VILLASIS WATER DISTRICT

Detailed Statement of Income and Expenses

For the Period Ended March 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 Incon	1,637,618.53	92.23%	2,130,587.43	200.00%	(492,968.90)	-23.14%	5,006,812.40	93.95%	6,391,762.30	93.58%	(1,384,949.90)	-21.67%		
Interest Income	1,609.72	0.09%	4,166.67	0.18%	(2,556.95)	-61.37%	1,609.72	0.03%	12,500.00	0.18%	(10,890.28)	-87.12%		
Other Business and Service Income	61,635.80	3.47%	86,200.00	3.79%	(24,564.20)	-28.50%	103,431.90	1.94%	258,600.00	3.79%	(155,168.10)	-60.00%		
Fines and Penalties-Business and Service Incor	74,632.50	4.20%	55,751.19	2.45%	18,881.31	33.87%	217,129.40	4.07%	167,253.57	2.45%	49,875.83	29.82%		
Gross Income	1,775,496.55	100.00%	2,276,705.29	100.00%	(501,208.74)	-22.01%	5,328,983.42	100.00%	6,830,115.87	100.00%	(1,501,132.45)	-21.98%		
Less: Expenses									-		-			
Personal Services									-		-			
Salaries and Wages - Regular	423,540.00	23.85%	551,112.83	24.21%	(127,572.83)	-23.15%	1,412,597.00	26.51%	1,653,338.49	24.21%	(240,741.49)	-14.56%		
Salaries and Wages - (Job Order)	94,200.00	5.31%	135,000.00	5.93%	(40,800.00)	-30.22%	283,050.00	5.31%	405,000.00	5.93%	(121,950.00)	-30.11%		
Personnel Economic Relief Allowance (PER		2.59%	54,000.00	2.37%	(8,000.00)	-14.81%	138,000.00	2.59%	162,000.00	2.37%	(24,000.00)	-14.81%		
Additional Compensation (ADCOM)	,	0.00%	-	0.00%	-		-	0.00%	-	0.00%	-			
Representative Allowance (RA)	13,500.00	0.76%	18,500.00	0.81%	(5,000.00)	-27.03%	40,500.00	0.76%	55,500.00	0.81%	(15,000.00)	-27.03%		
Transportatior P	13,500.00	0.76%	18,500.00	0.81%	(5,000.00)	-27.03%	40,500.00	0.76%	55,500.00	0.81%	(15,000.00)	-27.03%		
Clothing/Uniform Allowance	,	0.00%	45,000.00	1.98%	(45,000.00)	-100.00%	115,000.00	2.16%	135,000.00	1.98%	(20,000.00)	-14.81%		
Honoraria	23,940.00	1.35%	168,150.00	7.39%	(144,210.00)	-85.76%	80,370.00	1.51%	504,450.00	7.39%	(424,080.00)	-84.07%		
Year - End Bonus		0.00%	90,000.00	3.95%	(90,000.00)	-100.00%	-	0.00%	270,000.00	3.95%	(270,000.00)	-100.00%		
Other Bonuses and Allowances	34,500.00	1.94%	40,500.00	1.78%	(6,000.00)	-14.81%	103,500.00	1.94%	121,500.00	1.78%	(18,000.00)	-14.81%		
Life and Retirement Insurance Contributions		2.86%	61,134.48	2.69%	(10,309.68)	-16.86%	152,474.40	2.86%	183,403.44	2.69%	(30,929.04)	-16.86%		
PAG-IBIG Contributions	2,300.00	0.13%	2,700.00	0.12%	(400.00)	-14.81%	6,900.00	0.13%	8,100.00	0.12%	(1,200.00)	-14.81%		
PhilHealth Contributions	4,812.50	0.27%	10,189.08	0.45%	(5,376.58)	-52.77%	14,437.50	0.27%	30,567.24	0.45%	(16,129.74)	-52.77%		
ECC Contributions	2,300.00	0.13%	2,700.00	0.12%	(400.00)	-14.81%	6,900.00	0.13%	8,100.00	0.12%	(1,200.00)	-14.81%		
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%	10,000.00	0.44%	(10,000.00)	-100.00%	9,807.90	0.18%	30,000.00	0.44%	(20,192.10)	-67.31%		
Other Personnel Benefits		0.00%	-,	0.00%	-		-,	0.00%	-	0.00%	-			
Total Personal Services	709,417.30	39.96%	1,207,486.39	53.04%	(498,069.09)	-41.25%	2,404,036.80	45.11%	3,622,459.17	53.04%	(1,218,422.37)	-33.64%		
Maintenance and Other Operating Expenses (N									-					
Supplies Expenses	,								-					
Office Supplies Expense	82,056.20	4.62%	50,000.00	2.20%	32,056.20	64.11%	137,716.06	2.58%	150,000.00	2.20%	(12,283.94)	-8.19%		
Accountable Forms Expenses (Printing)	,	0.00%	13,333.33	0.59%	(13,333.33)	-100.00%	-	0.00%	39,999.99	0.59%	(39,999.99)	-100.00%		
Fuel, Oil and Lubricants Expenses	36,375.42	2.05%	33,333.33	1.46%	3,042.09	9.13%	58,509.20	1.10%	99,999.99	1.46%	(41,490.79)	-41.49%		
Other Supplies Expenses	1,975.00	0.11%	4,166.67	0.18%	(2,191.67)		11,008.00	0.21%	12,500.01	0.18%	(1,492.01)			
Travel and Educational Expenses	,	0.00%	,	0.00%	-		-	0.00%	-	0.00%	-			
Travel Expenses	126,929.00	7.15%	30,000.00	1.32%	96,929.00	323.10%	147,881.00	2.78%	90,000.00	1.32%	57,881.00	64.31%		
Training and Scholarship	98,141.79	5.53%	40,000.00	1.76%	58,141.79	145.35%	154,141.79	2.89%	120,000.00	1.76%	34,141.79	28.45%		
Utility Expenses		0.00%	,	0.00%	-		-	0.00%	-	0.00%	-	/		
Electricity	171,244.41	9.64%	190,000.00	8.35%	(18,755.59)	-9.87%	501,930.27	9.42%	570,000.00	8.35%	(68,069.73)	-11.94%		
Fuel/Cooking Gas	826.00	0.05%	1,000.00	0.04%	(174.00)	-17.40%	2,496.00	0.05%	3,000.00	0.04%	(504.00)	-16.80%		
Communication Expenses		0.00%	,	0.00%	-		-	0.00%	-	0.00%	-			
Postage and Deliveries		0.00%	416.66	0.02%	(416.66)	-100.00%	-	0.00%	1,249.98	0.02%	(1,249.98)	-100.00%		
Telephone Expenses - Landline	7,390.01	0.42%	10,000.00	0.44%	(2,609.99)	-26.10%	25,406.90	0.48%	30,000.00	0.44%	(4,593.10)	-15.31%		
Telephone Expenses - Mobile	10,652.45	0.60%	15,000.00	0.66%	(4,347.55)	-28.98%	38,643.57	0.73%	45,000.00	0.66%	(6,356.43)	-14.13%		
Internet Expenses	-,	0.00%	-,	0.00%	-		-	0.00%	-	0.00%	-			
Cable and Radio Expenses	740.00	0.04%	500.00	0.02%	240.00	48.00%	1,110.00	0.02%	1,500.00	0.02%	(390.00)	-26.00%		
Printing and Advertising Expenses		0.00%		0.00%	-	/ •	-	0.00%	-	0.00%				
Advertising, Promotional and Marketing Expense	ses	0.00%	5,000.00	0.22%	(5,000.00)	-100.00%	-	0.00%	15,000.00	0.22%	(15,000.00)	-100.00%		
Taxes, Duties and Premiums		0.00%	,	0.00%	-		-	0.00%	-	0.00%	-			
Taxes, Duties and Licenses	30,252.58	1.70%	41,666.67	1.83%	(11,414.09)	-27.39%	112,547.42	2.11%	125,000.01	1.83%	(12,452.59)	-9.96%		
Insurance Premiums	,	0.00%	8,333.33	0.37%	(8,333.33)	-100.00%	6,375.00	0.12%	24,999.99	0.37%	(18,624.99)	-74.50%		
Franchise regulatory requirements Expenses		0.00%	, -	0.00%	-		-	0.00%	-	0.00%	-			
Representation Expenses	16,999.60	0.96%	50,000.00	2.20%	(33,000.40)	-66.00%	36,821.90	0.69%	150,000.00	2.20%	(113,178.10)	-75.45%		

Rent expenses	37,400.00	2.11%	20,000.00	0.88%	17,400.00	87.00%	67,400.00	1.26%	60,000.00	0.88%	7,400.00	12.33%
	,	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	7,833.00	0.44%	58,166.67	2.55%	(50,333.67)	-86.53%	26,476.18	0.50%	174,500.01	2.55%	(148,023.83)	-84.83%
Generation and Distribution Expenses	,	0.00%	,	0.00%	-		-	0.00%	-	0.00%	-	
Generation, Transmission and Distribution Exp	88.299.55	4.97%	41.666.67	1.83%	46,632.88	111.92%	131,976.84	2.48%	125,000.01	1.83%	6,976.83	5.58%
Membership Dues and Contribution to Orga	· · · · ·	0.00%	,	0.00%	-		-	0.00%	-	0.00%	-	
Membership Dues and Contribution to Organiza	12,814.00	0.72%	8,333.33	0.37%	4,480.67	53.77%	13,114.00	0.25%	24,999.99	0.37%	(11,885.99)	-47.54%
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)	570.00	0.03%	11.666.67	0.51%	(11.096.67)	-95.11%	1.535.00	0.03%	35.000.01	0.51%	(33.465.01)	-95.61%
Repairs and Maintenance-Building and Other S		0.00%	6,666.67	0.29%	(6,666.67)	-100.00%	-	0.00%	20.000.01	0.29%	(20,000.01)	-100.00%
Repairs and Maintenance-Office Equipment	5,389.04	0.30%	3,333.33	0.15%	2,055.71	61.67%	7.939.04	0.15%	9,999.99	0.15%	(2,060.95)	-20.61%
Repairs and Maintenance- Land Transportation		0.09%	8,333.33	0.37%	(6,803.33)	-81.64%	8,898.00	0.17%	24,999.99	0.37%	(16,101.99)	-64.41%
Repairs and Maintenance-Services	,	0.00%	,,	0.00%	-	22.10	-	0.00%	-	0.00%	-	
Repairs and Maintenance-Construction Equipm	nent	0.00%	5,000.00	0.22%	(5,000.00)		-	0.00%	15,000.00	0.22%	(15,000.00)	
Villasis Water District		,	,,	5.2270	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				.,	2.2270	(),00000)	
Detailed Statement of Income and Expenses												
For the Period ending March 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	d Equipment	0.00%	6,250.00	0.27%	(6,250.00)	-100.00%	13,929.00	0.26%	18,750.00	0.27%	(4,821.00)	-25.71%
Repairs and Maintenance-Furnitures and Fixtur	res	0.00%	5,000.00	0.22%	(5,000.00)	-100.00%	-	0.00%	15,000.00	0.22%	(15,000.00)	-100.00%
Donations		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Donations		0.00%	3,333.33	0.15%	(3,333.33)	-100.00%	-	0.00%	9,999.99	0.15%	(9,999.99)	-100.00%
Professional Services		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Legal Services	400.00	0.02%	3,333.33	0.15%	(2,933.33)	-88.00%	2,600.00	0.05%	9,999.99	0.15%	(7,399.99)	-74.00%
Auditing Services		0.00%	16,666.67	0.73%	(16,666.67)	-100.00%	-	0.00%	50,000.01	0.73%	(50,000.01)	-100.00%
Security Services		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Computer Data Processing Services		0.00%	12,500.00	0.55%	(12,500.00)	-100.00%	-	0.00%	37,500.00	0.55%	(37,500.00)	-100.00%
Other Professional Services	10,000.00	0.56%	10,000.00	0.44%	-	0.00%	20,000.00	0.38%	30,000.00	0.44%	(10,000.00)	-33.33%
Doubtful Accounts, Depreciation, Amortizat	ion 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	0.50%	9,027.26	0.40%	(180.39)	-2.00%	26,540.61	0.50%	27,081.77	0.40%	(541.16)	-2.00%
Depreciation-Plant	118,377.73	6.67%	109,042.00	4.79%	9,335.73	8.56%	344,936.79	6.47%	327,125.99	4.79%	17,810.80	5.44%
Depreciation-Buildings and Other Structures	10,531.45	0.59%	11,515.81	0.51%	(984.36)	-8.55%	31,594.35	0.59%	34,547.43	0.51%	(2,953.08)	-8.55%
Depreciation-Office Equipments	13,646.75	0.77%	8,520.70	0.37%	5,126.05	60.16%	38,723.27	0.73%	25,562.10	0.37%	13,161.17	51.49%
Depreciation-Land Transportation Equipment	7,445.77	0.42%	13,049.67	0.57%	(5,603.90)	-42.94%	22,337.31	0.42%	39,149.01	0.57%	(16,811.70)	-42.94%
Depreciation-Construction Equipment		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Depreciation-Other Machinery and Equipment	21,473.47	1.21%	21,331.47	0.94%	142.00	0.67%	60,692.07	1.14%	63,994.40	0.94%	(3,302.33)	-5.16%
Depreciation- Med. Dental		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Depreciation-Furniture and Fixtures	6,457.83	0.36%	4,179.77	0.18%	2,278.06	54.50%	19,366.59	0.36%	12,539.31	0.18%	6,827.28	54.45%
Depreciation-IT Equipment		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
TOTAL MOOE	934,597.92	52.64%	889,666.66	39.08%	44,931.26	5.05%	2,072,646.16	38.89%	2,668,999.98	39.08%	(596,353.82)	-22.34%
					-							
Financial Expense					-		-		-			
Interest Expenses	-	0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Retained Earnings			-		-		-				-	
Total FE	-	0.00%	-	0.00%	-		-	0.00%	-	0.00%	-	
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Total Expenses	1,644,015.22	92.59%	2,097,153.05	92.11%	(453,137.83)	-21.61%	4,476,682.96	84.01%	6,291,459.15	92.11%	(1,814,776.19)	-28.85%
Net Income (Loss)	131,481.33	7.41%	179,552.24	7.89%	(48,070.91)	-26.77%	852,300.46	15.99%	538,656.72	7.89%	313,643.74	58.23%
	101,401.00	7.41/0	113,332.24	1.03/0	(10,070,31)	-20.11/0	002,000.40	13.33 /0	330,030.1Z	1.03/0	010,040.74	JU.2J /0