

ABC Company, Inc.
Three Year Budget

CASH STATEMENT

SUMMARY CASH FLOW

Income before taxes
ADJUSTMENTS DUE TO :
Operations
Working capital
Assets
Liabilities
Equity

CASH FLOW

OPERATIONS :

Depr & amort - ded
Depr & amort - nonded
Taxes paid
Unrem earn from subs
Minority int of p&l
Loss on sale of asset
Gain on sale of asset
Loss on sale of land
Gain on sale of land
Loss on sale of gdwil
Gain on sale of gdwil
Loss on sale of intan
Gain on sale of intan
Loss on equity invest
Gain on equity invest
Loss on cost invest
Gain on cost invest
Gain on extraord item

TOTAL OPERATIONS

WORKING CAPITAL :

Cash
Cash equiv - MM

Sheet1

Cash equiv - CDs
Marketable securities
Accounts receivable
Allow doubtful accoun
Inventories
Prepaid expense
Intercompany-current
Other current assets
Notes payable
Trade notes payable
Accounts payable
Accrued expenses
Intercompany-current
Other current liab

TOTAL WORKING CAPITAL

ASSETS :

Fixed asset additions
Proc from asset sale
Fixed asset adj
Land additions
Proc from land sale
Land adj
Goodwill additions
Proc from gdwill sale
Goodwill adj
Other intang addition
Proc from intang sale
Intangible adj
Equity invst addition
Proc-equity inv sale
Equity invest adj
Cost invest addition
Proc-cost invest sale
Cost invest adj
LT Note rec adj
Change in LT Note rec
Chge in curr note rec
Other assets

TOTAL ASSETS

LIABILITES :

LT Debt adj

Change in LT Debt
Change in cur LT Debt
Minority interest
Other liabilities
Mand red prfd stock

TOTAL LIABILITIES

EQUITY :

Proc from pfrd stock
Proc from com stock
Pfrd dividends
Common dividends
Equity adj

TOTAL EQUITY

TAXES PAID:

Curr inc tax receiv
Noncur inc tax receiv
Curr def tax receiv
Noncur def tax receiv
Curr inc tax payable
Noncur inc tax payabl
Curr def tax payable
Noncur def tax payabl
Income tax expense

TOTAL TAXES PAID

OPERATIONS PERFORM :

Gross profit margin
Operating profit marg
Net profit margin
Net profit retain mar
Return on investment
Return on equity
Ret on cmn stk equity
Earnings per share

MANAG PERFORM PER SH:

Cash flow

PV cash flow (A)
PV cash flow FTD (A)
PV cash flow (B)
PV cash flow FTD (B)
PV cash flow (C)
PV cash flow FTD (C)
PV cash flow (D)
PV cash flow FTD (D)
Primary EPS
Fully diluted EPS
Common dividends
Book value
Cash return on BV
Cash return on BV FTD

LIQUIDITY :

Quick ratio
Current ratio

LEVERAGE :

Debt ratio
Debt-equity ratio
Debt-capital ratio
Equity ratio
Times interest earned

MANAGEMENT PERFORMANCE

Total asset turnover
Inventory turnover
Days in inventory
Acct receiv turnover
Days in receivables
Acct payable turnover
Days in payables
Optm A/R aging: curr
Optm A/R aging: 0-30
Optm A/R aging: 31-60
Optm A/R aging: 61-90
Optm A/R aging:91-120
Optm A/R aging: > 120

Optm A/P aging: curr
Optm A/P aging: 0-30
Optm A/P aging: 31-60
Optm A/P aging: 61-90
Optm A/P aging:91-120
Optm A/P aging: > 120

Sheet1

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3/1990

6/1990

9/1990

\$7173	\$14173	\$18607
-2,608	-5,308	-7,381
-13,143	-12,178	-13,867
-420	-370	-510
-1,050	-1,050	-875
-125	-125	-125
-----	-----	-----
-\$10173	-\$4858	-\$4151
=====	=====	=====

\$442	\$450	\$474
25	28	32
-3,100	-5,792	-7,900
25	5	0
0	10	10
0	6	6
0	-7	-2
0	2	6
0	-3	-3
0	0	0
0	0	0
0	2	6
0	-4	-5
0	0	0
0	0	0
0	0	0
0	-5	-5
0	0	0
-----	-----	-----
-\$2608	-\$5308	-\$7381
=====	=====	=====

\$0	\$0	-\$20
0	-50	0

Sheet1

0	0	0
-2	-2	-1
-25,413	-9,756	-9,379
490	214	216
1,739	-7,527	-8,324
-130	-20	25
-300	-500	-200
-15	-15	-20
0	0	0
25	25	25
10,313	5,213	3,816
30	20	25
100	200	-50
20	20	20
-----	-----	-----
-\$13143	-\$12178	-\$13867
=====	=====	=====

-\$300	-\$350	-\$400
0	75	70
0	0	0
0	0	0
0	50	100
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
-100	-125	-150
0	50	50
0	0	0
0	0	0
0	0	0
0	0	0
-20	-25	-30
0	15	15
0	0	0
0	0	0
0	0	-100
0	-50	-50
0	-10	-15
-----	-----	-----
-\$420	-\$370	-\$510
=====	=====	=====

\$0 \$0 \$0

Sheet1

-1,100	-1,100	-1,100
0	0	200
0	0	0
50	50	25
0	0	0
-----	-----	-----
-\$1050	-\$1050	-\$875
=====	=====	=====

\$0	\$0	\$0
0	0	0
-25	-25	-25
-100	-100	-100
0	0	0
-----	-----	-----
-\$125	-\$125	-\$125
=====	=====	=====

\$0	\$200	\$0
0	0	0
-10	-10	-15
-5	-5	-5
40	60	40
-50	20	50
-20	40	20
40	10	25
-3,095	-6,107	-8,015
-----	-----	-----
-\$3100	-\$5792	-\$7900
=====	=====	=====

45.025	43.892	43.933
18.694	22.814	24.184
8.758	11.699	12.620
8.490	11.518	12.471
17.624	28.546	32.448
126.161	170.921	150.880
135.898	179.923	156.082
40.530	80.410	105.670
-----	-----	-----
-101.730	-48.580	-41.510

Sheet1

-102.416	-47.194	-38.992
-102.416	-149.610	-188.602
-102.550	-46.924	-38.510
-102.550	-149.474	-187.984
-102.682	-46.655	-38.035
-102.682	-149.337	-187.372
-102.814	-46.387	-37.567
-102.814	-149.201	-186.768
40.530	80.410	105.670
40.530	80.410	105.670
1.000	1.000	1.000
139.060	218.470	323.140
-73.155	-22.236	-12.845
-73.155	-22.236	-12.845
0.862	0.952	1.044
1.600	1.760	1.942
85.714	81.228	76.107
234.804	148.378	99.057
70.131	59.738	49.763
14.285	18.771	23.892
5.557	9.858	11.799
2.012	2.439	2.571
3.124	4.334	4.317
115.236	83.064	83.391
6.661	6.052	6.083
54.045	59.484	59.181
2.355	2.804	3.036
152.866	128.388	118.577
15,284	22,655	28,764
15,501	22,976	28,565
9,028	3,938	1,619
0	0	0
0	0	0
0	0	0
5,529	8,363	10,563
5,592	8,474	10,501
5,678	8,587	9,909
5,678	5,529	8,363
5,678	5,592	2,270
4,422	1,245	0

Sheet1

12/1990	12/1991	12/1992
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\$20039	\$95757	\$145378
-8,001	-38,767	-60,942
-16,878	-22,159	-41,517
-100	-1,305	-1,595
-975	900	-3,205
-125	-500	-500
-----	-----	-----
-\$6040	\$33926	\$37619
=====	=====	=====
\$485	\$1935	\$1204
27	108	108
-8,506	-40,990	-62,434
-15	100	100
20	80	80
15	0	0
-10	0	0
5	0	0
-12	0	0
0	0	0
0	0	0
10	0	0
-30	0	0
0	0	0
0	0	0
10	0	0
0	0	0
0	0	0
-----	-----	-----
-\$8001	-\$38767	-\$60942
=====	=====	=====
-\$10	-\$20	-\$25
-50	-50	-50

Sheet1

-100	0	0
-2	0	-3
-7,496	-16,577	-27,587
176	343	604
-5,496	-12,260	-23,165
25	-25	-60
-300	0	300
-20	-290	-50
-500	300	200
-25	0	0
-3,030	6,280	8,184
-50	125	50
25	0	0
-25	15	85
-----	-----	-----
-\$16878	-\$22159	-\$41517
=====	=====	=====

-\$300	-\$1200	-\$1300
50	0	0
0	0	0
-100	0	0
120	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
-75	0	0
50	0	0
0	0	0
0	0	0
0	0	0
0	0	0
-35	0	0
15	0	0
0	0	0
0	0	0
50	50	50
150	-55	-45
-25	-100	-300
-----	-----	-----
-\$100	-\$1305	-\$1595
=====	=====	=====

\$0

\$0

\$0

Sheet1

-1,100	900	-3,100
100	0	0
0	0	0
25	0	-105
0	0	0
-----	-----	-----
-\$975	\$900	-\$3205
=====	=====	=====

\$0	\$0	\$0
0	0	0
-25	-100	-100
-100	-400	-400
0	0	0
-----	-----	-----
-\$125	-\$500	-\$500
=====	=====	=====

\$0	\$0	\$0
30	0	0
-17	-13	-20
-5	-5	-5
60	200	500
80	-250	-500
-50	250	50
25	50	100
-8,629	-41,222	-62,559
-----	-----	-----
-\$8506	-\$40990	-\$62434
=====	=====	=====

42.102	41.356	42.134
23.632	24.657	27.961
12.301	13.229	15.866
12.167	13.108	15.770
31.287	31.949	35.543
117.156	76.148	59.243
119.979	77.085	59.598
113.850	544.350	827.190
-----	-----	-----
-60.400	339.260	376.190

Sheet1

-55.370	289.229	292.138
-243.972	45.257	337.395
-54.421	280.197	277.820
-242.405	37.792	315.612
-53.490	271.465	264.225
-240.862	30.603	294.828
-52.575	263.019	251.324
-239.343	23.676	275.000
113.850	544.350	827.190
113.850	544.350	827.190
1.000	4.000	4.000
435.990	976.340	1799.530
-13.853	34.748	20.904
-13.853	34.748	20.904

1.246	1.508	2.230
2.308	2.651	3.552

70.718	47.833	34.659
70.629	33.152	16.468
41.393	24.898	14.139
29.281	52.166	65.340
11.203	17.002	45.417

2.543	2.414	2.240
4.255	4.084	3.932
84.606	88.148	91.556
5.835	5.455	5.343
61.696	65.994	67.377
3.333	3.489	3.705
108.010	103.181	97.165
31,592	36,026	48,669
31,022	35,725	47,592
3,830	11,270	14,347
0	0	0
0	0	0
0	0	0

11,642	12,814	16,948
11,470	12,725	16,607
11,204	12,913	16,088
4,260	6,404	3,397
0	0	0
0	0	0