

## Cash Flow: Parker's Dog Treats

Financial Lables	May	Jun	July	Aug	Sept	Oct
<b>Cash Reserve</b>	\$ 3,600	\$ 1,610	\$ 1,370	\$ 1,280	\$ 1,015	\$ 975
Sales (receipts)	\$ 200	\$ 600	\$ 900	\$ 1,000	\$ 1,300	\$ 1,700
Other (receipts)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Receipts - Calculated</b>	\$ 200	\$ 600	\$ 900	\$ 1,000	\$ 1,300	\$ 1,700
Labor (\$2/bag)	\$ 40	\$ 120	\$ 180	\$ 200	\$ 260	\$ 340
Supplies (\$3/bag)	\$ 60	\$ 180	\$ 270	\$ 300	\$ 390	\$ 510
<b>Total Variable Costs (Costs of Goods Sold) - Calculated</b>	\$ 100	\$ 300	\$ 450	\$ 500	\$ 650	\$ 850
General supplies	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40
Kitchen rental	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
Utilities	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15
Phone	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15
Advertising	\$ 45	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20
Vehicle Insurance	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75
Liability Insurance	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -
Craft fair booth charges	\$ -	\$ 75	\$ 75	\$ 150	\$ 75	\$ 75
Accounting services	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Fixed Operating Expenses - Calculated</b>	\$ 690	\$ 440	\$ 440	\$ 515	\$ 440	\$ 440
Business loan repayment	\$ -	\$ -	\$ -	\$ 150	\$ 150	\$ 150
Capital Expenses	\$ 1,300	\$ -	\$ -	\$ -	\$ -	\$ -
Owner draw	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
<b>Total Other Expenses - Calculated</b>	\$ 1,400	\$ 100	\$ 100	\$ 250	\$ 250	\$ 250
<b>Total Disbursements (Variable + Fixed + Other Costs)</b>	\$ 2,190	\$ 840	\$ 990	\$ 1,265	\$ 1,340	\$ 1,540
<b>Surplus or Deficit (Receipts - Total Disbursements)</b>	\$ (1,990)	\$ (240)	\$ (90)	\$ (265)	\$ (40)	\$ 160
<b>Ending Cash (Cash Reserve + Surplus/Deficit)</b>	\$ 1,610	\$ 1,370	\$ 1,280	\$ 1,015	\$ 975	\$ 1,135