

# Statement of Cash Flow of Enterprise Funds (by cash flow items)

FY2018

Unit: NT

| Item  | Budget       | Final Accounts | Increase/Decrease |          |
|---|--------------|----------------|-------------------|----------|
|   |              |                | Amount            | %        |
| <b>Cash Flows from Operating Activities</b>                                       |              |                |                   |          |
| Net Income (Loss)   | 29,642,000   | 36,225,284     | 6,583,284         | 22.21    |
| Adjustments of Noncash Items  | 25,387,000   | 24,143,572     | - 1,243,428       | - 4.90   |
| Depreciation, Depletion and Impairment  | 15,991,000   | 13,529,196     | - 2,461,804       | - 15.39  |
| Amortization  | 281,000      | 280,500        | - 500             | - 0.18   |
| Reverse Deferred Liabilities  | - 3,190,000  | - 1,217,741    | 1,972,259         | - 61.83  |
| Benefit (Loss) from Disposal of Assets  | 1,839,000    | 1,371,570      | - 467,430         | - 25.42  |
| Others  |              | 162,514        | 162,514           |          |
| Decrease (Increase) in Current Assets   | 1,983,000    | - 6,852,609    | - 8,835,609       | - 445.57 |
| Increase (Decrease) in Current Liabilities  | 8,483,000    | 16,870,142     | 8,387,142         | 98.87    |
| <b>Net Cash Inflow (Outflow) from Operating Activities</b>                        | 55,029,000   | 60,368,856     | 5,339,856         | 9.70     |
| <b>Cash Flows from Investing Activities</b>                                       |              |                |                   |          |
| Decrease in Funds and Long-term Receivables                                       |              |                |                   |          |
| Decrease in Fixed Assets and Depletable Assets                                    |              | 91,889         | 91,889            |          |
| Decrease (Increase) in Intangible Assets and Other Assets                         |              | 100,000        | 100,000           |          |
| Cash Provided by Other Investing Activities                                       |              |                |                   |          |
| Increase in Funds and Long-term Receivables                                       |              |                |                   |          |
| Increase in Fixed Assets and Depletable Assets                                    | - 73,155,000 | - 35,318,529   | 37,836,471        | - 51.72  |
| <b>Net Cash Inflow (Outflow) from Investing Activities</b>                        | - 73,155,000 | - 35,126,640   | 38,028,360        | - 51.98  |
| <b>Cash Flows from Financing Activities</b>                                       |              |                |                   |          |
| Increase in Long-term Liabilities   |              |                |                   |          |
| Increase (Decrease) in Other Liabilities  | 400,000      | 3,353,558      | 2,953,558         | 738.39   |
| Increase in Capital, Reserves and Other Make-up for Loss                          |              |                |                   |          |
| Decrease in Long-term Liabilities   |              |                |                   |          |
| Cash Dividends Paid   | - 2,766,000  | - 1,266,100    | 1,499,900         | - 54.23  |
| <b>Net Cash Inflow (Outflow) from Financing Activities</b>                        | - 2,366,000  | 2,087,458      | 4,453,458         | - 188.23 |
| <b>Net Increase (Decrease) in Cash and Cash Equivalents</b>                       | - 20,492,000 | 27,329,674     | 47,821,674        | - 233.37 |
| <b>Cash and Cash Equivalents, Beginning of period</b>                             | 251,993,000  | 372,293,568    | 120,300,568       | 47.74    |
| <b>Cash and Cash Equivalents, End of period</b>                                   | 231,501,000  | 399,623,242    | 168,122,242       | 72.62    |
| <b>Non-cash Investing Activities</b>  |              |                |                   |          |
| Increase in Funds and Long-term Receivables- Other Funds                          | 754,000      | 754,000        |                   |          |
| Revaluation Reserve-Land  |              | 10,591,132     |                   |          |
| <b>Non-cash Financing Activities</b>  |              |                |                   |          |
| Increase in Long-term Liabilities-Accrued Pension Liability                       | 754,000      | 754,000        |                   |          |
| Increase in Other Liabilities-deferred tax liabilities-Land Value Increment Tax   |              | 4,194,747      |                   |          |
| Increase in Capital, Reserves and Other Make-up for Loss-Land Revaluation Reserve |              | 6,396,385      |                   |          |