

# Variance

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## Sample Company For Period Ending December 31, 2010

<b>Concept</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Variance</b>
Sales	6,000	5,000	1,000
Cost of Goods Sold	4,000	3,000	1,000
Contribution Margin	1,000	2,000	-1,000
Distribution Costs	1,000	1,000	0

The accompanying notes form an integral part of the consolidated financial statements.