

# OPERATING CASH FLOW STATEMENT

Operating Activities Tracker

Company: \_\_\_\_\_

Period  
Ending: \_\_\_\_\_

Prepared By: \_\_\_\_\_

Currency: \_\_\_\_\_

## Operating Cash Flows (Indirect Method)

CASH FLOWS FROM OPERATING ACTIVITIES	AMOUNT
<b>Net Income / (Loss)</b>	
Net Income / (Loss) before Interest and Taxes	
<b>Adjustments for Non-Cash Items</b>	
Depreciation & Amortization	
Provision for Bad Debts	
Loss / (Gain) on Sale of Assets	
Stock-Based Compensation	
Other Non-Cash Operating Expenses	
<b>Changes in Working Capital</b>	
(Increase) / Decrease in Accounts Receivable	
(Increase) / Decrease in Inventory	
(Increase) / Decrease in Prepaid Expenses	
(Increase) / Decrease in Other Current Assets	
Increase / (Decrease) in Accounts Payable	
Increase / (Decrease) in Accrued Liabilities	
Increase / (Decrease) in Unearned Revenue	
Increase / (Decrease) in Other Current Liabilities	
<b>Other Operating Cash Flows</b>	
Interest Paid	
Income Taxes Paid	
<b>Net Cash Generated by / (Used in) Operating Activities</b>	

## Operating Cash Receipts & Payments (Direct Method Tracker)

**CASH RECEIPTS FROM OPERATING ACTIVITIES****AMOUNT**

Cash Received from Customers

Other Operating Cash Receipts

**Total Cash Receipts (A)****CASH PAYMENTS FOR OPERATING ACTIVITIES****AMOUNT**

Cash Paid to Suppliers and Vendors

Cash Paid to Employees (Salaries &amp; Wages)

Cash Paid for Selling &amp; Administrative Expenses

Cash Paid for Interest

Cash Paid for Income Taxes

Other Operating Cash Payments

**Total Cash Payments (B)****Net Operating Cash Flow (A - B)**

Prepared By (Signature &amp; Date)

Approved By (Signature &amp; Date)

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