

Cash Flow Worksheet

Use this worksheet to prepare your Cash Flow Statement by following the steps below:

- Step 1.** Determine Operating Cash Flow.
Start with Net Income and add back non-cash items.
Determine the change in all Balance Sheet accounts associated with daily operations.
- Step 2.** Determine Investing Cash Flow.
Determine the change in all long term assets of the business.
- Step 3.** Determine Financing Cash Flow.
Determine the change in all loans, equity accounts (exclusive of net income).
- Step 4.** Add the three components together to equal Total Cash Flow.
- Step 5.** Add Cash Balance at the beginning of the period, and you should get the Cash Balance at the end of the period. If not, you've made an error somewhere. Recheck your math and the +/- signs for each of the balance sheet changes.

Here's a blank worksheet to help you get started:

Cash Flow Statement For the Period FROM _____ TO _____

Operating Cash Flow

Net Income After Tax	_____
+ Depreciation and amortization	_____
+/- Decrease (Increase) in Accounts Receivable	_____
+/- Decrease (Increase) in Inventory	_____
+/- Decrease (Increase) in Other Current Assets	_____
+/- Increase (decrease) in Accounts Payable	_____
+/- Increase (decrease) in Accrued Expenses	_____
+/- Increase (decrease) in Other Current Liabilities	_____
Total Operating Cash Flow	_____

Investing Cash Flow

+/- Decrease (Increase) in Fixed Assets _____

+/- Decrease (Increase) in Notes Receivable _____

+/- Decrease (Increase) in securities, investments _____

+/- Decrease (Increase) intangible, noncurrent assets _____

Total Investing Cash Flow _____

Financing Cash Flow

+/- Increase (decrease) in Borrowings _____

+/- Increase (decrease) Capital Stock _____

- Dividends Paid _____

Total Financing Cash Flow _____

TOTAL CASH FLOW _____

Cash at beginning of period, _____

Cash at end of period _____