

# SMART SPECS

Smart Specs LLC Yearly Projected Cash Flow														
	Running Totals	2/1/2014	3/1/2014	4/1/2014	5/1/2014	6/1/2014	7/1/2014	8/1/2014	9/1/2014	10/1/2014	11/1/2014	12/1/2014	1/1/2015	36 Month Running Totals
Beginning Cash Balance	\$1,491,430.00	\$1,978,545.00	\$1,960,000.00					\$551,445.00	\$2,713,595.00	\$2,875,745.00	\$3,022,895.00	\$3,140,045.00	\$3,242,195.00	\$3,344,345.00
Cash Inflows														
Cash Received 3F Product (50 Units)	\$900,000.00	\$60,000.00	\$45,000.00					\$90,000.00	\$90,000.00	\$90,000.00	\$90,000.00	\$90,000.00	\$60,000.00	\$1,740,000.00
Cash Received Paintball Fields	\$40,000.00	\$-	\$-					\$-	\$-	\$-	\$-	\$-	\$-	\$40,000.00
Investment	\$300,000.00	\$300,000.00	\$-					\$-	\$-	\$-	\$-	\$-	\$-	\$300,000.00
Total Cash Inflows		\$60,000.00	\$45,000.00	\$60,000.00	\$60,000.00	\$75,000.00	\$75,000.00	\$90,000.00	\$90,000.00	\$90,000.00	\$90,000.00	\$90,000.00	\$60,000.00	\$1,820,000.00
Cash Outflows														
Corporate		\$15,850.00	\$15,850.00					\$15,850.00	\$15,850.00	\$15,850.00	\$15,850.00	\$15,850.00	\$15,850.00	\$461,750.00
Product Development		\$-	\$-					\$-	\$-	\$-	\$-	\$-	\$-	\$60,000.00
Research and Development		\$50,000.00	\$-					\$-	\$-	\$-	\$-	\$-	\$-	\$104,905.00
Capital Purchases		\$2,000.00	\$2,000.00					\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$107,750.00
Marketing Expenses		\$50,000.00	\$-					\$-	\$-	\$-	\$-	\$-	\$-	\$132,680.00
Total Cash Outflows		\$117,850.00	\$17,850.00	\$17,850.00				\$17,850.00	\$17,850.00	\$17,850.00	\$17,850.00	\$17,850.00	\$17,850.00	\$867,085.00
Net Increase (Decrease) in Cash		(\$57,850.00)	\$27,150.00					\$72,150.00	\$72,150.00	\$72,150.00	\$72,150.00	\$72,150.00	\$42,145.00	\$952,915.00
Ending Cash Balance		\$1,920,695.00	\$1,992,845.00					\$2,063,995.00	\$2,136,145.00	\$2,208,295.00	\$2,280,445.00	\$2,352,595.00	\$2,424,745.00	\$3,344,345.00
Tax Rate:	30%													
After Tax Cash Flow		\$1,342,981.50	\$1,344,486.50	\$1,394,991.50				\$1,836,516.50	\$1,950,021.50	\$2,063,526.50	\$2,156,031.50	\$2,227,536.50	\$2,299,041.50	\$2,341,041.50

**Problem**

**Process**

**Product**

Determine how to bring this product to the market & write up a business plan

Research  
Collect data  
Organize  
Analyze  
Prepare  
Report  
Present

Market Entry Strategy  
Marketing Campaign  
Advertisements  
Production Costs

Smart Specs Income Statement As of February 1, 2013	
Sales	\$760,000
Cost of goods sold	(\$510,000)
Gross Margin:	\$250,000
(Expenses)	
G&A	(\$213,100)
Marketing	(\$32,680)
R&D	(\$64,905)
Net Expenses:	(\$310,685)
Before Tax	
Net Income:	(\$60,685)
Tax Rate:	30%
After Tax	
Net Income:	(\$42,479.5)

Smart Specs Income Statement As of February 1, 2014	
Sales	\$2,100,000
Cost of goods sold	(\$1,410,000)
Gross Margin:	\$690,000
(Expenses)	
G&A	(\$142,200)
Marketing	(\$50,000)
R&D	(\$50,000)
Net Expenses:	(\$242,200)
Before Tax	
Net Income:	\$447,800
Tax Rate:	30%
After Tax	
Net Income:	\$313,460.0

Smart Specs Income Statement As of February 1, 2015	
Sales	\$2,520,000
Cost of goods sold	(\$1,680,000)
Gross Margin:	\$840,000
(Expenses)	
G&A	(\$214,200)
Marketing	(\$50,000)
R&D	(\$50,000)
Net Expenses:	(\$314,200)
Before Tax	
Net Income:	\$525,800
Tax Rate:	30%
After Tax	
Net Income:	\$368,060.0



# BUSINESS