

VILLASIS WATER DISTRICT
Detailed Statement of Income and Expenses
For the Period Ended March 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	1,400,384.80	371.73%	1,783,159.90	434.14%	382,775.10	21.47%	4,463,659.94	570.08%	5,349,479.70	434.14%	885,819.76	16.56%
Interest Income	8,588.44	2.28%	15,000.00	3.65%	6,411.56	42.74%	22,607.29	2.89%	45,000.00	3.65%	22,392.71	49.76%
Other Business and Service Income	23,074.30	6.12%	71,666.67	17.45%	48,592.37	67.80%	62,919.37	8.04%	215,000.00	17.45%	152,080.63	70.74%
Fines and Penalties-Business and Service Income	64,775.70	17.19%	53,494.80	13.02%	(11,280.90)	-21.09%	186,174.10	23.78%	160,484.39	13.02%	(25,689.71)	-16.01%
Gross Income	1,496,823.24	397.33%	1,923,321.36	468.27%	426,498.12	22.18%	4,735,360.70	604.78%	5,769,964.09	468.27%	1,034,603.39	17.93%
Less: Expenses												
Personal Services												
Salaries and Wages - Regular	330,747.04	87.80%	392,778.00	95.63%	62,030.96	15.79%	963,257.60	123.02%	1,178,334.00	95.63%	215,076.40	18.25%
Salaries and Wages - (Job Order)	29,973.10	7.96%	41,435.00	10.09%	11,461.90	27.66%	109,256.85	13.95%	124,305.00	10.09%	15,048.15	12.11%
Personnel Economic Relief Allowance (PER)	36,000.00	9.56%	44,000.00	10.71%	8,000.00	18.18%	100,000.00	12.77%	132,000.00	10.71%	32,000.00	24.24%
Additional Compensation (ADCOM)		0.00%		0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Representative Allowance (RA)	9,500.00	2.52%	13,500.00	3.29%	4,000.00	29.63%	28,500.00	3.64%	40,500.00	3.29%	12,000.00	29.63%
Transportation Allowance	9,500.00	2.52%	13,500.00	3.29%	4,000.00	29.63%	28,500.00	3.64%	40,500.00	3.29%	12,000.00	29.63%
Clothing/Uniform Allowance	24,000.00	6.37%	7,333.33	1.79%	(16,666.67)	-227.27%	88,000.00	11.24%	22,000.00	1.79%	(66,000.00)	-300.00%
Honoraria	112,504.50	29.86%	118,041.67	28.74%	5,537.17	4.69%	333,261.00	42.56%	354,125.00	28.74%	20,864.00	5.89%
Year - End Bonus		0.00%	45,833.33	11.16%	45,833.33	100.00%	-	0.00%	137,500.00	11.16%	137,500.00	100.00%
Other Bonuses and Allowances	9,000.00	2.39%	38,833.33	9.45%	29,833.33	76.82%	27,000.00	3.45%	116,500.00	9.45%	89,500.00	76.82%
Life and Retirement Insurance Contributions	35,904.96	9.53%	51,545.32	12.55%	15,640.36	30.34%	94,991.76	12.13%	154,635.95	12.55%	59,644.19	38.57%
PAG-IBIG Contributions	5,617.50	1.49%	8,375.71	2.04%	2,758.21	32.93%	15,465.30	1.98%	25,127.14	2.04%	9,661.84	38.45%
PhilHealth Contributions	3,300.50	0.88%	8,265.83	2.01%	4,965.33	60.07%	9,076.50	1.16%	24,797.50	2.01%	15,721.00	63.40%
ECC Contributions	1,792.56	0.48%	2,200.00	0.54%	407.44	18.52%	4,977.68	0.64%	6,600.00	0.54%	1,622.32	24.58%
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	14,829.25	3.94%	16,666.67	4.06%	1,837.42	11.02%	57,366.82	7.33%	50,000.00	4.06%	(7,366.82)	-14.73%
Other Personnel Benefits		0.00%		0.00%	-	0.00%	500,000.00	63.86%		0.00%	(500,000.00)	0.00%
Total Personal Services	622,669.41	165.28%	802,308.20	195.34%	179,638.79	22.39%	2,359,653.51	301.36%	2,406,924.59	195.34%	47,271.08	1.96%
Maintenance and Other Operating Expenses (MOOE)												
Supplies Expenses												
Office Supplies Expense	8,335.00	2.21%	16,666.67	4.06%	8,331.67	49.99%	38,846.23	4.96%	50,000.00	4.06%	11,153.77	22.31%
Accountable Forms Expenses (Printing)		0.00%	4,000.00	0.97%	4,000.00	100.00%	-	0.00%	12,000.00	0.97%	12,000.00	100.00%
Fuel, Oil and Lubricants Expenses	23,654.00	6.28%	21,000.00	5.11%	(2,654.00)	-12.64%	50,866.71	6.50%	63,000.00	5.11%	12,133.29	19.26%
Other Supplies Expenses		0.00%	4,000.00	0.97%	4,000.00	100.00%	-	0.00%	12,000.00	0.97%	12,000.00	100.00%
Travel and Educational Expenses												
Travel Expenses	22,451.50	5.96%	20,000.00	4.87%	(2,451.50)	-12.26%	79,397.28	10.14%	60,000.00	4.87%	(19,397.28)	-32.33%
Training and Scholarship	22,500.00	5.97%	30,000.00	7.30%	7,500.00	25.00%	99,900.00	12.76%	90,000.00	7.30%	(9,900.00)	-11.00%
Utility Expenses												
Electricity	145,639.28	38.66%	150,000.00	36.52%	4,360.72	2.91%	462,869.93	59.12%	450,000.00	36.52%	(12,869.93)	-2.86%
Fuel/Cooking Gas	730.00	0.19%	10,000.00	2.43%	9,270.00	92.70%	1,410.00	0.18%	30,000.00	2.43%	28,590.00	95.30%
Communication Expenses												
Postage and Deliveries		0.00%	500.00	0.12%	500.00	100.00%	285.00	0.04%	1,500.00	0.12%	1,215.00	81.00%
Telephone Expenses - Landline		0.00%	6,250.00	1.52%	6,250.00	100.00%	8,435.25	1.08%	18,750.00	1.52%	10,314.75	55.01%
Telephone Expenses - Mobile	5,723.77	1.52%	5,000.00	1.22%	(723.77)	-14.48%	17,763.62	2.27%	15,000.00	1.22%	(2,763.62)	-18.42%
Internet Expenses		0.00%		0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Cable and Radio Expenses	370.00	0.10%	400.00	0.10%	30.00	7.50%	1,110.00	0.14%	1,200.00	0.10%	90.00	7.50%
Printing and Advertising Expenses												
Advertising, Promotional and Marketing Expense	4,000.00	1.06%	8,000.00	1.95%	4,000.00	50.00%	8,300.00	1.06%	24,000.00	1.95%	15,700.00	65.42%
Taxes, Duties and Premiums												
Taxes, Duties and Licenses	30,556.05	8.11%	75,000.00	18.26%	44,443.95	59.26%	72,885.86	9.31%	225,000.00	18.26%	152,114.14	67.61%
Insurance Premiums		0.00%	6,666.67	1.62%	6,666.67	100.00%	-	0.00%	20,000.00	1.62%	20,000.00	100.00%
Franchise regulatory requirements Expenses		0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Representation Expenses	14,500.95	3.85%	50,000.00	12.17%	35,499.05	71.00%	70,623.48	9.02%	150,000.00	12.17%	79,376.52	52.92%
Rent expenses	15,000.00	3.98%	15,000.00	3.65%	-	0.00%	45,000.00	5.75%	45,000.00	3.65%	-	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												
Miscellaneous expenses	5,051.14	1.34%	11,000.00	2.68%	5,948.86	54.08%	15,619.24	1.99%	33,000.00	2.68%	17,380.76	52.67%
Generation and Distribution Expenses												
		0.00%		0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%

Generation, Transmission and Distribution Expense	3,600.00	0.96%	16,666.67	4.06%	13,066.67	78.40%	7,200.00	0.92%	50,000.00	4.06%	42,800.00	85.60%
Membership Dues and Contribution to Organizations		0.00%		0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Membership Dues and Contribution to Organizations	1,550.00	0.41%	5,000.00	1.22%	3,450.00	69.00%	10,417.00	1.33%	15,000.00	1.22%	4,583.00	30.55%
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)	75.00	0.02%	10,900.00	2.65%	10,825.00	99.31%	510.00	0.07%	32,700.00	2.65%	32,190.00	98.44%
Repairs and Maintenance-Building and Other Structures		0.00%	3,000.00	0.73%	3,000.00	100.00%	190.00	0.02%	9,000.00	0.73%	8,810.00	97.89%
Repairs and Maintenance-Office Equipment	1,969.50	0.52%	3,000.00	0.73%	1,030.50	34.35%	2,869.50	0.37%	9,000.00	0.73%	6,130.50	68.12%
Repairs and Maintenance- Land Transportation	3,485.70	0.93%	6,000.00	1.46%	2,514.30	41.91%	5,738.70	0.73%	18,000.00	1.46%	12,261.30	68.12%
Repairs and Maintenance-Services		0.00%	3,000.00	0.73%	3,000.00	100.00%	-	0.00%	9,000.00	0.73%	9,000.00	100.00%
Repairs and Maintenance-Construction Equipment		0.00%	5,000.00	1.22%	5,000.00	100.00%	-	0.00%	15,000.00	1.22%	15,000.00	100.00%

Villasis Water District

Detailed Statement of Income and Expenses

For the Period ending March 31, 2012

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				Variance		Actual		Variance		Variance		
	% to Total		% 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	1.52%	6,250.00	100.00%	1,612.90	0.21%	18,750.00	1.52%	17,137.10	91.40%	
Repairs and Maintenance-Furnitures and Fixtures	0.00%	1,000.00	0.24%	1,000.00	100.00%	-	0.00%	3,000.00	0.24%	3,000.00	100.00%	
Donations	0.00%		0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	
Donations	0.00%	4,200.00	1.02%	4,200.00	100.00%	25,000.00	3.19%	12,600.00	1.02%	(12,400.00)	-98.41%	
Professional Services	0.00%		0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	
Legal Services	3,000.00	8,333.33	2.03%	5,333.33	64.00%	9,000.00	1.15%	25,000.00	2.03%	16,000.00	64.00%	
Auditing Services		5,000.00	1.22%	5,000.00	100.00%	-	0.00%	15,000.00	1.22%	15,000.00	100.00%	
Security Services			0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	
Computer Data Processing Services		1,000.00	0.24%	1,000.00	100.00%	-	0.00%	3,000.00	0.24%	3,000.00	100.00%	
Other Professional Services		1,000.00	0.24%	1,000.00	100.00%	-	0.00%	3,000.00	0.24%	3,000.00	100.00%	
Doubtful Accounts, Depreciation, Amortization and Depletion	0.00%		0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	
Doubtful Accounts Expenses		6,666.67	1.62%	6,666.67	100.00%	-	0.00%	20,000.00	1.62%	20,000.00	100.00%	
Depreciation-Structure and improvements	7,971.24	8,217.75	2.00%	246.51	3.00%	23,913.72	3.05%	24,653.26	2.00%	739.54	3.00%	
Depreciation-Plant	99,985.28	103,926.08	25.30%	3,940.80	3.79%	301,602.77	38.52%	311,778.23	25.30%	10,175.46	3.26%	
Depreciation-Buildings and Other Structures	10,531.45	10,857.14	2.64%	325.69	3.00%	31,594.35	4.04%	32,571.42	2.64%	977.07	3.00%	
Depreciation-Office Equipments	7,673.07	7,845.49	1.91%	172.42	2.20%	22,956.28	2.93%	23,536.46	1.91%	580.18	2.47%	
Depreciation-Land Transportation Equipment	11,652.53	12,012.89	2.92%	360.36	3.00%	34,957.59	4.46%	36,038.67	2.92%	1,081.08	3.00%	
Depreciation-Construction Equipment		-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	
Depreciation-Other Machinery and Equipment	19,633.75	20,240.93	4.93%	607.18	3.00%	58,901.25	7.52%	60,722.80	4.93%	1,821.55	3.00%	
Depreciation- Med. Dental		-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	
Depreciation-Furniture and Fixtures	3,674.75	3,566.38	0.87%	(108.37)	-3.04%	10,593.55	1.35%	10,699.15	0.87%	105.60	0.99%	
Depreciation-IT Equipment		-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	
TOTAL MOOE	473,313.96	125.64%	686,166.67	167.06%	212,852.71	31.02%	1,520,370.21	194.17%	2,058,500.00	167.06%	538,129.79	26.14%
Financial Expense												
Interest Expenses	24,115.10	6.40%	24,115.10	5.87%	-	72,345.30	9.24%	72,345.30	5.87%	-	0.00%	
Retained Earnings			-	0.00%	-	-	0.00%	-		-	0.00%	
Total FE	24,115.10	6.40%	24,115.10	5.87%	-	72,345.30	9.24%	72,345.30	5.87%	-	0.00%	
Total Expenses	1,120,098.47	297.33%	1,512,589.96	368.27%	392,491.49	25.95%	3,952,369.02	504.78%	4,537,769.89	368.27%	585,400.87	12.90%
Net Income (Loss)	376,724.77	100.00%	410,731.40	100.00%	34,006.63	8.28%	782,991.68	100.00%	1,232,194.20	100.00%	449,202.52	36.46%