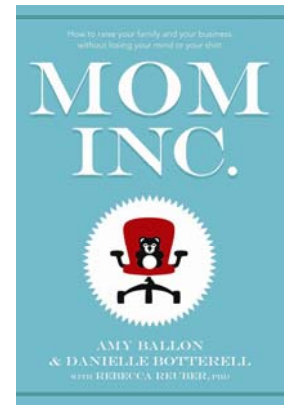


# Sample Cash Flow Statement



Change in cash related to the day to day operations of the company			
Starting point is always net income			
Depreciation and amortization (D & A) is a non cash expense			
Net working capital are the assets and liabilities needed to run the day to day operations			
Have customers paid for everything they bought?			
Did you buy/produce any extra goods/materials?			
Have you paid for everything you bought?			
Changes in cash related to spending on fixed assets (PP & E) and other investments			
Spending to buy new fixed assets/replace depreciated assets			
Changes in cash related to debt and equity financing of the company			
Did you add or pay down any debt?			
Additional investment into/from Paid in Capital			
Cash paid out from the company as dividends			
Sum of the cash from operations, cash from investing activities and cash from financing activities			

	<b>Dec 31</b>
<b>Cash Flow from Operations</b>	
Net Income	\$ 300
Depreciation and Amortization (D & A)	\$ 100
Change in Net Working Capital	
Change in Accounts Receivable	\$ 0
Change in Inventories	\$ 0
Change in Accounts Payable	\$ 0
<b>Total Cash Flow from Operations</b>	<b>\$ 400</b>
<b>Cash Flow from Investing Activities</b>	
Capital Expenditures	(\$ 100)
<b>Total Cash Flow from Investing Activities</b>	<b>(\$ 100)</b>
<b>Cash Flow from Financing Activities</b>	
Change in Debt	\$ 0
Change in Paid in Capital	\$ 0
Dividends	\$ 0
<b>Total Cash Flow from Financing Activities</b>	<b>\$ 0</b>
<b>Total Change in Cash</b>	<b>\$ 300</b>
<b>Cash at Start of Period</b>	<b>\$ 150</b>
<b>Cash at End of Period</b>	<b>\$ 450</b>