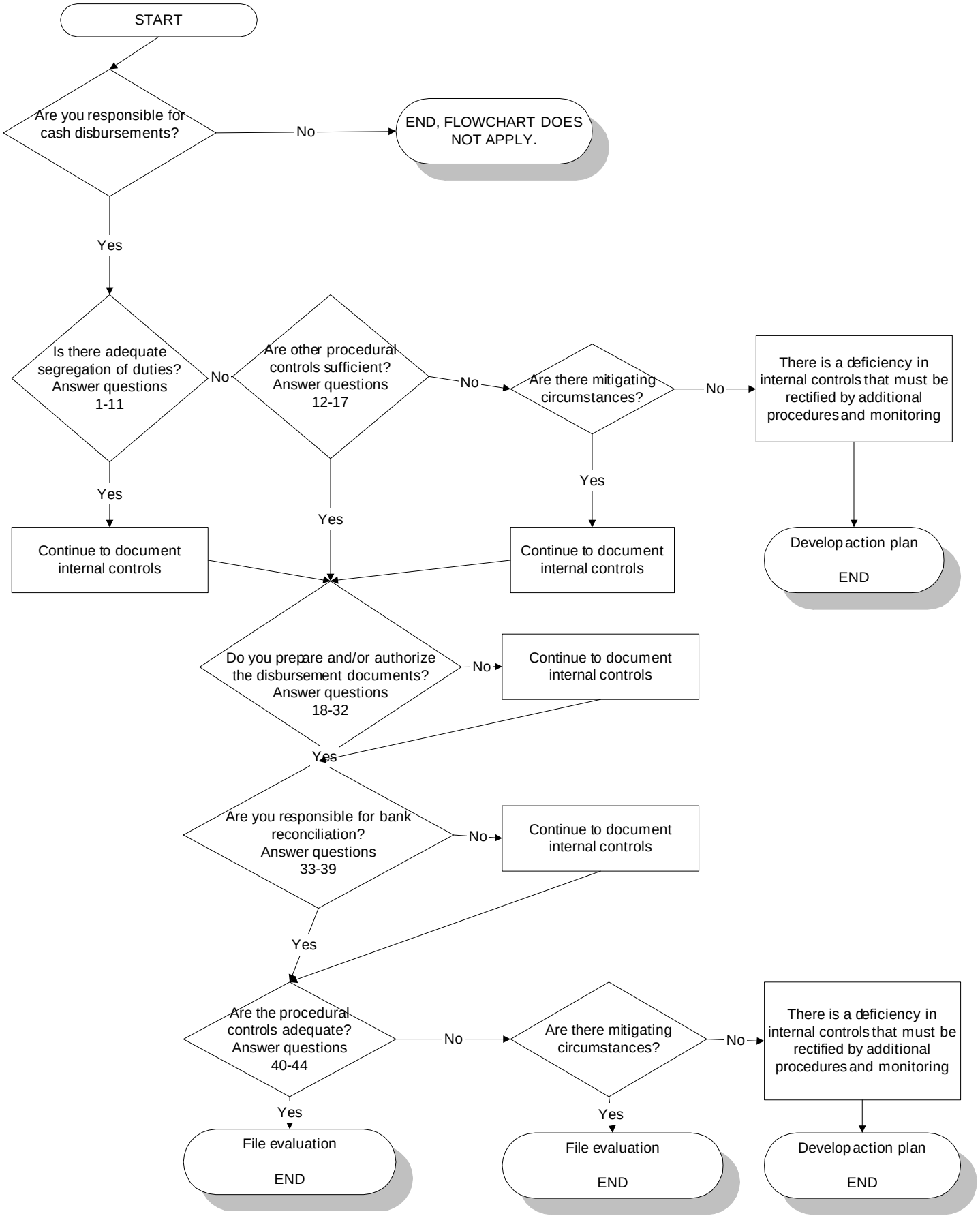CASH DISBURSEMENTS FLOWCHART