

VILLASIS WATER DISTRICT
Detailed Statement of Income and Expenses
For the Period Ended June 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 Income | 2,544,711.81 | 91.12% | 2,437,685.73 | 91.81% | 107,026.08 | 4.39% | 14,107,144.79 | 90.89% | 14,626,114.38 | 91.81% | (518,969.59) | -3.55% |
| Interest Income | - | 0.00% | 4,000.00 | 0.15% | (4,000.00) | -100.00% | - | 0.00% | 24,000.00 | 0.15% | (24,000.00) | -100.00% |
| Other Business and Service Income | 159,127.54 | 5.70% | 146,856.67 | 5.53% | 12,270.87 | 8.36% | 872,625.34 | 5.62% | 881,140.00 | 5.53% | (8,514.66) | -0.97% |
| Fines and Penalties-Business and Service Income | 89,009.30 | 3.19% | 66,600.17 | 2.51% | 22,409.13 | 33.65% | 541,300.05 | 3.49% | 399,601.00 | 2.51% | 141,699.05 | 35.46% |
| Gross Income | 2,792,848.65 | 100.00% | 2,656,142.66 | 100.00% | 137,706.09 | 5.19% | 15,521,070.18 | 100.00% | 15,930,856.38 | 100.00% | (409,785.20) | -2.57% |
| Less: Expenses | | | | | | | | | | | | |
| Personal Services | | | | | | | | | | | | |
| Salaries and Wages - Regular | 566,781.00 | 63.08% | 849,852.64 | 32.01% | (283,071.64) | -33.31% | 4,055,146.66 | 64.07% | 5,099,115.83 | 32.01% | (1,043,969.17) | -20.47% |
| Salaries and Wages - (Job Order) | 114,100.00 | 12.70% | 144,900.00 | 5.46% | (30,800.00) | -21.26% | 722,325.50 | 11.41% | 869,400.00 | 5.46% | (147,074.50) | -16.92% |
| Personnel Economic Relief Allowance (PER) | 62,000.00 | 6.90% | 68,000.00 | 2.56% | (6,000.00) | -8.82% | 363,000.00 | 5.74% | 408,000.00 | 2.56% | (45,000.00) | -11.03% |
| Additional Compensation (ADCOM) | - | 0.00% | - | 0.00% | - | - | - | - | - | 0.00% | - | - |
| Representative Allowance (RA) | 13,500.00 | 1.50% | 18,500.00 | 0.70% | (5,000.00) | -27.03% | 81,000.00 | 1.28% | 111,000.00 | 0.70% | (30,000.00) | -27.03% |
| Transportation P | 13,500.00 | 1.50% | 18,500.00 | 0.70% | (5,000.00) | -27.03% | 81,000.00 | 1.28% | 111,000.00 | 0.70% | (30,000.00) | -27.03% |
| Clothing/Uniform Allowance | - | 0.00% | 14,166.67 | 0.53% | (14,166.67) | -100.00% | 160,000.00 | 2.53% | 85,000.00 | 0.53% | 75,000.00 | 88.24% |
| Honoraria | 46,530.00 | 5.18% | 64,050.00 | 2.41% | (17,520.00) | -27.35% | 206,550.00 | 3.26% | 384,300.00 | 2.41% | (177,750.00) | -46.25% |
| Year - End Bonus | - | 0.00% | 61,666.67 | 2.32% | (61,666.67) | -100.00% | - | 0.00% | 370,000.00 | 2.32% | (370,000.00) | -100.00% |
| Other Bonuses and Allowances | 1,500.00 | 0.17% | 59,500.00 | 2.24% | (58,000.00) | -97.48% | 48,000.00 | 0.76% | 357,000.00 | 2.24% | (309,000.00) | -86.55% |
| Life and Retirement Insurance Contributions | 68,013.72 | 7.57% | 85,186.80 | 3.21% | (17,173.08) | -20.16% | 404,450.28 | 6.39% | 511,120.80 | 3.21% | (106,670.52) | -20.87% |
| PAG-IBIG Contributions | 3,100.00 | 0.35% | 3,400.00 | 0.13% | (300.00) | -8.82% | 18,000.00 | 0.28% | 20,400.00 | 0.13% | (2,400.00) | -11.76% |
| PhilHealth Contributions | 6,337.50 | 0.71% | 9,228.57 | 0.35% | (2,891.07) | -31.33% | 37,662.50 | 0.60% | 55,371.42 | 0.35% | (17,708.92) | -31.98% |
| ECC Contributions | 3,100.00 | 0.35% | 3,400.00 | 0.13% | (300.00) | -8.82% | 18,000.00 | 0.28% | 20,400.00 | 0.13% | (2,400.00) | -11.76% |
| Provident Fund Contribution | - | 0.00% | - | 0.00% | - | - | - | - | - | 0.00% | - | - |
| Other personnel Benefits Contributions | - | 0.00% | - | 0.00% | - | - | - | - | - | 0.00% | - | - |
| Overtime and holiday pay | - | 0.00% | 5,000.00 | 0.19% | (5,000.00) | -100.00% | - | 0.00% | 30,000.00 | 0.19% | (30,000.00) | -100.00% |
| Other Personnel Benefits | - | 0.00% | 60,000.00 | 2.26% | (60,000.00) | -100.00% | 133,842.52 | 2.11% | 360,000.00 | 2.26% | (226,157.48) | -62.82% |
| Total Personal Services | 898,462.22 | 32.17% | 1,465,351.34 | 55.19% | (566,889.12) | -38.69% | 6,328,977.46 | 40.78% | 8,792,108.05 | 55.19% | (2,463,130.59) | -28.02% |
| Maintenance and Other Operating Expenses (MOOE) | | | | | | | | | | | | |
| Supplies Expenses | | | | | | | | | | | | |
| Office Supplies Expense | 11,426.26 | 1.37% | 29,166.67 | 1.10% | (17,740.41) | -60.82% | 69,620.71 | 1.73% | 175,000.00 | 1.10% | (105,379.29) | -60.22% |
| Accountable Forms and Calendar Expenses (P) | - | 0.00% | 7,500.00 | 0.28% | (7,500.00) | -100.00% | 6,280.00 | 0.16% | 45,000.00 | 0.28% | (38,720.00) | -86.04% |
| Fuel, Oil and Lubricants Expenses | 27,600.06 | 3.30% | 30,000.00 | 1.13% | (2,399.94) | -8.00% | 109,083.10 | 2.72% | 180,000.00 | 1.13% | (70,916.90) | -39.40% |
| Other Supplies Expenses | 17,808.80 | 2.13% | 10,000.00 | 0.38% | 7,808.80 | 78.09% | 79,175.60 | 1.97% | 60,000.00 | 0.38% | 19,175.60 | 31.96% |
| Travel and Educational Expenses | | | | | | | | | | | | |
| Travel Expenses | 17,715.00 | 2.12% | 33,333.33 | 1.26% | (15,618.33) | -46.86% | 165,113.11 | 4.11% | 200,000.00 | 1.26% | (34,886.89) | -17.44% |
| Training and Scholarship | 40,400.00 | 4.83% | 33,333.33 | 1.26% | 7,066.67 | 21.20% | 105,900.00 | 2.64% | 200,000.00 | 1.26% | (94,100.00) | -47.05% |
| Utility Expenses | | | | | | | | | | | | |
| Electricity | 186,178.45 | 22.25% | 152,000.00 | 5.72% | 34,178.45 | 22.49% | 977,201.07 | 24.33% | 912,000.00 | 5.72% | 65,201.07 | 7.15% |
| Fuel/Cooking Gas | 583.00 | 0.07% | 1,000.00 | 0.04% | (417.00) | -41.70% | 3,181.00 | 0.08% | 6,000.00 | 0.04% | (2,819.00) | -46.98% |
| Communication Expenses | | | | | | | | | | | | |
| Postage and Deliveries | 1,110.00 | 0.13% | 500.00 | 0.02% | 610.00 | 122.00% | 2,947.00 | 0.07% | 3,000.00 | 0.02% | (53.00) | -1.77% |
| Telephone Expenses - Landline | 14,850.02 | 1.77% | 10,000.00 | 0.38% | 4,850.02 | 48.50% | 44,627.73 | 1.11% | 60,000.00 | 0.38% | (15,372.27) | -25.62% |
| Telephone Expenses - Mobile | 12,666.78 | 1.51% | 14,000.00 | 0.53% | (1,333.22) | -9.52% | 67,868.71 | 1.69% | 84,000.00 | 0.53% | (16,131.29) | -19.20% |
| Internet Expenses | - | 0.00% | - | 0.00% | - | - | - | - | - | 0.00% | - | - |
| Cable and Radio Expenses | 370.00 | 0.04% | 1,000.00 | 0.04% | (630.00) | -63.00% | 4,606.00 | 0.11% | 6,000.00 | 0.04% | (1,394.00) | -23.23% |
| Printing and Advertising Expenses | 1,180.00 | 0.14% | - | 0.00% | 1,180.00 | 100.00% | 1,180.00 | 0.03% | - | 0.00% | 1,180.00 | 100.00% |
| Advertising, Promotional and Marketing Expenses | - | 0.00% | 31,250.00 | 1.18% | (31,250.00) | -100.00% | - | 0.00% | 187,500.00 | 1.18% | (187,500.00) | -100.00% |
| Taxes, Duties and Premiums | - | 0.00% | - | 0.00% | - | - | - | - | - | 0.00% | - | - |
| Taxes, Duties and Licenses | 55,198.32 | 6.60% | 49,583.33 | 1.87% | 5,614.99 | 11.32% | 290,512.60 | 7.23% | 297,500.00 | 1.87% | (6,987.40) | -2.35% |
| Insurance Premiums | - | 0.00% | 3,500.00 | 0.13% | (3,500.00) | -100.00% | 13,039.46 | 0.32% | 21,000.00 | 0.13% | (7,960.54) | -37.91% |
| Franchise regulatory requirements Expenses | - | 0.00% | - | 0.00% | - | - | - | - | - | 0.00% | - | - |
| Representation Expenses (with 795-A) | 121,712.42 | 14.55% | 168,791.30 | 6.36% | (47,078.88) | -27.89% | 246,408.48 | 6.13% | 1,012,747.81 | 6.36% | (766,339.33) | -75.67% |

| | | | | | | | | | | | |
|---|-----------|-----------|-----------|-------------|-------------|----------|------------|-----------|------------|-------------|--------------|
| | 0.00% | 15,000.00 | 0.56% | (15,000.00) | -100.00% | - | 0.00% | 90,000.00 | 0.56% | (90,000.00) | -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% | - | - |
| Water Claims | 0.00% | - | 0.00% | - | - | - | 0.00% | - | 0.00% | - | - |
| Expenses | 8,200.00 | 0.98% | 8,200.00 | 0.31% | - | 0.00% | 49,200.00 | 1.22% | 49,200.00 | 0.31% | 0.00% |
| and Distribution Expenses | 0.00% | 0.00% | - | - | - | - | 0.00% | - | 0.00% | - | - |
| tion, Transmission and Distribution Exp | 27,282.53 | 3.26% | 41,666.67 | 1.57% | (14,384.14) | -34.52% | 133,271.27 | 3.32% | 250,000.00 | 1.57% | (116,728.73) |
| Membership Dues and Contribution to Organizations | 0.00% | 0.00% | - | - | - | - | 0.00% | - | 0.00% | - | - |
| Membership Dues and Contribution to Organiz | 24,521.00 | 2.93% | 12,500.00 | 0.47% | 12,021.00 | 96.17% | 39,917.00 | 0.99% | 75,000.00 | 0.47% | (35,083.00) |
| Cultural and Athletic Expenses | - | 0.00% | - | 0.00% | - | - | 7,420.00 | 0.18% | - | 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% | 710.00 | 0.02% | 150,000.00 | 0.94% | (149,290.00) |
| Repairs and Maintenance-Building and Other S | 2,315.00 | 0.28% | 8,333.33 | 0.31% | (6,018.33) | -72.22% | 8,519.00 | 0.21% | 50,000.00 | 0.31% | (41,481.00) |
| Repairs and Maintenance-Office Equipment | 1,500.00 | 0.18% | 3,333.33 | 0.13% | (1,833.33) | -55.00% | 7,338.00 | 0.18% | 20,000.00 | 0.13% | (12,662.00) |
| Repairs and Maintenance- Land Transportation | 1,860.00 | 0.22% | 10,833.33 | 0.41% | (8,973.33) | -82.83% | 13,505.00 | 0.34% | 65,000.00 | 0.41% | (51,495.00) |
| Repairs and Maintenance-Land Transport | - | 0.00% | 2,500.00 | 0.09% | (2,500.00) | -100.00% | - | 0.00% | 15,000.00 | 0.09% | (15,000.00) |
| Repairs and Maintenance-Construction Equipment | - | 0.00% | 3,333.33 | 0.13% | (3,333.33) | -100.00% | - | 0.00% | 20,000.00 | 0.13% | (20,000.00) |

Villasia 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 | % to Total | Amount | % to Budget |
| Repairs and Maintenance-Other Machinery and | 80.00 | 0.01% | 5,000.00 | 0.19% | (4,920.00) | -98.40% | 5,235.00 | 0.13% | 30,000.00 | 0.19% | (24,765.00) |
| Repairs and Maintenance-Furnitures and Fixtures | - | 0.00% | 2,500.00 | 0.09% | (2,500.00) | -100.00% | - | 15,000.00 | 0.09% | (15,000.00) | |
| Donations | - | 0.00% | - | 0.00% | - | - | - | - | 0.00% | - | |
| Donations | - | 0.00% | - | 0.00% | - | - | - | - | 0.00% | - | |
| Professional Services | - | 0.00% | - | 0.00% | - | - | - | - | 0.00% | - | |
| Legal Services | - | 0.00% | 3,500.00 | 0.13% | (3,500.00) | -100.00% | 4,350.00 | 0.11% | 21,000.00 | 0.13% | (16,650.00) |
| Auditing Services | - | 0.00% | 12,500.00 | 0.47% | (12,500.00) | -100.00% | - | 75,000.00 | 0.47% | (75,000.00) | |
| Security Services | - | 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 | 0.53% | 165,000.00 | 1.04% | (143,720.00) |
| Other Professional Services | - | 0.00% | 12,500.00 | 0.47% | (12,500.00) | -100.00% | - | 75,000.00 | 0.47% | (75,000.00) | |
| Doubtful Accounts, Depreciation, Amortization and Depletion | - | 0.00% | - | 0.00% | - | - | - | - | 0.00% | - | |
| Doubtful Accounts Expenses | - | 0.00% | 25,000.00 | 0.94% | (25,000.00) | -100.00% | - | 150,000.00 | 0.94% | (150,000.00) | |
| Depreciation-Structure and Improvements | 14,257.87 | 1.70% | 15,525.00 | 0.58% | (1,267.13) | -8.16% | 83,622.22 | 2.09% | 93,150.00 | 0.58% | (9,327.78) |
| Depreciation-Plant | 133,564.53 | 15.96% | 141,450.00 | 5.33% | (7,885.47) | -5.57% | 793,153.77 | 19.74% | 848,700.01 | 5.33% | (55,546.24) |
| Depreciation-Buildings and Other Structures | 9,638.33 | 1.15% | 13,455.00 | 0.51% | (3,816.67) | -28.37% | 57,829.98 | 1.44% | 80,730.00 | 0.51% | (22,900.02) |
| Depreciation-Office Equipments | 28,954.95 | 3.48% | 31,050.00 | 1.17% | (2,095.05) | -6.75% | 170,412.13 | 4.24% | 186,300.00 | 1.17% | (15,887.87) |
| Depreciation-Land Transportation Equipment | 21,516.14 | 2.57% | 20,700.00 | 0.78% | 816.14 | 3.94% | 120,910.61 | 3.01% | 124,200.00 | 0.78% | (3,289.39) |
| Depreciation-Construction Equipment | - | 0.00% | - | 0.00% | - | - | - | - | 0.00% | - | |
| Depreciation-Other Machinery and Equipment | 44,458.23 | 5.31% | 41,400.00 | 1.56% | 3,058.23 | 7.39% | 255,398.62 | 6.36% | 248,400.00 | 1.56% | 6,998.62 |
| Depreciation- Med. Dental | - | 0.00% | - | 0.00% | - | - | - | - | 0.00% | - | |
| Depreciation-Furniture and Fixtures | 9,736.92 | 1.16% | 12,420.00 | 0.47% | (2,683.08) | -21.60% | 57,987.68 | 1.44% | 74,520.00 | 0.47% | (16,532.32) |
| Bank Charges | - | 0.00% | 83.33 | 0.00% | (83.33) | -100.00% | - | 500.00 | 0.00% | (500.00) | |
| TOTAL MOOE | 836,684.61 | 29.96% | 1,070,241.30 | 40.31% | (233,556.69) | -21.82% | 4,017,004.85 | 25.88% | 6,421,447.81 | 40.31% | (2,404,442.96) |
| Financial Expense | - | 0.00% | - | 0.00% | - | - | - | - | 0.00% | - | |
| Interest Expenses | - | 0.00% | - | 0.00% | - | - | 0.00% | - | 0.00% | - | |
| Retained Earnings | - | 0.00% | - | 0.00% | - | - | - | - | 0.00% | - | |
| Total FE | - | 0.00% | - | 0.00% | - | - | 0.00% | - | 0.00% | - | |
| Total Expenses | 1,735,146.83 | 62.13% | 2,535,592.64 | 95.50% | (800,445.81) | -31.57% | 10,345,982.31 | 66.66% | 15,213,555.86 | 95.50% | (4,867,573.55) |
| Net Income (Loss) | 1,057,701.82 | 37.87% | 119,549.92 | 4.50% | 938,151.90 | 441.26% | 5,175,087.87 | 33.34% | 717,299.52 | 4.50% | 4,457,788.35 |

Prepared by

Jovita Paul NADwanag
Accounting Officer/Processor Designate

Certified Correct:

Marben A. Sante
Acting Division Manager

Approved by:

Jason Q. Sison
General Manager C

