

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

	<u>Current</u>	<u>Aug 23</u>
Cash Flows From Operating Activities		
Cash Inflows		
Transfer from Special Project Account (LBP) to Operations Account	-	-
Collection of Waterwork System Fees	748,222.61	777,229.46
Collection of Receivables	92,254.04	64,339.56
Collection from Penalties/ Charges	18,522.57	17,327.17
Collection from Other Business Income	56,834.85	54,440.39
Collection from Donations	-	-
Collection of Customers Deposits	0.03	76.80
Refund from Cash Advances	6,900.00	1,474.82
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	17,056.33	17,284.71
‡ Restoration of cash for staled check	-	-
Other adjustments - Erroneous posting	-	-
Total Cash Inflows	<u>939,790.43</u>	<u>932,172.91</u>
Cash Outflows		
Payment of Expenses	194,685.62	297,368.94
‡ Grant of Cash Advances	352,539.21	328,839.90
‡ Purchase of Inventory	-	-
Remittance of Personnel Benefit Cont. and Mandatory Ded.	213,519.34	24,177.35
Other Disbursements	11,828.95	8,564.55
Total Cash Outflows	<u>772,573.12</u>	<u>658,950.74</u>
Net Cash Provided by (Used in) Operating Activities	<u>167,217.31</u>	<u>273,222.17</u>
Cash Flows from Investing Activities		
Cash Inflows		
Transfer from SWD LWUA JSA Bank Account (Sinking Fund)	-	-
Total Cash Inflows	<u>0.00</u>	<u>0.00</u>
Cash Outflows		

Transfer from Special Project Account (LBP) to Operations		
Account	-	-
Purchase of Property, Plant and Equipment	-	-
Investments	30,000.00	30,000.00
Total Cash Outflows	<u>30,000.00</u>	<u>30,000.00</u>
Net Cash Provided by (Used in) Investing Activities	<u>(30,000.00)</u>	<u>(30,000.00)</u>
Cash Flows From Financing Activities		
Cash Outflows		
Payment of Long-Term Liabilities (LWUA)	129,367.00	165,754.00
Payment of Interest Expenses (LWUA)	101,757.57	23,791.53
Total Cash Outflows	<u>231,124.57</u>	<u>189,545.53</u>
Net Cash Provided by (Used in) Financing Activities	<u>(231,124.57)</u>	<u>(189,545.53)</u>
Increase (Decrease) in Cash and Cash Equivalents	(93,907.26)	53,676.64
Effects of Exchange Rate / Changes on Cash and Cash Eq.	-	-
Cash and Cash Equivalents, September 1	<u>1,160,092.11</u>	<u>1,106,415.47</u>
Cash and Cash Equivalents, September 30	<u>1,066,184.85</u>	<u>1,160,092.11</u>

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