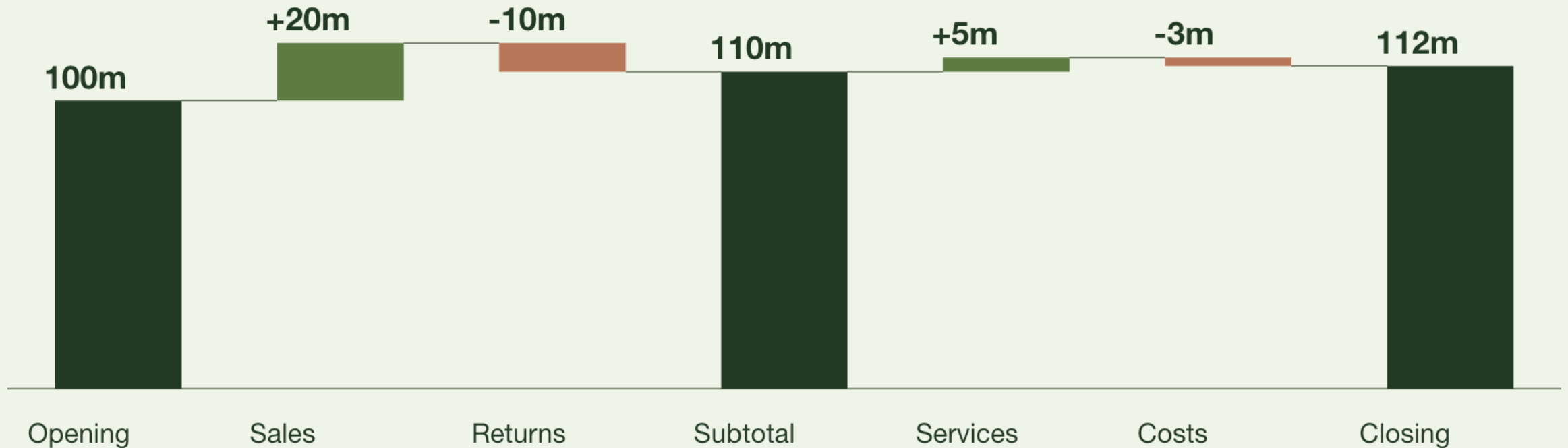


Subtotals and totals

Worked slide template for an Excel-based analysis

Intermediate subtotal after returns = 110



Subtotal 110 is a checkpoint, not an additional movement.
Illustrative example. Replace assumptions and evidence before use.