



CITY OF SAN FERNANDO WATER DISTRICT

City of San Fernando, Pampanga

STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2019

(With Comparative Figures for CY 2018)

	Note	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Inflows			
Collection of Income/Revenue		₱78,954,093.42	₱125,623,613.37
Other Receipts		181,869.77	443,541.81
Total Cash Inflows		79,135,963.19	126,067,155.18
Cash Outflows			
Payment of Expenses		21,764,218.84	20,596,545.65
Purchase of Inventories		165,125.85	9,584.70
Grant of Cash Advances		515,660.00	1,279,307.35
Prepayments		275,337.50	0.00
Payments of Accounts Payable		634,552.23	75,676,373.84
Total Cash Outflows		23,354,894.42	97,561,811.54
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		55,781,068.77	28,505,343.64
CASH FLOWS FROM INVESTING ACTIVITIES			
Cash Outflows			
Purchase/Construction of Property, Plant and Equipment		(413,016.71)	(215,757.33)
Total Cash Outflows		(413,016.71)	(215,757.33)
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES		(413,016.71)	(215,757.33)
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash Inflows			
Proceeds from Incurrence of Financial Liabilities		159,239.23	159,721.44
Total Cash Inflows		159,239.23	159,721.44
Cash Outflows			
Payment of Long-Term Liabilities		111,425,744.09	9,058,744.06
Total Cash Outflows		111,425,744.09	9,058,744.06
NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES		(111,266,504.86)	(8,899,022.62)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		(55,898,452.80)	19,390,563.69
CASH AND CASH EQUIVALENTS - JANUARY 1		93,025,837.75	73,635,274.06
CASH AND CASH EQUIVALENTS - DECEMBER 31	5	₱ 37,127,384.95	₱ 93,025,837.75

The notes on pages 8 to 35 form part of these statements.