

**SIPALAY WATER DISTRICT  
STATEMENT OF CASH FLOWS  
OPERATION FUNDS  
FOR THE MONTH ENDED JUNE 30, 2023  
(With Comparative Figures for Previous Month)**

	<u>Current</u>	<u>May 23</u>
<b>Cash Flows From Operating Activities</b>		
<b>Cash Inflows</b>		
Transfer from Special Project Account (LBP) to Operations Account	-	-
Collection of Waterwork System Fees	814,170.19	844,667.35
Collection of Receivables	51,002.70	111,444.48
Collection from Penalties/ Charges	25,009.45	25,482.55
Collection from Other Business Income	75,204.03	21,475.00
Collection from Donations	-	-
Collection of Customers Deposits	1.10	1,131.79
Refund from Cash Advances	-	-
Refund from Overpayment of PS	-	-
Returned Unused Petty Cash	-	-
Other Receipts	-	-
(Advance collection of income	-	-
(Receipt of deposits on Letter of Credits	-	-
Receipt of franchise tax	16,912.02	17,700.83
(Restoration of cash for staled check	-	-
Other adjustments - Erroneous posting	-	-
<b>Total Cash Inflows</b>	<u>982,299.49</u>	<u>1,021,902.00</u>
<b>Cash Outflows</b>		
Payment of Expenses	333,041.00	577,404.50
(Grant of Cash Advances	342,642.87	256,507.20
(Purchase of Inventory	-	-
Remittance of Personnel Benefit Cont. and Mandatory Ded.	119,156.86	118,283.21
Other Disbursements	19,890.35	13,279.14
<b>Total Cash Outflows</b>	<u>814,731.08</u>	<u>965,474.05</u>
<b>Net Cash Provided by (Used in) Operating Activities</b>	<u>167,568.41</u>	<u>56,427.95</u>
<b>Cash Flows from Investing Activities</b>		
<b>Cash Inflows</b>		
Transfer from SWD LWUA JSA Bank Account (Sinking Fund)	-	-
<b>Total Cash Inflows</b>	<u>0.00</u>	<u>0.00</u>

<b>Cash Outflows</b>		
Transfer from Special Project Account (LBP) to Operations Account	-	-
Purchase of Property, Plant and Equipment Investments	30,000.00	20,000.00
<b>Total Cash Outflows</b>	<u>30,000.00</u>	<u>20,000.00</u>
<b>Net Cash Provided by (Used in) Investing Activities</b>	<u>(30,000.00)</u>	<u>(20,000.00)</u>
<b>Cash Flows From Financing Activities</b>		
<b>Cash Outflows</b>		
Payment of Long-Term Liabilities (LWUA)	165,754.00	165,754.00
Payment of Interest Expenses (LWUA)	23,791.53	23,791.53
<b>Total Cash Outflows</b>	<u>189,545.53</u>	<u>189,545.53</u>
<b>Net Cash Provided by (Used in) Financing Activities</b>	<u>(189,545.53)</u>	<u>(189,545.53)</u>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>	(51,977.12)	(153,117.58)
<b>Effects of Exchange Rate / Changes on Cash and Cash Eq.</b>	-	-
<b>Cash and Cash Equivalents, June 1</b>	<u>1,310,856.55</u>	<u>1,463,974.13</u>
<b>Cash and Cash Equivalents, June 30</b>	<u><u>1,258,879.43</u></u>	<u><u>1,310,856.55</u></u>

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