

Date: 31.05.2022  
ABC Company  
Financial Statement  
As of May 1, 2022

Balance Sheet:

Assets:

- Cash: \$155,400 (14.16% decrease from the previous month)
- Accounts Receivable: \$50,000 (No change)
- Inventory: \$80,000 (No change)
- Total Assets: \$285,400 (8.71% decrease from the previous month)

Liabilities:

- Accounts Payable: \$10,000 (No change)
- Short-term Debt: \$20,000 (No change)
- Total Liabilities: \$30,000 (No change)

Equity:

- Owner's Equity: \$255,400 (9.67% decrease from the previous month)

Income Statement:

- Revenue: \$190,000 (13.22% decrease from the previous month)
- Expenses: \$120,000 (No change)
- Net Income: \$70,000 (26.23% decrease from the previous month)

Statement of Cash Flows:

- Cash Flow from Operations: \$50,000 (28.57% decrease from the previous month)
- Cash Flow from Investing: -\$10,000 (No change)
- Cash Flow from Financing: -\$5,000 (No change)
- Net Change in Cash: \$35,000 (33.33% decrease from the previous month)