

APPENDIX NNOTE 8: INVENTORY, NETNOTE 8. Inventory, Net

	(1) Inventory <u>Amount</u>	(2) Allowance <u>for Losses</u>	(3) Inventory, <u>Net</u>	(4) Valuation <u>Method</u>
A. Inventory Categories:				
1. Held for Current Sale	\$ xx	\$ xx	\$ xx	_____
2. Held in Reserve For Future Sale/War Reserve Material	xx	xx	xx	_____
3. Excess, Obsolete and Unserviceable	xx	xx	xx	_____
4. Held for Repair	<u>xx</u>	<u>xx</u>	<u>xx</u>	_____
Total	<u>\$ xx</u>	<u>\$ xx</u>	<u>\$ xx</u>	_____

B. Restrictions on Inventory Use, Sale, or Disposition: \_\_\_\_\_

\_\_\_\_\_

C. Other Information: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Instructions

A. For each category of inventory, disclose the reported value (column 1), the allowance for losses on inventory, if any (column 2), the net book value of the inventory (column 1 minus column 2), and the method used to value the inventory (column 4). Use the following keys for column 4: (a = Latest Acquisition Cost, b = Standard Price, c = Actual Cost, d = Net Realizable Value, or e = Other). The net amount of inventories should agree with line 1.d. on the Statement of Financial Position.

- B. Describe any restrictions on the use, sale or disposition of inventory.
- C. Other Information. Disclose any other information relative to inventory not disclosed in parts A or B.