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|----|----------------------------|-----------|-----------|----------|-----------|-------------|
| 1  | SPORTING GOODS COMPANY     |           |           |          |           |             |
| 2  | 1988                       |           |           |          |           |             |
| 3  | INCOME STATEMENT           |           |           |          |           |             |
| 4  | .....                      |           |           |          |           |             |
| 5  |                            | Qtr 1     | Qtr 2     | Qtr 3    | Qtr 4     | Total       |
| 6  | .....                      |           |           |          |           |             |
| 7  | Net Sales                  |           |           |          |           | \$0         |
| 8  | Cost of Goods Sold / Sales | 137,900   | 172,280   | 92,750   | 245,140   | \$648,070   |
| 9  |                            | .....     | .....     | .....    | .....     | .....       |
| 10 | Gross Profit               | (137,900) | (172,280) | (92,750) | (245,140) | (\$648,070) |
| 11 |                            | .....     | .....     | .....    | .....     | .....       |
| 12 | Operating Expenses         |           |           |          |           |             |
| 13 | Wages                      | 22,500    | 27,500    | 22,715   | 30,340    | \$103,055   |
| 14 | Salaries                   | 32,500    | 32,500    | 32,500   | 32,500    | \$130,000   |
| 15 | Rent                       | 4,500     | 3,600     | 4,400    | 3,800     | \$16,300    |
| 16 | Telephone & Utilities      | 2,575     | 2,699     | 2,767    | 2,898     | \$10,939    |
| 17 | Insurance                  | 10,700    | 10,700    | 10,700   | 10,700    | \$42,800    |
| 18 | Advertising                | 1,250     | 2,100     | 4,000    | 2,200     | \$9,550     |
| 19 | Maintenance & Repairs      | 17,208    | 17,996    | 20,184   | 18,555    | \$73,943    |
| 20 | Gas & Oil                  | 1,520     | 1,075     | 1,247    | 1,659     | \$5,501     |
| 21 | Depreciation               | 1,800     | 2,000     | 2,200    | 2,400     | \$8,400     |
| 22 | Travel & Entertainment     | 1,500     | 3,000     | 2,500    | 4,500     | \$11,500    |
| 23 | Non-Income Taxes           | 4,550     | 4,858     | 4,987    | 5,205     | \$19,500    |

income.wk3

# Lotus 1 2 3 Release 31 Quick Reference

**Steven C. Ross**



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## **Table of Contents Lotus 1 2 3 Release 31 Quick Reference**

1. Understanding the eBook Lotus 1 2 3 Release 31 Quick Reference
  - The Rise of Digital Reading Lotus 1 2 3 Release 31 Quick Reference
  - Advantages of eBooks Over Traditional Books
2. Identifying Lotus 1 2 3 Release 31 Quick Reference
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Lotus 1 2 3 Release 31 Quick Reference
  - User-Friendly Interface
4. Exploring eBook Recommendations from Lotus 1 2 3 Release 31 Quick Reference
  - Personalized Recommendations
  - Lotus 1 2 3 Release 31 Quick Reference User Reviews and Ratings
  - Lotus 1 2 3 Release 31 Quick Reference and Bestseller Lists
5. Accessing Lotus 1 2 3 Release 31 Quick Reference Free and Paid eBooks
  - Lotus 1 2 3 Release 31 Quick Reference Public Domain eBooks
  - Lotus 1 2 3 Release 31 Quick Reference eBook Subscription Services

- Lotus 1 2 3 Release 31 Quick Reference Budget-Friendly Options
- 6. Navigating Lotus 1 2 3 Release 31 Quick Reference eBook Formats
  - ePub, PDF, MOBI, and More
  - Lotus 1 2 3 Release 31 Quick Reference Compatibility with Devices
  - Lotus 1 2 3 Release 31 Quick Reference Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Lotus 1 2 3 Release 31 Quick Reference
  - Highlighting and Note-Taking Lotus 1 2 3 Release 31 Quick Reference
  - Interactive Elements Lotus 1 2 3 Release 31 Quick Reference
- 8. Staying Engaged with Lotus 1 2 3 Release 31 Quick Reference
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Lotus 1 2 3 Release 31 Quick Reference
- 9. Balancing eBooks and Physical Books Lotus 1 2 3 Release 31 Quick Reference
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Lotus 1 2 3 Release 31 Quick Reference
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Lotus 1 2 3 Release 31 Quick Reference
  - Setting Reading Goals Lotus 1 2 3 Release 31 Quick Reference
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Lotus 1 2 3 Release 31 Quick Reference
  - Fact-Checking eBook Content of Lotus 1 2 3 Release 31 Quick Reference
  - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
- 14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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