

VILLASIS WATER DISTRICT
Detailed Statement of Income and Expenses
For the Period Ended June 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	1,824,913.49	92.01%	2,023,627.47	200.00%	(198,713.98)	-9.82%	10,562,668.84	93.50%	12,462,644.72	93.40%	(1,899,975.88)	-15.25%
Interest Income		0.00%	4,166.67	0.19%	(4,166.67)	-100.00%	1,609.72	0.01%	25,000.00	0.19%	(23,390.28)	-93.56%
Other Business and Service Income	83,270.60	4.20%	86,200.00	3.97%	(2,929.40)	-3.40%	297,326.00	2.63%	517,200.00	3.88%	(219,874.00)	-42.51%
Fines and Penalties-Business and Service Income	75,274.25	3.80%	56,891.91	2.62%	18,382.34	32.31%	435,695.45	3.86%	337,929.31	2.53%	97,766.14	28.93%
Gross Income	1,983,458.34	100.00%	2,170,886.05	100.00%	(187,427.71)	-8.63%	11,297,300.01	100.00%	13,342,774.03	100.00%	(2,045,474.02)	-15.33%
Less: Expenses												
Personal Services												
Salaries and Wages - Regular	771,870.00	38.92%	598,708.33	27.58%	173,161.67	28.92%	3,253,170.00	28.80%	3,449,463.48	25.85%	(196,293.48)	-5.69%
Salaries and Wages - (Job Order)	100,050.00	5.04%	135,000.00	6.22%	(34,950.00)	-25.89%	588,450.00	5.21%	810,000.00	6.07%	(221,550.00)	-27.35%
Personnel Economic Relief Allowance (PERA)	46,000.00	2.32%	54,000.00	2.49%	(8,000.00)	-14.81%	276,000.00	2.44%	324,000.00	2.43%	(48,000.00)	-14.81%
Additional Compensation (ADCOM)		0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Representative Allowance (RA)	13,500.00	0.68%	18,500.00	0.85%	(5,000.00)	-27.03%	81,000.00	0.72%	111,000.00	0.83%	(30,000.00)	-27.03%
Transportator P	13,500.00	0.68%	18,500.00	0.85%	(5,000.00)	-27.03%	81,000.00	0.72%	111,000.00	0.83%	(30,000.00)	-27.03%
Clothing/Uniform Allowance		0.00%	-	0.00%	-	-	115,000.00	1.02%	135,000.00	1.01%	(20,000.00)	-14.81%
Honoraria	29,640.00	1.49%	102,150.00	4.71%	(72,510.00)	-70.98%	169,290.00	1.50%	810,900.00	6.08%	(641,610.00)	-79.12%
Year - End Bonus		0.00%	191,666.67	8.83%	(191,666.67)	-100.00%	97,000.00	0.86%	845,000.00	6.33%	(748,000.00)	-88.52%
Other Bonuses and Allowances	34,500.00	1.74%	40,500.00	1.87%	(6,000.00)	-14.81%	207,000.00	1.83%	243,000.00	1.82%	(36,000.00)	-14.81%
Life and Retirement Insurance Contributions	50,912.64	2.57%	61,134.48	2.82%	(10,221.84)	-16.72%	305,036.64	2.70%	366,806.88	2.75%	(61,770.24)	-16.84%
PAG-IBIG Contributions	2,300.00	0.12%	2,700.00	0.12%	(400.00)	-14.81%	13,800.00	0.12%	16,200.00	0.12%	(2,400.00)	-14.81%
PhilHealth Contributions	4,825.00	0.24%	10,189.08	0.47%	(5,364.08)	-52.65%	28,887.50	0.26%	61,134.48	0.46%	(32,246.98)	-52.75%
ECC Contributions	2,300.00	0.12%	2,700.00	0.12%	(400.00)	-14.81%	13,800.00	0.12%	16,200.00	0.12%	(2,400.00)	-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	376.40	0.02%	10,000.00	0.46%	(9,623.60)	-96.24%	14,488.00	0.13%	60,000.00	0.45%	(45,512.00)	-75.85%
Other Personnel Benefits		0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Total Personal Services	1,069,774.04	53.93%	1,245,748.56	57.38%	(175,974.52)	-14.13%	5,243,922.14	46.42%	7,359,704.84	55.16%	(2,115,782.70)	-28.75%
Maintenance and Other Operating Expenses (MOOE)												
Supplies Expenses												
Office Supplies Expense	106,348.03	5.36%	50,000.00	2.30%	56,348.03	112.70%	290,288.05	2.57%	300,000.00	2.25%	(9,711.95)	-3.24%
Accountable Forms Expenses (Printing)		0.00%	13,333.33	0.61%	(13,333.33)	-100.00%	-	0.00%	79,999.98	0.60%	(79,999.98)	-100.00%
Fuel, Oil and Lubricants Expenses	31,722.40	1.60%	33,333.33	1.54%	(1,610.93)	-4.83%	140,618.38	1.24%	199,999.98	1.50%	(59,381.60)	-29.69%
Other Supplies Expenses		0.00%	4,166.67	0.19%	(4,166.67)	-100.00%	11,908.00	0.11%	25,000.02	0.19%	(13,092.02)	-52.37%
Travel and Educational Expenses												
Travel Expenses	18,576.00	0.94%	30,000.00	1.38%	(11,424.00)	-38.08%	229,325.50	2.03%	180,000.00	1.35%	49,325.50	27.40%
Training and Scholarship		0.00%	40,000.00	1.84%	(40,000.00)	-100.00%	212,941.79	1.88%	240,000.00	1.80%	(27,058.21)	-11.27%
Utility Expenses												
Electricity	112,883.15	5.69%	214,444.45	9.88%	(101,561.30)	-47.36%	828,168.82	7.33%	1,213,333.35	9.09%	(385,164.53)	-31.74%
Fuel/Cooking Gas	741.00	0.04%	1,000.00	0.05%	(259.00)	-25.90%	4,731.00	0.04%	6,000.00	0.04%	(1,269.00)	-21.15%
Communication Expenses												
Postage and Deliveries	370.00	0.02%	416.66	0.02%	(46.66)	-11.20%	790.00	0.01%	2,499.96	0.02%	(1,709.96)	-68.40%
Telephone Expenses - Landline	7,390.01	0.37%	10,000.00	0.46%	(2,609.99)	-26.10%	49,643.30	0.44%	60,000.00	0.45%	(10,356.70)	-17.26%
Telephone Expenses - Mobile	11,719.53	0.59%	15,000.00	0.69%	(3,280.47)	-21.87%	73,477.50	0.65%	90,000.00	0.67%	(16,522.50)	-18.36%
Internet Expenses		0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Cable and Radio Expenses		0.00%	500.00	0.02%	(500.00)	-100.00%	1,850.00	0.02%	3,000.00	0.02%	(1,150.00)	-38.33%
Printing and Advertising Expenses												
Advertising, Promotional and Marketing Expenses		0.00%	5,000.00	0.23%	(5,000.00)	-100.00%	-	0.00%	30,000.00	0.22%	(30,000.00)	-100.00%
Taxes, Duties and Premiums												
Taxes, Duties and Licenses	46,464.87	2.34%	41,666.67	1.92%	4,798.20	11.52%	233,250.95	2.06%	250,000.02	1.87%	(16,749.07)	-6.70%
Insurance Premiums	12,336.79	0.62%	8,333.33	0.38%	4,003.46	48.04%	18,711.79	0.17%	49,999.98	0.37%	(31,288.19)	-62.58%
Franchise regulatory requirements Expenses		0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Representation Expenses	12,488.00	0.63%	50,000.00	2.30%	(37,512.00)	-75.02%	65,764.90	0.58%	300,000.00	2.25%	(234,235.10)	-78.08%

Rent expenses	15,000.00	0.76%	20,000.00	0.92%	(5,000.00)	-25.00%	112,400.00	0.99%	120,000.00	0.90%	(7,600.00)	-6.33%
		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	0.39%	58,166.67	2.68%	(50,333.67)	-86.53%	77,575.18	0.69%	349,000.02	2.62%	(271,424.84)	-77.77%
Generation and Distribution Expenses		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Generation, Transmission and Distribution Exp	30,702.07	1.55%	41,666.67	1.92%	(10,964.60)	-26.32%	249,668.76	2.21%	250,000.02	1.87%	(331.26)	-0.13%
Membership Dues and Contribution to Organizations		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Membership Dues and Contribution to Organiz	1,750.00	0.09%	8,333.33	0.38%	(6,583.33)	-79.00%	19,778.00	0.18%	49,999.98	0.37%	(30,221.98)	-60.44%
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	0.10%	70,000.02	0.52%	(58,785.02)	-83.98%
Repairs and Maintenance-Building and Other Structures		0.00%	6,666.67	0.31%	(6,666.67)	-100.00%	-	0.00%	40,000.02	0.30%	(40,000.02)	-100.00%
Repairs and Maintenance-Office Equipment	150.00	0.01%	3,333.33	0.15%	(3,183.33)	-95.50%	9,649.04	0.09%	19,999.98	0.15%	(10,350.94)	-51.75%
Repairs and Maintenance- Land Transportatior	850.00	0.04%	8,333.33	0.38%	(7,483.33)	-89.80%	22,092.00	0.20%	49,999.98	0.37%	(27,907.98)	-55.82%
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%	30,000.00	0.22%	(30,000.00)	

Villasis Water District
Detailed Statement of Income and Expenses
For the Period ending June 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 Equipment		0.00%	6,250.00	0.29%	(6,250.00)	15,338.75	0.14%	37,500.00	0.28%	(22,161.25)	-59.10%
Repairs and Maintenance-Furnitures and Fixtures		0.00%	5,000.00	0.23%	(5,000.00)	-	0.00%	30,000.00	0.22%	(30,000.00)	-100.00%
Donations		0.00%		0.00%	-	-	0.00%	-	0.00%	-	
Donations		0.00%	3,333.33	0.15%	(3,333.33)	-	0.00%	19,999.98	0.15%	(19,999.98)	-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)	3,600.00	0.03%	19,999.98	0.15%	(16,399.98)	-82.00%
Auditing Services		0.00%	16,666.67	0.77%	(16,666.67)	-	0.00%	100,000.02	0.75%	(100,000.02)	-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%	75,000.00	0.56%	(75,000.00)	-100.00%
Other Professional Services	10,000.00	0.50%	10,000.00	0.46%	-	50,000.00	0.44%	60,000.00	0.45%	(10,000.00)	-16.67%
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	0.62%	9,027.26	0.42%	3,202.11	60,839.97	0.54%	54,163.54	0.41%	6,676.43	12.33%
Depreciation-Plant	116,476.55	5.87%	109,042.00	5.02%	7,434.55	697,951.57	6.18%	654,251.98	4.90%	43,699.59	6.68%
Depreciation-Buildings and Other Structures	10,531.45	0.53%	11,515.81	0.53%	(984.36)	63,188.70	0.56%	69,094.86	0.52%	(5,906.16)	-8.55%
Depreciation-Office Equipments	16,961.75	0.86%	8,520.70	0.39%	8,441.05	82,978.52	0.73%	51,124.20	0.38%	31,854.32	62.31%
Depreciation-Land Transportation Equipment	7,445.77	0.38%	13,049.67	0.60%	(5,603.90)	44,674.62	0.40%	78,298.02	0.59%	(33,623.40)	-42.94%
Depreciation-Construction Equipment		0.00%		0.00%	-	-	0.00%	-	0.00%	-	
Depreciation-Other Machinery and Equipment	27,571.91	1.39%	21,331.47	0.98%	6,240.44	135,334.36	1.20%	127,988.80	0.96%	7,345.56	5.74%
Depreciation- Med. Dental		0.00%		0.00%	-	-	0.00%	-	0.00%	-	
Depreciation-Furniture and Fixtures	6,713.14	0.34%	4,179.77	0.19%	2,533.37	39,506.01	0.35%	25,078.62	0.19%	14,427.39	57.53%
Depreciation-IT Equipment		0.00%		0.00%	-	-	0.00%	-	0.00%	-	
TOTAL MOOE	625,654.79	31.54%	914,111.11	42.11%	(288,456.32)	3,857,260.46	34.14%	5,411,333.31	40.56%	(1,554,072.85)	-28.72%
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	1,695,428.83	85.48%	2,159,859.67	99.49%	(464,430.84)	9,101,182.60	80.56%	12,771,038.15	95.72%	(3,669,855.55)	-28.74%
Net Income (Loss)	288,029.51	14.52%	11,026.39	0.51%	277,003.12	2,196,117.41	19.44%	571,735.88	4.28%	1,624,381.53	284.11%