

**BUTUAN CITY WATER DISTRICT
 DETAILED STATEMENT OF REVENUES AND EXPENSES
 FOR THE MONTH ENDED DECEMBER 31, 2015**

COMMERCIAL DEPARTMENT

	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	22,814,906.66	96	26,059,418.00	96.8	(3,244,511.34)	(12.5)	286,634,938.63	96.2	293,475,250.08	96.7	(6,840,311.45)	(2.3)
662 (Discounts)	(9,592.96)	(0)	(9,500.00)	(0.0)	(92.96)	1.0	(108,711.58)	(0.0)	(107,105.63)	(0.04)	(1,605.95)	1.5
TOTAL WATER SALES	22,805,313.70	96	26,049,918.00	96.8	(3,244,604.30)	(12.5)	286,526,227.05	96.2	293,368,144.45	96.6	(6,841,917.40)	(2)
Other Business and Service Income												
618-01 Miscellaneous Service Revenue	90,800.00	0.4	110,050.00	0.4	(19,250.00)	(17.5)	1,180,389.02	0.4	1,029,539.02	0.3	150,850.00	14.7
618-04 Other Water Revenue	79,829.22	0.3	66,150.00	0.2	13,679.22	20.7	860,126.52	0.3	696,347.70	0.2	163,778.82	23.5
619-01 Penalty Charges	682,188.76	2.9	625,426.00	2.3	56,762.76	9.1	8,948,962.65	3.0	8,225,487.55	2.7	723,475.10	8.8
612 Interest Income	106,541.64	0.4	59,355.00	0.2	47,186.64	79.5	370,310.46	0.1	246,037.25	0.1	124,273.21	50.5
TOTAL OTHER REVENUES	959,359.62	4	860,981.00	3.2	98,378.62	11.4	11,359,788.65	3.81	10,197,411.52	3.4	1,162,377.13	11.40
TOTAL OPERATING REVENUES	23,764,673.32	100	26,910,899.00	100	(3,146,225.68)	(11.7)	297,886,015.70	100	303,565,555.97	100	(5,679,540.27)	(1.9)
CUSTOMERS' ACCTS EXPENSE												
OPERATION EXPENSES												
701-08 Customer Account Supervision Exp	155,298.00	25.4	185,223.00	23.3	29,925.00	16.2	1,863,576.00	28.8	1,976,395.00	27.5	112,819.00	5.7
701-09 Meter Reading Expenses	192,676.50	31.5	208,024.00	26.2	15,347.50	7.4	1,946,034.24	30.1	2,087,987.24	29.1	141,953.00	6.8
701-10 Customer Records and Collection Exp	252,535.47	41.3	277,761.00	34.9	25,225.53	9.1	2,877,236.17	44.5	3,057,617.53	42.6	180,381.36	5.9
792-11 Miscellaneous Customer Accounts Exp	455.00	0.07	300.00	0.0	(155.00)	(51.7)	24,532.53	0.4	44,349.00	0.6	19,816.47	45
901 Doubtful Account Expense	11,037.52	1.80	123,472.00	15.54	-	-	(240,379.57)	(3.71)	(4,475.09)	(0.06)	123,470.00	(97)
TOTAL OPERATIONS EXPENSES	612,002.49	100	794,780.00	100.0	182,777.51	23.0	6,470,999.37	99.99	7,161,873.68	99.72	690,874.31	9.6
MAINTENANCE EXPENSES												
804-05F Repairs & Maintenance-Gen.Admin Struc	-	-	-	-	-	-	400.00	0.0	20,000.00	0.3	19,600.00	98
TOTAL MAINTENANCE EXPENSES	-	-	-	-	-	-	400.00	200	20,000.00	200	19,600.00	98.0
TOTAL CUSTOMER ACCTS EXPENSES	612,002.49	100	794,780.00	100	182,777.51	23.0	6,471,399.37	100	7,181,873.68	100	710,474.31	9.9

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**BUTUAN CITY WATER DISTRICT
 DETAILED STATEMENT OF REVENUES AND EXPENSES
 FOR THE MONTH ENDED DECEMBER 31, 2015**

ENGINEERING AND PAMD DEPARTMENT

	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	% Budg et
TRANSMISSION & DISTRIBUTION EXPENSES												
<u>OPERATIONS EXPENSES</u>												
Salaries and Wages and Other Compensation												
701-07 Trans.and Dist.Expense- Maint.Supervision	784,356.68	47	930,096.49	68	145,739.81	16	8,107,499.10	49	9,001,357.34	42	893,858.24	10
Generation, Trans. and Dist. Expenses												
792-03 Trans.and Dist.Expense-Eng'g Exp.	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATIONS EXPENSES	784,356.68	47	930,096.49	68	145,739.81	16	8,107,499.10	49	9,001,357.34	42	893,858.24	10
<u>MAINTENANCE EXPENSES</u>												
Utility Plant												
803-09 Maintenance of Trans. and Dist. Mains	226,221.97	14	457,665.45	33	231,443.48	51	2,640,394.27	16	4,646,864.94	21	2,006,470.67	43
803-11 Maintenance of Services	634,025.33	38	(57,103.46)	(4)	(691,128.79)	1,210	5,500,439.80	33	7,482,278.98	35	1,981,839.18	26
803-14 Maintenance of Hydrants	9,205.00	0.56	35,944.09	3	26,739.09	74	149,061.43	1	387,627.48	2	238,566.05	62
825-06 Maintenance -Power Operated Equipment	-	-	1,424.00	0	1,424.00	100	43,691.00	0.3	47,907.00	0	4,216.00	9
825-07 Tools, Shop and Garage Equipment	520.00	0.03	8,175.00	0.59	7,655.00	94	2,990.00	0.02	50,000.00	0.23	47,010.00	94
TOTAL MAINTENANCE EXPENSES	869,972.30	53	446,105.08	32	(423,867.22)	(95)	8,336,576.50	100	12,614,678.40	58	4,278,101.90	34
TOTAL TRANS. & DIST. EXPENSES	1,654,328.98	100	1,376,201.57	100	(278,127.41)	(20)	16,444,075.60	100	21,616,035.74	100	5,171,960.14	24

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BUTUAN CITY WATER DISTRICT
DETAILED STATEMENT OF REVENUES AND EXPENSES
FOR THE MONTH ENDED DECEMBER 31, 2015
PRODUCTION DEPARTMENT

	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
SOURCE OF SUPPLY EXPENSES:												
OPERATIONS EXPENSES												
Salaries and Wages and Other Compensation												
701-01 Source of Supply Operation Supervision Exp.	105,283.70	3.0	104,082.00	5.9	(1,201.70)	(1)	919,173.65	3	966,777.75	2.9	47,604.10	5
701-02 Source of Supply Operation Labor Expenses	79,839.82	2.3	106,107.00	6.0	26,267.18	25	783,392.26	3	913,899.06	2.7	130,506.80	14
701-03 Source of Supply Maint. Supervision Expenses	68,221.24	1.9	77,216.15	4.4	8,994.91	12	853,723.51	3.0	920,566.92	2.7	66,843.41	7
Generation, Trans. And Distribution Expenses												
792-01 Source of Supply -Miscellaneous Expenses	60,000.00	1.7	37,500.00	2.1	(22,500.00)	(60)	1,388,313.64	5	1,524,336.30	4.5	136,022.66	9
TOTAL OPERATIONS EXPENSE	313,344.76	9	324,905.15	18	11,560.39	4	3,944,603.06	14	4,325,580.03	13	380,976.97	9
MAINTENANCE EXPENSES												
Utility Plant												
803-02G Maintenance of Lake River and Other Channel	149,415.05	4	66,907.44	4	(82,507.61)	(123)	1,304,594.43	5	1,439,416.85	4.3	134,822.42	9
803-04G Maintenance of Wells	37,309.00	1.1	-	-	(37,309.00)	(100)	82,815.50	0.3	184,453.00	0.5	101,637.50	55
803-05G Maintenance of Supply Mains	-	-	400.00	0.0	400.00	100	9,838.50	0.0	48,602.00	0.1	38,763.50	80
804-02G Maintenance of Pumping Plants & Equipment	-	-	-	-	-	-	308,553.00	-	326,068.00	-	17,515.00	5
TOTAL MAINTENANCE EXPENSES	186,724.05	5	67,307.44	4	(119,416.61)	(177)	1,705,801.43	5	1,998,539.85	5	292,738.42	15
TOTAL SOURCE OF SUPPLY EXPENSES	500,068.81	14	392,212.59	22	(107,856.22)	(27)	5,650,404.49	19	6,324,119.88	18	673,715.39	11
PUMPING EXPENSES:												
OPERATIONS EXPENSES												
Salaries and Wages and Other Compensation												
701-04 Power Production Labor Expenses	39,283.00	1.1	39,283.00	2.2	-	-	471,396.00	1.7	471,396.00	1.4	-	-
701-05 Pumping Labor Expenses	211,209.51	6	302,227.15	17	91,017.64	30	2,505,496.31	9	2,934,707.72	8.7	429,211.41	15
Generation, Trans. And Distribution Expenses												
792-05G Fuel for Power Production	-	-	31,500.00	1.8	31,500.00	100	218,100.00	-	388,380.00	1.2	170,280.00	44
792-06G Pumping Operations Expenses	11,600.00	0.3	-	-	(11,600.00)	(100)	94,121.55	0.3	182,526.61	0.5	88,405.06	48
792-07G Power/Fuel Purchased for Pumping	714,116.68	20	739,317.22	42	25,200.54	3	10,081,399.98	35	10,797,014.68	32.1	715,614.70	7
TOTAL OPERATIONS EXPENSES	976,209.19	28	1,112,327.37	63	136,118.18	12	13,370,513.84	46	14,774,025.01	44	1,403,511.17	9

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BUTUAN CITY WATER DISTRICT
DETAILED STATEMENT OF REVENUES AND EXPENSES
FOR THE MONTH ENDED DECEMBER 31, 2015
PRODUCTION DEPARTMENT

	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
<u>MAINTENANCE EXPENSES</u>												
Buildings and Structures												
803-07G Maintenance of Other Pumping Plant	5,700.00	0.2	-	-	(5,700.00)	(100)	172,729.00	0.6	206,430.00	0.6	33,701.00	16
803-08G Maintenance of Reservoirs and Tanks	13,900.00	0.4	4,500.00	0.3	(9,400.00)	(209)	78,903.80	0.3	162,446.75	0.5	83,542.95	51
804-05G Maint. Of Buildings & Other Structures	30,301.00	0.86	-	-	(30,301.00)	(100)	54,601.00	0.2	91,500.00	0.3	36,899.00	40
Other Machinery and Equipment												
825-01G Power Production Equipment	-	-	-	-	-	-	70,657.00	0.2	602,346.00	1.8	531,689.00	88
825-02G Pumping Equipment	116,275.00	3.31	(37,611.22)	(2.1)	(153,886.22)	409	137,915.50	0.5	247,804.28	0.7	109,888.78	44
TOTAL MAINTENANCE EXPENSES	166,176.00	4.7	(33,111.22)	(2)	(199,287.22)	(100)	514,806.30	2	1,310,527.03	3.9	795,720.73	61
TOTAL PUMPING EXPENSES	1,142,385.19	33	1,079,216.15	61	(63,169.04)	(6)	13,885,320.14	48	16,084,552.04	48	2,199,231.90	14
<u>WATER TREATMENT EXPENSES:</u>												
<u>OPERATIONS EXPENSES</u>												
Salaries and Wages and Other Compensation												
701-06 Water Treatment Operation Labor Expenses	56,593.00	1.6	81,480.00	4.6	24,887.00	31	679,116.00	2.4	753,777.00	2.2	74,661.00	10
Generation, Trans. And Distribution Expenses												
792-08G Water Treatment Operations expenses	39,500.00	1	5,500.00	0.3	(34,000.00)	(618)	146,322.75	1	292,354.00	0.9	146,031.25	50
792-09G Chemical, Filtering and Laboratory Supplies E	108,282.35	3	(132,533.37)	(7.5)	(240,815.72)	182	2,320,535.00	8	2,965,614.19	8.8	645,079.19	22
TOTAL OPERATIONS EXPENSES	204,375.35	6	(45,553.37)	(2.6)	(249,928.72)	549	3,145,973.75	11	4,011,745.19	11.9	865,771.44	22
<u>MAINTENANCE EXPENSES</u>												
Other Machinery and Equipment												
825-03G Water treatment Equipment	356,833.26	10	(152,930.28)	(9)	(509,763.54)	333	841,909.16	3	1,155,609.87	3	313,700.71	27
829G Reforestration	1,310,758.30	37.3	501,038.91	28	(809,719.39)	(162)	4,887,615.75	17.2	6,048,573.71	18.0	1,160,957.96	19
TOTAL MAINTENANCE EXPENSES	1,667,591.56	37.3	348,108.63	-	(1,319,482.93)	(379)	5,729,524.91	20.2	7,204,183.58	21.4	1,474,658.67	20
TOTAL WATER TREATMENT EXPENSES	1,871,966.91	53	302,555.26	17	(1,569,411.65)	(519)	8,875,498.66	31	11,215,928.77	33.4	2,340,430.11	21
TOTAL PRODUCTION EXPENSES	3,514,420.91	100	1,773,984.00	100	(1,740,436.91)	(98)	28,411,223.29	100	33,624,600.69	100	5,213,377.40	16

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**BUTUAN CITY WATER DISTRICT
DETAILED STATEMENT OF REVENUES AND EXPENSES
FOR THE MONTH ENDED DECEMBER 31, 2015**

ADMINISTRATIVE DEPARTMENT

ADMINISTRATIVE EXPENSES:
OPERATIONS EXPENSES

Salaries and Wages and Other Compensation

	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
	7,916,472.00	48.2	10,266,355.61	52.9	2,349,883.61	23	55,619,749.67	12.71	66,084,844.70	11.6	10,465,095.03	16
701-11 Administrative and General Salaries	1,567,777.17	9.5	1,890,899.00	9.7	323,121.83	17	18,327,330.94	12.7	19,820,559.28	11.6	1,493,228.34	8
707 Personnel Economic Relief Allowance (PERA)	277,000.00	1.7	368,000.00	1.9	91,000.00	25	3,390,000.03	2.4	3,816,909.10	2.2	426,909.07	11
710 Representation Allowance	70,000.00	0.4	93,500.00	0.5	23,500.00	25	888,250.00	0.6	1,016,625.00	0.6	128,375.00	13
711 Transportation Allowance	70,000.00	0.4	93,500.00	0.5	23,500.00	25	888,250.00	0.6	1,016,625.00	0.6	128,375.00	13
712 Clothing and Uniform Allowance	178,038.09	1.1	73,750.00	0.4	(104,288.09)	(141)	714,861.03	0.5	863,394.09	0.5	148,533.06	17
713 Honoraria	142,200.00	0.9	1,033,200.00	5.3	891,000.00	86	1,674,000.00	1.2	2,595,600.00	1.5	921,600.00	36
714 Year-end Bonus	-	-	-	-	-	-	3,527,098.10	2.4	5,195,708.50	3.0	1,668,610.40	32
719 Other Bonuses and Allowances	347,292.42	2.1	1,217,640.82	6.3	870,348.40	71	7,278,545.51	5.0	8,349,111.74	4.9	1,070,566.23	13
721 Life Retirement Insurance	326,720.06	2.0	409,844.16	2.1	83,124.10	20	4,022,397.86	2.8	7,258,105.00	4.3	3,235,707.14	45
722 Pag-ibig Contributions	54,457.21	0.3	68,307.36	0.4	13,850.15	20	670,372.98	0.5	717,279.62	0.4	46,906.64	7
723 Philhealth Contributions	31,575.00	0.2	52,178.57	0.3	20,603.57	39	386,375.00	0.3	488,583.00	0.3	102,208.00	21
724 ECC Contributions	13,900.00	0.1	18,400.00	0.1	4,500.00	24	170,100.00	0.1	191,000.00	0.1	20,900.00	11
725 Provident Fund Contributions	544,572.10	3.3	683,073.60	3.5	138,501.50	20	5,721,631.97	4.0	6,327,738.28	3.7	606,106.31	10
729 Other Personnel benefit Contribution	4,220.61	0.0	5,400.00	0.0	1,179.39	22	50,647.21	0.0	55,723.60	0.0	5,076.39	9
737 Vacation and Sick Leave Benefits	363,320.62	2.2	500,000.00	2.6	136,679.38	27	2,783,585.44	1.9	2,845,723.62	1.7	62,138.18	2
749 Other Personnel Benefits	485,815.39	3.0	319,078.77	1.6	(166,736.62)	(52)	1,686,720.27	1.2	2,086,575.54	1.2	399,855.27	19
750 Collective Negotiation Agreement Incentives	3,439,583.33	21.0	3,439,583.33	17.7	-	-	3,439,583.33	2.4	3,439,583.33	2.0	-	-
Supplies Expenses	1,065,362.19	2.2	282,458.04	(0.40)	(782,904.15)	(277)	8,052,453.12	2.36	10,856,444.71	2.4	2,803,991.59	26
751 Office Supplies Expense	186,612.82	1.1	(21,638.04)	(0.11)	(208,250.86)	962	1,636,822.21	1.14	1,804,056.90	1.1	167,234.69	9
757 Fuel, Oil and Lubricants Expenses	171,573.38	1.0	(55,902.11)	(0.29)	(227,475.49)	407	1,769,209.88	1.23	2,316,543.73	1.4	547,333.85	24
765 Other Supplies Expenses	707,175.99	4.3	359,998.19	1.86	(347,177.80)	(96)	4,646,421.03	3.22	6,735,844.08	3.9	2,089,423.05	31
Travel and Educational Expenses	329,448.24	2.0	(129,421.83)	(0.67)	(458,870.07)	355	2,535,151.21	1.76	4,598,168.06	2.7	2,063,016.85	45
766 Travel Expenses	200,408.45	1.2	(181,121.83)	(0.93)	(381,530.28)	211	1,413,636.07	0.98	2,689,141.23	1.6	1,275,505.16	47
767 Training and Scholarship Expenses	129,039.79	0.8	51,700.00	0.27	(77,339.79)	(150)	1,121,515.14	0.78	1,909,026.83	1.1	787,511.69	41
Utility Expenses	141,431.32	0.9	163,482.00	0.84	22,050.68	13	1,798,602.98	1.25	1,850,778.45	1.1	52,175.47	3
768 Water	11,684.85	0.1	10,982.00	0.06	(702.85)	(6)	138,116.20	0.10	134,437.50	0.1	(3,678.70)	(3)
769 Electricity	129,746.47	0.8	152,500.00	0.79	22,753.53	15	1,660,486.78	1.15	1,716,340.95	1.0	55,854.17	3

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**BUTUAN CITY WATER DISTRICT
DETAILED STATEMENT OF REVENUES AND EXPENSES
FOR THE MONTH ENDED DECEMBER 31, 2015**

ADMINISTRATIVE DEPARTMENT

	CURRENT MONTH						YEAR TO DATE					
	Actual		Budget		FAVORABLE (UNFOVARIABLE)VARIANCE		Actual		Budget		FAVORABLE (UNFAVARIABLE)VARIANCE	
	Amount	% to Total	Amount	% to Total	Amount	% to Budget	Amount	% to Total	Amount	% to Total	Amount	% to Budget
Communications Expenses	94,393.78	0.6	87,902.35	0.45	(6,491.43)	(7)	744,440.78	0.52	849,190.10	0.5	104,749.32	12
772 Postage and Deliveries	2,961.40	0.0	5,090.00	0.03	2,128.60	42	20,539.80	0.01	39,338.00	0.0	18,798.20	48
773 Telephone Expenses- Landline	22,364.52	0.1	19,916.00	0.10	(2,448.52)	(12)	166,143.42	0.12	192,107.16	0.1	25,963.74	14
774 Telephone Expenses- Mobile	53,870.86	0.3	48,017.35	0.25	(5,853.51)	(12)	423,307.73	0.29	464,485.94	0.3	41,178.21	9
775 Internet Expenses	14,517.00	0.1	14,199.00	0.07	(318.00)	(2)	127,015.18	0.09	146,504.00	0.1	19,488.82	13
776 Cable, Satellite, Telegraph and Radio Exp.	680.00	0.0	680.00	0.00	-	-	7,434.65	0.01	6,755.00	0.0	(679.65)	(10)
Printing and Advertising Expenses	492,523.55	3.0	470,449.00	2.43	(22,074.55)	(5)	2,373,101.54	1.65	3,460,109.95	2.0	1,087,008.41	31
777 Printing Expenses	125,920.90	0.8	153,993.65	0.79	28,072.75	18	144,990.90	0.10	225,993.65	0.1	81,002.75	36
778 Advertising, Promotional and Marketing Exp.	366,602.65	2.2	316,455.35	1.63	(50,147.30)	(16)	2,228,110.64	1.55	3,234,116.30	1.9	1,006,005.66	31
Taxes, Duties and Premiums	546,905.06	3.3	642,258.12	3.31	95,353.06	15	6,272,434.46	4.35	6,548,010.54	3.8	275,576.08	4
779 Taxes, Duties & Licenses	507,533.91	3.1	598,696.00	3.09	91,162.09	15	5,831,774.06	4.05	6,016,053.51	3.5	184,279.45	3
781 Insurance Premiums	39,371.15	0.2	43,562.12	0.22	4,190.97	10	440,660.40	0.31	531,957.03	0.3	91,296.63	17
Representation Expenses	302,877.93	1.8	463,862.87	2.39	160,984.94	35	1,860,868.62	1.29	2,229,040.87	1.3	368,172.25	17
782 Representation Expenses	302,877.93	1.8	463,862.87	2.39	160,984.94	35	1,860,868.62	1.29	2,229,040.87	1.3	368,172.25	17
Awards, Prizes and Other Claims	600.00	0.0	3,000.00	0.02	2,400.00	80	329,894.00	0.23	352,294.00	0.2	22,400.00	6
783 Awards and Rewards	600.00	0.0	-	-	(600.00)	(100)	329,894.00	0.23	334,294.00	0.2	4,400.00	1
785 Indemnities and Other Claims	-	-	3,000.00	0.02	3,000.00	100	-	-	18,000.00	0.0	18,000.00	100
Rent /Lease Expenses	324,828.13	2.0	95,811.94	0.49	(229,016.19)	(239)	3,212,309.07	2.23	3,576,983.41	2.1	364,674.34	10
786 Rent/ Lease Expenses	324,828.13	2.0	95,811.94	0.49	(229,016.19)	(239)	3,212,309.07	2.23	3,576,983.41	2.1	364,674.34	10
Survey and Research Expenses	-	-	-	-	-	-	25,805.00	0.02	78,305.00	0.0	52,500.00	67
787 Survey Expenses	-	-	-	-	-	-	25,805.00	0.02	78,305.00	0.0	52,500.00	67
Extraordinary and Miscellaneous Expenses	15,000.00	0.1	583,280.00	3.01	568,280.00	97	37,197.55	0.03	1,650,000.00	1.0	1,612,802.45	98
794 Confidential & Intelligence fund	-	-	500,000.00	2.58	500,000.00	100	-	-	1,000,000.00	0.6	1,000,000.00	100
795 Extraordinary and Miscellaneous Expenses	15,000.00	0.1	83,280.00	0.43	68,280.00	82	37,197.55	0.03	650,000.00	0.4	612,802.45	94
Membership Dues and Contributions to Org.	1,100.00	0.0	2,000.00	0.01	900.00	45	147,088.75	0.10	252,298.75	0.1	105,210.00	42
796 Membership Dues and Contribution to Org.	1,100.00	0.0	2,000.00	0.01	900.00	45	147,088.75	0.10	252,298.75	0.1	105,210.00	42
Cultural and Athletic Expenses	58,356.00	0.4	2,500.00	0.01	(55,856.00)	(2,234)	211,524.90	0.15	278,273.90	0.2	66,749.00	24
797 Cultural and Athletic Expenses	58,356.00	0.36	2,500.00	0.01	(55,856.00)	(2,234)	211,524.90	0.15	278,273.90	0.2	66,749.00	24
Donations and Professional Services	332,546.88	2.0	898,962.00	4.63	566,415.12	63	3,959,971.58	2.75	6,216,353.80	3.6	2,256,382.22	36
842 Legal Services	-	-	40,600.00	0.21	40,600.00	100	90,250.00	0.06	304,350.00	0.2	214,100.00	70
843 Auditing Services	1,297.20	0.0	200,000.00	1.0	198,702.80	99	56,477.90	0.0	642,844.00	0.4	586,366.10	91
844 Consultancy Expenses	34,000.00	0.2	300,000.00	1.55	266,000.00	89	340,000.00	0.24	1,395,000.00	0.8	1,055,000.00	76
846 Security Services	276,420.18	1.7	314,842.00	1.62	38,421.82	12	3,276,514.18	2.27	3,519,793.30	2.1	243,279.12	7

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**BUTUAN CITY WATER DISTRICT
DETAILED STATEMENT OF REVENUES AND EXPENSES
FOR THE MONTH ENDED DECEMBER 31, 2015**


ADMINISTRATIVE DEPARTMENT

	CURRENT MONTH						YEAR TO DATE					
	Actual		Budget		FAVORABLE (UNFOVARIABLE)VARIANCE		Actual		Budget		FAVORABLE (UNFAVORABLE)VARIANCE	
	Amount	% to Total	Amount	% to Total	Amount	% to Budget	Amount	% to Total	Amount	% to Total	Amount	% to Budget
849 Other Professional Services	20,829.50	0.1	43,520.00	0.22	22,690.50	52	196,729.50	0.14	354,366.50	0.2	157,637.00	44
Depreciation Expenses	4,334,097.98	26.4	5,134,220.00	26.5	800,122.02	15.6	54,496,685.15	37.81	58,258,579.13	34.1	3,761,893.98	6
903 Depreciation-Plant(UPIS)	3,000,047.00	18.3	3,332,955.00	17.2	332,908.00	10.0	36,259,031.16	25.2	38,202,062.36	22.4	1,943,031.20	5.09
904 Depreciation-Bldgs. & Other Structures	295,003.24	1.8	331,600.00	1.7	36,596.76	11	3,574,265.24	2.5	3,776,894.12	2.2	202,628.88	5
907 Depreciation-Office Equipment	23,195.41	0.1	86,460.00	0.4	63,264.59	73	580,812.12	0.4	820,224.14	0.5	239,412.02	29
907IT Depreciation-IT Equipment	94,095.70	0.6	130,100.00	0.7	36,004.30	28	1,093,907.21	0.8	1,305,458.96	0.8	211,551.75	16
908 Depreciation-Laboratory Equipment	21,889.31	0.1	28,420.00	0.1	6,530.69	23.0	294,582.50	0.2	321,757.68	0.2	27,175.18	8
914 Depreciation-Land Transportation Equip't.	25,350.03	0.2	77,250.00	0.4	51,899.97	67.2	561,484.19	0.4	808,563.00	0.5	247,078.81	30.56
917 Depreciation-Construction Equipment	96,400.09	0.6	105,945.00	0.5	9,544.91	9	1,155,973.04	0.8	1,213,245.00	0.7	57,271.96	5
925 Depreciation-Other Machinery and Equip't.	763,248.20	4.6	1,019,820.00	5.3	256,571.80	25	10,816,883.46	7.5	11,607,278.62	6.8	790,395.16	7
926 Depreciation-Furnitures & Fixtures	9,897.00	0.1	15,970.00	0.1	6,073.00	38	100,082.23	0.1	139,063.25	0.1	38,981.02	28
961 Amortization-Intangible Assets	4,972.00	0.0	5,700.00	0.0	728.00	13	59,664.00	0.0	64,032.00	0.0	4,368.00	7
Other Maintenance and Operating Expenses	68,584.00	-	61,550.00	0.32	(7,034.00)	(11)	248,028.50	0.17	280,093.50	0.2	32,065.00	11
989 Freight and Handling	68,584.00		61,550.00	0.32	(7,034.00)	(11)	248,028.50	0.17	280,093.50	0.2	32,065.00	11
TOTAL OPERATIONS EXPENSES	16,024,527.06	97.6	19,028,670.10	98.0	3,004,143.04	16	141,925,306.88	98.5	167,419,768.87	98.0	25,494,461.99	15
MAINTENANCE EXPENSES												
759 Maintenance Supplies Expenses	3,902.35	0.0	6,549.65	0.03	2,647.30	40	60,684.95	0.04	79,230.90	0.0	18,545.95	23
803-12 Maintenance of Meters	3,530.00	0.0	51,935.49	0.3	48,405.49	93	80,150.00	0.1	158,301.49	0.1	78,151.49	49
804-05 Maint. of Gen. Adm. Structures and Imp.	185,828.51	1.1	153,271.00	0.79	(32,557.51)	(21)	409,873.01	0.28	683,122.75	0.4	273,249.74	40
807OE Maint. Office Equipment	20,067.50	0.1	28,738.00	0.15	8,670.50	30	161,315.67	0.11	178,941.00	0.1	17,625.33	10
807IT Maint. IT Equipment	118,013.00	0.7	(160.32)	(0.00)	(118,173.32)	73,711	648,403.25	0.45	741,052.43	0.4	92,649.18	13
814 Maint. Land Transport	41,972.00	0.3	157,776.00	0.81	115,804.00	73	727,331.82	0.50	1,167,008.05	0.7	439,676.23	38
825-05 Communications Equipment	3,850.00	0.0	(13,868.94)	(0.07)	(17,718.94)	128	32,455.00	0.02	184,111.06	0.1	151,656.06	82
825-06 Power Operated Equipment	14,850.00	0.1	26,000.00	0.13	11,150.00	43	92,542.65	0.06	162,291.00	0.1	69,748.35	43
825-07 Tools, Shop and Garage Equipment	-	-	(20,498.12)	(0.1)	(20,498.12)		8,724.50	0.0	(9,523.62)	(0.0)	(18,248.12)	192
TOTAL MAINTENANCE EXPENSE	392,013.36	2.4	389,742.76	2.11	(2,270.60)	(1)	2,221,480.85	1.54	3,344,535.06	2.0	1,123,054.21	34
TOTAL ADMINISTRATIVE EXPENSES	16,416,540.42	100	19,418,412.86	100	3,001,872.44	15.5	144,146,787.73	100	170,764,303.93	100	26,617,516.20	15.59

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Noted by :


ENGR. ANSELMO L. SANG TIAN
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