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STATEMENT OF CASH FLOWS

Direct method

COMPANY	PERIOD COVERED	PREPARED BY	DATE PREPARED

Operating activities

Operating item	Notes	Cash in	Cash out
Cash received from customers			
Interest, dividends and other receipts			
Cash paid to suppliers and for inventory			
Cash paid to employees (wages, benefits)			
Rent, utilities and other operating costs			
Interest paid			
Income taxes paid			
Operating totals			

Net cash from operating activities	

Investing activities

Investing item	Notes	Cash in	Cash out
Purchase of property and equipment			
Sale of property and equipment			
Purchase of investments			
Sale or maturity of investments			
Investing totals			

Net cash from investing activities	

Financing activities

Financing item	Notes	Cash in	Cash out
Proceeds from loans and credit lines			
Repayment of loan principal			
Owner contributions or stock issued			
Owner distributions or dividends paid			
Finance lease principal payments			
Financing totals			

Net cash from financing activities	
Net increase (decrease) in cash	
Cash at beginning of period	
CASH AT END OF PERIOD	

Reconciliation of net income to net cash from operating activities

Item	Notes	Amount
Net income (loss)		
Depreciation and other noncash items		
Net change in working capital (AR, inventory, AP, accruals)		
Net cash from operating activities (should match above)		

Difference (should be zero)	