

VILLASIS WATER DISTRICT
Detailed Statement of Income and Expenses
For the Period Ended November 30, 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	1,632,510.90	94.31%	2,007,208.84	200.00%	(374,697.94)	-18.67%	19,264,510.51	93.45%	22,456,016.73	93.25%	(3,191,506.22)	-14.21%
Interest Income		0.00%	4,166.67	0.19%	(4,166.67)	-100.00%	37,902.20	0.18%	45,833.33	0.19%	(7,931.13)	-17.30%
Other Business and Service Income	32,375.00	1.87%	86,200.00	4.00%	(53,825.00)	-62.44%	505,869.00	2.45%	948,200.00	3.94%	(442,331.00)	-46.65%
Fines and Penalties-Business and Service Income	66,080.85	3.82%	59,173.36	2.74%	6,907.49	11.67%	805,395.55	3.91%	630,373.94	2.62%	175,021.61	27.76%
Gross Income	1,730,966.75	100.00%	2,156,748.87	100.00%	(425,782.12)	-19.74%	20,613,677.26	100.00%	24,080,424.00	100.00%	(3,466,746.74)	-14.40%
Less: Expenses												
Personal Services												
Salaries and Wages - Regular	656,246.50	37.91%	736,959.00	34.17%	(80,712.50)	-10.95%	5,660,701.50	27.46%	6,818,466.48	28.32%	(1,157,764.98)	-16.98%
Salaries and Wages - (Job Order)	98,850.00	5.71%	135,000.00	6.26%	(36,150.00)	-26.78%	1,086,750.00	5.27%	1,485,000.00	6.17%	(398,250.00)	-26.82%
Personnel Economic Relief Allowance (PERA)	48,000.00	2.77%	70,000.00	3.25%	(22,000.00)	-31.43%	516,000.00	2.50%	674,000.00	2.80%	(158,000.00)	-23.44%
Additional Compensation (ADCOM)		0.00%		0.00%	-	-		0.00%		0.00%	-	-
Representative Allowance (RA)	13,500.00	0.78%	18,500.00	0.86%	(5,000.00)	-27.03%	148,500.00	0.72%	203,500.00	0.85%	(55,000.00)	-27.03%
Transportation P	13,500.00	0.78%	18,500.00	0.86%	(5,000.00)	-27.03%	148,500.00	0.72%	203,500.00	0.85%	(55,000.00)	-27.03%
Clothing/Uniform Allowance		0.00%		0.00%	-	-	115,000.00	0.56%	175,000.00	0.73%	(60,000.00)	-34.29%
Honoraria	48,640.00	2.81%	45,150.00	2.09%	3,490.00	7.73%	355,490.00	1.72%	1,036,650.00	4.30%	(681,160.00)	-65.71%
Year - End Bonus	60,000.00	3.47%	87,500.00	4.06%	(27,500.00)	-31.43%	157,000.00	0.76%	1,282,500.00	5.33%	(1,125,500.00)	-87.76%
Other Bonuses and Allowances	36,000.00	2.08%	52,500.00	2.43%	(16,500.00)	-31.43%	456,000.00	2.21%	680,500.00	2.83%	(224,500.00)	-32.99%
Life and Retirement Insurance Contributions	52,463.16	3.03%	75,803.40	3.51%	(23,340.24)	-30.79%	567,352.44	2.75%	745,823.88	3.10%	(178,471.44)	-23.93%
PAG-IBIG Contributions	2,400.00	0.14%	3,500.00	0.16%	(1,100.00)	-31.43%	25,800.00	0.13%	33,700.00	0.14%	(7,900.00)	-23.44%
PhilHealth Contributions	4,975.00	0.29%	12,633.90	0.59%	(7,658.90)	-60.62%	53,762.50	0.26%	124,303.98	0.52%	(70,541.48)	-56.75%
ECC Contributions	2,400.00	0.14%	3,500.00	0.16%	(1,100.00)	-31.43%	25,800.00	0.13%	33,700.00	0.14%	(7,900.00)	-23.44%
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	0.46%	(10,000.00)	-100.00%	14,488.00	0.07%	110,000.00	0.46%	(95,512.00)	-86.83%
Other Personnel Benefits		0.00%		0.00%	-	-		0.00%	-	0.00%	-	-
Total Personal Services	1,036,974.66	59.91%	1,269,546.30	58.86%	(232,571.64)	-18.32%	9,331,144.44	45.27%	13,606,644.34	56.51%	(4,275,499.90)	-31.42%
Maintenance and Other Operating Expenses (MOOE)												
Supplies Expenses												
Office Supplies Expense	185,600.57	10.72%	50,000.00	2.32%	135,600.57	271.20%	608,381.21	2.95%	550,000.00	2.28%	58,381.21	10.61%
Accountable Forms Expenses (Printing)		0.00%	13,333.33	0.62%	(13,333.33)	-100.00%	-	0.00%	146,666.65	0.61%	(146,666.65)	-100.00%
Fuel, Oil and Lubricants Expenses	22,826.96	1.32%	33,333.33	1.55%	(10,506.37)	-31.52%	259,615.41	1.26%	366,666.65	1.52%	(107,051.24)	-29.20%
Other Supplies Expenses		0.00%	4,166.67	0.19%	(4,166.67)	-	88,220.10	0.43%	45,833.35	0.19%	42,386.75	-
Travel and Educational Expenses												
Travel Expenses	15,646.00	0.90%	30,000.00	1.39%	(14,354.00)	-47.85%	318,485.50	1.55%	330,000.00	1.37%	(11,514.50)	-3.49%
Training and Scholarship	5,700.00	0.33%	40,000.00	1.85%	(34,300.00)	-85.75%	293,341.79	1.42%	440,000.00	1.83%	(146,658.21)	-33.33%
Utility Expenses												
Electricity	105,786.23	6.11%	214,444.44	9.94%	(108,658.21)	-50.67%	1,306,919.81	6.34%	2,285,555.57	9.49%	(978,635.76)	-42.82%
Fuel/Cooking Gas		0.00%	1,000.00	0.05%	(1,000.00)	-100.00%	9,684.00	0.05%	11,000.00	0.05%	(1,316.00)	-11.96%
Communication Expenses												
Postage and Deliveries		0.00%	416.67	0.02%	(416.67)	-100.00%	1,665.00	0.01%	4,583.29	0.02%	(2,918.29)	-63.67%
Telephone Expenses - Landline	8,691.94	0.50%	10,000.00	0.46%	(1,308.06)	-13.08%	89,706.14	0.44%	110,000.00	0.46%	(20,293.86)	-18.45%
Telephone Expenses - Mobile	4,614.84	0.27%	15,000.00	0.70%	(10,385.16)	-69.23%	120,264.95	0.58%	165,000.00	0.69%	(44,735.05)	-27.11%
Internet Expenses		0.00%		0.00%	-	-		0.00%		0.00%	-	-
Cable and Radio Expenses		0.00%	500.00	0.02%	(500.00)	-100.00%	3,330.00	0.02%	5,500.00	0.02%	(2,170.00)	-39.45%
Printing and Advertising Expenses												
Advertising, Promotional and Marketing Expenses	66,000.00	3.81%	5,000.00	0.23%	61,000.00	1220.00%	133,212.77	0.65%	55,000.00	0.23%	78,212.77	142.21%
Taxes, Duties and Premiums												
Taxes, Duties and Licenses	42,245.99	2.44%	41,666.67	1.93%	579.32	1.39%	412,068.67	2.00%	458,333.35	1.90%	(46,264.68)	-10.09%
Insurance Premiums		0.00%	8,333.33	0.39%	(8,333.33)	-100.00%	33,406.82	0.16%	91,666.65	0.38%	(58,259.83)	-63.56%
Franchise regulatory requirements Expenses		0.00%		0.00%	-	-		0.00%		0.00%	-	-
Representation Expenses	7,605.60	0.44%	50,000.00	2.32%	(42,394.40)	-84.79%	146,212.86	0.71%	550,000.00	2.28%	(403,787.14)	-73.42%

Rent expenses	15,000.00	0.87%	20,000.00	0.93%	(5,000.00)	-25.00%	187,400.00	0.91%	220,000.00	0.91%	(32,600.00)	-14.82%
		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	0.45%	58,166.67	2.70%	(50,333.67)	-86.53%	206,598.24	1.00%	639,833.35	2.66%	(433,235.11)	-67.71%
Generation and Distribution Expenses		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Generation, Transmission and Distribution Exp	19,304.57	1.12%	41,666.67	1.93%	(22,362.10)	-53.67%	290,319.78	1.41%	458,333.35	1.90%	(168,013.57)	-36.66%
Membership Dues and Contribution to Organizations		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Membership Dues and Contribution to Organiz	76,000.00	4.39%	8,333.33	0.39%	67,666.67	812.00%	121,828.00	0.59%	91,666.65	0.38%	30,161.35	32.90%
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)		0.00%	11,666.67	0.54%	(11,666.67)	-100.00%	12,384.00	0.06%	128,333.35	0.53%	(115,949.35)	-90.35%
Repairs and Maintenance-Building and Other S	14,550.00	0.84%	6,666.67	0.31%	7,883.33	118.25%	14,550.00	0.07%	73,333.35	0.30%	(58,783.35)	-80.16%
Repairs and Maintenance-Office Equipment		0.00%	3,333.33	0.15%	(3,333.33)	-100.00%	23,059.04	0.11%	36,666.65	0.15%	(13,607.61)	-37.11%
Repairs and Maintenance- Land Transportation Equipment		0.00%	8,333.33	0.39%	(8,333.33)	-100.00%	91,663.20	0.44%	91,666.65	0.38%	(3.45)	0.00%
Repairs and Maintenance-Services		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Repairs and Maintenance-Construction Equipment		0.00%	5,000.00	0.23%	(5,000.00)		-	0.00%	55,000.00	0.23%	(55,000.00)	

Villasis Water District
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For the Period ending November 30, 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	23,715.00	1.37%	6,250.00	0.29%	17,465.00	279.44%	49,612.50	0.24%	68,750.00	0.29%	(19,137.50)	-27.84%
Repairs and Maintenance-Furnitures and Fixtures		0.00%	5,000.00	0.23%	(5,000.00)	-100.00%	-	0.00%	55,000.00	0.23%	(55,000.00)	-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%	36,666.65	0.15%	(36,666.65)	-100.00%
Professional Services		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Legal Services	6,000.00	0.35%	3,333.33	0.15%	2,666.67	80.00%	31,600.00	0.15%	36,666.65	0.15%	(5,066.65)	-13.82%
Auditing Services		0.00%	16,666.67	0.77%	(16,666.67)	-100.00%	460.00	0.00%	183,333.35	0.76%	(182,873.35)	-99.75%
Security Services		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Computer Data Processing Services		0.00%	12,500.00	0.58%	(12,500.00)	-100.00%	-	0.00%	137,500.00	0.57%	(137,500.00)	-100.00%
Other Professional Services	59,600.00	3.44%	10,000.00	0.46%	49,600.00	496.00%	149,600.00	0.73%	110,000.00	0.46%	39,600.00	36.00%
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	13,153.00	0.76%	9,027.26	0.42%	4,125.74	45.70%	124,757.71	0.61%	99,299.84	0.41%	25,457.87	25.64%
Depreciation-Plant	118,929.86	6.87%	109,042.00	5.06%	9,887.86	9.07%	1,286,220.98	6.24%	1,199,461.98	4.98%	86,759.00	7.23%
Depreciation-Buildings and Other Structures	10,531.45	0.61%	11,515.81	0.53%	(984.36)	-8.55%	115,845.95	0.56%	126,673.91	0.53%	(10,827.96)	-8.55%
Depreciation-Office Equipments	18,561.20	1.07%	8,520.70	0.40%	10,040.50	117.84%	170,963.17	0.83%	93,727.70	0.39%	77,235.47	82.40%
Depreciation-Land Transportation Equipment	15,606.55	0.90%	13,049.67	0.61%	2,556.88	19.59%	98,237.78	0.48%	143,546.37	0.60%	(45,308.59)	-31.56%
Depreciation-Construction Equipment		0.00%	-	0.00%	-	#DIV/0!	-	0.00%	-	0.00%	-	
Depreciation-Other Machinery and Equipment	28,462.64	1.64%	21,331.47	0.99%	7,131.17	33.43%	274,084.64	1.33%	234,646.15	0.97%	39,438.49	16.81%
Depreciation- Med. Dental		0.00%	-	0.00%	-	#DIV/0!	-	0.00%	-	0.00%	-	
Depreciation-Furniture and Fixtures	7,474.10	0.43%	4,179.77	0.19%	3,294.33	78.82%	74,961.55	0.36%	45,977.47	0.19%	28,984.08	63.04%
Depreciation-IT Equipment		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
TOTAL MOOE	899,439.50	51.96%	914,111.12	42.38%	(14,671.62)	-1.61%	7,148,661.57	34.68%	9,981,888.93	41.45%	(2,833,227.36)	-28.38%
Financial Expense					-		-		-		-	
Interest Expenses	-	0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Retained Earnings			-		-		-		-		-	
Total FE	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Total Expenses	1,936,414.16	111.87%	2,183,657.42	101.25%	(247,243.26)	-11.32%	16,479,806.01	79.95%	23,588,533.27	97.96%	(7,108,727.26)	-30.14%
Net Income (Loss)	(205,447.41)	-11.87%	(26,908.55)	-1.25%	(178,538.86)	663.50%	4,133,871.25	20.05%	491,890.73	2.04%	3,641,980.52	740.40%