

**VILLASIS WATER DISTRICT**  
Detailed Statement of Income and Expenses  
For the Period Ended July 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
<b>Business and Service Income:</b>												
Generation, Transmission and Distribution Inco	2,521,926.85	92.49%	2,437,685.73	91.81%	84,241.12	3.46%	16,629,071.64	91.13%	17,063,800.11	91.81%	(434,728.47)	-2.55%
Interest Income	-	0.00%	4,000.00	0.15%	(4,000.00)	-100.00%	-	0.00%	28,000.00	0.15%	(28,000.00)	-100.00%
Other Business and Service Income	110,354.77	4.05%	146,856.67	5.53%	(36,501.90)	-24.86%	982,980.11	5.39%	1,027,996.67	5.53%	(45,016.56)	-4.38%
Fines and Penalties-Business and Service Inco	94,502.05	3.47%	66,600.17	2.51%	27,901.88	41.89%	635,802.10	3.48%	466,201.17	2.51%	169,600.93	36.38%
<b>Gross Income</b>	<b>2,726,783.67</b>	<b>100.00%</b>	<b>2,655,142.56</b>	<b>100.00%</b>	<b>71,641.11</b>	<b>2.70%</b>	<b>18,247,853.85</b>	<b>100.00%</b>	<b>18,585,997.94</b>	<b>100.00%</b>	<b>(338,144.09)</b>	<b>-1.82%</b>
<b>Less: Expenses</b>												
<b>Personal Services</b>												
Salaries and Wages - Regular	566,781.00	46.69%	849,852.64	32.01%	(283,071.64)	-33.31%	4,621,927.66	61.27%	5,948,968.47	32.01%	(1,327,040.81)	-22.31%
Salaries and Wages - (Job Order)	123,200.00	10.15%	144,900.00	5.46%	(21,700.00)	-14.98%	845,525.50	11.21%	1,014,300.00	5.46%	(168,774.50)	-16.64%
Personnel Economic Relief Allowance (PE	62,000.00	5.11%	68,000.00	2.56%	(6,000.00)	-8.82%	425,000.00	5.63%	476,000.00	2.56%	(51,000.00)	-10.71%
Additional Compensation (ADCOM)	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Representative Allowance (RA)	13,500.00	1.11%	18,500.00	0.70%	(5,000.00)	-27.03%	94,500.00	1.25%	129,500.00	0.70%	(35,000.00)	-27.03%
Transportation P	13,500.00	1.11%	18,500.00	0.70%	(5,000.00)	-27.03%	94,500.00	1.25%	129,500.00	0.70%	(35,000.00)	-27.03%
Clothing/Uniform Allowance	-	0.00%	14,166.67	0.53%	(14,166.67)	-100.00%	160,000.00	2.12%	99,166.67	0.53%	60,833.33	61.34%
Honoraria	35,100.00	2.89%	64,050.00	2.41%	(28,950.00)	-45.20%	241,650.00	3.20%	448,350.00	2.41%	(206,700.00)	-46.10%
Year - End Bonus (PBB)	317,913.88	26.19%	61,666.67	2.32%	256,247.21	415.54%	317,913.88	4.21%	431,666.67	2.32%	(113,752.79)	-26.35%
Other Bonuses and Allowances	1,500.00	0.12%	59,500.00	2.24%	(58,000.00)	-97.48%	49,500.00	0.66%	416,500.00	2.24%	(367,000.00)	-88.12%
Life and Retirement Insurance Contributor	68,013.72	5.60%	85,186.80	3.21%	(17,173.08)	-20.16%	472,464.00	6.26%	596,307.60	3.21%	(123,843.60)	-20.77%
PAG-IBIG Contributions	3,100.00	0.26%	3,400.00	0.13%	(300.00)	-8.82%	21,100.00	0.28%	23,800.00	0.13%	(2,700.00)	-11.34%
PhilHealth Contributions	6,337.50	0.52%	9,228.57	0.35%	(2,891.07)	-31.33%	44,000.00	0.58%	64,599.99	0.35%	(20,599.99)	-31.89%
ECC Contributions	3,100.00	0.26%	3,400.00	0.13%	(300.00)	-8.82%	21,100.00	0.28%	23,800.00	0.13%	(2,700.00)	-11.34%
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%	5,000.00	0.19%	(5,000.00)	-100.00%	-	0.00%	35,000.00	0.19%	(35,000.00)	-100.00%
Other Personnel Benefits	-	0.00%	60,000.00	2.26%	(60,000.00)	-100.00%	133,842.52	1.77%	420,000.00	2.26%	(286,157.48)	-68.13%
<b>Total Personal Services</b>	<b>1,214,046.10</b>	<b>44.52%</b>	<b>1,465,351.34</b>	<b>55.19%</b>	<b>(251,305.24)</b>	<b>-17.15%</b>	<b>7,543,023.56</b>	<b>41.34%</b>	<b>10,257,459.39</b>	<b>55.19%</b>	<b>(2,714,435.83)</b>	<b>-26.46%</b>
<b>Maintenance and Other Operating Expenses (MOOE)</b>												
<b>Supplies Expenses</b>												
Office Supplies Expense	11,880.41	1.61%	29,166.67	1.10%	(17,286.26)	-59.27%	81,501.12	1.71%	204,166.67	1.10%	(122,665.55)	-60.08%
Accountable Forms and Calendar Expenses (	-	0.00%	7,500.00	0.28%	(7,500.00)	-100.00%	6,280.00	0.13%	52,500.00	0.28%	(46,220.00)	-88.04%
Fuel, Oil and Lubricants Expenses	21,127.26	2.86%	30,000.00	1.13%	(8,872.74)	-29.58%	130,210.36	2.74%	210,000.00	1.13%	(79,789.64)	-38.00%
Other Supplies Expenses	6,082.94	0.82%	10,000.00	0.38%	(3,917.06)	-39.17%	85,258.54	1.79%	70,000.00	0.38%	15,258.54	21.80%
<b>Travel and Educational Expenses</b>												
Travel Expenses	43,027.00	5.81%	33,333.33	1.26%	9,693.67	29.08%	208,140.11	4.38%	233,333.33	1.26%	(25,193.22)	-10.80%
Training and Scholarship	47,000.00	6.35%	33,333.33	1.26%	13,666.67	41.00%	152,900.00	3.21%	233,333.33	1.26%	(80,433.33)	-34.47%
<b>Utility Expenses</b>												
Electricity	173,297.94	23.42%	152,000.00	5.72%	21,297.94	14.01%	1,150,499.01	24.19%	1,064,000.00	5.72%	86,499.01	8.13%
Fuel/Cooking Gas	553.00	0.07%	1,000.00	0.04%	(447.00)	-44.70%	3,734.00	0.08%	7,000.00	0.04%	(3,266.00)	-46.66%
<b>Communication Expenses</b>												
Postage and Deliveries	205.00	0.03%	500.00	0.02%	(295.00)	-59.00%	3,152.00	0.07%	3,500.00	0.02%	(348.00)	-9.94%
Telephone Expenses - Landline	7,614.01	1.03%	10,000.00	0.38%	(2,385.99)	-23.86%	52,241.74	1.10%	70,000.00	0.38%	(17,758.26)	-25.37%
Telephone Expenses - Mobile	9,682.29	1.31%	14,000.00	0.53%	(4,317.71)	-30.84%	77,551.00	1.63%	98,000.00	0.53%	(20,449.00)	-20.87%
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%	4,976.00	0.10%	7,000.00	0.04%	(2,024.00)	-28.91%
<b>Printing and Advertising Expenses</b>												
Advertising, Promotional and Marketing Expenses	738.00	0.10%	-	0.00%	738.00	100.00%	1,918.00	0.04%	-	0.00%	1,918.00	100.00%
<b>Taxes, Duties and Premiums</b>												
Taxes, Duties and Licenses	49,021.91	6.62%	49,583.33	1.87%	(561.42)	-1.13%	339,534.51	7.14%	347,083.33	1.87%	(7,548.82)	-2.17%
Insurance Premiums	13,226.70	1.79%	3,500.00	0.13%	9,726.70	277.91%	26,266.16	0.55%	24,500.00	0.13%	1,766.16	7.21%
Franchise regulatory requirements Expenses	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Representation Expenses (with 795-A) 782	17,472.22	2.36%	168,791.30	6.36%	(151,319.08)	-89.65%	263,880.70	5.55%	1,181,539.11	6.36%	(917,658.41)	-77.67%

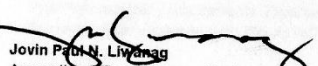
Rent expenses

	0.00%	15,000.00	0.56%	(15,000.00)	-100.00%	-	0.00%	105,000.00	0.56%	(105,000.00)	-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%	-	-
<b>Awards, Prizes and Other Claims</b>											
Miscellaneous expenses	8,200.00	1.11%	8,200.00	0.31%	-	0.00%	57,400.00	1.21%	57,400.00	0.31%	0.00%
<b>Generation and Distribution Expenses</b>											
Generation, Transmission and Distribution Exp	41,053.77	5.55%	41,666.67	1.57%	(612.90)	-1.47%	174,325.04	3.66%	291,666.67	1.57%	(117,341.63)
<b>Membership Dues and Contribution to Organizations</b>											
Membership Dues and Contribution to Organ	8,000.00	1.08%	12,500.00	0.47%	(4,500.00)	-36.00%	47,917.00	1.01%	87,500.00	0.47%	(39,583.00)
<b>Cultural and Athletic Expenses</b>											
Other subsidies	-	0.00%	-	0.00%	-	-	7,420.00	0.16%	-	0.00%	7,420.00
<b>Repairs and Maintenance</b>											
Repairs and Maintenance-Plant (UPIS)	-	0.00%	25,000.00	0.94%	(25,000.00)	-100.00%	-	0.00%	-	0.00%	-
Repairs and Maintenance-Building and Other	6,121.00	0.83%	8,333.33	0.31%	(2,212.33)	-26.55%	710.00	0.01%	175,000.00	0.94%	(174,290.00)
Repairs and Maintenance-Office Equipment	1,500.00	0.20%	3,333.33	0.13%	(1,833.33)	-55.00%	14,640.00	0.31%	58,333.33	0.31%	(43,693.33)
Repairs and Maintenance- Land Transportat	950.00	0.13%	10,833.33	0.41%	(9,883.33)	-91.23%	8,838.00	0.19%	23,333.33	0.13%	(14,495.33)
Repairs and Maintenance-Land Transport	-	0.00%	2,500.00	0.09%	(2,500.00)	-100.00%	14,455.00	0.30%	75,833.33	0.41%	(61,378.33)
Repairs and Maintenance-Construction Equipment	-	0.00%	3,333.33	0.13%	(3,333.33)	-100.00%	-	0.00%	17,500.00	0.09%	(17,500.00)
									23,333.33	0.13%	(23,333.33)

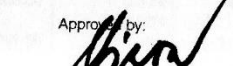
Villasis Water District  
 Detailed Statement of Income and Expenses  
 For the Period ending Feb. 28, 2017  
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			% to Total	Variance		Actual		Budget		Variance	
				Amount	% to Budget	Amount		Amount	% to Total	Amount	% to Budget
Repairs and Maintenance-Other Machinery and	-	0.00%	5,000.00	0.19%	(5,000.00)	-100.00%	5,235.00	0.11%	35,000.00	0.19%	(29,765.00)
Repairs and Maintenance-Furnitures and Fixt	-	0.00%	2,500.00	0.09%	(2,500.00)	-100.00%	-	0.00%	17,500.00	0.09%	(17,500.00)
<b>Donations</b>											
Donations	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-
<b>Professional Services</b>											
Legal Services	1,200.00	0.16%	3,500.00	0.13%	(2,300.00)	-65.71%	5,550.00	0.12%	24,500.00	0.13%	(18,950.00)
Auditing Services	-	0.00%	12,500.00	0.47%	(12,500.00)	-100.00%	-	0.00%	87,500.00	0.47%	(87,500.00)
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%	21,280.00	0.45%	192,500.00	1.04%	(171,220.00)
Other Professional Services	-	0.00%	12,500.00	0.47%	(12,500.00)	-100.00%	-	0.00%	87,500.00	0.47%	(87,500.00)
<b>Doubtful Accounts, Depreciation, Amortization and Depletio</b>											
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	1.88%	15,525.00	0.58%	(1,612.13)	-10.38%	97,390.09	2.05%	175,000.00	0.94%	(175,000.00)
Depreciation-Plant	141,853.96	19.17%	141,450.00	5.33%	403.96	0.29%	935,007.73	19.66%	108,875.00	0.58%	(11,284.91)
Depreciation-Buildings and Other Structures	9,638.33	1.30%	13,455.00	0.51%	(3,816.67)	-28.37%	67,468.31	1.42%	990,150.01	5.33%	(55,142.28)
Depreciation-Office Equipments	28,954.95	3.91%	31,050.00	1.17%	(2,095.05)	-6.75%	199,367.08	4.19%	94,185.00	0.51%	(26,716.69)
Depreciation-Land Transportation Equipment	22,209.89	3.00%	20,700.00	0.78%	1,509.89	7.29%	143,120.50	3.01%	217,350.00	1.17%	(17,982.92)
Depreciation-Construction Equipment	-	0.00%	-	0.00%	-	-	-	0.00%	144,900.00	0.78%	(1,779.50)
Depreciation-Other Machinery and Equipmen	45,358.23	6.13%	41,400.00	1.56%	3,958.23	9.56%	300,756.85	6.32%	-	0.00%	-
Depreciation- Med. Dental	-	0.00%	-	0.00%	-	-	-	0.00%	289,800.00	1.56%	10,956.85
Depreciation-Furniture and Fixtures	9,736.92	1.32%	12,420.00	0.47%	(2,683.08)	-21.60%	67,724.60	1.42%	-	0.00%	-
Bank Charges	-	0.00%	83.33	0.00%	(83.33)	-100.00%	-	0.00%	86,940.00	0.47%	(19,215.40)
<b>TOTAL MOOE</b>	<b>739,988.60</b>	<b>27.14%</b>	<b>1,070,241.30</b>	<b>40.31%</b>	<b>(330,262.70)</b>	<b>-30.86%</b>	<b>4,766,648.45</b>	<b>26.07%</b>	<b>7,491,689.11</b>	<b>40.31%</b>	<b>(2,735,040.66)</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>-</b>	<b>0.00%</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>
<b>Total Expenses</b>	<b>1,964,034.70</b>	<b>71.66%</b>	<b>2,535,592.64</b>	<b>95.50%</b>	<b>(581,557.94)</b>	<b>-22.94%</b>	<b>12,299,672.01</b>	<b>67.40%</b>	<b>17,749,148.50</b>	<b>95.50%</b>	<b>(5,449,476.49)</b>
<b>Net Income (Loss)</b>	<b>772,748.97</b>	<b>28.34%</b>	<b>119,549.92</b>	<b>4.50%</b>	<b>653,199.05</b>	<b>441.26%</b>	<b>5,948,181.84</b>	<b>32.60%</b>	<b>836,849.44</b>	<b>4.50%</b>	<b>5,111,332.40</b>

Prepared by

  
 Jovin P. Liwanag  
 Accounting Officer/Processor Designate

Certified Correct:  
  
 Marben A. Sarte  
 Acting Division Manager

Approved by:  
  
 Bryan Q. Sison  
 General Manager C





