

VILLASIS WATER DISTRICT
Detailed Statement of Income and Expenses
For the Period Ended September 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	1,609,353.88	94.14%	1,573,807.20	200.00%	35,546.68	2.26%	14,760,759.74	105.53%	14,060,650.80	95.35%	700,108.94	4.98%
Interest Income		0.00%	7,500.00	0.45%	(7,500.00)	-100.00%	34,361.58	0.25%	67,500.00	0.46%	(33,138.42)	-49.09%
Other Business and Service Income	30,800.50	1.80%	21,850.00	1.32%	8,950.50	40.96%	312,241.30	2.23%	196,650.00	1.33%	115,591.30	58.78%
Fines and Penalties-Business and Service Income	69,380.15	4.06%	47,214.22	2.86%	22,165.93	46.95%	589,015.90	4.21%	421,779.53	2.86%	167,236.37	39.65%
Gross Income	1,709,534.53	100.00%	1,650,371.42	100.00%	59,163.11	3.58%	15,696,378.52	112.22%	14,746,580.33	100.00%	949,798.19	6.44%
Less: Expenses												
Personal Services												
Salaries and Wages - Regular	413,139.00	24.17%	530,720.45	32.16%	(117,581.45)	-22.16%	3,327,657.30	23.79%	3,744,363.84	25.39%	(416,706.54)	-11.13%
Salaries and Wages - (Job Order)	102,501.00	6.00%	45,000.00	2.73%	57,501.00	127.78%	683,820.06	4.89%	405,000.00	2.75%	278,820.06	68.84%
Personnel Economic Relief Allowance (PER)	46,000.00	2.69%	45,000.00	2.73%	1,000.00	2.22%	334,000.00	2.39%	405,000.00	2.75%	(71,000.00)	-17.53%
Additional Compensation (ADCOM)		0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Representative Allowance (RA)	13,500.00	0.79%	12,500.00	0.76%	1,000.00	8.00%	103,500.00	0.74%	112,500.00	0.76%	(9,000.00)	-8.00%
Transportation Allowance	13,500.00	0.79%	12,500.00	0.76%	1,000.00	8.00%	103,500.00	0.74%	112,500.00	0.76%	(9,000.00)	-8.00%
Clothing/Uniform Allowance		0.00%	-	0.00%	-	-	110,647.00	0.79%	140,000.00	0.95%	(29,353.00)	-20.97%
Honoraria	29,640.00	1.73%	56,608.33	3.43%	(26,968.33)	-47.64%	270,760.00	1.94%	509,475.00	3.45%	(238,715.00)	-46.86%
Year - End Bonus		0.00%	35,000.00	2.12%	(35,000.00)	-100.00%	-	0.00%	315,000.00	2.14%	(315,000.00)	-100.00%
Other Bonuses and Allowances	34,500.00	2.02%	18,666.67	1.13%	15,833.33	84.82%	192,500.00	1.38%	168,000.00	1.14%	24,500.00	14.58%
Life and Retirement Insurance Contributions	49,831.44	2.91%	59,133.12	3.58%	(9,301.68)	-15.73%	367,250.26	2.63%	666,511.52	4.52%	(299,261.26)	-44.90%
PAG-IBIG Contributions	2,300.00	0.13%	8,210.50	0.50%	(5,910.50)	-71.99%	54,789.52	0.39%	73,894.50	0.50%	(19,104.98)	-25.85%
PhilHealth Contributions	4,812.50	0.28%	6,217.50	0.38%	(1,405.00)	-22.60%	37,101.00	0.27%	55,957.50	0.38%	(18,856.50)	-33.70%
ECC Contributions	2,300.00	0.13%	2,250.00	0.14%	50.00	2.22%	16,600.00	0.12%	20,250.00	0.14%	(3,650.00)	-18.02%
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	25,207.44	1.47%	20,000.00	1.21%	5,207.44	26.04%	126,507.74	0.90%	180,000.00	1.22%	(53,492.26)	-29.72%
Other Personnel Benefits		0.00%	-	0.00%	-	-	85,470.40	0.61%	-	0.00%	85,470.40	-
Total Personal Services	737,231.38	43.12%	851,806.57	51.61%	(114,575.19)	-13.45%	5,814,103.28	41.57%	6,908,452.36	46.85%	(1,094,349.08)	-15.84%
Maintenance and Other Operating Expenses (MOOE)												
Supplies Expenses												
Office Supplies Expense	137,442.53	8.04%	16,666.67	1.01%	120,775.86	724.66%	285,438.99	2.04%	150,000.00	1.02%	135,438.99	90.29%
Accountable Forms Expenses (Printing)		0.00%	10,000.00	0.61%	(10,000.00)	-100.00%	66,640.00	0.48%	90,000.00	0.61%	(23,360.00)	-25.96%
Fuel, Oil and Lubricants Expenses	13,938.39	0.82%	20,000.00	1.21%	(6,061.61)	-30.31%	185,809.51	1.33%	180,000.00	1.22%	5,809.51	3.23%
Other Supplies Expenses	2,299.75	0.13%	-	0.00%	2,299.75	-	18,734.50	0.13%	-	0.00%	18,734.50	-
Travel and Educational Expenses												
Travel Expenses	22,571.00	1.32%	30,000.00	1.82%	(7,429.00)	-24.76%	197,754.50	1.41%	270,000.00	1.83%	(72,245.50)	-26.76%
Training and Scholarship	22,800.00	1.33%	40,000.00	2.42%	(17,200.00)	-43.00%	254,430.00	1.82%	360,000.00	2.44%	(105,570.00)	-29.33%
Utility Expenses												
Electricity	158,755.46	9.29%	190,000.00	11.51%	(31,244.54)	-16.44%	1,424,092.85	10.18%	1,710,000.00	11.60%	(285,907.15)	-16.72%
Fuel/Cooking Gas	754.00	0.04%	1,000.00	0.06%	(246.00)	-24.60%	5,005.00	0.04%	9,000.00	0.06%	(3,995.00)	-44.39%
Communication Expenses												
Postage and Deliveries		0.00%	416.67	0.03%	(416.67)	-100.00%	615.00	0.00%	3,750.00	0.03%	(3,135.00)	-83.60%
Telephone Expenses - Landline	9,349.22	0.55%	6,250.00	0.38%	3,099.22	49.59%	78,051.72	0.56%	56,250.00	0.38%	21,801.72	38.76%
Telephone Expenses - Mobile	11,464.27	0.67%	10,000.00	0.61%	1,464.27	14.64%	76,698.27	0.55%	90,000.00	0.61%	(13,301.73)	-14.78%
Internet Expenses		0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Cable and Radio Expenses		0.00%	400.00	0.02%	(400.00)	-100.00%	3,760.00	0.03%	3,600.00	0.02%	160.00	4.44%
Printing and Advertising Expenses												
Advertising, Promotional and Marketing Expenses		0.00%	5,000.00	0.30%	(5,000.00)	-100.00%	6,800.00	0.05%	45,000.00	0.31%	(38,200.00)	-84.89%
Taxes, Duties and Premiums												
Taxes, Duties and Licenses	31,152.55	1.82%	69,178.39	4.19%	(38,025.84)	-54.97%	331,857.92	2.37%	620,684.46	4.21%	(288,826.54)	-46.53%
Insurance Premiums		0.00%	5,000.00	0.30%	(5,000.00)	-100.00%	14,492.27	0.10%	45,000.00	0.31%	(30,507.73)	-67.79%
Franchise regulatory requirements Expenses		0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Representation Expenses	69,108.80	4.04%	41,666.67	2.52%	27,442.13	65.86%	330,370.89	2.36%	375,000.00	2.54%	(44,629.11)	-11.90%

Rent expenses	15,000.00	0.88%	15,000.00	0.91%	-	0.00%	135,000.00	0.97%	135,000.00	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	35,289.20	2.06%	10,000.00	0.61%	25,289.20	252.89%	108,571.03	0.78%	90,000.00	0.61%	18,571.03	20.63%
Generation and Distribution Expenses		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Generation, Transmission and Distribution Exp	32,811.33	1.92%	29,166.67	1.77%	3,644.66	12.50%	158,914.26	1.14%	262,500.00	1.78%	(103,585.74)	-39.46%
Membership Dues and Contribution to Organizations		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Membership Dues and Contribution to Organiz	1,650.00	0.10%	8,333.33	0.50%	(6,683.33)	-80.20%	53,478.00	0.38%	75,000.00	0.51%	(21,522.00)	-28.70%
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%	29,665.46	0.21%	57,900.00	0.39%	(28,234.54)	-48.76%
Repairs and Maintenance-Building and Other S	1,192.00	0.07%	3,000.00	0.18%	(1,808.00)	-60.27%	58,527.00	0.42%	27,000.00	0.18%	31,527.00	116.77%
Repairs and Maintenance-Office Equipment	2,570.00	0.15%	3,000.00	0.18%	(430.00)	-14.33%	12,394.50	0.09%	27,000.00	0.18%	(14,605.50)	-54.09%
Repairs and Maintenance- Land Transportator	9,551.06	0.56%	5,000.00	0.30%	4,551.06	91.02%	56,210.17	0.40%	45,000.00	0.31%	11,210.17	24.91%
Repairs and Maintenance-Services		0.00%	4,566.67	0.28%	(4,566.67)	-100.00%	-	0.00%	41,100.00	0.28%	(41,100.00)	-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 September 30, 2013

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				Variance					Budget		Variance	
			% to Total	Amount	% to Budget	Amount	% to Total	Amount	% to Total	Amount	% to Budget	
Repairs and Maintenance-Other Machinery and	1,979.16	0.12%	6,250.00	0.38%	(4,270.84)	-68.33%	45,351.16	0.32%	56,250.00	0.38%	(10,898.84)	-19.38%
Repairs and Maintenance-Furnitures and Fixtures		0.00%	1,000.00	0.06%	(1,000.00)	-100.00%	26,595.74	0.19%	9,000.00	0.06%	17,595.74	195.51%
Donations		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Donations		0.00%	4,000.00	0.24%	(4,000.00)	-100.00%	6,500.00	0.05%	36,000.00	0.24%	(29,500.00)	-81.94%
Professional Services		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Legal Services		0.00%	6,000.00	0.36%	(6,000.00)	-100.00%	14,400.00	0.10%	54,000.00	0.37%	(39,600.00)	-73.33%
Auditing Services		0.00%	12,500.00	0.76%	(12,500.00)	-100.00%	151,157.00	1.08%	112,500.00	0.76%	38,657.00	34.36%
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%	37,500.00	0.25%	(37,500.00)	-100.00%
Other Professional Services		0.00%	1,000.00	0.06%	(1,000.00)	-100.00%	-	0.00%	9,000.00	0.06%	(9,000.00)	-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	0.52%	9,027.26	0.55%	(180.39)	-2.00%	78,845.57	0.56%	81,245.31	0.55%	(2,399.74)	-2.95%
Depreciation-Plant	111,408.43	6.52%	109,042.00	6.61%	2,366.43	2.17%	962,657.37	6.88%	981,377.97	6.65%	(18,720.60)	-1.91%
Depreciation-Buildings and Other Structures	10,531.45	0.62%	11,515.81	0.70%	(984.36)	-8.55%	94,783.05	0.68%	103,642.29	0.70%	(8,859.24)	-8.55%
Depreciation-Office Equipments	9,331.39	0.55%	8,520.70	0.52%	810.69	9.51%	76,956.67	0.55%	76,686.30	0.52%	270.37	0.35%
Depreciation-Land Transportation Equipment	7,445.77	0.44%	13,049.67	0.79%	(5,603.90)	-42.94%	93,941.75	0.67%	117,447.03	0.80%	(23,505.28)	-20.01%
Depreciation-Construction Equipment		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Depreciation-Other Machinery and Equipment	20,229.30	1.18%	21,331.47	1.29%	(1,102.17)	-5.17%	175,673.70	1.26%	191,983.20	1.30%	(16,309.50)	-8.50%
Depreciation- Med. Dental		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
Depreciation-Furniture and Fixtures	6,822.58	0.40%	4,179.77	0.25%	2,642.81	63.23%	48,695.15	0.35%	37,617.93	0.26%	11,077.22	29.45%
Depreciation-IT Equipment		0.00%		0.00%	-		-	0.00%	-	0.00%	-	
TOTAL MOOE	754,294.51	44.12%	741,661.72	44.94%	12,632.79	1.70%	5,668,869.00	40.53%	6,673,034.49	45.25%	(1,004,165.49)	-15.05%
Financial Expense					-		-		-		-	
Interest Expenses	-	0.00%	22,383.67	1.36%	(22,383.67)	-100.00%	248,854.16	1.78%	207,474.00	1.41%	41,380.16	19.94%
Retained Earnings					-		-		-		-	
Total FE	-	0.00%	22,383.67	1.36%	(22,383.67)	-100.00%	248,854.16	1.78%	207,474.00	1.41%	41,380.16	19.94%
Total Expenses	1,491,525.89	87.25%	1,615,851.96	97.91%	(124,326.07)	-7.69%	11,731,826.44	83.88%	13,788,960.85	93.51%	(2,057,134.41)	-14.92%
Net Income (Loss)	218,008.64	12.75%	34,519.46	2.09%	183,489.18	531.55%	3,964,552.08	28.34%	957,619.48	6.49%	3,006,932.60	314.00%