

**Solution:**

Since the table is already provided in Problem 5-56, we will just add a reconciliation schedule.

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**STATEMENT OF RECONCILIATION OF OPERATING CASH FLOW**  
(Amount in thousands of \$)

**Name:** Jacinta Manufacturing Company  
**For:** Fiscal 2011

Particulars	Amount
<b>CASH PROVIDED (USED) BY OPERATING ACTIVITY</b>	
Net Income	43
Adjustment of net income to reconcile with net cash flow of operations:	
Income not affecting cash:	
Depreciation & amortization	40
Changes in assets & liabilities:	
Decrease in Accounts Receivable	15
Decrease in Inventories	5
Increase in Accounts Payable	5
Increase in Interest Payable	2
<b>Net Cash Provided (used) by Operating Activity</b>	<b>110</b>