

VILLASIS WATER DISTRICT
Detailed Statement of Income and Expenses
For the Period Ended May 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	1,830,492.51	94.96%	1,562,216.20	200.00%	268,276.31	17.17%	8,224,099.03	93.76%	7,777,013.00	95.34%	447,086.03	5.75%
Interest Income	-	0.00%	7,500.00	0.46%	(7,500.00)	-100.00%	5,017.89	0.06%	37,500.00	0.46%	(32,482.11)	-86.62%
Other Business and Service Income	32,342.00	1.68%	21,850.00	1.33%	10,492.00	48.02%	184,646.35	2.10%	109,250.00	1.34%	75,396.35	69.01%
Fines and Penalties-Business and Service Income	64,760.45	3.36%	46,853.15	2.86%	17,907.30	38.22%	358,063.10	4.08%	233,283.73	2.86%	124,779.37	53.49%
Gross Income	1,927,594.96	100.00%	1,638,419.35	100.00%	289,175.61	17.65%	8,771,826.37	100.00%	8,157,046.73	100.00%	614,779.64	7.54%
Less: Expenses												
Personal Services												
Salaries and Wages - Regular	511,944.50	26.56%	390,755.83	23.85%	121,188.67	31.01%	1,813,994.00	20.68%	1,761,446.67	21.59%	52,547.33	2.98%
Salaries and Wages - (Job Order)	68,100.00	3.53%	45,000.00	2.75%	23,100.00	51.33%	287,487.68	3.28%	225,000.00	2.76%	62,487.68	27.77%
Personnel Economic Relief Allowance (PER)	36,000.00	1.87%	45,000.00	2.75%	(9,000.00)	-20.00%	174,000.00	1.98%	225,000.00	2.76%	(51,000.00)	-22.67%
Additional Compensation (ADCOM)	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Representative Allowance (RA)	33,500.00	1.74%	12,500.00	0.76%	21,000.00	168.00%	49,500.00	0.56%	62,500.00	0.77%	(13,000.00)	-20.80%
Transportation Allowance	33,500.00	1.74%	12,500.00	0.76%	21,000.00	168.00%	49,500.00	0.56%	62,500.00	0.77%	(13,000.00)	-20.80%
Clothing/Uniform Allowance	5,000.00	0.26%	-	0.00%	5,000.00	-	102,007.00	1.16%	140,000.00	1.72%	(37,993.00)	-27.14%
Honoraria	29,640.00	1.54%	56,608.33	3.46%	(26,968.33)	-47.64%	152,200.00	1.74%	283,041.67	3.47%	(130,841.67)	-46.23%
Year - End Bonus	-	0.00%	35,000.00	2.14%	(35,000.00)	-100.00%	-	0.00%	175,000.00	2.15%	(175,000.00)	-100.00%
Other Bonuses and Allowances	78,000.00	4.05%	18,666.67	1.14%	59,333.33	317.86%	128,000.00	1.46%	93,333.33	1.14%	34,666.67	37.14%
Life and Retirement Insurance Contributions	41,141.34	2.13%	39,197.40	2.39%	1,943.94	4.96%	187,299.70	2.14%	449,914.76	5.52%	(262,615.06)	-58.37%
PAG-IBIG Contributions	6,757.54	0.35%	8,210.50	0.50%	(1,452.96)	-17.70%	31,101.20	0.35%	41,052.50	0.50%	(9,951.30)	-24.24%
PhilHealth Contributions	3,912.50	0.20%	6,217.50	0.38%	(2,305.00)	-37.07%	19,851.00	0.23%	31,087.50	0.38%	(11,236.50)	-36.14%
ECC Contributions	1,800.00	0.09%	2,250.00	0.14%	(450.00)	-20.00%	8,600.00	0.10%	11,250.00	0.14%	(2,650.00)	-23.56%
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	-	0.00%	20,000.00	1.22%	(20,000.00)	-100.00%	67,174.14	0.77%	100,000.00	1.23%	(32,825.86)	-32.83%
Other Personnel Benefits	-	0.00%	-	0.00%	-	-	85,470.40	0.97%	-	0.00%	85,470.40	-
Total Personal Services	849,295.88	44.06%	691,906.23	42.23%	157,389.65	22.75%	3,156,185.12	35.98%	3,661,126.43	44.88%	(504,941.31)	-13.79%
Maintenance and Other Operating Expenses (MOOE)												
Supplies Expenses												
Office Supplies Expense	13,496.48	0.70%	16,666.67	1.02%	(3,170.19)	-19.02%	49,475.15	0.56%	83,333.33	1.02%	(33,858.18)	-40.63%
Accountable Forms Expenses (Printing)	900.00	0.05%	10,000.00	0.61%	(9,100.00)	-91.00%	60,270.00	0.69%	50,000.00	0.61%	10,270.00	20.54%
Fuel, Oil and Lubricants Expenses	21,442.11	1.11%	20,000.00	1.22%	1,442.11	7.21%	101,421.02	1.16%	100,000.00	1.23%	1,421.02	1.42%
Other Supplies Expenses	-	0.00%	-	0.00%	-	-	16,434.75	0.19%	-	0.00%	16,434.75	-
Travel and Educational Expenses												
Travel Expenses	10,514.00	0.55%	30,000.00	1.83%	(19,486.00)	-64.95%	79,122.50	0.90%	150,000.00	1.84%	(70,877.50)	-47.25%
Training and Scholarship	-	0.00%	40,000.00	2.44%	(40,000.00)	-100.00%	63,500.00	0.72%	200,000.00	2.45%	(136,500.00)	-68.25%
Utility Expenses												
Electricity	222,727.85	11.55%	190,000.00	11.60%	32,727.85	17.23%	760,554.57	8.67%	950,000.00	11.65%	(189,445.43)	-19.94%
Fuel/Cooking Gas	614.00	0.03%	1,000.00	0.06%	(386.00)	-38.60%	2,064.00	0.02%	5,000.00	0.06%	(2,936.00)	-58.72%
Communication Expenses												
Postage and Deliveries	-	0.00%	416.67	0.03%	(416.67)	-100.00%	520.00	0.01%	2,083.33	0.03%	(1,563.33)	-75.04%
Telephone Expenses - Landline	8,485.75	0.44%	6,250.00	0.38%	2,235.75	35.77%	43,959.33	0.50%	31,250.00	0.38%	12,709.33	40.67%
Telephone Expenses - Mobile	22,008.00	1.14%	10,000.00	0.61%	12,008.00	120.08%	40,343.13	0.46%	50,000.00	0.61%	(9,656.87)	-19.31%
Internet Expenses	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Cable and Radio Expenses	678.00	0.04%	400.00	0.02%	278.00	69.50%	2,958.00	0.03%	2,000.00	0.02%	958.00	47.90%
Printing and Advertising Expenses												
Advertising, Promotional and Marketing Expenses	9,471.64	0.49%	5,000.00	0.31%	4,471.64	89.43%	16,271.64	0.19%	25,000.00	0.31%	(8,728.36)	-34.91%
Taxes, Duties and Premiums												
Taxes, Duties and Licenses	47,382.56	2.46%	68,963.49	4.21%	(21,580.93)	-31.29%	182,926.35	2.09%	344,185.81	4.22%	(161,259.46)	-46.85%
Insurance Premiums	9,629.36	0.50%	5,000.00	0.31%	4,629.36	92.59%	9,629.36	0.11%	25,000.00	0.31%	(15,370.64)	-61.48%
Franchise regulatory requirements Expenses	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Representation Expenses	59,510.85	3.09%	41,666.67	2.54%	17,844.18	42.83%	118,613.75	1.35%	208,333.33	2.55%	(89,719.58)	-43.07%

Rent expenses	15,000.00	0.78%	15,000.00	0.92%	-	0.00%	75,000.00	0.86%	75,000.00	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	23,283.57	1.21%	10,000.00	0.61%	13,283.57	132.84%	35,908.12	0.41%	50,000.00	0.61%	(14,091.88)	-28.18%
Generation and Distribution Expenses		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Generation, Transmission and Distribution Exp	17,618.72	0.91%	29,166.67	1.78%	(11,547.95)	-39.59%	62,534.17	0.71%	145,833.33	1.79%	(83,299.16)	-57.12%
Membership Dues and Contribution to Organizations		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Membership Dues and Contribution to Organiz	370.00	0.02%	8,333.33	0.51%	(7,963.33)	-95.56%	14,798.00	0.17%	41,666.67	0.51%	(26,868.67)	-64.48%
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)	1,382.00	0.07%	6,433.33	0.39%	(5,051.33)	-78.52%	8,850.46	0.10%	32,166.67	0.39%	(23,316.21)	-72.49%
Repairs and Maintenance-Building and Other Structures		0.00%	3,000.00	0.18%	(3,000.00)	-100.00%	55,290.00	0.63%	15,000.00	0.18%	40,290.00	268.60%
Repairs and Maintenance-Office Equipment	1,850.00	0.10%	3,000.00	0.18%	(1,150.00)	-38.33%	5,750.00	0.07%	15,000.00	0.18%	(9,250.00)	-61.67%
Repairs and Maintenance- Land Transportation	5,889.36	0.31%	5,000.00	0.31%	889.36	17.79%	34,982.36	0.40%	25,000.00	0.31%	9,982.36	39.93%
Repairs and Maintenance-Services		0.00%	4,566.67	0.28%	(4,566.67)	-100.00%	-	0.00%	22,833.33	0.28%	(22,833.33)	-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 May 31, 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	24,040.00	1.25%	6,250.00	0.38%	17,790.00	284.64%	41,087.00	0.47%	31,250.00	9,837.00	31.48%
Repairs and Maintenance-Furnitures and Fixtur	-	0.00%	1,000.00	0.06%	(1,000.00)	-100.00%	26,595.74	0.30%	5,000.00	21,595.74	431.91%
Donations		0.00%		0.00%	-		-	0.00%	-	-	
Donations	2,500.00	0.13%	4,000.00	0.24%	(1,500.00)	-37.50%	3,500.00	0.04%	20,000.00	(16,500.00)	-82.50%
Professional Services		0.00%		0.00%	-		-	0.00%	-	-	
Legal Services	400.00	0.02%	6,000.00	0.37%	(5,600.00)	-93.33%	2,600.00	0.03%	30,000.00	(27,400.00)	-91.33%
Auditing Services		0.00%	12,500.00	0.76%	(12,500.00)	-100.00%	47,694.00	0.54%	62,500.00	(14,806.00)	-23.69%
Security Services		0.00%		0.00%	-		-	0.00%	-	-	
Computer Data Processing Services		0.00%	4,166.67	0.25%	(4,166.67)	-100.00%	-	0.00%	20,833.33	(20,833.33)	-100.00%
Other Professional Services		0.00%	1,000.00	0.06%	(1,000.00)	-100.00%	-	0.00%	5,000.00	(5,000.00)	-100.00%
Doubtful Accounts, Depreciation, Amortization and Depletion		0.00%		0.00%	-		-	0.00%	-	-	
Doubtful Accounts Expenses		0.00%		0.00%	-		-	0.00%	-	-	
Depreciation-Structure and improvements	8,846.87	0.46%	9,027.26	0.55%	(180.39)	-2.00%	43,458.09	0.50%	45,136.28	(1,678.19)	-3.72%
Depreciation-Plant	108,006.01	5.60%	109,042.00	6.66%	(1,035.99)	-0.95%	525,097.00	5.99%	545,209.98	(20,112.98)	-3.69%
Depreciation-Buildings and Other Structures	10,531.45	0.55%	11,515.81	0.70%	(984.36)	-8.55%	52,657.25	0.60%	57,579.05	(4,921.80)	-8.55%
Depreciation-Office Equipments	9,879.54	0.51%	8,520.70	0.52%	1,358.84	15.95%	39,083.14	0.45%	42,603.50	(3,520.36)	-8.26%
Depreciation-Land Transportation Equipment	12,075.03	0.63%	13,049.67	0.80%	(974.64)	-7.47%	60,375.15	0.69%	65,248.35	(4,873.20)	-7.47%
Depreciation-Construction Equipment		0.00%		0.00%	-		-	0.00%	-	-	
Depreciation-Other Machinery and Equipment	19,509.30	1.01%	21,331.47	1.30%	(1,822.17)	-8.54%	97,546.50	1.11%	106,657.33	(9,110.83)	-8.54%
Depreciation- Med. Dental		0.00%		0.00%	-		-	0.00%	-	-	
Depreciation-Furniture and Fixtures	4,150.14	0.22%	4,179.77	0.26%	(29.63)	-0.71%	20,750.70	0.24%	20,898.85	(148.15)	-0.71%
Depreciation-IT Equipment		0.00%		0.00%	-		-	0.00%	-	-	
TOTAL MOOE	692,192.59	35.91%	741,446.82	45.25%	(49,254.23)	-6.64%	2,801,621.23	31.94%	3,706,602.50	(904,981.27)	-24.42%
Financial Expense					-		-		-		
Interest Expenses	-	0.00%	23,056.67	1.41%	(23,056.67)	-100.00%	248,854.16	2.84%	117,266.33	131,587.83	112.21%
Retained Earnings					-		-		-		
Total FE	-	0.00%	23,056.67	1.41%	(23,056.67)	-100.00%	248,854.16	2.84%	117,266.33	131,587.83	112.21%
Total Expenses	1,541,488.47	79.97%	1,456,409.72	88.89%	85,078.75	5.84%	6,206,660.51	70.76%	7,484,995.26	(1,278,334.75)	-17.08%
Net Income (Loss)	386,106.49	20.03%	182,009.63	11.11%	204,096.86	112.14%	2,565,165.86	29.24%	672,051.47	1,893,114.39	281.69%