

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

	<u>Current</u>	<u>Jun 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	800,016.20	814,170.19
Collection of Receivables	44,050.45	51,002.70
Collection from Penalties/ Charges	15,614.22	25,009.45
Collection from Other Business Income	54,770.42	75,204.03
Collection from Donations	-	-
Collection of Customers Deposits	-	1.10
Refund from Cash Advances	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	16,853.64	16,912.02
(Restoration of cash for staled check	-	-
Other adjustments - Erroneous posting	-	-
<b>Total Cash Inflows</b>	<u>938,335.27</u>	<u>982,299.49</u>
<b>Cash Outflows</b>		
Payment of Expenses	294,009.00	333,041.00
(Grant of Cash Advances	289,888.45	342,642.87
(Purchase of Inventory	-	-
Remittance of Personnel Benefit Cont. and Mandatory Ded.	229,985.11	119,156.86
Other Disbursements	57,371.14	19,890.35
<b>Total Cash Outflows</b>	<u>871,253.70</u>	<u>814,731.08</u>
<b>Net Cash Provided by (Used in) Operating Activities</b>	<u>67,081.57</u>	<u>167,568.41</u>

## Cash Flows from Investing Activities

### Cash Inflows

Transfer from SWD LWUA JSA Bank Account (Sinking Fund)	-	-
<b>Total Cash Inflows</b>	<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
<b>Total Cash Outflows</b>	<u>30,000.00</u>	<u>30,000.00</u>

**Net Cash Provided by (Used in) Investing Activities** (30,000.00) (30,000.00)

## Cash Flows From Financing Activities

### Cash Outflows

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>

**Net Cash Provided by (Used in) Financing Activities** (189,545.53) (189,545.53)

**Increase (Decrease) in Cash and Cash Equivalents** (152,463.96) (51,977.12)

**Effects of Exchange Rate / Changes on Cash and Cash Eq.** - -

**Cash and Cash Equivalents, July 1** 1,258,879.43 1,310,856.55

**Cash and Cash Equivalents, July 31** 1,106,415.47 1,258,879.43

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