

Assets	-	+
Liabilities or Equity	+	-

Company Name
Statement of Cash Flows
for the year ended (date)

Cash provided from (used in) operating activities:

Net income
 + Amortization expense
 + Loss on sale of assets
 - Gain on sale of assets
 + Decreases in current assets (other than cash equivalents) and increases in current liabilities (other than loans)
 - Increases in current assets (other than cash equivalents) and decreases in current liabilities (other than loans)

Cash provided from (used in) operating activities

Cash provided from (used in) financing activities:

Plus (or minus) increases (or decreases) in loans payable, long-term liabilities and shareholders' equity accounts, including dividends

Cash provided from (used in) financing activities

Cash provided from (used in) investing activities:

Plus (or minus) decreases (or increases) in non-current assets

Cash provided from (used in) investing activities

Increase (decrease) in cash and cash equivalents during the year

Plus cash and cash equivalents beginning of the year

Equals cash and cash equivalents end of the year

Cash equivalents equals:

Cash
 Plus: short-term investments such as term deposits
 Less: short-term notes payable (note: bank borrowing are generally considered to be **financing** activities. However, bank overdrafts may be considered cash equivalents if the balance frequently fluctuates from positive to negative HB1540.10)

According to CICA Handbook section:

Investing and financing transactions that do not require the use of cash or cash equivalents should be excluded from a cash flow statement. Such transactions should be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

Non-monetary transactions must be disclosed as notes to the Cash Flow Statement.