

**Paul's Guitar Shop**  
**Statement of Cash Flows**  
**For the Year Ended December 31, 2015**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Net income	\$	12,950
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation on fixed assets		2,000
(Increase) decrease in current assets:		
Accounts receivable		(300)
Inventory		(39,800)
Prepaid expenses		(1,000)
Increase (decrease) in current liabilities:		
Accounts payable		49,000
Accrue expenses and unearned revenues		1,450
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>		<b>24,300</b>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Purchase of property and equipment		(101,000)
<b>NET CASH USED IN INVESTING ACTIVITIES</b>		<b>(101,000)</b>

**CASH FLOWS FROM FINANCING ACTIVITIES**

Proceeds from line of credit		-
Payments on line of credit		10,000
Proceeds from long-term debt		99,500
Payments on long-term debt		-
<b>NET CASH PROVIDED (USED) IN FINANCING ACTIVITIES</b>		<b>109,500</b>
<b>NET INCREASE (DECREASE) IN CASH</b>		<b>32,800</b>

BEGINNING CASH BALANCE		-
<b>ENDING CASH BALANCE</b>	<b>\$</b>	<b>32,800</b>

# Statement Of Cash Flows

**Xiang Xie**



**Statement Of Cash Flows:**

## Statement Of Cash Flows Book Review: Unveiling the Power of Words

In a world driven by information and connectivity, the energy of words has become much more evident than ever. They have the capability to inspire, provoke, and ignite change. Such may be the essence of the book **Statement Of Cash Flows**, a literary masterpiece that delves deep to the significance of words and their impact on our lives. Written by a renowned author, this captivating work takes readers on a transformative journey, unraveling the secrets and potential behind every word. In this review, we shall explore the book's key themes, examine its writing style, and analyze its overall impact on readers.

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