Select a month to start	May	June	July	August	Septemebr	October	November	December	January	February	March	April	TOTAL
GROSS REVENUE													
(A) Revenue													
(B) Direct costs													
Materials/Purchases													
Subcontractor payments													
Freight & Cartage													
Other													
Total direct costs													
(C) Gross cash flow (A-B)													
PAYMENTS/OUTFLOWS													
Accounting													
Advertising													
Cleaning													
Computers and software													
Debt repayments													
Drawings													
Freight and postage													
Insurance													
Interest													
Legal fees													
Marketing and advertising													
Motor vehicle expenses													
Power													
Rent and rates													
Repairs and maintenance													
Salaries and employee expenses													
Stationery													
Subscriptions													
Sundries													
Tax													
Telephone													
Uniforms													
Water													
Web site hosting and maintenance													
Add extra expenses as needed													
Add extra expenses as needed													
Add extra expenses as needed													
Add extra expenses as needed													
(D) Total payments/outflows													
NET CASH FLOW (C-D)													
Opening bank balance													
CLOSING BANK BALANCE													