

Exhibit 1
The Impact of 5.0% Sales and Expense Improvements
for the Typical WFFSA Member

Income Statement (\$)	Current Results	-----5.0% Improvement-----	
		Net Sales	Total Expenses
Net Sales	\$3,000,000	\$3,150,000	\$3,000,000
Cost of Goods Sold	<u>1,890,000</u>	<u>1,984,500</u>	<u>1,890,000</u>
Gross Margin	1,110,000	1,165,500	1,110,000
Expenses			
Fixed Expenses	885,000	885,000	840,750
Variable Expenses	<u>180,000</u>	<u>189,000</u>	<u>171,000</u>
Total Expenses	<u>1,065,000</u>	<u>1,074,000</u>	<u>1,011,750</u>
Profit Before Taxes	\$45,000	\$91,500	\$98,250
 Income Statement (%)			
Net Sales	100.0	100.0	100.0
Cost of Goods Sold	<u>63.0</u>	<u>63.0</u>	<u>63.0</u>
Gross Margin	37.0	37.0	37.0
Expenses			
Fixed Expenses	29.5	28.1	28.0
Variable Expenses	<u>6.0</u>	<u>6.0</u>	<u>5.7</u>
Total Expenses	<u>35.5</u>	<u>34.1</u>	<u>33.7</u>
Profit Before Taxes	1.5	2.9	3.3