


VILLASIS WATER DISTRICT
Detailed Statement of Income and Expenses
For the Period Ended April 30, 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 Incur	2,418,351.90	92.68%	2,437,685.73	91.81%	(19,333.83)	-0.79%	9,155,032.17	91.18%	9,750,742.92	91.81%	(595,710.75)	-6.11%
Interest Income	-	0.00%	4,000.00	0.15%	(4,000.00)	-100.00%	-	0.00%	16,000.00	0.15%	(16,000.00)	-100.00%
Other Business and Service Income	115,340.22	4.42%	146,856.67	5.53%	(31,516.45)	-21.46%	533,589.10	5.31%	440,570.00	5.53%	93,019.10	21.11%
Fines and Penalties-Business and Service Incur	75,591.40	2.90%	66,600.17	2.51%	8,991.23	13.50%	351,742.40	3.50%	266,400.67	2.51%	85,341.73	32.04%
Gross Income	2,909,283.52	100.00%	2,655,142.56	100.00%	(45,859.04)	-1.73%	10,040,363.67	100.00%	10,473,713.59	100.00%	(433,349.92)	-4.14%
Less: Expenses												
Personal Services												
Salaries and Wages - Regular	554,626.00	54.63%	849,852.64	32.01%	(295,226.64)	-34.74%	2,422,568.66	59.96%	3,369,410.55	32.01%	(976,841.89)	-28.74%
Salaries and Wages - (Job Order)	121,100.00	11.93%	144,900.00	5.46%	(23,800.00)	-16.43%	483,975.50	11.98%	579,600.00	5.46%	(95,624.50)	-16.50%
Personnel Economic Relief Allowance (PER)	60,000.00	5.91%	68,000.00	2.56%	(8,000.00)	-11.76%	241,000.00	5.96%	272,000.00	2.56%	(31,000.00)	-11.40%
Additional Compensation (ADCOM)	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Representative Allowance (RACOM)	13,500.00	1.33%	18,500.00	0.70%	(5,000.00)	-27.03%	54,000.00	1.34%	74,000.00	0.70%	(20,000.00)	-27.03%
Transportation P	13,500.00	1.33%	18,500.00	0.70%	(5,000.00)	-27.03%	54,000.00	1.34%	74,000.00	0.70%	(20,000.00)	-27.03%
Clothing/Uniform Allowance	5,000.00	0.49%	14,166.67	0.53%	(9,166.67)	-64.71%	160,000.00	3.96%	56,666.67	0.53%	(103,333.33)	-182.35%
Honoraria	33,390.00	3.29%	64,050.00	2.41%	(30,660.00)	-47.87%	127,260.00	3.15%	256,200.00	2.41%	(128,940.00)	-50.33%
Year - End Bonus	-	0.00%	61,666.67	2.32%	(61,666.67)	-100.00%	-	0.00%	246,666.67	2.32%	(246,666.67)	-100.00%
Other Bonuses and Allowances	1,500.00	0.15%	59,500.00	2.24%	(58,000.00)	-97.48%	45,000.00	1.11%	238,000.00	2.24%	(193,000.00)	-81.09%
Life and Retirement Insurance Contributions	68,555.12	6.56%	85,186.80	3.21%	(16,631.68)	-21.87%	269,881.44	6.68%	340,747.20	3.21%	(70,865.76)	-20.80%
PAC-IBIG Contributions	3,000.00	0.30%	3,400.00	0.13%	(400.00)	-11.76%	11,900.00	0.29%	13,600.00	0.13%	(1,700.00)	-12.50%
PhilHealth Contributions	6,187.50	0.61%	9,228.57	0.35%	(3,041.07)	-32.95%	25,137.50	0.62%	36,914.28	0.35%	(11,776.78)	-31.90%
ECC Contributions	3,000.00	0.30%	3,400.00	0.13%	(400.00)	-11.76%	11,900.00	0.29%	13,600.00	0.13%	(1,700.00)	-12.50%
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%	20,000.00	0.19%	(20,000.00)	-100.00%
Other Personnel Benefits	133,842.52	13.18%	60,000.00	2.26%	73,842.52	123.07%	133,842.52	3.31%	240,000.00	2.26%	(106,157.48)	-44.23%
Total Personal Services	1,015,201.14	38.91%	1,465,351.34	55.19%	(450,150.20)	-30.72%	4,040,465.62	40.24%	5,861,405.37	55.19%	(1,820,939.75)	-31.07%
Maintenance and Other Operating Expenses (MOOE)												
Supplies Expenses												
Office Supplies Expense	19,409.00	2.94%	29,166.67	1.10%	(9,757.67)	-33.45%	50,218.69	1.95%	116,666.67	1.10%	(66,447.98)	-56.96%
Accountable Forms and Calendar Expenses (P)	-	0.00%	7,500.00	0.28%	(7,500.00)	-100.00%	6,280.00	0.24%	30,000.00	0.28%	(23,720.00)	-79.07%
Fuel, Oil and Lubricants Expenses	26,679.11	4.05%	30,000.00	1.13%	(3,320.89)	-11.07%	64,573.58	2.51%	120,000.00	1.13%	(55,426.42)	-46.19%
Other Supplies Expenses	4,038.00	0.61%	10,000.00	0.38%	(5,962.00)	-59.62%	59,783.05	2.32%	40,000.00	0.38%	19,783.05	49.46%
Travel and Educational Expenses												
Travel Expenses	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Travel Expenses	21,053.00	3.15%	33,333.33	1.26%	(12,280.33)	-36.84%	135,356.11	5.26%	133,333.33	1.26%	2,022.78	1.52%
Training and Scholarship	-	0.00%	33,333.33	1.26%	(33,333.33)	-100.00%	65,500.00	2.55%	133,333.33	1.26%	(67,833.33)	-50.88%
Utility Expenses												
Electricity	166,826.88	25.29%	152,000.00	5.72%	14,826.88	9.75%	618,974.97	24.06%	608,000.00	5.72%	10,974.97	1.81%
Fuel/Cooking Gas	661.00	0.10%	1,000.00	0.04%	(339.00)	-33.90%	2,598.00	0.10%	4,000.00	0.04%	(1,402.00)	-35.05%
Communication Expenses												
Postage and Deliveries	310.00	0.05%	500.00	0.02%	(190.00)	-38.00%	1,470.00	0.06%	2,000.00	0.02%	(530.00)	-26.50%
Telephone Expenses - Landline	7,425.69	1.13%	10,000.00	0.38%	(2,574.32)	-25.74%	22,303.70	0.87%	40,000.00	0.38%	(17,696.30)	-44.24%
Telephone Expenses - Mobile	6,691.07	1.01%	14,000.00	0.53%	(7,308.93)	-52.21%	34,186.98	1.33%	55,000.00	0.53%	(21,813.02)	-38.95%
Internet Expenses	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Cable and Radio Expenses	370.00	0.06%	1,000.00	0.04%	(630.00)	-63.00%	3,866.00	0.15%	4,000.00	0.04%	(134.00)	-3.35%
Printing and Advertising Expenses												
Printing and Advertising Expenses	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Advertising, Promotional and Marketing Expenses	-	0.00%	31,250.00	1.18%	(31,250.00)	-100.00%	-	0.00%	125,000.00	1.18%	(125,000.00)	-100.00%
Taxes, Duties and Premiums												
Taxes, Duties and Licenses	48,120.38	7.30%	49,583.33	1.87%	(1,462.95)	-2.95%	188,521.18	7.33%	196,333.33	1.87%	(9,812.15)	-4.95%
Insurance Premiums	-	0.00%	3,500.00	0.13%	(3,500.00)	-100.00%	3,000.00	0.12%	14,000.00	0.13%	(11,000.00)	-78.57%
Franchise regulatory requirements Expenses	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Representation Expenses (with 795-A)	50,259.95	7.62%	168,791.30	6.36%	(118,531.35)	-70.22%	119,333.06	4.64%	675,165.21	6.36%	(555,832.15)	-82.33%

Expenses		0.00%	15,000.00	0.56%	(15,000.00)	-100.00%	-	0.00%	60,000.00	0.56%	(60,000.00)	-100.00%
Awards, Prizes and Other Claims		0.00%		0.00%	-	-	-	0.00%	-	0.00%	-	-
Miscellaneous expenses		0.00%		0.00%	-	-	-	0.00%	-	0.00%	-	-
Generation and Distribution Expenses	8,200.00	1.24%	8,200.00	0.31%	-	0.00%	32,800.00	1.27%	32,800.00	0.31%	-	0.00%
Generation, Transmission and Distribution Expenses	21,358.89	3.24%	41,666.67	1.57%	(20,307.78)	-48.74%	84,653.75	3.29%	166,666.67	1.57%	(82,012.92)	-49.21%
Membership Dues and Contribution to Organizations		0.00%		0.00%	-	-	-	0.00%	-	0.00%	-	-
Membership Dues and Contribution to Organizations	7,300.00	1.11%	12,500.00	0.47%	(5,200.00)	-41.60%	9,400.00	0.37%	50,000.00	0.47%	(40,600.00)	-81.20%
Cultural and Athletic Expenses	7,420.00	1.13%		0.00%	7,420.00	-	7,420.00	0.29%	-	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%	560.00	0.02%	100,000.00	0.94%	(99,440.00)	-99.44%
Repairs and Maintenance-Building and Other Structures		0.00%	8,333.33	0.31%	(8,333.33)	-100.00%	6,204.00	0.24%	33,333.33	0.31%	(27,129.33)	-81.39%
Repairs and Maintenance-Office Equipment	1,173.00	0.18%	3,333.33	0.13%	(2,160.33)	-64.81%	4,508.00	0.18%	13,333.33	0.13%	(8,825.33)	-66.19%
Repairs and Maintenance- Land Transportation	1,110.00	0.17%	10,833.33	0.41%	(9,723.33)	-89.75%	8,100.00	0.31%	43,333.33	0.41%	(35,233.33)	-81.31%
Repairs and Maintenance-Land Transport		0.00%	2,500.00	0.09%	(2,500.00)	-100.00%	-	0.00%	10,000.00	0.09%	(10,000.00)	-100.00%
Repairs and Maintenance-Construction Equipment		0.00%	3,333.33	0.13%	(3,333.33)	-100.00%	-	0.00%	13,333.33	0.13%	(13,333.33)	-100.00%

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	Amount	Amount	% to Budget		
Repairs and Maintenance-Other Machinery and Equipment	380.00	0.06%	5,000.00	0.19%	(4,620.00)	-92.40%	1,080.00	20,000.00	0.19%	(18,920.00)	-94.60%
Repairs and Maintenance-Furniture and Fixtures		0.00%	2,500.00	0.09%	(2,500.00)	-100.00%	-	10,000.00	0.09%	(10,000.00)	-100.00%
Donations		0.00%		0.00%	-	-	-	-	0.00%	-	-
Professional Services		0.00%		0.00%	-	-	-	-	0.00%	-	-
Legal Services	1,250.00	0.19%	3,500.00	0.13%	(2,250.00)	-64.29%	4,350.00	14,000.00	0.13%	(9,650.00)	-68.93%
Auditing Services		0.00%	12,500.00	0.47%	(12,500.00)	-100.00%	-	50,000.00	0.47%	(50,000.00)	-100.00%
Security Services		0.00%		0.00%	-	-	-	-	0.00%	-	-
Computer Data Processing Services		0.00%		0.00%	-	-	-	-	0.00%	-	-
Other Professional Services		0.00%	12,500.00	0.47%	(12,500.00)	-100.00%	21,280.00	110,000.00	0.47%	(88,720.00)	-80.65%
Doubtful Accounts, Depreciation, Amortization and Depletion		0.00%		0.00%	-	-	-	50,000.00	0.47%	(50,000.00)	-100.00%
Doubtful Accounts Expenses		0.00%	25,000.00	0.94%	(25,000.00)	-100.00%	-	-	0.00%	(100,000.00)	-100.00%
Depreciation-Structure and Improvements	13,912.87	2.11%	15,525.00	0.58%	(1,612.13)	-10.38%	55,651.48	62,100.00	0.94%	(6,448.52)	-10.38%
Depreciation-Plant	133,564.53	20.25%	141,450.00	5.33%	(7,885.47)	-5.57%	526,024.71	565,800.01	5.33%	(39,775.30)	-7.03%
Depreciation-Buildings and Other Structures	9,638.33	1.46%	13,455.00	0.51%	(3,816.67)	-28.37%	38,553.32	53,820.00	0.51%	(15,266.68)	-28.37%
Depreciation-Office Equipments	28,646.95	4.34%	31,050.00	1.17%	(2,403.05)	-7.74%	112,502.23	124,200.00	1.17%	(11,697.77)	-9.42%
Depreciation-Land Transportation Equipment	20,511.13	3.11%	20,700.00	0.78%	(188.87)	-0.91%	77,878.33	82,800.00	0.78%	(4,921.67)	-5.94%
Depreciation-Construction Equipment		0.00%		0.00%	-	-	-	-	0.00%	-	-
Depreciation-Other Machinery and Equipment	43,498.94	6.60%	41,400.00	1.56%	2,098.94	5.07%	167,441.45	165,600.00	1.56%	1,841.45	1.11%
Depreciation-Med. Dental		0.00%		0.00%	-	-	-	-	0.00%	-	-
Depreciation-Furniture and Fixtures	9,736.92	1.48%	12,420.00	0.47%	(2,683.08)	-21.60%	38,513.84	49,680.00	0.47%	(11,166.16)	-22.48%
Bank Charges		0.00%	83.33	0.00%	(83.33)	-100.00%	-	333.33	0.00%	(333.33)	-100.00%
TOTAL MOOE	659,545.63	25.28%	1,070,241.30	40.31%	(410,695.67)	-38.37%	2,572,886.43	4,280,965.21	40.31%	(1,708,078.78)	-39.90%
Financial Expense											
Interest Expenses		0.00%		0.00%	-	-	-	-	0.00%	-	-
Retained Earnings											
Total FE	-	0.00%	-	0.00%	-	-	-	-	0.00%	-	-
Total Expenses	1,674,748.77	64.18%	2,535,592.64	95.50%	(860,845.87)	-33.96%	6,613,352.05	10,142,370.57	95.50%	(3,529,018.52)	-34.79%
Net Income (Loss)	834,536.75	35.82%	119,549.92	4.50%	914,986.83	441.26%	3,427,011.62	478,199.68	4.50%	2,948,811.94	616.65%

Prepared by

Jovin Paul N. Linao
Accounting Officer/Processor Designate

Certified Correct:

Myrbee A. Sison
Acting Division Manager

Approved by:

Susan Q. Sison
General Manager C

