



BALANGA WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
As of June 30, 2018

| | CURRENT MONTH | | | YEAR-TO-DATE | | | 2018 BUDGET |
|--|---------------------|---------------------|-------------------|----------------------|----------------------|---------------------|----------------------|
| | ACTUAL AMOUNT | BUDGETED AMOUNT | OVER/ (UNDER) | ACTUAL AMOUNT | BUDGETED AMOUNT | OVER/ (UNDER) | |
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | | | | |
| Cash Inflows | | | | | | | |
| Collection of Income/Revenue | | | | | | | |
| Collection of service and business income | 6,476,547.66 | 5,949,483.00 | 527,064.66 | 36,542,533.44 | 35,326,698.00 | 1,215,835.44 | 71,541,885.00 |
| Collection of other non-operating income | - | - | - | - | - | - | - |
| Receipt of Intra-Agency Fund Transfers | | | | | | | |
| Receipt funds for other intra-agency transactions(UCPB) | - | - | - | 1,000,000.00 | - | 1,000,000.00 | - |
| Other Receipts | | | | | | | |
| Receipt of unused petty cash fund | - | - | - | - | - | - | - |
| Receipt of refund of cash advances | 983.36 | - | 983.36 | 19,817.19 | - | 19,817.19 | - |
| Other miscellaneous receipts | 145,458.82 | 96,000.00 | 49,458.82 | 1,157,242.58 | 576,000.00 | 581,242.58 | 1,152,000.00 |
| Total Cash Inflows | 6,622,989.84 | 6,045,483.00 | 577,506.84 | 38,719,593.21 | 35,902,698.00 | 2,816,895.21 | 72,693,885.00 |
| Cash Outflows | | | | | | | |
| Payment of Expenses | | | | | | | |
| Payment of personnel services | 1,150,615.68 | 2,736,184.50 | 1,585,568.82 | 8,931,310.43 | 10,847,551.84 | 1,916,241.41 | 20,779,427.24 |
| Payment of maintenance and other operating expenses | 1,396,487.99 | 1,418,870.45 | 22,382.46 | 9,014,880.32 | 9,356,573.80 | 341,693.48 | 18,450,143.60 |
| Payment of financial expenses | 87,712.23 | 87,712.00 | (0.23) | 530,513.66 | 530,514.00 | 0.34 | 1,044,321.00 |
| Payment of expenses incurred in the prior years | - | - | - | 62,071.29 | - | (62,071.29) | - |
| Purchase of Inventories | | | | | | | |
| Purchase of inventories for sale | 59,454.64 | 180,294.00 | 120,839.36 | 1,582,248.74 | 1,081,764.00 | (500,484.74) | 2,152,191.00 |
| Purchase of inventories held for consumption | 5,100.00 | 102,371.00 | 97,271.00 | 148,053.28 | 424,582.00 | 276,528.72 | 801,856.00 |
| Purchase of semi-expendable machinery & equipment | 14,986.28 | - | (14,986.28) | 29,980.28 | 61,518.00 | 31,537.72 | 61,518.00 |
| Purchase of semi-expandable furniture, fixtures and books | 20,200.00 | - | (20,200.00) | 20,200.00 | - | (20,200.00) | - |
| Grant of Cash Advances | | | | | | | |
| Advances for operating expenses | 120.00 | - | (120.00) | 19,813.19 | - | (19,813.19) | - |
| Remittance of Personnel Benefit Contributions and Mandatory Deductions | | | | | | | |
| Remittance of taxes withheld | 262,502.22 | 530,269.75 | 267,767.53 | 1,958,945.72 | 3,083,217.40 | 1,124,271.68 | 5,878,496.00 |
| Remittance to GSIS/Pag-IBIG/PhilHealth/SSS | 591,310.16 | 597,895.40 | 6,585.24 | 3,445,387.69 | 3,587,387.42 | 141,999.73 | 7,318,246.23 |
| Remittance of other payables | 277,295.62 | 295,403.90 | 18,108.28 | 1,683,410.44 | 1,763,455.54 | 80,045.10 | 3,535,878.94 |
| Release of Intra-Agency Fund Transfers | | | | | | | |
| Release of other intra-agency fund transfers | - | - | - | 1,000,000.00 | - | (1,000,000.00) | - |

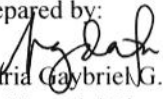
| | | | | | | | |
|--|---------------------|-----------------------|---------------------|-----------------------|-----------------------|-----------------------|------------------------|
| Other Disbursements | | | | | | | |
| Refund of Various Loan | 11,565.09 | - | (11,565.09) | 141,044.66 | - | (141,044.66) | |
| Other disbursements | 60,000.05 | 60,000.00 | (0.05) | 382,426.47 | 360,000.00 | (22,426.47) | 720,000.00 |
| Adjustments for dishonored checks | - | - | - | 3,584.25 | - | (3,584.25) | |
| Total Cash Outflows | 3,937,349.96 | 6,009,001.00 | 2,071,651.04 | 28,953,870.42 | 31,096,564.00 | 2,142,693.58 | 60,742,078.00 |
| Net Cash Provided by/(Used in) Operating Activities | 2,685,639.88 | 36,482.00 | 2,649,157.88 | 9,765,722.79 | 4,806,134.00 | 4,959,588.79 | 11,951,807.00 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | |
| Cash Inflows | | | | | | | |
| Proceeds from Sale/Disposal of PPE | - | - | - | 70,000.00 | 3,000,000.00 | (2,930,000.00) | 3,000,000.00 |
| Receipts of Interest Earned | 2,963.62 | 7,625.00 | (4,661.38) | 5,681.50 | 15,250.00 | (9,568.50) | 30,500.00 |
| Total Cash Inflows | 2,963.62 | 7,625.00 | (4,661.38) | 75,681.50 | 3,015,250.00 | (2,939,568.50) | 3,030,500.00 |
| Cash Outflows | | | | | | | |
| Payment of Land Improvement | - | - | - | - | 400,000.00 | 400,000.00 | 400,000.00 |
| Purchase of Machinery & Equipment | 143,826.39 | 776,071.00 | 632,244.61 | 626,744.32 | 3,395,313.00 | 2,768,568.68 | 3,508,884.00 |
| Purchase of Transportation Equipment | - | - | - | - | 123,035.00 | 123,035.00 | 123,035.00 |
| Construction in Progress-Infrastructure Assets | 67,890.77 | 464,345.00 | 396,454.23 | 1,672,373.83 | 3,472,215.00 | 1,799,841.17 | 4,620,061.50 |
| Construction in Progress-Buildings | 23,750.00 | 937,500.00 | 913,750.00 | 2,478,351.35 | 2,490,000.00 | 11,648.65 | 8,115,000.00 |
| Purchase of Furnitures & Fixtures | 35,625.00 | - | (35,625.00) | 227,625.00 | 1,260,000.00 | 1,032,375.00 | 1,260,000.00 |
| Purchase of Other PPE | - | 33,125.00 | 33,125.00 | 1,006,401.44 | 752,411.00 | (253,990.44) | 1,282,410.50 |
| Payment for PPE obligated in prior year | - | - | - | 115,650.00 | - | (115,650.00) | - |
| Total Cash Outflows | 271,092.16 | 2,211,041.00 | 1,939,948.84 | 6,127,145.94 | 11,892,974.00 | 5,765,828.06 | 19,309,391.00 |
| Net Cash Provided By/(Used In) Investing Activities | (268,128.54) | (2,203,416.00) | 1,935,287.46 | (6,051,464.44) | (8,877,724.00) | 2,826,259.56 | (16,278,891.00) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | |
| Cash Inflows | | | | | | | |
| Total Cash Inflows | - | - | - | - | - | - | - |
| Cash Outflows | | | | | | | |
| Payment of Long-Term Liabilities | | | | | | | |
| Payment of domestic loans | 87,182.83 | 90,982.00 | 3,799.17 | 520,708.98 | 527,941.00 | 7,232.02 | 1,069,420.00 |
| Payment of other long term liabilities | 10,000.00 | 10,000.00 | - | 60,000.00 | 60,000.00 | - | 120,000.00 |
| Total Cash Outflows | 97,182.83 | 100,982.00 | 3,799.17 | 580,708.98 | 587,941.00 | 7,232.02 | 1,189,420.00 |
| Net Cash Provided By/(Used In) Financing Activities | (97,182.83) | (100,982.00) | 3,799.17 | (580,708.98) | (587,941.00) | 7,232.02 | (1,189,420.00) |
| INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS | 2,320,328.51 | (2,267,916.00) | 4,588,244.51 | 3,133,549.37 | (4,659,531.00) | 7,793,080.37 | (5,516,504.00) |

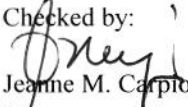
Effects of Exchange Rate Changes on Cash and Cash Equivalents

| | | | | | | | |
|--------------------------------------|-----------------------------|----------------------------|----------------------------|-----------------------------|----------------------------|----------------------------|----------------------------|
| CASH AND CASH EQUIVALENTS, Beginning | <u>11,353,371.37</u> | <u>7,890,884.00</u> | <u>3,462,487.37</u> | <u>10,540,150.51</u> | <u>10,282,499.00</u> | <u>257,651.51</u> | <u>10,282,499.00</u> |
| CASH AND CASH EQUIVALENTS, Ending | <u><u>13,673,699.88</u></u> | <u><u>5,622,968.00</u></u> | <u><u>8,050,731.88</u></u> | <u><u>13,673,699.88</u></u> | <u><u>5,622,968.00</u></u> | <u><u>8,050,731.88</u></u> | <u><u>4,765,995.00</u></u> |

RECAP:

| | |
|--------------------------------|-----------------------------|
| Cash in Bank - CA | 2,390,338.29 |
| Cash in Bank - DBP | 2,204,261.44 |
| Cash in Bank - Retirement Fund | 1,796,291.39 |
| Cash in Bank - DBP Loan | 632,915.01 |
| Cash in Bank - DBP CA | 5,556,131.52 |
| Cash in Bank - UCPB | 1,000,215.42 |
| Cash on Hand | 63,546.81 |
| Petty Cash Fund | 30,000.00 |
| Cash & Cash Equivalent-Ending | <u><u>13,673,699.88</u></u> |

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