

Detailed Operating Income Report

Company:

**Period
Ending:**

Prepared By:

**Date
Prepared:**

Account Description	Detail (\$)	Total (\$)
REVENUE		
Gross Sales / Revenue		
Less: Sales Returns and Allowances		
Less: Sales Discounts		
Net Sales		
COST OF GOODS SOLD (COGS)		
Beginning Inventory		
Add: Purchases / Cost of Labor		
Add: Freight-In and Manufacturing Overhead		
Cost of Goods Available for Sale		
Less: Ending Inventory		
Total Cost of Goods Sold		
Gross Profit		
OPERATING EXPENSES (OPEX)		
Selling Expenses:		
Sales Salaries and Commission		
Advertising and Marketing		
Travel and Entertainment		
Total Selling Expenses		
General and Administrative (G&A) Expenses:		
Office Salaries and Benefits		
Rent and Occupancy		
Utilities and Communication		

Account Description	Detail (\$)	Total (\$)
Insurance		
Professional Fees (Legal / Accounting)		
Depreciation and Amortization		
Office Supplies and Postage		
Total General and Administrative Expenses		
Total Operating Expenses		
Operating Income (EBIT)		