

VILLASIS WATER DISTRICT
Detailed Statement of Income and Expenses
For the Period Ended April 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 | 1,747,479.24 | 94.35% | 2,023,627.47 | 200.00% | (276,148.23) | -13.65% | 6,754,291.64 | 94.06% | 8,415,389.77 | 93.49% | (1,661,098.13) | -19.74% |
| Interest Income | | 0.00% | 4,166.67 | 0.19% | (4,166.67) | -100.00% | 1,609.72 | 0.02% | 16,666.67 | 0.19% | (15,056.95) | -90.34% |
| Other Business and Service Income | 46,726.70 | 2.52% | 86,200.00 | 3.97% | (39,473.30) | -45.79% | 150,158.60 | 2.09% | 344,800.00 | 3.83% | (194,641.40) | -56.45% |
| Fines and Penalties-Business and Service Income | 57,966.70 | 3.13% | 56,891.91 | 2.62% | 1,074.79 | 1.89% | 275,096.10 | 3.83% | 224,145.48 | 2.49% | 50,950.62 | 22.73% |
| Gross Income | 1,852,172.64 | 100.00% | 2,170,886.05 | 100.00% | (318,713.41) | -14.68% | 7,181,156.06 | 100.00% | 9,001,001.92 | 100.00% | (1,819,845.86) | -20.22% |
| Less: Expenses | | | | | | | | | | | | |
| Personal Services | | | | | | | | | | | | |
| Salaries and Wages - Regular | 423,540.00 | 22.87% | 598,708.33 | 27.58% | (175,168.33) | -29.26% | 1,836,137.00 | 25.57% | 2,252,046.82 | 25.02% | (415,909.82) | -18.47% |
| Salaries and Wages - (Job Order) | 100,200.00 | 5.41% | 135,000.00 | 6.22% | (34,800.00) | -25.78% | 383,250.00 | 5.34% | 540,000.00 | 6.00% | (156,750.00) | -29.03% |
| Personnel Economic Relief Allowance (PERA) | 46,000.00 | 2.48% | 54,000.00 | 2.49% | (8,000.00) | -14.81% | 184,000.00 | 2.56% | 216,000.00 | 2.40% | (32,000.00) | -14.81% |
| Additional Compensation (ADCOM) | | 0.00% | - | 0.00% | - | - | - | 0.00% | - | 0.00% | - | - |
| Representative Allowance (RA) | 13,500.00 | 0.73% | 18,500.00 | 0.85% | (5,000.00) | -27.03% | 54,000.00 | 0.75% | 74,000.00 | 0.82% | (20,000.00) | -27.03% |
| Transportator P | 13,500.00 | 0.73% | 18,500.00 | 0.85% | (5,000.00) | -27.03% | 54,000.00 | 0.75% | 74,000.00 | 0.82% | (20,000.00) | -27.03% |
| Clothing/Uniform Allowance | | 0.00% | - | 0.00% | - | - | 115,000.00 | 1.60% | 135,000.00 | 1.50% | (20,000.00) | -14.81% |
| Honoraria | 29,640.00 | 1.60% | 102,150.00 | 4.71% | (72,510.00) | -70.98% | 110,010.00 | 1.53% | 606,600.00 | 6.74% | (496,590.00) | -81.86% |
| Year - End Bonus | 39,500.00 | 2.13% | 191,666.67 | 8.83% | (152,166.67) | -79.39% | 39,500.00 | 0.55% | 461,666.67 | 5.13% | (422,166.67) | -91.44% |
| Other Bonuses and Allowances | 34,500.00 | 1.86% | 40,500.00 | 1.87% | (6,000.00) | -14.81% | 138,000.00 | 1.92% | 162,000.00 | 1.80% | (24,000.00) | -14.81% |
| Life and Retirement Insurance Contributions | 50,824.80 | 2.74% | 61,134.48 | 2.82% | (10,309.68) | -16.86% | 203,299.20 | 2.83% | 244,537.92 | 2.72% | (41,238.72) | -16.86% |
| PAG-IBIG Contributions | 2,300.00 | 0.12% | 2,700.00 | 0.12% | (400.00) | -14.81% | 9,200.00 | 0.13% | 10,800.00 | 0.12% | (1,600.00) | -14.81% |
| PhilHealth Contributions | 4,812.50 | 0.26% | 10,189.08 | 0.47% | (5,376.58) | -52.77% | 19,250.00 | 0.27% | 40,756.32 | 0.45% | (21,506.32) | -52.77% |
| ECC Contributions | 2,300.00 | 0.12% | 2,700.00 | 0.12% | (400.00) | -14.81% | 9,200.00 | 0.13% | 10,800.00 | 0.12% | (1,600.00) | -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 | 4,303.70 | 0.23% | 10,000.00 | 0.46% | (5,696.30) | -56.96% | 14,111.60 | 0.20% | 40,000.00 | 0.44% | (25,888.40) | -64.72% |
| Other Personnel Benefits | | 0.00% | - | 0.00% | - | - | - | 0.00% | - | 0.00% | - | - |
| Total Personal Services | 764,921.00 | 41.30% | 1,245,748.56 | 57.38% | (480,827.56) | -38.60% | 3,168,957.80 | 44.13% | 4,868,207.73 | 54.09% | (1,699,249.93) | -34.91% |
| Maintenance and Other Operating Expenses (MOOE) | | | | | | | | | | | | |
| Supplies Expenses | | | | | | | | | | | | |
| Office Supplies Expense | 28,597.10 | 1.54% | 50,000.00 | 2.30% | (21,402.90) | -42.81% | 166,313.16 | 2.32% | 200,000.00 | 2.22% | (33,686.84) | -16.84% |
| Accountable Forms Expenses (Printing) | | 0.00% | 13,333.33 | 0.61% | (13,333.33) | -100.00% | - | 0.00% | 53,333.32 | 0.59% | (53,333.32) | -100.00% |
| Fuel, Oil and Lubricants Expenses | 19,840.36 | 1.07% | 33,333.33 | 1.54% | (13,492.97) | -40.48% | 78,349.56 | 1.09% | 133,333.32 | 1.48% | (54,983.76) | -41.24% |
| Other Supplies Expenses | | 0.00% | 4,166.67 | 0.19% | (4,166.67) | -100.00% | 11,008.00 | 0.15% | 16,666.68 | 0.19% | (5,658.68) | -45.99% |
| Travel and Educational Expenses | | | | | | | | | | | | |
| Travel Expenses | 36,354.00 | 1.96% | 30,000.00 | 1.38% | 6,354.00 | 21.18% | 184,235.00 | 2.57% | 120,000.00 | 1.33% | 64,235.00 | 53.53% |
| Training and Scholarship | | 0.00% | 40,000.00 | 1.84% | (40,000.00) | -100.00% | 154,141.79 | 2.15% | 160,000.00 | 1.78% | (5,858.21) | -3.66% |
| Utility Expenses | | | | | | | | | | | | |
| Electricity | 65,005.48 | 3.51% | 214,444.45 | 9.88% | (149,438.97) | -69.69% | 566,935.75 | 7.89% | 784,444.45 | 8.72% | (217,508.70) | -27.73% |
| Fuel/Cooking Gas | 750.00 | 0.04% | 1,000.00 | 0.05% | (250.00) | -25.00% | 3,246.00 | 0.05% | 4,000.00 | 0.04% | (754.00) | -18.85% |
| Communication Expenses | | | | | | | | | | | | |
| Postage and Deliveries | | 0.00% | 416.66 | 0.02% | (416.66) | -100.00% | - | 0.00% | 1,666.64 | 0.02% | (1,666.64) | -100.00% |
| Telephone Expenses - Landline | 8,145.17 | 0.44% | 10,000.00 | 0.46% | (1,854.83) | -18.55% | 33,552.07 | 0.47% | 40,000.00 | 0.44% | (6,447.93) | -16.12% |
| Telephone Expenses - Mobile | 10,603.00 | 0.57% | 15,000.00 | 0.69% | (4,397.00) | -29.31% | 49,246.57 | 0.69% | 60,000.00 | 0.67% | (10,753.43) | -17.92% |
| Internet Expenses | | 0.00% | - | 0.00% | - | - | - | 0.00% | - | 0.00% | - | - |
| Cable and Radio Expenses | | 0.00% | 500.00 | 0.02% | (500.00) | -100.00% | 1,110.00 | 0.02% | 2,000.00 | 0.02% | (890.00) | -44.50% |
| Printing and Advertising Expenses | | | | | | | | | | | | |
| Advertising, Promotional and Marketing Expenses | | 0.00% | 5,000.00 | 0.23% | (5,000.00) | -100.00% | - | 0.00% | 20,000.00 | 0.22% | (20,000.00) | -100.00% |
| Taxes, Duties and Premiums | | | | | | | | | | | | |
| Taxes, Duties and Licenses | 34,161.20 | 1.84% | 41,666.67 | 1.92% | (7,505.47) | -18.01% | 146,708.62 | 2.04% | 166,666.68 | 1.85% | (19,958.06) | -11.97% |
| Insurance Premiums | | 0.00% | 8,333.33 | 0.38% | (8,333.33) | -100.00% | 6,375.00 | 0.09% | 33,333.32 | 0.37% | (26,958.32) | -80.87% |
| Franchise regulatory requirements Expenses | | 0.00% | - | 0.00% | - | - | - | 0.00% | - | 0.00% | - | - |
| Representation Expenses | 6,715.00 | 0.36% | 50,000.00 | 2.30% | (43,285.00) | -86.57% | 43,536.90 | 0.61% | 200,000.00 | 2.22% | (156,463.10) | -78.23% |

| | | | | | | | | | | | | |
|--|-----------|-------|-----------|-------|-------------|----------|------------|-------|------------|-------|--------------|----------|
| Rent expenses | 15,000.00 | 0.81% | 20,000.00 | 0.92% | (5,000.00) | -25.00% | 82,400.00 | 1.15% | 80,000.00 | 0.89% | 2,400.00 | 3.00% |
| | | 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 | 35,433.00 | 1.91% | 58,166.67 | 2.68% | (22,733.67) | -39.08% | 61,909.18 | 0.86% | 232,666.68 | 2.58% | (170,757.50) | -73.39% |
| Generation and Distribution Expenses | | 0.00% | | 0.00% | - | | - | 0.00% | - | 0.00% | - | |
| Generation, Transmission and Distribution Exp | 54,427.37 | 2.94% | 41,666.67 | 1.92% | 12,760.70 | 30.63% | 186,404.21 | 2.60% | 166,666.68 | 1.85% | 19,737.53 | 11.84% |
| Membership Dues and Contribution to Organizations | | 0.00% | | 0.00% | - | | - | 0.00% | - | 0.00% | - | |
| Membership Dues and Contribution to Organiz | 350.00 | 0.02% | 8,333.33 | 0.38% | (7,983.33) | -95.80% | 13,464.00 | 0.19% | 33,333.32 | 0.37% | (19,869.32) | -59.61% |
| 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% | 1,535.00 | 0.02% | 46,666.68 | 0.52% | (45,131.68) | -96.71% |
| Repairs and Maintenance-Building and Other Structures | | 0.00% | 6,666.67 | 0.31% | (6,666.67) | -100.00% | - | 0.00% | 26,666.68 | 0.30% | (26,666.68) | -100.00% |
| Repairs and Maintenance-Office Equipment | 500.00 | 0.03% | 3,333.33 | 0.15% | (2,833.33) | -85.00% | 8,439.04 | 0.12% | 13,333.32 | 0.15% | (4,894.28) | -36.71% |
| Repairs and Maintenance- Land Transportatior | 10,784.00 | 0.58% | 8,333.33 | 0.38% | 2,450.67 | 29.41% | 19,682.00 | 0.27% | 33,333.32 | 0.37% | (13,651.32) | -40.95% |
| 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% | 20,000.00 | 0.22% | (20,000.00) | |

Villasis Water District
Detailed Statement of Income and Expenses
For the Period ending April 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 | 1,109.75 | 0.06% | 6,250.00 | 0.29% | (5,140.25) | 15,038.75 | 0.21% | 25,000.00 | 0.28% | (9,961.25) | -39.85% |
| Repairs and Maintenance-Furnitures and Fixtures | | 0.00% | 5,000.00 | 0.23% | (5,000.00) | - | 0.00% | 20,000.00 | 0.22% | (20,000.00) | -100.00% |
| Donations | | 0.00% | | 0.00% | - | - | 0.00% | - | 0.00% | - | |
| Donations | | 0.00% | 3,333.33 | 0.15% | (3,333.33) | - | 0.00% | 13,333.32 | 0.15% | (13,333.32) | -100.00% |
| Professional Services | | 0.00% | | 0.00% | - | - | 0.00% | - | 0.00% | - | |
| Legal Services | 200.00 | 0.01% | 3,333.33 | 0.15% | (3,133.33) | 2,800.00 | 0.04% | 13,333.32 | 0.15% | (10,533.32) | -79.00% |
| Auditing Services | | 0.00% | 16,666.67 | 0.77% | (16,666.67) | - | 0.00% | 66,666.68 | 0.74% | (66,666.68) | -100.00% |
| Security Services | | 0.00% | | 0.00% | - | - | 0.00% | - | 0.00% | - | |
| Computer Data Processing Services | | 0.00% | 12,500.00 | 0.58% | (12,500.00) | - | 0.00% | 50,000.00 | 0.56% | (50,000.00) | -100.00% |
| Other Professional Services | 10,000.00 | 0.54% | 10,000.00 | 0.46% | - | 30,000.00 | 0.42% | 40,000.00 | 0.44% | (10,000.00) | -25.00% |
| 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 | 9,840.62 | 0.53% | 9,027.26 | 0.42% | 813.36 | 36,381.23 | 0.51% | 36,109.03 | 0.40% | 272.20 | 0.75% |
| Depreciation-Plant | 118,377.73 | 6.39% | 109,042.00 | 5.02% | 9,335.73 | 463,314.52 | 6.45% | 436,167.99 | 4.85% | 27,146.53 | 6.22% |
| Depreciation-Buildings and Other Structures | 10,531.45 | 0.57% | 11,515.81 | 0.53% | (984.36) | 42,125.80 | 0.59% | 46,063.24 | 0.51% | (3,937.44) | -8.55% |
| Depreciation-Office Equipments | 13,646.75 | 0.74% | 8,520.70 | 0.39% | 5,126.05 | 52,370.02 | 0.73% | 34,082.80 | 0.38% | 18,287.22 | 53.66% |
| Depreciation-Land Transportation Equipment | 7,445.77 | 0.40% | 13,049.67 | 0.60% | (5,603.90) | 29,783.08 | 0.41% | 52,198.68 | 0.58% | (22,415.60) | -42.94% |
| Depreciation-Construction Equipment | | 0.00% | | 0.00% | - | - | 0.00% | - | 0.00% | - | |
| Depreciation-Other Machinery and Equipment | 21,473.47 | 1.16% | 21,331.47 | 0.98% | 142.00 | 82,165.54 | 1.14% | 85,325.87 | 0.95% | (3,160.33) | -3.70% |
| Depreciation- Med. Dental | | 0.00% | | 0.00% | - | - | 0.00% | - | 0.00% | - | |
| Depreciation-Furniture and Fixtures | 6,713.14 | 0.36% | 4,179.77 | 0.19% | 2,533.37 | 26,079.73 | 0.36% | 16,719.08 | 0.19% | 9,360.65 | 55.99% |
| Depreciation-IT Equipment | | 0.00% | | 0.00% | - | - | 0.00% | - | 0.00% | - | |
| TOTAL MOOE | 526,004.36 | 28.40% | 914,111.11 | 42.11% | (388,106.75) | 2,598,650.52 | 36.19% | 3,583,111.09 | 39.81% | (984,460.57) | -27.48% |
| 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 | 1,290,925.36 | 69.70% | 2,159,859.67 | 99.49% | (868,934.31) | 5,767,608.32 | 80.32% | 8,451,318.82 | 93.89% | (2,683,710.50) | -31.75% |
| Net Income (Loss) | 561,247.28 | 30.30% | 11,026.39 | 0.51% | 550,220.89 | 1,413,547.74 | 19.68% | 549,683.11 | 6.11% | 863,864.63 | 157.16% |