

# Statement of Cash Flows

Company Name: \_\_\_\_\_

For the \_\_\_\_\_ Ending \_\_\_\_\_

**Cash flows from operating activities**

Net income	\$	
<i>Add back:</i> Depreciation & amortization		_____
<i>Add back:</i> Loss on disposal of fixed assets		_____
<i>Deduct:</i> Gain on disposal of fixed assets		_____
Add for <i>decreases</i> in current assets:		
Accounts receivable		_____
Inventory		_____
Other current assets (other than cash)		_____
Deduct for <i>increases</i> in current assets:		
Accounts receivable		_____
Inventory		_____
Other current assets (other than cash)		_____
Add for <i>increases</i> in current liabilities:		
Accounts payable		_____
Other current liabilities		_____
Deduct for <i>decreases</i> in current liabilities:		
Accounts payable		_____
Other current liabilities		_____
<b>Cash flows from operating activities</b>		<b>OA</b>

**Cash flows from investing activities**

<i>Add:</i> Proceeds from sale of long-term assets		_____
<i>Deduct:</i> Capital expenditures		_____
<i>Deduct:</i> Purchase of other long-term assets		_____
<b>Cash flows from investing activities</b>		<b>IA</b>

**Cash flows from financing activities**

<i>Deduct:</i> Owner's draws		_____
<i>Add:</i> Investment by owner		_____
<i>Add:</i> Issuance of long-term debt		_____
<i>Deduct:</i> Repayment of long-term debt		_____
<b>Cash flows from financing activities</b>		<b>FA</b>

**Change in cash and cash equivalents**

	\$	
<b>Net</b>		<b>(OA + IA + FA)</b>
Cash and cash equivalents at beginning of period		_____
Cash and cash equivalents at end of period	\$	_____