

**SIPALAY WATER DISTRICT  
STATEMENT OF CASH FLOWS  
ALL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2024**  
(With Comparative Figures for 2023)

	<u>2024</u>	<u>2023</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	10,242,663.22	9,218,383.05
Collection of Receivables	1,511,118.97	1,320,633.17
Collection from Penalties/ Charges	287,631.45	247,851.56
Collection from Other Business	816,206.16	589,827.56
Collection from Donations	-	-
Customers Deposits	6,504.12	12,478.00
Refund from Cash Advances	1,548.66	22,805.54
Refund from Overpayment of PS	-	-
Returned Unused Petty Cash	-	-
Other Receipts	36,187.62	7,400.00
Receipt of refund of guaranty deposits	-	-
Advance collection of income	-	-
Receipt of deposits on Letter of Credits	-	-
Receipt of franchise tax	233,544.71	200,699.65
Restoration of cash for staled check	-	-
Other adjustments - Erroneous posting	869.86	(0.08)
<b>Total Cash Inflows</b>	<u>13,136,274.77</u>	<u>11,620,078.45</u>
<b>Cash Outflows</b>		
Payment of Expenses	3,238,606.52	3,845,653.60
Purchase of Inventories	4,218,931.51	44,996.67
Grant of Cash Advances	460,143.67	4,347,074.57
Remittance of Personnel Benefit Cont. and Mandatory Ded.	1,657,970.87	1,307,881.85
Other Disbursements	379,268.11	277,273.93
<b>Total Cash Outflows</b>	<u>9,954,920.68</u>	<u>9,822,880.62</u>
<b>Net Cash Provided by (Used in) Operating Activities</b>	<u>3,181,354.09</u>	<u>1,797,197.83</u>
<b>Cash Flows from Investing Activities</b>		
<b>Cash Inflows</b>		
Transfer from SWD LWUA JSA Bank Account (Sinking Fund)	-	(835,000.00)
<b>Total Cash Inflows</b>	<u>0.00</u>	<u>-835,000.00</u>
<b>Cash Outflows</b>		
Transfer from Special Project Account (LBP) to Operations Account	-	-
Purchase of Property, Plant and Equipment	-	127,767.86
Investments	360,000.00	310,000.00
<b>Total Cash Outflows</b>	<u>360,000.00</u>	<u>437,767.86</u>

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	<u>2024</u>	<u>2023</u>
Net Cash Provided by (Used in) Investing Activities	<u>(360,000.00)</u>	<u>(1,272,767.86)</u>
Cash Flows From Financing Activities		
Cash Outflows		
Payment of Long-Term Liabilities (LWUA)	1,627,458.00	1,847,348.00
Payment of Interest Expenses (LWUA)	<u>1,144,818.00</u>	<u>593,209.81</u>
Total Cash Outflows	<u>2,772,276.00</u>	<u>2,440,557.81</u>
Net Cash Provided by (Used in) Financing Activities	<u>(2,772,276.00)</u>	<u>(2,440,557.81)</u>
Increase (Decrease) in Cash and Cash Equivalents	49,078.09	(1,916,127.84)
Effects of Exchange Rate / Changes on Cash and Cash Eq.	-	-
Cash and Cash Equivalents, January 1	<u>272,022.71</u>	<u>2,188,150.55</u>
Cash and Cash Equivalents, December 31	<u><u>321,100.80</u></u>	<u><u>272,022.71</u></u>

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