

Statement of Cash Flows

(Sole proprietor, indirect method)

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Company Name: _____

Statement of Cash Flows*

For the _____ ** Ending _____ ***

*The Statement of Cash Flows is also known as the Cash Flow Statement.

**Insert the time period covered: Month, Two Months, Six Months, Year, 52 weeks, 13 weeks, etc.

***Insert the ending date of the time period covered: June 30, 2022; December 31, 2022; etc.

Cash flows from operating activities

Net income	\$ _____
Add back: Depreciation & amortization	_____
Add back: Loss on disposal of fixed assets	_____
Deduct: Gain on disposal of fixed assets	_____
Add for <i>decreases</i> in current assets:	
Accounts receivable	_____
Inventory	_____
Other current assets (other than cash)	_____
Deduct for <i>increases</i> in current assets:	
Accounts receivable	_____
Inventory	_____
Other current assets (other than cash)	_____
Add for <i>increases</i> in current liabilities:	
Accounts payable	_____
Other current liabilities	_____
Deduct for <i>decreases</i> in current liabilities:	
Accounts payable	_____
Other current liabilities	_____

Cash flows from operating activities **OA**

Cash flows from investing activities

Add: Proceeds from sale of long-term assets	_____
Deduct: Capital expenditures	_____
Deduct: Purchase of other long-term assets	_____

Cash flows from investing activities **IA**

Cash flows from financing activities

Deduct: Owner's draws	_____
Add: Investment by owner	_____
Add: Issuance of long-term debt	_____
Deduct: Repayment of long-term debt	_____

Cash flows from financing activities **FA**

Change in cash and cash equivalents **\$** **Net** (OA + IA + FA)

Cash and cash equivalents at beginning of period	_____
Cash and cash equivalents at end of period	_____

See **Filled-In Form S18** for an illustration.

Learn more about the statement of cash flows at www.AccountingCoach.com.