

**VILLASIS WATER DISTRICT**  
Detailed Statement of Income and Expenses  
For the Period Ended August 31, 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
<b>Business and Service Income:</b>												
Generation, Transmission and Distribution Income	1,718,190.83	96.02%	1,573,807.20	200.00%	144,383.63	9.17%	13,151,405.86	94.03%	12,486,843.60	95.35%	664,562.26	5.32%
Interest Income	0.00%		7,500.00	0.45%	(7,500.00)	-100.00%	34,361.58	0.25%	60,000.00	0.46%	(25,638.42)	-42.73%
Other Business and Service Income	0.00%		21,850.00	1.32%	(21,850.00)	-100.00%	281,440.80	2.01%	174,800.00	1.33%	106,640.80	61.01%
Fines and Penalties-Business and Service Income	71,236.75	3.98%	47,214.22	2.86%	24,022.53	50.88%	519,635.75	3.72%	374,565.31	2.86%	145,070.44	38.73%
<b>Gross Income</b>	<b>1,789,427.58</b>	<b>100.00%</b>	<b>1,650,371.42</b>	<b>100.00%</b>	<b>139,056.16</b>	<b>8.43%</b>	<b>13,986,843.99</b>	<b>100.00%</b>	<b>13,096,208.91</b>	<b>100.00%</b>	<b>890,635.08</b>	<b>6.80%</b>
<b>Less: Expenses</b>												
<b>Personal Services</b>												
Salaries and Wages - Regular	402,365.30	22.49%	530,720.45	32.16%	(128,355.15)	-24.19%	2,914,518.30	20.84%	3,213,643.39	24.54%	(299,125.09)	-9.31%
Salaries and Wages - (Job Order)	101,981.38	5.70%	45,000.00	2.73%	56,981.38	126.63%	581,319.06	4.16%	360,000.00	2.75%	221,319.06	61.48%
Personnel Economic Relief Allowance (PER)	42,000.00	2.35%	45,000.00	2.73%	(3,000.00)	-6.67%	288,000.00	2.06%	360,000.00	2.75%	(72,000.00)	-20.00%
Additional Compensation (ADCOM)	0.00%		-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Representative Allowance (RA)	13,500.00	0.75%	12,500.00	0.76%	1,000.00	8.00%	90,000.00	0.64%	100,000.00	0.76%	(10,000.00)	-10.00%
Transportation Allowance	13,500.00	0.75%	12,500.00	0.76%	1,000.00	8.00%	90,000.00	0.64%	100,000.00	0.76%	(10,000.00)	-10.00%
Clothing/Uniform Allowance	1,920.00	0.11%	-	0.00%	1,920.00	-	110,647.00	0.79%	140,000.00	1.07%	(29,353.00)	-20.97%
Honoraria	29,640.00	1.66%	56,608.33	3.43%	(26,968.33)	-47.64%	241,120.00	1.72%	452,866.67	3.46%	(211,746.67)	-46.76%
Year - End Bonus	0.00%		35,000.00	2.12%	(35,000.00)	-100.00%	-	0.00%	280,000.00	2.14%	(280,000.00)	-100.00%
Other Bonuses and Allowances	0.00%		18,666.67	1.13%	(18,666.67)	-100.00%	158,000.00	1.13%	149,333.33	1.14%	8,666.67	5.80%
Life and Retirement Insurance Contributions	47,335.20	2.65%	59,133.12	3.58%	(11,797.92)	-19.95%	317,418.82	2.27%	607,378.40	4.64%	(289,959.58)	-47.74%
PAG-IBIG Contributions	7,789.70	0.44%	8,210.50	0.50%	(420.80)	-5.13%	52,489.52	0.38%	65,684.00	0.50%	(13,194.48)	-20.09%
PhilHealth Contributions	4,562.50	0.25%	6,217.50	0.38%	(1,655.00)	-26.62%	32,288.50	0.23%	49,740.00	0.38%	(17,451.50)	-35.09%
ECC Contributions	2,100.00	0.12%	2,250.00	0.14%	(150.00)	-6.67%	14,300.00	0.10%	18,000.00	0.14%	(3,700.00)	-20.56%
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	2,931.95	0.16%	20,000.00	1.21%	(17,068.05)	-85.34%	101,300.30	0.72%	160,000.00	1.22%	(58,699.70)	-36.69%
Other Personnel Benefits	0.00%		0.00%	0.00%	-	-	85,470.40	0.61%	-	0.00%	85,470.40	-
<b>Total Personal Services</b>	<b>669,626.03</b>	<b>37.42%</b>	<b>851,806.57</b>	<b>51.61%</b>	<b>(182,180.54)</b>	<b>-21.39%</b>	<b>5,076,871.90</b>	<b>36.30%</b>	<b>6,056,645.79</b>	<b>46.25%</b>	<b>(979,773.89)</b>	<b>-16.18%</b>
<b>Maintenance and Other Operating Expenses (MOOE)</b>												
<b>Supplies Expenses</b>												
Office Supplies Expense	41,639.17	2.33%	16,666.67	1.01%	24,972.50	149.84%	147,996.46	1.06%	133,333.33	1.02%	14,663.13	11.00%
Accountable Forms Expenses (Printing)	0.00%		10,000.00	0.61%	(10,000.00)	-100.00%	66,640.00	0.48%	80,000.00	0.61%	(13,360.00)	-16.70%
Fuel, Oil and Lubricants Expenses	25,678.10	1.43%	20,000.00	1.21%	5,678.10	28.39%	171,871.12	1.23%	160,000.00	1.22%	11,871.12	7.42%
Other Supplies Expenses	0.00%		-	0.00%	-	-	16,434.75	0.12%	-	0.00%	16,434.75	-
<b>Travel and Educational Expenses</b>												
Travel Expenses	15,632.00	0.87%	30,000.00	1.82%	(14,368.00)	-47.89%	175,183.50	1.25%	240,000.00	1.83%	(64,816.50)	-27.01%
Training and Scholarship	26,056.00	1.46%	40,000.00	2.42%	(13,944.00)	-34.86%	231,630.00	1.66%	320,000.00	2.44%	(88,370.00)	-27.62%
<b>Utility Expenses</b>												
Electricity	139,970.34	7.82%	190,000.00	11.51%	(50,029.66)	-26.33%	1,265,337.39	9.05%	1,520,000.00	11.61%	(254,662.61)	-16.75%
Fuel/Cooking Gas	1,497.00	0.08%	1,000.00	0.06%	497.00	49.70%	4,251.00	0.03%	8,000.00	0.06%	(3,749.00)	-46.86%
<b>Communication Expenses</b>												
Postage and Deliveries	0.00%		416.67	0.03%	(416.67)	-100.00%	615.00	0.00%	3,333.33	0.03%	(2,718.33)	-81.55%
Telephone Expenses - Landline	8,290.24	0.46%	6,250.00	0.38%	2,040.24	32.64%	68,702.50	0.49%	50,000.00	0.38%	18,702.50	37.41%
Telephone Expenses - Mobile	(2,531.82)	-0.14%	10,000.00	0.61%	(12,531.82)	-125.32%	65,234.00	0.47%	80,000.00	0.61%	(14,766.00)	-18.46%
Internet Expenses	0.00%		-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Cable and Radio Expenses	62.00	0.00%	400.00	0.02%	(338.00)	-84.50%	3,760.00	0.03%	3,200.00	0.02%	560.00	17.50%
<b>Printing and Advertising Expenses</b>												
Advertising, Promotional and Marketing Expenses	(9,471.64)	-0.53%	5,000.00	0.30%	(14,471.64)	-289.43%	6,800.00	0.05%	40,000.00	0.31%	(33,200.00)	-83.00%
<b>Taxes, Duties and Premiums</b>												
Taxes, Duties and Licenses	49,969.46	2.79%	69,178.39	4.19%	(19,208.93)	-27.77%	300,705.37	2.15%	551,506.07	4.21%	(250,800.70)	-45.48%
Insurance Premiums	0.00%		5,000.00	0.30%	(5,000.00)	-100.00%	14,492.27	0.10%	40,000.00	0.31%	(25,507.73)	-63.77%
Franchise regulatory requirements Expenses	0.00%		0.00%	0.00%	-	-	-	0.00%	-	0.00%	-	-
Representation Expenses	24,666.16	1.38%	41,666.67	2.52%	(17,000.51)	-40.80%	261,262.09	1.87%	333,333.33	2.55%	(72,071.24)	-21.62%

Rent expenses	15,000.00	0.84%	15,000.00	0.91%	-	0.00%	120,000.00	0.86%	120,000.00	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%	-	
<b>Awards, Prizes and Other Claims</b>		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Miscellaneous expenses	14,421.55	0.81%	10,000.00	0.61%	4,421.55	44.22%	73,281.83	0.52%	80,000.00	0.61%	(6,718.17)	-8.40%
<b>Generation and Distribution Expenses</b>		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Generation, Transmission and Distribution Exp	27,328.76	1.53%	29,166.67	1.77%	(1,837.91)	-6.30%	126,102.93	0.90%	233,333.33	1.78%	(107,230.40)	-45.96%
<b>Membership Dues and Contribution to Organizations</b>		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Membership Dues and Contribution to Organiz	19,080.00	1.07%	8,333.33	0.50%	10,746.67	128.96%	51,828.00	0.37%	66,666.67	0.51%	(14,838.67)	-22.26%
<b>Cultural and Athletic Expenses</b>		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Other subsidies		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
<b>Repairs and Maintenance</b>		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Repairs and Maintenance-Plant (UPIS)	17,280.00	0.97%	6,433.33	0.39%	10,846.67	168.60%	29,665.46	0.21%	51,466.67	0.39%	(21,801.21)	-42.36%
Repairs and Maintenance-Building and Other S	145.00	0.01%	3,000.00	0.18%	(2,855.00)	-95.17%	57,335.00	0.41%	24,000.00	0.18%	33,335.00	138.90%
Repairs and Maintenance-Office Equipment		0.00%	3,000.00	0.18%	(3,000.00)	-100.00%	9,824.50	0.07%	24,000.00	0.18%	(14,175.50)	-59.06%
Repairs and Maintenance- Land Transportation	5,429.00	0.30%	5,000.00	0.30%	429.00	8.58%	46,659.11	0.33%	40,000.00	0.31%	6,659.11	16.65%
Repairs and Maintenance-Services		0.00%	4,566.67	0.28%	(4,566.67)	-100.00%	-	0.00%	36,533.33	0.28%	(36,533.33)	-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 August 31, 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	(10,697.00)	-0.60%	6,250.00	0.38%	(16,947.00)	-271.15%	43,372.00	0.31%	50,000.00	0.38%	(6,628.00)	-13.26%
Repairs and Maintenance-Furnitures and Fixtures		0.00%	1,000.00	0.06%	(1,000.00)	-100.00%	26,595.74	0.19%	8,000.00	0.06%	18,595.74	232.45%
<b>Donations</b>		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Donations		0.00%	4,000.00	0.24%	(4,000.00)	-100.00%	6,500.00	0.05%	32,000.00	0.24%	(25,500.00)	-79.69%
<b>Professional Services</b>		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Legal Services	400.00	0.02%	6,000.00	0.36%	(5,600.00)	-93.33%	14,400.00	0.10%	48,000.00	0.37%	(33,600.00)	-70.00%
Auditing Services	102,148.00	5.71%	12,500.00	0.76%	89,648.00	717.18%	151,157.00	1.08%	100,000.00	0.76%	51,157.00	51.16%
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%	33,333.33	0.25%	(33,333.33)	-100.00%
Other Professional Services		0.00%	1,000.00	0.06%	(1,000.00)	-100.00%	-	0.00%	8,000.00	0.06%	(8,000.00)	-100.00%
<b>Doubtful Accounts, Depreciation, Amortization and Depletion</b>		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%	69,998.70	0.50%	72,218.05	0.55%	(2,219.35)	-3.07%
Depreciation-Plant	109,802.42	6.14%	109,042.00	6.61%	760.42	0.70%	851,248.94	6.09%	872,335.97	6.66%	(21,087.03)	-2.42%
Depreciation-Buildings and Other Structures	10,531.45	0.59%	11,515.81	0.70%	(984.36)	-8.55%	84,251.60	0.60%	92,126.48	0.70%	(7,874.88)	-8.55%
Depreciation-Office Equipments	9,331.39	0.52%	8,520.70	0.52%	810.69	9.51%	67,625.28	0.48%	68,165.60	0.52%	(540.32)	-0.79%
Depreciation-Land Transportation Equipment	7,445.77	0.42%	13,049.67	0.79%	(5,603.90)	-42.94%	86,495.98	0.62%	104,397.36	0.80%	(17,901.38)	-17.15%
Depreciation-Construction Equipment		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Depreciation-Other Machinery and Equipment	19,299.30	1.08%	21,331.47	1.29%	(2,032.17)	-9.53%	155,444.40	1.11%	170,651.73	1.30%	(15,207.33)	-8.91%
Depreciation- Med. Dental		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Depreciation-Furniture and Fixtures	6,822.58	0.38%	4,179.77	0.25%	2,642.81	63.23%	41,872.57	0.30%	33,438.16	0.26%	8,434.41	25.22%
Depreciation-IT Equipment		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
<b>TOTAL MOOE</b>	<b>684,072.10</b>	<b>38.23%</b>	<b>741,661.72</b>	<b>44.94%</b>	<b>(57,589.62)</b>	<b>-7.76%</b>	<b>4,914,574.49</b>	<b>35.14%</b>	<b>5,931,372.77</b>	<b>45.29%</b>	<b>(1,016,798.28)</b>	<b>-17.14%</b>
<b>Financial Expense</b>					-		-		-		-	
Interest Expenses	-	0.00%	22,383.67	1.36%	(22,383.67)	-100.00%	248,854.16	1.78%	185,090.33	1.41%	63,763.83	34.45%
Retained Earnings					-		-		-		-	
<b>Total FE</b>	<b>-</b>	<b>0.00%</b>	<b>22,383.67</b>	<b>1.36%</b>	<b>(22,383.67)</b>	<b>-100.00%</b>	<b>248,854.16</b>	<b>1.78%</b>	<b>185,090.33</b>	<b>1.41%</b>	<b>63,763.83</b>	<b>34.45%</b>
<b>Total Expenses</b>	<b>1,353,698.13</b>	<b>75.65%</b>	<b>1,615,851.96</b>	<b>97.91%</b>	<b>(262,153.83)</b>	<b>-16.22%</b>	<b>10,240,300.55</b>	<b>73.21%</b>	<b>12,173,108.89</b>	<b>92.95%</b>	<b>(1,932,808.34)</b>	<b>-15.88%</b>
<b>Net Income (Loss)</b>	<b>435,729.45</b>	<b>24.35%</b>	<b>34,519.46</b>	<b>2.09%</b>	<b>401,209.99</b>	<b>1162.27%</b>	<b>3,746,543.44</b>	<b>26.79%</b>	<b>923,100.02</b>	<b>7.05%</b>	<b>2,823,443.42</b>	<b>305.87%</b>