

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>
Cash Flows From Operating Activities		
Cash Inflows		
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)
Total Cash Inflows	<u>13,136,274.77</u>	<u>11,620,078.45</u>
Cash Outflows		
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
Total Cash Outflows	<u>9,954,920.68</u>	<u>9,822,880.62</u>
Net Cash Provided by (Used in) Operating Activities	<u>3,181,354.09</u>	<u>1,797,197.83</u>
Cash Flows from Investing Activities		
Cash Inflows		
Transfer from SWD LWUA JSA Bank Account (Sinking Fund)	-	(835,000.00)
Total Cash Inflows	<u>0.00</u>	<u>-835,000.00</u>
Cash Outflows		
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
Total Cash Outflows	<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.