**Statement of Cash Flows**

**Solution Check**

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| Question 3 | |
| Operating activities | 9,000 |
| Investing activities | (33,000) |
| Financing activities | 22,000 |

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| Question 4 | |
| Operating activities | 16,900 |
| Investing activities | (27,600) |
| Financing activities | 10,100 |

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| Question 5 | |
| Operating activities | 41,960 |
| Investing activities | (14,970) |
| Financing activities | (6,031) |

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| Question 6 | |
| Operating activities | 5,000 |
| Investing activities | (37,000) |
| Financing activities | 34,000 |

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| Question 7 | |
| Operating activities | 13,000 |
| Investing activities | (20,000) |
| Financing activities | 8,000 |

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| Question 20 | |
| Operating activities | 5,000 |
| Investing activities | (9,200) |
| Financing activities | 2,100 |

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| Question 21 | |
| Operating activities | 15,410 |
| Investing activities | (31,400) |
| Financing activities | 16,020 |

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| Question 22 | |
| Operating activities | 117,200 |
| Investing activities | (11,600) |
| Financing activities | (33,200) |

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| Question 29 | |
| Operating activities | 27 |
| Investing activities | (3) |
| Financing activities | (21) |

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| Question 30 | |
| Operating activities | 37,884 |
| Investing activities | (37,000) |
| Financing activities | 26,310 |
| Question 31 | |
| Operating activities | 5,800 |
| Investing activities | (21,000) |
| Financing activities | 21,400 |

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| Question 35 | |
| Operating activities | 54 |
| Investing activities | (48) |
| Financing activities | (2) |

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| Question 36 | |
| Operating activities | 122,972 |
| Investing activities | (160,000) |
| Financing activities | 45,958 |

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| Question 40 | |
| Operating activities | 16 |
| Investing activities | (20) |
| Financing activities | 6 |

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| Question 41 | |
| Operating activities | 108 |
| Investing activities | (93) |
| Financing activities | (19) |

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| Question 42 | |
| Operating activities | 7,196 |
| Investing activities | 6,704 |
| Financing activities | (5,220) |

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| Question 43 | |
| Operating activities | 18,026 |
| Investing activities | (8,010) |
| Financing activities | 4,247 |

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| Question 46 | |
| Operating activities | 21,320 |
| Investing activities | (11,520) |
| Financing activities | (6,040) |

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| Question 49 | |
| Operating activities | (1,342) |
| Investing activities | (20,220) |
| Financing activities | 22,404 |

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| Question 51 | |
| Operating activities | 780 |
| Investing activities | (7,900) |
| Financing activities | 5,150 |

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| Question 52 | |
| Operating activities | 26,868 |
| Investing activities | (9,810) |
| Financing activities | (13,958) |

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| Question 53 | |
| Operating activities | 8,219 |
| Investing activities | (10,471) |
| Financing activities | 2,632 |

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| Question 54 | |
| Operating activities | 103 |
| Investing activities | (165) |
| Financing activities | (53) |

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| Question 55 | |
| Operating activities | 11,314 |
| Investing activities | (27,092) |
| Financing activities | 20,808 |

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| Question 56 | |
| Operating activities | 42,834 |
| Investing activities | (20,160) |
| Financing activities | (18,946) |

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| Question 57 | |
| Operating activities | 90 |
| Investing activities | (68) |
| Financing activities | 47 |

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| Question 58 | |
| Operating activities | 10,325 |
| Investing activities | (18,205) |
| Financing activities | (2,882) |

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| Question 60 | |
| Operating activities | 113 |
| Investing activities | (140) |
| Financing activities | 43 |