

VILLASIS WATER DISTRICT
Detailed Statement of Income and Expenses
For the Period Ended July 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	1,465,394.58	82.77%	1,863,375.90	92.89%	(397,981.32)	-21.36%	10,766,994.41	92.84%	12,682,659.30	92.78%	(1,915,664.89)	-15.10%
Interest Income	6,382.54	0.36%	15,000.00	0.75%	(8,617.46)	-57.45%	48,651.60	0.42%	105,000.00	0.77%	(56,348.40)	-53.67%
Other Business and Service Income	239,335.56	13.52%	71,666.67	3.57%	167,668.89	233.96%	354,994.08	3.06%	501,666.67	3.67%	(146,672.59)	-29.24%
Fines and Penalties-Business and Service Income	59,400.90	3.36%	55,901.28	2.79%	3,499.62	6.26%	426,758.00	3.68%	380,479.78	2.78%	46,278.22	12.16%
Gross Income	1,770,513.58	100.00%	2,005,943.84	100.00%	(235,430.26)	-11.74%	11,597,398.09	100.00%	13,669,805.74	100.00%	(2,072,407.65)	-15.16%
Less: Expenses												
Personal Services												
Salaries and Wages - Regular	285,289.00	16.11%	430,738.38	21.47%	145,449.38	33.77%	2,203,940.35	19.00%	2,968,864.03	21.72%	764,923.68	25.76%
Salaries and Wages - (Job Order)	49,012.50	2.77%	45,578.50	2.27%	(3,434.00)	-7.53%	239,276.80	2.06%	298,332.00	2.18%	59,055.20	19.80%
Personnel Economic Relief Allowance (PER)	34,000.00	1.92%	44,000.00	2.19%	10,000.00	22.73%	238,000.00	2.05%	308,000.00	2.25%	70,000.00	22.73%
Additional Compensation (ADCOM)	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	0.00%
Representative Allowance (RA)	9,500.00	0.54%	13,500.00	0.67%	4,000.00	29.63%	66,500.00	0.57%	94,500.00	0.69%	28,000.00	29.63%
Transportation Allowance	9,500.00	0.54%	13,500.00	0.67%	4,000.00	29.63%	66,500.00	0.57%	94,500.00	0.69%	28,000.00	29.63%
Clothing/Uniform Allowance	-	0.00%	7,333.33	0.37%	7,333.33	100.00%	88,000.00	0.76%	51,333.33	0.38%	(36,666.67)	-71.43%
Honoraria	51,739.00	2.92%	118,041.67	5.88%	66,302.67	56.17%	658,248.00	5.68%	826,291.67	6.04%	168,043.67	20.34%
Year - End Bonus	-	0.00%	45,833.33	2.28%	45,833.33	100.00%	42,500.00	0.37%	320,833.33	2.35%	278,333.33	86.75%
Other Bonuses and Allowances	-	0.00%	38,833.33	1.94%	38,833.33	100.00%	54,000.00	0.47%	271,833.33	1.99%	217,833.33	80.13%
Life and Retirement Insurance Contributions	34,233.78	1.93%	51,545.32	2.57%	17,311.54	33.59%	226,469.40	1.95%	360,817.22	2.64%	134,347.82	37.23%
PAG-IBIG Contributions	5,705.78	0.32%	8,375.71	0.42%	2,669.93	31.88%	37,378.54	0.32%	58,629.99	0.43%	21,251.45	36.25%
PhilHealth Contributions	3,312.50	0.19%	8,265.83	0.41%	4,953.33	59.93%	21,851.50	0.19%	57,860.83	0.42%	36,009.33	62.23%
ECC Contributions	1,700.00	0.10%	2,200.00	0.11%	500.00	22.73%	11,762.80	0.10%	15,400.00	0.11%	3,637.20	23.62%
Provident Fund Contribution	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	0.00%
Other personnel Benefits Contributions	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	0.00%
Overtime and holiday pay	19,379.60	1.09%	16,666.67	0.83%	(2,712.93)	-16.28%	136,170.52	1.17%	116,666.67	0.85%	(19,503.85)	-16.72%
Other Personnel Benefits	-	0.00%	-	0.00%	-	-	750,000.00	6.47%	-	0.00%	(750,000.00)	0.00%
Total Personal Services	503,372.16	28.43%	844,412.08	42.10%	341,039.92	40.39%	4,840,597.91	44.14%	5,843,862.41	42.75%	1,003,264.50	17.17%
Maintenance and Other Operating Expenses (MOOE)												
Supplies Expenses												
Office Supplies Expense	1,830.42	0.10%	16,666.67	0.83%	14,836.25	89.02%	52,555.37	0.45%	116,666.67	0.85%	64,111.30	54.95%
Accountable Forms Expenses (Printing)	-	0.00%	4,000.00	0.20%	4,000.00	100.00%	-	0.00%	28,000.00	0.20%	28,000.00	100.00%
Fuel, Oil and Lubricants Expenses	18,744.16	1.06%	21,000.00	1.05%	2,255.84	10.74%	119,737.08	1.03%	147,000.00	1.08%	27,262.92	18.55%
Other Supplies Expenses	-	0.00%	4000	0.20%	4,000.00	100.00%	-	0.00%	28,000.00	0.20%	28,000.00	100.00%
Travel and Educational Expenses												
Travel Expenses	44,638.70	2.52%	20,000.00	1.00%	(24,638.70)	-123.19%	169,937.98	1.47%	140,000.00	1.02%	(29,937.98)	-21.38%
Training and Scholarship	47,280.00	2.67%	30,000.00	1.50%	(17,280.00)	-57.60%	208,780.00	1.80%	210,000.00	1.54%	1,220.00	0.58%
Utility Expenses												
Electricity	155,672.93	8.79%	150,000.00	7.48%	(5,672.93)	-3.78%	1,118,111.43	9.64%	1,050,000.00	7.68%	(68,111.43)	-6.49%
Fuel/Cooking Gas	-	0.00%	10,000.00	0.50%	10,000.00	100.00%	4,735.47	0.04%	70,000.00	0.51%	65,264.53	93.24%
Communication Expenses												
Postage and Deliveries	-	0.00%	500.00	0.02%	500.00	100.00%	863.00	0.01%	3,500.00	0.03%	2,637.00	75.34%
Telephone Expenses - Landline	7,341.98	0.41%	6,250.00	0.31%	(1,091.98)	-17.47%	27,621.10	0.24%	43,750.00	0.32%	16,128.90	36.87%
Telephone Expenses - Mobile	6,091.82	0.34%	5,000.00	0.25%	(1,091.82)	-21.84%	39,311.64	0.34%	35,000.00	0.26%	(4,311.64)	-12.32%
Internet Expenses	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	0.00%
Cable and Radio Expenses	(17,117.52)	-0.97%	400.00	0.02%	17,517.52	4379.38%	2,220.00	0.02%	2,800.00	0.02%	580.00	20.71%
Printing and Advertising Expenses												
Advertising, Promotional and Marketing Expenses	-	0.00%	8,000.00	0.40%	8,000.00	100.00%	8,300.00	0.07%	56,000.00	0.41%	47,700.00	85.18%
Taxes, Duties and Premiums												
Taxes, Duties and Licenses	31,248.11	1.76%	75,000.00	3.74%	43,751.89	58.34%	214,189.78	1.85%	525,000.00	3.84%	310,810.22	59.20%
Insurance Premiums	-	0.00%	6,666.67	0.33%	6,666.67	100.00%	23,568.82	0.20%	46,666.67	0.34%	23,097.85	49.50%
Franchise regulatory requirements Expenses	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	0.00%
Representation Expenses	12,271.04	0.69%	50,000.00	2.49%	37,728.96	75.46%	148,893.58	1.28%	350,000.00	2.56%	201,106.42	57.46%

Rent expenses		0.00%	15,000.00	0.75%	15,000.00	100.00%	90,000.00	0.78%	105,000.00	0.77%	15,000.00	14.29%
				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%
Miscellaneous expenses	4,598.28	0.26%	11,000.00	0.55%	6,401.72	58.20%	101,634.64	0.88%	77,000.00	0.56%	(24,634.64)	-31.99%
Generation and Distribution Expenses				0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Generation, Transmission and Distribution Exp	39,085.46	2.21%	16,666.67	0.83%	(22,418.79)	-134.51%	82,652.71	0.71%	116,666.67	0.85%	34,013.96	29.15%
Membership Dues and Contribution to Organizations				0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Membership Dues and Contribution to Organiz	2,100.00	0.12%	5,000.00	0.25%	2,900.00	58.00%	25,067.00	0.22%	35,000.00	0.26%	9,933.00	28.38%
Cultural and Athletic Expenses				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%
Repairs and Maintenance-Plant (UPIS)	2,115.00	0.12%	10,900.00	0.54%	8,785.00	80.60%	4,502.00	0.04%	76,300.00	0.56%	71,798.00	94.10%
Repairs and Maintenance-Building and Other Structures		0.00%	3,000.00	0.15%	3,000.00	100.00%	565.00	0.00%	21,000.00	0.15%	20,435.00	97.31%
Repairs and Maintenance-Office Equipment	960.00	0.05%	3,000.00	0.15%	2,040.00	68.00%	9,575.24	0.08%	21,000.00	0.15%	11,424.76	54.40%
Repairs and Maintenance- Land Transportatior	900.00	0.05%	6,000.00	0.30%	5,100.00	85.00%	9,266.41	0.08%	42,000.00	0.31%	32,733.59	77.94%
Repairs and Maintenance-Services		0.00%	3,000.00	0.15%	3,000.00	100.00%	-	0.00%	21,000.00	0.15%	21,000.00	100.00%
Repairs and Maintenance-Construction Equipment		0.00%	5,000.00	0.25%	5,000.00	100.00%	-	0.00%	35,000.00	0.26%	35,000.00	100.00%

Villasis Water District

Detailed Statement of Income and Expenses

For the Period ending July 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	5,000.00	0.28%	6,250.00	0.31%	1,250.00	20.00%	12,037.88	0.10%	43,750.00	0.32%	31,712.12	72.48%
Repairs and Maintenance-Furnitures and Fixtures		0.00%	1,000.00	0.05%	1,000.00	100.00%	4,623.65	0.04%	7,000.00	0.05%	2,376.35	33.95%
Donations				0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Donations		0.00%	4,200.00	0.21%	4,200.00	0.00%	25,000.00	0.22%	29,400.00	0.22%	4,400.00	14.97%
Professional Services				0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Legal Services	10,500.00	0.59%	8,333.33	0.42%	(2,166.67)	-26.00%	38,100.00	0.33%	58,333.33	0.43%	20,233.33	34.69%
Auditing Services		0.00%	5,000.00	0.25%	5,000.00	100.00%	-	0.00%	35,000.00	0.26%	35,000.00	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%	7,000.00	0.05%	7,000.00	100.00%
Other Professional Services		0.00%	1,000.00	0.05%	1,000.00	100.00%	-	0.00%	7,000.00	0.05%	7,000.00	100.00%
Doubtful Accounts, Depreciation, Amortization and Depletion				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%	46,666.67	0.34%	46,666.67	100.00%
Depreciation-Structure and improvements	8,946.24	0.51%	8,217.75	0.41%	(728.49)	-8.86%	56,773.68	0.49%	57,524.28	0.42%	750.60	1.30%
Depreciation-Plant	98,864.91	5.58%	103,926.08	5.18%	5,061.17	4.87%	699,200.92	6.03%	727,482.53	5.32%	28,281.61	3.89%
Depreciation-Buildings and Other Structures	10,531.45	0.59%	10,857.14	0.54%	325.69	3.00%	73,720.15	0.64%	75,999.98	0.56%	2,279.83	3.00%
Depreciation-Office Equipments	8,190.52	0.46%	7,845.49	0.39%	(345.03)	-4.40%	54,276.11	0.47%	54,918.41	0.40%	642.30	1.17%
Depreciation-Land Transportation Equipment	12,125.03	0.68%	12,012.89	0.60%	(112.14)	-0.93%	82,835.21	0.71%	84,090.23	0.62%	1,255.02	1.49%
Depreciation-Construction Equipment		0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Depreciation-Other Machinery and Equipment	19,509.68	1.10%	20,240.93	1.01%	731.25	3.61%	136,550.39	1.18%	141,686.54	1.04%	5,136.15	3.63%
Depreciation- Med. Dental		0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Depreciation-Furniture and Fixtures	3,858.92	0.22%	3,566.38	0.18%	(292.54)	-8.20%	25,701.61	0.22%	24,964.69	0.18%	(736.92)	-2.95%
Depreciation-IT Equipment		0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
TOTAL MOOE	535,287.13	30.23%	686,166.67	34.21%	150,879.54	21.99%	3,670,907.85	31.91%	4,803,166.67	35.14%	1,132,258.82	23.57%
Financial Expense									-	0.00%		
Interest Expenses	24,115.10	1.36%	24,115.10	1.20%	-	0.00%	168,805.70	1.46%	168,805.70	1.23%	-	0.00%
Retained Earnings			-				-	0.00%	-	0.00%	-	0.00%
Total FE	24,115.10	1.36%	24,115.10	1.20%	-	0.00%	168,805.70	1.47%	168,805.70	1.23%	-	0.00%
Total Expenses	1,062,774.39	60.03%	1,554,693.84	77.50%	491,919.45	31.64%	8,680,311.46	74.85%	10,815,834.77	79.12%	2,135,523.31	19.74%
Net Income (Loss)	707,739.19	39.97%	451,250.00	22.50%	256,489.19	56.84%	2,917,086.63	25.15%	2,853,970.97	20.88%	63,115.66	2.21%

