

VILLASIS WATER DISTRICT
Detailed Statement of Income and Expenses
For the Period Ended March 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	1,493,568.17	93.66%	1,550,860.20	95.34%	(57,292.03)	-3.69%	4,717,894.27	93.50%	4,652,580.60	95.34%	65,313.67	1.40%
Interest Income	-	0.00%	7,500.00	0.46%	(7,500.00)	-100.00%	5,017.89	0.10%	22,500.00	0.46%	(17,482.11)	-77.70%
Other Business and Service Income	38,310.55	2.40%	21,850.00	1.34%	16,460.55	75.33%	101,871.05	2.02%	65,550.00	1.34%	36,321.05	55.41%
Fines and Penalties-Business and Service Income	62,718.40	3.93%	46,525.81	2.86%	16,192.59	34.80%	221,287.70	4.39%	139,577.42	2.86%	81,710.28	58.54%
Gross Income	1,594,597.12	100.00%	1,626,736.01	100.00%	(32,138.89)	-1.98%	5,046,070.91	100.00%	4,880,208.02	100.00%	165,862.89	3.40%
Less: Expenses												
Personal Services												
Salaries and Wages - Regular	293,102.00	18.38%	326,645.00	20.08%	33,543.00	10.27%	986,560.00	19.55%	979,935.00	20.08%	(6,625.00)	-0.68%
Salaries and Wages - (Job Order)	29,116.70	1.83%	45,000.00	2.77%	15,883.30	35.30%	111,387.68	2.21%	135,000.00	2.77%	23,612.32	17.49%
Personnel Economic Relief Allowance (PER)	34,000.00	2.13%	45,000.00	2.77%	11,000.00	24.44%	102,000.00	2.02%	135,000.00	2.77%	33,000.00	24.44%
Additional Compensation (ADCOM)	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Representative Allowance (RA)	4,000.00	0.25%	12,500.00	0.77%	8,500.00	68.00%	12,000.00	0.24%	37,500.00	0.77%	25,500.00	68.00%
Transportation Allowance	4,000.00	0.25%	12,500.00	0.77%	8,500.00	68.00%	12,000.00	0.24%	37,500.00	0.77%	25,500.00	68.00%
Clothing/Uniform Allowance	4,385.00	0.27%	46,666.67	2.87%	42,281.67	90.60%	95,385.00	1.89%	140,000.00	2.87%	44,615.00	31.87%
Honoraria	31,140.00	1.95%	56,608.33	3.48%	25,468.33	44.99%	92,920.00	1.84%	169,825.00	3.48%	76,905.00	45.28%
Year - End Bonus	-	0.00%	35,000.00	2.15%	35,000.00	100.00%	-	0.00%	105,000.00	2.15%	105,000.00	100.00%
Other Bonuses and Allowances	-	0.00%	18,666.67	1.15%	18,666.67	100.00%	-	0.00%	56,000.00	1.15%	56,000.00	100.00%
Life and Retirement Insurance Contributions	35,171.34	2.21%	123,839.99	7.61%	88,668.65	71.60%	105,514.02	2.09%	371,519.96	7.61%	266,005.94	71.60%
PAG-IBIG Contributions	5,862.04	0.37%	8,210.50	0.50%	2,348.46	28.60%	17,586.12	0.35%	24,631.50	0.50%	7,045.38	28.60%
PhilHealth Contributions	3,475.00	0.22%	6,217.50	0.38%	2,742.50	44.11%	12,025.00	0.24%	18,652.50	0.38%	6,627.50	35.53%
ECC Contributions	1,700.00	0.11%	2,250.00	0.14%	550.00	24.44%	5,100.00	0.10%	6,750.00	0.14%	1,650.00	24.44%
Provident Fund Contribution	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Other personnel Benefits Contributions	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Overtime and holiday pay	11,461.03	0.72%	20,000.00	1.23%	8,538.97	42.69%	40,552.61	0.80%	60,000.00	1.23%	19,447.39	32.41%
Other Personnel Benefits	-	0.00%	-	0.00%	-	-	85,470.40	1.69%	-	0.00%	(85,470.40)	-
Total Personal Services	457,413.11	28.69%	759,104.65	46.66%	301,691.54	39.74%	1,678,500.83	33.26%	2,277,313.96	46.66%	598,813.13	26.29%
Maintenance and Other Operating Expenses (MOOE)												
Supplies Expenses												
Office Supplies Expense	4,056.90	0.25%	16,666.67	1.02%	12,609.77	75.66%	20,445.52	0.41%	50,000.00	1.02%	29,554.48	59.11%
Accountable Forms Expenses (Printing)	-	0.00%	10,000.00	0.61%	10,000.00	100.00%	59,370.00	1.18%	30,000.00	0.61%	(29,370.00)	-97.90%
Fuel, Oil and Lubricants Expenses	25,760.61	1.62%	20,000.00	1.23%	(5,760.61)	-28.80%	42,305.20	0.84%	60,000.00	1.23%	17,694.80	29.49%
Other Supplies Expenses	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Travel and Educational Expenses												
Travel Expenses	10,358.00	0.65%	30,000.00	1.84%	19,642.00	65.47%	25,728.00	0.51%	90,000.00	1.84%	64,272.00	71.41%
Training and Scholarship	19,000.00	1.19%	40,000.00	2.46%	21,000.00	52.50%	19,000.00	0.38%	120,000.00	2.46%	101,000.00	84.17%
Utility Expenses												
Electricity	100,138.45	6.28%	190,000.00	11.68%	89,861.55	47.30%	360,038.40	7.14%	570,000.00	11.68%	209,961.60	36.84%
Fuel/Cooking Gas	-	0.00%	1,000.00	0.06%	1,000.00	100.00%	744.00	0.01%	3,000.00	0.06%	2,256.00	75.20%
Communication Expenses												
Postage and Deliveries	-	0.00%	416.67	0.03%	416.67	100.00%	330.00	0.01%	1,250.00	0.03%	920.00	73.60%
Telephone Expenses - Landline	6,087.56	0.38%	6,250.00	0.38%	162.44	2.60%	24,488.17	0.49%	18,750.00	0.38%	(5,738.17)	-30.60%
Telephone Expenses - Mobile	(1,851.17)	-0.12%	10,000.00	0.61%	11,851.17	118.51%	19,335.13	0.38%	30,000.00	0.61%	10,664.87	35.55%
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%	1,110.00	0.02%	1,200.00	0.02%	90.00	7.50%
Printing and Advertising Expenses												
Advertising, Promotional and Marketing Expenses	2,000.00	0.13%	5,000.00	0.31%	3,000.00	60.00%	4,800.00	0.10%	15,000.00	0.31%	10,200.00	68.00%
Taxes, Duties and Premiums												
Taxes, Duties and Licenses	30,772.69	1.93%	68,752.95	4.23%	37,980.26	55.24%	104,897.13	2.08%	206,258.84	4.23%	101,361.71	49.14%
Insurance Premiums	-	0.00%	5,000.00	0.31%	5,000.00	100.00%	-	0.00%	15,000.00	0.31%	15,000.00	100.00%
Franchise regulatory requirements Expenses	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Representation Expenses	16,524.75	1.04%	41,666.67	2.56%	25,141.92	60.34%	37,231.50	0.74%	125,000.00	2.56%	87,768.50	70.21%

Rent expenses	30,000.00	1.88%	15,000.00	0.92%	(15,000.00)	-100.00%	45,000.00	0.89%	45,000.00	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	4,156.61	0.26%	10,000.00	0.61%	5,843.39	58.43%	9,239.54	0.18%	30,000.00	0.61%	20,760.46	69.20%
Generation and Distribution Expenses		0.00%		0.00%	-	-	-	0.00%	-	0.00%	-	-
Generation, Transmission and Distribution Exp	(16.51)	0.00%	29,166.67	1.79%	29,183.18	100.06%	31,474.75	0.62%	87,500.00	1.79%	56,025.25	64.03%
Membership Dues and Contribution to Organizations		0.00%		0.00%	-	-	-	0.00%	-	0.00%	-	-
Membership Dues and Contribution to Organiz	4,500.00	0.28%	8,333.33	0.51%	3,833.33	46.00%	9,478.00	0.19%	25,000.00	0.51%	15,522.00	62.09%
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)	5,394.75	0.34%	6,433.33	0.40%	1,038.58	16.14%	5,394.75	0.11%	19,300.00	0.40%	13,905.25	72.05%
Repairs and Maintenance-Building and Other Structures		0.00%	3,000.00	0.18%	3,000.00	100.00%	-	0.00%	9,000.00	0.18%	9,000.00	100.00%
Repairs and Maintenance-Office Equipment	1,600.00	0.10%	3,000.00	0.18%	1,400.00	46.67%	3,900.00	0.08%	9,000.00	0.18%	5,100.00	56.67%
Repairs and Maintenance- Land Transportatior	2,894.00	0.18%	5,000.00	0.31%	2,106.00	42.12%	29,093.00	0.58%	15,000.00	0.31%	(14,093.00)	-93.95%
Repairs and Maintenance-Services		0.00%	4,566.67	0.28%	4,566.67	100.00%	-	0.00%	13,700.00	0.28%	13,700.00	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 March 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	2,435.00	0.15%	6,250.00	0.38%	3,815.00	61.04%	12,547.00	0.25%	18,750.00	0.38%	6,203.00	33.08%
Repairs and Maintenance-Furnitures and Fixtures		0.00%	1,000.00	0.06%	1,000.00	100.00%	-	0.00%	3,000.00	0.06%	3,000.00	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%	12,000.00	0.25%	12,000.00	100.00%
Professional Services		0.00%		0.00%	-	-	-	0.00%	-	0.00%	-	-
Legal Services	(8,400.00)	-0.53%	6,000.00	0.37%	14,400.00	240.00%	2,200.00	0.04%	18,000.00	0.37%	15,800.00	87.78%
Auditing Services	47,694.00	2.99%	12,500.00	0.77%	(35,194.00)	-281.55%	47,694.00	0.95%	37,500.00	0.77%	(10,194.00)	-27.18%
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%	12,500.00	0.26%	12,500.00	100.00%
Other Professional Services		0.00%	1,000.00	0.06%	1,000.00	100.00%	-	0.00%	3,000.00	0.06%	3,000.00	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	0.55%	9,027.26	0.55%	180.39	2.00%	25,764.35	0.51%	27,081.77	0.55%	1,317.42	4.86%
Depreciation-Plant	104,683.36	6.56%	109,042.00	6.70%	4,358.64	4.00%	313,057.88	6.20%	327,125.99	6.70%	14,068.11	4.30%
Depreciation-Buildings and Other Structures	10,531.45	0.66%	11,515.81	0.71%	984.36	8.55%	31,594.35	0.63%	34,547.43	0.71%	2,953.08	8.55%
Depreciation-Office Equipments	7,078.40	0.44%	8,520.70	0.52%	1,442.30	16.93%	22,197.10	0.44%	25,562.10	0.52%	3,365.00	13.16%
Depreciation-Land Transportation Equipment	12,075.03	0.76%	13,049.67	0.80%	974.64	7.47%	36,225.09	0.72%	39,149.01	0.80%	2,923.92	7.47%
Depreciation-Construction Equipment		0.00%		0.00%	-	-	-	0.00%	-	0.00%	-	-
Depreciation-Other Machinery and Equipment	19,509.30	1.22%	21,331.47	1.31%	1,822.17	8.54%	58,527.90	1.16%	63,994.40	1.31%	5,466.50	8.54%
Depreciation- Med. Dental		0.00%		0.00%	-	-	-	0.00%	-	0.00%	-	-
Depreciation-Furniture and Fixtures	4,150.14	0.26%	4,179.77	0.26%	29.63	0.71%	12,450.42	0.25%	12,539.31	0.26%	88.89	0.71%
Depreciation-IT Equipment		0.00%		0.00%	-	-	-	0.00%	-	0.00%	-	-
TOTAL MOOE	470,350.19	29.50%	741,236.28	45.57%	270,886.09	36.55%	1,415,661.18	28.05%	2,223,708.85	45.57%	808,047.67	36.34%
Financial Expense					-	-	-		-			
Interest Expenses	201,200.16	12.62%	23,717.67	1.46%	(177,482.49)	-748.31%	248,854.16	4.93%	71,153.00	1.46%	(177,701.16)	-249.75%
Retained Earnings					-	-	-		-			
Total FE	201,200.16	12.62%	23,717.67	1.46%	(177,482.49)	-748.31%	248,854.16	4.93%	71,153.00	1.46%	(177,701.16)	-249.75%
Total Expenses	1,128,963.46	70.80%	1,524,058.60	93.69%	395,095.14	25.92%	3,343,016.17	66.25%	4,572,175.81	93.69%	1,229,159.64	26.88%
Net Income (Loss)	465,633.66	29.20%	102,677.40	6.31%	362,956.26	353.49%	1,703,054.74	33.75%	308,032.21	6.31%	1,395,022.53	452.88%