

VILLASIS WATER DISTRICT
Detailed Statement of Income and Expenses
For the Period Ended June 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	1,675,269.80	95.32%	1,562,216.20	200.00%	113,053.60	7.24%	9,899,368.83	94.02%	9,339,229.20	95.34%	560,139.63	6.00%
Interest Income		0.00%	7,500.00	0.46%	(7,500.00)	-100.00%	5,017.89	0.05%	45,000.00	0.46%	(39,982.11)	-88.85%
Other Business and Service Income	22,583.00	1.28%	21,850.00	1.33%	733.00	3.35%	207,229.35	1.97%	131,100.00	1.34%	76,129.35	58.07%
Fines and Penalties-Business and Service Income	59,631.00	3.39%	46,853.15	2.86%	12,777.85	27.27%	417,694.10	3.97%	280,136.88	2.86%	137,557.22	49.10%
Gross Income	1,757,483.80	100.00%	1,638,419.35	100.00%	119,064.45	7.27%	10,529,310.17	100.00%	9,795,466.08	100.00%	733,844.09	7.49%
Less: Expenses												
Personal Services												
Salaries and Wages - Regular	342,852.00	19.51%	390,755.83	23.85%	(47,903.83)	-12.26%	2,156,846.00	20.48%	2,152,202.50	21.97%	4,643.50	0.22%
Salaries and Wages - (Job Order)	74,742.84	4.25%	45,000.00	2.75%	29,742.84	66.10%	362,230.52	3.44%	270,000.00	2.76%	92,230.52	34.16%
Personnel Economic Relief Allowance (PER)	36,000.00	2.05%	45,000.00	2.75%	(9,000.00)	-20.00%	210,000.00	1.99%	270,000.00	2.76%	(60,000.00)	-22.22%
Additional Compensation (ADCOM)		0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Representative Allowance (RA)	13,500.00	0.77%	12,500.00	0.76%	1,000.00	8.00%	63,000.00	0.60%	75,000.00	0.77%	(12,000.00)	-16.00%
Transportation Allowance	13,500.00	0.77%	12,500.00	0.76%	1,000.00	8.00%	63,000.00	0.60%	75,000.00	0.77%	(12,000.00)	-16.00%
Clothing/Uniform Allowance	1,920.00	0.11%	-	0.00%	1,920.00	100.00%	103,927.00	0.99%	140,000.00	1.43%	(36,073.00)	-25.77%
Honoraria	29,640.00	1.69%	56,608.33	3.46%	(26,968.33)	-47.64%	181,840.00	1.73%	339,650.00	3.47%	(157,810.00)	-46.46%
Year - End Bonus		0.00%	35,000.00	2.14%	(35,000.00)	-100.00%	-	0.00%	210,000.00	2.14%	(210,000.00)	-100.00%
Other Bonuses and Allowances		0.00%	18,666.67	1.14%	(18,666.67)	-100.00%	128,000.00	1.22%	112,000.00	1.14%	16,000.00	14.29%
Life and Retirement Insurance Contributions	41,141.34	2.34%	39,197.40	2.39%	1,943.94	4.96%	228,441.04	2.17%	489,112.16	4.99%	(260,671.12)	-53.29%
PAG-IBIG Contributions	6,757.54	0.38%	8,210.50	0.50%	(1,452.96)	-17.70%	37,858.74	0.36%	49,263.00	0.50%	(11,404.26)	-23.15%
PhilHealth Contributions	3,912.50	0.22%	6,217.50	0.38%	(2,305.00)	-37.07%	23,763.50	0.23%	37,305.00	0.38%	(13,541.50)	-36.30%
ECC Contributions	1,800.00	0.10%	2,250.00	0.14%	(450.00)	-20.00%	10,400.00	0.10%	13,500.00	0.14%	(3,100.00)	-22.96%
Provident Fund Contribution		0.00%	0.00	0.00%	-	-	-	0.00%	-	0.00%	-	-
Other personnel Benefits Contributions		0.00%	0.00	0.00%	-	-	85,470.40	0.81%	-	0.00%	85,470.40	0.00%
Overtime and holiday pay	13,312.15	0.76%	20,000.00	1.22%	(6,687.85)	-33.44%	80,486.29	0.76%	120,000.00	1.23%	(39,513.71)	-32.93%
Other Personnel Benefits		0.00%	0.00	0.00%	-	-	-	0.00%	-	0.00%	-	-
Total Personal Services	579,078.37	32.95%	691,906.23	42.23%	(112,827.86)	-16.31%	3,735,263.49	35.47%	4,353,032.66	44.44%	(617,769.17)	-14.19%
Maintenance and Other Operating Expenses (MOOE)												
Supplies Expenses												
Office Supplies Expense	19,719.34	1.12%	16,666.67	1.02%	3,052.67	18.32%	69,194.49	0.66%	100,000.00	1.02%	(30,805.51)	-30.81%
Accountable Forms Expenses (Printing)	1,760.00	0.10%	10,000.00	0.61%	(8,240.00)	-82.40%	62,030.00	0.59%	60,000.00	0.61%	2,030.00	3.38%
Fuel, Oil and Lubricants Expenses	18,291.72	1.04%	20,000.00	1.22%	(1,708.28)	-8.54%	119,712.74	1.14%	120,000.00	1.23%	(287.26)	-0.24%
Other Supplies Expenses		0.00%	-	0.00%	-	-	16,434.75	0.16%	-	0.00%	16,434.75	0.00%
Travel and Educational Expenses												
Travel Expenses	17,177.00	0.98%	30,000.00	1.83%	(12,823.00)	-42.74%	96,299.50	0.91%	180,000.00	1.84%	(83,700.50)	-46.50%
Training and Scholarship	45,950.00	2.61%	40,000.00	2.44%	5,950.00	14.88%	109,450.00	1.04%	240,000.00	2.45%	(130,550.00)	-54.40%
Utility Expenses												
Electricity	203,521.22	11.58%	190,000.00	11.60%	13,521.22	7.12%	964,075.79	9.16%	1,140,000.00	11.64%	(175,924.21)	-15.43%
Fuel/Cooking Gas		0.00%	1,000.00	0.06%	(1,000.00)	-100.00%	2,064.00	0.02%	6,000.00	0.06%	(3,936.00)	-65.60%
Communication Expenses												
Postage and Deliveries	95.00	0.01%	416.67	0.03%	(321.67)	-77.20%	615.00	0.01%	2,500.00	0.03%	(1,885.00)	-75.40%
Telephone Expenses - Landline	8,539.64	0.49%	6,250.00	0.38%	2,289.64	36.63%	52,498.97	0.50%	37,500.00	0.38%	14,998.97	40.00%
Telephone Expenses - Mobile	6,730.80	0.38%	10,000.00	0.61%	(3,269.20)	-32.69%	47,073.93	0.45%	60,000.00	0.61%	(12,926.07)	-21.54%
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%	3,328.00	0.03%	2,400.00	0.02%	928.00	38.67%
Printing and Advertising Expenses												
Advertising, Promotional and Marketing Expenses		0.00%	5,000.00	0.31%	(5,000.00)	-100.00%	16,271.64	0.15%	30,000.00	0.31%	(13,728.36)	-45.76%
Taxes, Duties and Premiums												
Taxes, Duties and Licenses	36,608.61	2.08%	68,963.49	4.21%	(32,354.88)	-46.92%	219,534.96	2.08%	413,149.30	4.22%	(193,614.34)	-46.86%
Insurance Premiums	4,862.91	0.28%	5,000.00	0.31%	(137.09)	-2.74%	14,492.27	0.14%	30,000.00	0.31%	(15,507.73)	-51.69%
Franchise regulatory requirements Expenses		0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Representation Expenses	81,978.00	4.66%	41,666.67	2.54%	40,311.33	96.75%	200,591.75	1.91%	250,000.00	2.55%	(49,408.25)	-19.76%

Rent expenses	15,000.00	0.85%	15,000.00	0.92%	-	0.00%	90,000.00	0.85%	90,000.00	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	4,937.64	0.28%	10,000.00	0.61%	(5,062.36)	-50.62%	40,845.76	0.39%	60,000.00	0.61%	(19,154.24)	-31.92%
Generation and Distribution Expenses		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Generation, Transmission and Distribution Exp	18,828.63	1.07%	29,166.67	1.78%	(10,338.04)	-35.44%	81,362.80	0.77%	175,000.00	1.79%	(93,637.20)	-53.51%
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%	15,448.00	0.15%	50,000.00	0.51%	(34,552.00)	-69.10%
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	0.39%	(6,433.33)	-100.00%	8,850.46	0.08%	38,600.00	0.39%	(29,749.54)	-77.07%
Repairs and Maintenance-Building and Other Structures		0.00%	3,000.00	0.18%	(3,000.00)	-100.00%	55,290.00	0.53%	18,000.00	0.18%	37,290.00	207.17%
Repairs and Maintenance-Office Equipment	1,225.00	0.07%	3,000.00	0.18%	(1,775.00)	-59.17%	6,975.00	0.07%	18,000.00	0.18%	(11,025.00)	-61.25%
Repairs and Maintenance- Land Transportatior	5,417.75	0.31%	5,000.00	0.31%	417.75	8.36%	40,400.11	0.38%	30,000.00	0.31%	10,400.11	34.67%
Repairs and Maintenance-Services		0.00%	4,566.67	0.28%	(4,566.67)	-100.00%	-	0.00%	27,400.00	0.28%	(27,400.00)	-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 June 30, 2013
page 2

				Variance		Actual		Budget		Variance		
			% to Total	Amount	% to Budget	Amount	% to Total	Amount	% to Total	Amount	% to Budget	
Repairs and Maintenance-Other Machinery and	12,082.00	0.69%	6,250.00	0.38%	5,832.00	93.31%	53,169.00	0.50%	37,500.00	0.38%	15,669.00	41.78%
Repairs and Maintenance-Furnitures and Fixtures		0.00%	1,000.00	0.06%	(1,000.00)	-100.00%	26,595.74	0.25%	6,000.00	0.06%	20,595.74	343.26%
Donations		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Donations		0.00%	4,000.00	0.24%	(4,000.00)	-100.00%	3,500.00	0.03%	24,000.00	0.25%	(20,500.00)	-85.42%
Professional Services		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Legal Services	400.00	0.02%	6,000.00	0.37%	(5,600.00)	-93.33%	3,000.00	0.03%	36,000.00	0.37%	(33,000.00)	-91.67%
Auditing Services		0.00%	12,500.00	0.76%	(12,500.00)	-100.00%	47,694.00	0.45%	75,000.00	0.77%	(27,306.00)	-36.41%
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%	25,000.00	0.26%	(25,000.00)	-100.00%
Other Professional Services		0.00%	1,000.00	0.06%	(1,000.00)	-100.00%	-	0.00%	6,000.00	0.06%	(6,000.00)	-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	0.50%	9,027.26	0.55%	(180.39)	-2.00%	52,304.96	0.50%	54,163.54	0.55%	(1,858.58)	-3.43%
Depreciation-Plant	108,006.01	6.15%	109,042.00	6.66%	(1,035.99)	-0.95%	633,103.01	6.01%	654,251.98	6.68%	(21,148.97)	-3.23%
Depreciation-Buildings and Other Structures	10,531.45	0.60%	11,515.81	0.70%	(984.36)	-8.55%	63,188.70	0.60%	69,094.86	0.71%	(5,906.16)	-8.55%
Depreciation-Office Equipments	9,879.36	0.56%	8,520.70	0.52%	1,358.66	15.95%	48,962.50	0.47%	51,124.20	0.52%	(2,161.70)	-4.23%
Depreciation-Land Transportation Equipment	12,075.03	0.69%	13,049.67	0.80%	(974.64)	-7.47%	72,450.18	0.69%	78,298.02	0.80%	(5,847.84)	-7.47%
Depreciation-Construction Equipment		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Depreciation-Other Machinery and Equipment	19,299.30	1.10%	21,331.47	1.30%	(2,032.17)	-9.53%	116,845.80	1.11%	127,988.80	1.31%	(11,143.00)	-8.71%
Depreciation- Med. Dental		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Depreciation-Furniture and Fixtures	8,149.48	0.46%	4,179.77	0.26%	3,969.71	94.97%	28,900.18	0.27%	25,078.62	0.26%	3,821.56	15.24%
Depreciation-IT Equipment		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
TOTAL MOOE	680,932.76	38.74%	741,446.82	45.25%	(60,514.06)	-8.16%	3,482,553.99	33.07%	4,448,049.32	45.41%	(965,495.33)	-21.71%
Financial Expense					-		-		-		-	
Interest Expenses	-	0.00%	23,056.67	1.41%	(23,056.67)	-100.00%	248,854.16	2.36%	140,323.00	1.43%	108,531.16	77.34%
Retained Earnings					-		-		-		-	
Total FE	-	0.00%	23,056.67	1.41%	(23,056.67)	-100.00%	248,854.16	2.36%	140,323.00	1.43%	108,531.16	77.34%
Total Expenses	1,260,011.13	71.69%	1,456,409.72	88.89%	(196,398.59)	-13.49%	7,466,671.64	70.91%	8,941,404.98	91.28%	(1,474,733.34)	-16.49%
Net Income (Loss)	497,472.67	28.31%	182,009.63	11.11%	315,463.04	173.32%	3,062,638.53	29.09%	854,061.10	8.72%	2,208,577.43	258.60%