

Jennifer and Dana Designs Inc.
Work Sheet—Statement of Cash Flows
For the Year Ended December 31, 2014

<u>Balance Sheet Accounts</u>	<u>Balance 12/31/13</u>		<u>Reconciling Items</u>		<u>Balance 12/31/14</u>
<u>Debits</u>			<u>Debit</u>	<u>Credit</u>	
Cash	47,250	(r)	51,450		98,700
Accounts receivable	56,000	(a)	31,800		87,800
Inventories	103,650	(b)	18,250		121,900
Investments	87,000			5,500	81,500
Plant assets	<u>205,000</u>	(f)	92,000	47,000	<u>250,000</u>
Totals	<u>498,900</u>				<u>639,900</u>
<u>Credits</u>					
Accounts payable	48,280			9,420	57,700
Accrued expenses payable	18,830	(d)	6,730		12,100
Bonds payable	80,000			20,000	100,000
Accumulated depreciation— plant assets	40,000	(h)	40,200	49,700	49,500
Common stock	200,000			50,000	250,000
Retained earnings	<u>111,790</u>	(i)	88,400	147,210	<u>170,600</u>
Totals	<u>498,900</u>				<u>639,900</u>

Statement of Cash Flow Effects

Operating activities					
Net income	(k)	147,210			
Increase in accounts receivable			31,800	(a)	
Increase in inventories			18,250	(b)	
Increase in accounts payable	(c)	9,420			
Decrease in accrued expenses payable			6,730	(d)	
Depreciation expense	(g)	49,700			
Gain on sale of plant assets			8,750	(h)	
Investing activities					
Sale of investments	(e)	5,500			
Sale of plant assets	(h)	15,550			
Purchase of plant assets			92,000	(f)	
Financing activities					
Sale of common stock	(j)	50,000			
Issuance of bonds	(i)	20,000			
Payment of dividends			<u>88,400</u>	(l)	
Totals		<u>626,210</u>	<u>574,760</u>		
Increase in cash			<u>51,450</u>	(r)	
Totals		<u>626,210</u>	<u>626,210</u>		

Solutions To Lotus Problems To Accompany Financial Accounting

BM King



Solutions To Lotus Problems To Accompany Financial Accounting:

Reviewing **Solutions To Lotus Problems To Accompany Financial Accounting**: Unlocking the Spellbinding Force of Linguistics

In a fast-paced world fueled by information and interconnectivity, the spellbinding force of linguistics has acquired newfound prominence. Its capacity to evoke emotions, stimulate contemplation, and stimulate metamorphosis is truly astonishing. Within the pages of "**Solutions To Lotus Problems To Accompany Financial Accounting**," an enthralling opus penned by a very acclaimed wordsmith, readers embark on an immersive expedition to unravel the intricate significance of language and its indelible imprint on our lives. Throughout this assessment, we shall delve into the book's central motifs, appraise its distinctive narrative style, and gauge its overarching influence on the minds of its readers.

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