

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 |
| Net Cash from Operating Activities | 291,300 |

Cash Flows from Investing Activities

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

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 |
| Net Cash from Financing Activities | 30,000 |

Net Increase (Decrease) in Cash

| | |
|--|----------------|
| Net Increase in Cash & Cash Equivalents | 167,300 |
| Cash & Cash Equivalents at Beginning of Year | 82,700 |
| Cash & Cash Equivalents at End of Year | 250,000 |

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.

