

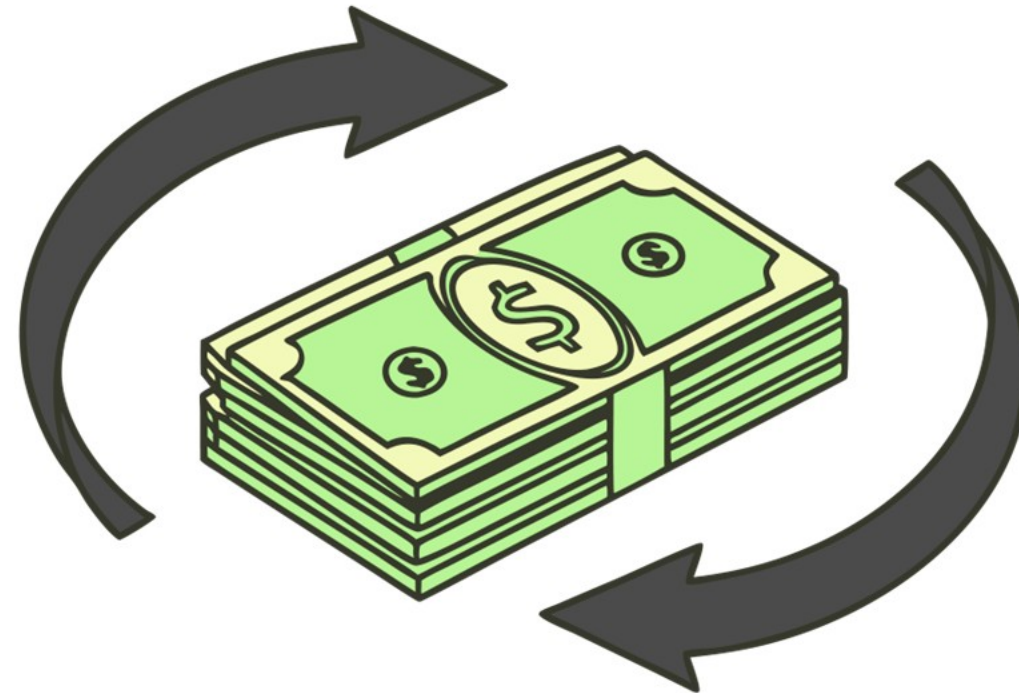
Cash Flow Statement

A DIGITAL DISCOVERY LESSON

**A Comprehensive
Analysis of the
Cash Flow Statement**

**Editable
Interactive Slides
Critical Thinking**

**A Google Slides file
that easily converts
to PowerPoint**



**NO PREP!
SAVES YOU TIME!**

BUSINESS EDUCATION WITH *Denise Leigh*

NO PREP Intro Digital Activity

What's included?

- ✓ **10-slides** Google Slides lesson (easily converts to PowerPoint)
- ✓ **Teacher's Key**
- ✓ **Cash Flow Statement Analysis Activities**
- ✓ **Critical-Thinking Discussion Prompts**
- ✓ **Financial Health & Business Decision-Making**

Cash Flow Statement

Can a Business Run Out of Money?

What is a Cash Flow Statement?

Money In vs. Money Out

What Is a Cash Flow Statement?

A cash flow statement shows how money moves in and out of a business over time.

Key Tracking

- Cash inflows (Money in)
- Cash outflows (Money out)
- Operational liquidity check

Sneaker Business Example

Operations include:
Receiving customer payments
Paying for inventory, rent, & payroll



Critical Thinking: Why can a business make sales but still run out of money?

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Cash Inflows vs. Cash Outflows

Cash Inflows (Money In)

- Customer payments
- Loans
- Selling equipment
- Investment money

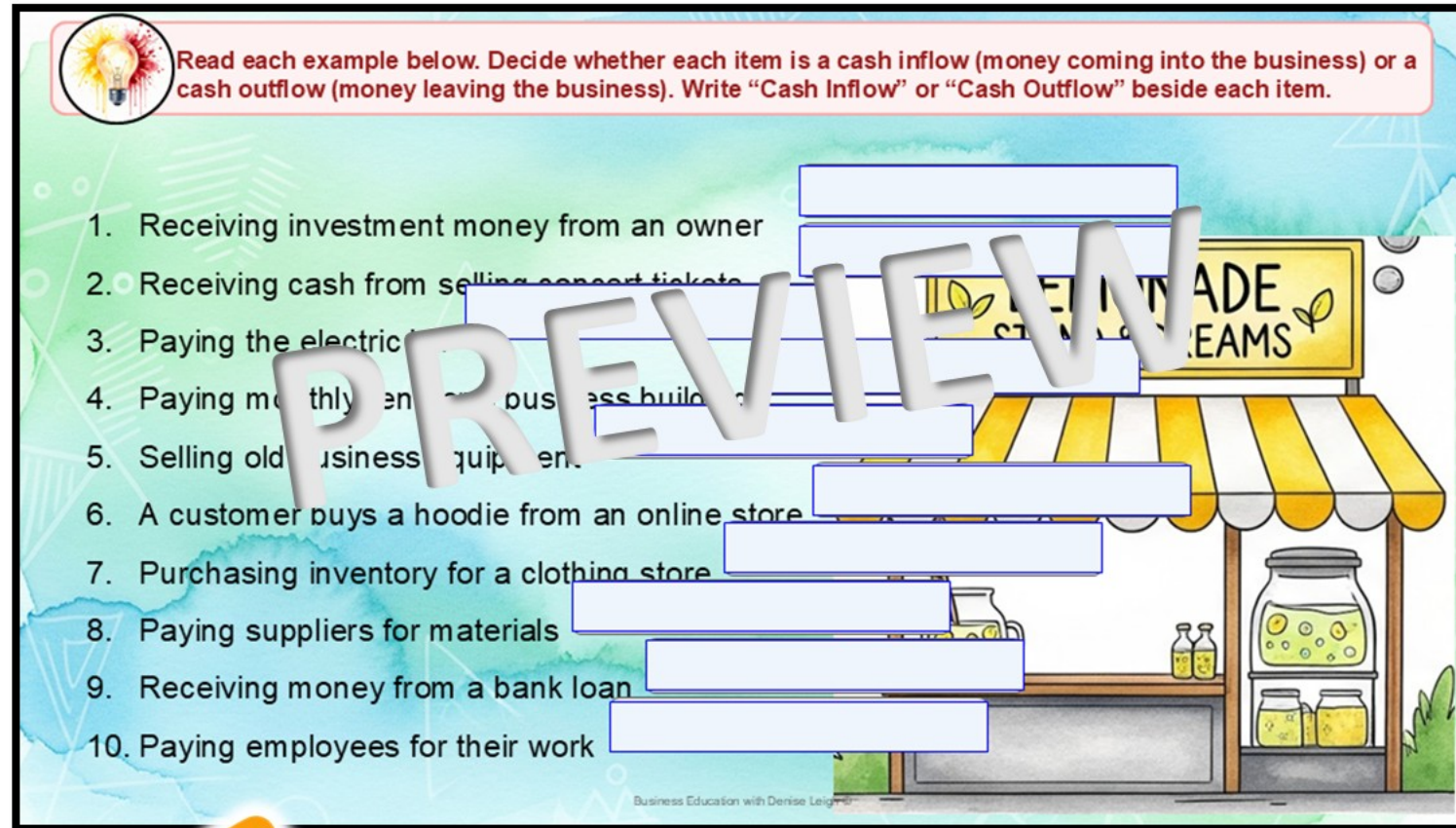
Cash Outflows (Money Out)

- Payroll
- Rent
- Supplies
- Loan payments
- Taxes



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Interactive Slides



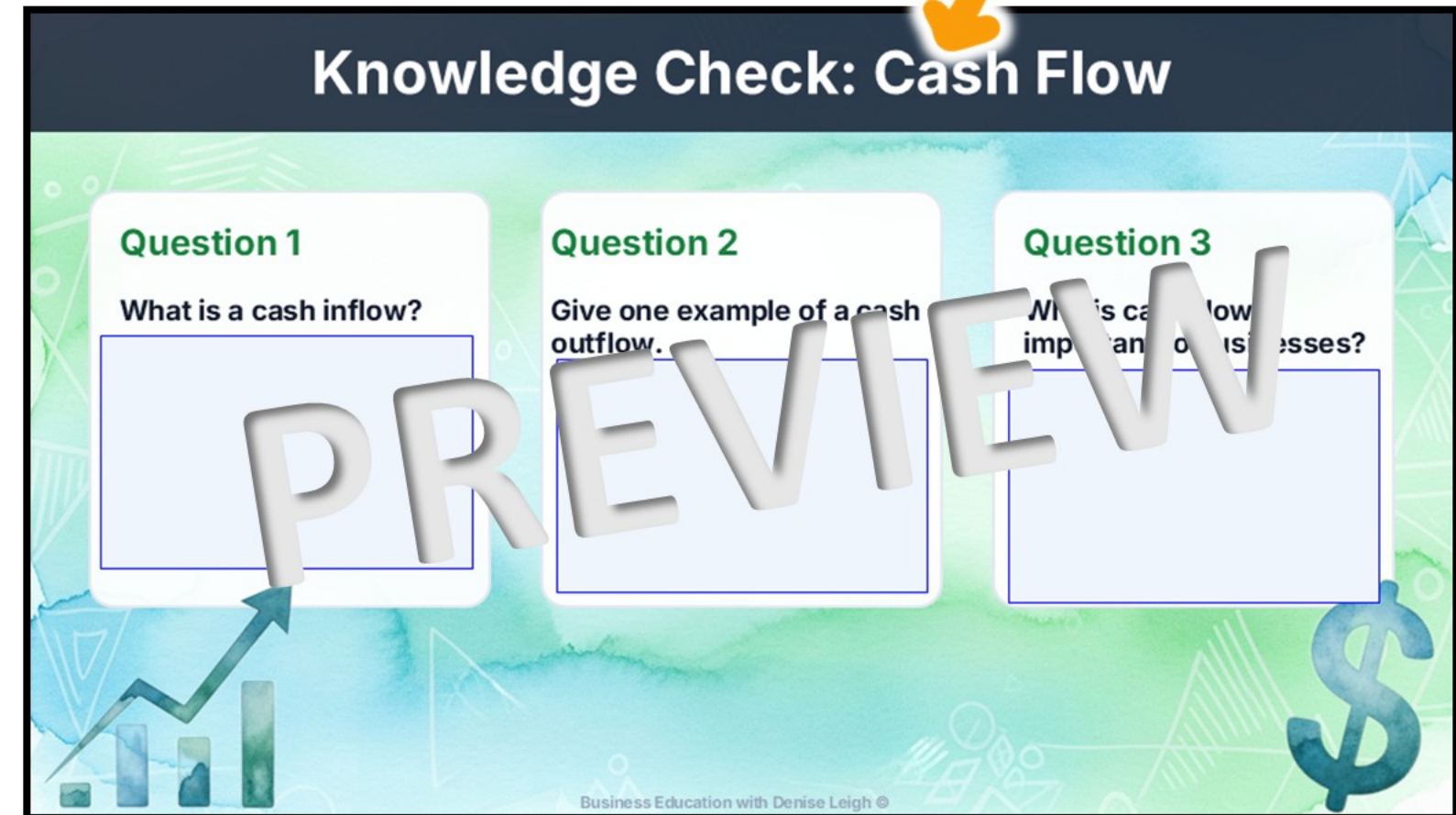
Read each example below. Decide whether each item is a cash inflow (money coming into the business) or a cash outflow (money leaving the business). Write "Cash Inflow" or "Cash Outflow" beside each item.

1. Receiving investment money from an owner
2. Receiving cash from selling concert tickets
3. Paying the electric bill
4. Paying monthly rent on business building
5. Selling old business equipment
6. A customer buys a hoodie from an online store
7. Purchasing inventory for a clothing store
8. Paying suppliers for materials
9. Receiving money from a bank loan
10. Paying employees for their work

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**Is Each Scenario
Cash Inflow or
Cash Outflow?**

Knowledge Check



Knowledge Check: Cash Flow

Question 1

What is a cash inflow?

Question 2

Give one example of a cash outflow.

Question 3

What is cash flow important for businesses?

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Cash Flow Statement Analysis

Lemonade Stand Cash Flow Statement

LEMONADE STAND
CASH FLOW STATEMENT
May 1 – May 31, 2026

CASH INFLOWS	AMOUNT
Cash from Lemonade Sales	\$125.00
Cash from Tips	\$20.00
Cash from Donations	\$5.00
TOTAL CASH INFLOWS	\$150.00

CASH OUTFLOWS	AMOUNT
Lemons	(\$20.00)
Sugar	(\$6.00)
Cups	(\$5.00)
Sign & Supplies	(\$8.00)
Ice	(\$10.00)
TOTAL CASH OUTFLOWS	(\$49.00)

NET CASH FLOW (INFLOWS – OUTFLOWS) **\$101.00**

1. The lemonade stand made \$150 in cash inflows and \$49 in cash outflows. Do you think this business was successful?

When cash outflow do you think was the most necessary expense for the lemonade stand, and which expense could

1. If the lemonade stand wanted to increase its net cash flow

**More
Interactive Slides**

Financial Analysis Prompts

LEMONADE STAND
Cash Flow Statement
May 1 – May 31, 2026

CASH INFLOWS	AMOUNT
Cash from Lemonade Sales	\$85.00
Cash from Tips	\$6.00
Cash from Donations	\$2.00
TOTAL CASH INFLOWS	\$93.00

CASH OUTFLOWS	AMOUNT
Lemons	(\$32.00)
Sugar	(\$12.00)
Cups	(\$10.00)
Sign & Supplies	(\$15.00)
Ice	(\$18.00)
TOTAL CASH OUTFLOWS	(\$87.00)

NET CASH FLOW (INFLOWS – OUTFLOWS) **(\$6.00)**

1. Why is this lemonade stand showing negative cash flow?

1. Which expense do you think hurt the business the most,

1. If you were the owner of the lemonade stand, what change would you make next month to help the business?

Negative net cash flow means more cash went out than came in during this period.

Teaching Duration: 45 minutes + Discussions

10 Slides included

Cash Flow Statement

A Comprehensive Analysis



What Is a Cash Flow Statement?

A cash flow statement shows how money moves in and out of a business over time.

Key Tracking

- Cash inflows (Money in)
- Cash outflows (Money out)
- Operational liquidity check

Sneaker Business Example

Operations include:
Receiving customer payments
Paying for inventory, rent, & payroll

Critical Thinking: Why can a business make sales but still run out of money?



Cash Inflows vs. Cash Outflows

Cash Inflows (Money In)

- Customer payments
- Loans
- Selling equipment
- Investment money

Cash Outflows (Money Out)

- Payroll
- Rent
- Supplies
- Loan payments
- Taxes



Read each example below. Decide whether each item is a cash inflow (money coming into the business) or a cash outflow (money leaving the business). Write "Cash Inflow" or "Cash Outflow" beside each item.

1. Receiving investment money from an owner
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8. Paying suppliers for materials
9. Receiving money from a bank loan
10. Paying employees for their work



Positive vs. Negative Cash Flow

Is the Business Financially Healthy?

Positive Cash Flow

More money comes in than goes out.

- Business can pay bills
- Business can grow
- Lower financial risk

Negative Cash Flow

More money goes out than comes in.

- Business must pay expenses
- Business may need loans or investments
- Business may go bankrupt



Why Should Owners Care About Cash Flow?

What information do you need to know?

Employees

Want to know: Will they get paid?

Suppliers

Want to know: Can the business pay its bills?

Lenders/Banks

Want to know: Can the loan be repaid?

Investors/Owners

Want to know: Is the business profitable and stable?



Knowledge Check: Cash Flow

Question 1

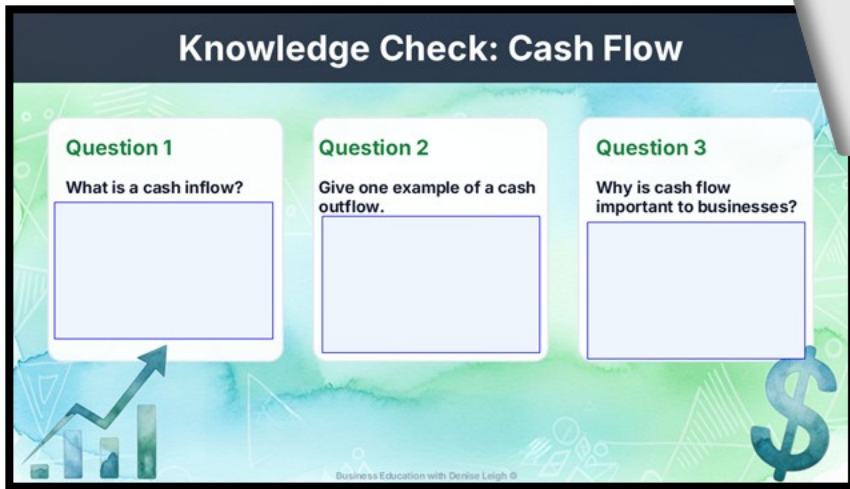
What is a cash inflow?

Question 2

Give one example of a cash outflow.

Question 3

Why is cash flow important to businesses?



Real-World Application: Cash Flow

Scenario: Successful on Paper

A popular business has:

- Great sales
- Lots of customers
- Positive reviews

BUT... No Cash Available

It cannot afford to:

- Pay rent
- Buy inventory
- Pay employees



LEMONADE STAND CASH FLOW STATEMENT

May 1 - May 31, 2026

CASH INFLOWS	AMOUNT
Cash from Lemonade Sales	\$125.00
Cash from Tips	\$18.00
Cash from Donations	\$7.00
TOTAL CASH INFLOWS	\$150.00

CASH OUTFLOWS	AMOUNT
Lemons	(\$20.00)
Sugar	(\$4.00)
Cups	(\$5.00)
Sign & Supplies	(\$8.00)
Six	(\$10.00)
TOTAL CASH OUTFLOWS	(\$47.00)
NET CASH FLOW (INFLOWS - OUTFLOWS)	\$103.00



LEMONADE STAND Cash Flow Statement

May 1 - May 31, 2026

CASH INFLOWS	AMOUNT
Cash from Lemonade Sales	\$85.00
Cash from Tips	\$6.00
Cash from Donations	\$2.00
TOTAL CASH INFLOWS	\$93.00

CASH OUTFLOWS	AMOUNT
Lemons	(\$32.00)
Sugar	(\$12.00)
Cups	(\$10.00)
Sign & Supplies	(\$15.00)
Six	(\$18.00)
TOTAL CASH OUTFLOWS	(\$87.00)
NET CASH FLOW (INFLOWS - OUTFLOWS)	(\$6.00)

1. Why is this lemonade stand showing negative cash flow?

1. Which expense do you think hurt the business the most?

1. If you were the owner of this lemonade stand, what changes would you make next month to help the business?



Google Slides that **easily converts** to PowerPoint

Hi! My name is Denise Leigh. I have been teaching Business Education for over 25 years! I love collaborating with business educators all over the world. I am a 2022 Pennsylvania Teacher of the Year Finalist and relentless lifetime learner and lover of everything education. Engaging students and connecting them to their world is my jam! Thank you for exploring my resources and sharing my passion for BUSINESS EDUCATION!

Denise Leigh is an expert on student-led instruction. She was featured on CBS Pittsburgh for her City Collaborative™ Project-Based Business Education (PBL) Classroom.

