# APPENDIX P

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

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

<table>
<thead>
<tr>
<th>(1) OM&amp;S Amount</th>
<th>(2) Allowance for Losses</th>
<th>(3) OM&amp;S Net</th>
<th>(4) Valuation Method</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tr>
</tbody>
</table>

**A. OM&S Categories:**

1. Held for Use
   - $ xx
   - $ xx
   - $ xx

2. Held in Reserve For
   - Future Use
   - xx
   - xx

3. Excess, Obsolete and Unserviceable
   - xx
   - xx
   - xx

Total
   - $ xx
   - $ xx
   - $ xx

**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.