

**APPENDIX P**

**NOTE 10: OPERATING MATERIALS AND SUPPLIES, NET**

NOTE 10. Operating Materials and Supplies (OM&S), Net

	(1) OM&S <u>Amount</u>	(2) Allowance <u>for Losses</u>	(3) OM&S, <u>Net</u>	(4) Valuation <u>Method</u>
A. OM&S Categories:				
1. Held for Use	\$ xx	\$ xx	\$ xx	_____
2. Held in Reserve For Future Use	xx	xx	xx	_____
3. Excess, Obsolete and Unserviceable	<u>xx</u>	<u>xx</u>	<u>xx</u>	_____
Total	<u>\$ xx</u>	<u>\$ xx</u>	<u>\$ xx</u>	

B. Restrictions on operating materials and supplies: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

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

Instructions

A. For each category of Operating Materials and Supplies, disclose the reported value (column 1), the allowance for losses on OM&S, if any (column 2), the net book value of OM&S (column 1 minus column 2), and the method used to value OM&S (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 OM&S should agree with line 1.f. on the Statement of Financial Position.

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