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

Dec 31

Cash Flow from Operations

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
Total Cash Flow from Operations $ 400

Cash Flow from Investing Activities

Capital Expenditures ($ 100)
Total Cash Flow from Investing Activities ($ 100)

Cash Flow from Financing Activities

Change in Debt $ 0
Change in Paid in Capital $ 0
Dividends $ 0
Total Cash Flow from Financing Activities $ 0

Total Change in Cash $ 300

Cash at Start of Period $ 150
Cash at End of Period $ 450