

Statement of Cash Flows  
For the year ended \_\_\_\_\_

**Cash flows from Operating Activities**

**DIRECT**

Cash collections from customers	
Cash paid for merchandise	
Cash paid for operating expenses	
Cash paid for salaries	
Cash paid for interest	
Cash paid for income taxes	
Dividends Received	
Net inflow/outflow from operating:	

**INDIRECT**

Net income	
<b>Adjustments to reconcile net income to net operating cash:</b>	
Depreciation expense	
Gain/Loss on Sale of Assets	
Gain/Loss on Sale of Investments	
Goodwill amortization	
<b>Changes in non-cash working capital accounts:</b>	
Change in prepaid rent	
Change in taxes payable	
Change in wages/salaries payable	
Change in accounts receivable	
Change in inventory	
Change in prepaid insurance	
Change in office supplies	
Change in accounts payable	
Change in interest payable	
Change in other (accrued) liabilities	
Net inflow/outflow from operating:	

**Net Cash inflow/outflow from operating activities** →

<b>Cash flows from Investing Activities</b>		
Cash paid for equipment		
Cash received on the sale of equipment		
Cash paid for investments		
Cash received on sale of investments		
Net cash inflow/outflow from investing activities:		
<b>Cash flows from financing activities:</b>		
Cash paid for reduction of bonds/long term debt:		
Cash received on issuance of bonds/long term debt		
Cash received on issuance of shares		
Cash paid for redemption of shares		
Cash paid for dividends		
Cash paid/received on short term debt		
Net cash inflow/outflow from financing activities		
Net increase/decrease in cash		
Cash Balance, _____		
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