%	25,000.00	0.47%	(25,000.00)	-100.00%
Security Services		0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Computer Data Processing Services		0.00%	27,500.00	1.04%	(27,500.00)	-100.00%	-	0.00%	55,000.00	1.04%	(55,000.00)	-100.00%
Other Professional Services		0.00%	12,500.00	0.47%	(12,500.00)	-100.00%	-	0.00%	25,000.00	0.47%	(25,000.00)	-100.00%
Doubtful Accounts, Depreciation, Amortization and Depletion		0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Doubtful Accounts Expenses		0.00%	25,000.00	0.94%	(25,000.00)	-	-	0.00%	50,000.00	0.94%	(50,000.00)	-
Depreciation-Structure and improvements	13,912.87	0.58%	15,525.00	0.58%	(1,612.13)	-10.38%	27,825.74	0.56%	31,050.00	0.58%	(3,224.26)	-10.38%
Depreciation-Plant	130,820.06	5.43%	141,450.00	5.33%	(10,629.94)	-7.51%	261,640.12	5.23%	282,900.00	5.33%	(21,259.88)	-7.51%
Depreciation-Buildings and Other Structures	9,638.33	0.40%	13,455.00	0.51%	(3,816.67)	-28.37%	19,276.66	0.39%	26,910.00	0.51%	(7,633.34)	-28.37%
Depreciation-Office Equipments	27,943.26	1.16%	31,050.00	1.17%	(3,106.74)	-10.01%	55,886.52	1.12%	62,100.00	1.17%	(6,213.48)	-10.01%
Depreciation-Land Transportation Equipment	19,122.40	0.79%	20,700.00	0.78%	(1,577.60)	-7.62%	38,244.80	0.76%	41,400.00	0.78%	(3,155.20)	-7.62%
Depreciation-Construction Equipment		0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Depreciation-Other Machinery and Equipment	41,505.49	1.72%	41,400.00	1.56%	105.49	0.25%	82,437.02	1.65%	82,800.00	1.56%	(362.98)	-0.44%
Depreciation- Med. Dental		0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Depreciation-Furniture and Fixtures	9,520.00	0.39%	12,420.00	0.47%	(2,900.00)	-23.35%	19,040.00	0.38%	24,840.00	0.47%	(5,800.00)	-23.35%
Bank Charges		0.00%	83.33	0.00%	(83.33)	-	-	0.00%	166.67	0.00%	(166.67)	-
TOTAL MOOE	706,905.24	29.32%	1,070,241.30	40.31%	(363,336.06)	-33.95%	1,292,414.12	25.81%	2,140,482.80	40.31%	(848,068.48)	-39.62%
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	1,763,591.59	73.16%	2,535,592.64	95.50%	(772,001.05)	-30.45%	3,411,164.34	68.13%	5,071,185.29	95.50%	(1,660,020.95)	-32.73%
Net Income (Loss)	647,078.09	26.84%	119,549.92	4.50%	527,528.17	441.26%	1,595,458.82	31.87%	239,099.84	4.50%	1,356,358.98	567.28%

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