

VILLASIS WATER DISTRICT
Detailed Statement of Income and Expenses
For the Period Ended July 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	1,732,107.97	93.80%	1,992,984.77	200.00%	(260,876.80)	-13.09%	12,294,776.81	93.54%	14,455,629.49	93.36%	(2,160,852.68)	-14.95%
Interest Income		0.00%	4,166.67	0.19%	(4,166.67)	-100.00%	1,609.72	0.01%	29,166.67	0.19%	(27,556.95)	-94.48%
Other Business and Service Income	41,238.00	2.23%	121,032.64	5.65%	(79,794.64)	-65.93%	338,564.00	2.58%	638,232.64	4.12%	(299,668.64)	-46.95%
Fines and Penalties-Business and Service Income	73,254.25	3.97%	23,200.00	1.08%	50,054.25	215.75%	508,949.70	3.87%	361,129.31	2.33%	147,820.39	40.93%
Gross Income	1,846,600.22	100.00%	2,141,384.08	100.00%	(294,783.86)	-13.77%	13,143,900.23	100.00%	15,484,158.11	100.00%	(2,340,257.88)	-15.11%
Less: Expenses												
Personal Services												
Salaries and Wages - Regular	437,193.00	23.68%	631,695.00	29.50%	(194,502.00)	-30.79%	3,690,363.00	28.08%	4,081,158.48	26.36%	(390,795.48)	-9.58%
Salaries and Wages - (Job Order)	96,750.00	5.24%	135,000.00	6.30%	(38,250.00)	-28.33%	685,200.00	5.21%	945,000.00	6.10%	(259,800.00)	-27.49%
Personnel Economic Relief Allowance (PER)	48,000.00	2.60%	70,000.00	3.27%	(22,000.00)	-31.43%	324,000.00	2.47%	394,000.00	2.54%	(70,000.00)	-17.77%
Additional Compensation (ADCOM)		0.00%		0.00%	-	-		0.00%		0.00%	-	-
Representative Allowance (RA)	13,500.00	0.73%	18,500.00	0.86%	(5,000.00)	-27.03%	94,500.00	0.72%	129,500.00	0.84%	(35,000.00)	-27.03%
Transportation P	13,500.00	0.73%	18,500.00	0.86%	(5,000.00)	-27.03%	94,500.00	0.72%	129,500.00	0.84%	(35,000.00)	-27.03%
Clothing/Uniform Allowance		0.00%	13,333.33	0.62%	(13,333.33)	-	115,000.00	0.87%	148,333.33	0.96%	(33,333.33)	-22.47%
Honoraria	29,640.00	1.61%	45,150.00	2.11%	(15,510.00)	-34.35%	198,930.00	1.51%	856,050.00	5.53%	(657,120.00)	-76.76%
Year - End Bonus		0.00%	87,500.00	4.09%	(87,500.00)	-100.00%	97,000.00	0.74%	932,500.00	6.02%	(835,500.00)	-89.60%
Other Bonuses and Allowances	36,000.00	1.95%	110,833.33	5.18%	(74,833.33)	-67.52%	243,000.00	1.85%	353,833.33	2.29%	(110,833.33)	-31.32%
Life and Retirement Insurance Contributions	52,463.16	2.84%	75,803.40	3.54%	(23,340.24)	-30.79%	357,499.80	2.72%	442,610.28	2.86%	(85,110.48)	-19.23%
PAG-IBIG Contributions	2,400.00	0.13%	3,500.00	0.16%	(1,100.00)	-31.43%	16,200.00	0.12%	19,700.00	0.13%	(3,500.00)	-17.77%
PhilHealth Contributions	4,975.00	0.27%	12,633.90	0.59%	(7,658.90)	-60.62%	33,862.50	0.26%	73,768.38	0.48%	(39,905.88)	-54.10%
ECC Contributions	2,400.00	0.13%	3,500.00	0.16%	(1,100.00)	-31.43%	16,200.00	0.12%	19,700.00	0.13%	(3,500.00)	-17.77%
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	0.47%	(10,000.00)	-100.00%	14,488.00	0.11%	70,000.00	0.45%	(55,512.00)	-79.30%
Other Personnel Benefits		0.00%		0.00%	-	-		0.00%		0.00%	-	-
Total Personal Services	736,821.16	39.90%	1,235,948.97	57.72%	(499,127.81)	-40.38%	5,980,743.30	45.50%	8,595,653.81	55.51%	(2,614,910.51)	-30.42%
Maintenance and Other Operating Expenses (MOOE)												
Supplies Expenses												
Office Supplies Expense	11,244.70	0.61%	50,000.00	2.33%	(38,755.30)	-77.51%	301,532.75	2.29%	350,000.00	2.26%	(48,467.25)	-13.85%
Accountable Forms Expenses (Printing)		0.00%	13,333.33	0.62%	(13,333.33)	-100.00%	-	0.00%	93,333.31	0.60%	(93,333.31)	-100.00%
Fuel, Oil and Lubricants Expenses	28,978.28	1.57%	33,333.33	1.56%	(4,355.05)	-13.07%	169,596.66	1.29%	233,333.31	1.51%	(63,736.65)	-27.32%
Other Supplies Expenses		0.00%	4,166.67	0.19%	(4,166.67)	-	11,908.00	0.09%	29,166.69	0.19%	(17,258.69)	-
Travel and Educational Expenses												
Travel Expenses	17,455.00	0.95%	30,000.00	1.40%	(12,545.00)	-41.82%	246,780.50	1.88%	210,000.00	1.36%	36,780.50	17.51%
Training and Scholarship		0.00%	40,000.00	1.87%	(40,000.00)	-100.00%	212,941.79	1.62%	280,000.00	1.81%	(67,058.21)	-23.95%
Utility Expenses												
Electricity	100,912.19	5.46%	214,444.44	10.01%	(113,532.25)	-52.94%	929,081.01	7.07%	1,427,777.79	9.22%	(498,696.78)	-34.93%
Fuel/Cooking Gas	1,482.00	0.08%	1,000.00	0.05%	482.00	48.20%	6,213.00	0.05%	7,000.00	0.05%	(787.00)	-11.24%
Communication Expenses												
Postage and Deliveries	100.00	0.01%	416.67	0.02%	(316.67)	-76.00%	890.00	0.01%	2,916.63	0.02%	(2,026.63)	-69.49%
Telephone Expenses - Landline	7,671.12	0.42%	10,000.00	0.47%	(2,328.88)	-23.29%	57,314.42	0.44%	70,000.00	0.45%	(12,685.58)	-18.12%
Telephone Expenses - Mobile	11,316.78	0.61%	15,000.00	0.70%	(3,683.22)	-24.55%	84,794.28	0.65%	105,000.00	0.68%	(20,205.72)	-19.24%
Internet Expenses		0.00%		0.00%	-	-		0.00%		0.00%	-	-
Cable and Radio Expenses	370.00	0.02%	500.00	0.02%	(130.00)	-26.00%	2,220.00	0.02%	3,500.00	0.02%	(1,280.00)	-36.57%
Printing and Advertising Expenses												
Advertising, Promotional and Marketing Expenses		0.00%	5,000.00	0.23%	(5,000.00)	-100.00%	-	0.00%	35,000.00	0.23%	(35,000.00)	-100.00%
Taxes, Duties and Premiums												
Taxes, Duties and Licenses	36,626.15	1.98%	41,666.67	1.95%	(5,040.52)	-12.10%	269,877.10	2.05%	291,666.69	1.88%	(21,789.59)	-7.47%
Insurance Premiums		0.00%	8,333.33	0.39%	(8,333.33)	-100.00%	18,711.79	0.14%	58,333.31	0.38%	(39,621.52)	-67.92%
Franchise regulatory requirements Expenses		0.00%		0.00%	-	-		0.00%		0.00%	-	-
Representation Expenses	14,470.05	0.78%	50,000.00	2.33%	(35,529.95)	-71.06%	80,234.95	0.61%	350,000.00	2.26%	(269,765.05)	-77.08%

Rent expenses	15,000.00	0.81%	20,000.00	0.93%	(5,000.00)	-25.00%	127,400.00	0.97%	140,000.00	0.90%	(12,600.00)	-9.00%
		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	7,833.00	0.42%	58,166.67	2.72%	(50,333.67)	-86.53%	85,408.18	0.65%	407,166.69	2.63%	(321,758.51)	-79.02%
Generation and Distribution Expenses		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Generation, Transmission and Distribution Exp	(62,336.01)	-3.38%	41,666.67	1.95%	(104,002.68)	-249.61%	187,332.75	1.43%	291,666.69	1.88%	(104,333.94)	-35.77%
Membership Dues and Contribution to Organizations		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Membership Dues and Contribution to Organiz	300.00	0.02%	8,333.33	0.39%	(8,033.33)	-96.40%	20,078.00	0.15%	58,333.31	0.38%	(38,255.31)	-65.58%
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%	11,215.00	0.09%	81,666.69	0.53%	(70,451.69)	-86.27%
Repairs and Maintenance-Building and Other Structures		0.00%	6,666.67	0.31%	(6,666.67)	-100.00%	-	0.00%	46,666.69	0.30%	(46,666.69)	-100.00%
Repairs and Maintenance-Office Equipment	10,850.00	0.59%	3,333.33	0.16%	7,516.67	225.50%	20,499.04	0.16%	23,333.31	0.15%	(2,834.27)	-12.15%
Repairs and Maintenance- Land Transportatior	2,108.19	0.11%	8,333.33	0.39%	(6,225.14)	-74.70%	24,200.19	0.18%	58,333.31	0.38%	(34,133.12)	-58.51%
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%	35,000.00	0.23%	(35,000.00)	

Villasis Water District
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For the Period ending July 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	8,410.00	0.46%	6,250.00	0.29%	2,160.00	34.56%	23,748.75	0.18%	43,750.00	0.28%	(20,001.25)	-45.72%
Repairs and Maintenance-Furnitures and Fixtures		0.00%	5,000.00	0.23%	(5,000.00)	-100.00%	-	0.00%	35,000.00	0.23%	(35,000.00)	-100.00%
Donations		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Donations		0.00%	3,333.33	0.16%	(3,333.33)	-100.00%	-	0.00%	23,333.31	0.15%	(23,333.31)	-100.00%
Professional Services		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Legal Services	21,100.00	1.14%	3,333.33	0.16%	17,766.67	533.00%	24,700.00	0.19%	23,333.31	0.15%	1,366.69	5.86%
Auditing Services		0.00%	16,666.67	0.78%	(16,666.67)	-100.00%	-	0.00%	116,666.69	0.75%	(116,666.69)	-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)	-100.00%	-	0.00%	87,500.00	0.57%	(87,500.00)	-100.00%
Other Professional Services	10,000.00	0.54%	10,000.00	0.47%	-	0.00%	60,000.00	0.46%	70,000.00	0.45%	(10,000.00)	-14.29%
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	12,229.37	0.66%	9,027.26	0.42%	3,202.11	35.47%	73,069.34	0.56%	63,190.80	0.41%	9,878.54	15.63%
Depreciation-Plant	114,892.17	6.22%	109,042.00	5.09%	5,850.17	5.37%	812,843.74	6.18%	763,293.98	4.93%	49,549.76	6.49%
Depreciation-Buildings and Other Structures	10,531.45	0.57%	11,515.81	0.54%	(984.36)	-8.55%	73,720.15	0.56%	80,610.67	0.52%	(6,890.52)	-8.55%
Depreciation-Office Equipments	16,961.75	0.92%	8,520.70	0.40%	8,441.05	99.07%	99,940.27	0.76%	59,644.90	0.39%	40,295.37	67.56%
Depreciation-Land Transportation Equipment	7,445.77	0.40%	13,049.67	0.61%	(5,603.90)	-42.94%	52,120.39	0.40%	91,347.69	0.59%	(39,227.30)	-42.94%
Depreciation-Construction Equipment		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Depreciation-Other Machinery and Equipment	27,571.91	1.49%	21,331.47	1.00%	6,240.44	29.25%	162,906.27	1.24%	149,320.27	0.96%	13,586.00	9.10%
Depreciation- Med. Dental		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Depreciation-Furniture and Fixtures	6,266.82	0.34%	4,179.77	0.20%	2,087.05	49.93%	45,772.83	0.35%	29,258.39	0.19%	16,514.44	56.44%
Depreciation-IT Equipment		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
TOTAL MOOE	439,790.69	23.82%	914,111.12	42.69%	(474,320.43)	-51.89%	4,297,051.15	32.69%	6,325,444.43	40.85%	(2,028,393.28)	-32.07%
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	1,176,611.85	63.72%	2,150,060.09	100.41%	(973,448.24)	-45.28%	10,277,794.45	78.19%	14,921,098.24	96.36%	(4,643,303.79)	-31.12%
Net Income (Loss)	669,988.37	36.28%	(8,676.01)	-0.41%	678,664.38	-7822.31%	2,866,105.78	21.81%	563,059.87	3.64%	2,303,045.91	409.02%