

Statement of Cash Flows

Annual Review: Year Ended December 31, 2023

Company Name: Example Corporation

Cash Flows from Operating Activities

Description	Amount (USD)
Net Income	75,000
Depreciation & Amortization	15,000
Change in Accounts Receivable	-8,000
Change in Inventory	-4,500
Change in Accounts Payable	6,500
Net Cash Provided by Operating Activities	84,000

Cash Flows from Investing Activities

Description	Amount (USD)
Purchase of Equipment	-30,000
Proceeds from Sale of Investments	5,000
Net Cash Used in Investing Activities	-25,000

Cash Flows from Financing Activities

Description	Amount (USD)
Proceeds from Short-term Borrowings	20,000
Payments on Long-term Debt	-12,000
Dividends Paid	-7,000
Net Cash Provided by Financing Activities	1,000

Net Increase in Cash

Description	Amount (USD)
Net Cash from Operating Activities	84,000
Net Cash from Investing Activities	-25,000
Net Cash from Financing Activities	1,000

Net Increase in Cash	60,000
Cash at Beginning of Year	40,000
Cash at End of Year	100,000

Important Notes:

- The Statement of Cash Flows details the movement of cash during a specific period, categorizing cash movements into operating, investing, and financing activities.
- This document is essential for analyzing the liquidity and financial flexibility of an organization.
- Non-cash activities (such as depreciation) are included as adjustments in operating activities.
- Ensure figures reconcile with the company's balance sheet and income statement.
- This report helps stakeholders understand the company's ability to generate cash and manage obligations.