

ABC Board Working Capital Computation

ABC Board _____

Year Ended _____

Minimum Working Capital

1. Sales (Regular, Mixed Beverage)		\$ _____
2. Less: Excise Tax (25%)	_____	
Mixed Beverage Tax (1/2 & 5%)	_____	
Rehabilitation Tax (5¢ & 1¢)	_____	
3. Sales less Taxes		_____
4. Divide Line 3 by 52 (weeks)		_____
5. Multiply line 4 by 2 (weeks)		_____
6. Minimum Working Capital (amount from line 5)		\$ _____

Maximum Working Capital

1. Net Sales (from line 3 above)		\$ _____
2. Divide line 1 by 12		_____
3. Multiply line 2 by 4 (months)		_____
4. Maximum Working Capital (amount from line 3)		\$ _____

Actual Working Capital

1. Cash / Investments		\$ _____
2. Add: Inventory		_____
3. Less: Unsecured liabilities		_____
4. Actual Working Capital (net of lines 1, 2, & 3)		\$ _____