Statement of Cash Flows For the year ended Dec.31, 2022

Cash flows from operating activities:		100000
Net income		105000
Adjustments to reconcile net income to net cash from		
operating activities:		
Depreciation expense	27000	
Increase in accounts receivable	(36000)	
Decrease in Inventory	9000	
Decrease in accounts payable	(13000)	7000
Net cash from operating activities		112000
Cash flows from investing activities:		
Purchase of equipment	[70,000]	
Sale of land :	19000	-
Net cash from Investing activities		(11000)
Cash flows from financing activities:	disposal.	
Payment of cash dividends	(40,000)	
Net cash from financing activities	resident)	(40,000
Net increase in cash		42000
Cash at beginning of year		22000
Cash at end of year		63000



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M Walker

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