**Copy and paste (not linked)**

|  |  |
| --- | --- |
| Gross sales | 100 |
|  |  |
| Costs of goods sold | 70 |
| Salaries | 20 |
| Misc expenses | 5 |
| Total expenses | 95 |
|  |  |
| Net income | 5 |
|  |

**Copy and paste (TA will show the effect of linking to spreadsheet here)**

|  |  |
| --- | --- |
| Gross sales | 100 |
|  |  |
| Costs of goods sold | 70 |
| Salaries | 20 |
| Misc expenses | 5 |
| Total expenses | 95 |
|  |  |
| Net income | 5 |