

**VILLASIS WATER DISTRICT**  
Detailed Statement of Income and Expenses  
For the Period Ended October 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
<b>Business and Service Income:</b>												
Generation, Transmission and Distribution Income	1,563,448.21	94.23%	1,585,163.20	200.00%	(21,714.99)	-1.37%	16,324,207.95	94.06%	15,645,814.00	95.35%	678,393.95	4.34%
Interest Income		0.00%	7,500.00	0.45%	(7,500.00)	-100.00%	34,361.58	0.20%	75,000.00	0.46%	(40,638.42)	-54.18%
Other Business and Service Income	31,367.10	1.89%	21,850.00	1.31%	9,517.10	43.56%	343,608.40	1.98%	218,500.00	1.33%	125,108.40	57.26%
Fines and Penalties-Business and Service Income	64,326.50	3.88%	47,554.90	2.86%	16,771.60	35.27%	653,342.40	3.76%	469,334.43	2.86%	184,007.97	39.21%
<b>Gross Income</b>	<b>1,659,141.81</b>	<b>100.00%</b>	<b>1,662,068.10</b>	<b>100.00%</b>	<b>(2,926.29)</b>	<b>-0.18%</b>	<b>17,355,520.33</b>	<b>100.00%</b>	<b>16,408,648.43</b>	<b>100.00%</b>	<b>946,871.90</b>	<b>5.77%</b>
<b>Less: Expenses</b>												
<b>Personal Services</b>												
Salaries and Wages - Regular	847,080.00	51.06%	560,441.17	33.72%	286,638.83	51.15%	4,174,737.30	24.05%	4,304,805.01	26.23%	(130,067.71)	-3.02%
Salaries and Wages - (Job Order)	93,600.00	5.64%	53,333.33	3.21%	40,266.67	75.50%	777,420.06	4.48%	458,333.33	2.79%	319,086.73	69.62%
Personnel Economic Relief Allowance (PER)	46,000.00	2.77%	45,000.00	2.71%	1,000.00	2.22%	380,000.00	2.19%	450,000.00	2.74%	(70,000.00)	-15.56%
Additional Compensation (ADCOM)		0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Representative Allowance (RA)	17,750.00	1.07%	12,500.00	0.75%	5,250.00	42.00%	121,250.00	0.70%	125,000.00	0.76%	(3,750.00)	-3.00%
Transportation Allowance	17,750.00	1.07%	12,500.00	0.75%	5,250.00	42.00%	121,250.00	0.70%	125,000.00	0.76%	(3,750.00)	-3.00%
Clothing/Uniform Allowance		0.00%	-	0.00%	-	-	110,647.00	0.64%	140,000.00	0.85%	(29,353.00)	-20.97%
Honoraria	23,940.00	1.44%	56,608.33	3.41%	(32,668.33)	-57.71%	294,700.00	1.70%	566,083.33	3.45%	(271,383.33)	-47.94%
Year - End Bonus		0.00%	35,000.00	2.11%	(35,000.00)	-100.00%	-	0.00%	350,000.00	2.13%	(350,000.00)	-100.00%
Other Bonuses and Allowances	34,500.00	2.08%	18,666.67	1.12%	15,833.33	84.82%	227,000.00	1.31%	186,666.67	1.14%	40,333.33	21.61%
Life and Retirement Insurance Contributions	49,831.44	3.00%	59,133.12	3.56%	(9,301.68)	-15.73%	417,081.70	2.40%	725,644.64	4.42%	(308,562.94)	-42.52%
PAG-IBIG Contributions	2,300.00	0.14%	8,210.50	0.49%	(5,910.50)	-71.99%	57,089.52	0.33%	82,105.00	0.50%	(25,015.48)	-30.47%
PhilHealth Contributions	4,812.50	0.29%	6,217.50	0.37%	(1,405.00)	-22.60%	41,913.50	0.24%	62,175.00	0.38%	(20,261.50)	-32.59%
ECC Contributions	2,300.00	0.14%	2,250.00	0.14%	50.00	2.22%	18,900.00	0.11%	22,500.00	0.14%	(3,600.00)	-16.00%
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%	20,000.00	1.20%	(20,000.00)	-100.00%	126,507.74	0.73%	200,000.00	1.22%	(73,492.26)	-36.75%
Other Personnel Benefits		0.00%	-	0.00%	-	-	85,470.40	0.49%	-	0.00%	85,470.40	-
<b>Total Personal Services</b>	<b>1,139,863.94</b>	<b>68.70%</b>	<b>889,860.62</b>	<b>53.54%</b>	<b>250,003.32</b>	<b>28.09%</b>	<b>6,953,967.22</b>	<b>40.07%</b>	<b>7,798,312.98</b>	<b>47.53%</b>	<b>(844,345.76)</b>	<b>-10.83%</b>
<b>Maintenance and Other Operating Expenses (MOOE)</b>												
<b>Supplies Expenses</b>												
Office Supplies Expense	57,103.59	3.44%	16,666.67	1.00%	40,436.92	242.62%	342,542.58	1.97%	166,666.67	1.02%	175,875.91	105.53%
Accountable Forms Expenses (Printing)	46,170.00	2.78%	10,000.00	0.60%	36,170.00	361.70%	112,810.00	0.65%	100,000.00	0.61%	12,810.00	12.81%
Fuel, Oil and Lubricants Expenses	34,069.37	2.05%	20,000.00	1.20%	14,069.37	70.35%	219,878.88	1.27%	200,000.00	1.22%	19,878.88	9.94%
Other Supplies Expenses	350.00	0.02%	-	0.00%	350.00	-	19,084.50	0.11%	-	0.00%	19,084.50	-
<b>Travel and Educational Expenses</b>												
Travel Expenses	22,559.00	1.36%	30,000.00	1.80%	(7,441.00)	-24.80%	220,313.50	1.27%	300,000.00	1.83%	(79,686.50)	-26.56%
Training and Scholarship	55,700.00	3.36%	40,000.00	2.41%	15,700.00	39.25%	310,130.00	1.79%	400,000.00	2.44%	(89,870.00)	-22.47%
<b>Utility Expenses</b>												
Electricity	142,276.03	8.58%	190,000.00	11.43%	(47,723.97)	-25.12%	1,566,368.88	9.03%	1,900,000.00	11.58%	(333,631.12)	-17.56%
Fuel/Cooking Gas	754.00	0.05%	1,000.00	0.06%	(246.00)	-24.60%	5,759.00	0.03%	10,000.00	0.06%	(4,241.00)	-42.41%
<b>Communication Expenses</b>												
Postage and Deliveries	95.00	0.01%	416.67	0.03%	(321.67)	-77.20%	710.00	0.00%	4,166.67	0.03%	(3,456.67)	-82.96%
Telephone Expenses - Landline	9,024.92	0.54%	6,250.00	0.38%	2,774.92	44.40%	87,076.64	0.50%	62,500.00	0.38%	24,576.64	39.32%
Telephone Expenses - Mobile	11,172.40	0.67%	10,000.00	0.60%	1,172.40	11.72%	87,870.67	0.51%	100,000.00	0.61%	(12,129.33)	-12.13%
Internet Expenses		0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Cable and Radio Expenses	740.00	0.04%	400.00	0.02%	340.00	85.00%	4,500.00	0.03%	4,000.00	0.02%	500.00	12.50%
<b>Printing and Advertising Expenses</b>												
Advertising, Promotional and Marketing Expenses		0.00%	5,000.00	0.30%	(5,000.00)	-100.00%	6,800.00	0.04%	50,000.00	0.30%	(43,200.00)	-86.40%
<b>Taxes, Duties and Premiums</b>												
Taxes, Duties and Licenses	32,486.81	1.96%	69,388.93	4.17%	(36,902.12)	-53.18%	364,344.73	2.10%	690,073.39	4.21%	(325,728.66)	-47.20%
Insurance Premiums	9,096.40	0.55%	5,000.00	0.30%	4,096.40	81.93%	23,588.67	0.14%	50,000.00	0.30%	(26,411.33)	-52.82%
Franchise regulatory requirements Expenses		0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Representation Expenses	44,827.62	2.70%	41,666.67	2.51%	3,160.95	7.59%	375,198.51	2.16%	416,666.67	2.54%	(41,468.16)	-9.95%

Rent expenses	15,000.00	0.90%	15,000.00	0.90%	-	0.00%	150,000.00	0.86%	150,000.00	0.91%	-	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%	-	
<b>Awards, Prizes and Other Claims</b>		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Miscellaneous expenses	25,845.44	1.56%	10,000.00	0.60%	15,845.44	158.45%	134,416.47	0.77%	100,000.00	0.61%	34,416.47	34.42%
<b>Generation and Distribution Expenses</b>		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Generation, Transmission and Distribution Exp	23,683.83	1.43%	29,166.67	1.75%	(5,482.84)	-18.80%	182,598.09	1.05%	291,666.67	1.78%	(109,068.58)	-37.39%
<b>Membership Dues and Contribution to Organizations</b>		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Membership Dues and Contribution to Organiz	700.00	0.04%	8,333.33	0.50%	(7,633.33)	-91.60%	54,178.00	0.31%	83,333.33	0.51%	(29,155.33)	-34.99%
<b>Cultural and Athletic Expenses</b>		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Other subsidies		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
<b>Repairs and Maintenance</b>		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Repairs and Maintenance-Plant (UPIS)	2,741.00	0.17%	6,433.33	0.39%	(3,692.33)	-57.39%	32,406.46	0.19%	64,333.33	0.39%	(31,926.87)	-49.63%
Repairs and Maintenance-Building and Other Structures		0.00%	3,000.00	0.18%	(3,000.00)	-100.00%	58,527.00	0.34%	30,000.00	0.18%	28,527.00	95.09%
Repairs and Maintenance-Office Equipment	1,250.00	0.08%	3,000.00	0.18%	(1,750.00)	-58.33%	13,644.50	0.08%	30,000.00	0.18%	(16,355.50)	-54.52%
Repairs and Maintenance- Land Transportatior	1,710.00	0.10%	5,000.00	0.30%	(3,290.00)	-65.80%	57,920.17	0.33%	50,000.00	0.30%	7,920.17	15.84%
Repairs and Maintenance-Services		0.00%	4,566.67	0.27%	(4,566.67)	-100.00%	-	0.00%	45,666.67	0.28%	(45,666.67)	-100.00%
Repairs and Maintenance-Construction Equipment		0.00%	-	0.00%	-		-	0.00%	-	0.00%	-	

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For the Period ending October 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 Equipment		0.00%	6,250.00	0.38%	(6,250.00)	45,351.16	0.26%	62,500.00	0.38%	(17,148.84)	-27.44%	
Repairs and Maintenance-Furnitures and Fixtures		0.00%	1,000.00	0.06%	(1,000.00)	26,595.74	0.15%	10,000.00	0.06%	16,595.74	165.96%	
<b>Donations</b>		0.00%		0.00%	-	-	0.00%	-	0.00%	-		
Donations		0.00%	4,000.00	0.24%	(4,000.00)	6,500.00	0.04%	40,000.00	0.24%	(33,500.00)	-83.75%	
<b>Professional Services</b>		0.00%		0.00%	-	-	0.00%	-	0.00%	-		
Legal Services		0.00%	6,000.00	0.36%	(6,000.00)	14,400.00	0.08%	60,000.00	0.37%	(45,600.00)	-76.00%	
Auditing Services		0.00%	12,500.00	0.75%	(12,500.00)	151,157.00	0.87%	125,000.00	0.76%	26,157.00	20.93%	
Security Services		0.00%		0.00%	-	-	0.00%	-	0.00%	-		
Computer Data Processing Services	43,191.48	2.60%	4,166.67	0.25%	39,024.81	43,191.48	0.25%	41,666.67	0.25%	1,524.81	3.66%	
Other Professional Services		0.00%	1,000.00	0.06%	(1,000.00)	-	0.00%	10,000.00	0.06%	(10,000.00)	-100.00%	
<b>Doubtful Accounts, Depreciation, Amortization and Depletion</b>		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	0.54%	(180.39)	87,692.44	0.51%	90,272.57	0.55%	(2,580.13)	-2.86%	
Depreciation-Plant	113,279.53	6.83%	109,042.00	6.56%	4,237.53	1,075,936.90	6.20%	1,090,419.97	6.65%	(14,483.07)	-1.33%	
Depreciation-Buildings and Other Structures	10,531.45	0.63%	11,515.81	0.69%	(984.36)	105,314.50	0.61%	115,158.10	0.70%	(9,843.60)	-8.55%	
Depreciation-Office Equipments	9,331.39	0.56%	8,520.70	0.51%	810.69	86,288.06	0.50%	85,207.00	0.52%	1,081.06	1.27%	
Depreciation-Land Transportation Equipment	7,445.77	0.45%	13,049.67	0.79%	(5,603.90)	101,387.52	0.58%	130,496.70	0.80%	(29,109.18)	-22.31%	
Depreciation-Construction Equipment		0.00%		0.00%	-	-	0.00%	-	0.00%	-		
Depreciation-Other Machinery and Equipment	19,609.30	1.18%	21,331.47	1.28%	(1,722.17)	195,283.00	1.13%	213,314.67	1.30%	(18,031.67)	-8.45%	
Depreciation- Med. Dental		0.00%		0.00%	-	-	0.00%	-	0.00%	-		
Depreciation-Furniture and Fixtures	6,531.40	0.39%	4,179.77	0.25%	2,351.63	55,226.55	0.32%	41,797.70	0.25%	13,428.85	32.13%	
Depreciation-IT Equipment		0.00%		0.00%	-	-	0.00%	-	0.00%	-		
<b>TOTAL MOOE</b>	<b>756,122.60</b>	<b>45.57%</b>	<b>741,872.26</b>	<b>44.64%</b>	<b>14,250.34</b>	<b>6,424,991.60</b>	<b>37.02%</b>	<b>7,414,906.75</b>	<b>45.19%</b>	<b>(989,915.15)</b>	<b>-13.35%</b>	
<b>Financial Expense</b>					-	-		-		-		
Interest Expenses	-	0.00%	22,364.33	1.35%	(22,364.33)	248,854.16	1.43%	229,838.33	1.40%	19,015.83	8.27%	
Retained Earnings					-	-		-		-		
<b>Total FE</b>	<b>-</b>	<b>0.00%</b>	<b>22,364.33</b>	<b>1.35%</b>	<b>(22,364.33)</b>	<b>248,854.16</b>	<b>1.43%</b>	<b>229,838.33</b>	<b>1.40%</b>	<b>19,015.83</b>	<b>8.27%</b>	
<b>Total Expenses</b>	<b>1,895,986.54</b>	<b>114.28%</b>	<b>1,654,097.22</b>	<b>99.52%</b>	<b>241,889.32</b>	<b>13,627,812.98</b>	<b>78.52%</b>	<b>15,443,058.07</b>	<b>94.12%</b>	<b>(1,815,245.09)</b>	<b>-11.75%</b>	
<b>Net Income (Loss)</b>	<b>(236,844.73)</b>	<b>-14.28%</b>	<b>7,970.88</b>	<b>0.48%</b>	<b>(244,815.61)</b>	<b>3,727,707.35</b>	<b>21.48%</b>	<b>965,590.36</b>	<b>5.88%</b>	<b>2,762,116.99</b>	<b>286.05%</b>	