

VILLASIS WATER DISTRICT
Detailed Statement of Income and Expenses
For the Period Ended January 31, 2014

	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	1,703,863.45	93.69%	2,130,587.43	200.00%	(426,723.98)	-20.03%	1,703,863.45	93.69%	2,130,587.43	93.58%	(426,723.98)	-20.03%
Interest Income		0.00%	4,166.67	0.18%	(4,166.67)	-100.00%	-	0.00%	4,166.67	0.18%	(4,166.67)	-100.00%
Other Business and Service Income	25,238.50	1.39%	86,200.00	3.79%	(60,961.50)	-70.72%	25,238.50	1.39%	86,200.00	3.79%	(60,961.50)	-70.72%
Fines and Penalties-Business and Service Income	89,421.70	4.92%	55,751.19	2.45%	33,670.51	60.39%	89,421.70	4.92%	55,751.19	2.45%	33,670.51	60.39%
Gross Income	1,818,523.65	100.00%	2,276,705.29	100.00%	(458,181.64)	-20.12%	1,818,523.65	100.00%	2,276,705.29	100.00%	(458,181.64)	-20.12%
Less: Expenses												
Personal Services												
Salaries and Wages - Regular	565,517.00	31.10%	551,112.83	24.21%	14,404.17	2.61%	565,517.00	31.10%	551,112.83	24.21%	14,404.17	2.61%
Salaries and Wages - (Job Order)	95,550.00	5.25%	135,000.00	5.93%	(39,450.00)	-29.22%	95,550.00	5.25%	135,000.00	5.93%	(39,450.00)	-29.22%
Personnel Economic Relief Allowance (PER)	46,000.00	2.53%	54,000.00	2.37%	(8,000.00)	-14.81%	46,000.00	2.53%	54,000.00	2.37%	(8,000.00)	-14.81%
Additional Compensation (ADCOM)		0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Representative Allowance (RA)	13,500.00	0.74%	18,500.00	0.81%	(5,000.00)	-27.03%	13,500.00	0.74%	18,500.00	0.81%	(5,000.00)	-27.03%
Transportation Allowance	13,500.00	0.74%	18,500.00	0.81%	(5,000.00)	-27.03%	13,500.00	0.74%	18,500.00	0.81%	(5,000.00)	-27.03%
Clothing/Uniform Allowance	115,000.00	6.32%	45,000.00	1.98%	70,000.00	155.56%	115,000.00	6.32%	45,000.00	1.98%	70,000.00	155.56%
Honoraria	26,790.00	1.47%	168,150.00	7.39%	(141,360.00)	-84.07%	26,790.00	1.47%	168,150.00	7.39%	(141,360.00)	-84.07%
Year - End Bonus		0.00%	90,000.00	3.95%	(90,000.00)	-100.00%	-	0.00%	90,000.00	3.95%	(90,000.00)	-100.00%
Other Bonuses and Allowances	34,500.00	1.90%	40,500.00	1.78%	(6,000.00)	-14.81%	34,500.00	1.90%	40,500.00	1.78%	(6,000.00)	-14.81%
Life and Retirement Insurance Contributions	50,824.80	2.79%	61,134.48	2.69%	(10,309.68)	-16.86%	50,824.80	2.79%	61,134.48	2.69%	(10,309.68)	-16.86%
PAG-IBIG Contributions	2,300.00	0.13%	2,700.00	0.12%	(400.00)	-14.81%	2,300.00	0.13%	2,700.00	0.12%	(400.00)	-14.81%
PhilHealth Contributions	4,812.50	0.26%	10,189.08	0.45%	(5,376.58)	-52.77%	4,812.50	0.26%	10,189.08	0.45%	(5,376.58)	-52.77%
ECC Contributions	2,300.00	0.13%	2,700.00	0.12%	(400.00)	-14.81%	2,300.00	0.13%	2,700.00	0.12%	(400.00)	-14.81%
Provident Fund Contribution	(18,500.86)	-1.02%	-	0.00%	(18,500.86)	#DIV/0!	(18,500.86)	-1.02%	-	0.00%	(18,500.86)	#DIV/0!
Other personnel Benefits Contributions		0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Overtime and holiday pay	9,807.90	0.54%	10,000.00	0.44%	(192.10)	-1.92%	9,807.90	0.54%	10,000.00	0.44%	(192.10)	-1.92%
Other Personnel Benefits		0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Total Personal Services	961,901.34	52.89%	1,207,486.39	53.04%	(245,585.05)	-20.34%	961,901.34	52.89%	1,207,486.39	53.04%	(245,585.05)	-20.34%
Maintenance and Other Operating Expenses (MOOE)												
Supplies Expenses												
Office Supplies Expense	16,299.33	0.90%	50,000.00	2.20%	(33,700.67)	-67.40%	16,299.33	0.90%	50,000.00	2.20%	(33,700.67)	-67.40%
Accountable Forms Expenses (Printing)		0.00%	13,333.33	0.59%	(13,333.33)	-100.00%	-	0.00%	13,333.33	0.59%	(13,333.33)	-100.00%
Fuel, Oil and Lubricants Expenses	18,131.05	1.00%	33,333.33	1.46%	(15,202.28)	-45.61%	18,131.05	1.00%	33,333.33	1.46%	(15,202.28)	-45.61%
Other Supplies Expenses	2,135.00	0.12%	4,166.67	0.18%	(2,031.67)		2,135.00	0.12%	4,166.67	0.18%	(2,031.67)	
Travel and Educational Expenses												
Travel Expenses	8,245.00	0.45%	30,000.00	1.32%	(21,755.00)	-72.52%	8,245.00	0.45%	30,000.00	1.32%	(21,755.00)	-72.52%
Training and Scholarship	89,600.00	4.93%	40,000.00	1.76%	49,600.00	124.00%	89,600.00	4.93%	40,000.00	1.76%	49,600.00	124.00%
Utility Expenses												
Electricity	256,059.96	14.08%	190,000.00	8.35%	66,059.96	34.77%	256,059.96	14.08%	190,000.00	8.35%	66,059.96	34.77%
Fuel/Cooking Gas	844.00	0.05%	1,000.00	0.04%	(156.00)	-15.60%	844.00	0.05%	1,000.00	0.04%	(156.00)	-15.60%
Communication Expenses												
Postage and Deliveries		0.00%	416.66	0.02%	(416.66)	-100.00%	-	0.00%	416.66	0.02%	(416.66)	-100.00%
Telephone Expenses - Landline	8,058.93	0.44%	10,000.00	0.44%	(1,941.07)	-19.41%	8,058.93	0.44%	10,000.00	0.44%	(1,941.07)	-19.41%
Telephone Expenses - Mobile	12,262.69	0.67%	15,000.00	0.66%	(2,737.31)	-18.25%	12,262.69	0.67%	15,000.00	0.66%	(2,737.31)	-18.25%
Internet Expenses		0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Cable and Radio Expenses	370.00	0.02%	500.00	0.02%	(130.00)	-26.00%	370.00	0.02%	500.00	0.02%	(130.00)	-26.00%
Printing and Advertising Expenses												
Advertising, Promotional and Marketing Expenses		0.00%	5,000.00	0.22%	(5,000.00)	-100.00%	-	0.00%	5,000.00	0.22%	(5,000.00)	-100.00%
Taxes, Duties and Premiums												
Taxes, Duties and Licenses	26,706.17	1.47%	41,666.67	1.83%	(14,960.50)	-35.91%	26,706.17	1.47%	41,666.67	1.83%	(14,960.50)	-35.91%
Insurance Premiums		0.00%	8,333.33	0.37%	(8,333.33)	-100.00%	-	0.00%	8,333.33	0.37%	(8,333.33)	-100.00%
Franchise regulatory requirements Expenses		0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Representation Expenses	13,227.90	0.73%	50,000.00	2.20%	(36,772.10)	-73.54%	13,227.90	0.73%	50,000.00	2.20%	(36,772.10)	-73.54%

Rent expenses	15,000.00	0.82%	20,000.00	0.88%	(5,000.00)	-25.00%	15,000.00	0.82%	20,000.00	0.88%	(5,000.00)	-25.00%
		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	10,810.18	0.59%	58,166.67	2.55%	(47,356.49)	-81.42%	10,810.18	0.59%	58,166.67	2.55%	(47,356.49)	-81.42%
Generation and Distribution Expenses		0.00%		0.00%	-	-	-	0.00%	-	0.00%	-	-
Generation, Transmission and Distribution Exp	24,514.37	1.35%	41,666.67	1.83%	(17,152.30)	-41.17%	24,514.37	1.35%	41,666.67	1.83%	(17,152.30)	-41.17%
Membership Dues and Contribution to Organizations		0.00%		0.00%	-	-	-	0.00%	-	0.00%	-	-
Membership Dues and Contribution to Organizations		0.00%	8,333.33	0.37%	(8,333.33)	-100.00%	-	0.00%	8,333.33	0.37%	(8,333.33)	-100.00%
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)	399.00	0.02%	11,666.67	0.51%	(11,267.67)	-96.58%	399.00	0.02%	11,666.67	0.51%	(11,267.67)	-96.58%
Repairs and Maintenance-Building and Other Structures		0.00%	6,666.67	0.29%	(6,666.67)	-100.00%	-	0.00%	6,666.67	0.29%	(6,666.67)	-100.00%
Repairs and Maintenance-Office Equipment	2,550.00	0.14%	3,333.33	0.15%	(783.33)	-23.50%	2,550.00	0.14%	3,333.33	0.15%	(783.33)	-23.50%
Repairs and Maintenance- Land Transportation	2,224.00	0.12%	8,333.33	0.37%	(6,109.33)	-73.31%	2,224.00	0.12%	8,333.33	0.37%	(6,109.33)	-73.31%
Repairs and Maintenance-Services		0.00%		0.00%	-	-	-	0.00%	-	0.00%	-	-
Repairs and Maintenance-Construction Equipment		0.00%	5,000.00	0.22%	(5,000.00)	-	-	0.00%	5,000.00	0.22%	(5,000.00)	-

Villasis Water District
Detailed Statement of Income and Expenses
For the Period ending January 31, 2014
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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	0.27%	(6,250.00)	-100.00%	-	6,250.00	0.27%	(6,250.00)	-100.00%
Repairs and Maintenance-Furnitures and Fixtures		0.00%	5,000.00	0.22%	(5,000.00)	-100.00%	-	5,000.00	0.22%	(5,000.00)	-100.00%
Donations		0.00%		0.00%	-	-	-	-	0.00%	-	-
Donations		0.00%	3,333.33	0.15%	(3,333.33)	-100.00%	-	3,333.33	0.15%	(3,333.33)	-100.00%
Professional Services		0.00%		0.00%	-	-	-	-	0.00%	-	-
Legal Services	1,400.00	0.08%	3,333.33	0.15%	(1,933.33)	-58.00%	1,400.00	3,333.33	0.15%	(1,933.33)	-58.00%
Auditing Services		0.00%	16,666.67	0.73%	(16,666.67)	-100.00%	-	16,666.67	0.73%	(16,666.67)	-100.00%
Security Services		0.00%		0.00%	-	-	-	-	0.00%	-	-
Computer Data Processing Services		0.00%	12,500.00	0.55%	(12,500.00)	-100.00%	-	12,500.00	0.55%	(12,500.00)	-100.00%
Other Professional Services		0.00%	10,000.00	0.44%	(10,000.00)	-100.00%	-	10,000.00	0.44%	(10,000.00)	-100.00%
Doubtful Accounts, Depreciation, Amortization and Depletion		0.00%		0.00%	-	-	-	-	0.00%	-	-
Doubtful Accounts Expenses		0.00%		0.00%	-	-	-	-	0.00%	-	-
Depreciation-Structure and improvements	8,846.87	0.49%	9,027.26	0.40%	(180.39)	-2.00%	8,846.87	9,027.26	0.40%	(180.39)	-2.00%
Depreciation-Plant	175,575.67	9.65%	109,042.00	4.79%	66,533.67	61.02%	175,575.67	109,042.00	4.79%	66,533.67	61.02%
Depreciation-Buildings and Other Structures	10,531.45	0.58%	11,515.81	0.51%	(984.36)	-8.55%	10,531.45	11,515.81	0.51%	(984.36)	-8.55%
Depreciation-Office Equipments	9,331.39	0.51%	8,520.70	0.37%	810.69	9.51%	9,331.39	8,520.70	0.37%	810.69	9.51%
Depreciation-Land Transportation Equipment	7,445.77	0.41%	13,049.67	0.57%	(5,603.90)	-42.94%	7,445.77	13,049.67	0.57%	(5,603.90)	-42.94%
Depreciation-Construction Equipment		0.00%		0.00%	-	-	-	-	0.00%	-	-
Depreciation-Other Machinery and Equipment	19,609.30	1.08%	21,331.47	0.94%	(1,722.17)	-8.07%	19,609.30	21,331.47	0.94%	(1,722.17)	-8.07%
Depreciation- Med. Dental		0.00%		0.00%	-	-	-	-	0.00%	-	-
Depreciation-Furniture and Fixtures	6,531.36	0.36%	4,179.77	0.18%	2,351.59	56.26%	6,531.36	4,179.77	0.18%	2,351.59	56.26%
Depreciation-IT Equipment		0.00%		0.00%	-	-	-	-	0.00%	-	-
TOTAL MOOE	746,709.39	41.06%	889,666.66	39.08%	(142,957.27)	-16.07%	746,709.39	889,666.66	39.08%	(142,957.27)	-16.07%
Financial Expense											
Interest Expenses	-	0.00%		0.00%	-	-	-	-	0.00%	-	-
Retained Earnings					-	-	-	-		-	-
Total FE	-	0.00%	-	0.00%	-	-	-	-	0.00%	-	-
Total Expenses	1,708,610.73	93.96%	2,097,153.05	92.11%	(388,542.32)	-18.53%	1,708,610.73	2,097,153.05	92.11%	(388,542.32)	-18.53%
Net Income (Loss)	109,912.92	6.04%	179,552.24	7.89%	(69,639.32)	-38.78%	109,912.92	179,552.24	7.89%	(69,639.32)	-38.78%