

Cash Flow Statement

Company: Sample Company Inc.

Period Ended: December 31, 2023

Cash Flows from Operating Activities

Description	Amount (\$)
Net Income	45,000
Depreciation	7,500
Decrease in Accounts Receivable	2,000
Increase in Accounts Payable	3,250
Other Operating Activities	(1,000)
Total Cash from Operating Activities	56,750

Cash Flows from Investing Activities

Description	Amount (\$)
Purchase of Equipment	(10,000)
Proceeds from Sale of Assets	2,500
Total Cash from Investing Activities	(7,500)

Cash Flows from Financing Activities

Description	Amount (\$)
Issuance of Shares	15,000
Repayment of Loans	(8,000)
Dividends Paid	(4,000)
Total Cash from Financing Activities	3,000

Net Increase / (Decrease) in Cash

Description	Amount (\$)
Net Change in Cash	52,250
Cash at Beginning of Period	12,000
Cash at End of Period	64,250

Important Notes:

- This statement reports actual cash inflows and outflows, not accounting profits.

- Operating activities reflect core business transactions.
- Investing activities include purchases and sales of long-term assets.
- Financing activities involve loans, share issuance, and dividend payments.
- Accurate documentation is vital for proper cash flow tracking and reporting.