

VILLASIS WATER DISTRICT
Detailed Statement of Income and Expenses
For the Period Ended October 31, 2012

| | 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 | 1,337,340.23 | 94.30% | 1,903,483.90 | 92.98% | (566,143.67) | -29.74% | 15,119,075.34 | 93.37% | 18,312,895.00 | 92.82% | (3,193,819.66) | -17.44% |
| Interest Income | - | 0.00% | 15,000.00 | 0.73% | (15,000.00) | -100.00% | 59,719.51 | 0.37% | 150,000.00 | 0.76% | (90,280.49) | -60.19% |
| Other Business and Service Income | 15,905.01 | 1.12% | 71,666.67 | 3.50% | (55,761.66) | -77.81% | 445,032.19 | 2.75% | 716,666.67 | 3.63% | (271,634.48) | -37.90% |
| Fines and Penalties-Business and Service Income | 64,876.55 | 4.57% | 57,104.52 | 2.79% | 7,772.03 | 13.61% | 568,418.70 | 3.51% | 549,386.85 | 2.78% | 19,031.85 | 3.46% |
| Gross Income | 1,418,121.79 | 100.00% | 2,047,255.08 | 100.00% | (629,133.29) | -30.73% | 16,192,245.74 | 100.00% | 19,728,948.51 | 100.00% | (3,536,702.77) | -17.93% |
| Less: Expenses | | | | | | | | | | | | |
| Personal Services | | | | | | | | | | | | |
| Salaries and Wages - Regular | 285,289.00 | 20.12% | 574,318.32 | 28.05% | 289,029.32 | 50.33% | 3,059,807.35 | 18.90% | 4,404,659.11 | 22.33% | 1,344,851.76 | 30.53% |
| Salaries and Wages - (Job Order) | 27,681.00 | 1.95% | 69,104.67 | 3.38% | 41,423.67 | 59.94% | 320,507.80 | 1.98% | 458,593.67 | 2.32% | 138,085.87 | 30.11% |
| Personnel Economic Relief Allowance (PER) | 34,000.00 | 2.40% | 44,000.00 | 2.15% | 10,000.00 | 22.73% | 340,000.00 | 2.10% | 440,000.00 | 2.23% | 100,000.00 | 22.73% |
| Additional Compensation (ADCOM) | - | 0.00% | - | 0.00% | - | - | - | 0.00% | - | 0.00% | - | - |
| Representative Allowance (RA) | 9,500.00 | 0.67% | 13,500.00 | 0.66% | 4,000.00 | 29.63% | 95,000.00 | 0.59% | 135,000.00 | 0.68% | 40,000.00 | 29.63% |
| Transportation Allowance | 9,500.00 | 0.67% | 13,500.00 | 0.66% | 4,000.00 | 29.63% | 95,000.00 | 0.59% | 135,000.00 | 0.68% | 40,000.00 | 29.63% |
| Clothing/Uniform Allowance | - | 0.00% | 7,333.33 | 0.36% | 7,333.33 | 100.00% | 88,000.00 | 0.54% | 73,333.33 | 0.37% | (14,666.67) | -20.00% |
| Honoraria | 49,239.00 | 3.47% | 118,041.67 | 5.77% | 68,802.67 | 58.29% | 811,385.00 | 5.01% | 1,180,416.67 | 5.98% | 369,031.67 | 31.26% |
| Year - End Bonus | - | 0.00% | 45,833.33 | 2.24% | 45,833.33 | 100.00% | 42,500.00 | 0.26% | 458,333.33 | 2.32% | 415,833.33 | 90.73% |
| Other Bonuses and Allowances | 30,000.00 | 2.12% | 38,833.33 | 1.90% | 8,833.33 | 22.75% | 135,000.00 | 0.83% | 388,333.33 | 1.97% | 253,333.33 | 65.24% |
| Life and Retirement Insurance Contributions | 34,233.78 | 2.41% | 51,545.32 | 2.52% | 17,311.54 | 33.59% | 329,170.74 | 2.03% | 515,453.17 | 2.61% | 186,282.43 | 36.14% |
| PAG-IBIG Contributions | 5,705.78 | 0.40% | 8,375.71 | 0.41% | 2,669.93 | 31.88% | 54,495.88 | 0.34% | 83,757.13 | 0.42% | 29,261.25 | 34.94% |
| PhilHealth Contributions | 3,312.50 | 0.23% | 8,265.83 | 0.40% | 4,953.33 | 59.93% | 31,789.00 | 0.20% | 82,658.33 | 0.42% | 50,869.33 | 61.54% |
| ECC Contributions | 1,700.00 | 0.12% | 2,200.00 | 0.11% | 500.00 | 22.73% | 16,862.80 | 0.10% | 22,000.00 | 0.11% | 5,137.20 | 23.35% |
| 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 | 21,666.80 | 1.53% | 16,666.67 | 0.81% | (5,000.13) | -30.00% | 209,787.58 | 1.30% | 166,666.67 | 0.84% | (43,120.91) | -25.87% |
| Other Personnel Benefits | - | 0.00% | - | 0.00% | - | - | 750,000.00 | 4.63% | - | 0.00% | (750,000.00) | - |
| Total Personal Services | 511,827.86 | 36.09% | 1,011,518.18 | 49.41% | 499,690.32 | 49.40% | 6,379,306.15 | 39.40% | 8,544,204.74 | 43.31% | 2,164,898.59 | 25.34% |
| Maintenance and Other Operating Expenses (MOOE) | | | | | | | | | | | | |
| Supplies Expenses | | | | | | | | | | | | |
| Office Supplies Expense | 5,692.67 | 0.40% | 16,666.67 | 0.81% | 10,974.00 | 65.84% | 76,687.10 | 0.47% | 166,666.67 | 0.84% | 89,979.57 | 53.99% |
| Accountable Forms Expenses (Printing) | - | 0.00% | 4,000.00 | 0.20% | 4,000.00 | 100.00% | - | 0.00% | 40,000.00 | 0.20% | 40,000.00 | 100.00% |
| Fuel, Oil and Lubricants Expenses | 23,733.34 | 1.67% | 21,000.00 | 1.03% | (2,733.34) | -13.02% | 171,513.90 | 1.06% | 210,000.00 | 1.06% | 38,486.10 | 18.33% |
| Other Supplies Expenses | - | 0.00% | 4,000.00 | 0.20% | 4,000.00 | 100.00% | 8,495.00 | 0.05% | 40,000.00 | 0.20% | 31,505.00 | 78.76% |
| Travel and Educational Expenses | | | | | | | | | | | | |
| Travel Expenses | 30,150.00 | 2.13% | 20,000.00 | 0.98% | (10,150.00) | -50.75% | 278,432.21 | 1.72% | 200,000.00 | 1.01% | (78,432.21) | -39.22% |
| Training and Scholarship | 45,087.50 | 3.18% | 30,000.00 | 1.47% | (15,087.50) | -50.29% | 387,955.00 | 2.40% | 300,000.00 | 1.52% | (87,955.00) | -29.32% |
| Utility Expenses | | | | | | | | | | | | |
| Electricity | 138,183.31 | 9.74% | 150,000.00 | 7.33% | 11,816.69 | 7.88% | 1,531,110.95 | 9.46% | 1,500,000.00 | 7.60% | (31,110.95) | -2.07% |
| Fuel/Cooking Gas | - | 0.00% | 10,000.00 | 0.49% | 10,000.00 | 100.00% | 5,995.47 | 0.04% | 100,000.00 | 0.51% | 94,004.53 | 94.00% |
| Communication Expenses | | | | | | | | | | | | |
| Postage and Deliveries | - | 0.00% | 500.00 | 0.02% | 500.00 | 100.00% | 863.00 | 0.01% | 5,000.00 | 0.03% | 4,137.00 | 82.74% |
| Telephone Expenses - Landline | - | 0.00% | 6,250.00 | 0.31% | 6,250.00 | 100.00% | 37,460.91 | 0.23% | 62,500.00 | 0.32% | 25,039.09 | 40.06% |
| Telephone Expenses - Mobile | 26,658.55 | 1.88% | 5,000.00 | 0.24% | (21,658.55) | -433.17% | 111,403.79 | 0.69% | 50,000.00 | 0.25% | (61,403.79) | -122.81% |
| Internet Expenses | - | 0.00% | - | 0.00% | - | - | - | 0.00% | - | 0.00% | - | - |
| Cable and Radio Expenses | 370.00 | 0.03% | 400.00 | 0.02% | 30.00 | 7.50% | 3,330.00 | 0.02% | 4,000.00 | 0.02% | 670.00 | 16.75% |
| Printing and Advertising Expenses | | | | | | | | | | | | |
| Advertising, Promotional and Marketing Expenses | - | 0.00% | 8,000.00 | 0.39% | 8,000.00 | 100.00% | 12,800.00 | 0.08% | 80,000.00 | 0.41% | 67,200.00 | 84.00% |
| Taxes, Duties and Premiums | | | | | | | | | | | | |
| Taxes, Duties and Licenses | 32,801.87 | 2.31% | 75,000.00 | 3.66% | 42,198.13 | 56.26% | 311,193.67 | 1.92% | 750,000.00 | 3.80% | 438,806.33 | 58.51% |
| Insurance Premiums | - | 0.00% | 6,666.67 | 0.33% | 6,666.67 | 100.00% | 31,904.86 | 0.20% | 66,666.67 | 0.34% | 34,761.81 | 52.14% |
| Franchise regulatory requirements Expenses | - | 0.00% | - | 0.00% | - | - | - | 0.00% | - | 0.00% | - | - |
| Representation Expenses | 47,236.39 | 3.33% | 50,000.00 | 2.44% | 2,763.61 | 5.53% | 295,727.93 | 1.83% | 500,000.00 | 2.53% | 204,272.07 | 40.85% |

| | | | | | | | | | | | | |
|--|-----------|-------|-----------|-------|------------|---------|------------|-------|------------|-------|------------|---------|
| Rent expenses | 15,000.00 | 1.06% | 15,000.00 | 0.73% | - | 0.00% | 150,000.00 | 0.93% | 150,000.00 | 0.76% | - | 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 | 3,855.00 | 0.27% | 11,000.00 | 0.54% | 7,145.00 | 64.95% | 116,403.55 | 0.72% | 110,000.00 | 0.56% | (6,403.55) | -5.82% |
| Generation and Distribution Expenses | | 0.00% | | 0.00% | - | | - | 0.00% | - | 0.00% | - | |
| Generation, Transmission and Distribution Exp | 7,990.87 | 0.56% | 16,666.67 | 0.81% | 8,675.80 | 52.05% | 151,099.77 | 0.93% | 166,666.67 | 0.84% | 15,566.90 | 9.34% |
| Membership Dues and Contribution to Organizations | | 0.00% | | 0.00% | - | | - | 0.00% | - | 0.00% | - | |
| Membership Dues and Contribution to Organiz | 4,445.00 | 0.31% | 5,000.00 | 0.24% | 555.00 | 11.10% | 35,412.00 | 0.22% | 50,000.00 | 0.25% | 14,588.00 | 29.18% |
| 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% | 10,900.00 | 0.53% | 10,900.00 | 100.00% | 5,530.00 | 0.03% | 109,000.00 | 0.55% | 103,470.00 | 94.93% |
| Repairs and Maintenance-Building and Other Structures | | 0.00% | 3,000.00 | 0.15% | 3,000.00 | 100.00% | 565.00 | 0.00% | 30,000.00 | 0.15% | 29,435.00 | 98.12% |
| Repairs and Maintenance-Office Equipment | 5,064.89 | 0.36% | 3,000.00 | 0.15% | (2,064.89) | -68.83% | 25,268.01 | 0.16% | 30,000.00 | 0.15% | 4,731.99 | 15.77% |
| Repairs and Maintenance- Land Transportatio | 7,843.00 | 0.55% | 6,000.00 | 0.29% | (1,843.00) | -30.72% | 21,669.16 | 0.13% | 60,000.00 | 0.30% | 38,330.84 | 63.88% |
| Repairs and Maintenance-Services | | 0.00% | 3,000.00 | 0.15% | 3,000.00 | 100.00% | - | 0.00% | 30,000.00 | 0.15% | 30,000.00 | 100.00% |
| Repairs and Maintenance-Construction Equipment | | 0.00% | 5,000.00 | 0.24% | 5,000.00 | 100.00% | - | 0.00% | 50,000.00 | 0.25% | 50,000.00 | 100.00% |

Villasis Water District

Detailed Statement of Income and Expenses

For the Period ending October 31, 2012

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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 | 0.31% | 6,250.00 | 100.00% | 12,037.88 | 0.07% | 62,500.00 | 0.32% | 50,462.12 | 80.74% | |
| Repairs and Maintenance-Furnitures and Fixtures | 0.00% | 1,000.00 | 0.05% | 1,000.00 | 100.00% | 4,623.65 | 0.03% | 10,000.00 | 0.05% | 5,376.35 | 53.76% | |
| Donations | 0.00% | | 0.00% | - | | - | 0.00% | - | 0.00% | - | | |
| Donations | 0.00% | 4,200.00 | 0.21% | 4,200.00 | 100.00% | 25,000.00 | 0.15% | 42,000.00 | 0.21% | 17,000.00 | 40.48% | |
| Professional Services | 0.00% | | 0.00% | - | | - | 0.00% | - | 0.00% | - | | |
| Legal Services | 0.00% | 8,333.33 | 0.41% | 8,333.33 | 100.00% | 38,100.00 | 0.24% | 83,333.33 | 0.42% | 45,233.33 | 54.28% | |
| Auditing Services | 0.00% | 5,000.00 | 0.24% | 5,000.00 | 100.00% | - | 0.00% | 50,000.00 | 0.25% | 50,000.00 | 100.00% | |
| Security Services | 0.00% | | 0.00% | - | | - | 0.00% | - | 0.00% | - | | |
| Computer Data Processing Services | 0.00% | 1,000.00 | 0.05% | 1,000.00 | 100.00% | - | 0.00% | 10,000.00 | 0.05% | 10,000.00 | 100.00% | |
| Other Professional Services | 0.00% | 1,000.00 | 0.05% | 1,000.00 | 100.00% | - | 0.00% | 10,000.00 | 0.05% | 10,000.00 | 100.00% | |
| Doubtful Accounts, Depreciation, Amortization and Depletion | 0.00% | | 0.00% | - | | - | 0.00% | - | 0.00% | - | | |
| Doubtful Accounts Expenses | 0.00% | 6,666.67 | 0.33% | 6,666.67 | 100.00% | - | 0.00% | 66,666.67 | 0.34% | 66,666.67 | 100.00% | |
| Depreciation-Structure and improvements | 8,458.74 | 0.60% | 8,217.75 | 0.40% | (240.99) | -2.93% | 82,149.90 | 0.51% | 82,177.55 | 0.42% | 27.65 | 0.03% |
| Depreciation-Plant | 97,893.21 | 6.90% | 103,926.08 | 5.08% | 6,032.87 | 5.80% | 993,202.03 | 6.13% | 1,039,260.76 | 5.27% | 46,058.73 | 4.43% |
| Depreciation-Buildings and Other Structures | 10,531.45 | 0.74% | 10,857.14 | 0.53% | 325.69 | 3.00% | 105,314.50 | 0.65% | 108,571.41 | 0.55% | 3,256.91 | 3.00% |
| Depreciation-Office Equipments | 7,826.02 | 0.55% | 7,845.49 | 0.38% | 19.47 | 0.25% | 77,754.17 | 0.48% | 78,454.88 | 0.40% | 700.71 | 0.89% |
| Depreciation-Land Transportation Equipment | 12,075.03 | 0.85% | 12,012.89 | 0.59% | (62.14) | -0.52% | 119,060.30 | 0.74% | 120,128.91 | 0.61% | 1,068.61 | 0.89% |
| Depreciation-Construction Equipment | | 0.00% | - | 0.00% | - | - | 0.00% | - | 0.00% | - | | |
| Depreciation-Other Machinery and Equipment | 19,509.30 | 1.38% | 20,240.93 | 0.99% | 731.63 | 3.61% | 195,078.29 | 1.20% | 202,409.34 | 1.03% | 7,331.05 | 3.62% |
| Depreciation- Med. Dental | | 0.00% | - | 0.00% | - | - | 0.00% | - | 0.00% | - | | |
| Depreciation-Furniture and Fixtures | 4,150.14 | 0.29% | 3,566.38 | 0.17% | (583.76) | -16.37% | 37,569.59 | 0.23% | 35,663.84 | 0.18% | (1,905.75) | -5.34% |
| Depreciation-IT Equipment | | 0.00% | - | 0.00% | - | - | 0.00% | - | 0.00% | - | | |
| TOTAL MOOE | 554,556.28 | 39.10% | 686,166.67 | 33.52% | 131,610.39 | 19.18% | 5,460,711.59 | 33.72% | 6,861,666.67 | 34.78% | 1,400,955.08 | 20.42% |
| Financial Expense | | | | | | | | | | | | |
| Interest Expenses | 24,115.10 | 1.70% | 24,115.10 | 1.18% | - | 0.00% | 241,151.00 | 1.49% | 241,151.00 | 1.22% | - | 0.00% |
| Retained Earnings | | | | | | | | | | | | |
| Total FE | 24,115.10 | 1.70% | 24,115.10 | 1.18% | - | 0.00% | 241,151.00 | 1.49% | 241,151.00 | 1.22% | - | 0.00% |
| Total Expenses | 1,090,499.24 | 76.90% | 1,721,799.95 | 84.10% | 631,300.71 | 36.67% | 12,081,168.74 | 74.61% | 15,647,022.41 | 79.31% | 3,565,853.67 | 22.79% |
| Net Income (Loss) | 327,622.55 | 23.10% | 325,455.13 | 15.90% | 2,167.42 | 0.67% | 4,111,077.00 | 25.39% | 4,081,926.10 | 20.69% | 29,150.90 | 0.71% |