

## WORKING CAPITAL SIMULATION: MANAGING GROWTH

Dashboard **Balance Sheet** Income Statement Cash Flow Cash Cycle Synopsis

**Balance Sheet**

History	Phase 1	Phase 2	Phase 3
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(data in thousands of dollars)	2015	2016	2017	2018
Minimum Cash Requirement	\$300	\$300	\$300	\$300
Cash & Equivalents (Shortfall)*	\$0	\$0	\$0	\$0
Accounts Receivable	\$2,822	\$3,414	\$3,673	\$3,857
Inventories	\$2,444	\$3,071	\$3,378	\$3,547
Other CA	\$0	\$0	\$0	\$0
<b>Total Current Assets</b>	<b>\$5,566</b>	<b>\$6,785</b>	<b>\$7,351</b>	<b>\$7,704</b>
Net PP&E	\$40	\$40	\$40	\$40
Other FA	\$0	\$0	\$0	\$0
<b>Total Assets</b>	<b>\$5,606</b>	<b>\$6,825</b>	<b>\$7,391</b>	<b>\$7,744</b>
Accounts Payable	\$1,155	\$1,452	\$1,597	\$1,677
Accrued Expenses	\$0	\$0	\$0	\$0
<b>Total Current Liabilities</b>	<b>\$1,155</b>	<b>\$1,452</b>	<b>\$1,597</b>	<b>\$1,677</b>
Amount Borrowed from Credit Line	\$1,750	\$2,263	\$2,248	\$2,057
<b>Total Liabilities</b>	<b>\$2,906</b>	<b>\$3,715</b>	<b>\$3,845</b>	<b>\$3,734</b>
Common Stock	\$200	\$200	\$200	\$200
Retained Earnings	\$2,500	\$2,911	\$3,347	\$3,810
<b>Total Stockholder's Equity</b>	<b>\$2,700</b>	<b>\$3,111</b>	<b>\$3,547</b>	<b>\$4,010</b>
<b>Total Liabilities &amp; Equity</b>	<b>\$5,606</b>	<b>\$6,825</b>	<b>\$7,391</b>	<b>\$7,744</b>

\*values are beyond the Minimum Cash Requirement



