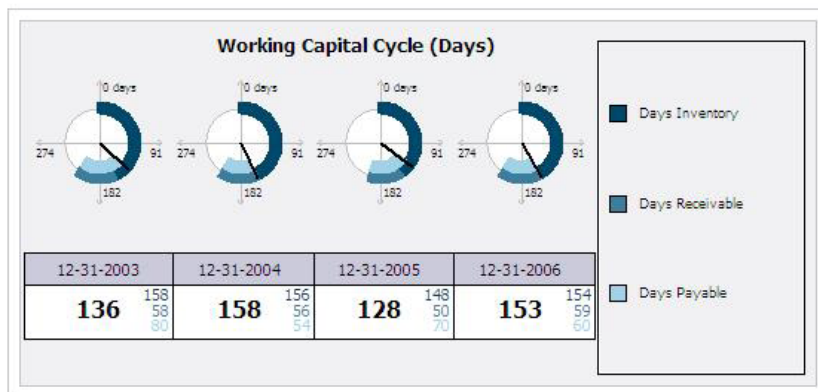


Sample Management Report

Financial Diagnostic Report

Date Prepared: 8/28/2009 4:09:03 AM

Working Capital Cycle



Financial Highlights 12-31-2006

Days Receivable Up 8.60
Acc Receivable Up 130,368

Days Inventory Up 5.97
Inventory Up 125,252

Days Payable Down 9.89
Accounts Payable Down 26,145

Working Capital Days 152.58
Working Capital 1,192,715

Working Capital % 34.08
Gross Margin % 30.00

Focus Points

The higher the Working Capital Cycle, the more costly it is to fund.

To minimize Working Capital Cycle: Ensure invoices are provided with a delivery or bill at the time work is performed; Utilize Inventory Management systems to control and minimize stock holdings; and constantly review supplier and customer terms of payment.

Working Capital % measures the investment a business has made in Working Capital for each unit of Revenue. Compare Working Capital % to Gross Margin % when a business increases Revenue. If Working Capital % is greater than Gross Margin %, for every additional unit of Revenue generated, cash will be required.

Strategy - Goalseek

To improve Working Capital % to 30.00

Change Days Receivable	to 43.71
Change Days Inventory	to 132.74
Change Days Payable	to 81.28
Change COGS %	to 54.16
Change Price Change %	to 29.23