CAPSTONE 2.0

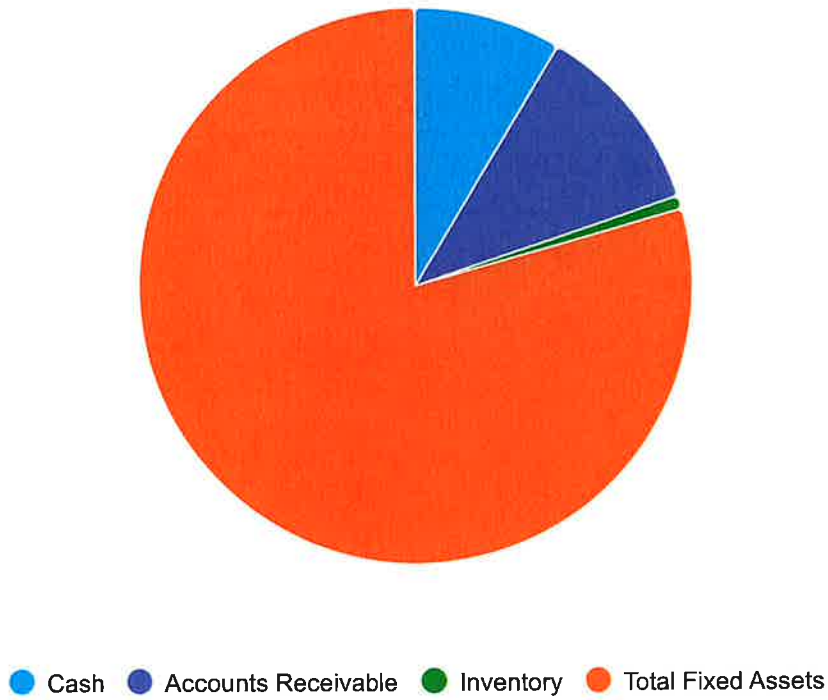
# Chester Annual Report

## Round 2 - 2028 Round

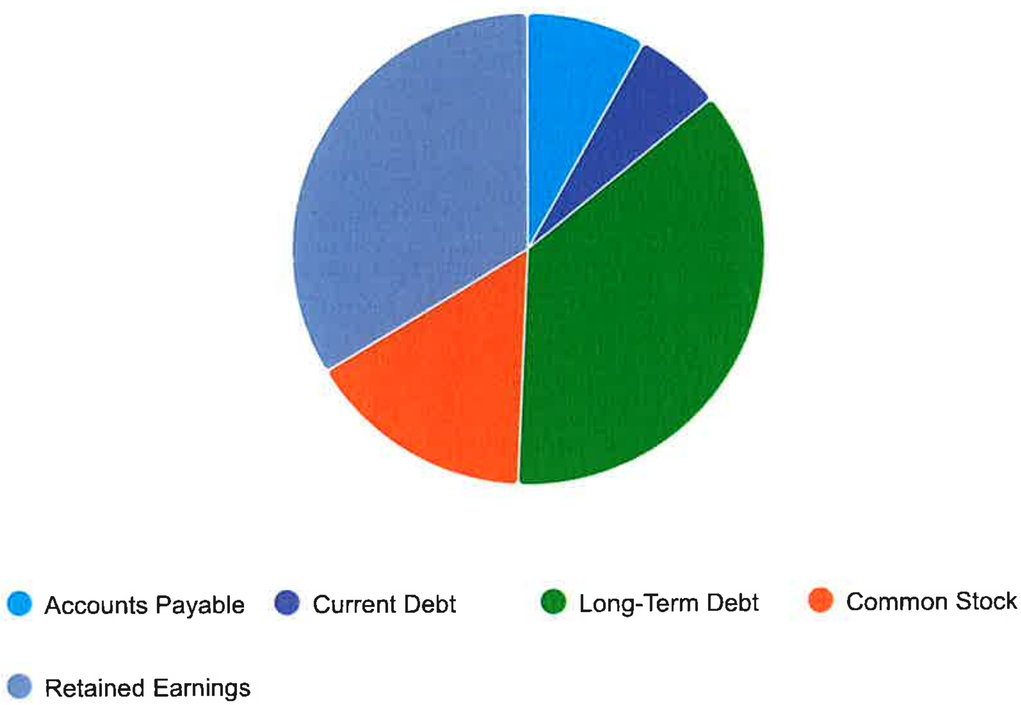
Sim ID CP135081_1

| Cash Flow Statement | 2027 | 2028 |
|---|---|---|
| **Cash Flow from Operating** | | |
| Net Income(Loss) | $4,968 | $4,792 |
| Depreciation | $8,607 | $9,960 |
| Extraordinary Gains/Losses/Write-offs | $0 | $0 |
| Accounts Payable | $883 | $2,052 |
| Inventory | $5,216 | $2,499 |
| Accounts Receivable | ($2,748) | ($2,120) |
| Net Cash from Operating | $16,926 | $17,182 |
| **Cash Flow from Investing** | | |
| Net Plant Improvements | ($15,300) | ($20,300) |
| **Cash Flow from Financing** | | |
| Dividends Paid | $0 | $0 |
| Sales Of Common Stock | $0 | $0 |
| Purchase Of Common Stock | $0 | $0 |
| Cash From Long-Term Debt Issued | $0 | $8,100 |
| Early Retirement Of Long-Term Debt | $0 | $0 |
| Retirement of Long Term Debt | $0 | ($6,950) |
| Net Change in Current Debt | $0 | $6,950 |
| Net Cash from Financing | $0 | $8,100 |
| Net Change In Cash Position | $1,626 | $4,982 |
| Closing Cash Position | $5,056 | $10,039 |

# Assets




# Liabilities and Owner's Equity



| Assets | 2027 | 2028 |
|---|---|---|
| Current Assets | | |
| Cash | $5,056 | $10,039 |
| Accounts Receivable | $11,055 | $13,176 |
| Inventory | $3,401 | $902 |
| Total Current Assets | $19,513 | $24,117 |
| Fixed Assets | | |
| Plant and Equipment | $129,100 | $149,400 |
| Accumulated Depreciation | ($46,540) | ($56,500) |
| Total Fixed Assets | $82,560 | $92,900 |
| Total Assets | $102,073 | $117,017 |

| Liabilities and Owner's Equity | 2027 | 2028 |
|---|---|---|
| Liabilities | | |
| Accounts Payable | $7,467 | $9,519 |
| Current Debt | $0 | $6,950 |
| Long-Term Debt | $41,700 | $42,850 |
| Total Liabilities | $49,167 | $59,319 |
| Owner's Equity | | |
| Common Stock | $18,360 | $18,360 |
| Retained Earnings | $34,547 | $39,339 |
| Total Owner's Equity | $52,906 | $57,698 |
| Total Liabilities & Owner's Equity | $102,073 | $117,017 |

| Income Statement | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Cake | Cedar | Cid | Coat | Cure | Total | Industry Avg | Percentage |
| **Sales** | $44,994 | $45,119 | $27,570 | $20,616 | $22,008 | $160,307 | $128,800 | 100% |
| **Variable Costs** | | | | | | | | |
| **Direct Material** | $19,431 | $16,596 | $11,460 | $9,571 | $8,534 | $65,592 | $49,103 | 40.9% |
| **Direct Labor** | $14,649 | $19,613 | $6,976 | $5,768 | $5,713 | $52,718 | $37,870 | 32.9% |
| **Inventory Carry** | $0 | $108 | $0 | $0 | $0 | $108 | $838 | 0.1% |
| **Total Variable Costs (Labor, Material, Carry)** | $34,080 | $36,317 | $18,436 | $15,339 | $14,247 | $118,419 | $87,812 | 73.9% |
| **Contribution Margin** | $10,914 | $8,802 | $9,134 | $5,277 | $7,762 | $41,889 | $40,988 | 26.1% |
| **Period Costs** | | | | | | | | |
| **Depreciation** | $2,880 | $4,107 | $1,200 | $840 | $933 | $9,960 | $8,763 | 6.2% |
| **SG&A** | | | | | | | | |
| **R&D** | $464 | $0 | $761 | $522 | $480 | $2,227 | $1,675 | 1.4% |
| **Promotions** | $1,500 | $1,000 | $1,500 | $1,400 | $1,500 | $6,900 | $5,800 | 4.3% |
| **Sales** | $1,500 | $1,200 | $1,500 | $1,400 | $1,500 | $7,100 | $6,861 | 4.4% |
| **Administration** | $412 | $414 | $253 | $189 | $202 | $1,469 | $1,104 | 0.9% |
| **Total Period Costs** | $6,756 | $6,720 | $5,213 | $4,351 | $4,615 | $27,656 | $24,204 | 17.3% |
| **Net Margin** | $4,158 | $2,082 | $3,921 | $926 | $3,146 | $14,233 | $16,784 | 8.9% |
| **Other Expenses** | | | | | | $405 | $1,293 | 0.3% |
| **EBIT** | | | | | | $13,828 | $15,491 | 8.6% |
| **Short-Term Interest** | | | | | | $709 | $943 | 0.4% |
| **Long-Term Interest** | | | | | | $5,596 | $5,233 | 3.5% |
| **Taxes & Tariffs** | | | | | | $2,633 | $3,260 | 1.6% |
| **Profit Sharing** | | | | | | $98 | $129 | 0.1% |
| **Net Profit** | | | | | | $4,792 | $5,926 | 3% |