Statement of Cash Flows For the year ended Dec.31, 2022

| Cash flows from operating activities: | | 2000000 |
|---|----------|----------|
| Net income | | 105000 |
| Adjustments to reconcile net income to net cash from operating activities: | | |
| Depreciation expense | 27000 | |
| Increase in accounts receivable | (16000) | |
| Decrease in inventory | 9000 | |
| Decrease in accounts payable | (13000) | 7000 |
| Net cash from operating activities | | 112000 |
| Cash flows from investing activities: | | 8 4000 |
| Purchase of equipment | (70,000) | |
| Sale of land | 39000 | |
| Net cash from investing activities | | (31000) |
| Cash flows from financing activities: | an vener | Taran d |
| Payment of cash dividends | (40,000) | |
| Net cash from financing activities | | (40,000) |
| Net increase in cash | | 41000 |
| Cash at beginning of year | | 22000 |
| Cash at end of year | 7 3 | 63000 |



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JR Anderson

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