

**HEALTH**

241

100

| A          | A                          | B         | C         | D         | E         | F             |
|------------|----------------------------|-----------|-----------|-----------|-----------|---------------|
| 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      | 17,200    | 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     | 4,967     | 5,205     | \$19,580      |
| 24         | Other Operating Expenses   | 0         | 0         | 0         | 0         | \$0           |
| 25         |                            | *****     | *****     | *****     | *****     | *****         |
| 26         | Total Operating Expenses   | 108,603   | 108,028   | 108,180   | 114,757   | \$431,568     |
| 27         |                            | *****     | *****     | *****     | *****     | *****         |
| 28         | Net Operating Income       | (238,503) | (280,308) | (200,930) | (359,897) | (\$1,079,638) |
| income.wk3 |                            |           |           |           |           |               |

# Lotus 123 Tips And Tricks

**Sherry Kinkoph**



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