

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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Table of Contents Sm Vol 2 Ch 12 22 Intermed Acc

1. Understanding the eBook Sm Vol 2 Ch 12 22 Intermed Acc
 - The Rise of Digital Reading Sm Vol 2 Ch 12 22 Intermed Acc
 - Advantages of eBooks Over Traditional Books
2. Identifying Sm Vol 2 Ch 12 22 Intermed Acc
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Sm Vol 2 Ch 12 22 Intermed Acc
 - User-Friendly Interface
4. Exploring eBook Recommendations from Sm Vol 2 Ch 12 22 Intermed Acc
 - Personalized Recommendations

- Sm Vol 2 Ch 12 22 Intermed Acc User Reviews and Ratings
- Sm Vol 2 Ch 12 22 Intermed Acc and Bestseller Lists
- 5. Accessing Sm Vol 2 Ch 12 22 Intermed Acc Free and Paid eBooks
 - Sm Vol 2 Ch 12 22 Intermed Acc Public Domain eBooks
 - Sm Vol 2 Ch 12 22 Intermed Acc eBook Subscription Services
 - Sm Vol 2 Ch 12 22 Intermed Acc Budget-Friendly Options
- 6. Navigating Sm Vol 2 Ch 12 22 Intermed Acc eBook Formats
 - ePub, PDF, MOBI, and More
 - Sm Vol 2 Ch 12 22 Intermed Acc Compatibility with Devices
 - Sm Vol 2 Ch 12 22 Intermed Acc Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Sm Vol 2 Ch 12 22 Intermed Acc
 - Highlighting and Note-Taking Sm Vol 2 Ch 12 22 Intermed Acc
 - Interactive Elements Sm Vol 2 Ch 12 22 Intermed Acc
- 8. Staying Engaged with Sm Vol 2 Ch 12 22 Intermed Acc
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Sm Vol 2 Ch 12 22 Intermed Acc
- 9. Balancing eBooks and Physical Books Sm Vol 2 Ch 12 22 Intermed Acc
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Sm Vol 2 Ch 12 22 Intermed Acc
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Sm Vol 2 Ch 12 22 Intermed Acc
 - Setting Reading Goals Sm Vol 2 Ch 12 22 Intermed Acc
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Sm Vol 2 Ch 12 22 Intermed Acc
 - Fact-Checking eBook Content of Sm Vol 2 Ch 12 22 Intermed Acc

- Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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