# 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 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



# Sm Vol 2 Ch 12 22 Intermed Acc

**M** Walker

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