

**SIPALAY WATER DISTRICT
STATEMENT OF CASH FLOWS
OPERATION FUNDS
FOR THE MONTH ENDED JANUARY 31, 2023**
(With Comparative Figures for 2022)

	<u>2023</u>	<u>2022</u>
Cash Flows From Operating Activities		
Cash Inflows		
Transfer from Special Project Account (LBP) to Operations Account	-	2,101,070.56
Collection of Waterwork System Fees	722,093.16	7,570,513.70
Collection of Receivables	195,355.69	2,025,593.04
Collection from Penalties/ Charges	23,254.25	164,960.73
Collection from Other Business Income	35,235.00	688,105.27
Collection from Donations	-	50,000.00
Customers Deposits	6,075.07	24,143.12
(Refund from Cash Advances	-	15,947.00
(Refund from Overpayment of PS	-	10.00
Returned Unused Petty Cash	-	1,440.76
Other Receipts	3,800.00	163,946.08
Advance collection of income	-	-
Receipt of deposits on Letter of Credits	-	-
Receipt of franchise tax	15,164.98	-
Restoration of cash for staled check	-	9,750.00
Total Cash Inflows	<u>1,000,978.15</u>	<u>12,815,480.26</u>
Cash Outflows		
Payment of Expenses	155,051.28	4,582,775.39
(Grant of Cash Advances	580,644.84	119,692.37
(Purchase of Inventory	44,996.67	3,997,422.47
Remittance of Personnel Benefit Cont. and Mandatory Ded.	93,954.20	1,070,760.57
Other Disbursements	63,331.31	369,696.82
Total Cash Outflows	<u>937,978.30</u>	<u>10,140,347.62</u>
Net Cash Provided by (Used in) Operating Activities	<u>62,999.85</u>	<u>2,675,132.64</u>
Cash Flows from Investing Activities		
Cash Inflows		
Transfer from SWD LWUA JSA Bank Account (Sinking Fund)	-	495,000.00
Total Cash Inflows	<u>0.00</u>	<u>495,000.00</u>

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	<u>2023</u>	<u>2022</u>
Cash Outflows		
Transfer from Special Project Account (LBP) to Operations		
Account	-	2,101,070.56
Purchase of Property, Plant and Equipment	-	2,863,784.16
Investments	20,000.00	240,000.00
Total Cash Outflows	<u>20,000.00</u>	<u>5,204,854.72</u>
Net Cash Provided by (Used in) Investing Activities	<u>(20,000.00)</u>	<u>(4,709,854.72)</u>
Cash Flows From Financing Activities		
Cash Outflows		
Payment of Long-Term Liabilities (LWUA)	165,754.00	2,123,937.24
Payment of Interest Expenses (LWUA)	23,791.53	288,981.46
Total Cash Outflows	<u>189,545.53</u>	<u>2,412,918.70</u>
Net Cash Provided by (Used in) Financing Activities	<u>(189,545.53)</u>	<u>(2,412,918.70)</u>
Increase (Decrease) in Cash and Cash Equivalents	(146,545.68)	(4,447,640.78)
Effects of Exchange Rate / Changes on Cash and Cash Eq.	-	-
Cash and Cash Equivalents, January 1	<u>2,188,150.55</u>	<u>6,635,791.33</u>
Cash and Cash Equivalents, January 31	<u>2,041,604.87</u>	<u>2,188,150.55</u>

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