

# STATEMENT OF OPERATING CASH FLOWS

(Indirect Method)

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

For Period  
Ended: \_\_\_\_\_

CASH FLOWS FROM OPERATING ACTIVITIES	AMOUNT
<b>Cash Flows from Operating Activities</b>	
Net Income	
<b>Adjustments to reconcile Net Income to Net Cash provided by Operating Activities:</b>	
Depreciation and Amortization	
Loss (Gain) on Sale of Assets	
Increase (Decrease) in Deferred Taxes	
<b>Changes in Operating Assets and Liabilities:</b>	
(Increase) Decrease in Accounts Receivable	
(Increase) Decrease in Inventory	
(Increase) Decrease in Prepaid Expenses	
Increase (Decrease) in Accounts Payable	
Increase (Decrease) in Accrued Expenses	
Increase (Decrease) in Income Tax Payable	
<b>Net Cash Provided by (Used in) Operating Activities</b>	