



John Costanza Institute of Technology, LLC

Pre DFT Working Capital vs. Post DFT Working Capital

JCIT 2 is the Only Path to a Demand Driven Corporation and
ZERO Working Capital

Scheduled “Agile/Leaner” Corporation

ASSETS

Current Assets

Cash \$500,000
 Accounts Receivable 17,500,000
 Prepaid Expenses 500,000

Inventories:

Materials 5,250,000
 Work In Process 7,500,000
 Finished Goods 11,250,000 24,000,000
 Total Current Assets \$42,500,000

LIABILITIES

Current Liabilities

Accounts Payable 14,988,000
 Accrued Expenses 3,000,000
 Accrued Employment Costs 2,000,000
 Total Current Liabilities \$19,988,000

Working Capital \$21,012,000

Sales \$238,000,000
 Material Cost of Goods Sold 110,517,680
 Inventory Turns 4.6

CASH = \$500,000

DFT Business “Leader” Corporation

ASSETS

Current Assets

Cash \$17,771,000
 Accounts Receivable 19,500,000
 Prepaid Expenses 500,000

Inventories:

Materials 2,135,000
 Work In Process 980,000
 Finished Goods 1,275,000 4,390,000
 Total Current Assets \$42,161,000

LIABILITIES

Current Liabilities

Accounts Payable 14,225,000
 Accrued Expenses 3,000,000
 Accrued Employment Costs 2,000,000
 Total Current Liabilities \$22,225,000

Working Capital \$2,165,000

Sales \$261,800,000
 Material Cost of Goods Sold 121,569,440
 Inventory Turns 16.5

CASH = \$17,771,000

Customized Training for the Entire Organization

Train Consistently Across Site Locations, and Into the Future

DFT Is a Complete Business Strategy