

Cash flow for "More for your paws" in 20XX

	July	August	September	October	November	December	January	February	March	April	May	June
OPENING BALANCE	\$30,000	\$43,180	\$42,080	\$42,440	\$43,390	\$14,070	\$22,420	\$30,010	\$31,750	\$33,420	\$35,260	\$36,980
Cash incoming												
Sales	10000	15000	17000	18000	18000	25000	25000	25000	25000	25000	25000	25000
Asset sales												
Debtor receipts												
Loans	20000											
Other income												
Total incoming	\$30,000	\$15,000	\$17,000	\$18,000	\$18,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Cash outgoing												
Purchases (stock etc)	3000	2500	2800	3000	33000	1900	2600	1500	1600	1800	1900	2600
Accountant fees	200	200	200	200	200	200	200	200	200	200	200	200
Solicitor fees												
Advertising and marketing	300	250	280	300	300	300	300	300	300	300	300	300
Bank fees and charges	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000
Interest paid	200	200	200	200	200	200	200	200	200	200	200	200
Credit card fees												
Utilities (electricity, gas, water)	550	480	490	700	650	720	730	790	800	620	560	590
Telephone	250	250	250	250	250	250	250	250	250	250	250	250
Lease/loan payments												
Rent & rates												
Motor vehicle expenses	500	450	650	650	1000	1350	1400	1700	1650	1450	1550	1700
Repairs and maintenance												
Stationery and printing	150	100	100	80	50	60	60	50	60	70	50	60
Membership and affiliation fees												
Licensing	300	300	300	300	300	300	300	300	300	300	300	300
Insurance	350	350	350	350	350	350	350	350	350	350	350	350
Superannuation	820	820	820	820	820	820	820	1420	1420	1420	1420	1420
Income tax												
Wages (including PAYG)	8200	8200	8200	8200	8200	8200	8200	14200	14200	14200	14200	14200
More...												
Total outgoing	\$16,820	\$16,100	\$16,640	\$17,050	\$47,320	\$16,650	\$17,410	\$23,260	\$23,330	\$23,160	\$23,280	\$24,170
Monthly cash balance	\$13,180	-\$1,100	\$360	\$950	-\$29,320	\$8,350	\$7,590	\$1,740	\$1,670	\$1,840	\$1,720	\$830
CLOSING BALANCE	\$43,180	\$42,080	\$42,440	\$43,390	\$14,070	\$22,420	\$30,010	\$31,750	\$33,420	\$35,260	\$36,980	\$37,810

Green: All the assumptions that have to be taken into consideration according to the case study have been inserted in Green

Blue: Fixed costs (amounts need to remain the same for the fixed costs. Where adjustments were necessary according to the assumptions, fixed costs need to remain the same before and after the adjustment

Red: Variable costs (amounts need to change and students answers will vary. However they will need to be reasonable and in line with the case study

Figures include GST.