## Income Statement

Company Name:		
For the	Ending	
Revenues and gains	3	
Sales		\$
Other revenues/gains:		
Total revenues	3	
Expenses and losses		
Cost of goods sold (from below)		
SG&A expenses excluding depreciation		
SG&A depreciation and amortization		
Other operating exp:		
Interest expense		
Other nonoperating exp:		
Loss:		
Total expenses	s and losses	
Net income		\$

Cost of goods sold (COGS)	
Inventory at beginning of period	\$
Add: Purchases of merchandise during period	
Less: Purchase returns, discounts, allowances	
Add: Freight-in	
Cost of goods available	
Less: Inventory at end of period	
Cost of goods sold	\$