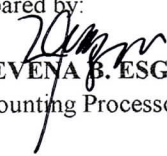


KAPATAGAN WATER DISTRICT
CONDENSED STATEMENT OF CASH FLOWS
(ALL FUNDS)
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Inflows		
Proceeds from Sale of Goods and Services	315.00	46,848.70
Collection of Income/Revenue	47,757,951.58	46,053,373.85
Receipt of Assistance/Subsidy		
Collection of Receivables	63,416.54	128,846.79
Receipt of Inter-Agency Fund Transfers		
Receipt of Intra-Agency Fund Transfers		
Trust Receipts	-	-
Other Receipts	3,093,706.87	531,197.50
Total Cash Inflows	50,915,389.99	46,760,266.84
Adjustments	(92,320.34)	20,000.00
Adjusted Cash Inflows	50,823,069.65	46,780,266.84
Cash Outflows		
Payment of Expenses	19,440,880.64	17,027,128.95
Purchase of Inventories	1,519,563.60	3,223,482.98
Grant of Cash Advances	3,853,152.26	3,668,070.25
Prepayments		
Refund of Deposits		
Payments of Accounts Payable	12,434,237.94	9,528,819.66
Remittance of Personnel Benefit Contributions and Mandatory Deductions	9,942,239.46	8,679,999.86
Grant of Financial Assistance/Subsidy/Contribution		
Release of Inter-Agency Fund Transfers		
Release of Intra-Agency Fund Transfers		
Other Disbursements		
Total Cash Outflows	47,190,073.90	42,127,501.70
Adjustments		10,594.96
Adjusted Cash Outflows	47,190,073.90	42,138,096.66
Net Cash Provided by/(Used in) Operating Activities	3,632,995.75	4,642,170.18
CASH FLOWS FROM INVESTING ACTIVITIES		
Cash Inflows		
Proceeds from Sale/ Disposal of Investment Property		
Proceeds from Sale/Disposal of Property, Plant and Equipment		
Sale of Investments		
Receipt of Interest Earned	-	-
Receipt of Cash Dividends		
Proceeds from Matured Investments/Redemption of Long-term		
Collection of Long-Term Loans		
Proceeds from Sale of Other Assets		
Total Cash Inflows	-	-
Adjustments		
Adjusted Cash Inflows	-	-
Cash Outflows		
Purchase/Construction of Investment Property		
Purchase/Construction of Property, Plant and Equipment	403,218.62	787,449.29
Purchase of Investments		
Purchase of Bearer Biological Assets		
Purchase of Consumable Biological Assets		

Purchase of Intangible Assets		
Grant of Loans		
Total Cash Outflows	<u>403,218.62</u>	<u>787,449.29</u>
Adjustments		-
Adjusted Cash Outflows	<u>403,218.62</u>	<u>787,449.29</u>
Net Cash Provided By/(Used In) Investing Activities	<u>(403,218.62)</u>	<u>(787,449.29)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash Inflows		
Proceeds from Incurrence of Financial Liabilities		
Proceeds from Issuance of Bonds and Acceptances Payable		
Proceeds from Domestic and Foreign Loans		
Contribution from National Government		
Proceeds from Issuance of Capital Stock and other Equity Securities		
Total Cash Inflows	<u>-</u>	<u>-</u>
Adjustments		-
Adjusted Cash Inflows	<u>-</u>	<u>-</u>
Cash Outflows		
Payment of Long-Term Liabilities	2,953,077.81	3,067,248.00
Redemption of Bonds Issued and Unsecured Subordinated Debt		
Payment for Reacquisition of Capital Stock and other Equity Securities		
Payment of Interest on Loans and Other Financial Charges		
Payment of Cash Dividends		
Total Cash Outflows	<u>2,953,077.81</u>	<u>3,067,248.00</u>
Adjustments		-
Adjusted Cash Outflows	<u>2,953,077.81</u>	<u>3,067,248.00</u>
Net Cash Provided By/(Used In) Financing Activities	<u>(2,953,077.81)</u>	<u>(3,067,248.00)</u>
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	<u>276,699.32</u>	<u>787,472.89</u>
Effects of Exchange Rate Changes on Cash and Cash Equivalents		-
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>8,623,097.69</u>	<u>7,835,624.80</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>8,899,797.01</u>	<u>8,623,097.69</u>

Prepared by:


LEEVENA B. ESGUERRA
Accounting Processor - A

Certified true & Correct by:

JACKY LOU H. LAMDAGAN, MBA
DMC-Administrative, GS, Finance &
Commercial

Noted by:

CLAIR GREBERN UY ELUMIR, MBA
General Manager C