

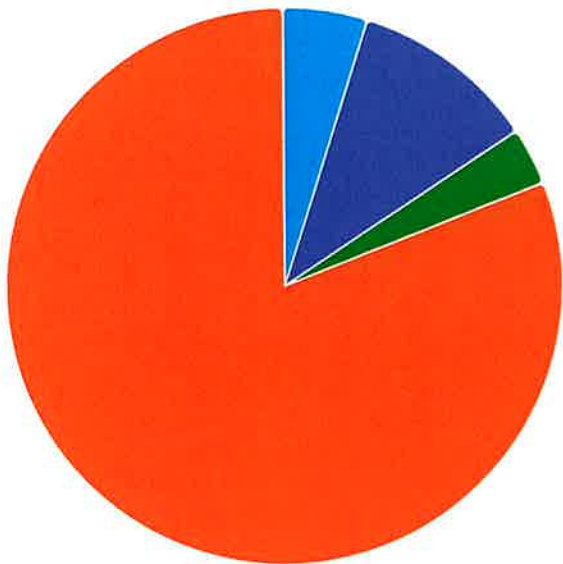
Round 1 - 2027 Round

Sim ID CP135081_1

Cash Flow Statement

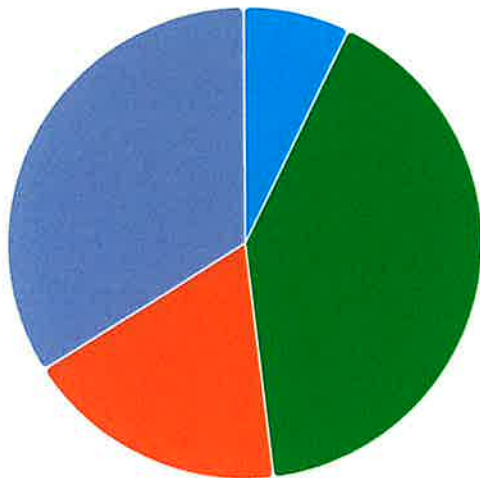
	2026	2027
Cash Flow from Operating		
Net Income(Loss)	\$4,185	\$4,968
Depreciation	\$7,587	\$8,607
Extraordinary Gains/Losses/Write-offs	\$0	\$0
Accounts Payable	\$3,584	\$883
Inventory	(\$8,618)	\$5,216
Accounts Receivable	(\$307)	(\$2,748)
Net Cash from Operating	\$6,431	\$16,926
Cash Flow from Investing		
Net Plant Improvements	\$0	(\$15,300)
Cash Flow from Financing		
Dividends Paid	(\$4,000)	\$0
Sales Of Common Stock	\$0	\$0
Purchase Of Common Stock	\$0	\$0
Cash From Long-Term Debt Issued	\$0	\$0
Early Retirement Of Long-Term Debt	\$0	\$0
Retirement of Long Term Debt	\$0	\$0
Net Change in Current Debt	\$0	\$0
Net Cash from Financing	(\$4,000)	\$0
Net Change In Cash Position	\$2,431	\$1,626
Closing Cash Position	\$3,431	\$5,056

Assets



● Cash ● Accounts Receivable ● Inventory ● Total Fixed Assets

Liabilities and Owner's Equity



● Accounts Payable ● Current Debt ● Long-Term Debt ● Common Stock

● Retained Earnings

Assets

	2026	2027
Current Assets		
Cash	\$3,431	\$5,056
Accounts Receivable	\$8,307	\$11,055
Inventory	\$8,618	\$3,401
Total Current Assets	\$20,356	\$19,513
Fixed Assets		
Plant and Equipment	\$113,800	\$129,100
Accumulated Depreciation	(\$37,933)	(\$46,540)
Total Fixed Assets	\$75,867	\$82,560
Total Assets	\$96,222	\$102,073

Liabilities and Owner's Equity

	2026	2027
Liabilities		
Accounts Payable	\$6,584	\$7,467
Current Debt	\$0	\$0
Long-Term Debt	\$41,700	\$41,700
Total Liabilities	\$48,284	\$49,167
Owner's Equity		
Common Stock	\$18,360	\$18,360
Retained Earnings	\$29,579	\$34,547
Total Owner's Equity	\$47,939	\$52,906
Total Liabilities & Owner's Equity	\$96,222	\$102,073

Income Statement

	Cake	Cedar	Cid	Coat	Cure	Total	Industry Avg	Percentage
Sales	\$37,871	\$39,375	\$23,474	\$17,115	\$16,673	\$134,508	\$115,607	100%
Variable Costs								
Direct Material	\$15,376	\$14,949	\$10,098	\$8,205	\$6,519	\$55,148	\$45,426	41%
Direct Labor	\$10,742	\$15,489	\$5,674	\$4,698	\$4,311	\$40,915	\$34,822	30.4%
Inventory Carry	\$0	\$0	\$0	\$368	\$40	\$408	\$940	0.3%
Total Variable Costs (Labor, Material, Carry)	\$26,118	\$30,438	\$15,773	\$13,272	\$10,870	\$96,470	\$81,188	71.7%
Contribution Margin	\$11,753	\$8,937	\$7,701	\$3,843	\$5,804	\$38,038	\$34,419	28.3%
Period Costs								
Depreciation	\$2,640	\$3,207	\$1,080	\$840	\$840	\$8,607	\$8,088	6.4%
SG&A								
R&D	\$231	\$714	\$446	\$586	\$711	\$2,689	\$2,195	2%
Promotions	\$1,500	\$1,000	\$1,500	\$1,200	\$1,000	\$6,200	\$5,317	4.6%
Sales	\$1,500	\$1,000	\$1,500	\$1,200	\$1,000	\$6,200	\$5,856	4.6%
Administration	\$316	\$329	\$196	\$143	\$139	\$1,123	\$1,141	0.8%
Total Period Costs	\$6,187	\$6,250	\$4,722	\$3,969	\$3,690	\$24,818	\$22,596	18.5%
Net Margin	\$5,566	\$2,687	\$2,979	(\$126)	\$2,114	\$13,220	\$11,823	9.8%
Other Expenses						\$0	\$659	0%
EBIT						\$13,220	\$11,164	9.8%
Short-Term Interest						\$0	\$251	0%
Long-Term Interest						\$5,421	\$5,813	4%
Taxes & Tariffs						\$2,729	\$1,785	2%
Profit Sharing						\$101	\$88	0.1%
Net Profit						\$4,968	\$3,227	3.7%

[illegible]