

Cash Flow Statement

For the Period Ended _____

OPERATIONS

Net income (from income statement) \$

Adjustments to reconcile (change) net income to cash flow:

Add back depreciation expense (from income statement) \$

Subtract the changes in current assets:

Change in accounts receivable \$

Change in inventory \$

Change in insurance paid \$

_____ \$

Add the changes in liabilities:

Change in accounts payable \$

Change in short-term loans \$

Change in wages payable \$

_____ \$

_____ \$

Cash from operations \$

INVESTMENT (subtract)

Purchase of equipment \$

Building investment \$

_____ \$

Total cash used in investing \$

FINANCING

Change in long-term debt \$

Change in mortgage \$

Dividend (to owner) \$

_____ \$

Total cash from financing \$

Cash flow (total) \$