

Operating Expenses Year 1

Sales Promotion	45,000
Quality Improvement	30,000
General Overheads	50,000
Operating Expenses	125,000

Customer Changes Year 1

	Level 1	Level 2	Level 3
Previous Clients	239	239	295
Natural Loss	24	24	30
Capacity Loss	3	3	0
Value Loss	31	39	0
Existing Clients	181	173	265
New Clients	41	121	0
Total Clients	222	294	265

Sales Demand Year 1

	Level 1	Level 2	Level 3
Existing Clients	181	173	265
New Clients	41	121	0
Total Clients	222	294	265
Demand/Client	15.92	16.05	16.18
Demand (Days)	3534	4719	4289

Resource Use Year 1

	Resource A	Resource B
Existing Resources	25	30
New Resources	5	0
Total Resources	30	30
Days Available	6000	6000
Days Needed	5894	6649
Capacity Use %	98	111

Sales Income Year 1

	Level 1	Level 2	Level 3
Total Clients	222	294	265
Sales/Client	15.92	14.74	14.86
Sales (Days)	3534	4334	3939
Price	65	45	29
Sales Income	229710	195030	114231

Resource Asset Changes Year 1			
	Resource A	Resource B	Total
Opening Assets	198096	70944	269040
Depreciation	58619	16189	74808
Resource Investment	75000	0	75000
Quality Investment	20000	10000	30000
Asset Value	234477	64755	299232

Fixed Asset Changes Year 1	
Previous Fixed Assets	269,040
Resource Investment	75,000
Quality Investment	30,000
Other Investment	0
Depreciation	74,808
Fixed Assets	299,232

Fixed Assets Year 1	
Previous Fixed Assets	269,040
Resource Investment	75,000
Depreciation	74,808
Fixed Assets	299,232

Cash Flow - Sources Year 1	
Opening Cash	24,070
Opening Accounts Receivable	93,351
Sales Income	538,971
Accounts Receivable	107,794
New Term Loans	0
Total Cash Available	548,598

Cash Flow - Uses Year 1	
Resource Costs	180,000
Operating Expenses	125,000
Resource Investment	75,000
Quality Investment	30,000
Dividend (Paid)	26,457
Taxation (Paid)	60,945
Total Cash Needed	497,402

Cash Movement Year 1

Total Cash Available	548,598
Total Cash Needed	497,402
Net Cash Balance	51,196
Opening Balance	24,070
Average Balance	37,633
Interest Earned	3,763
Overdraft Interest	0
Leverage Premium	0
Closing Balance	54,959

Financial Expenses Year 1

Interest Earned	3,763
Loan Interest	0
Overdraft Interest	0
Leverage Premium	0
Financial Expenses	-3,763

Resource Costs Year 1

	Resource A	Resource B
Resource Cost	120000	60000
Quality Expense	20000	10000
Depreciation	58619	16189
Total Cost	198619	86189
Average Cost/Day	33.1	14.4

Resource Detail Year 1

	Resource A	Resource B
Days Available	6000	6000
Days Needed	5894	6649
Days Transferred	-106	106

Forecast Effect Year 1

	Level 1	Level 2	Level 3
Sales Forecast	0	0	0
Demand (Days)	3534	4719	4289
Forecast Accuracy	0	0	0
Accounts Receivable Days	73	73	73
Nominal Accounts Receivable	45942	39006	22846
Actual Accounts Receivable	45942	39006	22846