

Example Corporation
Statement of Cash Flows
For the year ended December 31, 2024

Cash flows from operating activities

Net income	\$ 230,000
<i>Adjustments to reconcile net income to net cash provided by operating activities:</i>	
Depreciation and amortization	63,000
Loss on sale of equipment	15,000
<i>Changes in current assets and liabilities:</i>	
Increase in accounts receivable	(21,000)
Decrease in prepaid expenses	3,000
Decrease in accounts payable	<u>(28,000)</u>
Net cash provided by operating activities	<u>262,000</u>

Cash flows from investing activities

Capital expenditures	(300,000)
Proceeds from sale of equipment	<u>40,000</u>
Net cash used for investing activities	<u>(260,000)</u>

Cash flows from financing activities

Proceeds from issuing debt	200,000
Dividends paid	<u>(110,000)</u>
Net cash provided by financing activities	<u>90,000</u>

Net increase in cash during the year	92,000
Cash at the beginning of the year	<u>101,000</u>
Cash at the end of the year	<u>\$ 193,000</u>

See notes to the financial statements.

Accounting Coach Cash Flow Statement

Rachel Sandford



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