

VILLASIS WATER DISTRICT
Detailed Statement of Income and Expenses
For the Period Ended April 30, 2013

	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	1,675,712.25	93.19%	1,562,216.20	95.35%	113,496.05	7.27%	6,393,606.52	93.42%	6,214,796.80	95.34%	178,809.72	2.88%
Interest Income	-	0.00%	7,500.00	0.46%	(7,500.00)	-100.00%	5,017.89	0.07%	30,000.00	0.46%	(24,982.11)	-83.27%
Other Business and Service Income	50,433.30	2.80%	21,850.00	1.33%	28,583.30	130.82%	152,304.35	2.23%	87,400.00	1.34%	64,904.35	74.26%
Fines and Penalties-Business and Service Income	72,014.95	4.00%	46,853.15	2.86%	25,161.80	53.70%	293,302.65	4.29%	186,430.57	2.86%	106,872.08	57.33%
Gross Income	1,798,160.50	100.00%	1,638,419.35	100.00%	159,741.15	9.75%	6,844,231.41	100.00%	6,518,627.37	100.00%	325,604.04	4.99%
Less: Expenses												
Personal Services												
Salaries and Wages - Regular	315,489.50	17.55%	390,755.83	23.85%	75,266.33	19.26%	1,302,049.50	19.02%	1,370,690.83	21.03%	68,641.33	5.01%
Salaries and Wages - (Job Order)	108,000.00	6.01%	45,000.00	2.75%	(63,000.00)	-140.00%	219,387.68	3.21%	180,000.00	2.76%	(39,387.68)	-21.88%
Personnel Economic Relief Allowance (PER)	36,000.00	2.00%	45,000.00	2.75%	9,000.00	20.00%	138,000.00	2.02%	180,000.00	2.76%	42,000.00	23.33%
Additional Compensation (ADCOM)	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Representative Allowance (RA)	4,000.00	0.22%	12,500.00	0.76%	8,500.00	68.00%	16,000.00	0.23%	50,000.00	0.77%	34,000.00	68.00%
Transportation Allowance	4,000.00	0.22%	12,500.00	0.76%	8,500.00	68.00%	16,000.00	0.23%	50,000.00	0.77%	34,000.00	68.00%
Clothing/Uniform Allowance	1,622.00	0.09%	-	0.00%	(1,622.00)	-	97,007.00	1.42%	140,000.00	2.15%	42,993.00	30.71%
Honoraria	29,640.00	1.65%	56,608.33	3.46%	26,968.33	47.64%	122,560.00	1.79%	226,433.33	3.47%	103,873.33	45.87%
Year - End Bonus	-	0.00%	35,000.00	2.14%	35,000.00	100.00%	-	0.00%	140,000.00	2.15%	140,000.00	100.00%
Other Bonuses and Allowances	50,000.00	2.78%	18,666.67	1.14%	(31,333.33)	-167.86%	50,000.00	0.73%	74,666.67	1.15%	24,666.67	33.04%
Life and Retirement Insurance Contributions	40,644.34	2.26%	39,197.40	2.39%	(1,446.94)	-3.69%	146,158.36	2.14%	410,717.36	6.30%	264,559.00	64.41%
PAG-IBIG Contributions	6,757.54	0.38%	8,210.50	0.50%	1,452.96	17.70%	24,343.66	0.36%	32,842.00	0.50%	8,498.34	25.88%
PhilHealth Contributions	3,913.50	0.22%	6,217.50	0.38%	2,304.00	37.06%	15,938.50	0.23%	24,870.00	0.38%	8,931.50	35.91%
ECC Contributions	1,700.00	0.09%	2,250.00	0.14%	550.00	24.44%	6,800.00	0.10%	9,000.00	0.14%	2,200.00	24.44%
Provident Fund Contribution	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Other personnel Benefits Contributions	-	0.00%	-	0.00%	-	-	85,470.40	1.25%	-	0.00%	(85,470.40)	-
Overtime and holiday pay	26,621.53	1.48%	20,000.00	1.22%	(6,621.53)	-33.11%	67,174.14	0.98%	80,000.00	1.23%	12,825.86	16.03%
Other Personnel Benefits	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Total Personal Services	628,388.41	34.95%	691,906.23	42.23%	63,517.82	9.18%	2,306,889.24	33.71%	2,969,220.19	45.55%	662,330.95	22.31%
Maintenance and Other Operating Expenses (MOOE)												
Supplies Expenses												
Office Supplies Expense	15,533.15	0.86%	16,666.67	1.02%	1,133.52	6.80%	35,978.67	0.53%	66,666.67	1.02%	30,688.00	46.03%
Accountable Forms Expenses (Printing)	-	0.00%	10,000.00	0.61%	10,000.00	100.00%	59,370.00	0.87%	40,000.00	0.61%	(19,370.00)	-48.43%
Fuel, Oil and Lubricants Expenses	37,673.71	2.10%	20,000.00	1.22%	(17,673.71)	-88.37%	79,978.91	1.17%	80,000.00	1.23%	21.09	0.03%
Other Supplies Expenses	16,434.75	0.91%	-	0.00%	(16,434.75)	-	16,434.75	0.24%	-	0.00%	(16,434.75)	-
Travel and Educational Expenses												
Travel Expenses	42,880.50	2.38%	30,000.00	1.83%	(12,880.50)	-42.94%	68,608.50	1.00%	120,000.00	1.84%	51,391.50	42.83%
Training and Scholarship	44,500.00	2.47%	40,000.00	2.44%	(4,500.00)	-11.25%	63,500.00	0.93%	160,000.00	2.45%	96,500.00	60.31%
Utility Expenses												
Electricity	177,788.32	9.89%	190,000.00	11.60%	12,211.68	6.43%	537,826.72	7.86%	760,000.00	11.66%	222,173.28	29.23%
Fuel/Cooking Gas	706.00	0.04%	1,000.00	0.06%	294.00	29.40%	1,450.00	0.02%	4,000.00	0.06%	2,550.00	63.75%
Communication Expenses												
Postage and Deliveries	190.00	0.01%	416.67	0.03%	226.67	54.40%	520.00	0.01%	1,666.67	0.03%	1,146.67	68.80%
Telephone Expenses - Landline	10,985.41	0.61%	6,250.00	0.38%	(4,735.41)	-75.77%	35,473.58	0.52%	25,000.00	0.38%	(10,473.58)	-41.89%
Telephone Expenses - Mobile	(1,000.00)	-0.06%	10,000.00	0.61%	11,000.00	110.00%	18,335.13	0.27%	40,000.00	0.61%	21,664.87	54.16%
Internet Expenses	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Cable and Radio Expenses	1,170.00	0.07%	400.00	0.02%	(770.00)	-192.50%	2,280.00	0.03%	1,600.00	0.02%	(680.00)	-42.50%
Printing and Advertising Expenses												
Advertising, Promotional and Marketing Expenses	2,000.00	0.11%	5,000.00	0.31%	3,000.00	60.00%	6,800.00	0.10%	20,000.00	0.31%	13,200.00	66.00%
Taxes, Duties and Premiums												
Taxes, Duties and Licenses	30,646.66	1.70%	68,963.49	4.21%	38,316.83	55.56%	135,543.79	1.98%	275,222.33	4.22%	139,678.54	50.75%
Insurance Premiums	-	0.00%	5,000.00	0.31%	5,000.00	100.00%	-	0.00%	20,000.00	0.31%	20,000.00	100.00%
Franchise regulatory requirements Expenses	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Representation Expenses	21,871.40	1.22%	41,666.67	2.54%	19,795.27	47.51%	59,102.90	0.86%	166,666.67	2.56%	107,563.77	64.54%

Rent expenses	15,000.00	0.83%	15,000.00	0.92%	-	0.00%	60,000.00	0.88%	60,000.00	0.92%	-	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%	-	
Miscellaneous expenses	3,385.01	0.19%	10,000.00	0.61%	6,614.99	66.15%	12,624.55	0.18%	40,000.00	0.61%	27,375.45	68.44%
Generation and Distribution Expenses		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Generation, Transmission and Distribution Exp	13,440.70	0.75%	29,166.67	1.78%	15,725.97	53.92%	44,915.45	0.66%	116,666.67	1.79%	71,751.22	61.50%
Membership Dues and Contribution to Organizations		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Membership Dues and Contribution to Organiz	4,950.00	0.28%	8,333.33	0.51%	3,383.33	40.60%	14,428.00	0.21%	33,333.33	0.51%	18,905.33	56.72%
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)	2,073.71	0.12%	6,433.33	0.39%	4,359.62	67.77%	7,468.46	0.11%	25,733.33	0.39%	18,264.87	70.98%
Repairs and Maintenance-Building and Other S	55,290.00	3.07%	3,000.00	0.18%	(52,290.00)	-1743.00%	55,290.00	0.81%	12,000.00	0.18%	(43,290.00)	-360.75%
Repairs and Maintenance-Office Equipment		0.00%	3,000.00	0.18%	3,000.00	100.00%	3,900.00	0.06%	12,000.00	0.18%	8,100.00	67.50%
Repairs and Maintenance- Land Transportation Equipment		0.00%	5,000.00	0.31%	5,000.00	100.00%	29,093.00	0.43%	20,000.00	0.31%	(9,093.00)	-45.47%
Repairs and Maintenance-Services		0.00%	4,566.67	0.28%	4,566.67	100.00%	-	0.00%	18,266.67	0.28%	18,266.67	100.00%
Repairs and Maintenance-Construction Equipment		0.00%	-	0.00%	-		-	0.00%	-	0.00%	-	

Villasis Water District

Detailed Statement of Income and Expenses

For the Period ending April 30, 2013

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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	4,500.00	0.25%	6,250.00	0.38%	1,750.00	28.00%	17,047.00	0.25%	25,000.00	0.38%	7,953.00	31.81%
Repairs and Maintenance-Furnitures and Fixtur	26,595.74	1.48%	1,000.00	0.06%	(25,595.74)	-2559.57%	26,595.74	0.39%	4,000.00	0.06%	(22,595.74)	-564.89%
Donations		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Donations	1,000.00	0.06%	4,000.00	0.24%	3,000.00	75.00%	1,000.00	0.01%	16,000.00	0.25%	15,000.00	93.75%
Professional Services		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Legal Services		0.00%	6,000.00	0.37%	6,000.00	100.00%	2,200.00	0.03%	24,000.00	0.37%	21,800.00	90.83%
Auditing Services		0.00%	12,500.00	0.76%	12,500.00	100.00%	47,694.00	0.70%	50,000.00	0.77%	2,306.00	4.61%
Security Services		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Computer Data Processing Services		0.00%	4,166.67	0.25%	4,166.67	100.00%	-	0.00%	16,666.67	0.26%	16,666.67	100.00%
Other Professional Services		0.00%	1,000.00	0.06%	1,000.00	100.00%	-	0.00%	4,000.00	0.06%	4,000.00	100.00%
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	8,846.87	0.49%	9,027.26	0.55%	180.39	2.00%	34,611.22	0.51%	36,109.03	0.55%	1,497.81	4.15%
Depreciation-Plant	104,033.11	5.79%	109,042.00	6.66%	5,008.89	4.59%	417,090.99	6.09%	436,167.99	6.69%	19,077.00	4.37%
Depreciation-Buildings and Other Structures	10,531.45	0.59%	11,515.81	0.70%	984.36	8.55%	42,125.80	0.62%	46,063.24	0.71%	3,937.44	8.55%
Depreciation-Office Equipments	7,006.50	0.39%	8,520.70	0.52%	1,514.20	17.77%	29,203.60	0.43%	34,082.80	0.52%	4,879.20	14.32%
Depreciation-Land Transportation Equipment	12,075.03	0.67%	13,049.67	0.80%	974.64	7.47%	48,300.12	0.71%	52,198.68	0.80%	3,898.56	7.47%
Depreciation-Construction Equipment		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Depreciation-Other Machinery and Equipment	19,509.30	1.08%	21,331.47	1.30%	1,822.17	8.54%	78,037.20	1.14%	85,325.87	1.31%	7,288.67	8.54%
Depreciation- Med. Dental		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Depreciation-Furniture and Fixtures	4,150.14	0.23%	4,179.77	0.26%	29.63	0.71%	16,600.56	0.24%	16,719.08	0.26%	118.52	0.71%
Depreciation-IT Equipment		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
TOTAL MOOE	693,767.46	38.58%	741,446.82	45.25%	47,679.36	6.43%	2,109,428.64	30.82%	2,965,155.67	45.49%	855,727.03	28.86%
Financial Expense					-		-		-		-	
Interest Expenses		0.00%	23,056.67	1.41%	23,056.67	100.00%	248,854.16	3.64%	94,209.67	1.45%	(154,644.49)	-164.15%
Retained Earnings					-		-		-		-	
Total FE	-	0.00%	23,056.67	1.41%	23,056.67	100.00%	248,854.16	3.64%	94,209.67	1.45%	(154,644.49)	-164.15%
Total Expenses	1,322,155.87	73.53%	1,456,409.72	88.89%	134,253.85	9.22%	4,665,172.04	68.16%	6,028,585.53	92.48%	1,363,413.49	22.62%
Net Income (Loss)	476,004.63	26.47%	182,009.63	11.11%	293,995.00	161.53%	2,179,059.37	31.84%	490,041.84	7.52%	1,689,017.53	344.67%