ABC Inc
Statement of Cash Flows
For Year Ended 12/31/2019

Cash Flows From Operating Activities			
Net Income	$ 83,650		
+ Depr Exp	$ 2,250		
+ Bad Debt Exp	$ 3,800		
Increase in A/R	$ (22,000)		
Decrease in Inv	$ 3,000		
Increase in Prepaid Rent	$ (2,400)		
Increase in A/P	$ 1,500		
Decrease in Wages Pay	$ (1,300)		
Increase in Def Rev	$ 1,440		
- Gain on disposal	$ (200)		
Cash Flows from Operating Activities		$ 69,740	
Cash Flows From Investing Activities			
Sold land	$ 4,000		
Purchased equipment	$ (10,000)		
Sold equipment	$ 2,600		
Cash Flows From Investing Activities		$ (3,400)	
Cash Flows From Financing Activities			
Paid note	$ (10,000)		
Issued new note	$ 4,000		
Issued new stock	$ 12,000		
Paid cash dividend	$ (15,000)		
Cash Flows From Financing Activities		$ (9,000)	
Net Change in Cash		$ 57,340	
+ Beginning Cash Balance		$ 145,800	
= Ending Cash Balance		$ 203,140	