The current sections of Leach Inc.'s balance sheets at December 31, 2010 and 2011, are presented here.
Leach's net income for 2011 was $152,760. Depreciation expense was $24,000.

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| --- | --- | --- |
|   | **2011** | **2010** |
| Current assets |   |   |   |   |
|    Cash | $105,170 |   | $99,170 |   |
|    Accounts receivable | 110,300 |   | 88,520 |   |
|    Inventory | 157,800 |   | 171,750 |   |
|    Prepaid expenses | 27,370 |   | 22,420 |   |
|         Total current assets | $400,640 |   | $381,860 |   |
|   |   |   |   |   |
| Current liabilities |   |   |   |   |
|    Accrued expenses payable   | $15,060 |   | $4,510 |   |
|    Accounts payable | 85,470 |   | 92,410 |   |
|        Total current liabilities | $100,530 |   | $96,920 |   |

Prepare the net cash provided by operating activities section of the company's statement of cash flows for the year ended December 31, 2011, using the indirect method. ***(List amounts from largest positive to smallest positive followed by most negative to least negative, e.g. 15, 14, 10, -17, -5, -1.  If amount decreases cash flow, use either a negative sign preceding the number eg. -45 or parentheses eg (45).)***

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| **LEACH INC,** |
| **Partial Statement of Cash Flows** |
| **For the Year Ended December 31, 2011** |
| Cash flows from operating activities |   |   |
|     |   | $ |
|    Adjustments to reconcile net income  |   |   |
|      to net cash provided by operating activities |   |   |
|          | $ |   |
|          |  |   |
|          |  |   |
|          |  |   |
|          |  |   |
|          |  |  |
|         Net cash provided by operating activities |   | $ |