

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

<u>Cash flows from operating activities:</u>		
Net income		105000
Adjustments to reconcile net income to net cash from 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
<u>Cash flows from investing activities:</u>		
Purchase of equipment	(70,000)	
Sale of land	39000	
Net cash from investing activities		(31000)
<u>Cash flows from financing activities:</u>		
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		<u>63000</u>

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