

THE STATEMENT OF CASH FLOWS

			Explanation
1	500	beginning balance	cash at beginning of the month
2			
3	250	cash receipts	money received
4	<u>200</u>	cash disbursements	money paid out
5	50	cash for operations	line 3 minus line 4
6			
7	200	fixed assets purchased	
8	100	net borrowing	
9	100	income taxes paid	
10	<u>30</u>	sale of stock	
11	430		lines 7 to 10 added together
12			
13	120	ending cash value	line 1 plus line 5 minus line 11