

ACME FISHING			
Statement of Cash Flows			
For the Year Ending 200Y			
Direct method			
Cash flows from Operating Activities			
Cash received from customers		\$	143,220
Less cash paid for:			
Inventory	\$	21,829	
Wages	\$	21,219	
Other operating expenses	\$	15,450	
Interest	\$	7,500	
Income Taxes	\$	21,600	\$ 87,598
Net cash provided by operating activities		\$	55,622
Cash flow from Investing Activities			
Purchase of equipment	\$	(8,000)	
More money spent on investments	\$	(16,000)	
Increase (decrease) in CCF	\$	(13,300)	
Increase in permits	\$	(8,200)	
Net cash from operating activities		\$	(45,500)
Cash flow from Financing Activities			
Increase (decrease) in vessel and equipment loan	\$	(16,480)	
Increase (decrease) in current debt	\$	(1,530)	
Increase (decrease) in permit/IFQ loans	\$	7,200	\$ (10,810)
Net increase in cash		\$	(688)
Cash Position January 1, 200Y		\$	5,871
Cash Position, December 31, 200Y		\$	5,183