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STATEMENT OF CASH FLOWS

Indirect method

COMPANY	PERIOD COVERED	PREPARED BY	DATE PREPARED

Enter cash going out as a negative number (with a minus sign). In the operating section an increase in receivables, inventory or prepaids is negative; an increase in payables or accrued liabilities is positive.

Cash flows from operating activities

Item	Notes	Amount
Net income (loss)		
Depreciation and amortization		
Loss (gain) on sale of assets		
(Increase) decrease in accounts receivable		
(Increase) decrease in inventory		
(Increase) decrease in prepaid expenses		
Increase (decrease) in accounts payable		
Increase (decrease) in accrued liabilities		
Other adjustments		
Net cash provided by (used in) operating activities		

Cash flows from investing activities

Item	Notes	Amount
Purchase of property and equipment		
Proceeds from sale of property and equipment		
Purchase of investments		
Proceeds from sale of investments		
Other investing		
Net cash provided by (used in) investing activities		

Cash flows from financing activities

Item	Notes	Amount
Proceeds from loans and credit lines		
Repayment of loan principal		
Owner contributions or stock issued		
Owner distributions or dividends paid		
Other financing (finance lease principal)		
Net cash provided by (used in) financing activities		

Net increase (decrease) in cash	
Cash at beginning of period	
CASH AT END OF PERIOD	
Cash per balance sheet	
Difference (should be zero)	

Supplemental information

Interest paid _____ Income taxes paid _____

NONCASH INVESTING AND FINANCING ACTIVITIES