

VILLASIS WATER DISTRICT
Detailed Statement of Income and Expenses
For the Period Ended July 31, 2013

	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	1,533,846.20	91.95%	1,573,807.20	200.00%	(39,961.00)	-2.54%	11,433,215.03	93.73%	10,913,036.40	95.35%	520,178.63	4.77%
Interest Income	29,343.69	1.76%	7,500.00	0.45%	21,843.69	291.25%	34,361.58	0.28%	52,500.00	0.46%	(18,138.42)	-34.55%
Other Business and Service Income	74,211.45	4.45%	21,850.00	1.32%	52,361.45	239.64%	281,440.80	2.31%	152,950.00	1.34%	128,490.80	84.01%
Fines and Penalties-Business and Service Income	30,704.90	1.84%	47,214.22	2.86%	(16,509.32)	-34.97%	448,399.00	3.68%	327,351.10	2.86%	121,047.90	36.98%
Gross Income	1,668,106.24	100.00%	1,650,371.42	100.00%	17,734.82	1.07%	12,197,416.41	100.00%	11,445,837.50	100.00%	751,578.91	6.57%
Less: Expenses												
Personal Services												
Salaries and Wages - Regular	355,307.00	21.30%	530,720.45	32.16%	(175,413.45)	-33.05%	2,512,153.00	20.60%	2,682,922.95	23.44%	(170,769.95)	-6.37%
Salaries and Wages - (Job Order)	117,107.16	7.02%	45,000.00	2.73%	72,107.16	160.24%	479,337.68	3.93%	315,000.00	2.75%	164,337.68	52.17%
Personnel Economic Relief Allowance (PER)	36,000.00	2.16%	45,000.00	2.73%	(9,000.00)	-20.00%	246,000.00	2.02%	315,000.00	2.75%	(69,000.00)	-21.90%
Additional Compensation (ADCOM)		0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Representative Allowance (RA)	13,500.00	0.81%	12,500.00	0.76%	1,000.00	8.00%	76,500.00	0.63%	87,500.00	0.76%	(11,000.00)	-12.57%
Transportation Allowance	13,500.00	0.81%	12,500.00	0.76%	1,000.00	8.00%	76,500.00	0.63%	87,500.00	0.76%	(11,000.00)	-12.57%
Clothing/Uniform Allowance	4,800.00	0.29%	-	0.00%	4,800.00		108,727.00	0.89%	140,000.00	1.22%	(31,273.00)	-22.34%
Honoraria	29,640.00	1.78%	56,608.33	3.43%	(26,968.33)	-47.64%	211,480.00	1.73%	396,258.33	3.46%	(184,778.33)	-46.63%
Year - End Bonus		0.00%	35,000.00	2.12%	(35,000.00)	-100.00%	-	0.00%	245,000.00	2.14%	(245,000.00)	-100.00%
Other Bonuses and Allowances	30,000.00	1.80%	18,666.67	1.13%	11,333.33	60.71%	158,000.00	1.30%	130,666.67	1.14%	27,333.33	20.92%
Life and Retirement Insurance Contributions	41,642.58	2.50%	59,133.12	3.58%	(17,490.54)	-29.58%	270,083.62	2.21%	548,245.28	4.79%	(278,161.66)	-50.74%
PAG-IBIG Contributions	6,841.08	0.41%	8,210.50	0.50%	(1,369.42)	-16.68%	44,699.82	0.37%	57,473.50	0.50%	(12,773.68)	-22.23%
PhilHealth Contributions	3,962.50	0.24%	6,217.50	0.38%	(2,255.00)	-36.27%	27,726.00	0.23%	43,522.50	0.38%	(15,796.50)	-36.30%
ECC Contributions	1,800.00	0.11%	2,250.00	0.14%	(450.00)	-20.00%	12,200.00	0.10%	15,750.00	0.14%	(3,550.00)	-22.54%
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	17,882.06	1.07%	20,000.00	1.21%	(2,117.94)	-10.59%	98,368.35	0.81%	140,000.00	1.22%	(41,631.65)	-29.74%
Other Personnel Benefits		0.00%		0.00%	-	-	85,470.40	0.70%	-	0.00%	85,470.40	
Total Personal Services	671,982.38	40.28%	851,806.57	51.61%	(179,824.19)	-21.11%	4,407,245.87	36.13%	5,204,839.23	45.47%	(797,593.36)	-15.32%
Maintenance and Other Operating Expenses (MOOE)												
Supplies Expenses												
Office Supplies Expense	37,162.80	2.23%	16,666.67	1.01%	20,496.13	122.98%	106,357.29	0.87%	116,666.67	1.02%	(10,309.38)	-8.84%
Accountable Forms Expenses (Printing)	4,610.00	0.28%	10,000.00	0.61%	(5,390.00)	-53.90%	66,640.00	0.55%	70,000.00	0.61%	(3,360.00)	-4.80%
Fuel, Oil and Lubricants Expenses	26,480.28	1.59%	20,000.00	1.21%	6,480.28	32.40%	146,193.02	1.20%	140,000.00	1.22%	6,193.02	4.42%
Other Supplies Expenses		0.00%		0.00%	-	-	16,434.75	0.13%	-	0.00%	16,434.75	
Travel and Educational Expenses												
Travel Expenses	63,252.00	3.79%	30,000.00	1.82%	33,252.00	110.84%	159,551.50	1.31%	210,000.00	1.83%	(50,448.50)	-24.02%
Training and Scholarship	96,124.00	5.76%	40,000.00	2.42%	56,124.00	140.31%	205,574.00	1.69%	280,000.00	2.45%	(74,426.00)	-26.58%
Utility Expenses												
Electricity	161,291.26	9.67%	190,000.00	11.51%	(28,708.74)	-15.11%	1,125,367.05	9.23%	1,330,000.00	11.62%	(204,632.95)	-15.39%
Fuel/Cooking Gas	690.00	0.04%	1,000.00	0.06%	(310.00)	-31.00%	2,754.00	0.02%	7,000.00	0.06%	(4,246.00)	-60.66%
Communication Expenses												
Postage and Deliveries		0.00%	416.67	0.03%	(416.67)	-100.00%	615.00	0.01%	2,916.67	0.03%	(2,301.67)	-78.91%
Telephone Expenses - Landline	7,913.29	0.47%	6,250.00	0.38%	1,663.29	26.61%	60,412.26	0.50%	43,750.00	0.38%	16,662.26	38.09%
Telephone Expenses - Mobile	20,691.89	1.24%	10,000.00	0.61%	10,691.89	106.92%	67,765.82	0.56%	70,000.00	0.61%	(2,234.18)	-3.19%
Internet Expenses		0.00%		0.00%	-	-	-	0.00%	-	0.00%	-	-
Cable and Radio Expenses	370.00	0.02%	400.00	0.02%	(30.00)	-7.50%	3,698.00	0.03%	2,800.00	0.02%	898.00	32.07%
Printing and Advertising Expenses												
Advertising, Promotional and Marketing Expenses		0.00%	5,000.00	0.30%	(5,000.00)	-100.00%	16,271.64	0.13%	35,000.00	0.31%	(18,728.36)	-53.51%
Taxes, Duties and Premiums												
Taxes, Duties and Licenses	31,200.95	1.87%	69,178.39	4.19%	(37,977.44)	-54.90%	250,735.91	2.06%	482,327.69	4.21%	(231,591.78)	-48.02%
Insurance Premiums		0.00%	5,000.00	0.30%	(5,000.00)	-100.00%	14,492.27	0.12%	35,000.00	0.31%	(20,507.73)	-58.59%
Franchise regulatory requirements Expenses		0.00%		0.00%	-	-	-	0.00%	-	0.00%	-	-
Representation Expenses	36,004.18	2.16%	41,666.67	2.52%	(5,662.49)	-13.59%	236,595.93	1.94%	291,666.67	2.55%	(55,070.74)	-18.88%

Rent expenses	15,000.00	0.90%	15,000.00	0.91%	-	0.00%	105,000.00	0.86%	105,000.00	0.92%	-	0.00%
		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	18,014.52	1.08%	10,000.00	0.61%	8,014.52	80.15%	58,860.28	0.48%	70,000.00	0.61%	(11,139.72)	-15.91%
Generation and Distribution Expenses		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Generation, Transmission and Distribution Exp	17,411.37	1.04%	29,166.67	1.77%	(11,755.30)	-40.30%	98,774.17	0.81%	204,166.67	1.78%	(105,392.50)	-51.62%
Membership Dues and Contribution to Organizations		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Membership Dues and Contribution to Organiz	17,300.00	1.04%	8,333.33	0.50%	8,966.67	107.60%	32,748.00	0.27%	58,333.33	0.51%	(25,585.33)	-43.86%
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 (UPIS)	3,535.00	0.21%	6,433.33	0.39%	(2,898.33)	-45.05%	12,385.46	0.10%	45,033.33	0.39%	(32,647.87)	-72.50%
Repairs and Maintenance-Building and Other S	1,900.00	0.11%	3,000.00	0.18%	(1,100.00)	-36.67%	57,190.00	0.47%	21,000.00	0.18%	36,190.00	172.33%
Repairs and Maintenance-Office Equipment	2,849.50	0.17%	3,000.00	0.18%	(150.50)	-5.02%	9,824.50	0.08%	21,000.00	0.18%	(11,175.50)	-53.22%
Repairs and Maintenance- Land Transportator	830.00	0.05%	5,000.00	0.30%	(4,170.00)	-83.40%	41,230.11	0.34%	35,000.00	0.31%	6,230.11	17.80%
Repairs and Maintenance-Services		0.00%	4,566.67	0.28%	(4,566.67)	-100.00%	-	0.00%	31,966.67	0.28%	(31,966.67)	-100.00%
Repairs and Maintenance-Construction Equipment		0.00%	-	0.00%	-		-	0.00%	-	0.00%	-	

Villasis Water District
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For the Period ending July 31, 2013
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				Variance		Actual		Budget		Variance		
			% to Total	Amount	% to Budget	Amount	% to Total	Amount	% to Total	Amount	% to Budget	
Repairs and Maintenance-Other Machinery and	900.00	0.05%	6,250.00	0.38%	(5,350.00)	-85.60%	54,069.00	0.44%	43,750.00	0.38%	10,319.00	23.59%
Repairs and Maintenance-Furnitures and Fixtures		0.00%	1,000.00	0.06%	(1,000.00)	-100.00%	26,595.74	0.22%	7,000.00	0.06%	19,595.74	279.94%
Donations		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Donations	3,000.00	0.18%	4,000.00	0.24%	(1,000.00)	-25.00%	6,500.00	0.05%	28,000.00	0.24%	(21,500.00)	-76.79%
Professional Services		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Legal Services	11,000.00	0.66%	6,000.00	0.36%	5,000.00	83.33%	14,000.00	0.11%	42,000.00	0.37%	(28,000.00)	-66.67%
Auditing Services	1,315.00	0.08%	12,500.00	0.76%	(11,185.00)	-89.48%	49,009.00	0.40%	87,500.00	0.76%	(38,491.00)	-43.99%
Security Services		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Computer Data Processing Services		0.00%	4,166.67	0.25%	(4,166.67)	-100.00%	-	0.00%	29,166.67	0.25%	(29,166.67)	-100.00%
Other Professional Services		0.00%	1,000.00	0.06%	(1,000.00)	-100.00%	-	0.00%	7,000.00	0.06%	(7,000.00)	-100.00%
Doubtful Accounts, Depreciation, Amortization and Depletion		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Doubtful Accounts Expenses		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Depreciation-Structure and improvements	8,846.87	0.53%	9,027.26	0.55%	(180.39)	-2.00%	61,151.83	0.50%	63,190.80	0.55%	(2,038.97)	-3.23%
Depreciation-Plant	108,343.51	6.50%	109,042.00	6.61%	(698.49)	-0.64%	741,446.52	6.08%	763,293.98	6.67%	(21,847.46)	-2.86%
Depreciation-Buildings and Other Structures	10,531.45	0.63%	11,515.81	0.70%	(984.36)	-8.55%	73,720.15	0.60%	80,610.67	0.70%	(6,890.52)	-8.55%
Depreciation-Office Equipments	9,331.39	0.56%	8,520.70	0.52%	810.69	9.51%	58,293.89	0.48%	59,644.90	0.52%	(1,351.01)	-2.27%
Depreciation-Land Transportation Equipment	6,600.03	0.40%	13,049.67	0.79%	(6,449.64)	-49.42%	79,050.21	0.65%	91,347.69	0.80%	(12,297.48)	-13.46%
Depreciation-Construction Equipment		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Depreciation-Other Machinery and Equipment	19,299.30	1.16%	21,331.47	1.29%	(2,032.17)	-9.53%	136,145.10	1.12%	149,320.27	1.30%	(13,175.17)	-8.82%
Depreciation- Med. Dental		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Depreciation-Furniture and Fixtures	6,149.81	0.37%	4,179.77	0.25%	1,970.04	47.13%	35,049.99	0.29%	29,258.39	0.26%	5,791.60	19.79%
Depreciation-IT Equipment		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
TOTAL MOOE	747,948.40	44.84%	741,661.72	44.94%	6,286.68	0.85%	4,230,502.39	34.68%	5,189,711.04	45.34%	(959,208.65)	-18.48%
Financial Expense					-		-		-		-	
Interest Expenses	-	0.00%	22,383.67	1.36%	(22,383.67)	-100.00%	248,854.16	2.04%	162,706.67	1.42%	86,147.49	52.95%
Retained Earnings					-		-		-		-	
Total FE	-	0.00%	22,383.67	1.36%	(22,383.67)	-100.00%	248,854.16	2.04%	162,706.67	1.42%	86,147.49	52.95%
Total Expenses	1,419,930.78	85.12%	1,615,851.96	97.91%	(195,921.18)	-12.12%	8,886,602.42	72.86%	10,557,256.94	92.24%	(1,670,654.52)	-15.82%
Net Income (Loss)	248,175.46	14.88%	34,519.46	2.09%	213,656.00	618.94%	3,310,813.99	27.14%	888,580.56	7.76%	2,422,233.43	272.60%