

Cash Flow Statement

Date

Statement period

Cash at beginning of period

Operating activity

Cash from sales	
GST/HST refund	
GST/HST payment	
Cash spent on inventory	
Cash spent on payroll	
Cash spent on operating expenses	
Interest paid on loans	
Income tax paid	
Net cash from operating activity	

Investing activity

Sale of vehicles, equipment, other assets	
Sale of property	
Purchase of vehicles, equipment, other assets	
Purchase of property	
Net cash from investing activity	

Financing activity

Cash from loans	
Owner's contribution	
Repayment of loans (principal)	
Owner's drawings	
Payment of dividends	
Net cash from financing activity	

Net cash movement

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Summary

Opening balance	
Net cash movement	
Closing balance	