

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)	2018	2019	2020	2021
Minimum Cash Requirement	\$300	\$300	\$300	\$300
Cash & Equivalents (Shortfall)*	\$0	\$0	\$0	\$0
Accounts Receivable	\$3,857	\$3,857	\$3,857	\$3,857
Inventories	\$3,547	\$3,472	\$3,472	\$3,472
Other CA	\$0	\$0	\$0	\$0
Total Current Assets	\$7,704	\$7,628	\$7,628	\$7,628
Net PP&E	\$40	\$40	\$40	\$40
Other FA	\$0	\$0	\$0	\$0
Total Assets	\$7,744	\$7,668	\$7,668	\$7,668
Accounts Payable	\$1,677	\$400	\$400	\$400
Accrued Expenses	\$0	\$0	\$0	\$0
Total Current Liabilities	\$1,677	\$400	\$400	\$400
Amount Borrowed from Credit Line	\$2,057	\$2,594	\$1,957	\$1,289
Total Liabilities	\$3,734	\$2,995	\$2,357	\$1,689
Common Stock	\$200	\$200	\$200	\$200
Retained Earnings	\$3,810	\$4,474	\$5,111	\$5,779
Total Stockholder's Equity	\$4,010	\$4,674	\$5,311	\$5,979
Total Liabilities & Equity	\$7,744	\$7,668	\$7,668	\$7,668

*values are beyond the Minimum Cash Requirement



