

VILLASIS WATER DISTRICT
Detailed Statement of Income and Expenses
For the Period Ended September 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	1,670,426.00	92.71%	1,992,984.77	200.00%	(322,558.77)	-16.18%	15,820,560.47	93.54%	18,441,599.04	93.30%	(2,621,038.57)	-14.21%
Interest Income		0.00%	4,166.67	0.19%	(4,166.67)	-100.00%	37,902.20	0.22%	37,500.00	0.19%	402.20	1.07%
Other Business and Service Income	52,634.00	2.92%	121,032.64	5.65%	(68,398.64)	-56.51%	412,977.00	2.44%	880,297.91	4.45%	(467,320.91)	-53.09%
Fines and Penalties-Business and Service Income	78,681.25	4.37%	23,200.00	1.08%	55,481.25	239.14%	641,640.70	3.79%	407,529.31	2.06%	234,111.39	57.45%
Gross Income	1,801,741.25	100.00%	2,141,384.08	100.00%	(339,642.83)	-15.86%	16,913,080.37	100.00%	19,766,926.26	100.00%	(2,853,845.89)	-14.44%
Less: Expenses												
Personal Services												
Salaries and Wages - Regular	437,193.00	24.27%	631,695.00	29.50%	(194,502.00)	-30.79%	4,564,749.00	26.99%	5,344,548.48	27.04%	(779,799.48)	-14.59%
Salaries and Wages - (Job Order)	99,750.00	5.54%	135,000.00	6.30%	(35,250.00)	-26.11%	883,500.00	5.22%	1,215,000.00	6.15%	(331,500.00)	-27.28%
Personnel Economic Relief Allowance (PER)	48,000.00	2.66%	70,000.00	3.27%	(22,000.00)	-31.43%	420,000.00	2.48%	534,000.00	2.70%	(114,000.00)	-21.35%
Additional Compensation (ADCOM)		0.00%		0.00%				0.00%		0.00%		
Representative Allowance (RA)	13,500.00	0.75%	18,500.00	0.86%	(5,000.00)	-27.03%	121,500.00	0.72%	166,500.00	0.84%	(45,000.00)	-27.03%
Transportator P	13,500.00	0.75%	18,500.00	0.86%	(5,000.00)	-27.03%	121,500.00	0.72%	166,500.00	0.84%	(45,000.00)	-27.03%
Clothing/Uniform Allowance		0.00%	13,333.33	0.62%	(13,333.33)		115,000.00	0.68%	175,000.00	0.89%	(60,000.00)	-34.29%
Honoraria	48,640.00	2.70%	45,150.00	2.11%	3,490.00	7.73%	277,210.00	1.64%	946,350.00	4.79%	(669,140.00)	-70.71%
Year - End Bonus		0.00%	87,500.00	4.09%	(87,500.00)	-100.00%	97,000.00	0.57%	1,107,500.00	5.60%	(1,010,500.00)	-91.24%
Other Bonuses and Allowances	105,000.00	5.83%	110,833.33	5.18%	(5,833.33)	-5.26%	384,000.00	2.27%	575,500.00	2.91%	(191,500.00)	-33.28%
Life and Retirement Insurance Contributions	52,463.16	2.91%	75,803.40	3.54%	(23,340.24)	-30.79%	462,426.12	2.73%	594,217.08	3.01%	(131,790.96)	-22.18%
PAG-IBIG Contributions	2,400.00	0.13%	3,500.00	0.16%	(1,100.00)	-31.43%	21,000.00	0.12%	26,700.00	0.14%	(5,700.00)	-21.35%
PhilHealth Contributions	4,975.00	0.28%	12,633.90	0.59%	(7,658.90)	-60.62%	43,812.50	0.26%	99,036.18	0.50%	(55,223.68)	-55.76%
ECC Contributions	2,400.00	0.13%	3,500.00	0.16%	(1,100.00)	-31.43%	21,000.00	0.12%	26,700.00	0.14%	(5,700.00)	-21.35%
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	0.09%	90,000.00	0.46%	(75,512.00)	-83.90%
Other Personnel Benefits		0.00%		0.00%				0.00%		0.00%		
Total Personal Services	827,821.16	45.95%	1,235,948.97	57.72%	(408,127.81)	-33.02%	7,547,185.62	44.62%	11,067,551.74	55.99%	(3,520,366.12)	-31.81%
Maintenance and Other Operating Expenses (MOOE)												
Supplies Expenses												
Office Supplies Expense	103,845.51	5.76%	50,000.00	2.33%	53,845.51	107.69%	415,905.16	2.46%	450,000.00	2.28%	(34,094.84)	-7.58%
Accountable Forms Expenses (Printing)		0.00%	13,333.33	0.62%	(13,333.33)	-100.00%	-	0.00%	119,999.98	0.61%	(119,999.98)	-100.00%
Fuel, Oil and Lubricants Expenses	26,353.75	1.46%	33,333.33	1.56%	(6,979.58)	-20.94%	217,373.62	1.29%	299,999.98	1.52%	(82,626.36)	-27.54%
Other Supplies Expenses	54,271.65	3.01%	4,166.67	0.19%	50,104.98		68,774.40	0.41%	37,500.02	0.19%	31,274.38	
Travel and Educational Expenses												
Travel Expenses	23,886.00	1.33%	30,000.00	1.40%	(6,114.00)	-20.38%	284,561.50	1.68%	270,000.00	1.37%	14,561.50	5.39%
Training and Scholarship	31,500.00	1.75%	40,000.00	1.87%	(8,500.00)	-21.25%	287,641.79	1.70%	360,000.00	1.82%	(72,358.21)	-20.10%
Utility Expenses												
Electricity	91,154.65	5.06%	214,444.44	10.01%	(123,289.79)	-57.49%	1,110,276.69	6.56%	1,856,666.68	9.39%	(746,389.99)	-40.20%
Fuel/Cooking Gas	680.00	0.04%	1,000.00	0.05%	(320.00)	-32.00%	8,324.00	0.05%	9,000.00	0.05%	(676.00)	-7.51%
Communication Expenses												
Postage and Deliveries	290.00	0.02%	416.67	0.02%	(126.67)	-30.40%	1,470.00	0.01%	3,749.96	0.02%	(2,279.96)	-60.80%
Telephone Expenses - Landline	8,094.76	0.45%	10,000.00	0.47%	(1,905.24)	-19.05%	73,074.19	0.43%	90,000.00	0.46%	(16,925.81)	-18.81%
Telephone Expenses - Mobile	11,972.81	0.66%	15,000.00	0.70%	(3,027.19)	-20.18%	108,973.98	0.64%	135,000.00	0.68%	(26,026.02)	-19.28%
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%	2,960.00	0.02%	4,500.00	0.02%	(1,540.00)	-34.22%
Printing and Advertising Expenses												
Advertising, Promotional and Marketing Expenses		0.00%	5,000.00	0.23%	(5,000.00)	-100.00%	-	0.00%	45,000.00	0.23%	(45,000.00)	-100.00%
Taxes, Duties and Premiums												
Taxes, Duties and Licenses	32,538.10	1.81%	41,666.67	1.95%	(9,128.57)	-21.91%	336,842.94	1.99%	375,000.02	1.90%	(38,157.08)	-10.18%
Insurance Premiums		0.00%	8,333.33	0.39%	(8,333.33)	-100.00%	18,711.79	0.11%	74,999.98	0.38%	(56,288.19)	-75.05%
Franchise regulatory requirements Expenses		0.00%		0.00%				0.00%		0.00%		
Representation Expenses	14,719.09	0.82%	50,000.00	2.33%	(35,280.91)	-70.56%	111,308.54	0.66%	450,000.00	2.28%	(338,691.46)	-75.26%

Rent expenses	15,000.00	0.83%	20,000.00	0.93%	(5,000.00)	-25.00%	157,400.00	0.93%	180,000.00	0.91%	(22,600.00)	-12.56%
		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	65,433.00	3.63%	58,166.67	2.72%	7,266.33	12.49%	158,674.18	0.94%	523,500.02	2.65%	(364,825.84)	-69.69%
Generation and Distribution Expenses		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Generation, Transmission and Distribution Exp	25,433.27	1.41%	41,666.67	1.95%	(16,233.40)	-38.96%	241,416.14	1.43%	375,000.02	1.90%	(133,583.88)	-35.62%
Membership Dues and Contribution to Organizations		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Membership Dues and Contribution to Organiz	4,950.00	0.27%	8,333.33	0.39%	(3,383.33)	-40.60%	27,228.00	0.16%	74,999.98	0.38%	(47,771.98)	-63.70%
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)	1,000.00	0.06%	11,666.67	0.54%	(10,666.67)	-91.43%	12,215.00	0.07%	105,000.02	0.53%	(92,785.02)	-88.37%
Repairs and Maintenance-Building and Other S	(10,000.00)	-0.56%	6,666.67	0.31%	(16,666.67)	-250.00%	-	0.00%	60,000.02	0.30%	(60,000.02)	-100.00%
Repairs and Maintenance-Office Equipment	800.00	0.04%	3,333.33	0.16%	(2,533.33)	-76.00%	21,809.04	0.13%	29,999.98	0.15%	(8,190.94)	-27.30%
Repairs and Maintenance- Land Transportation	28,365.91	1.57%	8,333.33	0.39%	20,032.58	240.39%	63,702.65	0.38%	74,999.98	0.38%	(11,297.33)	-15.06%
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%	45,000.00	0.23%	(45,000.00)	

Villasis Water District
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For the Period ending September 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)	23,748.75	0.14%	56,250.00	0.28%	(32,501.25)	-57.78%
Repairs and Maintenance-Furnitures and Fixtures		0.00%	5,000.00	0.23%	(5,000.00)	-	0.00%	45,000.00	0.23%	(45,000.00)	-100.00%
Donations		0.00%		0.00%	-	-	0.00%	-	0.00%	-	
Donations		0.00%	3,333.33	0.16%	(3,333.33)	-	0.00%	29,999.98	0.15%	(29,999.98)	-100.00%
Professional Services		0.00%		0.00%	-	-	0.00%	-	0.00%	-	
Legal Services	100.00	0.01%	3,333.33	0.16%	(3,233.33)	25,200.00	0.15%	29,999.98	0.15%	(4,799.98)	-16.00%
Auditing Services		0.00%	16,666.67	0.78%	(16,666.67)	-	0.00%	150,000.02	0.76%	(150,000.02)	-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%	112,500.00	0.57%	(112,500.00)	-100.00%
Other Professional Services	20,000.00	1.11%	10,000.00	0.47%	10,000.00	80,000.00	0.47%	90,000.00	0.46%	(10,000.00)	-11.11%
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	0.73%	9,027.26	0.42%	4,125.74	98,451.71	0.58%	81,245.32	0.41%	17,206.39	21.18%
Depreciation-Plant	118,971.26	6.60%	109,042.00	5.09%	9,929.26	1,048,361.26	6.20%	981,377.98	4.96%	66,983.28	6.83%
Depreciation-Buildings and Other Structures	10,531.45	0.58%	11,515.81	0.54%	(984.36)	94,783.05	0.56%	103,642.29	0.52%	(8,859.24)	-8.55%
Depreciation-Office Equipments	16,938.75	0.94%	8,520.70	0.40%	8,418.05	133,840.77	0.79%	76,686.30	0.39%	57,154.47	74.53%
Depreciation-Land Transportation Equipment	7,874.02	0.44%	13,049.67	0.61%	(5,175.65)	67,868.43	0.40%	117,447.03	0.59%	(49,578.60)	-42.21%
Depreciation-Construction Equipment		0.00%		0.00%	-	-	0.00%	-	0.00%	-	
Depreciation-Other Machinery and Equipment	27,571.91	1.53%	21,331.47	1.00%	6,240.44	218,050.09	1.29%	191,983.21	0.97%	26,066.88	13.58%
Depreciation- Med. Dental		0.00%		0.00%	-	-	0.00%	-	0.00%	-	
Depreciation-Furniture and Fixtures	7,221.51	0.40%	4,179.77	0.20%	3,041.74	60,013.35	0.35%	37,617.93	0.19%	22,395.42	59.53%
Depreciation-IT Equipment		0.00%		0.00%	-	-	0.00%	-	0.00%	-	
TOTAL MOOE	753,020.40	41.79%	914,111.12	42.69%	(161,090.72)	5,578,961.02	32.99%	8,153,666.68	41.25%	(2,574,705.66)	-31.58%
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	1,580,841.56	87.74%	2,150,060.09	100.41%	(569,218.53)	13,126,146.64	77.61%	19,221,218.42	97.24%	(6,095,071.78)	-31.71%
Net Income (Loss)	220,899.69	12.26%	(8,676.01)	-0.41%	229,575.70	3,786,933.73	22.39%	545,707.84	2.76%	3,241,225.89	593.95%