


**VILLASIS WATER DISTRICT**  
Detailed Statement of Income and Expenses  
For the Period Ended March 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 Income	2,176,051.47	89.75%	2,437,685.73	91.81%	(261,634.26)	-10.73%	6,736,680.27	90.66%	7,313,057.19	91.81%	(576,376.92)	-7.88%
Interest Income	-	0.00%	4,000.00	0.15%	(4,000.00)	-100.00%	-	0.00%	12,000.00	0.15%	(12,000.00)	-100.00%
Other Business and Service Income	146,456.37	6.04%	146,856.67	5.53%	(400.30)	-0.27%	418,248.88	5.63%	440,570.00	5.53%	(22,321.12)	-5.07%
Fines and Penalties-Business and Service Income	101,949.15	4.21%	66,600.17	2.51%	35,348.98	53.08%	276,151.00	3.72%	199,600.50	2.51%	76,550.50	38.21%
<b>Gross Income</b>	<b>2,424,456.99</b>	<b>100.00%</b>	<b>2,655,142.56</b>	<b>100.00%</b>	<b>(230,685.57)</b>	<b>-8.69%</b>	<b>7,431,080.15</b>	<b>100.00%</b>	<b>7,965,427.69</b>	<b>100.00%</b>	<b>(534,347.54)</b>	<b>-6.71%</b>
<b>Less: Expenses</b>												
<b>Personal Services</b>												
Salaries and Wages - Regular	572,323.00	63.13%	849,852.64	32.01%	(277,529.64)	-32.66%	1,867,942.66	61.74%	2,549,557.92	32.01%	(681,615.26)	-26.73%
Salaries and Wages - (Job Order)	131,250.00	14.48%	144,900.00	5.46%	(13,650.00)	-9.42%	362,875.50	11.99%	434,700.00	5.46%	(71,824.50)	-16.52%
Personnel Economic Relief Allowance (PER)	61,500.00	6.78%	66,000.00	2.56%	(6,500.00)	-9.56%	181,000.00	5.98%	204,000.00	2.56%	(23,000.00)	-11.27%
Additional Compensation (ADCOM)	-	0.00%	-	0.00%	-	-	-	-	-	-	-	-
Representative Allowance (RA)	13,500.00	1.49%	18,500.00	0.70%	(5,000.00)	-27.03%	40,500.00	1.34%	55,500.00	0.70%	(15,000.00)	-27.03%
Transportation P	13,500.00	1.49%	18,500.00	0.70%	(5,000.00)	-27.03%	40,500.00	1.34%	55,500.00	0.70%	(15,000.00)	-27.03%
Clothing/Uniform Allowance	5,000.00	0.55%	14,166.67	0.53%	(9,166.67)	-64.71%	155,000.00	5.12%	42,500.00	0.53%	112,500.00	264.71%
Honoraria	28,350.00	3.13%	64,050.00	2.41%	(35,700.00)	-55.74%	93,870.00	3.10%	192,150.00	2.41%	(98,280.00)	-51.15%
Year - End Bonus	-	0.00%	61,666.67	2.32%	(61,666.67)	-100.00%	-	0.00%	185,000.00	2.32%	(185,000.00)	-100.00%
Other Bonuses and Allowances	-	0.00%	59,500.00	2.24%	(59,500.00)	-100.00%	43,500.00	1.44%	178,500.00	2.24%	(135,000.00)	-75.63%
Life and Retirement Insurance Contributions	68,678.76	7.55%	85,188.90	3.21%	(16,508.04)	-19.38%	203,328.32	6.72%	255,560.40	3.21%	(52,232.08)	-20.44%
PAG-IBIG Contributions	3,000.00	0.33%	3,400.00	0.13%	(400.00)	-11.76%	8,900.00	0.29%	10,200.00	0.13%	(1,300.00)	-12.75%
PhilHealth Contributions	6,412.50	0.71%	9,228.57	0.35%	(2,816.07)	-30.51%	18,950.00	0.63%	27,685.71	0.35%	(8,735.71)	-31.55%
ECC Contributions	3,000.00	0.33%	3,400.00	0.13%	(400.00)	-11.76%	8,900.00	0.29%	10,200.00	0.13%	(1,300.00)	-12.75%
Provident Fund Contribution	-	0.00%	-	0.00%	-	-	-	-	-	-	-	-
Other personnel Benefits Contributions	-	0.00%	-	0.00%	-	-	-	-	-	-	-	-
Overtime and holiday pay	-	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%	60,000.00	2.26%	(60,000.00)	-100.00%	-	0.00%	120,000.00	2.26%	(120,000.00)	-100.00%
<b>Total Personal Services</b>	<b>906,614.26</b>	<b>37.39%</b>	<b>1,465,351.34</b>	<b>55.19%</b>	<b>(558,737.08)</b>	<b>-38.14%</b>	<b>3,025,264.48</b>	<b>40.71%</b>	<b>2,930,702.68</b>	<b>55.19%</b>	<b>(1,305,769.56)</b>	<b>-44.56%</b>
<b>Maintenance and Other Operating Expenses (MOOE)</b>												
<b>Supplies Expenses</b>												
Office Supplies Expense	12,702.72	2.05%	29,166.67	1.10%	(16,463.95)	-56.45%	30,809.69	1.61%	58,333.33	1.10%	(27,523.64)	-47.18%
Accountable Forms and Calendar Expenses (P)	720.00	0.12%	7,500.00	0.28%	(6,780.00)	-90.40%	6,280.00	0.33%	15,000.00	0.28%	(8,720.00)	-58.13%
Fuel, Oil and Lubricants Expenses	21,806.25	3.51%	30,000.00	1.13%	(8,193.75)	-27.31%	37,894.47	1.98%	60,000.00	1.13%	(22,105.53)	-36.84%
Other Supplies Expenses	1,156.00	0.15%	10,000.00	0.38%	(8,844.00)	-88.44%	55,745.05	2.91%	20,000.00	0.38%	35,745.05	178.73%
<b>Travel and Educational Expenses</b>												
Travel Expenses	15,943.00	2.57%	33,333.33	1.26%	(17,390.33)	-52.17%	114,303.11	5.97%	66,666.67	1.26%	47,636.44	71.45%
Training and Scholarship	18,000.00	2.90%	33,333.33	1.26%	(15,333.33)	-46.00%	65,500.00	3.42%	66,666.67	1.26%	(1,166.67)	-1.75%
<b>Utility Expenses</b>												
Electricity	156,738.64	25.24%	152,000.00	5.72%	4,738.64	3.12%	452,148.09	23.63%	304,000.00	5.72%	148,148.09	48.73%
Fuel/Cooking Gas	665.00	0.11%	1,000.00	0.04%	(335.00)	-33.50%	1,937.00	0.10%	2,000.00	0.04%	(63.00)	-3.15%
Communication Expenses	-	0.00%	-	0.00%	-	-	-	-	-	-	-	-
Postage and Deliveries	600.00	0.10%	500.00	0.02%	100.00	20.00%	1,160.00	0.06%	1,000.00	0.02%	160.00	16.00%
Telephone Expenses - Landline	7,446.01	1.20%	10,000.00	0.38%	(2,553.99)	-25.54%	14,878.02	0.78%	20,000.00	0.38%	(5,121.98)	-25.61%
Telephone Expenses - Mobile	16,378.26	2.64%	14,000.00	0.53%	2,378.26	16.99%	27,495.91	1.44%	28,000.00	0.53%	(504.09)	-1.80%
Internet Expenses	-	0.00%	-	0.00%	-	-	-	-	-	-	-	-
Cable and Radio Expenses	370.00	0.06%	1,000.00	0.04%	(630.00)	-63.00%	3,496.00	0.18%	2,000.00	0.04%	1,496.00	74.80%
<b>Printing and Advertising Expenses</b>												
Advertising, Promotional and Marketing Expenses	-	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%	-	-	-	-	-	-	-	-
Taxes, Duties and Licenses	43,437.21	7.00%	49,583.33	1.87%	(6,146.12)	-12.40%	140,400.80	7.34%	99,166.67	1.87%	41,234.13	41.58%
Insurance Premiums	-	0.00%	3,500.00	0.13%	(3,500.00)	-100.00%	3,000.00	0.16%	7,000.00	0.13%	(4,000.00)	-57.14%
Franchise regulatory requirements Expenses	-	0.00%	-	0.00%	-	-	-	-	-	-	-	-
Representation Expenses (with 795-A)	17,671.79	2.85%	168,791.30	6.36%	(151,119.51)	-89.53%	69,073.11	3.81%	337,582.60	6.36%	(268,509.49)	-79.54%

ent expenses		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%	-	-
Awards, Prizes and Other Claims		0.00%		0.00%	-	-	-	0.00%	-	0.00%	-	-
Miscellaneous expenses	8,200.00	1.32%	8,200.00	0.31%	-	0.00%	24,600.00	1.29%	16,400.00	0.31%	8,200.00	50.00%
Generation and Distribution Expenses		0.00%		0.00%	-	-	-	0.00%	-	0.00%	-	-
Generation, Transmission and Distribution Exp	17,686.97	2.85%	41,666.67	1.57%	(23,979.70)	-57.55%	63,294.86	3.31%	83,333.33	1.57%	(20,038.47)	-24.05%
Membership Dues and Contribution to Organizations		0.00%		0.00%	-	-	-	0.00%	-	0.00%	-	-
Membership Dues and Contribution to Organiz	500.00	0.08%	12,500.00	0.47%	(12,000.00)	-96.00%	2,100.00	0.11%	25,000.00	0.47%	(22,900.00)	-91.60%
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 (JPS)	560.00	0.09%	25,000.00	0.94%	(24,440.00)	-97.76%	560.00	0.03%	50,000.00	0.94%	(49,440.00)	-98.88%
Repairs and Maintenance-Building and Other S	90.00	0.01%	8,333.33	0.31%	(8,243.33)	-98.92%	6,204.00	0.32%	16,666.67	0.31%	(10,462.67)	-62.78%
Repairs and Maintenance-Office Equipment	1,460.00	0.24%	3,333.33	0.13%	(1,873.33)	-56.20%	3,335.00	0.17%	6,666.67	0.13%	(3,331.67)	-49.98%
Repairs and Maintenance- Land Transportation	4,110.00	0.66%	10,833.33	0.41%	(6,723.33)	-62.06%	6,990.00	0.37%	21,666.67	0.41%	(14,676.67)	-67.74%
Repairs and Maintenance-Land Transport		0.00%	2,500.00	0.09%	(2,500.00)	-100.00%	-	0.00%	5,000.00	0.09%	(5,000.00)	-100.00%
Repairs and Maintenance-Construction Equipment		0.00%	3,333.33	0.13%	(3,333.33)	-100.00%	-	0.00%	6,666.67	0.13%	(6,666.67)	-100.00%

Village Water District  
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For the Period ending Feb. 28, 2017  
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			% to Total	Variance Amount	% to Budget	Actual Amount	Budget Amount	% to Total	Variance Amount	% to Budget		
Repairs and Maintenance-Other Machinery and	700.00	0.11%	5,000.00	0.19%	(4,300.00)	-86.00%	700.00	0.04%	10,000.00	0.19%	(9,300.00)	-93.00%
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%	-	-
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	0.16%	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	21,280.00	3.43%	27,500.00	1.04%	(6,220.00)	-22.62%	21,280.00	1.11%	55,000.00	1.04%	(33,720.00)	-61.31%
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)	-100.00%	-	0.00%	50,000.00	0.94%	(50,000.00)	-100.00%
Depreciation-Structure and Improvements	13,912.87	2.24%	15,525.00	0.58%	(1,612.13)	-10.38%	41,738.61	2.18%	31,050.00	0.58%	10,688.61	34.42%
Depreciation-Plant	130,830.08	21.07%	141,450.00	5.33%	(10,629.94)	-7.51%	392,460.18	20.51%	282,900.00	5.33%	109,560.18	38.73%
Depreciation-Buildings and Other Structures	9,638.33	1.55%	13,455.00	0.51%	(3,816.67)	-28.37%	26,914.99	1.51%	26,910.00	0.51%	2,004.99	7.45%
Depreciation-Office Equipments	27,968.76	4.50%	31,050.00	1.17%	(3,081.24)	-9.92%	83,855.28	4.38%	62,100.00	1.17%	21,755.28	35.03%
Depreciation-Land Transportation Equipment	19,122.40	3.08%	20,700.00	0.78%	(1,577.60)	-7.62%	57,367.20	3.00%	41,400.00	0.78%	15,967.20	38.57%
Depreciation-Construction Equipment		0.00%		0.00%	-	-	-	0.00%	-	0.00%	-	-
Depreciation-Other Machinery and Equipment	41,505.49	6.68%	41,400.00	1.56%	105.49	0.25%	123,942.51	6.46%	82,800.00	1.56%	41,142.51	49.69%
Depreciation-Med. Dental		0.00%		0.00%	-	-	-	0.00%	-	0.00%	-	-
Depreciation-Furniture and Fixtures	9,736.92	1.57%	12,420.00	0.47%	(2,683.08)	-21.60%	28,776.92	1.50%	24,840.00	0.47%	3,936.92	15.85%
Bank Charges		0.00%	83.33	0.00%	(83.33)	-100.00%	-	0.00%	166.67	0.00%	(166.67)	-100.00%
<b>TOTAL MOOE</b>	<b>620,926.68</b>	<b>25.61%</b>	<b>1,070,241.30</b>	<b>40.31%</b>	<b>(449,314.62)</b>	<b>-41.98%</b>	<b>1,913,340.80</b>	<b>25.75%</b>	<b>2,140,462.60</b>	<b>40.31%</b>	<b>(848,068.48)</b>	<b>-39.62%</b>
Financial Expense												
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>-</b>
<b>Total Expenses</b>	<b>1,527,440.94</b>	<b>63.00%</b>	<b>2,535,592.64</b>	<b>95.50%</b>	<b>(1,008,151.70)</b>	<b>-38.78%</b>	<b>4,938,605.28</b>	<b>66.46%</b>	<b>7,606,777.93</b>	<b>95.50%</b>	<b>(2,668,172.65)</b>	<b>-35.08%</b>
<b>Net Income (Loss)</b>	<b>897,016.05</b>	<b>37.00%</b>	<b>119,548.92</b>	<b>4.50%</b>	<b>777,466.13</b>	<b>441.28%</b>	<b>2,492,474.87</b>	<b>33.54%</b>	<b>358,649.76</b>	<b>4.50%</b>	<b>2,133,825.11</b>	<b>594.96%</b>

Prepared by  
  
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