

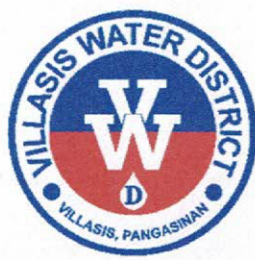


# Villasis Water District

(075) 632-1093 / (075) 632-1080 / 09178615250  
 www.villasiswaterdistrict.gov.ph \* villasis\_wd@yahoo.com  
 CCC # 95 \* Poblacion Zone I, Villasis, Pangasinan, 2427

## DETAILED STATEMENT OF INCOME AND EXPENSES For the Period Ended JULY 31, 2020

	CURRENT MONTH						YEAR TO DATE					
	Actual		Budget	Variance			Actual		Budget	Variance		
	Amount	% to Total	Amount	Amount	% to Budget	Amount	% to Total	Amount	% to Total	Amount	% to Budget	
<b>REVENUES</b>												
<b>Business Income</b>												
<b>Waterworks System Fees</b>												
Metered Sales	3,305,048.36	93.82%	3,588,666.25	(283,617.89)	-7.90%	22,285,487.28	94.23%	22,843,679.80	92.31%	(558,192.52)	-2.44%	
Unmetered Sales	-	0.00%	-	-	#DIV/0!	1,524.50	0.01%	-	0.00%	1,524.50	#DIV/0!	
Other Business Income	212,630.04	6.04%	179,352.00	33,278.04	18.55%	1,073,577.03	4.54%	1,264,464.00	5.11%	(190,886.97)	-15.10%	
Fines and Penalties-Business Income	2,296.00	0.07%	93,365.41	(91,069.41)	-97.54%	262,914.25	1.11%	582,528.09	2.35%	(319,613.84)	-54.87%	
Rent Income (Water Tank Advertisement/PANELCO Tower)	-	-	5,000.00	(5,000.00)	-100.00%	-	-	35,000.00	0.14%	(35,000.00)	-100.00%	
Interest Income	2,680.40	0.08%	3,000.00	(319.60)	-10.65%	26,060.07	0.11%	21,000.00	0.08%	5,060.07	24.10%	
<b>Total Business Income</b>	<b>3,522,654.80</b>		<b>3,869,383.66</b>	<b>(346,728.86)</b>		<b>23,649,563.13</b>		<b>24,746,671.89</b>		<b>(1,097,108.76)</b>		
<b>Non-Operating Income</b>												
Reversal of Impairment Loss	-	-	-	-	-	-	0.00%	-	0.00%	-	-	
<b>Total Non-Operating Income</b>	<b>-</b>		<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		
<b>TOTAL REVENUES</b>	<b>3,522,654.80</b>	<b>100.00%</b>	<b>3,869,383.66</b>	<b>(346,728.86)</b>	<b>-8.96%</b>	<b>23,649,563.13</b>	<b>100.00%</b>	<b>24,746,671.89</b>	<b>100.00%</b>	<b>(1,097,108.76)</b>	<b>-4.43%</b>	
<b>EXPENSES</b>												
<b>Personnel Services</b>												
<b>Salaries and Wages-Regular</b>												
Pumping Expense-Pumping Labor	115,871.00	3.29%	121,976.00	(6,105.00)	-5.01%	811,097.00	3.43%	853,832.00	3.45%	(42,735.00)	-5.01%	
Transmission and Distribution Expense-Maintenance Supervision	171,291.00	4.86%	178,928.00	(7,637.00)	-4.27%	1,199,037.00	5.07%	1,252,496.00	5.06%	(53,459.00)	-4.27%	
Customer Account Expense-Supervision	138,357.00	3.93%	146,179.00	(7,822.00)	-5.35%	968,161.00	4.09%	1,023,253.00	4.13%	(55,092.00)	-5.38%	
Customer Account Expense-Meter Reading	75,723.00	2.15%	79,586.00	(3,863.00)	-4.85%	516,847.00	2.19%	557,102.00	2.25%	(40,255.00)	-7.23%	
Customer Account Expense-Customer Records and Collection	78,101.00	2.22%	82,063.00	(3,962.00)	-4.83%	506,942.47	2.14%	574,441.00	2.32%	(67,498.53)	-11.75%	
Administrative and General Salaries	396,269.00	11.25%	420,928.00	(24,659.00)	-5.86%	2,750,765.14	11.63%	2,946,496.00	11.91%	(195,730.86)	-6.64%	
<b>Other Compensation</b>												
Personnel Economic Relief Allowance (PERA)	88,000.00	2.50%	88,000.00	-	0.00%	616,000.00	2.60%	616,000.00	2.49%	-	0.00%	
Representation Allowance	13,500.00	0.38%	13,500.00	-	0.00%	94,500.00	0.40%	94,500.00	0.38%	-	0.00%	
Transportation Allowance	13,500.00	0.38%	13,500.00	-	0.00%	94,500.00	0.40%	94,500.00	0.38%	-	0.00%	
Clothing and Uniform Allowance	-	-	-	-	#DIV/0!	264,000.00	0.01	264,000.00	0.01	-	0.00%	
Hazard Pay	-	-	-	-	#DIV/0!	382,500.00	0.02	387,000.00	0.02	(4,500.00)	-1.16%	
Year - End Bonus	-	0%	-	-	#DIV/0!	962,407.00	4.07%	1,029,660.00	4.16%	(67,253.00)	-6.53%	
Directors and Committee Members' Fees	38,220.00	1%	117,600.00	(79,380.00)	-67.50%	269,040.00	1.14%	346,920.00	1.40%	(77,880.00)	-22.45%	
Cash Gift	-	0%	-	-	#DIV/0!	-	0.00%	-	0.00%	-	#DIV/0!	
Other Bonuses and Allowances	-	0.00%	174,341.60	(174,341.60)	-100.00%	-	0.00%	658,341.60	2.66%	(658,341.60)	-100.00%	



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## DETAILED STATEMENT OF INCOME AND EXPENSES

For the Period Ended JULY 31, 2020

	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>Personnel Benefit Contributions</b>												
Life and Retirement Insurance Contributions	117,073.44	3.32%	123,559.20	3.19%	(6,485.76)	-5.25%	810,669.12	3.43%	864,914.40	3.50%	(54,245.28)	-6.27%
PAG-IBIG Contributions	4,400.00	0.12%	4,400.00	0.11%	-	0.00%	30,800.00	0.13%	30,800.00	0.12%	-	0.00%
PhilHealth Contributions	13,733.31	0.39%	15,444.90	0.40%	(1,711.59)	-11.08%	94,587.68	0.40%	108,114.30	0.44%	(13,526.62)	-12.51%
Employees Compensation Insurance Premiums (ECC)	4,400.00	0.12%	4,400.00	0.11%	-	0.00%	30,800.00	0.13%	30,800.00	0.12%	-	0.00%
Terminal Leave Benefits	241,581.95	6.86%	-	0.00%	241,581.95	#DIV/0!	241,581.95	1.02%	93,035.92	0.38%	148,546.03	159.67%
Other Personnel Benefits	-	0.00%	-	0.00%	-	#DIV/0!	-	0.00%	-	0.00%	-	#DIV/0!
<b>Total Personnel Services</b>	<b>1,510,020.70</b>	<b>42.87%</b>	<b>1,584,405.70</b>	<b>40.95%</b>	<b>(74,385.00)</b>	<b>-4.69%</b>	<b>10,644,235.36</b>	<b>45.01%</b>	<b>11,826,206.22</b>	<b>47.79%</b>	<b>(1,181,970.86)</b>	<b>-9.99%</b>
<b>Maintenance and Other Operating Expenses (MOOE)</b>												
<b>Travel and Educational Expenses</b>												
Traveling Expenses	13,644.00	0.39%	50,362.50	1.30%	(36,718.50)	-72.91%	179,397.96	0.76%	352,537.50	1.42%	(173,139.54)	-49.11%
Training Expenses	-	0.00%	30,000.00	0.78%	(30,000.00)	-100.00%	80,000.00	0.34%	113,000.00	0.46%	(33,000.00)	-29.20%
<b>Supplies Expenses</b>												
Office Supplies Expense	22,563.56	0.64%	17,716.67	0.46%	4,846.89	27.36%	110,405.13	0.47%	124,016.67	0.50%	(13,611.54)	-10.98%
Accountable Forms	657.84	0.02%	5,000.00	0.13%	(4,342.16)	-86.84%	25,541.16	0.11%	35,000.00	0.14%	(9,458.84)	-27.03%
Non-Accountable Forms	951.56		2,950.00	0.08%	(1,998.44)	-67.74%	6,210.02	0.03%	20,650.00		(14,439.98)	-69.93%
Semi-Expendable Machinery and Equipment Expenses	999.00	0.03%	5,000.00	0.13%	(4,001.00)	-80.02%	24,883.00	0.11%	35,000.00	0.14%	(10,117.00)	-28.91%
Semi-Expendable Furniture, Fixtures and Books Expenses	776.00	0.02%	2,500.00	0.06%	(1,724.00)	-68.96%	41,463.00	0.18%	17,500.00	0.07%	23,963.00	136.93%
Fuel, Oil and Lubricants Expenses	23,934.43	0.68%	40,000.00	1.03%	(16,065.57)	-40.16%	156,409.52	0.66%	280,000.00	1.13%	(123,590.48)	-44.14%
Other Supplies and Materials Expenses	10,491.20	0.30%	8,333.33	0.22%	2,157.87	25.89%	91,535.61	0.39%	58,333.33	0.24%	33,202.28	56.92%
<b>Utility Expenses</b>												
Electricity	42,689.51	1.21%	67,500.00	1.74%	(24,810.49)	-36.76%	316,790.84	1.34%	472,500.00	1.91%	(155,709.16)	-32.95%
Other Utility Expenses	690.00	0.02%	1,666.67	0.04%	(976.67)	-58.60%	6,445.00	0.03%	11,666.67	0.05%	(5,221.67)	-44.76%
<b>Communication Expenses</b>												
Postage and Deliveries	285.00	0.01%	833.33	0.02%	(548.33)	-65.80%	1,255.00	0.01%	5,833.33	0.02%	(4,578.33)	-78.49%
Telephone Expenses - Mobile	8,120.94	0.23%	8,833.33	0.23%	(712.39)	-8.06%	56,215.80	0.24%	61,833.33	0.25%	(5,617.53)	-9.08%
Telephone Expenses - Landline	3,696.99	0.10%	3,666.67	0.09%	30.32	0.83%	21,808.41	0.09%	25,666.67	0.10%	(3,858.26)	-15.03%
Internet Subscription Expenses	7,194.00		6,500.00	0.17%	694.00	10.68%	41,367.80		45,500.00		(4,132.20)	-9.08%
Cable and Radio Expenses	650.00	0.02%	1,000.00	0.03%	(350.00)	-35.00%	5,936.47	0.03%	7,000.00	0.03%	(1,063.53)	-15.19%
<b>Generation, Transmission and Distribution Expenses</b>	242,576.72	6.89%	365,000.00	9.43%	(122,423.28)	-33.54%	2,523,179.25	10.67%	2,555,000.00	10.32%	(31,820.75)	-1.25%
<b>Extraordinary and Miscellaneous Expenses</b>	8,200.00	0.23%	8,200.00	0.21%	-	0.00%	57,400.00	0.24%	57,400.00	0.23%	-	0.00%



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For the Period Ended JULY 31, 2020

	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>Professional Services</b>												
Legal Services	-	0.00%	2,500.00	0.06%	(2,500.00)	-100.00%	-	0.00%	17,500.00	0.07%	(17,500.00)	-100.00%
Auditing Services	-	0.00%	-	0.00%	-	#DIV/0!	-	0.00%	-	0.00%	-	#DIV/0!
Consultancy Services	-	0.00%	2,500.00	0.06%	(2,500.00)	-100.00%	-	0.00%	17,500.00	0.07%	(17,500.00)	-100.00%
Other Professional Services	4,500.00	0.13%	-	0.00%	4,500.00	#DIV/0!	13,500.00	0.06%	50,000.00	0.20%	(36,500.00)	-73.00%
<b>Other General Services</b>	84,595.68	2.40%	79,690.91	2.06%	4,904.77	6.15%	609,761.04	2.58%	624,836.36	2.52%	(15,075.32)	-2.41%
<b>Repairs and Maintenance</b>												
Land Improvements	-	0.00%	1,458.33	0.04%	(1,458.33)	-100.00%	-	0.00%	10,208.33	0.04%	(10,208.33)	-100.00%
Plant (UPIS)	14,225.98	0.40%	47,500.00	1.23%	(33,274.02)	-70.05%	117,503.11	0.50%	332,500.00	1.34%	(214,996.89)	-64.66%
Building and Other Structure	150.00	0.00%	10,000.00	0.26%	(9,850.00)	-98.50%	829.75	0.00%	70,000.00	0.28%	(69,170.25)	-98.81%
Machinery and Equipment (Office Equipment)	300.00	0.01%	833.33	0.02%	(533.33)	-64.00%	300.00	0.00%	5,833.33	0.02%	(5,533.33)	-94.86%
Machinery and Equipment (IT Equipment)	-	0.00%	2,500.00	0.06%	(2,500.00)	-100.00%	500.00	0.00%	17,500.00	0.07%	(17,000.00)	-97.14%
Machinery and Equipment (OME)	-	0.00%	2,500.00	0.06%	(2,500.00)	-100.00%	21,133.36	0.09%	17,500.00	0.07%	3,633.36	20.76%
Land Transport Equipment	41,963.33	1.19%	20,833.33	0.54%	21,130.00	101.42%	59,152.33	0.25%	145,833.33	0.59%	(86,681.00)	-59.44%
Furniture and Fixtures	-	0.00%	833.33	0.02%	(833.33)	-100.00%	-	0.00%	5,833.33	0.02%	(5,833.33)	-100.00%
<b>Taxes, Duties and Premiums</b>												
Taxes, Duties and Licenses	70,484.22	2.00%	73,977.21	1.91%	(3,492.99)	-4.72%	541,194.96	2.29%	567,783.20	2.29%	(26,588.24)	-4.68%
Fidelity Bond Premiums	2,692.71	0.08%	3,020.83	0.08%	(328.12)	-10.86%	19,093.76	0.08%	21,145.83	0.09%	(2,052.07)	-9.70%
Insurance Expense	74,326.35	2.11%	38,134.06	0.99%	36,192.29	94.91%	93,218.92	0.39%	216,995.69	0.88%	(123,776.77)	-57.04%
<b>Other Maintenance and Operating Expenses</b>												
Advertising, Promotional and Marketing Expenses	-	0.00%	60,833.33	1.57%	(60,833.33)	-100.00%	-	0.00%	100,833.33	0.41%	(100,833.33)	-100.00%
Printing and Publication Expenses	1,221.00	0.03%	2,500.00	0.06%	(1,279.00)	-51.16%	2,260.00	0.01%	17,500.00	0.07%	(15,240.00)	-87.09%
Representation Expenses	17,414.51	0.49%	18,012.50	0.47%	(597.99)	-3.32%	77,361.96	0.33%	126,087.50	0.51%	(48,725.54)	-38.64%
Rent expenses	-	0.00%	-	0.00%	-	#DIV/0!	-	0.00%	-	0.00%	-	#DIV/0!
Membership Dues and Contribution to Organizations	-	0.00%	8,333.33	0.22%	(8,333.33)	-100.00%	37,189.00	0.16%	58,333.33	0.24%	(21,144.33)	-36.25%
Donations	16,387.50	0.47%	-	0.00%	16,387.50	#DIV/0!	22,942.50	0.10%	-	0.00%	22,942.50	#DIV/0!
Major Events and Conventions Expenses	-	0.00%	58,666.67	1.52%	(58,666.67)	-100.00%	50,418.00	0.21%	388,666.67	1.57%	(338,248.67)	-87.03%
Other Maintenance and Operating Expenses	88,500.00	2.51%	1,666.67	0.04%	86,833.33	5210.00%	90,750.00	0.38%	11,666.67	0.05%	79,083.33	677.86%
<b>Total Maintenance and Other Operating Expenses (MOOE)</b>	<b>804,882.03</b>	<b>22.62%</b>	<b>1,061,356.35</b>	<b>27.43%</b>	<b>(256,474.32)</b>	<b>#DIV/0!</b>	<b>5,503,352.66</b>	<b>23.10%</b>	<b>7,102,494.42</b>	<b>28.43%</b>	<b>(1,599,141.76)</b>	<b>#DIV/0!</b>



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For the Period Ended JULY 31, 2020

	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>Financial Expense</b>												
Interest Expenses	-	0.00%	137,738.01	3.56%	(137,738.01)	-100.00%	-	0.00%	550,952.04	2.23%	(550,952.04)	-100.00%
Bank Charges	-	0.00%	416.67		(416.67)	-100.00%	3,050.00	0.01%	2,916.67	0.01%	133.33	4.57%
<b>Total Financial Expense</b>	<b>-</b>	<b>0.00%</b>	<b>138,154.68</b>	<b>3.56%</b>	<b>(138,154.68)</b>	<b>-200.00%</b>	<b>3,050.00</b>	<b>0.01%</b>	<b>553,868.71</b>	<b>0.00%</b>	<b>(550,818.71)</b>	<b>(0.95)</b>
<b>Non Cash Expenses</b>												
<b>Depreciation</b>												
Land Improvements	9,672.09	0.27%	9,250.10	0.24%	421.99		72,620.08	0.31%	64,750.70	0.26%	7,869.38	0.00%
Plant (UPIS)	192,534.98	5.47%	181,397.38	4.69%	11,137.60	6.14%	1,299,568.50	5.50%	1,269,781.63	5.13%	29,786.87	2.35%
Buildings	8,353.37	0.24%	10,303.67	0.27%	(1,950.30)	-18.93%	58,473.59	0.25%	72,125.72	0.29%	(13,652.13)	-18.93%
Water Plant, Structures and Improvements	2,884.13	0.08%	10,211.30	0.26%	(7,327.17)		37,192.91	0.16%	71,479.10	0.29%	(34,286.19)	0.00%
Machinery and Equipment (Office Equipment)	4,272.29	0.12%	5,535.72	0.14%	(1,263.43)	-22.82%	28,222.43	0.12%	38,750.01	0.16%	(10,527.58)	-27.17%
Machinery and Equipment (IT Equipment)	16,382.36	0.47%	17,135.71	0.44%	(753.35)		114,676.52	0.48%	119,949.96	0.48%	(5,273.44)	
Machinery and Equipment (OME)	66,958.41	1.90%	74,041.67	1.91%	(7,083.26)	-9.57%	470,822.06	1.99%	518,291.69	2.09%	(47,469.63)	-9.16%
Motor Vehicles	23,099.69	0.66%	27,192.85	0.70%	(4,093.16)	-15.05%	165,077.38	0.70%	190,349.92	0.77%	(25,272.54)	-13.28%
Furniture and Fixtures	-	0.00%	7,541.79	0.19%	(7,541.79)	-100.00%	19,757.19	0.08%	52,792.54	0.21%	(33,035.35)	-62.58%
Other PPE	752.08	0.02%	2,500.00	0.06%	(1,747.92)		5,264.56	0.02%	17,500.00	0.07%	(12,235.44)	
<b>Amortization</b>												
Amortization-Intangible Assets (Computer Software)	877.33		3,541.67				6,141.31		24,791.67		(18,650.36)	
Amortization-Intangible Assets (Websites)	1,050.00	0.03%	1,166.67	0.03%	(116.67)	-10.00%	7,350.00	0.03%	8,166.67	0.03%	(816.67)	-10.00%
Loss on Impairment	4,871.44	0.14%		0.00%	4,871.44		6,865.98	0.03%	444,444.44	1.80%	(437,578.46)	0.00%
<b>Total Non Cash Expenses</b>	<b>331,708.17</b>	<b>54.24%</b>	<b>349,818.52</b>	<b>0.09</b>	<b>(15,446.01)</b>	<b>(1.70)</b>	<b>2,292,032.51</b>	<b>0.10</b>	<b>2,893,174.06</b>	<b>0.12</b>	<b>(601,141.55)</b>	<b>(1.39)</b>
<b>TOTAL EXPENSES</b>	<b>2,646,610.90</b>	<b>75.13%</b>	<b>3,133,735.24</b>	<b>80.99%</b>	<b>(484,460.00)</b>	<b>-15.46%</b>	<b>18,442,670.53</b>	<b>77.98%</b>	<b>22,375,743.40</b>	<b>90.42%</b>	<b>(3,933,072.87)</b>	<b>-17.58%</b>
<b>NET INCOME (LOSS)</b>	<b>876,043.90</b>	<b>24.87%</b>	<b>735,648.42</b>	<b>19.01%</b>	<b>140,395.48</b>	<b>19.08%</b>	<b>5,206,892.60</b>	<b>22.02%</b>	<b>2,370,928.49</b>	<b>9.58%</b>	<b>2,835,964.11</b>	<b>119.61%</b>

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