

RITTER CORPORATION
Balance Sheets
December 31

	2012	2011
Assets		
Cash	\$ 45	\$ 55
Other current assets	170	165
Net fixed assets	390	320
Total assets	<u>\$625</u>	<u>\$590</u>
Liabilities and Equity		
Accounts payable	\$125	\$115
Long-term debt	145	140
Stockholders' equity	355	335
Total liabilities and equity	<u>\$625</u>	<u>\$590</u>

12. **Financial Cash Flows** The Stencil Corporation provided the following current information:

Proceeds from long-term borrowing	\$17,000
Proceeds from the sale of common stock	4,000
Purchases of fixed assets	21,000
Purchases of inventories	1,900
Payment of dividends	14,500



- Determine the cash flows from the firm and the cash flows to investors of the firm.
13. **Building an Income Statement** During the year, the Senbet Discount Tire Company had gross sales of \$1.06 million. The firm's cost of goods sold and selling expenses were \$525,000 and \$215,000, respectively. Senbet also had notes payable of \$800,000. These notes carried an interest rate of 7 percent. Depreciation was \$130,000. Senbet's tax rate was 35 percent.
- What was Senbet's net income?
 - What was Senbet's operating cash flow?
14. **Calculating Total Cash Flows** Schwert Corp. shows the following information on its 2012 income statement: sales = \$185,000; costs = \$98,000; other expenses = \$6,700; depreciation expense = \$16,500; interest expense = \$9,000; taxes = \$19,180; dividends = \$9,500. In addition, you're told that the firm issued \$7,550 in new equity during 2012 and redeemed \$7,100 in outstanding long-term debt.
- What is the 2012 operating cash flow?
 - What is the 2012 cash flow to creditors?
 - What is the 2012 cash flow to stockholders?
 - If net fixed assets increased by \$26,100 during the year, what was the addition to net working capital (NWC)?
15. **Using Income Statements** Given the following information for O'Hara Marine Co., calculate the depreciation expense: sales = \$41,000; costs = \$26,400; addition to retained earnings = \$4,900; dividends paid = \$1,570; interest expense = \$1,840; tax rate = 35 percent.
16. **Residual Claims** Huang, Inc., is obligated to pay its creditors \$10,900 very soon.
- What is the market value of the shareholders' equity if assets have a market value of \$12,400?
 - What if assets equal \$9,600?

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