

**STATEMENT OF CASH FLOWS ©**

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Written by Professor Gregory M. Burbage, MBA, CPA, CMA, CFM

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<b>OPERATING</b>	<b>INVESTING</b>	<b>FINANCING</b>
Cash Receipts From: - Sale of goods and services - Interest and dividend income	Cash Receipts From: - Sale of property & equipment - Sale of investment securities - Collections on loans receivable	Cash Receipts From: - Short-term borrowing - Long-term borrowing - Issuance (sale) of stock
Cash Payments For: - Inventory - Wages - Interest - Taxes - All other operating expenses	Cash Payments For: - Purchase of property & equipment - Purchase of investments - Making of loans receivable	Cash Payments For: - Repayment of amounts borrowed - Dividends to stockholders - Purchase of treasury stock
<b>Operating Accounts:</b>	<b>Investing Accounts:</b>	<b>Financing Accounts:</b>
- All income statement accounts - Current assets* - Current liabilities** - Retained earnings change from net income or loss ----- * except for money loans made and subsequently collected. ** except for money borrowed and subsequently repaid .	- Long-lived assets	- Long-term liabilities - Stockholders' equity - Retained earnings decrease from dividends paid to owners

The following would be shown at the bottom of the statement or mentioned in the footnotes to the financial statements. These are changes to assets, liabilities and/or equity accounts (other than current) that occur without an offsetting change to cash. I.e., these affect two different accounts on the balance sheet and do not affect cash.

**Non-Cash Investing and Financing Activities:**

- Acquiring long-lived assets by issuing notes/bonds payable, assuming debt, issuing of stock or trading of other assets.
- Conversion of bonds payable into common or preferred stock.
- Conversion of common stock to preferred stock or vise-versa.
- Sale of long-lived assets and accepting a note receivable, short or long term investment, or cancellation of debt.
- Issuing stock or property dividends.
- Recognition of unrealized gains or losses on marketable equity securities (temporary/short-term investments.)