Student Workpoint 3.16 p. 231 using Table 3.7.1 p.227

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **All Figures in $** | **January** | **February** | **March** | **April** | **May** |
| Opening Balance | 4,000 | [500] | [12,500] | [21,500] | [33,250] |
| **Cash Inflows** |  |  |  |  |  |
| Cash Sales Revenue |  | 4,000 | 5,000 | 5,500 | 6,000 |
| Loan Capital |  | N/A | N/A | N/A | N/A |
| **Total Cash Inflows** |  |  | 5,000 |  |  |
| **Cash Outflows** |  |  |  |  |  |
| Advertising |  | 3,000 | N/A |  | N/A |
| Materials Expense |  |  | 2,500 |  |  |
| Rent |  | 6,000 |  | 6,000 |  |
| Wages |  |  | 5,000 | 5,000 |  |
| Loan Repayments |  | 500 |  | 500 |  |
| **Total Cash Outflows** |  |  |  | 17,250 | 14,500 |
| **Net Cash Flow** |  | [ | [9,000} | [11,750] |  |
| **Closing Balance** | [500] | [12,500] | [21,500] | [33,250] | [41,750] |