

**BUTUAN CITY WATER DISTRICT
DETAILED STATEMENT OF REVENUES AND EXPENSES
FOR THE MONTH ENDED DECEMBER 31, 2013**

COMMERCIAL DIVISION

| | CURRENT MONTH | | | | | | YEAR TO DATE | | | | | |
|---|----------------------|------------|----------------------|-------------|----------------------------------|---------------|-----------------------|-------------|-----------------------|-------------|----------------------------------|--------------|
| | Actual | | Budget | | Favorable (Unfavorable) Variance | | Actual | | Budget | | Favorable (Unfavorable) Variance | |
| | Amount | % to Total | Amount | % to Total | Amount | % to Budget | Amount | % to Total | Amount | % to Total | Amount | % to Budget |
| OPERATING REVENUES | | | | | | | | | | | | |
| Generation, Trans. and Distribution Income | | | | | | | | | | | | |
| 576-01 Water Sales | 22,836,800.37 | 97 | 25,924,687.87 | 97.2 | (3,087,887.50) | (11.9) | 266,963,632.85 | 96.7 | 276,555,816.81 | 97.1 | (9,592,183.96) | (3.5) |
| 662 (Discounts) | (5,094.78) | (0) | (10,500.00) | (0.0) | 5,405.22 | (51.5) | (60,731.00) | (0.0) | (93,310.31) | (0.03) | 32,579.31 | (34.9) |
| TOTAL WATER SALES | 22,831,705.59 | 97 | 25,914,187.87 | 97.2 | (3,082,482.28) | (11.9) | 266,902,901.85 | 96.7 | 276,462,506.50 | 97.1 | (9,559,604.65) | (3) |
| Other Business and Service Income | | | | | | | | | | | | |
| 618-01 Miscellaneous Service Revenue | 61,250.00 | 0.3 | 67,800.00 | 0.3 | (6,550.00) | (9.7) | 648,550.00 | 0.2 | 723,700.00 | 0.3 | (75,150.00) | (10.4) |
| 618-04 Other Water Revenue | (17,410.36) | (0.1) | 12,850.00 | 0.0 | (30,260.36) | (235.5) | 470,844.76 | 0.2 | 313,929.73 | 0.1 | 156,915.03 | 50.0 |
| 619-01 Penalty Charges | 712,319.90 | 3.0 | 622,192.00 | 2.3 | 90,127.90 | 14.5 | 7,767,360.31 | 2.8 | 7,143,118.21 | 2.5 | 624,242.10 | 8.7 |
| 574 Rent/Lease Income | - | - | - | - | - | - | 2,500.00 | 0.0 | - | - | 2,500.00 | (100.0) |
| 612 Interest Income | 55,850.32 | 0.2 | 42,939.50 | 0.2 | 12,910.82 | 100 | 228,565.43 | 0.1 | 204,355.23 | 0.1 | 24,210.20 | 12 |
| TOTAL OTHER REVENUES | 812,009.86 | 3 | 745,781.50 | 2.8 | 66,228.36 | 8.9 | 9,117,820.50 | 3.30 | 8,385,103.17 | 2.9 | 732,717.33 | 8.74 |
| TOTAL OPERATING REVENUES | 23,643,715.45 | 100 | 26,659,969.37 | 100 | (3,016,253.92) | (11.3) | 276,020,722.35 | 100 | 284,847,609.67 | 100 | (8,826,887.32) | (3.1) |
| CUSTOMERS' ACCTS EXPENSE | | | | | | | | | | | | |
| OPERATION EXPENSES | | | | | | | | | | | | |
| 701-08 Customer Account Supervision Exp | 154,720.00 | 18.0 | 164,240.00 | 23.7 | 9,520.00 | 5.8 | 1,795,235.52 | 24.4 | 1,852,881.72 | 24.6 | 57,646.20 | 3.1 |
| 701-09 Meter Reading Expenses | 205,003.15 | 23.8 | 205,052.00 | 29.6 | 48.85 | 0.0 | 2,126,970.07 | 28.9 | 2,249,179.49 | 29.9 | 122,209.42 | 5.4 |
| 701-10 Customer Records and Collection Exp | 261,920.78 | 30.4 | 266,050.00 | 38.5 | 4,129.22 | 1.6 | 2,945,965.30 | 40.1 | 3,017,902.51 | 40.1 | 71,937.21 | 2.4 |
| 792-11 Miscellaneous Customer Accounts Exp | - | - | 300.00 | 0.0 | 300.00 | 100.0 | 24,650.58 | 0.3 | 60,799.00 | 0.8 | 36,148.42 | 59 |
| 901 Doubtful Account Expense | 238,673.18 | 27.7 | 55,933.36 | 8.1 | (182,739.82) | | 460,144.22 | 6.3 | 337,780.00 | 4.5 | (122,364.22) | (36.2) |
| TOTAL OPERATION EXPENSES | 860,317.11 | 100 | 691,575.36 | 100 | (168,741.75) | (24.4) | 7,352,965.69 | 100 | 7,518,542.72 | 100 | 165,577.03 | 2.2 |
| TOTAL CUSTOMER ACCTS EXPENSES | 860,317.11 | 100 | 691,575.36 | 100 | (168,741.75) | (24.4) | 7,352,965.69 | 100 | 7,518,542.72 | 100 | 165,577.03 | 2.2 |

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