

VILLASIS WATER DISTRICT
Detailed Statement of Income and Expenses
For the Period Ended June 30, 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	1,589,974.05	94.90%	1,823,267.90	92.80%	(233,293.85)	-12.80%	9,301,599.83	94.65%	10,819,283.40	92.76%	(1,517,683.57)	-14.03%
Interest Income	5,339.53	0.32%	15,000.00	0.76%	(9,660.47)	-64.40%	42,269.06	0.43%	90,000.00	0.77%	(47,730.94)	-53.03%
Other Business and Service Income	18,093.85	1.08%	71,666.67	3.65%	(53,572.82)	-74.75%	115,658.52	1.18%	430,000.00	3.69%	(314,341.48)	-73.10%
Fines and Penalties-Business and Service Income	62,074.90	3.70%	54,698.04	2.78%	7,376.86	13.49%	367,357.10	3.74%	324,578.50	2.78%	42,778.60	13.18%
Gross Income	1,675,482.33	100.00%	1,964,632.60	100.00%	(289,150.27)	-14.72%	9,826,884.51	100.00%	11,663,861.90	100.00%	(1,836,977.39)	-15.75%
Less: Expenses												
Personal Services												
Salaries and Wages - Regular	285,289.00	17.03%	453,263.88	23.07%	167,974.88	37.06%	1,918,651.35	19.52%	2,538,125.65	21.76%	619,474.30	24.41%
Salaries and Wages - (Job Order)	17,850.00	1.07%	42,816.17	2.18%	24,966.17	58.31%	190,264.30	1.94%	252,753.50	2.17%	62,489.20	24.72%
Personnel Economic Relief Allowance (PER)	34,000.00	2.03%	44,000.00	2.24%	10,000.00	22.73%	204,000.00	2.08%	264,000.00	2.26%	60,000.00	22.73%
Additional Compensation (ADCOM)		0.00%		0.00%	-	0.00%		0.00%		0.00%		0.00%
Representative Allowance (RA)	9,500.00	0.57%	13,500.00	0.69%	4,000.00	29.63%	57,000.00	0.58%	81,000.00	0.69%	24,000.00	29.63%
Transportation Allowance	9,500.00	0.57%	13,500.00	0.69%	4,000.00	29.63%	57,000.00	0.58%	81,000.00	0.69%	24,000.00	29.63%
Clothing/Uniform Allowance		0.00%	7,333.33	0.37%	7,333.33	100.00%	88,000.00	0.90%	44,000.00	0.38%	(44,000.00)	-100.00%
Honoraria	48,239.00	2.88%	118,041.67	6.01%	69,802.67	59.13%	606,509.00	6.17%	708,250.00	6.07%	101,741.00	14.37%
Year - End Bonus		0.00%	45,833.33	2.33%	45,833.33	100.00%	42,500.00	0.43%	275,000.00	2.36%	232,500.00	84.55%
Other Bonuses and Allowances	9,000.00	0.54%	38,833.33	1.98%	29,833.33	76.82%	54,000.00	0.55%	233,000.00	2.00%	179,000.00	76.82%
Life and Retirement Insurance Contributions	34,233.78	2.04%	51,545.32	2.62%	17,311.54	33.59%	192,235.62	1.96%	309,271.90	2.65%	117,036.28	37.84%
PAG-IBIG Contributions	5,705.78	0.34%	8,375.71	0.43%	2,669.93	31.88%	31,672.76	0.32%	50,254.28	0.43%	18,581.52	36.97%
PhilHealth Contributions	3,312.50	0.20%	8,265.83	0.42%	4,953.33	59.93%	18,539.00	0.19%	49,595.00	0.43%	31,056.00	62.62%
ECC Contributions	1,700.00	0.10%	2,200.00	0.11%	500.00	22.73%	10,062.80	0.10%	13,200.00	0.11%	3,137.20	23.77%
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	18,901.85	1.13%	16,666.67	0.85%	(2,235.18)	-13.41%	116,790.92	1.19%	100,000.00	0.86%	(16,790.92)	-16.79%
Other Personnel Benefits	250,000.00	14.92%		0.00%	(250,000.00)	0.00%	750,000.00	7.63%		0.00%	(750,000.00)	0.00%
Total Personal Services	727,231.91	43.40%	864,175.25	43.99%	136,943.34	15.85%	4,337,225.75	44.14%	4,999,450.33	42.86%	662,224.58	13.25%
Maintenance and Other Operating Expenses (MOOE)												
Supplies Expenses												
Office Supplies Expense	3,958.15	0.24%	16,666.67	0.85%	12,708.52	76.25%	50,724.95	0.52%	100,000.00	0.86%	49,275.05	49.28%
Accountable Forms Expenses (Printing)		0.00%	4,000.00	0.20%	4,000.00	100.00%	-	0.00%	24,000.00	0.21%	24,000.00	100.00%
Fuel, Oil and Lubricants Expenses	14,771.90	0.88%	21,000.00	1.07%	6,228.10	29.66%	100,992.92	1.03%	126,000.00	1.08%	25,007.08	19.85%
Other Supplies Expenses		0.00%	4,000.00	0.20%	4,000.00	100.00%	-	0.00%	24,000.00	0.21%	24,000.00	100.00%
Travel and Educational Expenses												
Travel Expenses	5,039.00	0.30%	20,000.00	1.02%	14,961.00	74.81%	125,299.28	1.28%	120,000.00	1.03%	(5,299.28)	-4.42%
Training and Scholarship	2,400.00	0.14%	30,000.00	1.53%	27,600.00	92.00%	161,500.00	1.64%	180,000.00	1.54%	18,500.00	10.28%
Utility Expenses												
Electricity	180,959.02	10.80%	150,000.00	7.64%	(30,959.02)	-20.64%	962,438.50	9.79%	900,000.00	7.72%	(62,438.50)	-6.94%
Fuel/Cooking Gas	715.00	0.04%	10,000.00	0.51%	9,285.00	92.85%	4,735.47	0.05%	60,000.00	0.51%	55,264.53	92.11%
Communication Expenses												
Postage and Deliveries	223.00	0.01%	500.00	0.03%	277.00	55.40%	863.00	0.01%	3,000.00	0.03%	2,137.00	71.23%
Telephone Expenses - Landline	3,738.99	0.22%	6,250.00	0.32%	2,511.01	40.18%	20,279.12	0.21%	37,500.00	0.32%	17,220.88	45.92%
Telephone Expenses - Mobile	5,288.15	0.32%	5,000.00	0.25%	(288.15)	-5.76%	33,219.82	0.34%	30,000.00	0.26%	(3,219.82)	-10.73%
Internet Expenses		0.00%		0.00%	-	0.00%		0.00%		0.00%		0.00%
Cable and Radio Expenses	17,857.52	1.07%	400.00	0.02%	(17,457.52)	-4364.38%	19,337.52	0.20%	2,400.00	0.02%	(16,937.52)	-705.73%
Printing and Advertising Expenses												
Advertising, Promotional and Marketing Expenses		0.00%	8,000.00	0.41%	8,000.00	100.00%	8,300.00	0.08%	48,000.00	0.41%	39,700.00	82.71%
Taxes, Duties and Premiums												
Taxes, Duties and Licenses	35,679.50	2.13%	75,000.00	3.82%	39,320.50	52.43%	182,941.67	1.86%	450,000.00	3.86%	267,058.33	59.35%
Insurance Premiums	9,505.91	0.57%	6,666.67	0.34%	(2,839.24)	-42.59%	23,568.82	0.24%	40,000.00	0.34%	16,431.18	41.08%
Franchise regulatory requirements Expenses		0.00%	-	0.00%	-	0.00%		0.00%		0.00%		0.00%
Representation Expenses	16,997.40	1.01%	50,000.00	2.55%	33,002.60	66.01%	136,622.54	1.39%	300,000.00	2.57%	163,377.46	54.46%
Rent expenses	15,000.00	0.90%	15,000.00	0.76%	-	0.00%	90,000.00	0.92%	90,000.00	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%
Awards, Prizes and Other Claims												
Miscellaneous expenses	4,424.77	0.26%	11,000.00	0.56%	6,575.23	59.77%	97,036.36	0.99%	66,000.00	0.57%	(31,036.36)	-47.02%
Generation and Distribution Expenses												
		0.00%		0.00%	-	0.00%		0.00%		0.00%		0.00%

Generation, Transmission and Distribution Expense	22,964.62	1.37%	16,666.67	0.85%	(6,297.95)	-37.79%	43,567.25	0.44%	100,000.00	0.86%	56,432.75	56.43%
Membership Dues and Contribution to Organizations		0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Membership Dues and Contribution to Organizations	9,050.00	0.54%	5,000.00	0.25%	(4,050.00)	-81.00%	22,967.00	0.23%	30,000.00	0.26%	7,033.00	23.44%
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)	1,611.00	0.10%	10,900.00	0.55%	9,289.00	85.22%	2,387.00	0.02%	65,400.00	0.56%	63,013.00	96.35%
Repairs and Maintenance-Building and Other Structures	375.00	0.02%	3,000.00	0.15%	2,625.00	87.50%	565.00	0.01%	18,000.00	0.15%	17,435.00	96.86%
Repairs and Maintenance-Office Equipment	2,350.00	0.14%	3,000.00	0.15%	650.00	21.67%	8,615.24	0.09%	18,000.00	0.15%	9,384.76	52.14%
Repairs and Maintenance- Land Transportation Equipment	440.00	0.03%	6,000.00	0.31%	5,560.00	92.67%	8,366.41	0.09%	36,000.00	0.31%	27,633.59	76.76%
Repairs and Maintenance-Services		0.00%	3,000.00	0.15%	3,000.00	100.00%	-	0.00%	18,000.00	0.15%	18,000.00	100.00%
Repairs and Maintenance-Construction Equipment		0.00%	5,000.00	0.25%	5,000.00	100.00%	-	0.00%	30,000.00	0.26%	30,000.00	100.00%

Villasis Water District

Detailed Statement of Income and Expenses

For the Period ending June 30, 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	5,424.98	0.32%	6,250.00	825.02	13.20%	7,037.88	0.07%	37,500.00	0.32%	30,462.12	81.23%
Repairs and Maintenance-Furnitures and Fixtures	-	0.00%	1,000.00	1,000.00	100.00%	4,623.65	0.05%	6,000.00	0.05%	1,376.35	22.94%
Donations		0.00%	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Donations	-	0.00%	4,200.00	4,200.00	100.00%	25,000.00	0.25%	25,200.00	0.22%	200.00	0.79%
Professional Services		0.00%	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Legal Services	600.00	0.04%	8,333.33	7,733.33	92.80%	27,600.00	0.28%	50,000.00	0.43%	22,400.00	44.80%
Auditing Services		0.00%	5,000.00	5,000.00	100.00%	-	0.00%	30,000.00	0.26%	30,000.00	100.00%
Security Services		0.00%	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Computer Data Processing Services		0.00%	1,000.00	1,000.00	100.00%	-	0.00%	6,000.00	0.05%	6,000.00	100.00%
Other Professional Services		0.00%	1,000.00	1,000.00	100.00%	-	0.00%	6,000.00	0.05%	6,000.00	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	6,666.67	100.00%	-	0.00%	40,000.00	0.34%	40,000.00	100.00%
Depreciation-Structure and improvements	7,971.24	0.48%	8,217.75	246.51	3.00%	47,827.44	0.49%	49,306.53	0.42%	1,479.09	3.00%
Depreciation-Plant	99,253.54	5.92%	103,926.08	4,672.54	4.50%	600,336.01	6.11%	623,556.45	5.35%	23,220.44	3.72%
Depreciation-Buildings and Other Structures	10,531.45	0.63%	10,857.14	325.69	3.00%	63,188.70	0.64%	65,142.84	0.56%	1,954.14	3.00%
Depreciation-Office Equipments	7,709.77	0.46%	7,845.49	135.72	1.73%	46,085.59	0.47%	47,072.93	0.40%	987.34	2.10%
Depreciation-Land Transportation Equipment	12,050.03	0.72%	12,012.89	(37.14)	-0.31%	70,710.18	0.72%	72,077.34	0.62%	1,367.16	1.90%
Depreciation-Construction Equipment		0.00%	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Depreciation-Other Machinery and Equipment	19,508.92	1.16%	20,240.93	732.01	3.62%	117,040.71	1.19%	121,445.60	1.04%	4,404.89	3.63%
Depreciation- Med. Dental		0.00%	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Depreciation-Furniture and Fixtures	3,760.78	0.22%	3,566.38	(194.40)	-5.45%	21,842.69	0.22%	21,398.30	0.18%	(444.39)	-2.08%
Depreciation-IT Equipment		0.00%	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%
TOTAL MOOE	520,159.64	31.05%	686,166.67	166,007.03	24.19%	3,135,620.72	31.91%	4,117,000.00	35.30%	981,379.28	23.84%
Financial Expense				-		-		-	0.00%		
Interest Expenses	24,115.10	1.44%	24,115.10	1.23%	0.00%	144,690.60	1.47%	144,690.60	1.24%	-	0.00%
Retained Earnings			-	0.00%	0.00%	-	0.00%	-	0.00%	-	0.00%
Total FE	24,115.10	1.44%	24,115.10	1.23%	0.00%	144,690.60	1.47%	144,690.60	1.24%	-	0.00%
Total Expenses	1,271,506.65	75.89%	1,574,457.01	302,950.36	19.24%	7,617,537.07	77.52%	9,261,140.93	79.40%	1,643,603.86	17.75%
Net Income (Loss)	403,975.68	24.11%	390,175.59	19.86%	13,800.09	2,209,347.44	22.48%	2,402,720.97	20.60%	(193,373.53)	-8.05%