Cash Flow Statement

	ITEM	ASSUMPTIONS	ANNUAL AMOUNTS					
a	Beginning cash balance							
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	Cash inflows							
b	Cash from sales							
С	Account receivable collections							
d	New loans							
е	Line of credit drawdowns							
f	New equity injections							
g	Total cash inflows (b+c+f)							
	Cash outflows							
h	Accounts payable disbursements							
i	Equipment purchases							
İ	Merchandise purchases							
k	Materials and supplies							
I	Cost of labor							
m	Operating expenses (less deprec.)							
n	Mortgage principal payments							
0	Loan principal payments							
р	Line of credit principal payments							
q	Other outflows							
r	Total cash outflows (h+i+q)							
S	Ending cash balance (a+g-r)							