

	A	B	C	D	E	F	G	H
1	Cash Flow Statement Template		Hist.	Hist.	Proj.	Proj.	Proj.	FE
2			Period 1	Period 2	Period 3	Period 4	Period 5	
3	All figures in millions unless otherwise stated							
4								
5	Cash Flow Statement							
6	Net income				100.0	101.0	102.0	
7	+ Depreciation and amortization				80.0	81.0	83.0	
8	(Increase) decrease in operating working capital				(30.0)	(25.0)	(33.0)	
9	Cash flow from operating activities				150.0	157.0	152.0	
10								
11	(Capital expenditure)				(400.0)	(402.0)	(404.0)	
12	Cash flow from investing activities				(400.0)	(402.0)	(404.0)	
13								
14	Increase (decrease) in long-term debt				50.0	(5.0)	(5.0)	
15	Dividends				(30.0)	(30.3)	(30.6)	
16	Issuance of equity				50.0	0.0	0.0	
17	Cash flow from financing activities				70.0	(35.3)	(35.6)	
18								
19	Beginning cash				100.0	(80.0)	(360.3)	
20	Net cash flow				(180.0)	(280.3)	(287.6)	
21	Ending cash			100.0	(80.0)	(360.3)	(647.9)	

# Cash Flow Report Forms

**Lawrence Revsine, Daniel W. Collins, W.  
Bruce Johnson**

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