

Round: 6
Dec. 31,
2024

Foundation® FastTrack

F96780

Andrews

Manny Atwal
 Abraham Aznauryan
 Evelyn Chan
 Wanshu Du
 Alyssa Suzukawa

Baldwin

Noah August
 Max Banister
 Rebecca Li
 Warner Tsang

Chester

Warren Gu
 Camilla Leonard
 Theodore Rosenfeld
 Ravi Siripuram
 Izzy VanOppen

Digby

Calvin Ko
 Jasmine Lai
 Rachel Lau
 Amy Tran
 Kevin Yi

Erie

Mamsell Arteaga
 Valeria Garcia
 Alex Hasley
 Kaitlyn Kang
 Yuna Tae

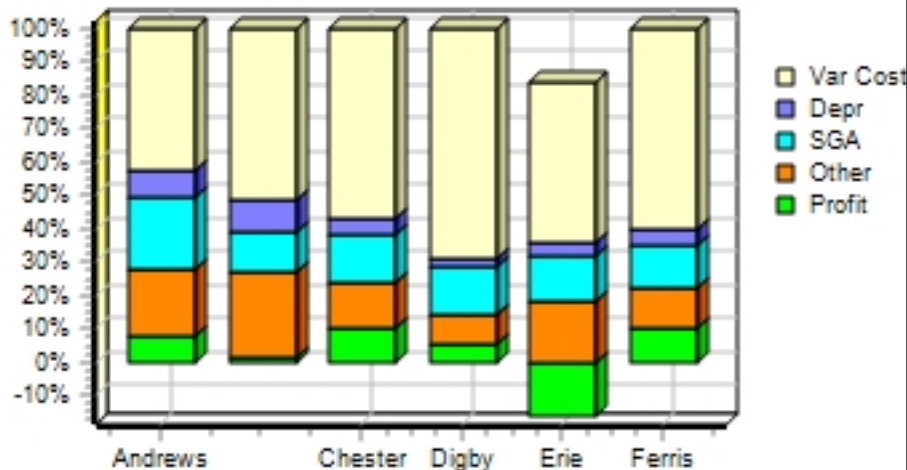
Ferris

Adi Ganapathi
 Christina Lee
 Jessie Lee
 Amy Zhang

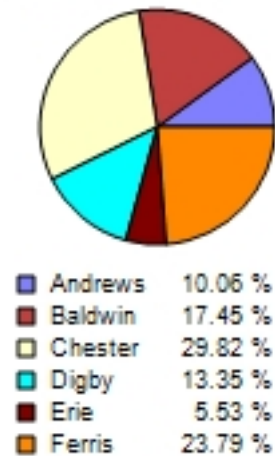
Selected Financial Statistics

	Andrews	Baldwin	Chester	Digby	Erie	Ferris
ROS	9.2%	2.2%	11.3%	5.7%	-28.6%	10.8%
Asset Turnover	0.65	0.53	1.26	1.86	0.54	1.33
ROA	5.9%	1.2%	14.3%	10.6%	-15.4%	14.3%
Leverage	1.2	2.2	1.3	1.9	-8.0	1.3
ROE	7.3%	2.6%	18.2%	20.4%	-123.7%	18.8%
Emergency Loan	\$3,204,435	\$0	\$1,681,810	\$0	\$38,812,363	\$0
Sales	\$50,648,117	\$87,860,570	\$150,157,974	\$67,219,752	\$27,866,541	\$119,820,089
EBIT	\$8,678,377	\$11,569,704	\$28,352,184	\$7,581,796	(\$3,640,112)	\$21,508,377
Profits	\$4,674,675	\$1,941,296	\$17,000,711	\$3,847,893	(\$7,956,477)	\$12,925,734
Cumulative Profit	\$46,916,355	\$37,790,744	\$60,978,229	\$7,538,006	(\$17,674,212)	\$54,425,736
SG&A / Sales	24.1%	14.3%	15.4%	14.7%	24.0%	12.8%
Contrib. Margin %	51.4%	40.1%	39.9%	28.9%	14.9%	35.9%

Percent of Sales F96780



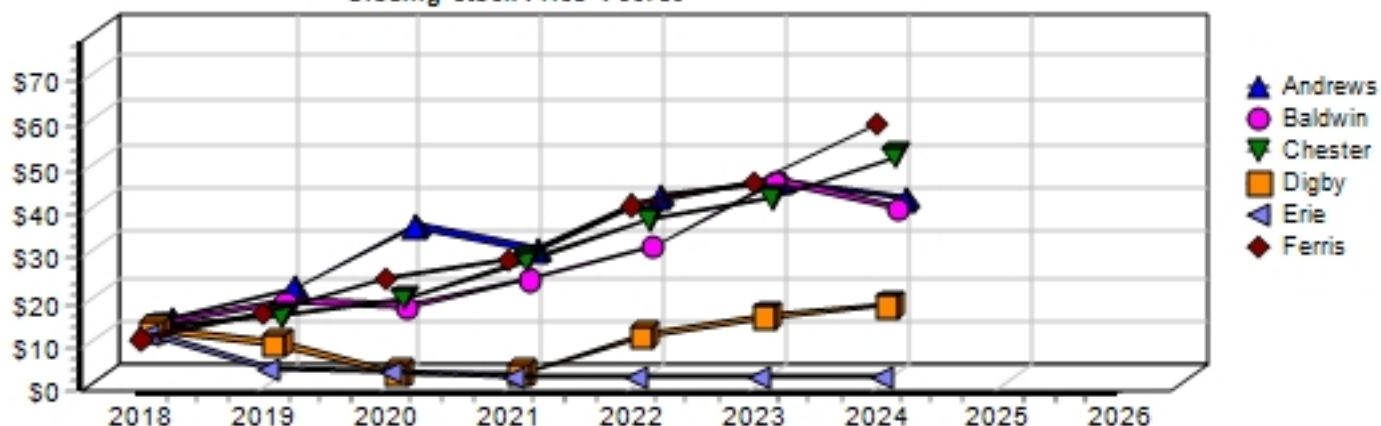
\$ Market Share F96780



Stock Market Summary

Company	Close	Change	Shares	MarketCap (\$M)	Book Value	EPS	Dividend	Yield	P/E
Andrews	\$38.37	(\$3.43)	2,209,950	\$85	\$28.86	\$2.12	\$0.00	0.0%	18.1
Baldwin	\$36.89	(\$6.20)	3,068,704	\$113	\$24.26	\$0.63	\$0.00	0.0%	58.2
Chester	\$49.03	\$8.97	3,293,879	\$161	\$28.33	\$5.16	\$0.00	0.0%	9.5
Digby	\$16.84	\$2.50	2,098,747	\$35	\$9.00	\$1.83	\$0.00	0.0%	9.2
Erie	\$1.00	\$0.00	2,880,000	\$3	(\$2.23)	(\$2.76)	\$0.00	0.0%	-0.4
Ferris	\$59.55	\$13.17	2,192,296	\$131	\$31.38	\$5.90	\$0.00	0.0%	10.1

Closing Stock Price F96780



Bond Market Summary

Company	Series#	Face	Yield	Close\$	S&P	Company	Series#	Face	Yield	Close\$	S&P
Andrews	10.0S2029	\$2,000,000	9.5%	105.50	AAA	Digby	11.6S2030	\$7,417,000	11.3%	102.54	B
	9.7S2033	\$5,000,000	9.1%	106.70	AAA		13.2S2031	\$3,168,000	12.0%	110.37	B
Baldwin	10.0S2029	\$2,480,000	10.7%	93.48	CCC	Erie	13.3S2033	\$9,918,671	13.3%	100.00	DDD
	9.5S2030	\$4,877,000	10.5%	90.49	CCC						
	9.4S2032	\$17,219,000	10.7%	87.99	CCC	Ferris	10.0S2029	\$1,000,000	9.6%	104.69	AAA
	11.1S2033	\$18,186,000	11.5%	96.24	CCC		8.8S2033	\$2,500,000	8.8%	100.00	AAA
	10.8S2034	\$22,800,000	11.5%	94.30	CCC						
Chester	10.0S2029	\$2,480,000	9.5%	105.10	AAA						
	9.8S2030	\$5,100,000	9.3%	104.98	AAA						

Next Year's Prime Rate 7.00%

Financial Summary

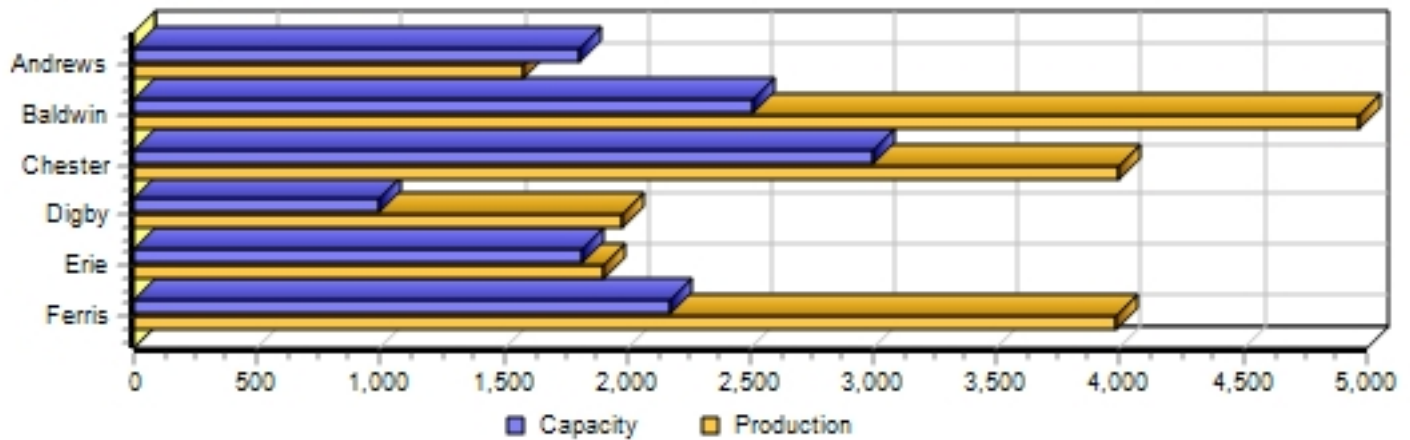


F96780

Round: 6
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Cash Flow Statement Survey	Andrews	Baldwin	Chester	Digby	Erie	Ferris
CashFlows from operating activities						
Net Income(Loss)	\$4,675	\$1,941	\$17,001	\$3,848	(\$7,956)	\$12,926
Adjustment for non-cash items:						
Depreciation	\$5,070	\$9,323	\$7,900	\$1,907	\$2,074	\$6,125
Extraordinary gains/losses/writeoffs	\$0	\$0	\$0	\$0	(\$1,136)	\$0
Changes in current assets and liabilities						
Accounts payable	(\$245)	\$1,850	\$710	\$575	\$2,877	\$549
Inventory	(\$2,426)	(\$29,939)	\$2,968	(\$2,691)	(\$31,333)	(\$327)
Accounts Receivable	\$1,807	(\$2,917)	(\$2,700)	(\$719)	\$608	(\$1,617)
Net cash from operations	\$8,881	(\$19,742)	\$25,879	\$2,919	(\$34,867)	\$17,655
Cash flows from investing activities						
Plant improvements(net)	\$0	(\$34,832)	(\$39,500)	(\$6,600)	\$2,704	(\$15,170)
Cash flows from financing activities						
Dividends paid	\$0	\$0	\$0	\$0	\$0	\$0
Sales of common stock	\$2,000	\$13,252	\$12,000	\$0	\$480	\$0
Purchase of common stock	\$0	\$0	\$0	\$0	\$0	\$0
Cash from long term debt issued	\$0	\$22,800	\$0	\$0	\$0	\$0
Early retirement of long term debt	\$0	\$0	\$0	\$0	(\$9,000)	\$0
Retirement of current debt	(\$14,086)	\$0	(\$6,460)	\$0	(\$5,093)	(\$9,183)
Cash from current debt borrowing	\$0	\$15,604	\$6,400	\$0	\$5,000	\$9,200
Cash from emergency loan	\$3,204	\$0	\$1,682	\$0	\$38,812	\$0
Net cash from financing activities	(\$8,881)	\$51,656	\$13,621	\$0	\$30,199	\$17
Net change in cash position	\$0	(\$2,917)	\$0	(\$3,681)	(\$1,963)	\$2,502
Balance Sheet Survey	Andrews	Baldwin	Chester	Digby	Erie	Ferris
Cash	\$0	\$6,316	\$0	\$6,861	\$0	\$2,502
Accounts Receivable	\$6,244	\$10,832	\$12,342	\$5,525	\$2,290	\$9,848
Inventory	\$22,784	\$39,895	\$7,902	\$6,209	\$31,484	\$10,552
Total Current Assets	\$29,028	\$57,043	\$20,244	\$18,595	\$33,774	\$22,902
Plant and equipment	\$76,056	\$139,840	\$127,500	\$28,600	\$31,116	\$91,870
Accumulated Depreciation	(\$26,506)	(\$32,279)	(\$29,079)	(\$11,021)	(\$13,379)	(\$24,451)
Total Fixed Assets	\$49,550	\$107,561	\$98,421	\$17,579	\$17,737	\$67,419
Total Assets	\$78,578	\$164,604	\$118,665	\$36,173	\$51,511	\$90,321
Accounts Payable	\$1,997	\$6,390	\$7,092	\$4,090	\$4,214	\$6,235
Current Debt	\$5,804	\$18,204	\$10,682	\$2,600	\$43,812	\$11,800
Long Term Debt	\$7,000	\$65,562	\$7,580	\$10,585	\$9,919	\$3,500
Total Liabilities	\$14,802	\$90,156	\$25,354	\$17,275	\$57,945	\$21,535
Common Stock	\$8,823	\$28,943	\$27,290	\$3,323	\$3,203	\$6,323
Retained Earnings	\$54,953	\$45,504	\$66,021	\$15,575	(\$9,637)	\$62,463
Total Equity	\$63,776	\$74,448	\$93,311	\$18,898	(\$6,434)	\$68,786
Total Liabilities & Owners Equity	\$78,578	\$164,604	\$118,665	\$36,173	\$51,511	\$90,321
Income Statement Survey	Andrews	Baldwin	Chester	Digby	Erie	Ferris
Sales	\$50,648	\$87,861	\$150,158	\$67,220	\$27,867	\$119,820
Variable Costs(Labor,Material,Carry)	\$24,606	\$52,596	\$90,204	\$47,821	\$23,717	\$76,803
Depreciation	\$5,070	\$9,323	\$7,900	\$1,907	\$2,074	\$6,125
SGA(R&D,Promo,Sales,Admin)	\$12,193	\$12,570	\$23,102	\$9,910	\$6,693	\$15,384
Other(Fees,Writeoffs,TQM,Bonuses)	\$100	\$1,803	\$600	\$0	(\$977)	\$0
EBIT	\$8,678	\$11,570	\$28,352	\$7,582	(\$3,640)	\$21,508
Interest(Short term,Long term)	\$1,340	\$8,522	\$1,663	\$1,541	\$8,601	\$1,217
Taxes	\$2,569	\$1,067	\$9,341	\$2,114	(\$4,284)	\$7,102
Profit Sharing	\$95	\$40	\$347	\$79	\$0	\$264
Net Profit	\$4,675	\$1,941	\$17,001	\$3,848	(\$7,956)	\$12,926

Production Vs. Capacity F96780



Name	Primary Segment	Units Sold	Unit Inventory	Revision Date	Age Dec.31	MTBF	Pfmrn Coord	Size Coord	Price	Material Cost	Labor Cost	Contr. Marg.	2nd Shift & Over-time	Automation Next Round	Capacity Next Round	Plant Utiliz.
Able	Low	1,012	0	3/20/2025	4.4	20000	6.5	13.5	\$28.50	\$8.73	\$1.31	62%	0%	10.0	900	88%
Abb	High	519	1,083	12/21/2023	2.0	20000	10.6	10.0	\$42.00	\$15.67	\$3.94	37%	0%	8.0	912	87%
Baker	Low	2,133	1,439	10/30/2024	2.0	20000	7.8	12.2	\$25.00	\$11.10	\$1.59	50%	100%	10.0	1,904	198%
Becky	High	986	989	10/18/2024	0.9	23000	10.9	9.1	\$35.00	\$17.65	\$6.36	25%	100%	10.0	1,136	198%
Cake	Low	1,821	2	12/20/2025	4.2	20000	7.3	12.7	\$28.50	\$10.19	\$1.52	57%	80%	10.0	1,500	178%
Cal	High	778	173	7/26/2024	1.4	23000	11.6	8.4	\$43.00	\$18.92	\$8.77	32%	0%	4.0	750	86%
Carrot	High	897	54	7/26/2024	1.0	23000	11.6	8.4	\$43.00	\$18.92	\$9.58	33%	24%	4.0	750	123%
Corn	High	610	44	4/6/2024	0.7	23000	11.6	8.4	\$43.00	\$18.92	\$12.16	26%	81%	4.0	750	131%
Clutch		0	0	4/29/2025	0.0	0	0.0	0.0	\$0.00	\$0.00	\$0.00	0%	0%	3.0	500	0%
Daze	Low	1,295	0	1/29/2024	2.9	20000	7.0	13.5	\$29.50	\$9.22	\$10.53	32%	100%	5.0	600	198%
Dude	High	645	191	5/12/2024	1.3	21000	11.0	9.0	\$44.99	\$17.23	\$14.92	25%	100%	5.0	500	198%
Eat	Low	221	0	12/12/2024	1.9	17000	12.1	8.1	\$37.98	\$17.85	\$10.33	36%	0%	3.7	870	25%
Ear	Low	241	650	2/22/2024	1.5	14000	6.8	13.5	\$28.98	\$7.22	\$14.09	1%	64%	2.6	550	162%
Egg	High	279	518	9/24/2024	1.0	19000	11.1	9.1	\$44.74	\$16.63	\$17.53	9%	100%	1.0	400	198%
Fast	Low	2,267	248	10/26/2025	3.1	20000	6.9	13.1	\$23.75	\$9.46	\$1.62	50%	100%	10.0	1,195	198%
Fury	High	715	176	9/7/2024	1.3	23000	11.7	8.3	\$40.00	\$19.10	\$11.16	22%	42%	7.5	475	141%
Flash	High	958	81	7/7/2024	1.2	23000	11.6	8.4	\$39.00	\$18.92	\$9.60	26%	91%	7.5	550	189%

Low Tech Statistics

Total Industry Unit Demand 8,929
Actual Industry Unit Sales |8,929
Segment % of Total Industry |58.1%

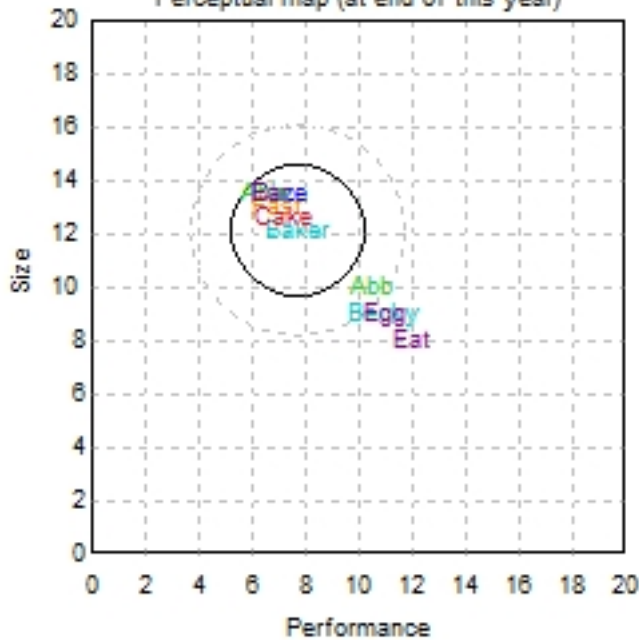
Next Year's Segment Growth Rate |10.0%

Low Tech Customer Buying Criteria

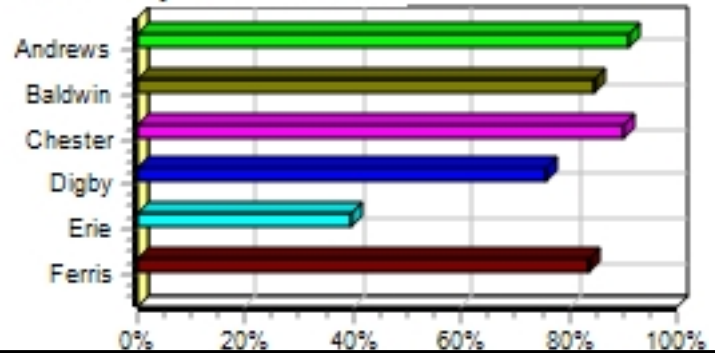
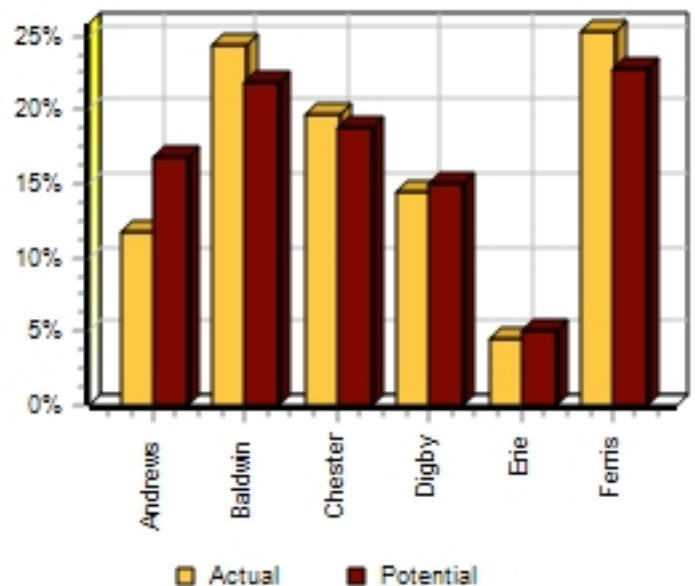
	Expectations	Importance
1. Price	\$15.00 - 35.00	41%
2. Age	Ideal Age = 3.0	29%
3. Reliability	MTBF 14000-20000	21%
4. Ideal Position	Pfmm 7.8 Size 12.2	9%

Perceptual Map for Low Tech

Perceptual map (at end of this year)



Accessibility F96780 Low Tech

Actual vs Potential Market Share
2024 F96780 Low Tech

Top Products in Low Tech Segment

Name	Market Share	Units Sold to Seg	Revision Date	Stock Out	Pfmm Coord	Size Coord	List Price	MTBF	Age Dec.31	Promo Budget	Cust. Awareness	Sales Budget	Cust. Accessibility	Dec. Cust Survey
Fast	25%	2,258	10/26/2025		6.9	13.1	\$23.75	20000	3.11	\$1,400	100%	\$3,000	84%	62
Baker	24%	2,107	10/30/2024		7.8	12.2	\$25.00	20000	2.05	\$1,750	100%	\$2,500	84%	60
Cake	20%	1,765	12/20/2025		7.3	12.7	\$28.50	20000	4.18	\$1,475	100%	\$3,000	90%	45
Daze	14%	1,295	1/29/2024	YES	7.0	13.5	\$29.50	20000	2.87	\$1,500	100%	\$2,600	76%	42
Able	11%	1,012	3/20/2025	YES	6.5	13.5	\$28.50	20000	4.35	\$2,000	100%	\$3,200	91%	38
Ear	3%	241	2/22/2024		6.8	13.5	\$28.98	14000	1.47	\$700	52%	\$700	40%	8
Eat	2%	153	12/12/2024	YES	12.1	8.1	\$37.98	17000	1.92	\$900	75%	\$300	40%	0
Becky	1%	66	10/18/2024		10.9	9.1	\$35.00	23000	0.93	\$2,000	100%	\$2,500	84%	0
Abb	0%	30	12/21/2023		10.6	10.0	\$42.00	20000	2.04	\$2,000	100%	\$3,100	91%	2
Egg	0%	1	9/24/2024		11.1	9.1	\$44.74	19000	0.97	\$1,000	53%	\$500	40%	0

High Tech Statistics

Total Industry Unit Demand 6,450
Actual Industry Unit Sales |6,450
Segment % of Total Industry |41.9%

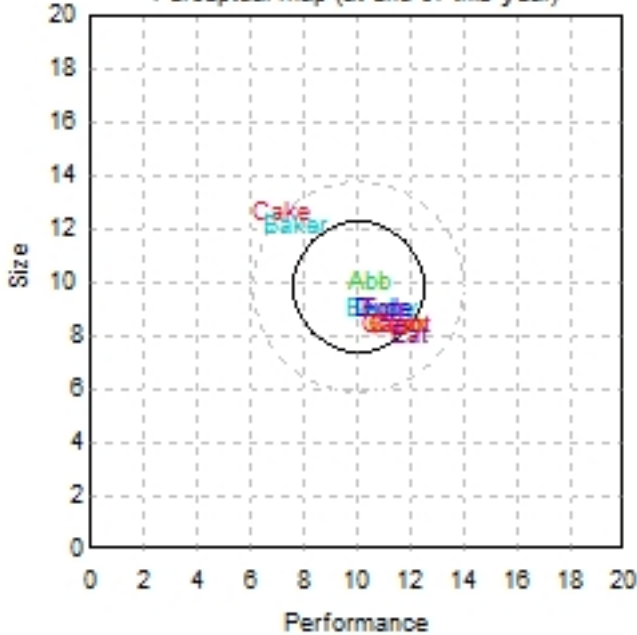
Next Year's Segment Growth Rate |20.0%

High Tech Customer Buying Criteria

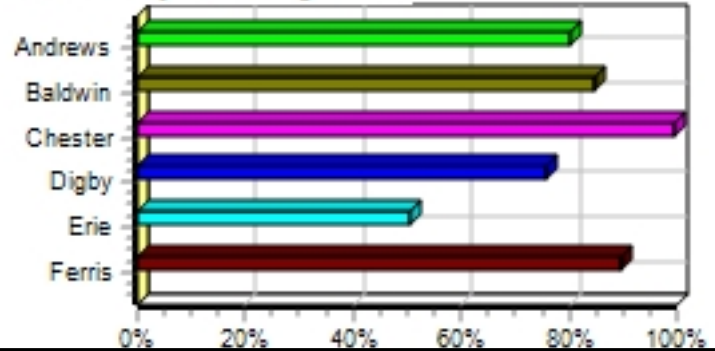
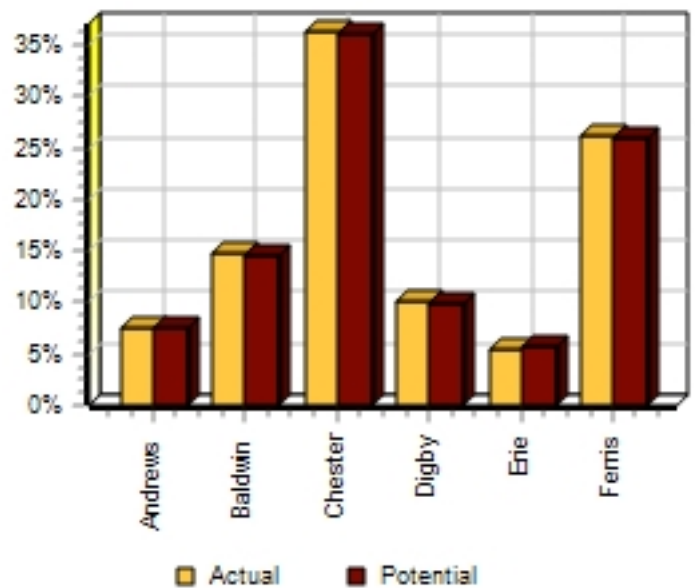
	Expectations	Importance
1. Ideal Position	Pfmm 11.6 Size 8.4	33%
2. Age	Ideal Age = 0.0	29%
3. Price	\$25.00 - 45.00	25%
4. Reliability	MTBF 17000-23000	13%

Perceptual Map for High Tech

Perceptual map (at end of this year)



Accessibility F96780 High Tech

Actual vs Potential Market Share
2024 F96780 High Tech

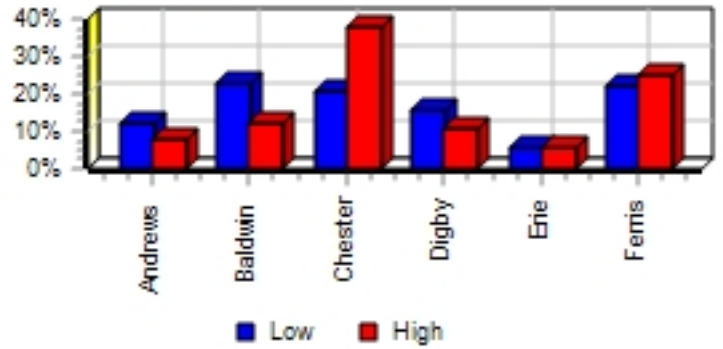
Top Products in High Tech Segment

Name	Market Share	Units Sold to Seg	Revision Date	Stock Out	Pfmm Coord	Size Coord	List Price	MTBF	Age Dec.31	Promo Budget	Cust. Awareness	Sales Budget	Cust. Accessibility	Dec. Cust Survey
Flash	15%	958	7/7/2024		11.6	8.4	\$39.00	23000	1.23	\$1,600	100%	\$3,000	89%	60
Becky	14%	921	10/18/2024		10.9	9.1	\$35.00	23000	0.93	\$2,000	100%	\$2,500	85%	64
Carrot	14%	897	7/26/2024		11.6	8.4	\$43.00	23000	1.02	\$3,000	100%	\$1,500	100%	55
Cal	12%	778	7/26/2024		11.6	8.4	\$43.00	23000	1.38	\$1,475	100%	\$1,500	100%	50
Fury	11%	715	9/7/2024		11.7	8.3	\$40.00	23000	1.31	\$1,600	100%	\$0	89%	49
Dude	10%	645	5/12/2024		11.0	9.0	\$44.99	21000	1.32	\$1,500	100%	\$2,800	76%	36
Corn	9%	610	4/6/2024		11.6	8.4	\$43.00	23000	0.73	\$3,000	75%	\$1,500	100%	52
Abb	8%	489	12/21/2023		10.6	10.0	\$42.00	20000	2.04	\$2,000	100%	\$3,100	80%	21
Egg	4%	278	9/24/2024		11.1	9.1	\$44.74	19000	0.97	\$1,000	53%	\$500	50%	21
Eat	1%	67	12/12/2024	YES	12.1	8.1	\$37.98	17000	1.92	\$900	75%	\$300	50%	20
Cake	1%	56	12/20/2025		7.3	12.7	\$28.50	20000	4.18	\$1,475	100%	\$3,000	100%	0
Baker	0%	26	10/30/2024		7.8	12.2	\$25.00	20000	2.05	\$1,750	100%	\$2,500	85%	10

Units Sold vs Demand Chart F96780



Market Share F96780



Actual Market Share in Units

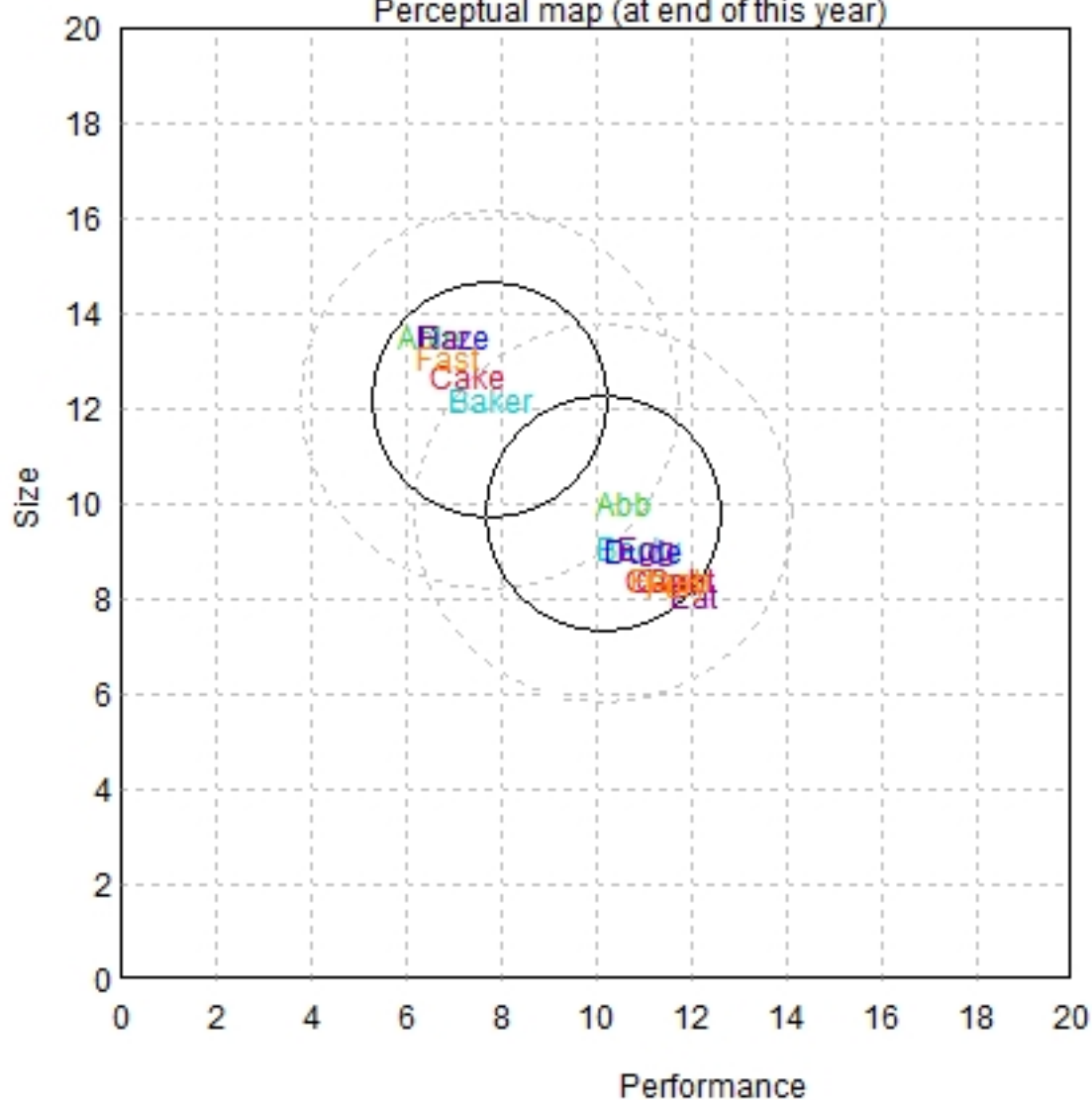
	Low	High	Total
Industry Unit Sales	8,929	6,450	15,378
% of Market	58.1%	41.9%	100.0%
Able	11.3%		6.6%
Abb	0.3%	7.6%	3.4%
Total	11.7%	7.6%	10.0%
Baker	23.6%	0.4%	13.9%
Becky	0.7%	14.3%	6.4%
Total	24.3%	14.7%	20.3%
Cake	19.8%	0.9%	11.8%
Cal		12.1%	5.1%
Carrot		13.9%	5.8%
Corn		9.4%	4.0%
Total	19.8%	36.3%	26.7%
Daze	14.5%		8.4%
Dude		10.0%	4.2%
Total	14.5%	10.0%	12.6%
Eat	1.7%	1.1%	1.4%
Ear	2.7%		1.6%
Egg		4.3%	1.8%
Total	4.4%	5.3%	4.8%
Fast	25.3%	0.1%	14.7%
Fury		11.1%	4.7%
Flash		14.9%	6.2%
Total	25.3%	26.1%	25.6%

Potential Market Share in Units

	Low	High	Total
Units Demanded	8,929	6,450	15,378
% of Market	58.1%	41.9%	100.0%
Able	16.5%		9.6%
Abb	0.3%	7.5%	3.3%
Total	16.8%	7.5%	12.9%
Baker	21.2%	0.4%	12.5%
Becky	0.6%	14.2%	6.3%
Total	21.9%	14.6%	18.8%
Cake	18.7%	0.9%	11.2%
Cal		12.0%	5.0%
Carrot		13.8%	5.8%
Corn		9.4%	3.9%
Total	18.7%	36.1%	26.0%
Daze	15.0%		8.7%
Dude		10.0%	4.2%
Total	15.0%	10.0%	12.9%
Eat	2.6%	1.5%	2.2%
Ear	2.4%		1.4%
Egg		4.3%	1.8%
Total	5.0%	5.8%	5.4%
Fast	22.7%		13.2%
Fury		11.0%	4.6%
Flash		14.8%	6.2%
Total	22.7%	25.9%	24.1%

Perceptual Map for All Segments

Perceptual map (at end of this year)

**Andrews**

Name	Pfmn	Size	Revised
Able	6.5	13.5	3/20/2025
Abb	10.6	10.0	12/21/2023

Baldwin

Name	Pfmn	Size	Revised
Baker	7.8	12.2	10/30/2024
Becky	10.9	9.1	10/18/2024

Chester

Name	Pfmn	Size	Revised
Cake	7.3	12.7	12/20/2025
Cal	11.6	8.4	7/26/2024
Carrot	11.6	8.4	7/26/2024
Corn	11.6	8.4	4/6/2024

Digby

Name	Pfmn	Size	Revised
Daze	7.0	13.5	1/29/2024
Dude	11.0	9.0	5/12/2024

Erie

Name	Pfmn	Size	Revised
Eat	12.1	8.1	12/12/2024
Ear	6.8	13.5	2/22/2024
Egg	11.1	9.1	9/24/2024

Ferris

Name	Pfmn	Size	Revised
Fast	6.9	13.1	10/26/2025
Fury	11.7	8.3	9/7/2024
Flash	11.6	8.4	7/7/2024

HUMAN RESOURCES SUMMARY

	Andrews	Baldwin	Chester	Digby	Erie	Ferris
Needed Complement	73	232	401	337	413	311
Complement	73	232	401	337	413	311
1st Shift Complement	73	116	303	169	246	183
2nd Shift Complement	0	116	98	168	167	128
Overtime Percent	0.2%	0.0%	0.0%	0.0%	0.1%	0.2%
Turnover Rate	8.0%	6.7%	6.1%	10.0%	10.0%	7.8%
New Employees	6	80	56	54	324	24
Separated Employees	10	0	0	0	0	74
Recruiting Spend	\$800	\$5,000	\$5,000	\$0	\$0	\$0
Training Hours	50	80	80	0	0	60
Productivity Index	110.9%	114.4%	117.7%	100.0%	100.0%	111.8%
Recruiting Cost	\$11	\$478	\$338	\$54	\$324	\$24
Separation Cost	\$50	\$0	\$0	\$0	\$0	\$370
Training Cost	\$73	\$371	\$642	\$0	\$0	\$373
Total HR Admin Cost	\$134	\$849	\$979	\$54	\$324	\$767
Strike Days						

TQM SUMMARY

	Andrews	Baldwin	Chester	Digby	Erie	Ferris
Process Mgt Budgets Last Year						
CPI Systems	\$0	\$0	\$0	\$0	\$0	\$0
VendorJIT	\$0	\$0	\$0	\$0	\$0	\$0
Quality Initiative Training	\$0	\$0	\$0	\$0	\$0	\$0
Channel Support Systems	\$0	\$0	\$0	\$0	\$0	\$0
Concurrent Engineering	\$0	\$0	\$0	\$0	\$0	\$0
UNEP Green Programs	\$0	\$0	\$0	\$0	\$0	\$0
TQM Budgets Last Year						
Benchmarking	\$0	\$0	\$0	\$0	\$0	\$0
Quality Function Deployment Effort	\$0	\$0	\$0	\$0	\$0	\$0
CCE/6 Sigma Training	\$0	\$0	\$0	\$0	\$0	\$0
GEMI TQEM Sustainability Initiatives	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Cumulative Impacts						
Material Cost Reduction	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Labor Cost Reduction	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Reduction R&D Cycle Time	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Reduction Admin Costs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Demand Increase	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

ETHICS SUMMARY

Other (Fees, Writeoffs, etc.) The actual dollar impact. Example, \$120 means Other increased by \$120.
Demand Factor The % of normal. 98% means demand fell 2%.
Material Cost Impact The % of normal. 104% means material costs rose 4%.
Admin Cost Impact The % of normal. 103% means admin costs rose 3%.
Productivity Impact The % of normal. 104% means productivity increased by 4%.
Awareness Impact The % of normal. 105% means normal awareness was multiplied by 1.05.
Accessibility Impact The % of normal. 98% means normal accessibility was multiplied by 0.98.
Normal means the value that would have been produced if the problem had not been presented.

Total

	No Impact	Andrews	Baldwin	Chester	Digby	Erie	Ferris
Other (Fees, Writeoffs, etc.)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Demand Factor	100%	100%	100%	100%	100%	100%	100%
Material Cost Impact	100%	100%	100%	100%	100%	100%	100%
Admin Cost Impact	100%	100%	100%	100%	100%	100%	100%
Productivity Impact	100%	100%	100%	100%	100%	100%	100%
Awareness Impact	100%	100%	100%	100%	100%	100%	100%
Accessibility Impact	100%	100%	100%	100%	100%	100%	100%

Annual Report

Annual Report

Chester

F96780

Round: 6
Dec. 31, 2024

Balance Sheet

DEFINITIONS: Common Size: The common size column simply represents each item as a percentage of total assets for that year. **Cash:** Your end-of-year cash position. **Accounts Receivable:** Reflects the lag between delivery and payment of your products. **Inventories:** The current value of your inventory across all products. A zero indicates your company stocked out. Unmet demand would, of course, fall to your competitors. **Plant & Equipment:** The current value of your plant. **Accum Deprec:** The total accumulated depreciation from your plant. **Accts Payable:** What the company currently owes suppliers for materials and services. **Current Debt:** The debt the company is obligated to pay during the next year of operations. It includes emergency loans used to keep your company solvent should you run out of cash during the year. **Long Term Debt:** The company's long term debt is in the form of bonds, and this represents the total value of your bonds. **Common Stock:** The amount of capital invested by shareholders in the company. **Retained Earnings:** The profits that the company chose to keep instead of paying to shareholders as dividends.

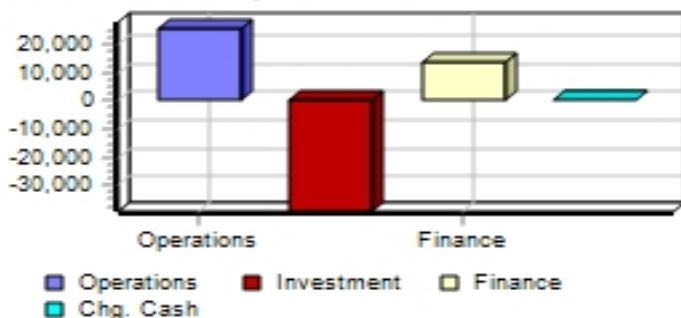
ASSETS		2024 Common Size	2023
Cash	\$0	0.0%	\$0
Account Receivable	\$12,342	10.4%	\$9,641
Inventory	\$7,902	6.7%	\$10,871
Total Current Assets	\$20,244	17.1%	\$20,512
Plant & Equipment	\$127,500	107.0%	\$88,000
Accumulated Depreciation	(\$29,079)	-24.5%	(\$21,179)
Total Fixed Assets	\$98,421	82.9%	\$66,821
Total Assets	\$118,665	100.0%	\$87,333
LIABILITIES & OWNERS EQUITY			
Accounts Payable	\$7,092	6.0%	\$6,382
Current Debt	\$10,682	9.0%	\$6,460
Long Term Debt	\$7,580	6.4%	\$10,180
Total Liabilities	\$25,354	21.4%	\$23,022
Common Stock	\$27,290	23.0%	\$15,290
Retained Earnings	\$66,021	55.6%	\$49,020
Total Equity	\$93,311	78.6%	\$64,310
Total Liab. & O. Equity	\$118,665	100.0%	\$87,333

Cash Flow Statement

The **Cash Flow Statement** examines what happened in the Cash Account during the year. Cash injections appear as positive numbers and cash withdrawals as negative numbers. The Cash Flow Statement is an excellent tool for diagnosing emergency loans. When negative cash flows exceed positives, you are forced to seek emergency funding. For example, if sales are bad and you find yourself carrying an abundance of excess inventory, the report would show the increase in inventory as a huge negative cash flow. Too much unexpected inventory could outstrip your inflows, exhaust your starting cash and force you to beg for money to keep your company afloat.

Cash Flows from Operating Activities	2024	2023
Net Income(Loss)	\$17,001	\$14,467
Depreciation	\$7,900	\$5,267
Extraordinary gains/losses/writeoffs	\$0	\$0
Accounts Payable	\$710	\$2,855
Inventory	\$2,968	(\$10,871)
Accounts Receivable	(\$2,700)	(\$2,461)
Net cash from operation	\$25,879	\$9,257
Cash Flows from Investing Activities		
Plant Improvements	(\$39,500)	(\$18,500)
Cash Flows from Financing Activities		
Dividends paid	\$0	(\$2,994)
Sales of common stock	\$12,000	\$0
Purchase of common stock	\$0	\$0
Cash from long term debt	\$0	\$0
Retirement of long term debt	(\$2,600)	\$0
Change in current debt(net)	\$4,221	\$4,727
Net cash from financing activities	\$13,621	\$1,733
Net change in cash position	\$0	(\$7,510)
Closing cash position	\$0	\$0

Cash Flow Summary Chester F96780



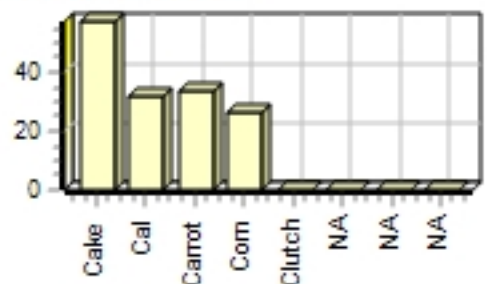
2024 Income Statement

(Product Name)	Cake	Cal	Carrot	Corn	Clutch				2024 Total	Common Size
Sales	\$51,896	\$33,456	\$38,589	\$26,217	\$0	\$0	\$0	\$0	\$150,158	100.0%
Variable Costs:										
Direct Labor	\$2,766	\$7,567	\$8,657	\$7,416	\$0	\$0	\$0	\$0	\$26,404	17.6%
Direct Material	\$19,444	\$14,676	\$16,936	\$11,795	\$0	\$0	\$0	\$0	\$62,851	41.9%
Inventory Carry	\$3	\$594	\$186	\$166	\$0	\$0	\$0	\$0	\$948	0.6%
Total Variable	\$22,213	\$22,836	\$25,778	\$19,376	\$0	\$0	\$0	\$0	\$90,204	60.1%
Contribution Margin	\$29,683	\$10,619	\$12,811	\$6,841	\$0	\$0	\$0	\$0	\$59,954	39.9%
Period Costs:										
Depreciation	\$4,600	\$1,100	\$1,100	\$1,100	\$0	\$0	\$0	\$0	\$7,900	5.3%
SG&A: R&D	\$1,000	\$575	\$575	\$269	\$1,000	\$0	\$0	\$0	\$3,420	2.3%
Promotions	\$1,475	\$1,475	\$3,000	\$3,000	\$0	\$0	\$0	\$0	\$8,950	6.0%
Sales	\$3,000	\$1,500	\$1,500	\$1,500	\$0	\$0	\$0	\$0	\$7,500	5.0%
Admin	\$1,117	\$720	\$831	\$564	\$0	\$0	\$0	\$0	\$3,232	2.2%
Total Period	\$11,192	\$5,371	\$7,006	\$6,434	\$1,000	\$0	\$0	\$0	\$31,002	20.6%
Net Margin	\$18,491	\$5,249	\$5,805	\$407	(\$1,000)	\$0	\$0	\$0	\$28,952	19.3%

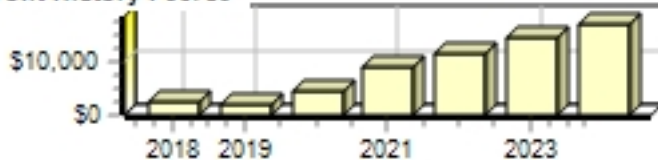
Definitions: **Sales:** Unit Sales times list price. **Direct Labor:** Labor costs incurred to produce the product that was sold. **Inventory Carry Cost:** the cost unsold goods in inventory. **Depreciation:** Calculated on straight-line. 15-year depreciation of plant value. **R&D Costs:** R&D department expenditures for each product. **Admin:** Administration overhead is estimated at 1.5% of sales. **Promotions:** The promotion budget for each product. **Sales:** The sales force budget for each product. **Other:** Charges not included in other categories such as Fees, Write offs, and TQM. The fees include money paid to investment bankers and brokerage firms to issue new stocks or bonds plus consulting fees your instructor might assess. Write-offs include the loss you might experience when you sell capacity or liquidate inventory as the result of eliminating a production line. If the amount appears as a negative amount, then you actually made money on the liquidation of capacity or inventory. **EBIT:** Earnings Before Interest and Taxes. **Short Term Interest:** Interest expense based on last years current debt, including short term debt, long term notes that have become due, and emergency loans. **Long Term Interest:** Interest paid on outstanding bonds. **Taxes:** Income tax based upon a 35% tax rate. **Profit Sharing:** Profits shared with employees under the labor contract. **Net Profit:** EBIT minus interest, taxes, and profit sharing.

Other	\$600	0.4%
EBIT	\$28,352	18.9%
Short Term Interest	\$916	0.6%
Long Term Interest	\$748	0.5%
Taxes	\$9,341	6.2%
Profit Sharing	\$347	0.2%
Net Profit	\$17,001	11.3%

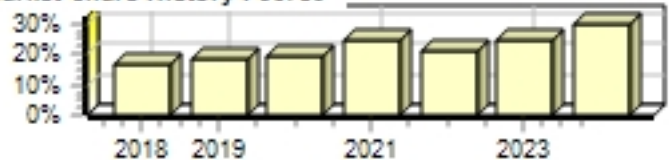
Variable Margins
2024 Chester F96780



Profit History F96780



Market Share History F96780



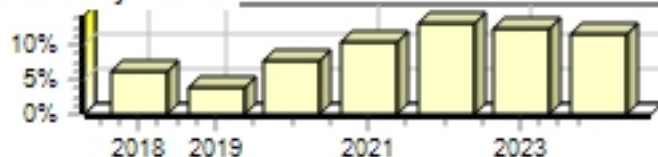
ROE History F96780



Asset Turnover History F96780



ROS History F96780



ROA History F96780

