

# Comprehensive Cash Flow Statement

For the Fiscal Year Ended December 31, 2023

## Cash Flows from Operating Activities

Net Income	245,000
Adjustments for:	
Depreciation & Amortization	32,000
Loss on Sale of Assets	5,700
Deferred Taxes	4,200
(Increase) Decrease in Accounts Receivable	-14,000
(Increase) Decrease in Inventory	7,300
Increase (Decrease) in Accounts Payable	11,100
<b>Net Cash from Operating Activities</b>	<b>291,300</b>

## Cash Flows from Investing Activities

Purchase of Property, Plant & Equipment	-135,000
Proceeds from Sale of Equipment	21,000
Purchase of Investments	-40,000
<b>Net Cash from Investing Activities</b>	
	<b>-154,000</b>

## Cash Flows from Financing Activities

Proceeds from Bank Loans	90,000
Repayment of Borrowings	-42,000
Dividends Paid	-48,000
Issuance of Common Stock	30,000
<b>Net Cash from Financing Activities</b>	
	<b>30,000</b>

## Net Increase (Decrease) in Cash

<b>Net Increase in Cash &amp; Cash Equivalents</b>	<b>167,300</b>
Cash & Cash Equivalents at Beginning of Year	82,700
<b>Cash &amp; Cash Equivalents at End of Year</b>	
	<b>250,000</b>

## Important Notes

- This statement categorizes cash flows into operating, investing, and financing activities as per standard accounting practices.
- Non-cash items (like depreciation) are adjusted to arrive at net cash from operating activities.
- Cash flow statements help assess the liquidity and long-term solvency of a business.
- Negative investing cash flow often indicates investment in business growth.
- Figures in the sample are for demonstration only and should be replaced with actual company data.

