

VILLASIS WATER DISTRICT
Detailed Statement of Income and Expenses
For the Period Ended February 28, 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	1,595,830.18	94.88%	1,550,860.20	95.34%	44,969.98	2.90%	3,224,326.10	93.42%	3,101,720.40	95.34%	122,605.70	3.95%
Interest Income	5,017.89	0.30%	7,500.00	0.46%	(2,482.11)	-33.09%	5,017.89	0.15%	15,000.00	0.46%	(9,982.11)	-66.55%
Other Business and Service Income	22,078.10	1.31%	21,850.00	1.34%	228.10	1.04%	63,560.50	1.84%	43,700.00	1.34%	19,860.50	45.45%
Fines and Penalties-Business and Service Income	58,943.45	3.50%	46,525.81	2.86%	12,417.64	26.69%	158,569.30	4.59%	93,051.61	2.86%	65,517.69	70.41%
Gross Income	1,681,869.62	100.00%	1,626,736.01	100.00%	55,133.61	3.39%	3,451,473.79	100.00%	3,253,472.01	100.00%	198,001.78	6.09%
Less: Expenses												
Personal Services												
Salaries and Wages - Regular	400,356.00	23.80%	326,645.00	20.08%	(73,711.00)	-22.57%	693,458.00	20.09%	653,290.00	20.08%	(40,168.00)	-6.15%
Salaries and Wages - (Job Order)	45,951.02	2.73%	45,000.00	2.77%	(951.02)	-2.11%	82,270.98	2.38%	90,000.00	2.77%	7,729.02	8.59%
Personnel Economic Relief Allowance (PER)	34,000.00	2.02%	45,000.00	2.77%	11,000.00	24.44%	68,000.00	1.97%	90,000.00	2.77%	22,000.00	24.44%
Additional Compensation (ADCOM)		0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Representative Allowance (RA)	4,000.00	0.24%	12,500.00	0.77%	8,500.00	68.00%	8,000.00	0.23%	25,000.00	0.77%	17,000.00	68.00%
Transportation Allowance	4,000.00	0.24%	12,500.00	0.77%	8,500.00	68.00%	8,000.00	0.23%	25,000.00	0.77%	17,000.00	68.00%
Clothing/Uniform Allowance		0.00%	46,666.67	2.87%	46,666.67	100.00%	91,000.00	2.64%	93,333.33	2.87%	2,333.33	2.50%
Honoraria	30,640.00	1.82%	56,608.33	3.48%	25,968.33	45.87%	61,780.00	1.79%	113,216.67	3.48%	51,436.67	45.43%
Year - End Bonus		0.00%	35,000.00	2.15%	35,000.00	100.00%	-	0.00%	70,000.00	2.15%	70,000.00	100.00%
Other Bonuses and Allowances		0.00%	18,666.67	1.15%	18,666.67	100.00%	-	0.00%	37,333.33	1.15%	37,333.33	100.00%
Life and Retirement Insurance Contributions	35,171.34	2.09%	123,839.99	7.61%	88,668.65	71.60%	70,342.68	2.04%	247,679.97	7.61%	177,337.29	71.60%
PAG-IBIG Contributions	5,862.04	0.35%	8,210.50	0.50%	2,348.46	28.60%	11,724.08	0.34%	16,421.00	0.50%	4,696.92	28.60%
PhilHealth Contributions	4,275.00	0.25%	6,217.50	0.38%	1,942.50	31.24%	8,550.00	0.25%	12,435.00	0.38%	3,885.00	31.24%
ECC Contributions	1,700.00	0.10%	2,250.00	0.14%	550.00	24.44%	3,400.00	0.10%	4,500.00	0.14%	1,100.00	24.44%
Provident Fund Contribution		0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Other personnel Benefits Contributions	85,470.40	5.08%	-	0.00%	(85,470.40)	-	85,470.40	2.48%	-	0.00%	(85,470.40)	-
Overtime and holiday pay	29,091.58	1.73%	20,000.00	1.23%	(9,091.58)	-45.46%	29,091.58	0.84%	40,000.00	1.23%	10,908.42	27.27%
Other Personnel Benefits		0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Total Personal Services	680,517.38	40.46%	759,104.65	46.66%	78,587.27	10.35%	1,221,087.72	35.38%	1,518,209.31	46.66%	297,121.59	19.57%
Maintenance and Other Operating Expenses (MOOE)												
Supplies Expenses												
Office Supplies Expense	6,736.18	0.40%	16,666.67	1.02%	9,930.49	59.58%	16,388.62	0.47%	33,333.33	1.02%	16,944.71	50.83%
Accountable Forms Expenses (Printing)		0.00%	10,000.00	0.61%	10,000.00	100.00%	59,370.00	1.72%	20,000.00	0.61%	(39,370.00)	-196.85%
Fuel, Oil and Lubricants Expenses	8,107.74	0.48%	20,000.00	1.23%	11,892.26	59.46%	16,544.59	0.48%	40,000.00	1.23%	23,455.41	58.64%
Other Supplies Expenses		0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Travel and Educational Expenses												
Travel Expenses	2,586.00	0.15%	30,000.00	1.84%	27,414.00	91.38%	15,370.00	0.45%	60,000.00	1.84%	44,630.00	74.38%
Training and Scholarship		0.00%	40,000.00	2.46%	40,000.00	100.00%	-	0.00%	80,000.00	2.46%	80,000.00	100.00%
Utility Expenses												
Electricity	113,189.18	6.73%	190,000.00	11.68%	76,810.82	40.43%	259,899.95	7.53%	380,000.00	11.68%	120,100.05	31.61%
Fuel/Cooking Gas	744.00	0.04%	1,000.00	0.06%	256.00	25.60%	744.00	0.02%	2,000.00	0.06%	1,256.00	62.80%
Communication Expenses												
Postage and Deliveries	165.00	0.01%	416.67	0.03%	251.67	60.40%	330.00	0.01%	833.33	0.03%	503.33	60.40%
Telephone Expenses - Landline	18,400.61	1.09%	6,250.00	0.38%	(12,150.61)	-194.41%	18,400.61	0.53%	12,500.00	0.38%	(5,900.61)	-47.20%
Telephone Expenses - Mobile	8,879.57	0.53%	10,000.00	0.61%	1,120.43	11.20%	21,186.30	0.61%	20,000.00	0.61%	(1,186.30)	-5.93%
Internet Expenses		0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Cable and Radio Expenses	370.00	0.02%	400.00	0.02%	30.00	7.50%	740.00	0.02%	800.00	0.02%	60.00	7.50%
Printing and Advertising Expenses												
Advertising, Promotional and Marketing Expenses	2,800.00	0.17%	5,000.00	0.31%	2,200.00	44.00%	2,800.00	0.08%	10,000.00	0.31%	7,200.00	72.00%
Taxes, Duties and Premiums												
Taxes, Duties and Licenses	38,816.00	2.31%	68,752.95	4.23%	29,936.95	43.54%	74,124.44	2.15%	137,505.89	4.23%	63,381.45	46.09%
Insurance Premiums		0.00%	5,000.00	0.31%	5,000.00	100.00%	-	0.00%	10,000.00	0.31%	10,000.00	100.00%
Franchise regulatory requirements Expenses		0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Representation Expenses	11,505.15	0.68%	41,666.67	2.56%	30,161.52	72.39%	20,706.75	0.60%	83,333.33	2.56%	62,626.58	75.15%

Rent expenses		0.00%	15,000.00	0.92%	15,000.00	100.00%	15,000.00	0.43%	30,000.00	0.92%	15,000.00	50.00%
				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%	-	
Miscellaneous expenses	2,967.75	0.18%	10,000.00	0.61%	7,032.25	70.32%	5,082.93	0.15%	20,000.00	0.61%	14,917.07	74.59%
Generation and Distribution Expenses		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Generation, Transmission and Distribution Exp	21,400.44	1.27%	29,166.67	1.79%	7,766.23	26.63%	31,491.26	0.91%	58,333.33	1.79%	26,842.07	46.01%
Membership Dues and Contribution to Organizations		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Membership Dues and Contribution to Organiz	650.00	0.04%	8,333.33	0.51%	7,683.33	92.20%	4,978.00	0.14%	16,666.67	0.51%	11,688.67	70.13%
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)		0.00%	6,433.33	0.40%	6,433.33	100.00%	-	0.00%	12,866.67	0.40%	12,866.67	100.00%
Repairs and Maintenance-Building and Other Structures		0.00%	3,000.00	0.18%	3,000.00	100.00%	-	0.00%	6,000.00	0.18%	6,000.00	100.00%
Repairs and Maintenance-Office Equipment		0.00%	3,000.00	0.18%	3,000.00	100.00%	2,300.00	0.07%	6,000.00	0.18%	3,700.00	61.67%
Repairs and Maintenance- Land Transportator	470.00	0.03%	5,000.00	0.31%	4,530.00	90.60%	26,199.00	0.76%	10,000.00	0.31%	(16,199.00)	-161.99%
Repairs and Maintenance-Services		0.00%	4,566.67	0.28%	4,566.67	100.00%	-	0.00%	9,133.33	0.28%	9,133.33	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 February 28, 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	10,112.00	0.60%	6,250.00	0.38%	(3,862.00)	-61.79%	10,112.00	0.29%	12,500.00	0.38%	2,388.00	19.10%
Repairs and Maintenance-Furnitures and Fixtures		0.00%	1,000.00	0.06%	1,000.00	100.00%	-	0.00%	2,000.00	0.06%	2,000.00	100.00%
Donations		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Donations		0.00%	4,000.00	0.25%	4,000.00	100.00%	-	0.00%	8,000.00	0.25%	8,000.00	100.00%
Professional Services		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Legal Services	10,600.00	0.63%	6,000.00	0.37%	(4,600.00)	-76.67%	10,600.00	0.31%	12,000.00	0.37%	1,400.00	11.67%
Auditing Services		0.00%	12,500.00	0.77%	12,500.00	100.00%	-	0.00%	25,000.00	0.77%	25,000.00	100.00%
Security Services		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Computer Data Processing Services		0.00%	4,166.67	0.26%	4,166.67	100.00%	-	0.00%	8,333.33	0.26%	8,333.33	100.00%
Other Professional Services		0.00%	1,000.00	0.06%	1,000.00	100.00%	-	0.00%	2,000.00	0.06%	2,000.00	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	8,458.74	0.50%	9,027.26	0.55%	568.52	6.30%	16,917.48	0.49%	18,054.51	0.55%	1,137.03	6.30%
Depreciation-Plant	104,187.20	6.19%	109,042.00	6.70%	4,854.80	4.45%	208,374.52	6.04%	218,083.99	6.70%	9,709.47	4.45%
Depreciation-Buildings and Other Structures	10,531.45	0.63%	11,515.81	0.71%	984.36	8.55%	21,062.90	0.61%	23,031.62	0.71%	1,968.72	8.55%
Depreciation-Office Equipments	7,241.62	0.43%	8,520.70	0.52%	1,279.08	15.01%	15,118.70	0.44%	17,041.40	0.52%	1,922.70	11.28%
Depreciation-Land Transportation Equipment	12,075.03	0.72%	13,049.67	0.80%	974.64	7.47%	24,150.06	0.70%	26,099.34	0.80%	1,949.28	7.47%
Depreciation-Construction Equipment		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Depreciation-Other Machinery and Equipment	19,509.30	1.16%	21,331.47	1.31%	1,822.17	8.54%	39,018.60	1.13%	42,662.93	1.31%	3,644.33	8.54%
Depreciation- Med. Dental		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Depreciation-Furniture and Fixtures	4,150.14	0.25%	4,179.77	0.26%	29.63	0.71%	8,300.28	0.24%	8,359.54	0.26%	59.26	0.71%
Depreciation-IT Equipment		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
TOTAL MOOE	424,653.10	25.25%	741,236.28	45.57%	316,583.18	42.71%	945,310.99	27.39%	1,482,472.57	45.57%	537,161.58	36.23%
Financial Expense					-		-		-		-	
Interest Expenses	47,654.00	2.83%	23,717.67	1.46%	(23,936.33)	-100.92%	47,654.00	1.38%	47,435.33	1.46%	(218.67)	-0.46%
Retained Earnings					-		-		-		-	
Total FE	47,654.00	2.83%	23,717.67	1.46%	(23,936.33)	-100.92%	47,654.00	1.38%	47,435.33	1.46%	(218.67)	-0.46%
Total Expenses	1,152,824.48	68.54%	1,524,058.60	93.69%	371,234.12	24.36%	2,214,052.71	64.15%	3,048,117.21	93.69%	834,064.50	27.36%
Net Income (Loss)	529,045.14	31.46%	102,677.40	6.31%	426,367.74	415.25%	1,237,421.08	35.85%	205,354.81	6.31%	1,032,066.27	502.58%