

Statement of Cash Flows

(Sole proprietor, indirect method)

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Company Name: *Sample Retailer Company*

Statement of Cash Flows*

For the Seven Months** Ending July 31, 2022***

*The Statement of Cash Flows is also known as the Cash Flow Statement.

**Insert the time period covered: Month, Two Months, Six Months, Year, 52 weeks, 13 weeks, etc.

***Insert the ending date of the time period covered: June 30, 2022; December 31, 2022; etc.

Cash flows from operating activities

Net income	\$ 111,832.00	
Add back: Depreciation & amortization	10,000.00	
Add back: Loss on disposal of fixed assets	2,400.00	
Deduct: Gain on disposal of fixed assets	-	
Add for decreases in current assets:		
Accounts receivable	3,000.00	
Inventory	-	
Other current assets (other than cash)	-	
Deduct for increases in current assets:		
Accounts receivable	-	
Inventory	(29,523.00)	
Other current assets (other than cash)	(4,200.00)	
Add for increases in current liabilities:		
Accounts payable	8,900.00	
Other current liabilities	-	
Deduct for decreases in current liabilities:		
Accounts payable		
Other current liabilities	(650.00)	
Cash flows from operating activities	101,759.00	OA

Cash flows from investing activities

Add: Proceeds from sale of long-term assets	3,100.00	
Deduct: Capital expenditures	(70,000.00)	
Deduct: Purchase of other long-term assets		
Cash flows from investing activities	(66,900.00)	IA

Cash flows from financing activities

Deduct: Owner's draws	(30,000.00)	
Add: Investment by owner	-	
Add: Issuance of long-term debt	-	
Deduct: Repayment of long-term debt	-	
Cash flows from financing activities	(30,000.00)	FA

Change in cash and cash equivalents	\$ 4,859.00	Net (OA + IA + FA)
Cash and cash equivalents at beginning of period	19,641.00	
Cash and cash equivalents at end of period	<u>\$ 24,500.00</u>	

For a blank form see **Form S18**.

Learn more about the statement of cash flows at www.AccountingCoach.com.