

Statement of Cash Flows

Enter your Company's name here
Statement of Cash Flows
[Month] [Day], [Year]

	Current Period		Prior Period		Increase (Decrease)	
	[Start Date]	[End Date]	[Start Date]	[End Date]	[Start Date]	[End Date]
BEGINNING CASH ON HAND	-		-		-	
ADD: CASH RECEIPTS						
Cash Sales	-		-		-	
Collections from Customer Credit Accounts	-		-		-	
Loan or Other Cash Injection	-		-		-	
Interest Income	-		-		-	
Income Tax Refund	-		-		-	
Misc. Cash Receipts	-		-		-	
TOTAL CASH RECEIPTS	-		-		-	
LESS: CASH PAYMENTS						
<u>COST OF GOODS SOLD:</u>						
Direct Product/Service Costs	-		-		-	
Salaries-Direct	-		-		-	
Payroll Taxes and Benefits-Direct	-		-		-	
Supplies	-		-		-	
Other Costs	-		-		-	
Sub-Total Cost of Goods Sold	-		-		-	
<u>OPERATING EXPENSES:</u>						
Advertising and Promotion	-		-		-	
Automobile/Transportation	-		-		-	
Bank Service Charges	-		-		-	
Business Licenses and Permits	-		-		-	
Charitable Contributions	-		-		-	
Computer and Internet	-		-		-	
Continuing Education	-		-		-	
Dues and Subscriptions	-		-		-	
Insurance	-		-		-	
Meals and Entertainment	-		-		-	
Merchant Account Fees	-		-		-	
Miscellaneous Expense	-		-		-	
Office Supplies	-		-		-	
Payroll Processing	-		-		-	
Postage and Delivery	-		-		-	
Printing and Reproduction	-		-		-	
Professional Services - Legal, Accounting	-		-		-	
Occupancy	-		-		-	
Rental Payments	-		-		-	
Salaries-Indirect	-		-		-	
Payroll Taxes and Benefits-Indirect	-		-		-	
Subcontractor	-		-		-	
Telephone	-		-		-	
Travel	-		-		-	
Utilities	-		-		-	
Website Development	-		-		-	
Sub-Total Operating Expenses	-		-		-	
<u>OTHER EXPENSE PAYMENTS</u>						
Interest Expense	-		-		-	
Income Tax Expense	-		-		-	
Cash Disbursements to Owners	-		-		-	
Sub-Total Other Expense Payments	-		-		-	
TOTAL CASH PAYMENTS	-		-		-	
NET CASH CHANGE - Inflow (Outflow)	-		-		-	
CASH POSITION (end of month)	-		-		-	

TIP: Sheet 2 (Example) Has a filled out example

TIP: Hover over column & Row headers for more instructions

Notes on Preparation:

Note: You may want to print this information to use as reference later. To delete these instructions, click the border of this text box and then press the DELETE key.

Note: Understanding a company's Cash Flows is critical to managing cash in order to ensure a positive cash position is sustained. It is important to understand the key cash drivers for your company's operations as well as understanding how the Current Period compares to the Prior Period. This template is intended to help you outline those drivers and compare the Current Period to the Prior Period in detail.

Note: Enter data into cells beneath column headers and to the right of rows headers that contain comments (red triangle in upper right corner of cell). Explanations of what type of data should be entered into each row are outlined in the row header's comments.

Steps for Preparation:

Step 1: Enter your Company's name and the Date all figures are reported as of in the report header.

Step 2: Enter the 'Start Date to End Date' as MM/DD/YYYY in the Current Period and Prior Period column headers. Please note that for the best comparison to the Current Period, the Prior Period time frame should cover the same number of days as the Current Period. Typically, the prior period is the same timeframe but for the previous year. However, you can use whatever timeframe you would like to compare the Current Period to, such as the previous quarter or month.

Step 3: Enter the BEGINNING CASH ON HAND for the Current and Prior Periods.

Step 4: Enter the expected cash receipts for each line item and for the Current and Prior Periods.

Step 5: Enter the expected cash payments for each line item and for the Current and Prior Periods.

Note: The ending cash balance (Cash Position) will automatically calculate based on the imbedded formulas and the figures you have entered.

Step 6: If additional rows are required in order to best reflect your company, click on a Column A cell below the row you would like to add and right click your mouse, click Insert, select Entire Row and click OK (repeat as many times as necessary in order to add multiple rows). Then copy any existing row into the newly inserted rows by selecting an entire previously existing single row (click on the row number to the left of Column A), click the right mouse button and select Copy and then highlight the Row numbers for the rows just added, then right click the mouse again and select Paste (be sure the mouse pointer is located on the highlighted range). Repeat as necessary. Overwrite the Row headers with the description you are adding.