

VILLASIS WATER DISTRICT
Detailed Statement of Income and Expenses
For the Period Ended August 31, 2012

	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	1,535,834.02	95.51%	1,863,375.90	92.89%	(327,541.88)	-17.58%	12,302,828.43	93.17%	14,546,035.20	92.79%	(2,243,206.77)	-15.42%
Interest Income	5,566.62	0.35%	15,000.00	0.75%	(9,433.38)	-62.89%	54,218.22	0.41%	120,000.00	0.77%	(65,781.78)	-54.82%
Other Business and Service Income	8,957.40	0.56%	71,666.67	3.57%	(62,709.27)	-87.50%	363,951.48	2.76%	573,333.33	3.66%	(209,381.85)	-36.52%
Fines and Penalties-Business and Service Income	57,623.70	3.58%	55,901.28	2.79%	1,722.42	3.08%	484,381.70	3.67%	436,381.05	2.78%	48,000.65	11.00%
Gross Income	1,607,981.74	100.00%	2,005,943.84	100.00%	(397,962.10)	-19.84%	13,205,379.83	100.00%	15,675,749.59	100.00%	(2,470,369.76)	-15.76%
Less: Expenses												
Personal Services												
Salaries and Wages - Regular	285,289.00	17.74%	430,738.38	21.47%	145,449.38	33.77%	2,489,229.35	18.85%	3,399,602.41	21.69%	910,373.06	26.78%
Salaries and Wages - (Job Order)	27,450.00	1.71%	45,578.50	2.27%	18,128.50	39.77%	266,726.80	2.02%	343,910.50	2.19%	77,183.70	22.44%
Personnel Economic Relief Allowance (PER)	34,000.00	2.11%	44,000.00	2.19%	10,000.00	22.73%	272,000.00	2.06%	352,000.00	2.25%	80,000.00	22.73%
Additional Compensation (ADCOM)	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Representative Allowance (RA)	9,500.00	0.59%	13,500.00	0.67%	4,000.00	29.63%	76,000.00	0.58%	108,000.00	0.69%	32,000.00	29.63%
Transportation Allowance	9,500.00	0.59%	13,500.00	0.67%	4,000.00	29.63%	76,000.00	0.58%	108,000.00	0.69%	32,000.00	29.63%
Clothing/Uniform Allowance	-	0.00%	7,333.33	0.37%	7,333.33	100.00%	88,000.00	0.67%	58,666.67	0.37%	(29,333.33)	-50.00%
Honoraria	50,739.00	3.16%	118,041.67	5.88%	67,302.67	57.02%	708,987.00	5.37%	944,333.33	6.02%	235,346.33	24.92%
Year - End Bonus	-	0.00%	45,833.33	2.28%	45,833.33	100.00%	42,500.00	0.32%	366,666.67	2.34%	324,166.67	88.41%
Other Bonuses and Allowances	-	0.00%	38,833.33	1.94%	38,833.33	100.00%	54,000.00	0.41%	310,666.67	1.98%	256,666.67	82.62%
Life and Retirement Insurance Contributions	34,233.78	2.13%	51,545.32	2.57%	17,311.54	33.59%	260,703.18	1.97%	412,362.53	2.63%	151,659.35	36.78%
PAG-IBIG Contributions	5,705.78	0.35%	8,375.71	0.42%	2,669.93	31.88%	43,084.32	0.33%	67,005.71	0.43%	23,921.39	35.70%
PhilHealth Contributions	3,312.50	0.21%	8,265.83	0.41%	4,953.33	59.93%	25,164.00	0.19%	66,126.67	0.42%	40,962.67	61.95%
ECC Contributions	1,700.00	0.11%	2,200.00	0.11%	500.00	22.73%	13,462.80	0.10%	17,600.00	0.11%	4,137.20	23.51%
Provident Fund Contribution	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Other personnel Benefits Contributions	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Overtime and holiday pay	51,950.26	3.23%	16,666.67	0.83%	(35,283.59)	-211.70%	188,120.78	1.42%	133,333.33	0.85%	(54,787.45)	-41.09%
Other Personnel Benefits	-	0.00%	-	0.00%	-	0.00%	750,000.00	5.68%	-	0.00%	(750,000.00)	-
Total Personal Services	513,380.32	31.93%	844,412.08	42.10%	331,031.76	39.20%	5,353,978.23	40.54%	6,688,274.48	42.67%	1,334,296.25	19.95%
Maintenance and Other Operating Expenses (MOOE)												
Supplies Expenses												
Office Supplies Expense	3,784.29	0.24%	16,666.67	0.83%	12,882.38	77.29%	56,339.66	0.43%	133,333.33	0.85%	76,993.67	57.75%
Accountable Forms Expenses (Printing)	-	0.00%	4,000.00	0.20%	4,000.00	100.00%	-	0.00%	32,000.00	0.20%	32,000.00	100.00%
Fuel, Oil and Lubricants Expenses	12,354.43	0.77%	21,000.00	1.05%	8,645.57	41.17%	132,091.51	1.00%	168,000.00	1.07%	35,908.49	21.37%
Other Supplies Expenses	8,495.00	0.53%	4,000.00	0.20%	(4,495.00)	-112.38%	8,495.00	0.06%	32,000.00	0.20%	23,505.00	73.45%
Travel and Educational Expenses												
Travel Expenses	18,622.53	1.16%	20,000.00	1.00%	1,377.47	6.89%	188,560.51	1.43%	160,000.00	1.02%	(28,560.51)	-17.85%
Training and Scholarship	83,287.50	5.18%	30,000.00	1.50%	(53,287.50)	-177.63%	292,067.50	2.21%	240,000.00	1.53%	(52,067.50)	-21.69%
Utility Expenses												
Electricity	153,202.50	9.53%	150,000.00	7.48%	(3,202.50)	-2.14%	1,271,313.93	9.63%	1,200,000.00	7.66%	(71,313.93)	-5.94%
Fuel/Cooking Gas	585.00	0.04%	10,000.00	0.50%	9,415.00	94.15%	5,320.47	0.04%	80,000.00	0.51%	74,679.53	93.35%
Communication Expenses												
Postage and Deliveries	-	0.00%	500.00	0.02%	500.00	100.00%	863.00	0.01%	4,000.00	0.03%	3,137.00	78.43%
Telephone Expenses - Landline	-	0.00%	6,250.00	0.31%	6,250.00	100.00%	27,621.10	0.21%	50,000.00	0.32%	22,378.90	44.76%
Telephone Expenses - Mobile	40,825.01	2.54%	5,000.00	0.25%	(35,825.01)	-716.50%	80,136.65	0.61%	40,000.00	0.26%	(40,136.65)	-100.34%
Internet Expenses	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Cable and Radio Expenses	370.00	0.02%	400.00	0.02%	30.00	7.50%	2,590.00	0.02%	3,200.00	0.02%	610.00	19.06%
Printing and Advertising Expenses												
Advertising, Promotional and Marketing Expenses	4,500.00	0.28%	8,000.00	0.40%	3,500.00	43.75%	12,800.00	0.10%	64,000.00	0.41%	51,200.00	80.00%
Taxes, Duties and Premiums												
Taxes, Duties and Licenses	28,661.36	1.78%	75,000.00	3.74%	46,338.64	61.78%	242,851.14	1.84%	600,000.00	3.83%	357,148.86	59.52%
Insurance Premiums	8,336.04	0.52%	6,666.67	0.33%	(1,669.37)	-25.04%	31,904.86	0.24%	53,333.33	0.34%	21,428.47	40.18%
Franchise regulatory requirements Expenses	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Representation Expenses	23,784.31	1.48%	50,000.00	2.49%	26,215.69	52.43%	172,677.89	1.31%	400,000.00	2.55%	227,322.11	56.83%

Rent expenses	30,000.00	1.87%	15,000.00	0.75%	(15,000.00)	-100.00%	120,000.00	0.91%	120,000.00	0.77%	-	0.00%
		0.00%		0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
		0.00%		0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
		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%	-	0.00%	-	0.00%
Miscellaneous expenses	8,288.59	0.52%	11,000.00	0.55%	2,711.41	24.65%	109,923.23	0.83%	88,000.00	0.56%	(21,923.23)	-24.91%
Generation and Distribution Expenses		0.00%		0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Generation, Transmission and Distribution Exp	30,787.60	1.91%	16,666.67	0.83%	(14,120.93)	-84.73%	113,440.31	0.86%	133,333.33	0.85%	19,893.02	14.92%
Membership Dues and Contribution to Organizations		0.00%		0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Membership Dues and Contribution to Organiz	3,900.00	0.24%	5,000.00	0.25%	1,100.00	22.00%	28,967.00	0.22%	40,000.00	0.26%	11,033.00	27.58%
Cultural and Athletic Expenses		0.00%		0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Other subsidies		0.00%		0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Repairs and Maintenance		0.00%		0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Repairs and Maintenance-Plant (UPIS)	528.00	0.03%	10,900.00	0.54%	10,372.00	95.16%	5,030.00	0.04%	87,200.00	0.56%	82,170.00	94.23%
Repairs and Maintenance-Building and Other Structures		0.00%	3,000.00	0.15%	3,000.00	100.00%	565.00	0.00%	24,000.00	0.15%	23,435.00	97.65%
Repairs and Maintenance-Office Equipment	3,929.79	0.24%	3,000.00	0.15%	(929.79)	-30.99%	13,505.03	0.10%	24,000.00	0.15%	10,494.97	43.73%
Repairs and Maintenance- Land Transportatior	755.00	0.05%	6,000.00	0.30%	5,245.00	87.42%	10,021.41	0.08%	48,000.00	0.31%	37,978.59	79.12%
Repairs and Maintenance-Services		0.00%	3,000.00	0.15%	3,000.00	100.00%	-	0.00%	24,000.00	0.15%	24,000.00	100.00%
Repairs and Maintenance-Construction Equipment		0.00%	5,000.00	0.25%	5,000.00	100.00%	-	0.00%	40,000.00	0.26%	40,000.00	100.00%

Villasis Water District

Detailed Statement of Income and Expenses

For the Period ending August 31, 2012

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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	0.31%	6,250.00	100.00%	12,037.88	0.09%	50,000.00	0.32%	37,962.12	75.92%	
Repairs and Maintenance-Furnitures and Fixtures	0.00%	1,000.00	0.05%	1,000.00	100.00%	4,623.65	0.04%	8,000.00	0.05%	3,376.35	42.20%	
Donations	0.00%		0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	
Donations	0.00%	4,200.00	0.21%	4,200.00	100.00%	25,000.00	0.19%	33,600.00	0.21%	8,600.00	25.60%	
Professional Services	0.00%		0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	
Legal Services	0.00%	8,333.33	0.42%	8,333.33	100.00%	38,100.00	0.29%	66,666.67	0.43%	28,566.67	42.85%	
Auditing Services	0.00%	5,000.00	0.25%	5,000.00	100.00%	-	0.00%	40,000.00	0.26%	40,000.00	100.00%	
Security Services	0.00%		0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	
Computer Data Processing Services	0.00%	1,000.00	0.05%	1,000.00	100.00%	-	0.00%	8,000.00	0.05%	8,000.00	100.00%	
Other Professional Services	0.00%	1,000.00	0.05%	1,000.00	100.00%	-	0.00%	8,000.00	0.05%	8,000.00	100.00%	
Doubtful Accounts, Depreciation, Amortization and Depletion	0.00%		0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	
Doubtful Accounts Expenses	0.00%	6,666.67	0.33%	6,666.67	100.00%	-	0.00%	53,333.33	0.34%	53,333.33	100.00%	
Depreciation-Structure and improvements	8,458.74	0.53%	8,217.75	0.41%	(240.99)	-2.93%	65,232.42	0.49%	65,742.04	0.42%	509.62	0.78%
Depreciation-Plant	98,289.00	6.11%	103,926.08	5.18%	5,637.08	5.42%	797,489.92	6.04%	831,408.61	5.30%	33,918.69	4.08%
Depreciation-Buildings and Other Structures	10,531.45	0.65%	10,857.14	0.54%	325.69	3.00%	84,251.60	0.64%	86,857.12	0.55%	2,605.52	3.00%
Depreciation-Office Equipments	7,826.02	0.49%	7,845.49	0.39%	19.47	0.25%	62,102.13	0.47%	62,763.90	0.40%	661.77	1.05%
Depreciation-Land Transportation Equipment	12,075.03	0.75%	12,012.89	0.60%	(62.14)	-0.52%	94,910.24	0.72%	96,103.12	0.61%	1,192.88	1.24%
Depreciation-Construction Equipment		0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Depreciation-Other Machinery and Equipment	19,509.30	1.21%	20,240.93	1.01%	731.63	3.61%	156,059.69	1.18%	161,927.47	1.03%	5,867.78	3.62%
Depreciation- Med. Dental		0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Depreciation-Furniture and Fixtures	3,858.92	0.24%	3,566.38	0.18%	(292.54)	-8.20%	29,560.53	0.22%	28,531.07	0.18%	(1,029.46)	-3.61%
Depreciation-IT Equipment		0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
TOTAL MOOE	625,545.41	38.90%	686,166.67	34.21%	60,621.26	8.83%	4,296,453.26	32.54%	5,489,333.33	35.02%	1,192,880.07	21.73%
Financial Expense												
Interest Expenses	24,115.10	1.50%	24,115.10	1.20%	-	0.00%	192,920.80	1.46%	192,920.80	1.23%	-	0.00%
Retained Earnings			-				-	0.00%	-	0.00%	-	0.00%
Total FE	24,115.10	1.50%	24,115.10	1.20%	-	0.00%	192,920.80	1.46%	192,920.80	1.23%	-	0.00%
Total Expenses	1,163,040.83	72.33%	1,554,693.84	77.50%	391,653.01	25.19%	9,843,352.29	74.54%	12,370,528.62	78.92%	2,527,176.33	20.43%
Net Income (Loss)	444,940.91	27.67%	451,250.00	22.50%	(6,309.09)	-1.40%	3,362,027.54	25.46%	3,305,220.97	21.08%	56,806.57	1.72%

