

# Cash Flow Statement

Line Item	2024	2025
<b>OPERATING ACTIVITIES</b>		
Net Income	\$50,000	\$65,300
Depreciation	\$5,000	\$5,000
Change in AR	(\$5,000)	(\$7,300)
Change in Inventory	(\$3,000)	(\$8,700)
Change in AP	\$2,000	\$7,400
Net Cash from Operations	\$55,000	\$61,700
<b>INVESTING ACTIVITIES</b>		
Purchase of Equipment	(\$10,000)	(\$5,000)
Sale of Assets	\$0	\$2,500
<b>Net Cash from Investing</b>	(\$10,000)	(\$2,500)
<b>FINANCING ACTIVITIES</b>		
New Loan	\$0	\$10,000
<b>Loan Repayment</b>	(\$5,000)	(\$15,000)
Net Cash from Financing	(\$5,000)	(\$5,000)
Net Change in Cash	\$40,000	\$54,200
<b>Beginning Cash</b>	\$45,000	\$85,000
Ending Cash	\$85,000	\$139,200