UNDERSTANDING STATEMENT OF CASH FLOWS

	Year 1	Year 2	Year 3
Operating Activities			experience de
Net Income	\$XX,XXX	\$XX,XXX	\$XX,XXX
Depreciation	\$X,XXX	\$X,XXX	\$X,XXX
Changes in Working Capital			
Cash Provided by Operating Activities	\$XX,XXX	\$XX,XXX	\$XX,XXX
Investing Activities			
Purchase of Property, Plant, and Equipment	(\$X,XXX)	(\$X,XXX)	(\$X,XXX
Sale of Investments	\$X,XXX	\$X,XXX	\$X,XXX
Cash Used in Investing Activities	(\$X,XXX)	(\$X,XXX)	(\$X,XXX
Financing Activities			
Issuance of Long-term Debt	\$X,XXX	100	
Repayment of Long-term Debt	(\$X,XXX)	(\$X,XXX)	
Issuance of Common Stock	\$X,XXX	2.700 Y 10.70	0.000
Payment of Dividends	(\$X,XXX)	(\$X,XXX)	(\$X,XXX
Cash Provided by Financing Activities	\$X,XXX	(\$X,XXX)	(\$X,XXX
Net Increase/(Decrease) in Cash	\$X,XXX	\$X,XXX	\$X,XXX
Cash at Beginning of Year	\$X,XXX	\$X,XXX	\$X,XXX
Cash at End of Year	\$X,XXX	\$X,XXX	\$X,XXX

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