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

| Cash flows from operating activities:   |          | 2000000  |
|---|----------|----------|
| Net income  |          | 105000   |
| Adjustments to reconcile net income to net cash from<br>operating activities: |          |          |
| Depreciation expense  | 27000    |          |
| Increase in accounts receivable   | (16000)  |          |
| Decrease in inventory   | 9000     |          |
| Decrease in accounts payable  | (13000)  | 7000     |
| Net cash from operating activities  |          | 112000   |
| Cash flows from investing activities:   |          | 8 4000   |
| Purchase of equipment   | (70,000) |          |
| Sale of land  | 39000    |          |
| Net cash from investing activities  |          | (31000)  |
| Cash flows from financing activities:   | an vener | Taran d  |
| Payment of cash dividends   | (40,000) |          |
| Net cash from financing activities  |          | (40,000) |
| Net increase in cash  |          | 41000    |
| Cash at beginning of year   |          | 22000    |
| Cash at end of year   | 7 3      | 63000    |



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**RS Peters** 

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