

Hermetic

	<u>98</u>	<u>99</u>		<u>98</u>	<u>99</u>	
Cash	45	50		AP	210	260
AR	260	310		Acc.P.	<u>110</u>	<u>175</u>
Inv.	<u>320</u>	<u>385</u>	→	CL	<u>320</u>	<u>435</u>
C/A	<u>625</u>	<u>745</u>	←	LTD	205	225
F.A. Net P's/Rq.	<u>985</u>	<u>1100</u>		CS	290	290
T.A.S.	<u>1610</u>	<u>1845</u>		RE	795	895
				T.L.	<u>1610</u>	<u>1845</u>

} S.H.E  
1185

I/S

	Sale	710
	CGS	480
	Dep.	<u>30</u>
	EBIT	200
	Int.	20
	Taxable Inc.	180
(29.5%)	Taxes	53.45
	N.I.	<u>126.55</u>
P/B (21%)	D.V.	26.55
	Add. R/E	100.00

Cash Flow

B/S

	<u>X</u>	<u>X+1</u>		<u>X</u>	<u>X+1</u>
	<u>Beg</u>	<u>End</u>		<u>Beg</u>	<u>End</u>
Cash	100	150	A/P	100	150
A/R	200	250	NP	200	200
Inv	300	300	C/L	<u>300</u>	<u>350</u>
C/A	<u>600</u>	<u>700</u>	LTD	<u>400</u>	<u>420</u>
NFA	<u>400</u>	<u>500</u>	C/S	50	60
			R/E	250	370
			SH. eq.	<u>300</u>	<u>430</u>
Total	<u>1000</u>	<u>1200</u>		<u>1000</u>	<u>1200</u>

I/S

Sale	2000
costs	1400
Dep	<u>100</u>
EBIT	500
Int.	<u>100</u>
Taxable Inc	400
Taxes	<u>200</u>
N.I	<u><u>200</u></u>
Div.	80
Add. R/E	120

Ch. Cash =  
 =  
 =

Using the following information, try the three-box method.

	1. Cash payment of dividends	\$ 25
	2. Profit on sale of equipment	10
	3. Sale of equipment	30
paid	4. <del>Said</del> for used equipment	45
	5. Depreciation and amortization	80
	6. Increase in accounts payable	25
	7. Beginning cash	150
	8. Dividend declared but not yet paid	15
	9. Purchase of land	15
	10. Net income	35
	11. Decrease in accounts receivable	20
	12. Sale of preferred stock	50
	13. Assets acquired for debt issue	200
	14. Increase in deferred taxes	5
	15. Repurchase of common stock	40
	16. A three for one stock split was declared	

<b>CFO</b>		<b>CFO:</b> 45
<b>CFI</b>		<b>CFI:</b> 100
<b>CFF</b>		<b>CFF:</b> +200

Beginning Cash	
Change in Cash	
Ending Cash	