A	В	O		E	Ö	I	_	,	×	_	Σ	Z	0
_													
2	Cash Flow Statement (CFS)	ement (CF	(S										
က	(\$ in millions)												
4													
2	Income Statement	int			Balance	Balance Sheet			5	Cash Flow Statement	Statem	ent	
9				Year 1			Year 0	Year 1	r 1				Year 1
7	Revenue			\$100	Cash ar	Cash and Equivalents	\$25		\$28 N	Net Income			\$18
∞	(-) COGS			(40)	Account	Accounts Receivable	20		45 ((+) D&A			10
6	Gross Profit			\$60	PP&E		120		150 ((-) Increase in NWC	in NWC		20
10	(–) OpEx			(20)	Total Assets	ssets	\$195		\$223	Cash from Operations	Operati	ons	\$48
7	(–) D&A			(10)									
12	EBIT			\$30	Account	Accounts Payable	\$65		\$80	(-) Capex			(\$40)
13	(–) Interest Expense	use		(2)	Long-Te	Long-Term Debt	80		75 0	Cash from Investing	Investin	<u> 6</u>	(\$40)
14	Pre-Tax Income			\$25	Total L	Total Liabilities	\$145		\$155				
15	(–) Taxes			(8)						-) Mandatc	ry Debt,	(-) Mandatory Debt Amortization	(\$2)
16	Net Income			\$18	Commo	Common Stock and APIC	\$20		\$20 C	Cash from Financing	Financi	ng	(\$\$)
17					Retaine	Retained Earnings	30		48				
18					Total Equity	quity	\$20		\$68 E	Beginning Cash	ash		\$25
19										(+) Net Change in Cash	nge in C	ash	3
20					Check		1		1	Ending Cash	sh		\$28