

**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

**M Tight**



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