

# XYZ Corporation

## Consolidated Statements of Cash Flows (in thousands)

		Fiscal Year Ended	
		December 31, 2014	December 31, 2013
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Net income		\$ 123	\$ 618
Reconciliation of cash flows:			
Depreciation and amortization		3,671	5,780
Deferred income taxes		(38)	41
Changes in operating accounts (using) providing cash:			
Trade receivables		(6,789)	(1,581)
Inventories		(14,806)	(2,343)
Prepaid expenses		61	95
Accounts payable		18,011	1,292
Interest payable		18	37
Accrued expenses		38	56
Customer deposits		(203)	(151)
<b>Net cash provided by operating activities</b>		<b>\$ 87</b>	<b>\$ 3,844</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Additions to property, plant, and equipment		(16,295)	(12,386)
Purchases of investments		(1,000)	(1,000)
Sale and maturities of investments		1,000	1,000
Proceeds from property disposals		1,279	1,099
<b>Net cash provided by investing activities</b>		<b>\$ (15,016)</b>	<b>\$ (11,287)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>			
Net (repayments) borrowings of long-term debt		4,450	2,849
Net (repayments) borrowings of notes payable		18,310	3,922
Cash dividends paid		0	0
<b>Net cash provided by financing activities</b>		<b>\$ 22,760</b>	<b>\$ 6,771</b>
<b>NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS</b>		<b>\$ 7,831</b>	<b>\$ (672)</b>
<b>CASH AND CASH EQUIVALENTS - Beginning of year</b>		<b>2,679</b>	<b>3,351</b>
<b>CASH AND CASH EQUIVALENTS - End of year</b>		<b>\$ 10,510</b>	<b>\$ 2,679</b>

# Reporting On Compiled Financial Statements

**David Baud**



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