

# Consolidation Report

Full Business Name													
Consolidation Report Period													
Prepared by:													
Days sales will be calculated for you. You do not need to enter anything in them.													
	January	February	March	April	May	June	July	August	September	October	November	December	Annual
<b>Profit and Loss Statement</b>													
<b>Income</b>													
Gross revenue	\$11,000,000	\$11,000,000	\$11,000,000	\$11,000,000	\$11,000,000	\$11,000,000	\$11,000,000	\$11,000,000	\$11,000,000	\$11,000,000	\$11,000,000	\$11,000,000	\$130,000,000
Cost of goods sold	- 1,000,000	- 1,000,000	- 1,000,000	- 1,000,000	- 1,000,000	- 1,000,000	- 1,000,000	- 1,000,000	- 1,000,000	- 1,000,000	- 1,000,000	- 1,000,000	- 10,000,000
<b>Gross Margin</b>	<b>\$10,000,000</b>	<b>\$120,000,000</b>											
<b>Operating Expenses</b>													
Salaries and marketing	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$14,400,000
Payroll and payroll taxes	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	16,800,000
Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	3,600,000
Maintenance, repair, and overhaul	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	7,200,000
Utilities	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	8,400,000
Property taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
Administrative fees	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,200,000
Other	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,200,000
<b>Total Operating Expenses</b>	<b>\$4,300,000</b>	<b>\$51,600,000</b>											
<b>Operating Income (Loss)</b>	<b>\$5,700,000</b>	<b>\$68,400,000</b>											
Interest expense	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	2,400,000
<b>Operating Income Before Taxes</b>	<b>\$5,500,000</b>	<b>\$66,000,000</b>											
Taxes	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	4,800,000
<b>Net Income</b>	<b>\$5,100,000</b>	<b>\$61,200,000</b>											
<b>Balance Sheet</b>													
<b>Current Assets</b>													
Cash and short-term investments	\$1,700,000	\$1,400,000	\$1,100,000	\$1,000,000	\$1,100,000	\$1,400,000	\$1,600,000	\$1,900,000	\$2,400,000	\$2,000,000	\$2,700,000	\$2,400,000	\$27,000,000
Accounts receivable	0	0	0	0	0	0	0	0	0	0	0	0	0
Total inventory	0	0	0	0	0	0	0	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred income tax	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Current Assets</b>	<b>\$1,700,000</b>	<b>\$1,400,000</b>	<b>\$1,100,000</b>	<b>\$1,000,000</b>	<b>\$1,100,000</b>	<b>\$1,400,000</b>	<b>\$1,600,000</b>	<b>\$1,900,000</b>	<b>\$2,400,000</b>	<b>\$2,000,000</b>	<b>\$2,700,000</b>	<b>\$2,400,000</b>	<b>\$27,000,000</b>

# Consolidated Post Exam Analysis Report 2014

**Jenine K. Harris**



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