

## WORKING CAPITAL SIMULATION: MANAGING GROWTH

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### Balance Sheet

History	Phase 1	Phase 2	Phase 3
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(data in thousands of dollars)	2012	2013	2014	2015
Minimum Cash Requirement	\$300	\$300	\$300	\$300
Cash & Equivalents (Shortfall)*	\$0	\$0	\$0	\$0
Accounts Receivable	\$3,014	\$2,822	\$2,822	\$2,822
Inventories	\$2,305	\$2,444	\$2,444	\$2,444
Other CA	\$0	\$0	\$0	\$0
<b>Total Current Assets</b>	<b>\$5,619</b>	<b>\$5,566</b>	<b>\$5,566</b>	<b>\$5,566</b>
Net PP&E	\$40	\$40	\$40	\$40
Other FA	\$0	\$0	\$0	\$0
<b>Total Assets</b>	<b>\$5,659</b>	<b>\$5,606</b>	<b>\$5,606</b>	<b>\$5,606</b>
Accounts Payable	\$1,050	\$1,155	\$1,155	\$1,155
Accrued Expenses	\$0	\$0	\$0	\$0
<b>Total Current Liabilities</b>	<b>\$1,050</b>	<b>\$1,155</b>	<b>\$1,155</b>	<b>\$1,155</b>
Amount Borrowed from Credit Line	\$2,844	\$2,393	\$2,079	\$1,750
<b>Total Liabilities</b>	<b>\$3,894</b>	<b>\$3,548</b>	<b>\$3,235</b>	<b>\$2,906</b>
Common Stock	\$200	\$200	\$200	\$200
Retained Earnings	\$1,565	\$1,857	\$2,171	\$2,500
<b>Total Stockholder's Equity</b>	<b>\$1,765</b>	<b>\$2,057</b>	<b>\$2,371</b>	<b>\$2,700</b>
<b>Total Liabilities &amp; Equity</b>	<b>\$5,659</b>	<b>\$5,606</b>	<b>\$5,606</b>	<b>\$5,606</b>

\*values are beyond the Minimum Cash Requirement



