

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1															
2	Cash Flow Statement (CFS)														
3	(\$ in millions)														
4															
5	Income Statement					Balance Sheet					Cash Flow Statement				
6											Year 1				
7	Revenue					Cash and Equivalents					Net Income				
8	(−) COGS					Accounts Receivable					(+) D&A				
9	Gross Profit					PP&E					(−) Increase in NWC				
10	(−) OpEx					Total Assets					Cash from Operations				
11	(−) D&A														
12	EBIT					Accounts Payable					(−) Capex				
13	(−) Interest Expense					Long-Term Debt					Cash from Investing				
14	Pre-Tax Income					Total Liabilities					(−) Mandatory Debt Amortization				
15	(−) Taxes					Common Stock and APIC					Cash from Financing				
16	Net Income					Retained Earnings									
17						Total Equity					Beginning Cash				
18											(+) Net Change in Cash				
19						Check					Ending Cash				
20															