

	July	August	September
Total Net Revenues	23538000	10781000	18875345
Cost of Goods Sold	=B2*(1-\$B\$21)	=C2*(1-\$B\$21)	=D2*(1-\$B\$21)
Gross Margin	=B2-B3	=C2-C3	=D2-D3
Expenses			
Bonus	=IF(B2>\$B\$24,\$B\$19	=IF(C2>\$B\$24,\$B\$19	=IF(D2>\$B\$24,\$B\$19
Equipment	=B2*\$B\$20	=C2*\$B\$20	=D2*\$B\$20
Marketing	=B2*\$B\$22	=C2*\$B\$22	=D2*\$B\$22
Research and Devel	=B2*\$B\$23	=C2*\$B\$23	=D2*\$B\$23
Selling, General, an	=B2*\$B\$25	=C2*\$B\$25	=D2*\$B\$25
Total Expenses	=SUM(B7:B11)	=SUM(C7:C11)	=SUM(D7:D11)
Operating Income	=B4-B12	=C4-C12	=D4-D12

October	November	December	Total
11451990	15109656	25235860	=SUM(B2:G2)
=E2*(1-\$B\$21)	=F2*(1-\$B\$21)	=G2*(1-\$B\$21)	=SUM(B3:G3)
=E2-E3	=F2-F3	=G2-G3	=SUM(H2:H3)
=IF(E2>\$B\$24,\$B\$19,	=IF(F2>\$B\$24,\$B\$19,	=IF(G2>\$B\$24,\$B\$19	=SUM(B7:G7)
=E2*\$B\$20	=F2*\$B\$20	=G2*\$B\$20	=SUM(B8:G8)
=E2*\$B\$22	=F2*\$B\$22	=G2*\$B\$22	=SUM(H7:H8)
=E2*\$B\$23	=F2*\$B\$23	=G2*\$B\$23	=SUM(B10:G10)
=E2*\$B\$25	=F2*\$B\$25	=G2*\$B\$25	=SUM(B11:G11)
=SUM(E7:E11)	=SUM(F7:F11)	=SUM(G7:G11)	=SUM(H10:H11)
=E4-E12	=F4-F12	=G4-G12	=SUM(B14:G14)

