

**LEMERY WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
(ALL FUNDS)
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>2018</u>	<u>2017</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Inflows		
Proceeds from Sale of Goods and Services	-	-
Collection of Income/Revenue	<u>10,482,957.20</u>	<u>10,008,909.26</u>
Collection of service and business income	-	-
Receipt of shares, grants and donations	10,239,011.01	10,008,909.26
Collection of other non-operating income	65,000.00	-
Receipt of prior years' income	178,946.19	-
Receipt of Assistance/Subsidy	-	-
Subsidy from National Government Agencies	-	-
Assistance from Local Government Units	-	-
Assistance from Other Government Corporations	-	-
Collection of Receivables	<u>88,462.11</u>	<u>317,560.42</u>
Collection of loans and receivables	56,917.49	57,314.28
Collection of lease receivables	-	-
Collection of receivable from audit disallowances and/or charges	-	-
Collection of other receivables	31,544.62	260,246.14
Receipt of Inter-Agency Fund Transfers	-	<u>4,375.00</u>
Receipt of cash for the account of National Government Agencies	-	-
Receipt of cash for the account of Local Government Units	-	-
Receipt of cash for the account of Other Government Corporations	-	4,375.00
Receipt of funds for the implementation of projects from National Government Agencies	-	-
Receipt of funds for the implementation of projects from Local Government Units	-	-
Receipt of funds for the implementation of projects from Other Government Corporations	-	-
Receipt of funds for other inter-agency transactions	-	-
Receipt of funds for the account of BSP/Other Banks/Others	-	-
Receipt of Intra-Agency Fund Transfers	-	-
Receipt of funds from Operating Units for implementation of programs/projects	-	-
Receipt of funds from Central/Home/Head Office for implementation of programs/projects	-	-
Receipt of funds from Regional/Branch Offices for implementation of programs/projects	-	-
Receipt of working fund for foreign-assisted projects	-	-
Receipt of funds for other intra-agency transactions	-	-
Trust Receipts	-	-
Receipt of Disaster Risk Reduction and Management Fund	-	-
Receipt of bail bonds	-	-
Receipt of guaranty/security deposits	-	-
Receipt of customers' deposits	-	-
Receipt of margin deposits	-	-
Receipt of deposit from prospective investors	-	-
Collection of other trust receipts	-	-
Other Receipts	<u>56,505.76</u>	<u>34,293.44</u>
Receipt of unearned income/revenue	-	-
Receipt of deposits on letters of credit	-	-
Refund of guaranty deposits	-	-

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	<u>2018</u>	<u>2017</u>
Receipt of payment for liquidated damages	-	-
Receipt of unused petty cash fund	-	-
Receipt of other deferred credits	-	-
Receipt of refund of overpayment of personnel services	-	-
Receipt of refund of overpayment of maintenance and other operating expenses	-	-
Receipt of refund of cash advances	49,005.76	34,293.44
Other miscellaneous receipts	7,500.00	-
Total Cash Inflows	<u>10,627,925.07</u>	<u>10,365,138.12</u>
Adjustments	-	<u>48,000.00</u>
Restoration of cash for cancelled/lost/stale checks/ADA	-	48,000.00
Restoration of cash for unreleased checks	-	-
Other adjustments-Inflow (Please specify)	-	-
Adjusted Cash Inflows	<u>10,627,925.07</u>	<u>10,413,138.12</u>
Cash Outflows		
Payment of Expenses	<u>5,403,728.75</u>	<u>4,698,163.71</u>
Payment of personnel services	2,854,624.46	2,545,420.23
Payment of maintenance and other operating expenses	2,546,416.03	2,152,743.48
Payment of financial expenses	-	-
Payment of expenses pertaining to/incurred in the prior years	2,688.26	-
Liquidation of prior year's cash advances	-	-
Purchase of Inventories	-	<u>42,376.97</u>
Purchase of inventories for sale	-	-
Purchase of inventories for distribution	-	-
Purchase of inventory held for consumption	-	31,896.97
Purchase of raw materials inventory	-	-
Purchase of Domestic Gold and Silver Inventory	-	-
Purchase of semi-expandable machinery and equipment	-	10,480.00
Purchase of semi-expandable furniture, fixtures and books	-	-
Purchase of inventories obligated/incurred in prior years	-	-
Grant of Cash Advances	<u>223,223.48</u>	-
Advances for operating expenses	-	-
Advances for payroll	-	-
Advances for special purpose/time-bound undertakings	223,223.48	-
Advances to officers and employees	-	-
Advances to officers and employees obligated in prior year	-	-
Prepayments	-	<u>5,891.00</u>
Advances to contractors for repair and maintenance of property, plant and equipment (-	-
Prepaid Rent	-	-
Prepaid Registration	-	-
Prepaid Interest	-	-
Prepaid Insurance	-	-
Other Prepayments	-	5,891.00
Prepayments obligated in prior year	-	-
Refund of Deposits	-	-
Payment of deposits on letter of credits	-	-

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	<u>2018</u>	<u>2017</u>
Payment of guaranty deposits	-	-
Payment of other deposits	-	-
Payment of deposits obligated in prior year	-	-
Payments of Accounts Payable	-	-
Remittance of Personnel Benefit Contributions and Mandatory Deductions	<u>1,491,289.82</u>	<u>1,375,122.55</u>
Remittance of taxes withheld	396,854.62	446,084.32
Remittance to GSIS/Pag-IBIG/PhilHealth/SSS	1,094,435.20	929,038.23
Remittance of provident/welfare fund contribution	-	-
Remittance of other personnel benefits contributions	-	-
Remittance of other payables	-	-
Grant of Financial Assistance/Subsidy/Contribution	-	-
Grant of financial assistance to NGAs/LGUs/Other GCs	-	-
Grant of financial assistance to NGOs/POs	-	-
Grant of other assistance/subsidy/contribution	-	-
Grant of assistance obligated in prior years	-	-
Release of Inter-Agency Fund Transfers	-	-
Advances to Procurement Service	-	-
Advances to National Government Agencies for purchase of goods/services as authoriz	-	-
Advances to Local Government Units for purchase of goods/services as authoriz	-	-
Advances to Other Government Corporations for purchase of goods/services as	-	-
Release of funds to National Government Agencies for the implementation of pr	-	-
Release of funds to Local Government Units for the implementation of projects	-	-
Release of funds to Other Government Corporations for the implementation of p	-	-
Release of funds to Parent Corporations	-	-
Release of funds to Subsidiaries/Joint Ventures/ Associates/Affiliates	-	-
Release of other inter-agency fund transfers	-	-
Release of Intra-Agency Fund Transfers	-	-
Issuance of Working Fund to Head Office/Branches/Agencies Abroad	-	-
Issuance of funding checks by Central Office/Home/Head Office to Regional/Branch/C	-	-
Issuance of fund to Other Funds	-	-
Release of other intra-agency fund transfers	-	-
Other Disbursements	<u>24,013.43</u>	<u>376,862.40</u>
Refund of excess income	-	-
Refund of excess Working Fund/fund transfers/Trust Fund	-	-
Refund of bail bond	-	-
Refund of guaranty/security deposits	-	-
Refund of customers' deposit	-	-
Refund of cash advances	-	-
Refund of income taxes withheld	-	-
Other disbursements	24,013.43	376,862.40
Total Cash Outflows	<u>7,142,255.48</u>	<u>6,498,416.63</u>
Adjustments	-	<u>48,000.00</u>
Adjustment for dishonored checks	-	48,000.00
Adjustment for cash shortage	-	-
Reversing entry for unreleased checks in previous year	-	-
Other adjustments - Outflow (Please specify)	-	-

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 FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>2018</u>	<u>2017</u>
Adjusted Cash Outflows	<u>7,142,255.48</u>	<u>6,546,416.63</u>
Net Cash Provided by/(Used in) Operating Activities	<u>3,485,669.59</u>	<u>3,866,721.49</u>
 CASH FLOWS FROM INVESTING ACTIVITIES		
Cash Inflows		
Proceeds from Sale/ Disposal of Investment Property	-	-
Proceeds from Sale/Disposal of Property, Plant and Equipment	<u>267,415.40</u>	-
Sale of Investments	-	-
Proceeds from sale of stocks/bonds/domestic/marketable securities	-	-
Sale of investments in joint venture	-	-
Sale of investments in associates/affiliates	-	-
Sale of investments in subsidiaries	-	-
Sale of investments in other foreign exchange denominated securities	-	-
Sale of other investments	-	-
Receipt of Interest Earned	<u>8,935.37</u>	<u>13,338.44</u>
Receipt of Cash Dividends	-	-
Proceeds from Matured Investments/Redemption of Long-term Investments/Return on Inv	-	-
Redemption of long term-investments	-	-
Proceeds from matured investments	-	-
Proceeds from the return on investments in joint venture	-	-
Proceeds from the return on investment in subsidiaries	-	-
Proceeds from the return on investment in other foreign exchange denominated securit	-	-
Proceeds from the return on investment in associates/affiliates.	-	-
Proceeds from terminated treasury bills	-	-
Collection of Long-Term Loans	-	-
Repayment of long-term loans by GCs	-	-
Collection of long-term loans	-	-
Proceeds from Sale of Other Assets	-	-
Total Cash Inflows	<u>276,350.77</u>	<u>13,338.44</u>
Adjustments (Please specify)	-	-
Adjusted Cash Inflows	<u>276,350.77</u>	<u>13,338.44</u>
Cash Outflows		
Purchase/Construction of Investment Property	-	-
Purchase/Construction of Investment Property	-	-
Purchase/Construction of Property, Plant and Equipment	-	-
Purchase of land	-	-
Payment for land improvements	-	-

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	<u>2018</u>	<u>2017</u>
Construction of infrastructure assets	-	-
Construction of buildings and other structures	-	-
Purchase of machinery and equipment	-	-
Purchase of transportation equipment	-	-
Purchase of furniture, fixtures and books	-	-
Payments for leased assets	-	-
Payments for leased assets improvements	-	-
Construction in progress	-	-
Construction/acquisition of heritage assets	-	-
Construction/development/purchase of service concession assets	-	-
Purchase of exploration and evaluation assets	-	-
Purchase of other property, plant and equipment	-	-
Payment of right-of-way	-	-
Advances to contractors	-	-
Payment of guaranty deposit	-	-
Payment of retention fee to contractors	-	-
Payment of other fees charged to projects	-	-
Payment of incidental expenses	-	-
Payment for rehabilitation of property, plant and equipment (capitalized repair)	-	-
Payment for property, plant and equipment obligated in prior year	-	-
Purchase/Acquisition of Investments	-	<u>1,500,000.00</u>
Investment in stocks/bonds/marketable securities	-	-
Investments in joint venture	-	-
Investments in associates/affiliates	-	-
Investments in subsidiaries	-	-
Investments in other foreign exchange denominated securities	-	-
Other long-term investments	-	1,500,000.00
Purchase of Bearer Biological Assets	-	-
Purchase of breeding stocks	-	-
Purchase of livestock	-	-
Purchase of trees, plants and crops	-	-
Purchase of aquaculture	-	-
Purchase of other bearer biological assets	-	-
Purchase of bearer biological assets obligated in prior year	-	-
Purchase of Consumable Biological Assets	-	-
Purchase of livestock held for consumption/sale/distribution	-	-
Purchase of trees, plants and crops held for consumption/sale/distribution	-	-
Purchase of aquaculture	-	-
Purchase of other consumable biological assets	-	-
Purchase of consumable biological assets obligated in prior years	-	-
Purchase of Intangible Assets	-	-
Purchase of patents/copyrights	-	-
Purchase of computer software	-	-
Purchase of other intangible assets	-	-
Purchase of intangible assets obligated in prior year	-	-
Grant of Loans	-	-
Release of funds for sub-loans	-	-
Grant of loans	-	-

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	<u>2018</u>	<u>2017</u>
Total Cash Outflows	-	1,500,000.00
Adjustments (Please specify)	-	-
Adjusted Cash Outflows	-	1,500,000.00
Net Cash Provided By/(Used In) Investing Activities	<u>276,350.77</u>	<u>(1,486,661.56)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash Inflows		
Proceeds from Incurrence of Financial Liabilities	-	-
Proceeds from Financial Liabilities Designated at Fair Value through Surplus/Profit or	-	-
Proceeds from Financial Liabilities Associated with Transferred Assets	-	-
Proceeds from issuance of Domestic Securities Sold Under Repurchase Agreements	-	-
Proceeds from issuance of currency	-	-
Proceeds from issuance of deposit liabilities	-	-
Proceeds from Issuance of Bonds and Acceptances Payable	-	-
Proceeds from issuance of bonds	-	-
Proceeds from Outstanding Acceptances Executed by or for Account of the Bank	-	-
Proceeds from Domestic and Foreign Loans	-	-
Proceeds from issuance of notes payable	-	-
Proceeds from domestic loans	-	-
Proceeds from foreign loans	-	-
Equity/Contribution from National Government	-	-
Receipt of Government Subsidy/Contributed Capital	-	-
Proceeds from Issuance of Capital Stock and other Equity Securities	-	-
Proceeds from issuance capital stock	-	-
Proceeds from re-issuance of treasury stock	-	-
Proceeds from issuance of equity component of compound financial instruments	-	-
Proceeds from issuance of other equity securities	-	-
Total Cash Inflows	-	-
Adjustments (Please specify)	-	-
Adjusted Cash Inflows	-	-
Cash Outflows		
Payment of Long-Term Liabilities	<u>1,217,616.87</u>	<u>1,231,924.00</u>
Payment of notes payable	-	-
Payment of domestic loans	1,217,616.87	1,231,924.00
Payment of foreign loans	-	-
Payment of finance lease payable	-	-
Payment of other long-term liabilities	-	-
Redemption of Bonds Issued and Unsecured Subordinated Debt/Payment of Acceptances	-	-
Payment for redemption of bonds	-	-

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	<u>2018</u>	<u>2017</u>
Payment for redemption of unsecured subordinated debt	-	-
Payment of Outstanding Acceptances Executed by or for Account of the Bank	-	-
Payment for Reacquisition of Capital Stock and Other Equity Securities	-	-
Payment for reacquisition of capital stock	-	-
Payment for reacquisition of other equity securities	-	-
Payment of Interest on Loans and Other Financial Charges	-	<u>128,780.00</u>
Payment of Cash Dividends	-	-
Total Cash Outflows	<u>1,217,616.87</u>	<u>1,360,704.00</u>
Adjustments (Please specify)	-	-
Adjusted Cash Outflows	<u>1,217,616.87</u>	<u>1,360,704.00</u>
Net Cash Provided By/(Used In) Financing Activities	<u>(1,217,616.87)</u>	<u>(1,360,704.00)</u>
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	2,544,403.49	1,019,355.93
Effects of Exchange Rate Changes on Cash and Cash Equivalents	-	-
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>8,004,593.31</u>	<u>6,985,237.38</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>10,548,996.80</u>	<u>8,004,593.31</u>

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