

This document was exported from Numbers. Each table was converted to a table on each Numbers sheet were placed on separate worksheets. Please be aware that the formatting may differ in Excel.

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	Table 1

an Excel worksheet. All other objects  
are that formula calculations may

Excel Worksheet Name

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Welcome to your first formal Financial Analysis Exercise for Unit 5!

The exercises you will be completing are based off a **REAL WORLD Client** and will have you fo

It's your chance to prove that you aren't just confident in the topics you've covered - you're able t

In this case study, all the data you need to access is located in the **Data Repository Table**. This

This case study will be challenging, but I'm confident with the skills you've developed across Uni

**Let's get started.**

Throughout the Case Study, we've split this into three sections.

The green tabs are all tabs you will have to complete.

The order of completion is below:

- 1) Revenue Analysis (Unit 5.4)
- 2) Expenses Analysis (Unit 5.6)
- 3) EBIT Analysis (Unit 5.8)

**Southern Water Corp sells two types of water product; Hard and Soft Water which is retail**  
**These sales (Revenues) are stored in centres known as PROFIT CENTRES.**

**Similarly you can imagine that production of these water products incurs costs. These co**

**You will note that when you explore the dataset in the Data Repository Table - in Column |**  
**Profit Centres - These are centres which handle all the revenue generating activities.**

These are then broken down further into Profit Centre Elements of which there are two, one for c

**Cost Centres - There are centres which handle all cost generating activities.**

If a business has set costs, they will normally flow through to a **cost centre** for capture.

In most cases, **ONLY** costs flow through Cost Centres, but depending on company set up - you i

For Southern Water Corp, we've simplified this structure so **revenues stay in Profit Centres an**

**Refer to the below example to understand how to interpret the information in the Data Repository '**

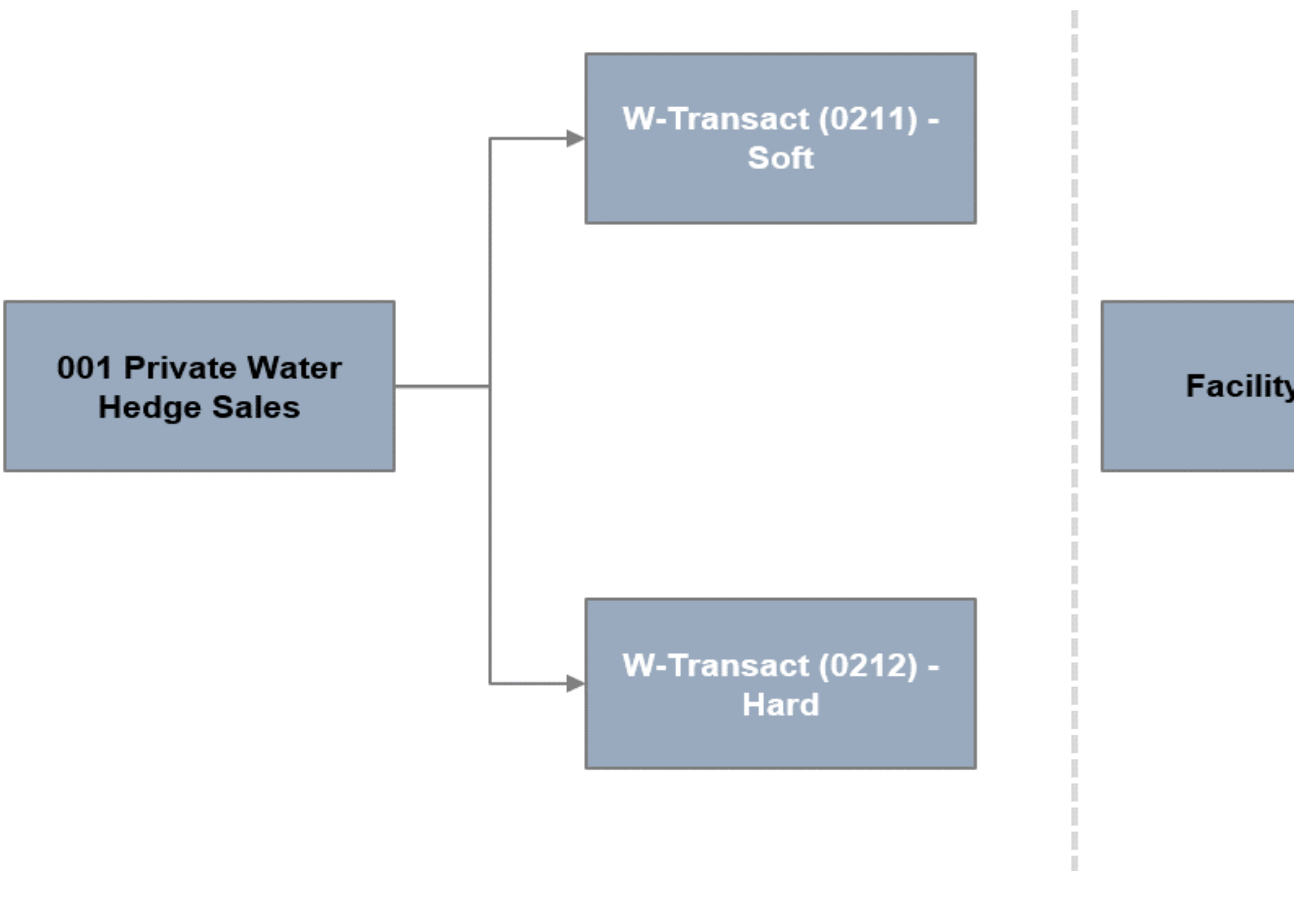
**Profit Centres contain only elements that are responsible for i**  
**Cost Centres contain only elements that are responsible for g**

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**Profit Centre Level**

**Profit Centre Element Level**

**Cost Cer**



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ocus on using the foundational knowledge you've built in Unit 4 with your Excel Functions, and co  
to craft meaningful insights from the data you'll analyse!

contains a **mixture of Financial Data and Production Data** that you will be using to answer

**led to Residential, Public and Private Customers.**

**osts are then stored and allocated to COST CENTRES.**

**F, "Centre Type", there are two centres.**

each water product (Soft Water and Hard Water).

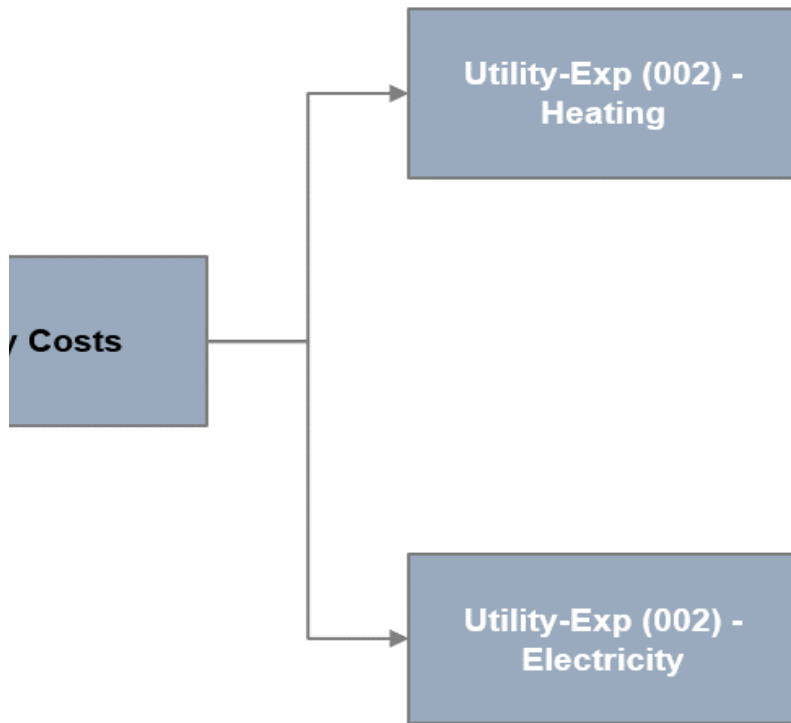
may have the rare instance where there are revenue-generating activities included in Cost Centre  
**id Costs stay in Cost Centres.**

**revenue generating activities. Similarly,  
enerating expenses.**

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**Centre Level**

**Cost Centre Element Level**



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mbining this with the Financial Literacy you've established in Unit 5.

**the questions in each of the three (3) tabs, Revenue, Expenses and EBIT.**

es.

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**Account Type**

**Value Drivers**

**Unit**

**Month**

**Month (Number)**

**Centre Type**

**Cost Centre / Profit Centre**

**Cost Centre / Profit Centre Elements**

**Unit of Measure**

**Row Data**

This column provides information on whether the dataset is

For the exercises in 5.4, 5.6 and 5.8 - you will need to create

In the Southern Water Corp. Case Study, there are 3 Units

This represents the month that data was calculated for.

This represents the month in numerical form.

Costs / Profits either fall into a Cost Centre or Profit Centre

Based off the Centre Type, this lets the individual know what

A Cost Centre/Profit Centre is made up of 'elements' which

Every Row of Data has a Unit of Measure associated with it

This is the unique value that is stored for every row entry.

























































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Financial Actual	Revenues	Kootha	Aug-13	8
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Financial Budget	Revenues	Surjek	Dec-13	12
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Financial Budget	Revenues	Surjek	Feb-14	2
Financial Budget	Revenues	Surjek	Mar-14	3
Financial Budget	Revenues	Surjek	Apr-14	4
Financial Budget	Revenues	Surjek	May-14	5
Financial Budget	Revenues	Surjek	Jun-14	6
Financial Budget	Revenues	Surjek	Jul-13	7
Financial Budget	Revenues	Surjek	Aug-13	8
Financial Budget	Revenues	Surjek	Sep-13	9
Financial Budget	Revenues	Surjek	Oct-13	10
Financial Budget	Revenues	Surjek	Nov-13	11
Financial Budget	Revenues	Surjek	Dec-13	12
Financial Budget	Revenues	Surjek	Jan-14	1
Financial Budget	Revenues	Surjek	Feb-14	2
Financial Budget	Revenues	Surjek	Mar-14	3
Financial Budget	Revenues	Surjek	Apr-14	4
Financial Budget	Revenues	Surjek	May-14	5
Financial Budget	Revenues	Surjek	Jun-14	6
Financial Budget	Revenues	Jutik	Jul-13	7
Financial Budget	Revenues	Jutik	Aug-13	8
Financial Budget	Revenues	Jutik	Sep-13	9
Financial Budget	Revenues	Jutik	Oct-13	10
Financial Budget	Revenues	Jutik	Nov-13	11
Financial Budget	Revenues	Jutik	Dec-13	12
Financial Budget	Revenues	Jutik	Jan-14	1
Financial Budget	Revenues	Jutik	Feb-14	2
Financial Budget	Revenues	Jutik	Mar-14	3
Financial Budget	Revenues	Jutik	Apr-14	4















Financial Budget	Expenses	Jutik	May-14	5
Financial Budget	Expenses	Jutik	Jun-14	6
Financial Budget	Expenses	Jutik	Jul-13	7
Financial Budget	Expenses	Jutik	Aug-13	8
Financial Budget	Expenses	Jutik	Sep-13	9
Financial Budget	Expenses	Jutik	Oct-13	10
Financial Budget	Expenses	Jutik	Nov-13	11
Financial Budget	Expenses	Jutik	Dec-13	12
Financial Budget	Expenses	Jutik	Jan-14	1
Financial Budget	Expenses	Jutik	Feb-14	2
Financial Budget	Expenses	Jutik	Mar-14	3
Financial Budget	Expenses	Jutik	Apr-14	4
Financial Budget	Expenses	Jutik	May-14	5
Financial Budget	Expenses	Jutik	Jun-14	6
Financial Budget	Expenses	Jutik	Jul-13	7
Financial Budget	Expenses	Jutik	Aug-13	8
Financial Budget	Expenses	Jutik	Sep-13	9
Financial Budget	Expenses	Jutik	Oct-13	10
Financial Budget	Expenses	Jutik	Nov-13	11
Financial Budget	Expenses	Jutik	Dec-13	12
Financial Budget	Expenses	Jutik	Jan-14	1
Financial Budget	Expenses	Jutik	Feb-14	2
Financial Budget	Expenses	Jutik	Mar-14	3
Financial Budget	Expenses	Jutik	Apr-14	4
Financial Budget	Expenses	Jutik	May-14	5
Financial Budget	Expenses	Jutik	Jun-14	6
Financial Budget	Expenses	Jutik	Jul-13	7
Financial Budget	Expenses	Jutik	Aug-13	8
Financial Budget	Expenses	Jutik	Sep-13	9
Financial Budget	Expenses	Jutik	Oct-13	10
Financial Budget	Expenses	Jutik	Nov-13	11
Financial Budget	Expenses	Jutik	Dec-13	12
Financial Budget	Expenses	Jutik	Jan-14	1
Financial Budget	Expenses	Jutik	Feb-14	2
Financial Budget	Expenses	Jutik	Mar-14	3
Financial Budget	Expenses	Jutik	Apr-14	4
Financial Budget	Expenses	Jutik	May-14	5
Financial Budget	Expenses	Jutik	Jun-14	6
Water Production Actuals	None	Kootha	Jul-13	6
Water Production Actuals	None	Kootha	Aug-13	6
Water Production Actuals	None	Kootha	Sep-13	6
Water Production Actuals	None	Kootha	Oct-13	6
Water Production Actuals	None	Kootha	Nov-13	6
Water Production Actuals	None	Kootha	Dec-13	6
Water Production Actuals	None	Kootha	Jan-14	6
Water Production Actuals	None	Kootha	Feb-14	6
Water Production Actuals	None	Kootha	Mar-14	6
Water Production Actuals	None	Kootha	Apr-14	6
Water Production Actuals	None	Kootha	May-14	6
Water Production Actuals	None	Kootha	Jun-14	6

Water Production Actuals	None	Surjek	Jul-13	6
Water Production Actuals	None	Surjek	Aug-13	6
Water Production Actuals	None	Surjek	Sep-13	6
Water Production Actuals	None	Surjek	Oct-13	6
Water Production Actuals	None	Surjek	Nov-13	6
Water Production Actuals	None	Surjek	Dec-13	6
Water Production Actuals	None	Surjek	Jan-14	6
Water Production Actuals	None	Surjek	Feb-14	6
Water Production Actuals	None	Surjek	Mar-14	6
Water Production Actuals	None	Surjek	Apr-14	6
Water Production Actuals	None	Surjek	May-14	6
Water Production Actuals	None	Surjek	Jun-14	6
Water Production Actuals	None	Jutik	Jul-13	6
Water Production Actuals	None	Jutik	Aug-13	6
Water Production Actuals	None	Jutik	Sep-13	6
Water Production Actuals	None	Jutik	Oct-13	6
Water Production Actuals	None	Jutik	Nov-13	6
Water Production Actuals	None	Jutik	Dec-13	6
Water Production Actuals	None	Jutik	Jan-14	6
Water Production Actuals	None	Jutik	Feb-14	6
Water Production Actuals	None	Jutik	Mar-14	6
Water Production Actuals	None	Jutik	Apr-14	6
Water Production Actuals	None	Jutik	May-14	6
Water Production Actuals	None	Jutik	Jun-14	6
Water Production Budget	None	Kootha	Jul-13	6
Water Production Budget	None	Kootha	Aug-13	6
Water Production Budget	None	Kootha	Sep-13	6
Water Production Budget	None	Kootha	Oct-13	6
Water Production Budget	None	Kootha	Nov-13	6
Water Production Budget	None	Kootha	Dec-13	6
Water Production Budget	None	Kootha	Jan-14	6
Water Production Budget	None	Kootha	Feb-14	6
Water Production Budget	None	Kootha	Mar-14	6
Water Production Budget	None	Kootha	Apr-14	6
Water Production Budget	None	Kootha	May-14	6
Water Production Budget	None	Kootha	Jun-14	6
Water Production Budget	None	Surjek	Jul-13	6
Water Production Budget	None	Surjek	Aug-13	6
Water Production Budget	None	Surjek	Sep-13	6
Water Production Budget	None	Surjek	Oct-13	6
Water Production Budget	None	Surjek	Nov-13	6
Water Production Budget	None	Surjek	Dec-13	6
Water Production Budget	None	Surjek	Jan-14	6
Water Production Budget	None	Surjek	Feb-14	6
Water Production Budget	None	Surjek	Mar-14	6
Water Production Budget	None	Surjek	Apr-14	6
Water Production Budget	None	Surjek	May-14	6
Water Production Budget	None	Surjek	Jun-14	6
Water Production Budget	None	Jutik	Jul-13	6
Water Production Budget	None	Jutik	Aug-13	6

Water Production Budget	None	Jutik	Sep-13	6
Water Production Budget	None	Jutik	Oct-13	6
Water Production Budget	None	Jutik	Nov-13	6
Water Production Budget	None	Jutik	Dec-13	6
Water Production Budget	None	Jutik	Jan-14	6
Water Production Budget	None	Jutik	Feb-14	6
Water Production Budget	None	Jutik	Mar-14	6
Water Production Budget	None	Jutik	Apr-14	6
Water Production Budget	None	Jutik	May-14	6
Water Production Budget	None	Jutik	Jun-14	6

[illegible]







[illegible]







[illegible]





[illegible]























None	None	None
None	None	None
None	None	None
None	None	None
None	None	None
None	None	None
None	None	None
None	None	None
None	None	None
None	None	None
None	None	None

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\$	1,419,296.10		
\$	1,310,673.21		
\$	1,301,024.73		
\$	1,373,822.86		
\$	1,340,623.04		
\$	1,948,962.55		
\$	1,725,161.70		
\$	1,818,208.62		
\$	1,328,501.68		
\$	1,344,117.28		
\$	1,291,609.13		
\$	1,620,947.95		
\$	1,561,225.71		
\$	1,441,740.53		
\$	1,431,127.21		
\$	1,511,205.15		
\$	1,474,685.34		
\$	2,143,858.81		
\$	1,897,677.87		
\$	2,000,029.48		
\$	1,461,351.85		
\$	1,478,529.01		
\$	1,420,770.05		
\$	567,331.78		
\$	546,429.00		
\$	504,609.19		
\$	500,894.52		
\$	528,921.80		
\$	516,139.87		
\$	750,350.58		
\$	664,187.25		
\$	700,010.32		
\$	511,473.15		
\$	517,485.15		
\$	497,269.52		
\$	955,954.05		
\$	920,732.86		
\$	850,266.48		
\$	844,007.27		
\$	891,233.24		
\$	869,695.68		
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\$	1,119,155.52		
\$	1,179,517.39		
\$	861,832.25		
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\$	837,899.14		

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\$	1,153,392.42		
\$	1,144,901.76		
\$	1,208,964.12		
\$	1,179,748.27		
\$	1,715,087.05		
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\$	1,182,823.21		
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\$	2,028,377.01		
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\$	2,104,393.51		
\$	1,921,236.22		
\$	2,161,522.17		
\$	3,104,730.23		
\$	2,116,798.71		
\$	2,728,427.89		
\$	2,259,504.87		
\$	2,031,569.24		
\$	2,245,023.23		
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\$	4,056,754.01		
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\$	5,456,855.77		
\$	4,519,009.74		
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\$	4,490,046.47		
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\$	1,972,165.57		
\$	1,851,866.29		
\$	1,690,687.88		
\$	1,902,139.51		
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\$	2,401,016.54		
\$	1,988,364.28		
\$	1,787,780.93		
\$	1,975,620.44		
\$	3,850,677.99		
\$	3,245,403.21		

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\$	3,073,977.96		
\$	3,458,435.47		
\$	4,967,568.36		
\$	4,506,877.94		
\$	4,365,484.62		
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\$	3,488,808.45		
\$	3,854,687.25		
\$	3,619,556.84		
\$	3,304,526.30		
\$	3,717,818.13		
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\$	4,886,348.37		
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\$	4,107,398.71		
\$	4,394,533.85		
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\$	1,495,446.69		
\$	1,321,926.50		

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\$	1,893,355.37		
\$	1,928,280.84		
\$	1,729,663.42		
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\$	1,933,594.89		
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\$	3,718,993.98		
\$	3,403,502.73		
\$	2,640,383.21		
\$	3,250,473.74		
\$	3,442,464.31		
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\$	3,144,842.59		
\$	3,335,858.18		
\$	3,285,918.97		
\$	3,515,627.08		
\$	3,037,913.40		
\$	3,356,447.15		
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\$	2,583,765.43		
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\$	3,768,912.55		
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\$	3,586,047.54		
\$	3,032,362.89		
\$	3,079,299.11		
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\$	964,825.22		
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\$	1,168,045.23		
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\$	382,467.61		
\$	299,436.64		
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\$	291,875.60		
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\$	449,801.97		
\$	477,638.59		
\$	544,543.23		
\$	415,211.08		
\$	573,701.42		
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\$	421,086.28		
\$	801,499.29		
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\$	673,240.53		
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\$	716,457.89		
\$	816,814.84		
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\$	380,322.76		
\$	365,792.12		
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\$	385,991.24		
\$	386,829.69		
\$	410,769.19		
\$	468,307.18		
\$	226,478.77		
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\$	244,993.61		
\$	232,539.09		
\$	238,807.31		
\$	229,683.42		
\$	288,539.74		
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\$	242,366.59		
\$	242,893.06		
\$	257,924.84		
\$	294,053.34		
\$	255,837.13		
\$	353,492.80		
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\$	259,457.20		
\$	325,943.04		
\$	274,409.52		

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\$	274,379.20		
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\$	243,388.48		
\$	190,550.59		
\$	180,863.73		
\$	185,739.02		
\$	178,642.66		
\$	224,419.80		
\$	188,937.70		
\$	188,507.35		
\$	188,916.83		
\$	200,608.21		
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\$	1,593,615.06		
\$	1,247,652.65		
\$	1,184,226.83		
\$	1,216,148.35		
\$	1,169,684.11		
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\$	1,236,955.41		
\$	1,313,506.13		
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\$	3,084,202.76		
\$	4,135,202.77		
\$	4,473,275.89		
\$	3,464,957.93		
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\$	4,671,541.13		
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\$	1,732,478.96		
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\$	2,173,361.40		
\$	2,335,770.56		

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\$	1,055,431.05		
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\$	1,863,864.96		
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\$	1,687,351.18		
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\$	1,811,134.50		
\$	1,946,475.47		
\$	2,282,543.59		
\$	945,752.15		
\$	996,326.91		
\$	1,200,285.84		
\$	1,213,119.75		
\$	1,626,513.09		
\$	1,759,488.52		
\$	1,362,883.45		
\$	1,592,859.51		
\$	1,875,392.97		
\$	1,709,710.97		
\$	1,837,472.84		
\$	2,154,721.14		
\$	892,790.03		
\$	869,931.04		
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\$	1,059,221.15		
\$	1,420,170.65		
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\$	785,390.46		
\$	734,335.23		
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\$	788,205.74		
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\$	993,362.97		
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\$	921,103.46		
\$	1,109,663.33		
\$	1,121,528.28		
\$	1,503,710.10		
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\$	3,852,997.68		
\$	3,894,195.40		
\$	5,221,215.61		
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\$	2,699,761.88		
\$	3,178,632.15		
\$	2,897,815.21		
\$	3,114,360.75		
\$	3,652,069.74		
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\$	2,593,715.64		
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\$	964,630.04		
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\$	893,175.96		
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\$	771,704.03		
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\$	270,659.38		
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\$	193,599.33		
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\$	153,261.18		
\$	131,609.73		
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\$	100,751.07		
\$	130,099.24		
\$	232,123.24		
\$	623,296.06		
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\$	671,235.27		
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\$	380,087.74		
\$	326,392.13		
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\$	249,862.65		
\$	322,646.11		
\$	575,665.64		
\$	211,116.41		
\$	168,190.63		
\$	227,353.88		
\$	191,237.58		

\$	162,623.44		
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\$	155,425.73		
\$	84,630.90		
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\$	3,247,912.58		
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\$	2,323,192.01		
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\$	2,220,367.54		
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\$	2,172,232.02		
\$	1,578,698.41		
\$	1,427,519.76		
\$	1,514,114.64		
\$	572,721.44		
\$	553,259.36		
\$	488,663.54		
\$	489,975.02		
\$	529,133.37		
\$	548,347.00		

\$	708,180.88		
\$	640,010.84		
\$	667,459.84		
\$	522,776.70		
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\$	951,843.45		
\$	948,078.63		
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\$	1,118,819.78		
\$	1,243,211.33		
\$	873,553.17		
\$	904,225.10		
\$	871,415.10		
\$	1,297,406.74		
\$	1,246,732.40		
\$	1,261,003.94		
\$	1,179,821.27		
\$	1,225,043.34		
\$	1,129,962.90		
\$	1,834,971.63		
\$	1,482,921.39		
\$	1,660,344.47		
\$	1,113,082.48		
\$	1,161,768.95		
\$	1,224,249.13		
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\$	2,069,958.73		
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\$	2,981,782.91		
\$	2,090,550.41		
\$	2,633,205.75		
\$	2,356,889.53		
\$	2,084,390.04		
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\$	4,041,128.27		
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\$	6,198,904.37		
\$	4,648,888.30		

\$	5,898,315.40		
\$	4,664,521.85		
\$	4,250,449.15		
\$	4,197,744.44		
\$	2,126,344.39		
\$	1,830,310.05		
\$	1,932,722.26		
\$	1,863,347.86		
\$	1,772,855.31		
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\$	2,656,208.48		
\$	2,616,107.44		
\$	2,497,537.40		
\$	1,880,594.94		
\$	1,799,580.28		
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\$	3,356,591.82		
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\$	4,601,973.06		
\$	4,341,474.45		
\$	4,348,448.78		
\$	3,249,860.67		
\$	3,447,637.28		
\$	4,205,710.51		
\$	3,388,330.77		
\$	4,067,080.52		
\$	3,744,069.59		
\$	3,462,813.11		
\$	3,568,361.84		
\$	5,471,503.33		
\$	5,059,522.58		
\$	4,550,701.22		
\$	4,783,246.42		
\$	3,615,900.69		
\$	3,879,202.58		
\$	1,689,221.15		
\$	2,059,921.87		
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\$	1,547,855.76		
\$	1,621,360.31		
\$	1,330,451.94		
\$	2,228,780.49		
\$	2,185,969.28		
\$	1,950,392.06		
\$	1,986,295.05		



\$	2,071,155.80		
\$	2,273,512.09		
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\$	3,998,074.95		
\$	3,458,560.35		
\$	2,863,773.50		
\$	3,126,213.72		
\$	2,691,566.59		
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\$	4,249,229.78		
\$	3,887,025.44		
\$	4,377,062.91		
\$	4,388,344.78		
\$	4,431,008.48		
\$	1,665,101.53		
\$	1,847,076.28		
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\$	1,340,433.47		
\$	1,484,304.62		
\$	1,288,013.63		
\$	1,934,441.18		
\$	1,867,732.82		
\$	1,632,975.24		
\$	1,699,686.46		
\$	1,838,520.95		
\$	1,919,092.93		
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\$	3,389,594.01		
\$	3,641,783.00		
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\$	2,891,368.27		
\$	3,090,339.01		
\$	3,395,668.66		
\$	3,379,572.31		
\$	3,083,178.31		
\$	3,624,627.28		
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\$	3,874,818.99		
\$	3,237,363.85		
\$	3,615,453.13		
\$	2,956,857.05		
\$	3,215,096.20		

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\$	1,137,792.85		
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\$	415,259.38		
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\$	536,309.89		
\$	414,358.38		
\$	484,912.71		
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\$	448,216.06		
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\$	610,297.37		
\$	908,795.21		
\$	711,025.90		
\$	699,813.46		
\$	619,174.29		
\$	641,582.37		
\$	740,585.34		
\$	665,533.06		
\$	608,946.06		
\$	706,548.93		
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\$	492,735.35		
\$	423,886.13		
\$	370,340.03		
\$	388,537.73		
\$	338,577.19		
\$	466,373.20		
\$	388,574.68		
\$	356,192.71		
\$	381,723.54		
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\$	476,034.25		
\$	221,632.12		
\$	298,721.12		

\$	263,980.62		
\$	219,795.94		
\$	258,222.35		
\$	230,372.47		
\$	269,842.37		
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\$	247,653.77		
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\$	1,247,278.35		
\$	1,189,437.43		
\$	1,196,568.36		
\$	1,176,117.37		
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\$	1,344,373.53		
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\$	1,199,138.07		
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\$	1,375,663.67		
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\$	981,974.46		
\$	1,583,857.87		
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\$	1,521,468.81		
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\$	1,790,831.84		
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\$	1,016,958.23		
\$	1,488,480.86		
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\$	1,151,288.89		
\$	1,434,960.26		
\$	1,261,225.52		
\$	1,020,345.93		
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\$	504,468.75		
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\$	2,517,178.54		
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\$	1,190,031.31		
\$	1,572,119.17		
\$	2,829,210.94		
Giga-Litre	181.93		
Giga-Litre	187.44		
Giga-Litre	184.77		
Giga-Litre	191.54		
Giga-Litre	98.10		
Giga-Litre	185.31		
Giga-Litre	186.90		
Giga-Litre	158.59		
Giga-Litre	191.40		
Giga-Litre	171.06		
Giga-Litre	169.29		
Giga-Litre	142.51		

Giga-Litre	214.97		
Giga-Litre	228.20		
Giga-Litre	216.54		
Giga-Litre	236.76		
Giga-Litre	232.05		
Giga-Litre	240.21		
Giga-Litre	288.16		
Giga-Litre	306.88		
Giga-Litre	367.65		
Giga-Litre	351.99		
Giga-Litre	362.82		
Giga-Litre	260.31		
Giga-Litre	250.24		
Giga-Litre	206.74		
Giga-Litre	201.24		
Giga-Litre	174.37		
Giga-Litre	204.09		
Giga-Litre	146.36		
Giga-Litre	204.20		
Giga-Litre	217.43		
Giga-Litre	230.98		
Giga-Litre	236.44		
Giga-Litre	241.41		
Giga-Litre	220.38		
Giga-Litre	171.93		
Giga-Litre	185.44		
Giga-Litre	186.77		
Giga-Litre	190.54		
Giga-Litre	95.10		
Giga-Litre	184.31		
Giga-Litre	181.90		
Giga-Litre	149.59		
Giga-Litre	181.40		
Giga-Litre	171.06		
Giga-Litre	165.29		
Giga-Litre	149.51		
Giga-Litre	211.97		
Giga-Litre	224.20		
Giga-Litre	220.54		
Giga-Litre	306.76		
Giga-Litre	260.05		
Giga-Litre	240.21		
Giga-Litre	258.16		
Giga-Litre	310.88		
Giga-Litre	347.65		
Giga-Litre	341.99		
Giga-Litre	301.19		
Giga-Litre	260.92		
Giga-Litre	234.24		
Giga-Litre	203.74		



Giga-Litre	192.24		
Giga-Litre	176.37		
Giga-Litre	206.09		
Giga-Litre	141.32		
Giga-Litre	214.20		
Giga-Litre	211.43		
Giga-Litre	141.81		
Giga-Litre	118.44		
Giga-Litre	116.41		
Giga-Litre	140.38		

## Revenue Analysis - Part I

In Financial Data Analysis, Revenue Analysis speaks primarily to understanding which product(s) generate the most revenue.

The importance of this is that we are able to clearly understand which product(s) generate the most revenue.

If a product generates a lot of revenues, but the expenses are greater than the revenues - this isn't necessarily a good thing.

**However**, if the product generates a lot of revenues, and the expenses are well below the revenues, then this is a good thing.

Let's take a look at how Southern Water Corps Revenue Analysis looks like by calculating the Revenue for each of the three Southern Water Corp. Desalination Plants.

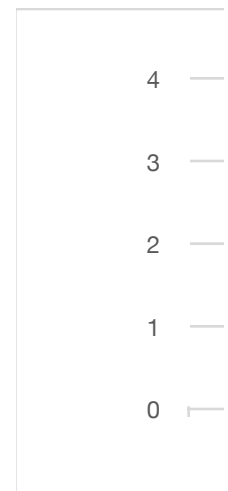
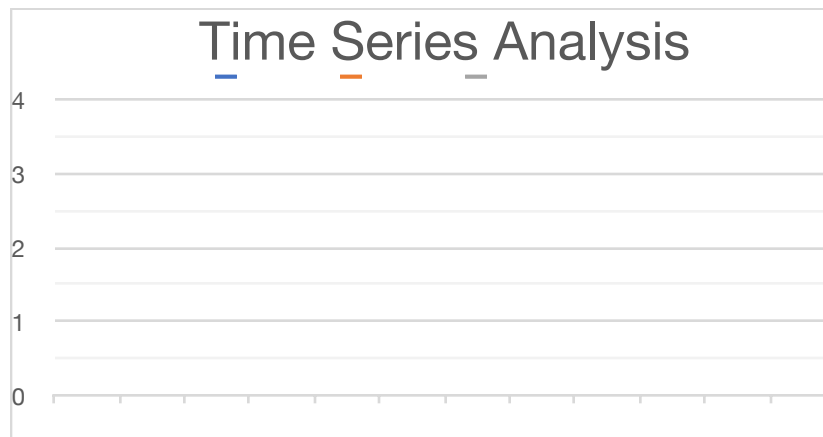
Let's get started!

Q1. For each of the three Southern Water Corp. Desalination Plants, they produce desalinated water. Please calculate the monthly revenues for Kootha, Surjek and Jutik and put this in the table below.

**Note: You will have to rely on the Value Driver Tree you have created earlier to see what the revenue drivers are for each of the three Southern Water Corp. Desalination Plants.**  
**Please note you will have to reference the account type FINANCIAL ACTUAL in the Value Driver Tree.**

Unit	Value Driver	Profit Centre
Kootha	Revenue	001 Private Water Hedge Sales
Kootha	Revenue	001 Private Water Hedge Sales
Kootha	Revenue	002 Public Sales
Kootha	Revenue	002 Public Sales
Kootha	Revenue	003 Residential Sales
Surjek	Revenue	001 Private Water Hedge Sales
Surjek	Revenue	001 Private Water Hedge Sales
Surjek	Revenue	002 Public Sales
Surjek	Revenue	002 Public Sales
Surjek	Revenue	003 Residential Sales

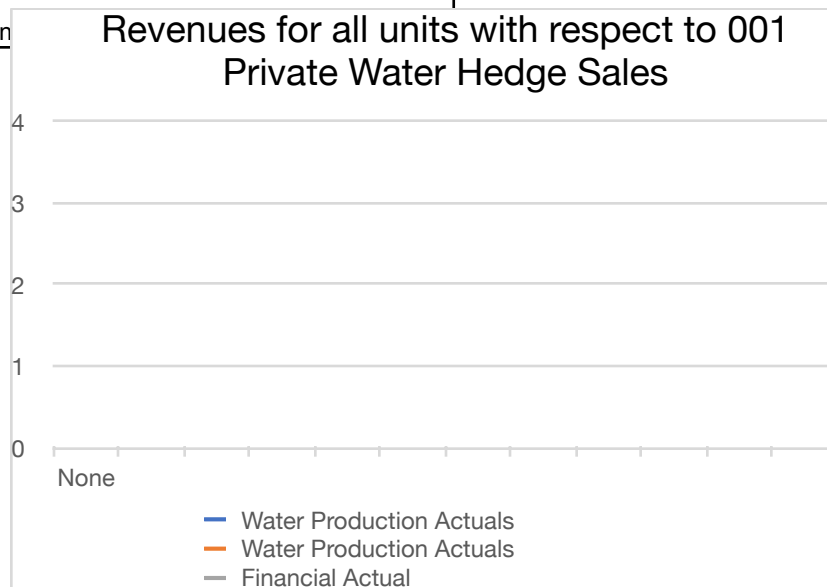
Jutik	Revenue	001 Private Water Hedge Sales
Jutik	Revenue	001 Private Water Hedge Sales
Jutik	Revenue	002 Public Sales
Jutik	Revenue	002 Public Sales
Jutik	Revenue	003 Residential Sales



**You've now calculated the Revenues for each of the three desalination plants (Kootla, Kootha, and Surjek). You can view the trends and view all this information aggregated together. Is there any particular trend in the data? Q2) Aggregate the Profit Centre(s) for each Unit (i.e. 001 Private Water Hedge Sales, 002 Public Sales, 003 Residential Sales). (As a data analyst, it is up to YOU to choose which visual most effectively illustrates the data.)**

Unit	Value Driver	Profit Centre
Kootha	Revenue	001 Private Water Hedge Sales
Kootha	Revenue	002 Public Sales
Kootha	Revenue	003 Residential Sales
Surjek	Revenue	001 Private Water Hedge Sales
Surjek	Revenue	002 Public Sales
Surjek	Revenue	003 Residential Sales

Jutik	Revenue	001 Private Water Hedge Sales
Jutik	Revenue	002 Public Sales
Jutik	Revenue	



In the previous exercise we've picked up some trends from observing the monthly revenues. Specifically, it's clear that one of the Unit(s) generates the majority of the revenues for the company. However, it's important for us to understand the contribution each customer segment provides.

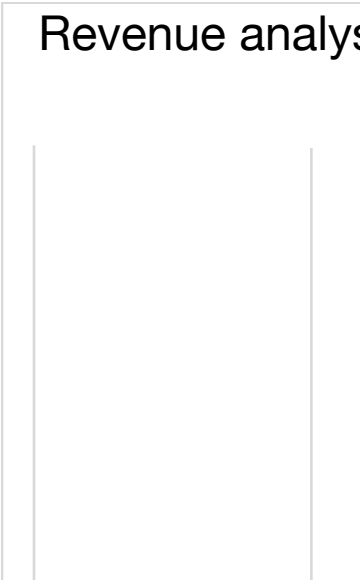
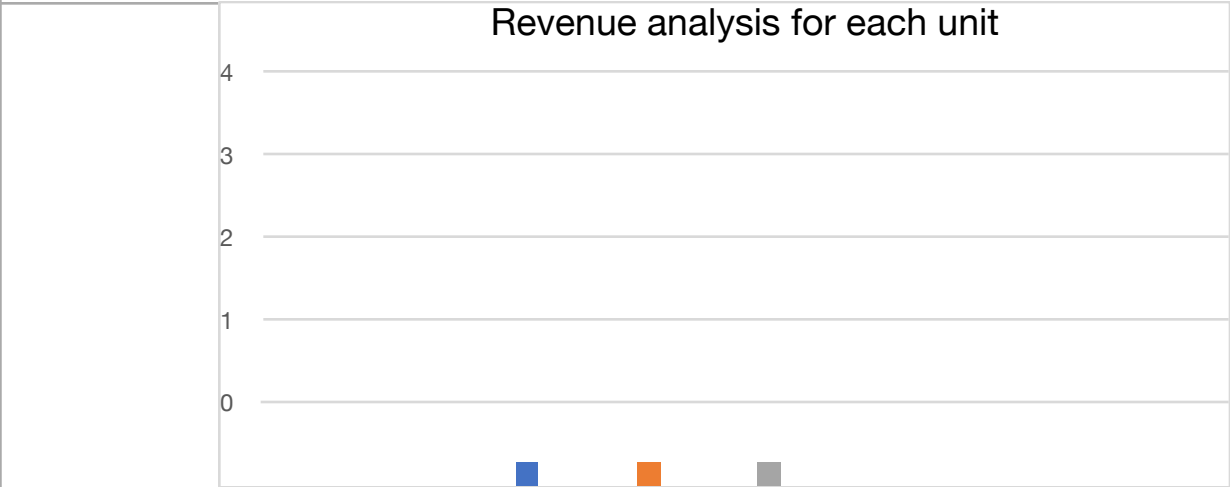
Let's close out the Revenue Analysis with the below question.

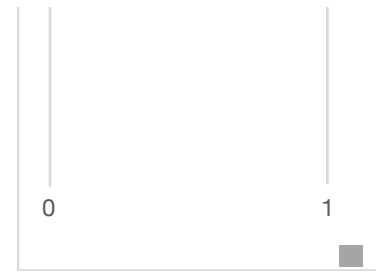
**Q3. Calculate the overall % contribution of each customer segment for each of the three units that each customer segment provides per unit. (You can create a stacked column chart to help you.)**

	001 Private Water Hedge Sales	002 Public Sales
Kootha	\$37,118,738.91	\$18,271,688.23
Surjek	\$82,448,062.15	\$70,562,398.05
Jutik	\$67,860,510.57	\$58,098,022.07
	\$187,427,311.63	\$146,932,108.35
	001 Private Water Hedge Sales	002 Public Sales
Kootha	\$37,118,738.91	\$18,271,688.23
Surjek	\$82,448,062.15	\$70,562,398.05

Jutik	\$67,860,510.57	\$58,098,022.07
	\$187,427,311.63	\$146,932,108.35

	Total
Kootha	\$70,944,946.30
Surjek	\$202,255,349.17
Jutik	\$163,665,225.37





Unit	Jul-13	Aug-13
Kootha	\$3,094,537.00	\$2,980,521.81
Surjek	\$7,220,021.25	\$6,085,131.02
Jutik	\$5,298,686.16	\$5,854,268.29
Unit	Jul-13	Aug-13
Kootha	\$1,523,285.85	\$1,467,161.88
Surjek	\$5,968,550.90	\$5,030,374.97
Jutik	\$4,380,247.22	\$3,839,528.45

Unit	Jul-13	Aug-13
Kootha	\$1,296,758.36	\$1,248,980.57
Surjek	\$4,139,478.84	\$3,488,808.45
Jutik	\$3,037,913.40	\$3,356,447.15

Unit	Jul-13	Aug-13
Kootha	\$5,914,581.21	\$5,696,664.26

Surjek	\$17,328,050.99	\$14,604,314.45
Jutik	\$12,716,846.79	\$13,050,243.89

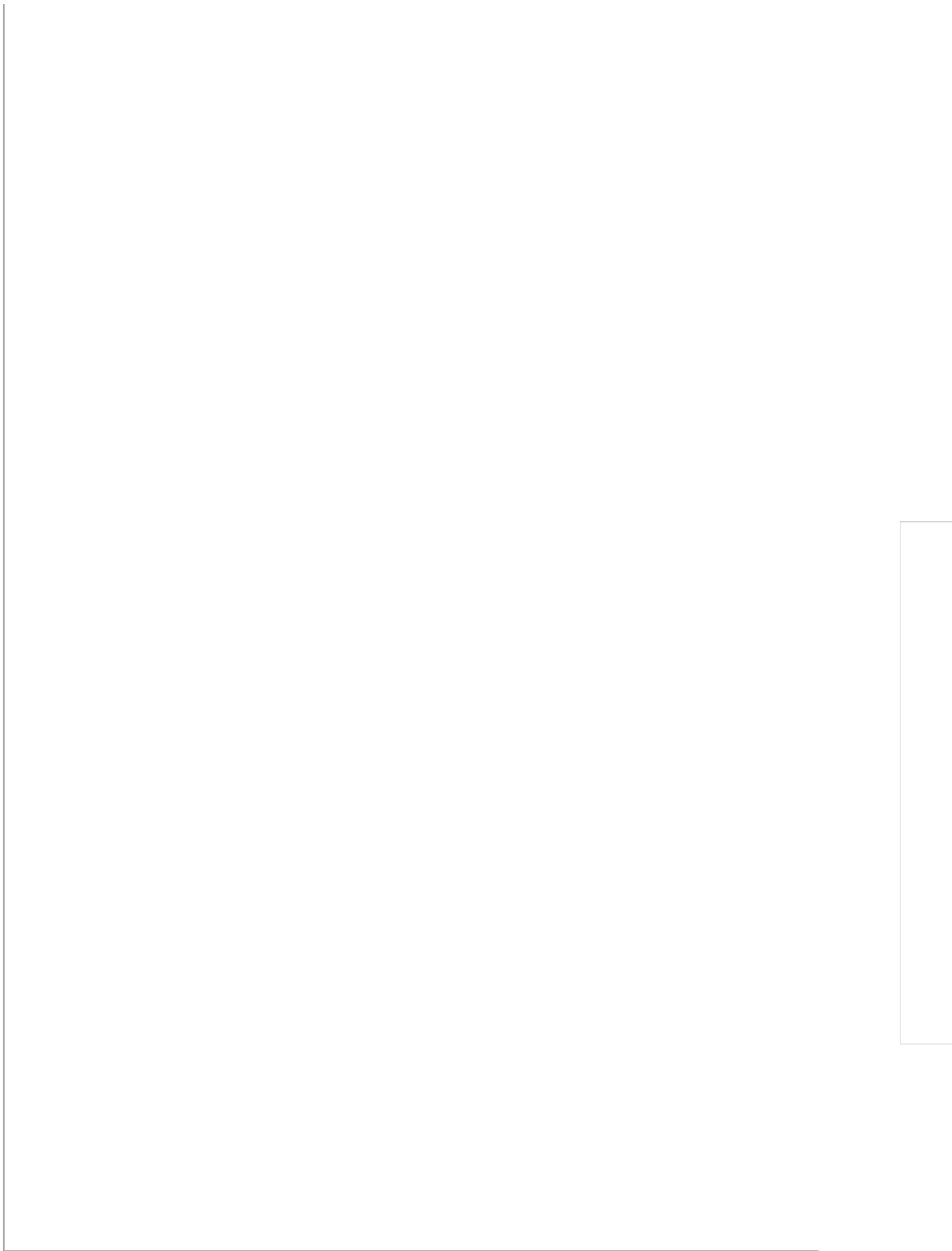
Unit	Value Driver	Profit Centre
Kootha	Revenue	001 Private Water Hedge Sales
Kootha	Revenue	001 Private Water Hedge Sales
Kootha	Revenue	002 Public Sales
Kootha	Revenue	002 Public Sales
Kootha	Revenue	003 Residential Sales
Surjek	Revenue	001 Private Water Hedge Sales
Surjek	Revenue	001 Private Water Hedge Sales
Surjek	Revenue	002 Public Sales
Surjek	Revenue	002 Public Sales
Surjek	Revenue	003 Residential Sales
Jutik	Revenue	001 Private Water Hedge Sales
Jutik	Revenue	001 Private Water Hedge Sales
Jutik	Revenue	002 Public Sales
Jutik	Revenue	002 Public Sales
Jutik	Revenue	003 Residential Sales

<b>Unit</b>	<b>Profit Centre</b>	<b>Jul-13</b>
Kootha	001 Private Water Hedge Sales	\$3,094,537.00
Kootha	002 Public Sales	\$1,523,285.85
Kootha	003 Residential Sales	\$1,296,758.36
Surjek	001 Private Water Hedge Sales	\$7,220,021.25
Surjek	002 Public Sales	\$5,968,550.90
Surjek	003 Residential Sales	\$4,139,478.84
Jutik	001 Private Water Hedge Sales	\$5,298,686.16
Jutik	002 Public Sales	\$4,380,247.22
Jutik	003 Residential Sales	\$3,037,913.40

<b>Unit</b>	<b>Value Driver</b>	<b>Profit Centre</b>
Kootha	Revenue	001 Private Water Hedge Sales
Kootha	Revenue	001 Private Water Hedge Sales
Kootha	Revenue	002 Public Sales
Kootha	Revenue	002 Public Sales
Kootha	Revenue	003 Residential Sales
Surjek	Revenue	001 Private Water Hedge Sales
Surjek	Revenue	001 Private Water Hedge Sales
Surjek	Revenue	002 Public Sales



Surjek	Revenue	002 Public Sales
Surjek	Revenue	003 Residential Sales
Jutik	Revenue	001 Private Water Hedge Sales
Jutik	Revenue	001 Private Water Hedge Sales
Jutik	Revenue	002 Public Sales
Jutik	Revenue	002 Public Sales
Jutik	Revenue	003 Residential Sales



er which is then consumed via private, public or residential usage.  
 What trends are you able to pick up?

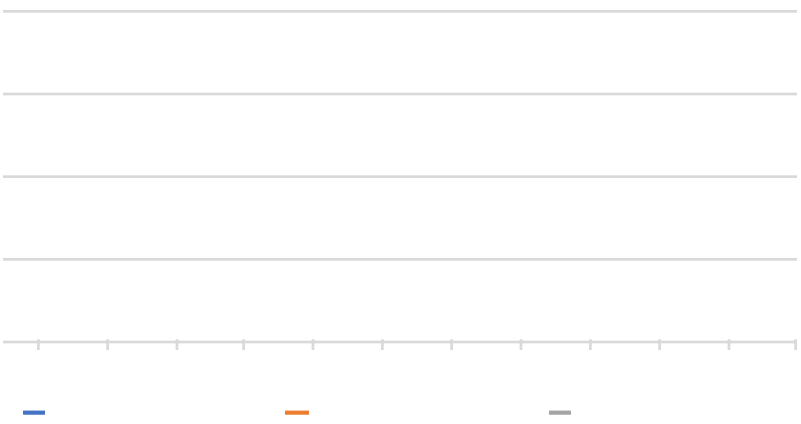
which cost elements map to the respective Profit Centres.

**Data Repository Tab to answer the questions in this Case Study for Revenue Analysis, Expenses**

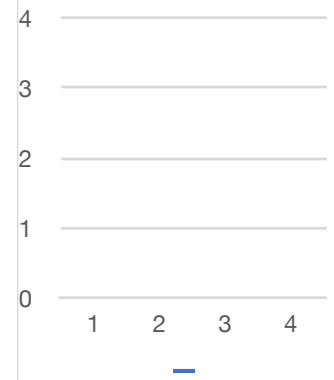
Profit Centre Element	Jul-13	Aug-13	Sep-13
W-Transact (0211) - Soft	\$1,473,589.05	\$1,419,296.10	\$1,310,673.21
W-Transact (0212) - Hard	\$1,620,947.95	\$1,561,225.71	\$1,441,740.53
W-Transact (0211) - Soft	\$567,331.79	\$546,429.01	\$504,609.19
W-Transact (0212) - Hard	\$955,954.06	\$920,732.87	\$850,266.49
W-Transact (0211) - Soft	\$1,296,758.36	\$1,248,980.57	\$1,153,392.42
	\$5,914,581.21	\$5,696,664.26	\$5,260,681.85
W-Transact (0211) - Soft	\$2,406,673.75	\$2,028,377.01	\$2,241,097.24
W-Transact (0212) - Hard	\$4,813,347.50	\$4,056,754.01	\$4,482,194.48
W-Transact (0211) - Soft	\$2,117,872.90	\$1,784,971.76	\$1,972,165.57
W-Transact (0212) - Hard	\$3,850,677.99	\$3,245,403.21	\$3,585,755.58
W-Transact (0211) - Soft	\$4,139,478.84	\$3,488,808.45	\$3,854,687.25
	\$17,328,050.99	\$14,604,314.45	\$16,135,900.13

W-Transact (0211) - Soft	\$1,766,228.72	\$1,951,422.76	\$1,699,371.24
W-Transact (0212) - Hard	\$3,532,457.44	\$3,902,845.52	\$3,398,742.48
W-Transact (0211) - Soft	\$1,554,281.27	\$1,717,252.03	\$1,495,446.69
W-Transact (0212) - Hard	\$2,825,965.95	\$2,122,276.42	\$3,718,993.98
W-Transact (0211) - Soft	\$3,037,913.40	\$3,356,447.15	\$2,922,918.53
	\$12,716,846.79	\$13,050,243.89	\$13,235,472.93

Monthly Revenues for Kootha unit

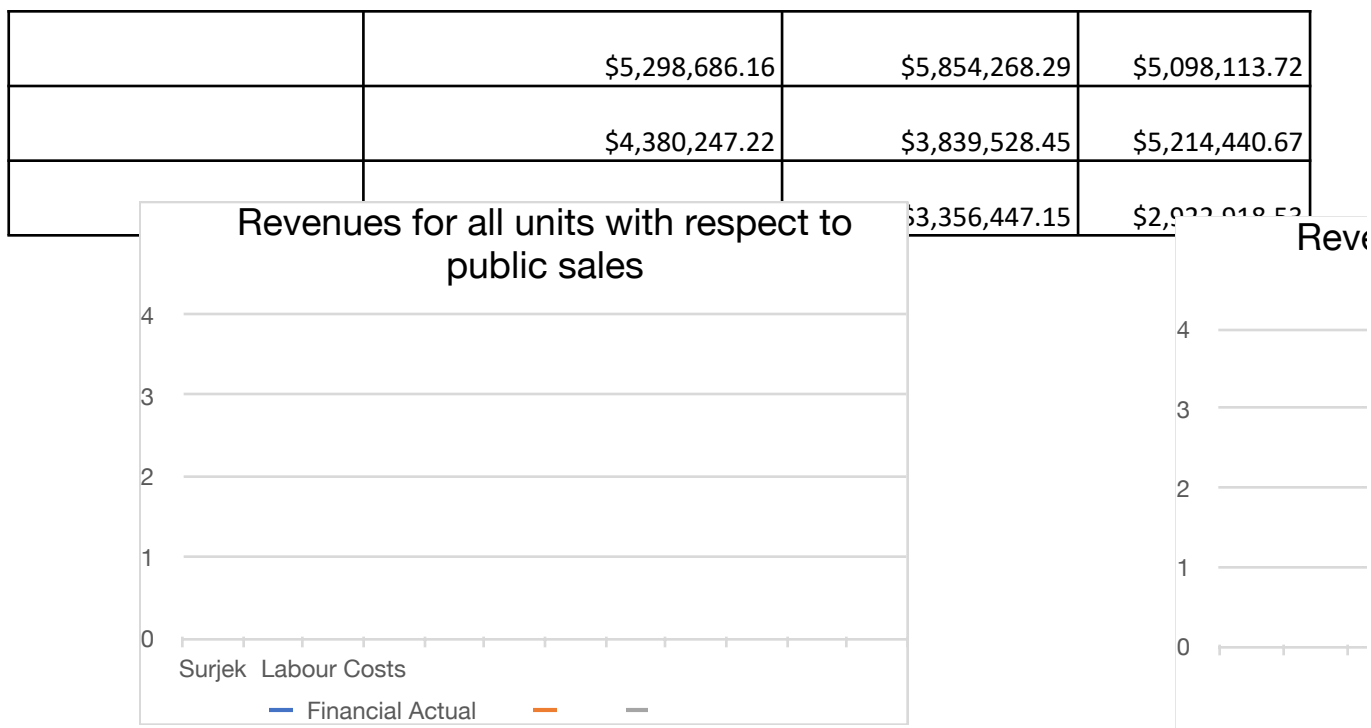


Monthly I



ha, Surjek and Jutik). This has given you a micro-view of the trends, but let's take a look at the **Public Sales, Residential Sales**) in the table below and subsequently plot this out as the data - as it is time series data, a line chart may be a good consideration).

	Jul-13	Aug-13	Sep-13
	\$3,094,537.00	\$2,980,521.81	\$2,752,413.74
	\$1,523,285.85	\$1,467,161.88	\$1,354,875.68
	\$1,296,758.36	\$1,248,980.57	\$1,153,392.42
	\$7,220,021.25	\$6,085,131.02	\$6,723,291.73
	\$5,968,550.90	\$5,030,374.97	\$5,557,921.15
	\$4,139,478.84	\$3,488,808.45	\$3,854,687.25

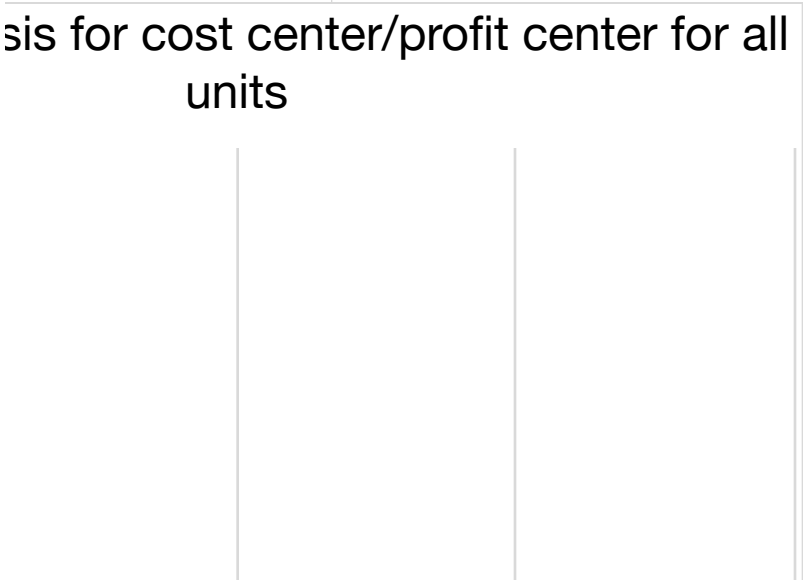
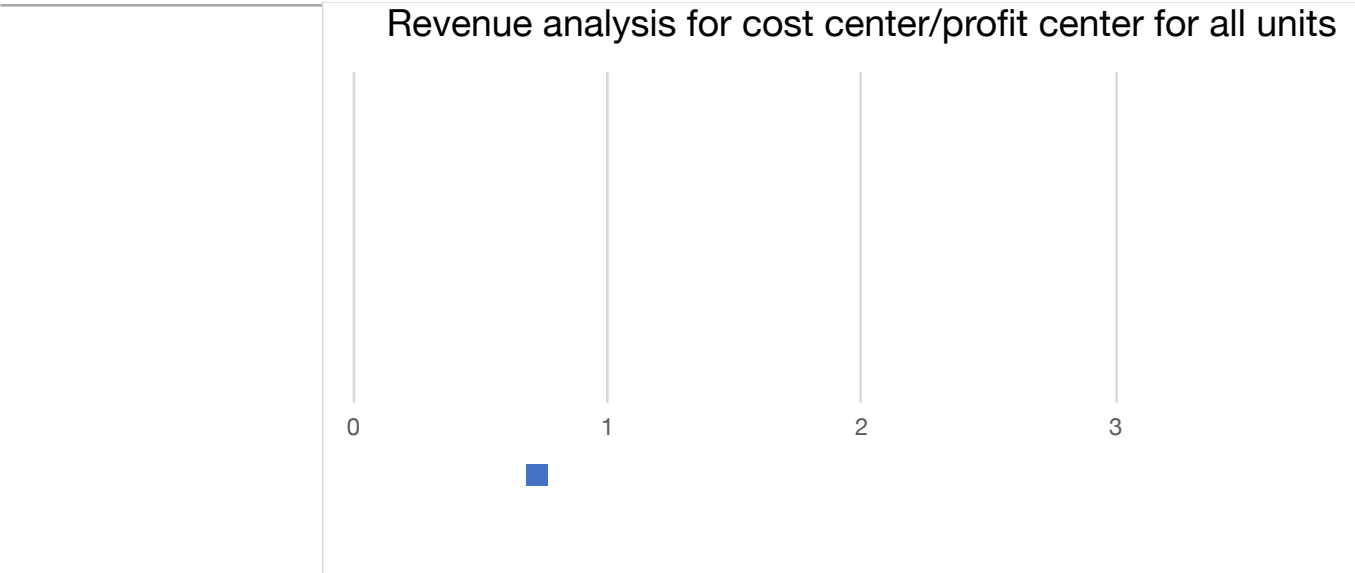


Revenues trended over a twelve month period.  
for Southern Water Corp.  
The chart provides from a % standpoint as well as a dollar stand point.

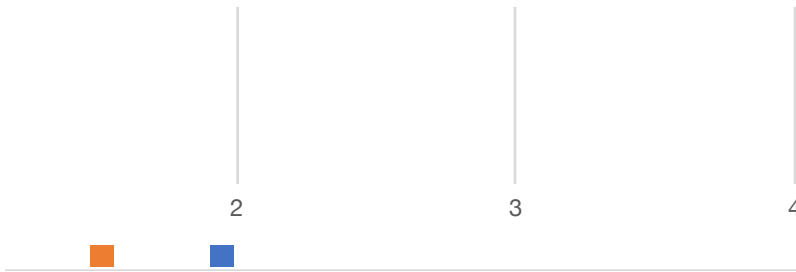
Three (3) units listed below and create a stacked column chart showing the contributions  
The chart showing either % contribution or Overall \$ Contribution as per the below example)

003 Residential Sales	Total	
\$15,554,519.16	\$70,944,946.30	
\$49,244,888.97	\$202,255,349.17	
\$37,706,692.73	\$163,665,225.37	
\$102,506,100.86	\$436,865,520.84	
003 Residential Sales	Total	Contribution in %
\$15,554,519.16	\$70,944,946.30	16.2395389234627
\$49,244,888.97	\$202,255,349.17	46.2969356751033

\$37,706,692.73	\$163,665,225.37	37.4635254014339
\$102,506,100.86	\$436,865,520.84	



In the previous question, we've  
have noticed some particularly high-costs for certain c  
or the Year Column (Column R) for each Unit (Kootha  
You will end up with three (3) Column Charts t  
What t



Sep-13	Oct-13	Nov-13	Dec-13
\$2,752,413.74	\$2,732,151.94	\$2,885,028.01	\$2,815,308.38
\$6,723,291.73	\$6,313,180.53	\$5,763,708.68	\$6,484,566.52
\$5,098,113.72	\$4,506,567.61	\$4,950,718.52	\$4,219,638.26
Sep-13	Oct-13	Nov-13	Dec-13
\$1,354,875.68	\$1,344,901.80	\$1,420,155.05	\$1,385,835.56
\$5,557,921.15	\$5,218,895.91	\$4,764,665.84	\$5,360,574.98
\$5,214,440.67	\$4,725,429.23	\$4,092,593.98	\$4,488,234.29

Sep-13	Oct-13	Nov-13	Dec-13
\$1,153,392.42	\$1,144,901.76	\$1,208,964.12	\$1,179,748.27
\$3,854,687.25	\$3,619,556.84	\$3,304,526.30	\$3,717,818.13
\$2,922,918.53	\$2,583,765.43	\$2,838,411.95	\$2,419,259.27

Sep-13	Oct-13	Nov-13	Dec-13
\$5,260,681.85	5,221,955.50626	\$5,514,147.19	\$5,380,892.22

\$16,135,900.13	\$15,151,633.29	\$13,832,900.82	\$15,562,959.63
\$13,235,472.93	\$11,815,762.28	\$11,881,724.46	\$11,127,131.83

Profit Centre Element	Jul-13	Aug-13	Sep-13
W-Transact (0211) - Soft	\$1,473,589.05	\$1,419,296.10	\$1,310,673.21
W-Transact (0212) - Hard	\$1,620,947.95	\$1,561,225.71	\$1,441,740.53
W-Transact (0211) - Soft	\$567,331.79	\$546,429.01	\$504,609.19
W-Transact (0212) - Hard	\$955,954.06	\$920,732.87	\$850,266.49
W-Transact (0211) - Soft	\$1,296,758.36	\$1,248,980.57	\$1,153,392.42
	\$5,914,581.21	\$5,696,664.26	\$5,260,681.85
W-Transact (0211) - Soft	\$2,406,673.75	\$2,028,377.01	\$2,241,097.24
W-Transact (0212) - Hard	\$4,813,347.50	\$4,056,754.01	\$4,482,194.48
W-Transact (0211) - Soft	\$2,117,872.90	\$1,784,971.76	\$1,972,165.57
W-Transact (0212) - Hard	\$3,850,677.99	\$3,245,403.21	\$3,585,755.58
W-Transact (0211) - Soft	\$4,139,478.84	\$3,488,808.45	\$3,854,687.25
	\$17,328,050.99	\$14,604,314.45	\$16,135,900.13
W-Transact (0211) - Soft	\$1,766,228.72	\$1,951,422.76	\$1,699,371.24
W-Transact (0212) - Hard	\$3,532,457.44	\$3,902,845.52	\$3,398,742.48
W-Transact (0211) - Soft	\$1,554,281.27	\$1,717,252.03	\$1,495,446.69
W-Transact (0212) - Hard	\$2,825,965.95	\$2,122,276.42	\$3,718,993.98
W-Transact (0211) - Soft	\$3,037,913.40	\$3,356,447.15	\$2,922,918.53
	\$12,716,846.79	\$13,050,243.89	\$13,235,472.93



<b>Aug-13</b>	<b>Sep-13</b>	<b>Oct-13</b>	<b>Nov-13</b>
\$2,980,521.81	\$2,752,413.74	\$2,732,151.94	\$2,885,028.01
\$1,467,161.88	\$1,354,875.68	\$1,344,901.80	\$1,420,155.05
\$1,248,980.57	\$1,153,392.42	\$1,144,901.76	\$1,208,964.12
\$6,085,131.02	\$6,723,291.73	\$6,313,180.53	\$5,763,708.68
\$5,030,374.97	\$5,557,921.15	\$5,218,895.91	\$4,764,665.84
\$3,488,808.45	\$3,854,687.25	\$3,619,556.84	\$3,304,526.30
\$5,854,268.29	\$5,098,113.72	\$4,506,567.61	\$4,950,718.52
\$3,839,528.45	\$5,214,440.67	\$4,725,429.23	\$4,092,593.98
\$3,356,447.15	\$2,922,918.53	\$2,583,765.43	\$2,838,411.95

<b>Profit Centre Element</b>	<b>Jul-13</b>	<b>Aug-13</b>	<b>Sep-13</b>
W-Transact (0211) - Soft	\$1,473,589.05	\$1,419,296.10	\$1,310,673.21
W-Transact (0212) - Hard	\$1,620,947.95	\$1,561,225.71	\$1,441,740.53
W-Transact (0211) - Soft	\$567,331.79	\$546,429.01	\$504,609.19
W-Transact (0212) - Hard	\$955,954.06	\$920,732.87	\$850,266.49
W-Transact (0211) - Soft	\$1,296,758.36	\$1,248,980.57	\$1,153,392.42
	\$5,914,581.21	\$5,696,664.26	\$5,260,681.85
<b>Profit Centre Element</b>	<b>Jul-13</b>	<b>Aug-13</b>	<b>Sep-13</b>
W-Transact (0211) - Soft	\$2,406,673.75	\$2,028,377.01	\$2,241,097.24
W-Transact (0212) - Hard	\$4,813,347.50	\$4,056,754.01	\$4,482,194.48
W-Transact (0211) - Soft	\$2,117,872.90	\$1,784,971.76	\$1,972,165.57

W-Transact (0212) - Hard	\$3,850,677.99	\$3,245,403.21	\$3,585,755.58
W-Transact (0211) - Soft	\$4,139,478.84	\$3,488,808.45	\$3,854,687.25
	\$17,328,050.99	\$14,604,314.45	\$16,135,900.13
<b>Profit Centre Element</b>	<b>Jul-13</b>	<b>Aug-13</b>	<b>Sep-13</b>
W-Transact (0211) - Soft	\$1,766,228.72	\$1,951,422.76	\$1,699,371.24
W-Transact (0212) - Hard	\$3,532,457.44	\$3,902,845.52	\$3,398,742.48
W-Transact (0211) - Soft	\$1,554,281.27	\$1,717,252.03	\$1,495,446.69
W-Transact (0212) - Hard	\$2,825,965.95	\$2,122,276.42	\$3,718,993.98
W-Transact (0211) - Soft	\$3,037,913.40	\$3,356,447.15	\$2,922,918.53

Monthly Revenues for cost/proft center elements for the Kootha u



Monthly Revenues for cost/proft center elements for the Surjek unit





Monthly Revenues for cost/proft center elements for the Jutik unit



**ses Analysis and EBIT Analysis.**

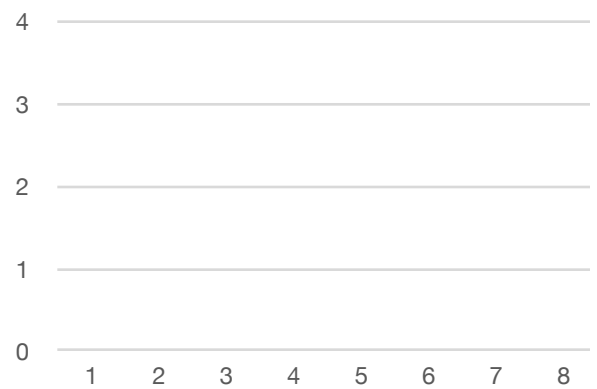
<b>Oct-13</b>	<b>Nov-13</b>	<b>Dec-13</b>	<b>Jan-14</b>	<b>Feb-14</b>
1,301,024.731	\$1,373,822.86	\$1,340,623.04	\$1,948,962.55	\$1,725,161.70
1,431,127.211	\$1,511,205.15	\$1,474,685.34	\$2,143,858.81	\$1,897,677.87
500,894.52489	\$528,921.81	\$516,139.88	\$750,350.59	\$664,187.26
844,007.27837	\$891,233.25	\$869,695.69	\$1,264,340.73	\$1,119,155.52
1,144,901.761	\$1,208,964.12	\$1,179,748.27	\$1,715,087.05	\$1,518,142.29
5,221,955.50626	\$5,514,147.19	\$5,380,892.22	\$7,822,599.73	\$6,924,324.64
\$2,104,393.51	\$1,921,236.22	\$2,161,522.17	\$3,104,730.23	\$2,116,798.71
\$4,208,787.02	\$3,842,472.45	\$4,323,044.34	\$6,209,460.46	\$4,633,597.43
\$1,851,866.29	\$1,690,687.88	\$1,902,139.51	\$2,732,162.60	\$2,478,782.87
\$3,367,029.62	\$3,073,977.96	\$3,458,435.47	\$4,967,568.37	\$4,506,877.94
\$3,619,556.84	<b>\$3,304,526.30</b>	\$3,717,818.13	\$5,340,136.00	\$4,844,893.80
\$15,151,633.29	\$13,832,900.82	\$15,562,959.63	\$22,354,057.65	\$18,580,950.76

\$1,502,189.20	\$1,650,239.51	\$1,406,546.09	\$2,151,540.20	\$2,191,228.23
\$3,004,378.41	\$3,300,479.01	\$2,813,092.17	\$4,303,080.39	\$4,382,456.45
\$1,321,926.50	\$1,452,210.77	\$1,237,760.55	\$1,893,355.37	\$1,928,280.84
\$3,403,502.73	\$2,640,383.21	\$3,250,473.74	\$3,442,464.31	\$3,505,965.16
\$2,583,765.43	\$2,838,411.95	\$2,419,259.27	\$3,700,649.14	\$3,768,912.55
\$11,815,762.28	\$11,881,724.46	\$11,127,131.83	\$15,491,089.42	\$15,776,843.24

### Revenues for Surjek Unit



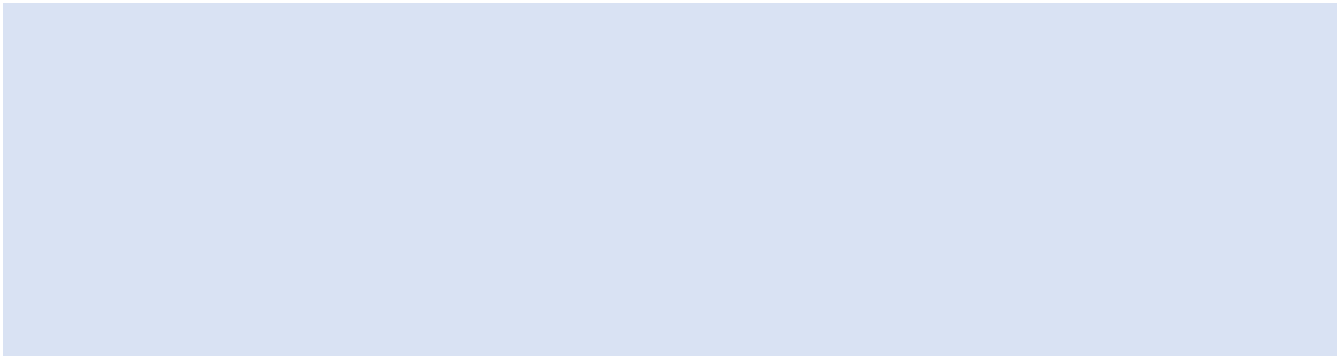
### Monthly Revenues for J



### Macro-revenue rall?

Oct-13	Nov-13	Dec-13	Jan-14	Feb-14
\$2,732,151.94	\$2,885,028.01	\$2,815,308.38	\$4,092,821.36	\$3,622,839.57
\$1,344,901.80	\$1,420,155.05	\$1,385,835.56	\$2,014,691.32	\$1,783,342.78
\$1,144,901.76	\$1,208,964.12	\$1,179,748.27	\$1,715,087.05	\$1,518,142.29
\$6,313,180.53	\$5,763,708.68	\$6,484,566.52	\$9,314,190.69	\$6,750,396.15
\$5,218,895.91	\$4,764,665.84	\$5,360,574.98	\$7,699,730.97	\$6,985,660.82
\$3,619,556.84	\$3,304,526.30	\$3,717,818.13	\$5,340,136.00	\$4,844,893.80

\$4,506,567.61	\$4,950,718.52	\$4,219,638.26	\$6,454,620.60	\$6,573,684.69
\$4,725,429.23	\$4,092,593.98	\$4,488,234.29	\$5,335,819.68	\$5,434,246.00
\$2,592,765.12	\$2,928,411.05	\$2,419,259.27	\$3,700,649.14	\$3,768,912.55



4

he calculated the expenses at an aggregate level.  
ost elements that you'd be keen to dive into in more detail from a visual stand point.

, Surjek and Jutik), create a chart which clearly shows the Total Costs for each Cost Element.  
hat will let you see which of the Units drive the majority of costs.  
rends have you noticed?

<b>Jan-14</b>	<b>Feb-14</b>	<b>Mar-14</b>	<b>Apr-14</b>	<b>May-14</b>
\$4,092,821.36	\$3,622,839.57	\$3,818,238.10	\$2,789,853.53	\$2,822,646.29
\$9,314,190.69	\$6,750,396.15	\$8,185,283.67	\$6,778,514.61	\$6,094,707.71
\$6,454,620.60	\$6,573,684.69	\$5,896,579.85	\$6,254,734.09	\$6,161,098.07
<b>Jan-14</b>	<b>Feb-14</b>	<b>Mar-14</b>	<b>Apr-14</b>	<b>May-14</b>
\$2,014,691.32	\$1,783,342.78	\$1,879,527.72	\$1,373,305.41	\$1,389,447.64
\$7,699,730.97	\$6,985,660.82	\$6,766,501.16	\$6,603,572.08	\$5,038,291.71
\$5,335,819.68	\$5,434,246.00	\$4,874,506.01	\$5,170,580.18	\$5,143,113.61

<b>Jan-14</b>	<b>Feb-14</b>	<b>Mar-14</b>	<b>Apr-14</b>	<b>May-14</b>
\$1,715,087.05	\$1,518,142.29	\$1,600,023.59	\$1,169,081.48	\$1,182,823.21
\$5,340,136.00	\$4,844,893.80	\$4,692,895.96	\$4,886,348.37	\$3,494,299.08
\$3,700,649.14	\$3,768,912.55	\$3,380,705.78	\$3,586,047.54	\$3,032,362.89

<b>Jan-14</b>	<b>Feb-14</b>	<b>Mar-14</b>	<b>Apr-14</b>	<b>May-14</b>
\$7,822,599.73	\$6,924,324.64	\$7,297,789.41	\$5,332,240.43	\$5,394,917.15



\$22,354,057.65	\$18,580,950.76	\$19,644,680.79	\$18,268,435.06	\$14,627,298.51
\$15,491,089.42	\$15,776,843.24	\$14,151,791.65	\$15,011,361.81	\$14,336,574.57

Oct-13	Nov-13	Dec-13	Jan-14	Feb-14
1,301,024.731	\$1,373,822.86	\$1,340,623.04	\$1,948,962.55	\$1,725,161.70
1,431,127.211	\$1,511,205.15	\$1,474,685.34	\$2,143,858.81	\$1,897,677.87
500,894.52489	\$528,921.81	\$516,139.88	\$750,350.59	\$664,187.26
844,007.27837	\$891,233.25	\$869,695.69	\$1,264,340.73	\$1,119,155.52
1,144,901.761	\$1,208,964.12	\$1,179,748.27	\$1,715,087.05	\$1,518,142.29
5,221,955.50626	\$5,514,147.19	\$5,380,892.22	\$7,822,599.73	\$6,924,324.64
\$2,104,393.51	\$1,921,236.22	\$2,161,522.17	\$3,104,730.23	\$2,116,798.71
\$4,208,787.02	\$3,842,472.45	\$4,323,044.34	\$6,209,460.46	\$4,633,597.43
\$1,851,866.29	\$1,690,687.88	\$1,902,139.51	\$2,732,162.60	\$2,478,782.87
\$3,367,029.62	\$3,073,977.96	\$3,458,435.47	\$4,967,568.37	\$4,506,877.94
\$3,619,556.84	\$3,304,526.30	\$3,717,818.13	\$5,340,136.00	\$4,844,893.80
\$15,151,633.29	\$13,832,900.82	\$15,562,959.63	\$22,354,057.65	\$18,580,950.76
\$1,502,189.20	\$1,650,239.51	\$1,406,546.09	\$2,151,540.20	\$2,191,228.23
\$3,004,378.41	\$3,300,479.01	\$2,813,092.17	\$4,303,080.39	\$4,382,456.45
\$1,321,926.50	\$1,452,210.77	\$1,237,760.55	\$1,893,355.37	\$1,928,280.84
\$3,403,502.73	\$2,640,383.21	\$3,250,473.74	\$3,442,464.31	\$3,505,965.16
\$2,583,765.43	\$2,838,411.95	\$2,419,259.27	\$3,700,649.14	\$3,768,912.55
\$11,815,762.28	\$11,881,724.46	\$11,127,131.83	\$15,491,089.42	\$15,776,843.24

<b>Dec-13</b>	<b>Jan-14</b>	<b>Feb-14</b>	<b>Mar-14</b>	<b>Apr-14</b>
\$2,815,308.38	\$4,092,821.36	\$3,622,839.57	\$3,818,238.10	\$2,789,853.53
\$1,385,835.56	\$2,014,691.32	\$1,783,342.78	\$1,879,527.72	\$1,373,305.41
\$1,179,748.27	\$1,715,087.05	\$1,518,142.29	\$1,600,023.59	\$1,169,081.48
\$6,484,566.52	\$9,314,190.69	\$6,750,396.15	\$8,185,283.67	\$6,778,514.61
\$5,360,574.98	\$7,699,730.97	\$6,985,660.82	\$6,766,501.16	\$6,603,572.08
\$3,717,818.13	\$5,340,136.00	\$4,844,893.80	\$4,692,895.96	\$4,886,348.37
\$4,219,638.26	\$6,454,620.60	\$6,573,684.69	\$5,896,579.85	\$6,254,734.09
\$4,488,234.29	\$5,335,819.68	\$5,434,246.00	\$4,874,506.01	\$5,170,580.18
\$2,419,259.27	\$3,700,649.14	\$3,768,912.55	\$3,380,705.78	\$3,586,047.54

<b>Oct-13</b>	<b>Nov-13</b>	<b>Dec-13</b>	<b>Jan-14</b>	<b>Feb-14</b>
1,301,024.731	\$1,373,822.86	\$1,340,623.04	\$1,948,962.55	\$1,725,161.70
1,431,127.211	\$1,511,205.15	\$1,474,685.34	\$2,143,858.81	\$1,897,677.87
500,894.52489	\$528,921.81	\$516,139.88	\$750,350.59	\$664,187.26
844,007.27837	\$891,233.25	\$869,695.69	\$1,264,340.73	\$1,119,155.52
1,144,901.761	\$1,208,964.12	\$1,179,748.27	\$1,715,087.05	\$1,518,142.29
5,221,955.50626	\$5,514,147.19	\$5,380,892.22	\$7,822,599.73	\$6,924,324.64
<b>Oct-13</b>	<b>Nov-13</b>	<b>Dec-13</b>	<b>Jan-14</b>	<b>Feb-14</b>
\$2,104,393.51	\$1,921,236.22	\$2,161,522.17	\$3,104,730.23	\$2,116,798.71
\$4,208,787.02	\$3,842,472.45	\$4,323,044.34	\$6,209,460.46	\$4,633,597.43
\$1,851,866.29	\$1,690,687.88	\$1,902,139.51	\$2,732,162.60	\$2,478,782.87

\$3,367,029.62	\$3,073,977.96	\$3,458,435.47	\$4,967,568.37	\$4,506,877.94
\$3,619,556.84	\$3,304,526.30	\$3,717,818.13	\$5,340,136.00	\$4,844,893.80
\$15,151,633.29	\$13,832,900.82	\$15,562,959.63	\$22,354,057.65	\$18,580,950.76
<b>Oct-13</b>	<b>Nov-13</b>	<b>Dec-13</b>	<b>Jan-14</b>	<b>Feb-14</b>
\$1,502,189.20	\$1,650,239.51	\$1,406,546.09	\$2,151,540.20	\$2,191,228.23
\$3,004,378.41	\$3,300,479.01	\$2,813,092.17	\$4,303,080.39	\$4,382,456.45
\$1,321,926.50	\$1,452,210.77	\$1,237,760.55	\$1,893,355.37	\$1,928,280.84
\$3,403,502.73	\$2,640,383.21	\$3,250,473.74	\$3,442,464.31	\$3,505,965.16
\$2,583,765.43	\$2,838,411.95	\$2,419,259.27	\$3,700,649.14	\$3,768,912.55
unit	\$11,881,724.46	\$11,127,131.83	\$15,491,089.42	\$15,776,843.24





Mar-14	Apr-14	May-14	Jun-14
\$1,818,208.62	\$1,328,501.68	\$1,344,117.28	\$1,291,609.13
\$2,000,029.48	\$1,461,351.85	\$1,478,529.01	\$1,420,770.05
\$700,010.33	\$511,473.16	\$517,485.16	\$497,269.53
\$1,179,517.39	\$861,832.26	\$871,962.49	\$837,899.15
\$1,600,023.59	\$1,169,081.48	\$1,182,823.21	\$1,136,616.04
\$7,297,789.41	\$5,332,240.43	\$5,394,917.15	\$5,184,163.90
\$2,728,427.89	\$2,259,504.87	\$2,031,569.24	\$2,245,023.23
\$5,456,855.78	\$4,519,009.74	\$4,063,138.47	\$4,490,046.47
\$2,401,016.54	\$1,988,364.28	\$1,787,780.93	\$1,975,620.44
\$4,365,484.62	\$4,615,207.79	\$3,250,510.78	\$3,592,037.17
\$4,692,895.96	\$4,886,348.37	\$3,494,299.08	\$3,861,439.96
\$19,644,680.79	\$18,268,435.06	\$14,627,298.51	\$16,164,167.28

\$1,965,526.62	\$2,084,911.36	\$2,053,699.35	\$2,197,266.92
\$3,931,053.23	\$4,169,822.72	\$4,107,398.71	\$4,394,533.85
\$1,729,663.42	\$1,834,722.00	\$1,807,255.43	\$1,933,594.89
\$3,144,842.59	\$3,335,858.18	\$3,335,858.18	\$3,515,627.08
\$3,380,705.78	\$3,586,047.54	\$3,032,362.89	\$3,079,299.11
\$14,151,791.65	\$15,011,361.81	\$14,336,574.57	\$15,120,321.86

utik Unit

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9

10

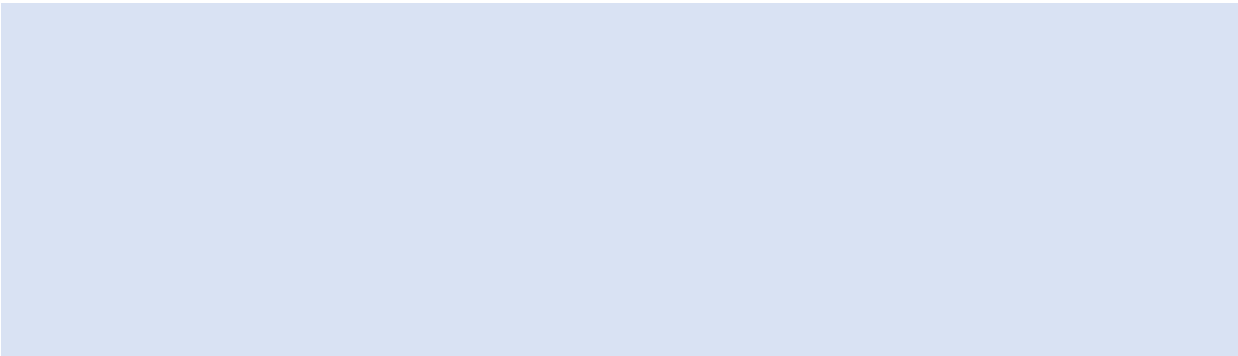
11

12

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Mar-14	Apr-14	May-14	Jun-14
\$3,818,238.10	\$2,789,853.53	\$2,822,646.29	\$2,712,379.18
\$1,879,527.72	\$1,373,305.41	\$1,389,447.64	\$1,335,168.67
\$1,600,023.59	\$1,169,081.48	\$1,182,823.21	\$1,136,616.04
\$8,185,283.67	\$6,778,514.61	\$6,094,707.71	\$6,735,069.70
\$6,766,501.16	\$6,603,572.08	\$5,038,291.71	\$5,567,657.61
\$4,692,895.96	\$4,886,348.37	\$3,494,299.08	\$3,861,439.96

\$5,896,579.85	\$6,254,734.09	\$6,161,098.07	\$6,591,800.78
\$4,874,506.01	\$5,170,580.18	\$5,143,113.61	\$5,449,221.97
\$3,380,705.78	\$3,586,047.54	\$3,032,362.89	\$3,079,299.11



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<b>Jun-14</b>
\$2,712,379.18
\$6,735,069.70
\$6,591,800.78
<b>Jun-14</b>
\$1,335,168.67
\$5,567,657.61
\$5,449,221.97

<b>Jun-14</b>
\$1,136,616.04
\$3,861,439.96
\$3,079,299.11

<b>Jun-14</b>	
\$5,184,163.90	\$70,944,957.48

\$16,164,167.28	\$202,255,349.36
\$15,120,321.86	\$163,715,164.74

Mar-14	Apr-14	May-14	Jun-14
\$1,818,208.62	\$1,328,501.68	\$1,344,117.28	\$1,291,609.13
\$2,000,029.48	\$1,461,351.85	\$1,478,529.01	\$1,420,770.05
\$700,010.33	\$511,473.16	\$517,485.16	\$497,269.53
\$1,179,517.39	\$861,832.26	\$871,962.49	\$837,899.15
\$1,600,023.59	\$1,169,081.48	\$1,182,823.21	\$1,136,616.04
\$7,297,789.41	\$5,332,240.43	\$5,394,917.15	\$5,184,163.90
\$2,728,427.89	\$2,259,504.87	\$2,031,569.24	\$2,245,023.23
\$5,456,855.78	\$4,519,009.74	\$4,063,138.47	\$4,490,046.47
\$2,401,016.54	\$1,988,364.28	\$1,787,780.93	\$1,975,620.44
\$4,365,484.62	\$4,615,207.79	\$3,250,510.78	\$3,592,037.17
\$4,692,895.96	\$4,886,348.37	\$3,494,299.08	\$3,861,439.96
\$19,644,680.79	\$18,268,435.06	\$14,627,298.51	\$16,164,167.28
\$1,965,526.62	\$2,084,911.36	\$2,053,699.35	\$2,197,266.92
\$3,931,053.23	\$4,169,822.72	\$4,107,398.71	\$4,394,533.85
\$1,729,663.42	\$1,834,722.00	\$1,807,255.43	\$1,933,594.89
\$3,144,842.59	\$3,335,858.18	\$3,335,858.18	\$3,515,627.08
\$3,380,705.78	\$3,586,047.54	\$3,032,362.89	\$3,079,299.11
\$14,151,791.65	\$15,011,361.81	\$14,336,574.57	\$15,120,321.86

<b>May-14</b>	<b>Jun-14</b>	
\$2,822,646.29	\$2,712,379.18	\$37,118,738.94
\$1,389,447.64	\$1,335,168.67	\$18,271,699.37
\$1,182,823.21	\$1,136,616.04	\$15,554,519.17
\$6,094,707.71	\$6,735,069.70	\$82,448,062.25
\$5,038,291.71	\$5,567,657.61	\$70,562,398.11
\$3,494,299.08	\$3,861,439.96	\$49,244,889.00
\$6,161,098.07	\$6,591,800.78	\$67,860,510.64
\$5,143,113.61	\$5,449,221.97	\$58,147,961.33
\$3,032,362.89	\$3,079,299.11	\$37,706,692.77

<b>Mar-14</b>	<b>Apr-14</b>	<b>May-14</b>	<b>Jun-14</b>
\$1,818,208.62	\$1,328,501.68	\$1,344,117.28	\$1,291,609.13
\$2,000,029.48	\$1,461,351.85	\$1,478,529.01	\$1,420,770.05
\$700,010.33	\$511,473.16	\$517,485.16	\$497,269.53
\$1,179,517.39	\$861,832.26	\$871,962.49	\$837,899.15
\$1,600,023.59	\$1,169,081.48	\$1,182,823.21	\$1,136,616.04
\$7,297,789.41	\$5,332,240.43	\$5,394,917.15	\$5,184,163.90
<b>Mar-14</b>	<b>Apr-14</b>	<b>May-14</b>	<b>Jun-14</b>
\$2,728,427.89	\$2,259,504.87	\$2,031,569.24	\$2,245,023.23
\$5,456,855.78	\$4,519,009.74	\$4,063,138.47	\$4,490,046.47
\$2,401,016.54	\$1,988,364.28	\$1,787,780.93	\$1,975,620.44

\$4,365,484.62	\$4,615,207.79	\$3,250,510.78	\$3,592,037.17
\$4,692,895.96	\$4,886,348.37	\$3,494,299.08	\$3,861,439.96
\$19,644,680.79	\$18,268,435.06	\$14,627,298.51	\$16,164,167.28
<b>Mar-14</b>	<b>Apr-14</b>	<b>May-14</b>	<b>Jun-14</b>
\$1,965,526.62	\$2,084,911.36	\$2,053,699.35	\$2,197,266.92
\$3,931,053.23	\$4,169,822.72	\$4,107,398.71	\$4,394,533.85
\$1,729,663.42	\$1,834,722.00	\$1,807,255.43	\$1,933,594.89
\$3,144,842.59	\$3,335,858.18	\$3,335,858.18	\$3,515,627.08
\$3,380,705.78	\$3,586,047.54	\$3,032,362.89	\$3,079,299.11
\$14,151,791.65	\$15,011,361.81	\$14,336,574.57	\$15,120,321.86

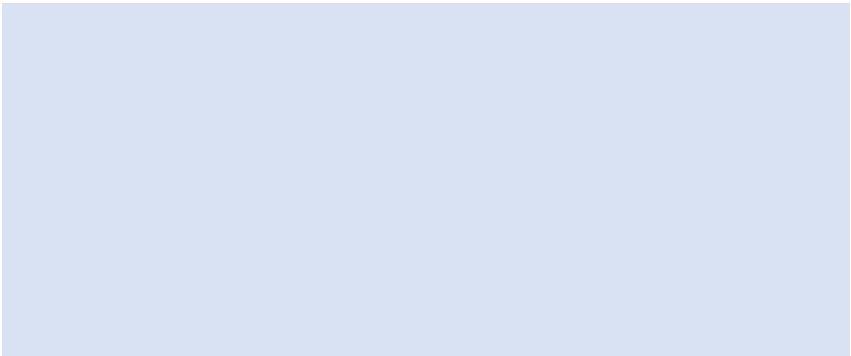


<b>Total</b>
\$17,675,589.96
\$19,443,148.97
\$6,805,102.20
\$11,466,597.17
\$15,554,519.17
\$70,944,957.48
\$27,349,354.08
\$55,098,708.17
\$24,683,431.58
\$45,878,966.53
\$49,244,889.00
\$202,255,349.36

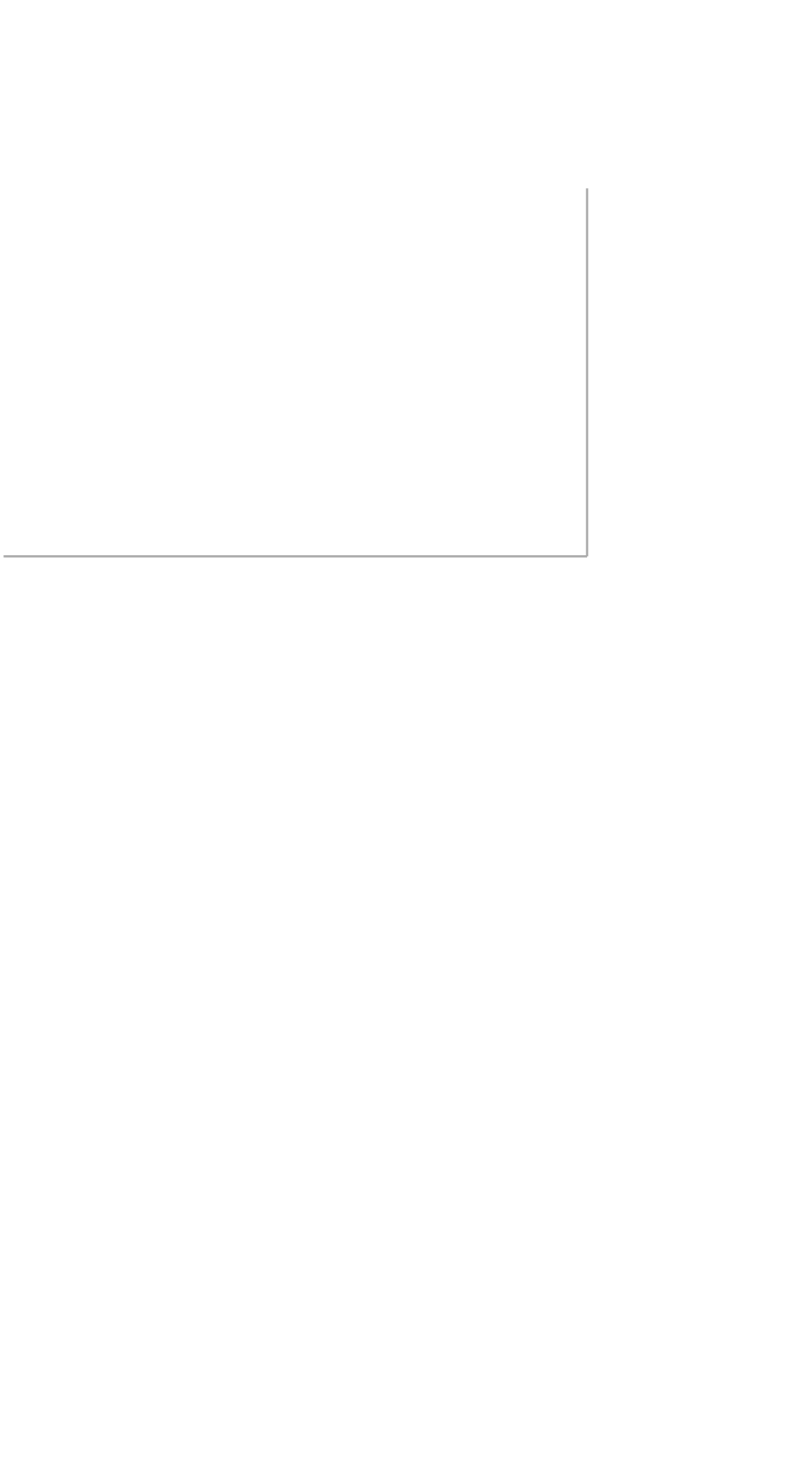
\$22,620,170.22
\$45,240,340.42
\$19,905,749.77
\$38,242,211.56
\$37,706,692.77
\$163,715,164.74

\$37,118,738.94
\$18,271,699.37
\$15,554,519.17
\$82,448,062.25
\$70,562,398.11
\$49,244,889.00

\$67,860,510.64
\$58,147,961.33
\$37,706,692.77









<b>Total</b>
\$17,675,589.96
\$19,443,148.97
\$6,805,102.20
\$11,466,597.17
\$15,554,519.17
\$70,944,957.48
\$27,349,354.08
\$55,098,708.17
\$24,683,431.58
\$45,878,966.53
\$49,244,889.00
\$202,255,349.36
\$22,620,170.22
\$45,240,340.42
\$19,905,749.77
\$38,242,211.56
\$37,706,692.77
\$163,715,164.74

\$17,675,589.96
\$19,443,148.97
\$6,805,102.20
\$11,466,597.17
\$15,554,519.17
\$70,944,957.48
\$27,349,354.08
\$55,098,708.17
\$24,683,431.58

\$45,878,966.53
\$49,244,889.00
\$202,255,349.36
\$22,620,170.22
\$45,240,340.42
\$19,905,749.77
\$38,242,211.56
\$37,706,692.77
\$163,715,164.74



## Expenses Analysis - Part II

In Financial Data Analysis, Expense Analysis speaks primarily to understanding which product(s) are the most profitable. Think about this as your personal budget; You want to know exactly where your money is being spent.

As we mentioned in the last section; we've calculated the revenues and know which of our products generate the most revenue. But it is **equally important** for us to understand what is our **expenses at a unit level**.

If our expenses outweigh our revenues - this is not a good outcome. If a product generates a lot of revenues, but also a lot of expenses, it may not be as profitable as it seems.

Now let's take a look at how Southern Water Corps Expenses look like by calculating the Expenses for each cost centre. Note: You *may* notice some trends with respect to higher costs for those units which produce a **specific** type of product. Let's get started!

**Q4. For each of the three Southern Water Corp. Desalination Plants, they produce desalinated water with different costs. These costs are then aggregated at a Unit Level, separated into Chemical Costs, Facility Costs, Operational Maintenance Costs, and Labour Costs. Please calculate the monthly expenses for Kootha, Surjek and Jutik and put this in the table below. We will use the Value Driver Tree you have created earlier to see which cost element is the most significant for each unit.**

Unit	Value Driver	Cost Centre	Cost Centre Element
Kootha	Expenses	Chemical Costs	Chem-Exp (001)
Kootha	Expenses	Facility Costs	Utility-Exp (002) - Heating
Kootha	Expenses	Facility Costs	Utility-Exp (002) - Electricity
Kootha	Expenses	Operational Maintenance Costs	Plant Maintenance (001)
Kootha	Expenses	Operational Maintenance Costs	Plant Outages (002)
Kootha	Expenses	Operational Maintenance Costs	Plant Op. Costs (003)
Kootha	Expenses	Operational Maintenance Costs	Plant Admin Costs (004)
Kootha	Expenses	Labour Costs	Labour-Costs (001)
Total			<b>Total</b>
Surjek	Expenses	Chemical Costs	Chem-Exp (001)
Surjek	Expenses	Facility Costs	Utility-Exp (002) - Heating
Surjek	Expenses	Facility Costs	Utility-Exp (002) - Electricity
Surjek	Expenses	Operational Maintenance Costs	Plant Maintenance (001)
Surjek	Expenses	Operational Maintenance Costs	Plant Outages (002)
Surjek	Expenses	Operational Maintenance Costs	Plant Op. Costs (003)
Surjek	Expenses	Operational Maintenance Costs	Plant Admin Costs (004)
Surjek	Expenses	Labour Costs	Labour-Costs (001)
			<b>Total</b>
Jutik	Expenses	Chemical Costs	Chem-Exp (001)
Jutik	Expenses	Facility Costs	Utility-Exp (002) - Heating
Jutik	Expenses	Facility Costs	Utility-Exp (002) - Electricity
Jutik	Expenses	Operational Maintenance Costs	Plant Maintenance (001)
Jutik	Expenses	Operational Maintenance Costs	Plant Outages (002)
Jutik	Expenses	Operational Maintenance Costs	Plant Op. Costs (003)
Jutik	Expenses	Operational Maintenance Costs	Plant Admin Costs (004)

Jutik	Expenses	Labour Costs	Labour-Costs (001)
<b>Total</b>			
<p>You've now calculated the Expenses for each of the three desalination plants (Kootha, Surjek trends and view all this information aggregated together (Kootha + Surjek + Jutik) and then.]</p> <p><b>Q5) Aggregate the Cost Centre(s) for each Unit (i.e.Chemical Costs, Facility Costs, Operation</b></p> <p>(As a data analyst, it is up to YOU to choose which visual most effectively illustrates the data. It may b</p>			
Unit	Value Driver	Cost Centre	Cost Centre Element
All	Expenses	Chemical Costs	Chem-Exp (001)
All	Expenses	Facility Costs	Utility-Exp (002) - Heating
All	Expenses	Facility Costs	Utility-Exp (002) - Electricity
All	Expenses	Operational Maintenance Costs	Plant Maintenance (001)
All	Expenses	Operational Maintenance Costs	Plant Outages (002)
All	Expenses	Operational Maintenance Costs	Plant Op. Costs (003)
All	Expenses	Operational Maintenance Costs	Plant Admin Costs (004)
All	Expenses	Labour Costs	Labour-Costs (001)
<b>Total</b>	<b>Total</b>	<b>Total</b>	<b>Total</b>

In the previous question, we've calculated the expenses at an aggregate level. You would have noticed some particularly high-costs for certain cost elements that you'd be

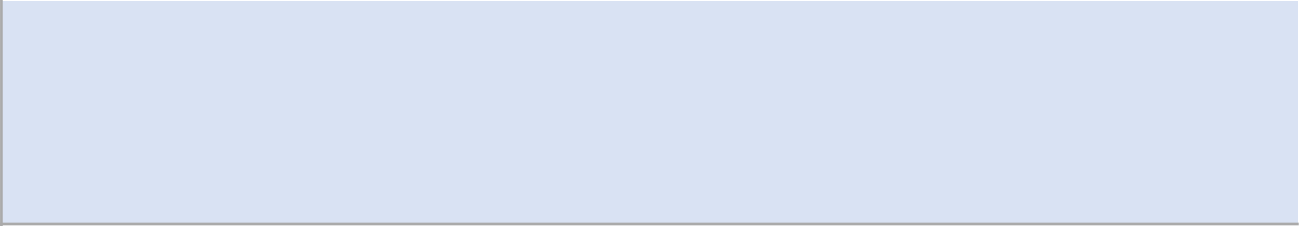
**Q6) Using the Totals for the Year Column (Column R) for each Unit (Kootha, Surjek and Jutik) You will end up with three (3) Column Charts that will let you see which of the Units drive the What trends have you noticed?**

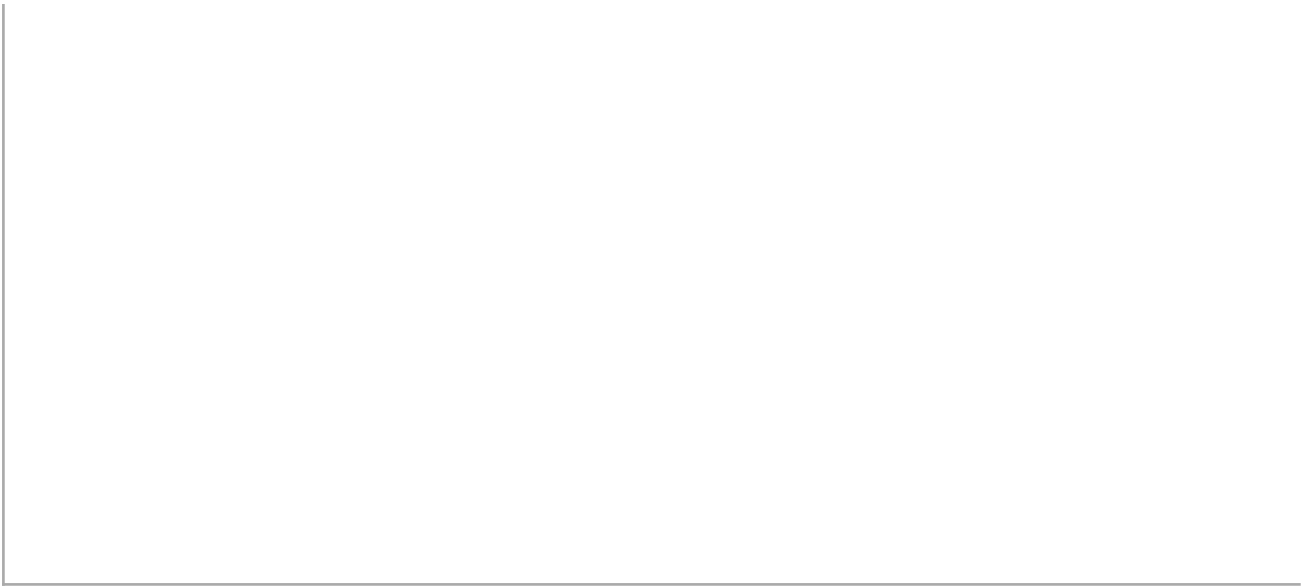


We've analysed the expenses data and we have a few questions. The costs for two of our Cost Centres are shown below. We can answer this question by using the Water Production Data that is available in the Data Explorer. However, it is important to note that for the water production data, it has been aggregated. This means in the analysis you will complete below, you can only make logical assumptions. As a Data Analyst, you will not always have all the data you need to make a conclusion. In cases like the one below, you will have to draw on logical conclusions from the data available.

**Q7)** For each of the three units (Kootha, Surjek, Jutik), complete the table below that will show the relationship between the account type and the value driver. Once the table is complete, using a combo-chart, does there appear to be any relationship between the account type and the value driver?

Account Type	Unit	Value Driver	Cost Centre
Financial Actual	Kootha	Expenses	Chemical Costs
Financial Actual	Surjek	Expenses	Chemical Costs
Financial Actual	Jutik	Expenses	Chemical Costs
Water Production Actual	Kootha	None	None
Water Production Actual	Surjek	None	None
Water Production Actual	Jutik	None	None
Financial Actual	Kootha	Expenses	Labour Costs
Financial Actual	Surjek	Expenses	Labour Costs
Financial Actual	Jutik	Expenses	Labour Costs





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the most revenues at a Unit Level (Kootha, Surjek, Jutik).  
But the expenses are greater than the revenues - this isn't a good news story.

which is then consumed via private, public or residential usage.  
Additional Maintenance Costs and Labour Costs.  
What trends are you able to pick up from completing the table below?  
How do these map to the respective Profit Centres.

	Jul-13	Aug-13	Sep-13	Oct-13
--	--------	--------	--------	--------

(and Jutik). This has given you a micro-view of the trends, but let's take a look at the n  
Is there any particular trend(s) that we can pick up with respect to which water product  
 (al Maintenance Costs, Labour Costs) in the table below and subsequently plot this out  
 e worthwhile using the Total Columns to see the overall aggregate costs by Cost Centre so you

Jul-13	Aug-13	Sep-13	Oct-13
--------	--------	--------	--------

keen to dive into in more detail from a visual stand point.  
 ), create a chart which clearly shows the Total Costs for each Cost Element.  
 majority of costs.

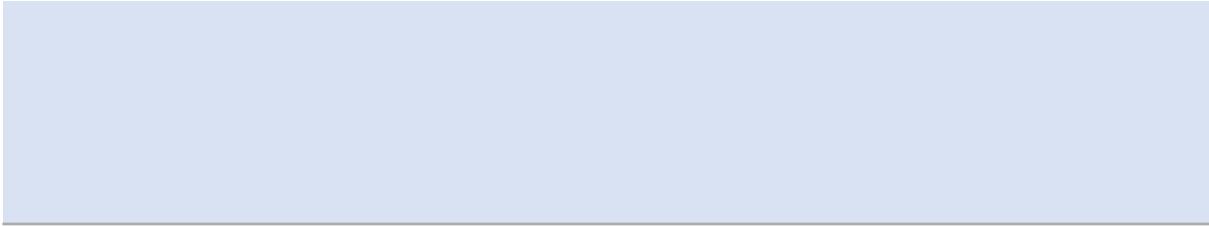
st Elements is particularly high - could this potentially be related to the periods of high  
Repository Table.

his means we cannot see the separation between Soft / Hard Water Production.

able to you and make a conclusion.

w the monthly water production for each Unit as well as the monthly chemical expendi  
between the Chemical Expenditure and Water Production?

Cost Centre Element	Jul-13	Aug-13	Sep-13	Oct-13
Chem-Exp (001)				
Chem-Exp (001)				
Chem-Exp (001)				
None				
None				
None				
Labour-Costs (001)				
Labour-Costs (001)				
Labour-Costs (001)				



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macro-expenses  
(s) have the highest expenses overall?

(can see which cost centre elements are the most expensive...!)

Nov-13

Dec-13

Jan-14

Feb-14

Mar-14

Apr-14

water production?

ture.

Nov-13

Dec-13

Jan-14

Feb-14

Mar-14

Apr-14

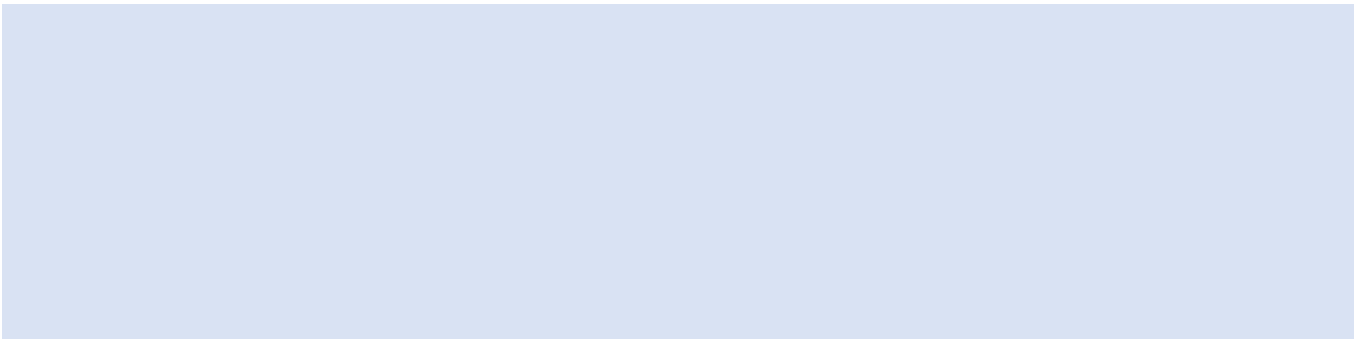


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[illegible]

\$0.00		
\$0.00		
May-14	Jun-14	Total

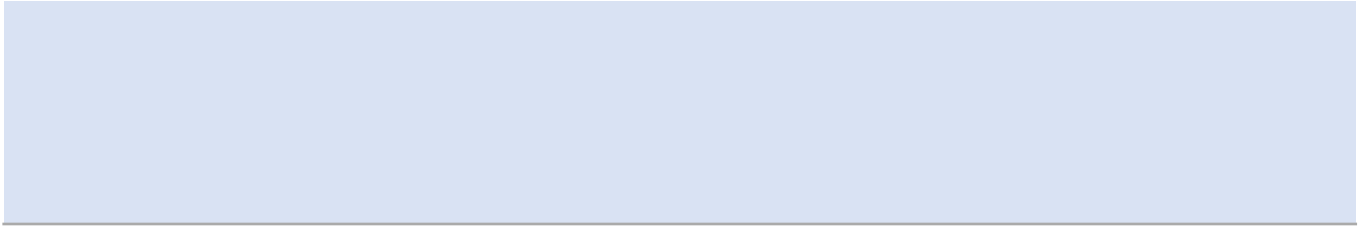

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**May-14**

**Jun-14**





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## EBIT Analysis - Part III.

In Financial Data Analysis, EBIT Analysis, also known as Profitability Analysis, speaks primarily to understanding We're now at the **final stage** of the puzzle (Woo!); We've got the Revenues. We've got the Expenses. All that is

Once we subtract our Expenses from our Revenues - we can find out how financially sound Southern Water Co Let's take one final look at Southern Water Corp's Data for the 2013 - 2014 Period and find out **just how profitable**

**Additionally, we'll explore how we can use** Ratio's to help us show which Unit(s) are most cost-effective from

**Let's get started!**

EBIT can be simply calculated as Revenues - COGS - Operating Expenses.

In the Southern Water Corp. Case Study, we have opted to wrap up our COGS as part of our overall Expenses to Hence, the EBIT you will calculate will simply be: Revenues - Operating Expenses.

**Q8. For each of the three Southern Water Corp. Desalination Plants (Kootha, Surjek and Jutik), please calculate We have the Total Revenues Per Unit in the Revenues Analysis and the Total Expenses Per Unit in the E Complete the Table Below and let's find out which of the three Units bring us the most EBIT. Are there any particular trend(s) that you're able to pick up / take note of with respect to the EBIT?**

Unit	Value Driver	Jul-13	Aug-13	Sep-13
Kootha	Revenue			
Surjek	Revenue			
Jutik	Revenue			
Kootha	Expenses			
Surjek	Expenses			
Jutik	Expenses			
Kootha	EBIT			
Surjek	EBIT			
Jutik	EBIT			



It's pretty clear from our EBIT Analysis, which Unit generates the highest EBIT Margins. However - to close out our analysis, let's also take a look from a Ratio Perspective. That is to say, of Kootha, Surjek and Jutik - which has the highest overall EBIT Margins? The EBIT Margin is calculated as  $\text{EBIT} / \text{Revenue}$ . Would this tell us a different story?

Let's close out our EBIT Analysis and find out!

**Q9. Of the three units (Kootha, Surjek and Jutik) - Which Unit has the highest overall EBIT Margin?**

Feel free to trend this out over the 12 Month Period (Jul-13 to June-14) or simply use the Total EBIT / Total Revenue. What do you conclude?

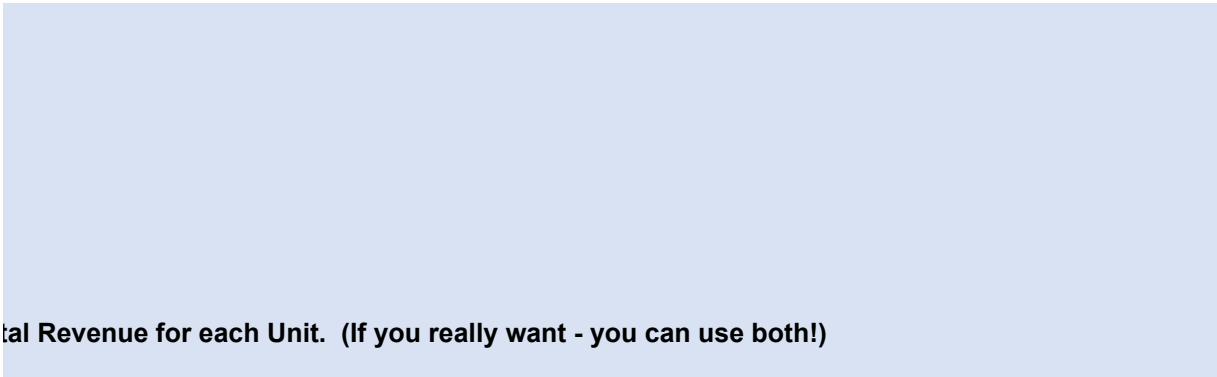
Unit	Value Driver	Cost Centre	Cost Centre Element	Jul-13	Aug-13	Sep-13
Kootha	EBIT					
Surjek	EBIT					
Jutik	EBIT					

---

rp's Units actually are.  
**able the Unit(s) actually are.**  
a Revenue to Expenses perspective.

calculate the EBIT for each of these below.  
xpenses Tab.

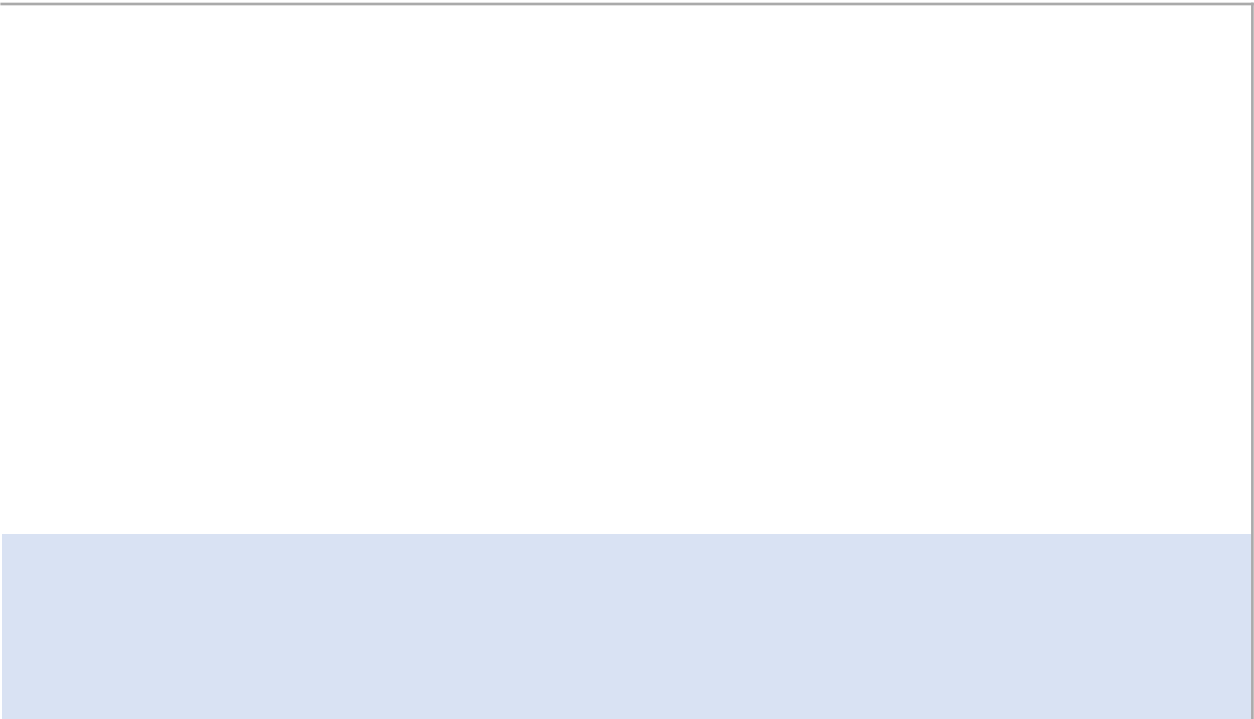
Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14
--------	--------	--------	--------	--------	--------	--------



tal Revenue for each Unit. (If you really want - you can use both!)

Oct-13      Nov-13      Dec-13      Jan-14      Feb-14      Mar-14      Apr-14





**May-14**

**Jun-14 Total**



**May-14      Jun-14 Total**

## Budget - Actual Analysis (Variance).

### Why do we care about Budget Variance?

In the earlier exercise, you have calculated the summarised actual costs that Southern Water Corp has incurred over the Revenues - that is good news. We made more than expected. However, if the business has SPENT more than it has earned

In this Tab, we are going to ask you to calculate the Variance (Difference between Budget subtract Actuals) for Revenues

Now that we know **why** variance is important - let's proceed with calculating this!

**Q1a. Populate the Revenues Section of the Table below with the Budgeted Values from the Financial BUDGET Tab. Do NOT paste the values in the Financial Budget but use Formulas to reference the Financial BUDGET Values for this. This is because IF you simply paste - it is very easy to make mistakes which are inconsistent with the rest of the**

**Q2a. Populate the Production, Production Other and Overheads Section of the Table below with the Budgeted Values**

		2013/Jul	2013/Aug
Kootha (1 Major Desal Unit)	Revenue		
Kootha (1 Major Desal Unit)	Production		
Kootha (1 Major Desal Unit)	Production Other		
Kootha (1 Major Desal Unit)	Overheads		
Surjek (4 Major Desal. Plants)	Revenue		
Surjek (4 Major Desal. Plants)	Production		
Surjek (4 Major Desal. Plants)	Production Other		
Surjek (4 Major Desal. Plants)	Overheads		
Jutik Desalination Plant [Newest Desal Unit]	Revenue		
Jutik Desalination Plant [Newest Desal Unit]	Production		
Jutik Desalination Plant [Newest Desal Unit]	Production Other		
Jutik Desalination Plant [Newest Desal Unit]	Overheads		
Desalination Plants [All]	Revenue	\$0.00	\$0.00
Desalination Plants [All]	Production	\$0.00	\$0.00

Desalination Plants [All]	Production Other	\$0.00	\$0.00
Desalination Plants [All]	Overheads	\$0.00	\$0.00

**Q1b. Populate the Revenues Section of the Table below with the Actual Values from the Financial ACTUALS Tab. Do NOT paste the values from the Financial ACTUALS Tab but use Formulas to reference the Financial ACTUALS. This is because IF you simply paste - it is very easy to make mistakes which are inconsistent with the rest of the**

**Q2a. Populate the Production, Production Other and Overheads Section of the Table below with the Actual Values**

Desalination Plants [All]		2013/Jul	2013/Aug
Kootha (1 Major Desal Unit)	Revenue		
Kootha (1 Major Desal Unit)	Production Costs		
Kootha (1 Major Desal Unit)	Other Production Costs		
Kootha (1 Major Desal Unit)	Overheads		
Surjek (4 Major Desal. Plants)	Revenue		
Surjek (4 Major Desal. Plants)	Production Costs		
Surjek (4 Major Desal. Plants)	Other Production Costs		
Surjek (4 Major Desal. Plants)	Overheads		
Jutik (New Desalination Plant)	Revenue		
Jutik (New Desalination Plant)	Production Costs		
Jutik (New Desalination Plant)	Other Production Costs		
Jutik (New Desalination Plant)	Overheads		
Desalination Plants [All]	Revenue	\$0.00	\$0.00
Desalination Plants [All]	Production Costs	\$0.00	\$0.00
Desalination Plants [All]	Other Production Costs	\$0.00	\$0.00
Desalination Plants [All]	Overheads	\$0.00	\$0.00

## Variance

**Q1c. Calculate the Variance for the Revenues (Actuals - Budget) for Kootha, Surjek and Jutik and**

**Q2c. Calculate the Variance for the Production Costs, Production Other Costs and Overheads for**

## Note for Mentors:

		2013/Jul	2013/Aug
Desalination Plants [All]			
Kootha (1 Major Desal Unit)	Revenue	\$0.00	\$0.00
	Production	\$0.00	\$0.00
	Production Other	\$0.00	\$0.00
	Overheads	\$0.00	\$0.00
Surjek (4 Major Desal. Plants)	Revenue	\$0.00	\$0.00
	Production	\$0.00	\$0.00
	Production Other	\$0.00	\$0.00
	Overheads	\$0.00	\$0.00
Jutik Desalination Plant [Newest De	Revenue	\$0.00	\$0.00
	Production	\$0.00	\$0.00
	Production Other	\$0.00	\$0.00
	Overheads	\$0.00	\$0.00
Desalination Plants [All]	Revenue	\$0.00	\$0.00
	Production	\$0.00	\$0.00
	Production Other	\$0.00	\$0.00
	Overheads	\$0.00	\$0.00

## Variance %

In the Case Study, SW Corp's Management had requested you to inform them of any costs that v  
This is known as the Variance Percentage Difference.

We calculate this as Management care more about a cost varying by a percentage, than say, a sp  
For example, what is easier to note down?

"Production Costs varied by 5.1% for June, and July." OR "Production Costs varied by \$107,299.

This is why Variance Reporting is generally in % as opposed to dollars.

Q1d) Calculate the Variance % for Revenue using the following formula: ( Variance Result (Calcu



**Q2d) Calculate the Variance % for Production, Production Other and Overheads using the following**

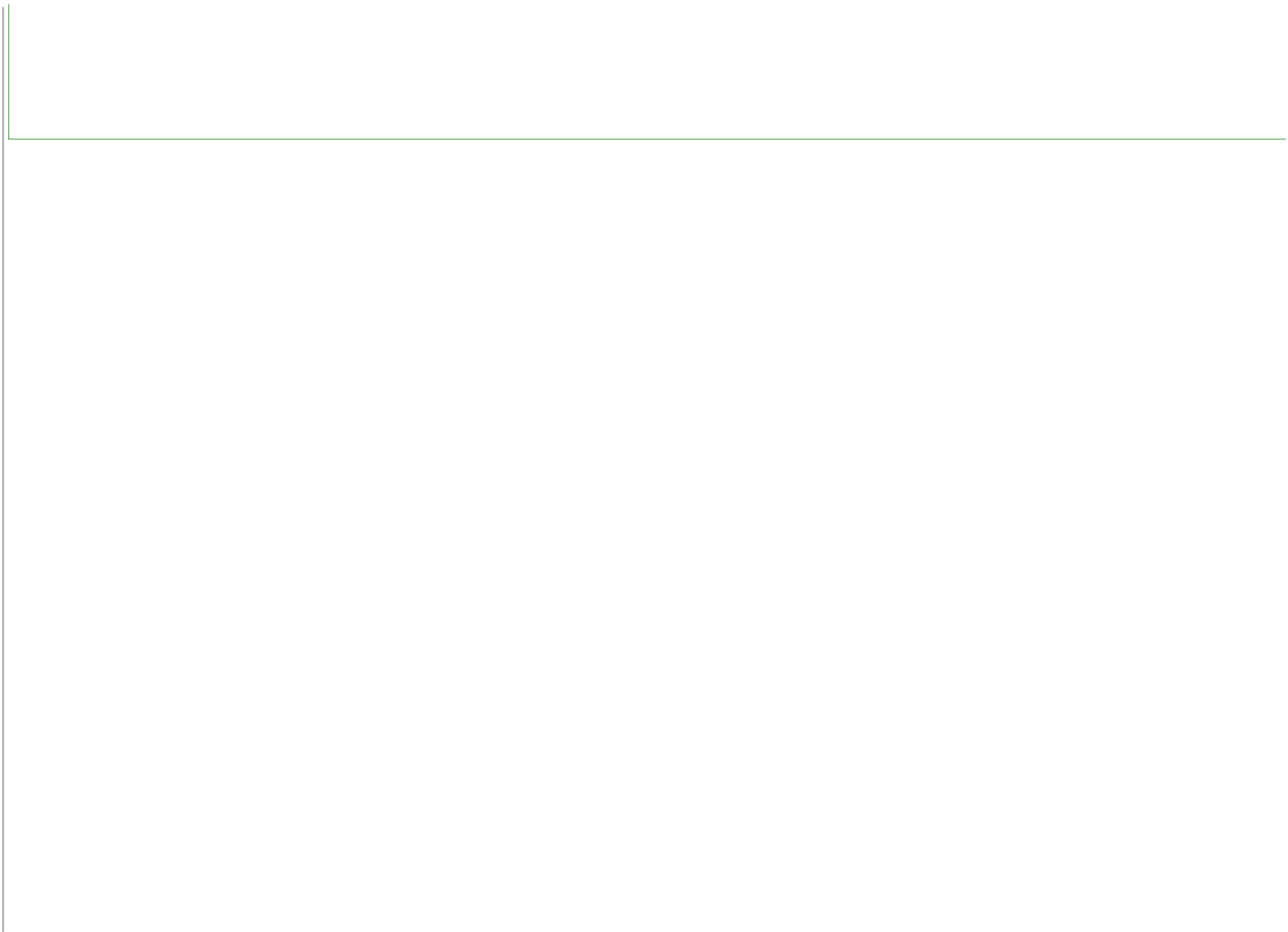
		2013/Jul	2013/Aug
<b>Desalination Plants [All]</b>			
Kootha (1 Major Desal Unit)	Revenue		
	Production		
	Production Other		
	Overheads		
Surjek (4 Major Desal. Plants)	Revenue		
	Production		
	Production Other		
	Overheads		
Jutik Desalination Plant [Newest De	Revenue		
	Production		
	Production Other		
	Overheads		
Desalination Plants [All]	Revenue		
	Production		
	Production Other		
	Overheads		

**EBIT VARIANCE ANALYSIS**

	2013/Jul	2013/Aug	2013/Sep
Overheads [ ALL ]	\$0.00	\$0.00	\$0.00

This chart isn't available in your version of Excel.

Editing this shape or saving this workbook into a different file format will permanently break the chart.





















































2013 to 2014 Period. In every business, when there is an actual, a budget also exists as a counter-weight to see how actuals are compared or budgeted for - this is not an ideal outcome.

, Production Costs and Other Production Costs. This is not to be confused with Statistical Variance which is a measure of

b  
r Kootha, Surjek And Jutik.  
Spreadsheet.

ues from the Financial Budget Tab.

2013/Sep	2013/Oct	2013/Nov	2013/Dec
\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00



[illegible]

**varied > 5% than the Budget.**

**Specific dollar value.**

**54 for June and \$202921.19 for July".**

**(Actual Above) / Budget ) \* 100. Don't forget to highlight the periods where variance is > 5%.**

ing formula: ( Variance Result (Calculated Above) / Budget ) \* 100. Don't forget to highlight the pe

2013/Sep	2013/Oct	2013/Nov	2013/Dec

2013/Oct	2013/Nov	2013/Dec	2014/Jan
\$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	\$0.00













































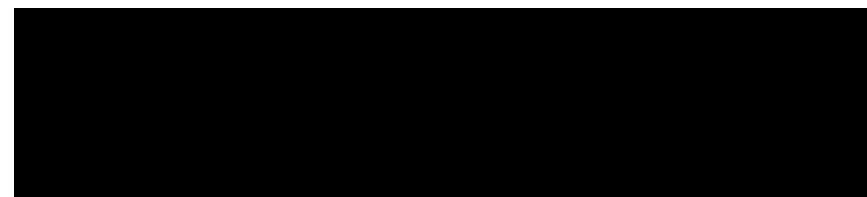






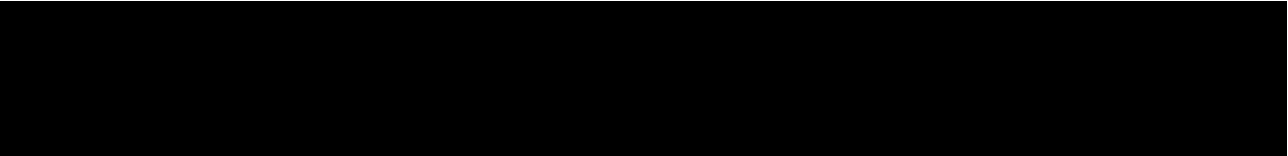
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accurately the business has stuck to it's budget. If the business has exceeded its budget on dispersion.



2014/Jan	2014/Feb	2014/Mar	2014/Apr
\$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	\$0.00	\$0.00	\$0.00



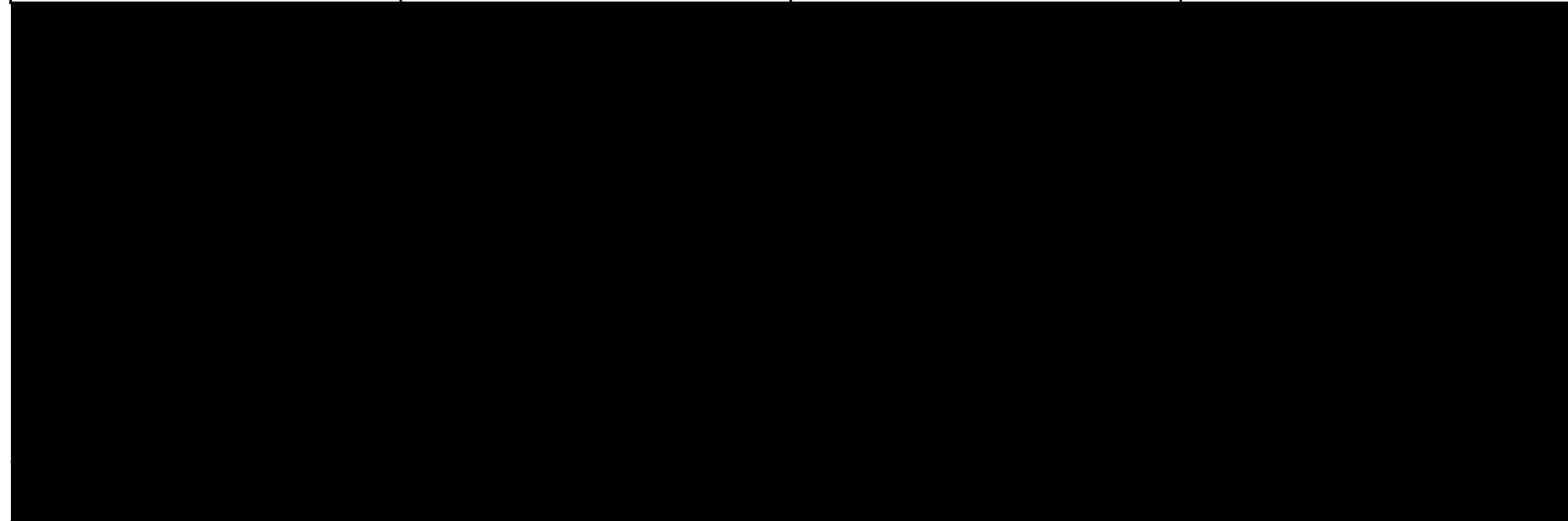
2014/Jan	2014/Feb	2014/Mar	2014/Apr
\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00

bove.

Tables you have populated above.

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2014/Jan	2014/Feb	2014/Mar	2014/Apr
\$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	\$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	\$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	\$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
\$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	\$0.00	\$0.00	\$0.00





periods where variance is > 5%.

2014/Jan	2014/Feb	2014/Mar	2014/Apr

2014/Feb	2014/Mar	2014/Apr	2014/May
\$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	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00



















































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2014/May	2014/Jun
\$0.00	\$0.00
\$0.00	\$0.00

\$0.00	\$0.00
\$0.00	\$0.00

2014/May

2014/Jun

\$0.00	\$0.00
\$0.00	\$0.00
\$0.00	\$0.00
\$0.00	\$0.00



2014/May

2014/Jun


2014/Jun	
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00



















































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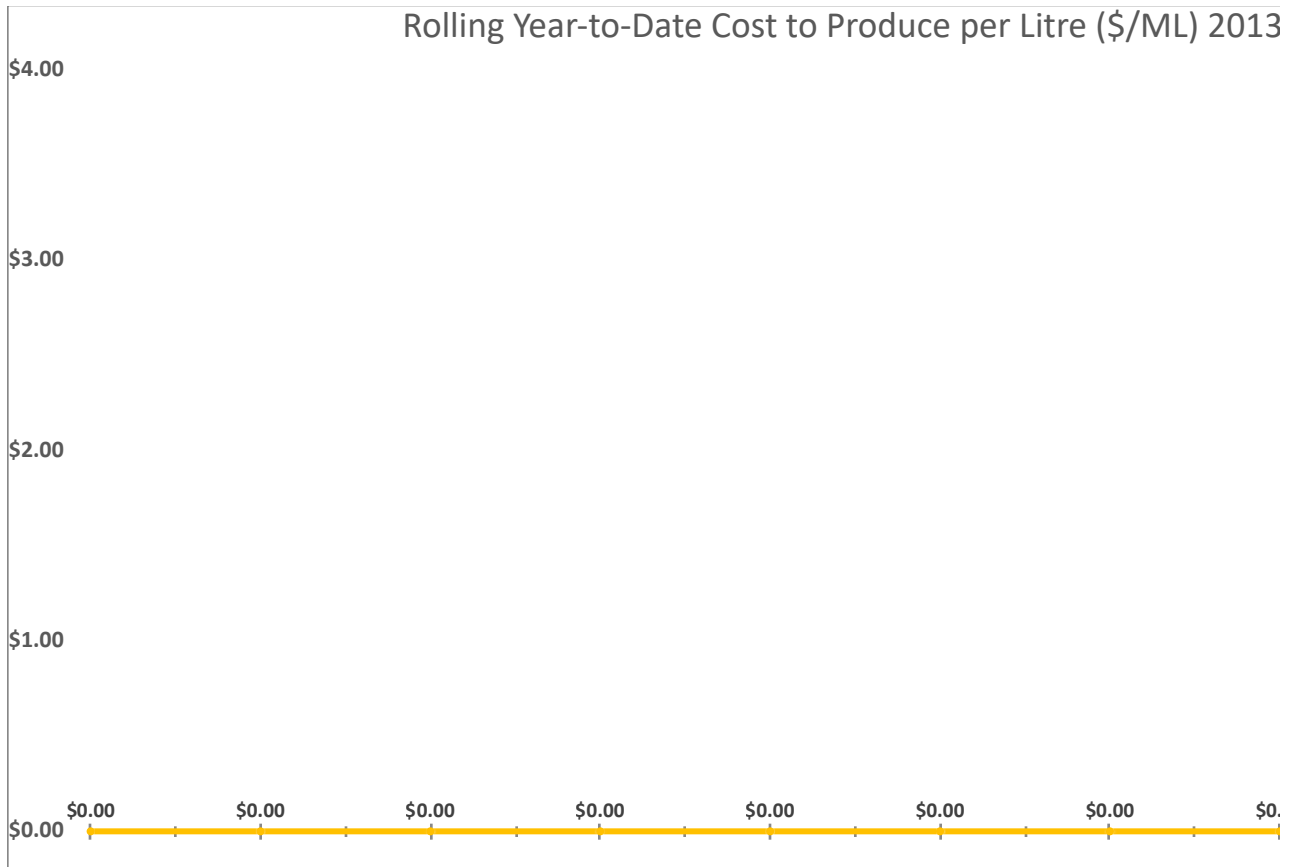
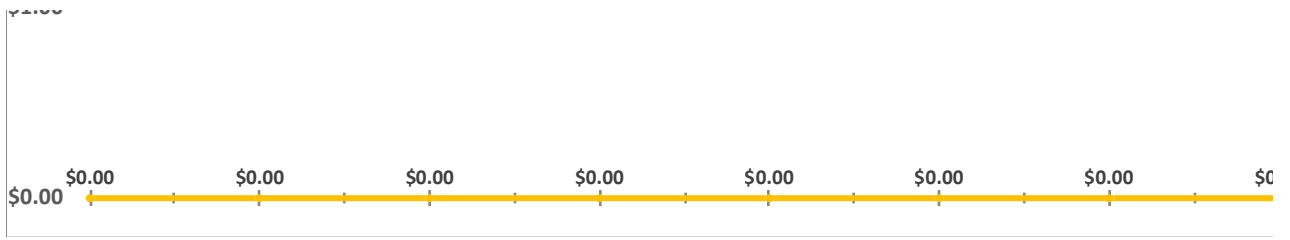


**So why do we care about Cost to Produce? Cost to Produce is used as a financial indicator to indicate if Southern Water Corp is more or less cost effective than its immediate peers in its water production.**

**Q1. Calculate the Actual Cost to Produce for each Desalination Unit (Kootha, Surjek, Jutik, Overall). Don't worry, the formula (row 12) has been done for you. Follow this approach for the rest of the Units.  
Note: The Water Production Data can be taken from the respective Water Production Actuals and Budget Tables.**

<b>Desalinated Water Production Per Litre (\$/ML)</b>	<b>Units</b>
Overheads [ ALL ]	\$
Production Costs [ALL]	\$
Other Production Costs [ALL]	\$
Kootha (1 Major Desal Unit)	Mega-Litres (Needs)
<b>Actual Cost to Produce (Rolling)</b>	<b>\$/Mega-Litres</b>
Overheads [ ALL ]	\$
Production Costs [ALL]	\$
Other Production Costs [ALL]	\$
Surjek (4 Major Desal. Plants)	Mega-Litres (Needs)
<b>Actual Cost to Produce (Rolling)</b>	<b>\$/Mega-Litres</b>
Overheads [ ALL ]	\$
Production Costs [ALL]	\$
Other Production Costs [ALL]	\$
Jutik Desalination Plant [Newest Desalination Plant]	Mega-Litres (Needs)
<b>Actual Cost to Produce (Rolling)</b>	<b>\$/Mega-Litres</b>
Overheads [ ALL ]	\$
Production Costs [ALL]	\$
Other Production Costs [ALL]	\$
Kootha (1 Major Desal Unit)	Mega-Litres (Needs)
Surjek (4 Major Desal. Plants)	Mega-Litres (Needs)
Jutik Desalination Plant [Newest Desalination Plant]	Mega-Litres (Needs)
<b>Actual Cost to Produce (Rolling)</b>	<b>\$/Mega-Litres</b>
Overheads [ ALL ]	\$
Production Costs [ALL]	\$
Other Production Costs [ALL]	\$
Kootha (1 Major Desal Unit)	Mega-Litres (Needs)













































ator to identify how Cost Effective Southern Water Corp. is with producing Desalinated Water. If we didn't have this measure, we wouldn't be able to effectively gauge how cost effective

forget to reference the Variance Analysis Tab whilst using the SUMIFS Formula to extract the necessary Overall Variance. **Don't forget to do the CONVERSION into MEGA LITRES from GIGA LITRES.**

2013/Jul	2013/Aug	2013/Sep	2013/Oct	2013/Nov	2013/Dec

2013/Jul	2013/Aug	2013/Sep	2013/Oct	2013/Nov	2013/Dec

2013/Jul	2013/Aug	2013/Sep	2013/Oct	2013/Nov	2013/Dec
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

2013/Jul	2013/Aug	2013/Sep	2013/Oct	2013/Nov	2013/Dec

2013/Jul	2013/Aug	2013/Sep	2013/Oct	2013/Nov	2013/Dec

2013/Jul	2013/Aug	2013/Sep	2013/Oct	2013/Nov	2013/Dec
\$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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

2013/Jul	2013/Aug	2013/Sep	2013/Oct	2013/Nov	2013/Dec
\$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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

2013/Jul	2013/Aug	2013/Sep	2013/Oct	2013/Nov	2013/Dec
\$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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

-Jul to 2014-Jun [Kootha]

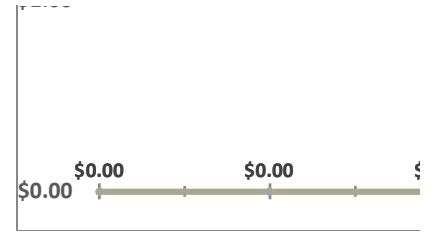
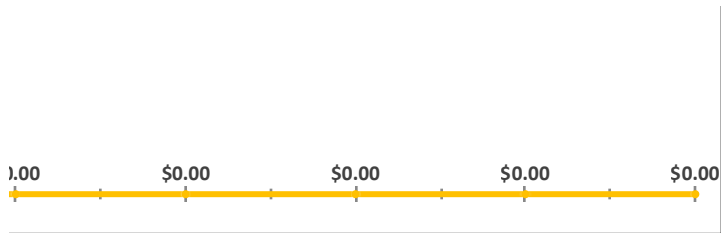
\$4.00

\$3.00

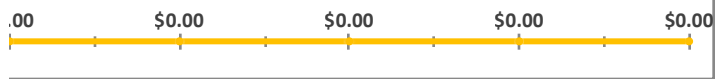
\$2.00

\$1.00





Jul to 2014-Jun [Surjek]









































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Water. Financial Analysts will use this data  
 tive Southern Water Corp is with respect to

verheads, Production Costs and Other Production Cost Data! The first

2014/Jan	2014/Feb	2014/Mar	2014/Apr	2014/May	2014/Jun

2014/Jan	2014/Feb	2014/Mar	2014/Apr	2014/May	2014/Jun

2014/Jan	2014/Feb	2014/Mar	2014/Apr	2014/May	2014/Jun
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

2014/Jan	2014/Feb	2014/Mar	2014/Apr	2014/May	2014/Jun

2014/Jan	2014/Feb	2014/Mar	2014/Apr	2014/May	2014/Jun

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2014/Jan	2014/Feb	2014/Mar	2014/Apr	2014/May	2014/Jun
\$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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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2014/Jan	2014/Feb	2014/Mar	2014/Apr	2014/May	2014/Jun
\$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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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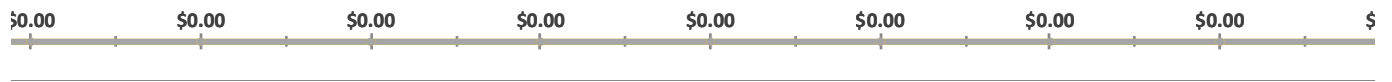
2014/Jan	2014/Feb	2014/Mar	2014/Apr	2014/May	2014/Jun
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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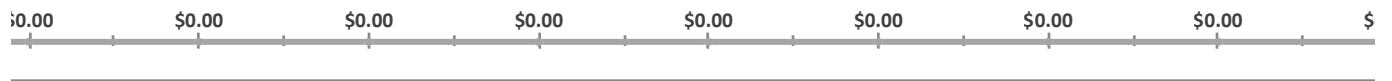


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Rolling Year-to-Date Cost to Produce per Litre (\$/ML) 2013-Jul to 2014-Jun [Jutik]



Rolling Year-to-Date Cost to Produce per Litre (\$/ML) 2013-Jul to 2014-Jun [Overall]









































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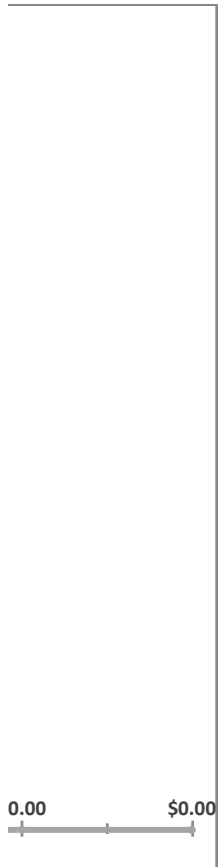
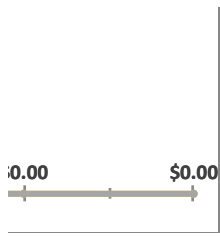
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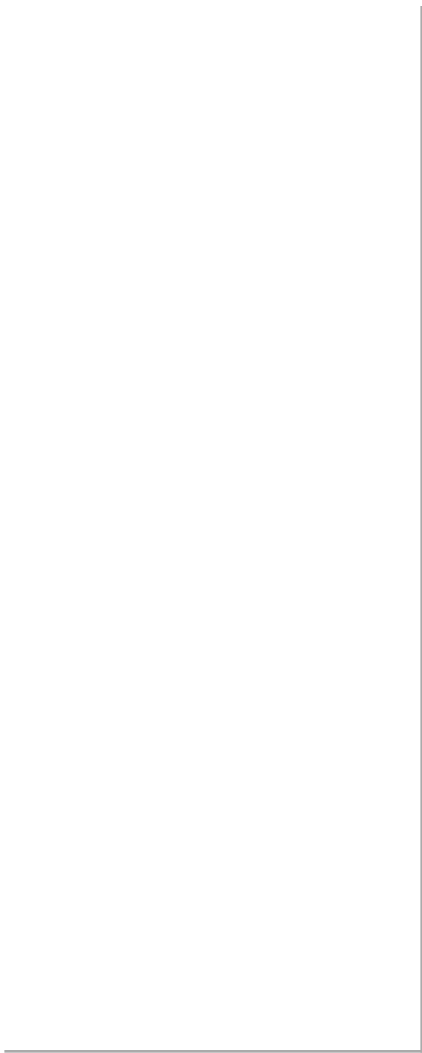












**So why do we care about EBIT?**

**EBIT stands for Earnings Before Interest and Tax. In this case, Southern Water Corp's Manager company once the Production Costs and Other Production Costs have been removed.**

**Wall Street commonly uses EBIT as a measure of financial health to see if a company is doing well. If the EBIT is positive, it's a good sign. If the EBIT is negative, it indicates the costs are greater than the revenue.**

**Now that we know why EBIT is important - let's calculate this and see what the results look like**

		2013/Jul	2013/Aug	2013/Sep	2013/Oct
Overheads	\$	\$0.00	\$0.00	\$0.00	\$0.00
Production Costs	\$	\$0.00	\$0.00	\$0.00	\$0.00
Other Production Costs	\$	\$0.00	\$0.00	\$0.00	\$0.00
Revenue	\$	\$0.00	\$0.00	\$0.00	\$0.00
<b>EBIT</b>	<b>\$</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

		2013/Jul	2013/Aug	2013/Sep	2013/Oct
Overheads	\$	\$0.00	\$0.00	\$0.00	\$0.00
Production Costs	\$	\$0.00	\$0.00	\$0.00	\$0.00
Other Production Costs	\$	\$0.00	\$0.00	\$0.00	\$0.00
Revenue	\$	\$0.00	\$0.00	\$0.00	\$0.00
<b>EBIT</b>	<b>\$</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

		2013/Jul	2013/Aug	2013/Sep	2013/Oct
Overheads	\$	\$0.00	\$0.00	\$0.00	\$0.00

Production Costs	\$	\$0.00	\$0.00	\$0.00	\$0.00
Other Production Costs	\$	\$0.00	\$0.00	\$0.00	\$0.00
Revenue	\$	\$0.00	\$0.00	\$0.00	\$0.00
<b>EBIT</b>	\$	\$0.00	\$0.00	\$0.00	\$0.00

		2013/Jul	2013/Aug	2013/Sep	2013/Oct
Overheads	\$	\$0.00	\$0.00	\$0.00	\$0.00
Production Costs	\$	\$0.00	\$0.00	\$0.00	\$0.00
Other Production Costs	\$	\$0.00	\$0.00	\$0.00	\$0.00
Revenue	\$	\$0.00	\$0.00	\$0.00	\$0.00
<b>EBIT</b>	\$	\$0.00	\$0.00	\$0.00	\$0.00

## BUDGET

		2013/Jul	2013/Aug	2013/Sep	2013/Oct
Overheads	\$	\$0.00	\$0.00	\$0.00	\$0.00
Production Costs	\$	\$0.00	\$0.00	\$0.00	\$0.00
Other Production Costs	\$	\$0.00	\$0.00	\$0.00	\$0.00
Revenue	\$	\$0.00	\$0.00	\$0.00	\$0.00
<b>EBIT</b>	\$	\$0.00	\$0.00	\$0.00	\$0.00

		2013/Jul	2013/Aug	2013/Sep	2013/Oct
Overheads	\$	\$0.00	\$0.00	\$0.00	\$0.00
Production Costs	\$	\$0.00	\$0.00	\$0.00	\$0.00
Other Production Costs	\$	\$0.00	\$0.00	\$0.00	\$0.00
Revenue	\$	\$0.00	\$0.00	\$0.00	\$0.00
<b>EBIT</b>	\$	\$0.00	\$0.00	\$0.00	\$0.00

		2013/Jul	2013/Aug	2013/Sep	2013/Oct
Overheads	\$	\$0.00	\$0.00	\$0.00	\$0.00
Production Costs	\$	\$0.00	\$0.00	\$0.00	\$0.00
Other Production Costs	\$	\$0.00	\$0.00	\$0.00	\$0.00
Revenue	\$	\$0.00	\$0.00	\$0.00	\$0.00
<b>EBIT</b>	\$	\$0.00	\$0.00	\$0.00	\$0.00

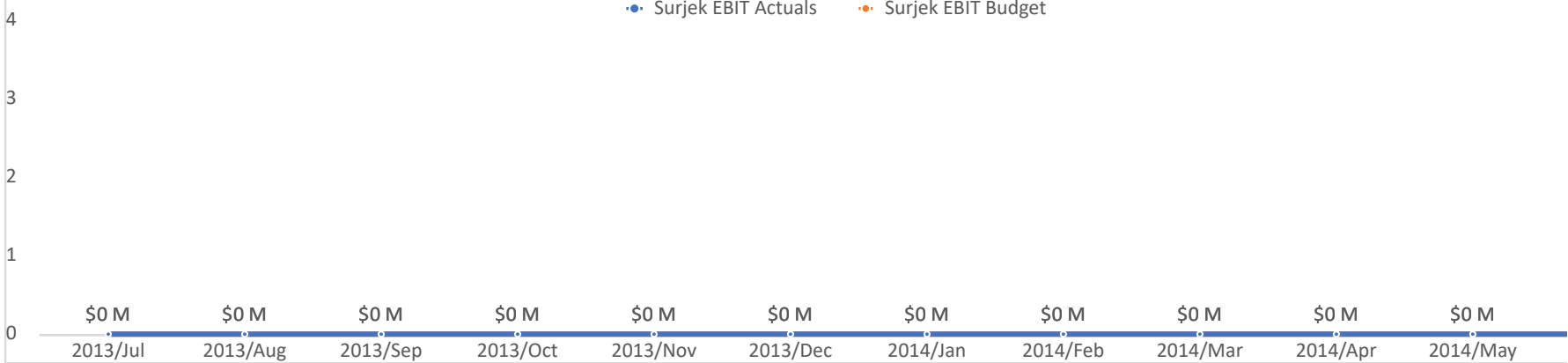
		2013/Jul	2013/Aug	2013/Sep	2013/Oct
Overheads	\$	\$0.00	\$0.00	\$0.00	\$0.00
Production Costs	\$	\$0.00	\$0.00	\$0.00	\$0.00
Other Production Costs	\$	\$0.00	\$0.00	\$0.00	\$0.00
Revenue	\$	\$0.00	\$0.00	\$0.00	\$0.00
<b>EBIT</b>	\$	\$0.00	\$0.00	\$0.00	\$0.00

Overall, the EBIT Trend for 2013-2014 on an Overall basis, remains favorable with an overall EBIT of 273M Actuals vs 262M Budgeted. This is driven by strong EBIT Performance from Kootha and Surjek, whilst Jutik fell short of the respective EBIT Targets by ~\$28.5M. This isn't to say that Jutik performed poorly, rather, it could point to an overtly aggressive Budget Target that needs to be addressed.





## Surjek EBIT 2013 - 2014 Actuals vs Budget



ment wants to be aware of the financial status of the  
 well or doign poorly.  
 than the revenues and the company is likely heading for bankruptcy.  
 e for Southern Water Corp's Management Team!

2013/Nov	2013/Dec	2014/Jan	2014/Feb	2014/Mar	2014/Apr	2014/May
\$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	\$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	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

2013/Nov	2013/Dec	2014/Jan	2014/Feb	2014/Mar	2014/Apr	2014/May
\$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	\$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	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

2013/Nov	2013/Dec	2014/Jan	2014/Feb	2014/Mar	2014/Apr	2014/May
\$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	\$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	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

2013/Nov	2013/Dec	2014/Jan	2014/Feb	2014/Mar	2014/Apr	2014/May
\$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	\$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	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

2013/Nov	2013/Dec	2014/Jan	2014/Feb	2014/Mar	2014/Apr	2014/May
\$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	\$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	\$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	\$0.00	\$0.00	\$0.00

2013/Nov	2013/Dec	2014/Jan	2014/Feb	2014/Mar	2014/Apr	2014/May
\$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	\$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	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

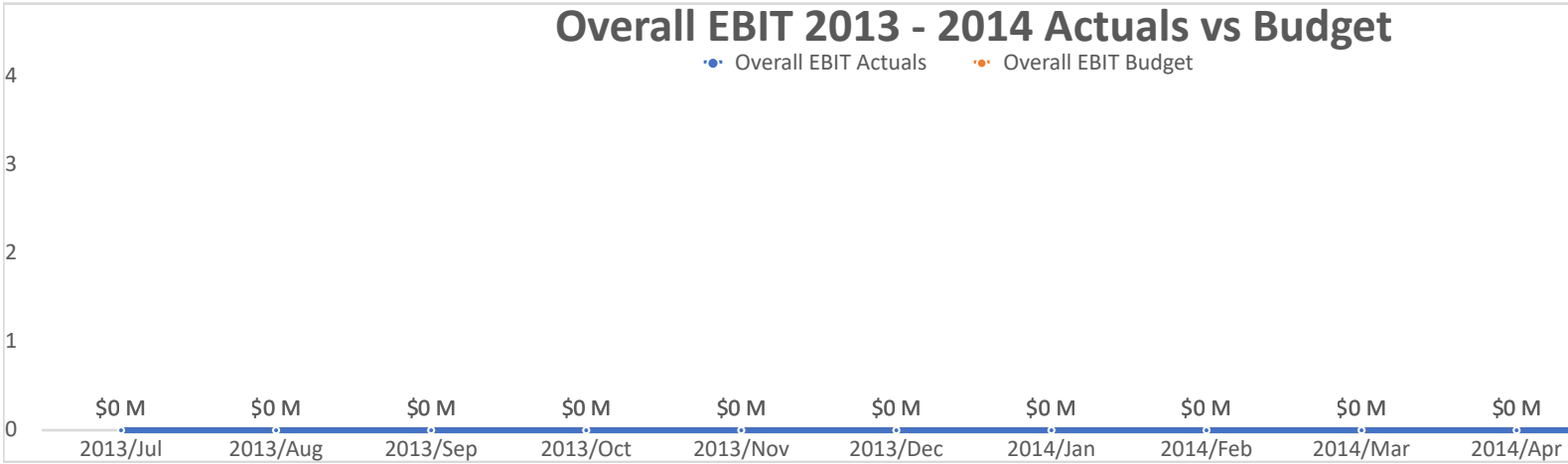


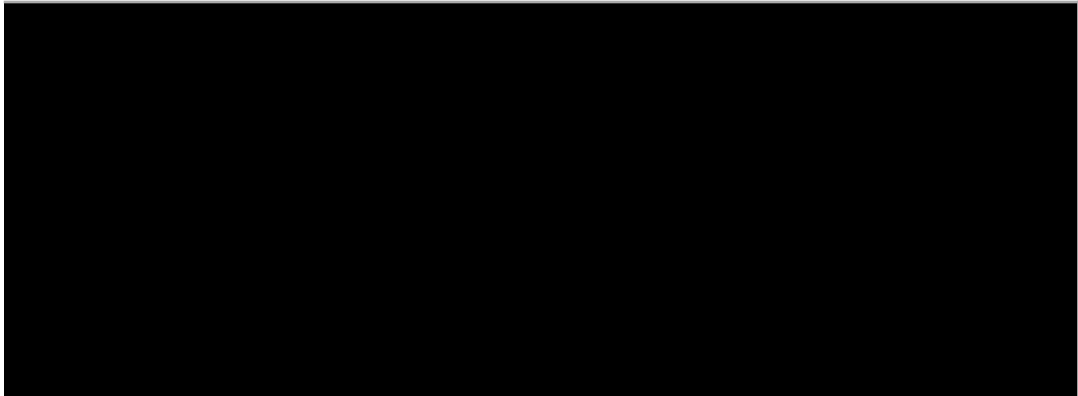


\$0 M
2014/Jun

\$0 M	\$0 M	\$0 M	\$0 M	\$0 M	\$0 M	\$0 M	\$0 M	\$0 M	\$0 M	\$0 M
2013/Jul	2013/Aug	2013/Sep	2013/Oct	2013/Nov	2013/Dec	2014/Jan	2014/Feb	2014/Mar	2014/Apr	

\$0 M
2014/Jun





2014/Jun	
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00

2014/Jun	
	\$0.00
	\$0.00
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	\$0.00

2014/Jun	
	\$0.00

	\$0.00
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2014/Jun	
	\$0.00
	\$0.00
	\$0.00
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2014/Jun	
	\$0.00
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2014/Jun	
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2014/Jun
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00

\$0 M	\$0 M
2014/May	2014/Jun

\$0 M	\$0 M
2014/May	2014/Jun