

### CASH FLOW (Planned vs. Actual) (example)

CASH ITEMS	JANUARY		FEBRUARY		MARCH	
	Plan	Actual	Plan	Actual	Plan	Actual
Net Income	\$80,000	\$70,234				
+ Depreciation	\$22,000	\$22,000				
+/- Change in Account Receivable	<\$200,000>	<\$191,289>				
+/- Change in Inventory	<\$60,000>	<\$47,635>				
+/- Change in WIP	\$25,000	\$18,201				
+/- Change in Payables	<\$160,000>	<\$141,079>				
- Lease Payment	<\$47,204>	<\$47,204>				
- Debt (Principal/Interest)	<\$20,448>	<\$20,448>				
+ Investments	\$15,000	\$9,357				
<b>Cash In-Flow/Out-Flow</b>	<\$345,652>	<\$327,863>				
<b>Beginning Cash Balance</b>	\$500,000	\$500,000				
<b>Cash at End of Period</b>	\$154,348	\$172,137				