

VILLASIS WATER DISTRICT
Detailed Statement of Income and Expenses
For the Period Ended January 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
Business and Service Income:												
Generation, Transmission and Distribution Income	1,628,495.92	92.03%	1,550,860.20	95.34%	77,635.72	5.01%	1,628,495.92	92.03%	1,550,860.20	95.34%	77,635.72	5.01%
Interest Income	-	0.00%	7,500.00	0.46%	(7,500.00)	-100.00%	-	0.00%	7,500.00	0.46%	(7,500.00)	-100.00%
Other Business and Service Income	41,482.40	2.34%	21,850.00	1.34%	19,632.40	89.85%	41,482.40	2.34%	21,850.00	1.34%	19,632.40	89.85%
Fines and Penalties-Business and Service Income	99,625.85	5.63%	46,525.81	2.86%	53,100.04	114.13%	99,625.85	5.63%	46,525.81	2.86%	53,100.04	114.13%
Gross Income	1,769,604.17	100.00%	1,626,736.01	100.00%	142,868.16	8.78%	1,769,604.17	100.00%	1,626,736.01	100.00%	142,868.16	8.78%
Less: Expenses												
Personal Services												
Salaries and Wages - Regular	293,102.00	16.56%	326,645.00	20.08%	33,543.00	10.27%	293,102.00	16.56%	326,645.00	20.08%	33,543.00	10.27%
Salaries and Wages - (Job Order)	36,319.96	2.05%	45,000.00	2.77%	8,680.04	19.29%	36,319.96	2.05%	45,000.00	2.77%	8,680.04	19.29%
Personnel Economic Relief Allowance (PER)	34,000.00	1.92%	45,000.00	2.77%	11,000.00	24.44%	34,000.00	1.92%	45,000.00	2.77%	11,000.00	24.44%
Additional Compensation (ADCOM)	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Representative Allowance (RA)	4,000.00	0.23%	12,500.00	0.77%	8,500.00	68.00%	4,000.00	0.23%	12,500.00	0.77%	8,500.00	68.00%
Transportation Allowance	4,000.00	0.23%	12,500.00	0.77%	8,500.00	68.00%	4,000.00	0.23%	12,500.00	0.77%	8,500.00	68.00%
Clothing/Uniform Allowance	91,000.00	5.14%	46,666.67	2.87%	(44,333.33)	-95.00%	91,000.00	5.14%	46,666.67	2.87%	(44,333.33)	-95.00%
Honoraria	31,140.00	1.76%	56,608.33	3.48%	25,468.33	44.99%	31,140.00	1.76%	56,608.33	3.48%	25,468.33	44.99%
Year - End Bonus	-	0.00%	35,000.00	2.15%	35,000.00	100.00%	-	0.00%	35,000.00	2.15%	35,000.00	100.00%
Other Bonuses and Allowances	-	0.00%	18,666.67	1.15%	18,666.67	100.00%	-	0.00%	18,666.67	1.15%	18,666.67	100.00%
Life and Retirement Insurance Contributions	35,171.34	1.99%	123,839.99	7.61%	88,668.65	71.60%	35,171.34	1.99%	123,839.99	7.61%	88,668.65	71.60%
PAG-IBIG Contributions	5,862.04	0.33%	8,210.50	0.50%	2,348.46	28.60%	5,862.04	0.33%	8,210.50	0.50%	2,348.46	28.60%
PhilHealth Contributions	4,275.00	0.24%	6,217.50	0.38%	1,942.50	31.24%	4,275.00	0.24%	6,217.50	0.38%	1,942.50	31.24%
ECC Contributions	1,700.00	0.10%	2,250.00	0.14%	550.00	24.44%	1,700.00	0.10%	2,250.00	0.14%	550.00	24.44%
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	-	0.00%	20,000.00	1.23%	20,000.00	100.00%	-	0.00%	20,000.00	1.23%	20,000.00	100.00%
Other Personnel Benefits	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Total Personal Services	540,570.34	30.55%	759,104.65	46.66%	218,534.31	28.79%	540,570.34	30.55%	759,104.65	46.66%	218,534.31	28.79%
Maintenance and Other Operating Expenses (MOOE)												
Supplies Expenses												
Office Supplies Expense	9,652.44	0.55%	16,666.67	1.02%	7,014.23	42.09%	9,652.44	0.55%	16,666.67	1.02%	7,014.23	42.09%
Accountable Forms Expenses (Printing)	59,370.00	3.35%	10,000.00	0.61%	(49,370.00)	-493.70%	59,370.00	3.35%	10,000.00	0.61%	(49,370.00)	-493.70%
Fuel, Oil and Lubricants Expenses	8,436.85	0.48%	20,000.00	1.23%	11,563.15	57.82%	8,436.85	0.48%	20,000.00	1.23%	11,563.15	57.82%
Other Supplies Expenses	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Travel and Educational Expenses												
Travel Expenses	12,784.00	0.72%	30,000.00	1.84%	17,216.00	57.39%	12,784.00	0.72%	30,000.00	1.84%	17,216.00	57.39%
Training and Scholarship	-	0.00%	40,000.00	2.46%	40,000.00	100.00%	-	0.00%	40,000.00	2.46%	40,000.00	100.00%
Utility Expenses												
Electricity	146,710.77	8.29%	190,000.00	11.68%	43,289.23	22.78%	146,710.77	8.29%	190,000.00	11.68%	43,289.23	22.78%
Fuel/Cooking Gas	-	0.00%	1,000.00	0.06%	1,000.00	100.00%	-	0.00%	1,000.00	0.06%	1,000.00	100.00%
Communication Expenses												
Postage and Deliveries	165.00	0.01%	416.67	0.03%	251.67	60.40%	165.00	0.01%	416.67	0.03%	251.67	60.40%
Telephone Expenses - Landline	-	0.00%	6,250.00	0.38%	6,250.00	100.00%	-	0.00%	6,250.00	0.38%	6,250.00	100.00%
Telephone Expenses - Mobile	12,306.73	0.70%	10,000.00	0.61%	(2,306.73)	-23.07%	12,306.73	0.70%	10,000.00	0.61%	(2,306.73)	-23.07%
Internet Expenses	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Cable and Radio Expenses	370.00	0.02%	400.00	0.02%	30.00	7.50%	370.00	0.02%	400.00	0.02%	30.00	7.50%
Printing and Advertising Expenses												
Advertising, Promotional and Marketing Expenses	-	0.00%	5,000.00	0.31%	5,000.00	100.00%	-	0.00%	5,000.00	0.31%	5,000.00	100.00%
Taxes, Duties and Premiums												
Taxes, Duties and Licenses	35,308.44	2.00%	68,752.95	4.23%	33,444.51	48.64%	35,308.44	2.00%	68,752.95	4.23%	33,444.51	48.64%
Insurance Premiums	-	0.00%	5,000.00	0.31%	5,000.00	100.00%	-	0.00%	5,000.00	0.31%	5,000.00	100.00%
Franchise regulatory requirements Expenses	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Representation Expenses	9,201.60	0.52%	41,666.67	2.56%	32,465.07	77.92%	9,201.60	0.52%	41,666.67	2.56%	32,465.07	77.92%

Rent expenses	15,000.00	0.85%	15,000.00	0.92%	-	0.00%	15,000.00	0.85%	15,000.00	0.92%	-	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%	-	
Miscellaneous expenses	2,115.18	0.12%	10,000.00	0.61%	7,884.82	78.85%	2,115.18	0.12%	10,000.00	0.61%	7,884.82	78.85%
Generation and Distribution Expenses		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Generation, Transmission and Distribution Exp	10,090.82	0.57%	29,166.67	1.79%	19,075.85	65.40%	10,090.82	0.57%	29,166.67	1.79%	19,075.85	65.40%
Membership Dues and Contribution to Organizations		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Membership Dues and Contribution to Organiz	4,328.00	0.24%	8,333.33	0.51%	4,005.33	48.06%	4,328.00	0.24%	8,333.33	0.51%	4,005.33	48.06%
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%	6,433.33	0.40%	6,433.33	100.00%
Repairs and Maintenance-Building and Other Structures		0.00%	3,000.00	0.18%	3,000.00	100.00%	-	0.00%	3,000.00	0.18%	3,000.00	100.00%
Repairs and Maintenance-Office Equipment	2,300.00	0.13%	3,000.00	0.18%	700.00	23.33%	2,300.00	0.13%	3,000.00	0.18%	700.00	23.33%
Repairs and Maintenance- Land Transportatior	25,729.00	1.45%	5,000.00	0.31%	(20,729.00)	-414.58%	25,729.00	1.45%	5,000.00	0.31%	(20,729.00)	-414.58%
Repairs and Maintenance-Services		0.00%	4,566.67	0.28%	4,566.67	100.00%	-	0.00%	4,566.67	0.28%	4,566.67	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 January 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 Equipment	0.00%	6,250.00	0.38%	6,250.00	100.00%	-	0.00%	6,250.00	0.38%	6,250.00	100.00%	
Repairs and Maintenance-Furnitures and Fixtures	0.00%	1,000.00	0.06%	1,000.00	100.00%	-	0.00%	1,000.00	0.06%	1,000.00	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%	4,000.00	0.25%	4,000.00	100.00%	
Professional Services	0.00%		0.00%	-		-	0.00%	-	0.00%	-		
Legal Services	0.00%	6,000.00	0.37%	6,000.00	100.00%	-	0.00%	6,000.00	0.37%	6,000.00	100.00%	
Auditing Services	0.00%	12,500.00	0.77%	12,500.00	100.00%	-	0.00%	12,500.00	0.77%	12,500.00	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%	4,166.67	0.26%	4,166.67	100.00%	
Other Professional Services	0.00%	1,000.00	0.06%	1,000.00	100.00%	-	0.00%	1,000.00	0.06%	1,000.00	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	0.48%	9,027.26	0.55%	568.52	6.30%	8,458.74	0.48%	9,027.26	0.55%	568.52	6.30%
Depreciation-Plant	104,187.32	5.89%	109,042.00	6.70%	4,854.68	4.45%	104,187.32	5.89%	109,042.00	6.70%	4,854.68	4.45%
Depreciation-Buildings and Other Structures	10,531.45	0.60%	11,515.81	0.71%	984.36	8.55%	10,531.45	0.60%	11,515.81	0.71%	984.36	8.55%
Depreciation-Office Equipments	7,877.08	0.45%	8,520.70	0.52%	643.62	7.55%	7,877.08	0.45%	8,520.70	0.52%	643.62	7.55%
Depreciation-Land Transportation Equipment	12,075.03	0.68%	13,049.67	0.80%	974.64	7.47%	12,075.03	0.68%	13,049.67	0.80%	974.64	7.47%
Depreciation-Construction Equipment		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Depreciation-Other Machinery and Equipment	19,509.30	1.10%	21,331.47	1.31%	1,822.17	8.54%	19,509.30	1.10%	21,331.47	1.31%	1,822.17	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%	4,150.14	0.23%	4,179.77	0.26%	29.63	0.71%
Depreciation-IT Equipment		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
TOTAL MOOE	520,657.89	29.42%	741,236.28	45.57%	220,578.39	29.76%	520,657.89	29.42%	741,236.28	45.57%	220,578.39	29.76%
Financial Expense				-		-		-		-		
Interest Expenses	0.00%	23,717.67	1.46%	23,717.67	100.00%	-	0.00%	23,717.67	1.46%	23,717.67	100.00%	
Retained Earnings				-		-		-		-		
Total FE	-	0.00%	23,717.67	1.46%	23,717.67	100.00%	-	0.00%	23,717.67	1.46%	23,717.67	100.00%
Total Expenses	1,061,228.23	59.97%	1,524,058.60	93.69%	462,830.37	30.37%	1,061,228.23	59.97%	1,524,058.60	93.69%	462,830.37	30.37%
Net Income (Loss)	708,375.94	40.03%	102,677.40	6.31%	605,698.54	589.90%	708,375.94	40.03%	102,677.40	6.31%	605,698.54	589.90%