

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

	<u>Current</u>	<u>Jul 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	777,229.46	800,016.20
Collection of Receivables	64,339.56	44,050.45
Collection from Penalties/ Charges	17,327.17	15,614.22
Collection from Other Business Income	54,440.39	54,770.42
Collection from Donations	-	-
Collection of Customers Deposits	76.80	-
Refund from Cash Advances	1,474.82	7,030.34
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	17,284.71	16,853.64
(Restoration of cash for staled check	-	-
Other adjustments - Erroneous posting	-	-
<b>Total Cash Inflows</b>	<u>932,172.91</u>	<u>938,335.27</u>
<b>Cash Outflows</b>		
Payment of Expenses	297,368.94	294,009.00
(Grant of Cash Advances	328,839.90	289,888.45
(Purchase of Inventory	-	-
Remittance of Personnel Benefit Cont. and Mandatory Ded.	24,177.35	229,985.11
Other Disbursements	8,564.55	57,371.14
<b>Total Cash Outflows</b>	<u>658,950.74</u>	<u>871,253.70</u>
<b>Net Cash Provided by (Used in) Operating Activities</b>	<u>273,222.17</u>	<u>67,081.57</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	30,000.00
<b>Total Cash Outflows</b>	<u>30,000.00</u>	<u>30,000.00</u>

<b>Net Cash Provided by (Used in) Investing Activities</b>	<u>(30,000.00)</u>	<u>(30,000.00)</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)	<u>23,791.53</u>	<u>23,791.53</u>
<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>	53,676.64	(152,463.96)
<b>Effects of Exchange Rate / Changes on Cash and Cash Eq.</b>	-	-
<b>Cash and Cash Equivalents, August 1</b>	<u>1,106,415.47</u>	<u>1,258,879.43</u>
<b>Cash and Cash Equivalents, August 31</b>	<u><u>1,160,092.11</u></u>	<u><u>1,106,415.47</u></u>

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