SIPALAY WATER DISTRICT STATEMENT OF CASH FLOWS FOR THE YEAR ENDED DECEMBER 31, 2020

Cash Inflows Collection of Waterwork System Fees 5,456,803.87 4,505,034.82 301,956.26 433,639.12 42,005,034.82 2016ction of Waterwork System Fees 5,456,803.87 4,505,034.82 301,956.26 433,639.12 42,007.99 42,007.99 142,076.97 99 142,076.97 99 142,076.97 99 12,008.30 482,707.99 12,306.30 482,707.99 12,306.30 482,707.99 12,306.30 482,707.99 12,306.30 Refund from Cash Advances 13,512.49 15,888.75 1588.75 00ther Receipts 4,750.00 1588.55 70 1588.55 70 0ther Diskurser 2,289,441.13 2,116,349.48 9,750.708.65 22,289,441.13 2,116,349.48 9,750.708.65 22,289,441.13 2,116,349.48 9,750.708.65 22,1193.39 77,662.86 37,7562.86 37,7562.86 37,7562.86 37,7562.86 37,7562.86 37,7562.86 37,7562.86 37,7562.86 37,7562.86 37,7562.86 37,7562.86 37,7562.86 37,7562.86 37,7562.86 37,7562.86 37,7562.86 37,7562.86 37,7562.86 37,7562.86 <th></th> <th><u>2020</u></th> <th><u>2019</u></th>		<u>2020</u>	<u>2019</u>
Collection of Waterwork System Fees 5,456,803.87 4,505,034.82 Collection of Receivables 371,595.26 43,6363.12 Collection from Penalties/ Charges 149,009.30 142,875.67 Collection from Other Business 529,885.03 482,770.99 Customers Deposits 9,172.78 12,306.30 Refund from Cash Advances 13,512.49 15,588.75 Other Receipts 4,750.00 136,556.00 Total Cash Inflows 5,534.728.73 5,750.708.65 Cash Outflows 2,289,441.13 2,116,349.48 Payment of Expenses 2,289,441.13 2,116,349.48 Purchase of Inventories 21,193.39 77,662.86 Grant of Cash Advances 1,894,468.90 1,193,125.04 Remittance of Personnel Benefit Contributions and Mandatory Deductions 591,551.11 281,533.07 Other Disbursements 178,354.33 211,675.60 Total Cash Outflows 4,975,008.86 3,880,346.05 Net Cash Provided by (Used in) Operating Activities 282,728.69 141,702.25 Cash Grow Investing Activities 522,728.69 381,702.2	Cash Flows From Operating Activities		
Collection of Receivables	Cash Inflows		
Collection from Penalties/ Charges	Collection of Waterwork System Fees	5,456,803.87	4,505,034.82
Collection from Other Business 529,885.03 482,707.99 Customers Deposits 9,172.78 12,306.30 Refund from Cash Advances 13,512.49 15,588.75 Other Receipts 4,750.00 158,556.00 Total Cash Inflows 5,750,708.65 Cash Outflows Payment of Expenses 2,289,441.13 2,116,349.48 Purchase of Inventories 21,193.39 77,662.86 Grant of Cash Advances 1,894,468.90 17,892,504 Remittance of Personnel Benefit Contributions and Mandatory Deductions 178,354.33 211,675.60 Total Cash Outflows 4,975,008.86 3,880,346.05 Net Cash Provided by (Used in) Operating Activities 1,559,719.87 1,870,362.60 Cash Flows from Investing Activities 282,728.69 381,702.25 Net Cash Provided by (Used in) Investing Activities 522,728.69 381,702.25 Net Cash Provided by (Used in) Investing Activities 522,728.69 381,702.25 Net Cash Provided by (Used in) Investing Activities 522,728.69 381,702.25 Net Cash Outflows 522,728.69 381,702.25 Net Cash Outflows 789,048.00 600,856.76 Cash Outflows 789,048.00 600,856.76 Net Cash Provided by (Used in) Financing Activities 789,048.00 600,856.76 Net Cash Provided by (Used in) Financing Activities 789,048.00 600,856.76 Net Cash Provided by (Used in) Financing Activities 789,048.00 600,856.76 Net Cash Provided by (Used in) Financing Activities 789,048.00 600,856.76 Net Cash Provided by (Used in) Financing Activities 789,048.00 600,856.76 Net Cash Provided by (Used in) Financing Activities 789,048.00 600,856.76 Net Cash Provided by (Used in) Financing Activities 789,048.00 600,856.76 Net Cash Provided by (Used in) Financing Activities 789,048.00 600,856.76 Net Cash Provided by (Used in) Financing Activities 789,048.00 600,856.76 Net Cash Provided by (Used in) Financing Activities 789,048.00 600,856.76 Net Cash Provided by (Used in) Financing Activities 789,048.00 600,856.76 Net Cash Provided by (Used in	Collection of Receivables	371,595.26	433,639.12
Customers Deposits 9,172.78 12,306.30 Refund from Cash Advances 13,512.49 15,588.70 Other Receipts 4,750.00 158,556.00 Total Cash Inflows 6,534.728.73 5,750.708.65 Cash Outflows 2 2,889,441.13 2,116,349.48 Payment of Expenses 2,1,933.39 77,662.86 6,762.86 1,894,468.90 1,193,125.04 1,193,125.04 1,894,468.90 1,193,125.04 1,894,468.90 1,193,125.04 1,193,125.04 1,894,468.90 1,193,125.04 1,193,125.04 1,894,468.90 1,193,125.04 1,894,468.90 1,193,125.04 1,193,125.04 1,894,468.90 1,193,125.04 1,894,468.90 1,193,125.04 1,193,125.04 1,894,468.90 1,193,125.04 1,193,125.04 1,894,468.90 1,193,125.04	Collection from Penalties/ Charges	149,009.30	142,875.67
Refund from Cash Advances Other Receipts Other Receipts 13,512.49 4,750.00 15,588.75 158,556.00 Total Cash Inflows 6,534.728.73 75,0708.65 Cash Outflows Payment of Expenses Purchase of Inventories Grant of Cash Advances 2,289,441.13 2,116,349.48 21,193.39 77,662.86 7766.286 Remittance of Personnel Benefit Contributions and Mandatory Deductions Other Disbursements 591,551.11 281,533.07 281,555.11 281,533.07 281,575.00 Other Disbursements Total Cash Outflows 4,975,008.86 3,880,346.05 Cash Provided by (Used in) Operating Activities 1,559,719.87 1,870,362.60 Cash Outflows Purchase/Construction of Property, Plant and Equipment Investments 282,728.69 341,702.25 Investments 240,000.00 240,000.00 240,000.00 Total Cash Outflows 522,728.69 381,702.25 Net Cash Provided by (Used in) Investing Activities 789,048.00 37,564.55 Cash Outflows 789,048.00 600,856.76 Payment of Long-Term Liabilities (LWUA) 789,048.00 600,856.76 Payment of Long-Term Liabilities (LWUA) 789,048.00 600,856.76	Collection from Other Business	529,885.03	482,707.99
Other Receipts 4,750.00 158,556.00 Total Cash Inflows 6,534,728.73 5,750,708.65 Cash Outflows 2 2,289,441.13 2,116,349.48 Payment of Expenses 2,289,441.13 2,116,349.48 77,662.86 Grant of Cash Advances 1,894,468.90 1,193,125.04 8 7662.86 1,894,468.90 1,193,125.04 1,1875.00 1,1875.00 1,1875.00 1,1875.00 1,1875.00 1,1875.00 2,116,75.00 2,116,75.00 3,280,346.05 1,2875.008.86 3,880,346.05 3,880,346.05 3,880,346.05 Net Cash Provided by (Used in) Operating Activities 1,559,719.87 1,870,362.60	Customers Deposits	9,172.78	12,306.30
Cash Outflows 6.534.728.73 5.750.708.65 Cash Outflows Payment of Expenses 2,289,441.13 2,116,349.48 Purchase of Inventories 21,193.39 77,662.86 Grant of Cash Advances 1,894,468.90 1,193,125.04 Remittance of Personnel Benefit Contributions and Mandatory Deductions Other Disbursements 591,551.11 281,533.07 Other Disbursements 178,354.33 211,675.60 Total Cash Outflows 4,975,008.86 3,880,346.05 Net Cash Provided by (Used in) Operating Activities 1,559,719.87 1,870,362.60 Cash Flows from Investing Activities 240,000.00 240,000.00 Total Cash Outflows 522,728.69 381,702.25 Net Cash Provided by (Used in) Investing Activities -522,728.69 -381,702.25 Cash Flows From Financing Activities -522,728.69 -381,702.25 Cash Outflows Payment of Long-Term Liabilities (LWUA) 789,048.00 37,564.55 Payment of Interest Expenses (LWUA) 789,048.00 600,856.76 Net Cash Provided by (Used in) Financing Activities -789,048.00 -600,856.76 Increase (Decrease)	Refund from Cash Advances	13,512.49	15,588.75
Cash Outflows 6.534.728.73 5.750.708.65 Payment of Expenses 2,289,441.13 2,116,349.48 Purchase of Inventories 2,289,441.13 2,116,349.48 Grant of Cash Advances 1,894,468.90 1,193,125.04 Remittance of Personnel Benefit Contributions and Mandatory Deductions Other Disbursements 591,551.11 281,533.07 Other Disbursements 178,354.33 211,675.60 178,354.33 211,675.60 Total Cash Outflows 1,559,719.87 1,870,362.60 1,870,362.60 Cash Flows from Investing Activities 2,240,000.00 240,000.00 Cash Outflows 522,728.69 141,702.25 Purchase/Construction of Property, Plant and Equipment 2,240,000.00 240,000.00 Total Cash Outflows 522,728.69 381,702.25 Net Cash Provided by (Used in) Investing Activities -522,728.69 -381,702.25 Cash Flows From Financing Activities 789,048.00 37,564.55 Payment of Long-Term Liabilities (LWUA) 789,048.00 37,564.55 Payment of Interest Expenses (LWUA) 789,048.00 600,856.76 Net Cash Provided by (Used in	Other Receipts	4,750.00	158,556.00
Payment of Expenses 2,289,441.13 2,116,349.48 Purchase of Inventories 21,193.39 77,662.86 Grant of Cash Advances 1,894,468.90 1,193,125.04 Remittance of Personnel Benefit Contributions and Mandatory Deductions 591,551.11 281,533.07 Other Disbursements 178,354.33 211,675.60 Total Cash Outflows 4,975,008.86 3,880,346.05 Net Cash Provided by (Used in) Operating Activities 1,559,719.87 1,870,362.60 Cash Flows from Investing Activities 282,728.69 141,702.25 Investments 240,000.00 240,000.00 Total Cash Outflows 522,728.69 381,702.25 Net Cash Provided by (Used in) Investing Activities -522,728.69 -381,702.25 Cash Gutflows 789,048.00 37,564.55 Payment of Long-Term Liabilities (LWUA) 789,048.00 600,856.76 Net Cash Provided by (Used in) Financing Activities -789,048.00 -600,856.76 Net Cash Provided by (Used in) Financing Activities -789,048.00 -600,856.76 Net Cash Provided by (Used in) Financing Activities -789,048.00 -600,856.76	Total Cash Inflows		
Purchase of Inventories 21,193.39 77,662.86 Grant of Cash Advances 1,894,468.90 1,193,125.04 Remittance of Personnel Benefit Contributions and Mandatory Deductions 591,551.11 281,533.07 Other Disbursements 178,354.33 211,675.60 Total Cash Outflows 4,975,008.86 3,880,346.05 Net Cash Provided by (Used in) Operating Activities 1,559,719.87 1,870,362.60 Cash Flows from Investing Activities 282,728.69 141,702.25 Investments 240,000.00 240,000.00 Total Cash Outflows 522,728.69 381,702.25 Net Cash Provided by (Used in) Investing Activities -522,728.69 -381,702.25 Cash Flows From Financing Activities 789,048.00 37,564.55 Payment of Long-Term Liabilities (LWUA) 789,048.00 600,856.76 Net Cash Provided by (Used in) Financing Activities -789,048.00 -600,856.76 Net Cash Provided by (Used in) Financing Activities -789,048.00 -600,856.76 Increase (Decrease) in Cash and Cash Equivalents - - Effects of Exchange Rate Changes on Cash and Cash Equivalents -	Cash Outflows		
Grant of Cash Advances 1,894,468.90 1,193,125.04 Remittance of Personnel Benefit Contributions and Mandatory Deductions Other Disbursements 591,551.11 281,533.07 Total Cash Outflows 4,975,008.86 3,880,346.05 Net Cash Provided by (Used in) Operating Activities 1,559,719.87 1,870,362.60 Cash Flows from Investing Activities 282,728.69 141,702.25 Investments 240,000.00 240,000.00 Total Cash Outflows 522,728.69 381,702.25 Net Cash Provided by (Used in) Investing Activities -522,728.69 -381,702.25 Cash Flows From Financing Activities -522,728.69 -381,702.25 Cash Outflows 789,048.00 37,564.55 Payment of Long-Term Liabilities (LWUA) 789,048.00 37,564.55 Payment of Interest Expenses (LWUA) 789,048.00 600,856.76 Net Cash Provided by (Used in) Financing Activities -789,048.00 -600,856.76 Net Cash Provided by (Used in) Financing Activities -789,048.00 -600,856.76 Net Cash Provided by (Used in) Financing Activities -789,048.00 -600,856.76 Increase (Decrease) in Cash and C	Payment of Expenses	2,289,441.13	2,116,349.48
Remittance of Personnel Benefit Contributions and Mandatory Deductions Other Disbursements	Purchase of Inventories	21,193.39	77,662.86
Other Disbursements Total Cash Outflows 178,354.33 211,675.60 Net Cash Provided by (Used in) Operating Activities 1,559,719.87 1,870,362.60 Cash Flows from Investing Activities Cash Outflows Purchase/Construction of Property, Plant and Equipment Investments 282,728.69 141,702.25 Investments 240,000.00 240,000.00 Total Cash Outflows 522,728.69 381,702.25 Net Cash Provided by (Used in) Investing Activities -522,728.69 -381,702.25 Cash Flows From Financing Activities 789,048.00 37,564.55 Payment of Long-Term Liabilities (LWUA) 789,048.00 37,564.55 Payment of Interest Expenses (LWUA) 789,048.00 600,856.76 Net Cash Provided by (Used in) Financing Activities -789,048.00 -600,856.76 Increase (Decrease) in Cash and Cash Equivalents 247,943.18 887,803.59 Effects of Exchange Rate Changes on Cash and Cash Equivalents - - Cash and Cash Equivalents, January 1 3,355,560.13 2,467,756.54	Grant of Cash Advances	1,894,468.90	1,193,125.04
Total Cash Outflows 4,975,008.86 3,880,346.05 Net Cash Provided by (Used in) Operating Activities 1,559,719.87 1,870,362.60 Cash Flows from Investing Activities Cash Outflows Purchase/Construction of Property, Plant and Equipment Investments 282,728.69 141,702.25 Investments 240,000.00 240,000.00 Total Cash Outflows 522,728.69 381,702.25 Net Cash Provided by (Used in) Investing Activities -522,728.69 -381,702.25 Cash Outflows 789,048.00 37,564.55 Payment of Long-Term Liabilities (LWUA) 789,048.00 37,564.55 Payment of Interest Expenses (LWUA) 789,048.00 600,856.76 Net Cash Provided by (Used in) Financing Activities -789,048.00 -600,856.76 Increase (Decrease) in Cash and Cash Equivalents 247,943.18 887,803.59 Effects of Exchange Rate Changes on Cash and Cash Equivalents - - Cash and Cash Equivalents, January 1 3,355,560.13 2,467,756.54	Remittance of Personnel Benefit Contributions and Mandatory Deductions	591,551.11	281,533.07
Net Cash Provided by (Used in) Operating Activities	Other Disbursements	178,354.33	211,675.60
Cash Flows from Investing Activities Cash Outflows	Total Cash Outflows	4,975,008.86	3,880,346.05
Cash Outflows	Net Cash Provided by (Used in) Operating Activities	1,559,719.87	1,870,362.60
Purchase/Construction of Property, Plant and Equipment Investments 282,728.69 141,702.25 141,702.25 141,702.25 141,002	Cash Flows from Investing Activities		
Purchase/Construction of Property, Plant and Equipment Investments 282,728.69 141,702.25 141,702.25 141,702.25 141,002	Cach Dutflows		
Investments		282 728 60	1/1 702 25
Total Cash Outflows 522,728.69 381,702.25 Net Cash Provided by (Used in) Investing Activities -522,728.69 -381,702.25 Cash Flows From Financing Activities Cash Outflows Payment of Long-Term Liabilities (LWUA) 789,048.00 37,564.55 Payment of Interest Expenses (LWUA) - 563,292.21 Total Cash Outflows 789,048.00 600,856.76 Net Cash Provided by (Used in) Financing Activities -789,048.00 -600,856.76 Increase (Decrease) in Cash and Cash Equivalents 247,943.18 887,803.59 Effects of Exchange Rate Changes on Cash and Cash Equivalents - - Cash and Cash Equivalents, January 1 3,355,560.13 2,467,756.54		,	,
Net Cash Provided by (Used in) Investing Activities -522,728.69 -381,702.25 Cash Flows From Financing Activities Cash Outflows Payment of Long-Term Liabilities (LWUA) 789,048.00 37,564.55 Payment of Interest Expenses (LWUA) - 563,292.21 Total Cash Outflows 789,048.00 600,856.76 Net Cash Provided by (Used in) Financing Activities -789,048.00 -600,856.76 Increase (Decrease) in Cash and Cash Equivalents 247,943.18 887,803.59 Effects of Exchange Rate Changes on Cash and Cash Equivalents - - Cash and Cash Equivalents, January 1 3,355,560.13 2,467,756.54			
Cash Flows From Financing Activities Cash Outflows	Total Cash Outhows	322,728.09	361,702.23
Cash Outflows Payment of Long-Term Liabilities (LWUA) 789,048.00 37,564.55 Payment of Interest Expenses (LWUA) - 563,292.21 Total Cash Outflows 789,048.00 600,856.76 Net Cash Provided by (Used in) Financing Activities -789,048.00 -600,856.76 Increase (Decrease) in Cash and Cash Equivalents 247,943.18 887,803.59 Effects of Exchange Rate Changes on Cash and Cash Equivalents - - Cash and Cash Equivalents, January 1 3,355,560.13 2,467,756.54	Net Cash Provided by (Used in) Investing Activities	-522,728.69	-381,702.25
Payment of Long-Term Liabilities (LWUA) 789,048.00 37,564.55 Payment of Interest Expenses (LWUA) - 563,292.21 Total Cash Outflows 789,048.00 600,856.76 Net Cash Provided by (Used in) Financing Activities -789,048.00 -600,856.76 Increase (Decrease) in Cash and Cash Equivalents 247,943.18 887,803.59 Effects of Exchange Rate Changes on Cash and Cash Equivalents - - Cash and Cash Equivalents, January 1 3,355,560.13 2,467,756.54	Cash Flows From Financing Activities		
Payment of Long-Term Liabilities (LWUA) 789,048.00 37,564.55 Payment of Interest Expenses (LWUA) - 563,292.21 Total Cash Outflows 789,048.00 600,856.76 Net Cash Provided by (Used in) Financing Activities -789,048.00 -600,856.76 Increase (Decrease) in Cash and Cash Equivalents 247,943.18 887,803.59 Effects of Exchange Rate Changes on Cash and Cash Equivalents - - Cash and Cash Equivalents, January 1 3,355,560.13 2,467,756.54	Cash Outflows		
Payment of Interest Expenses (LWUA) - 563,292.21 Total Cash Outflows 789,048.00 600,856.76 Net Cash Provided by (Used in) Financing Activities -789,048.00 -600,856.76 Increase (Decrease) in Cash and Cash Equivalents 247,943.18 887,803.59 Effects of Exchange Rate Changes on Cash and Cash Equivalents - - Cash and Cash Equivalents, January 1 3,355,560.13 2,467,756.54		789.048.00	37.564.55
Total Cash Outflows 789,048.00 600,856.76 Net Cash Provided by (Used in) Financing Activities -789,048.00 -600,856.76 Increase (Decrease) in Cash and Cash Equivalents 247,943.18 887,803.59 Effects of Exchange Rate Changes on Cash and Cash Equivalents - - Cash and Cash Equivalents, January 1 3,355,560.13 2,467,756.54		-	
Net Cash Provided by (Used in) Financing Activities -789,048.00 -600,856.76 Increase (Decrease) in Cash and Cash Equivalents 247,943.18 887,803.59 Effects of Exchange Rate Changes on Cash and Cash Equivalents - Cash and Cash Equivalents, January 1 3,355,560.13 2,467,756.54		789,048.00	
Increase (Decrease) in Cash and Cash Equivalents 247,943.18 887,803.59 Effects of Exchange Rate Changes on Cash and Cash Equivalents Cash and Cash Equivalents, January 1 3,355,560.13 2,467,756.54	·	<u> </u>	
Effects of Exchange Rate Changes on Cash and Cash Equivalents Cash and Cash Equivalents, January 1 3,355,560.13 2,467,756.54	Net Cash Provided by (Used in) Financing Activities	-789,048.00	-600,856.76
Cash and Cash Equivalents, January 1 3,355,560.13 2,467,756.54	Increase (Decrease) in Cash and Cash Equivalents	247,943.18	887,803.59
	Effects of Exchange Rate Changes on Cash and Cash Equivalents	-	-
Cash and Cash Equivalents, December 31 3,603,503.31 3,355,560.13	Cash and Cash Equivalents, January 1	3,355,560.13	2,467,756.54
	Cash and Cash Equivalents, December 31	3,603,503.31	3,355,560.13

This statement should be read in conjunction with the accompanying notes.