Sale of Merchandise Analysis
Fiscal Year
$\qquad$ Date Completed $\qquad$ 1 1 SFO Account Name: $\qquad$ SFO Account \#
Completed by:
Sponsor: $\qquad$

| A | B | C | D | E | F | G | H | I | J |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Description of Items for sale | Beginning Inventory as of July 1 | Number Purchased | Number of Items Given Away | $\begin{array}{c\|} \hline \text { Ending } \\ \text { Inventory as } \\ \text { of June 30 } \end{array}$ | Cost per Item | Total Value of Ending Inventory | Number of Items Sold | Sale Price | Expected Receipts |
|  |  |  |  |  |  | \$ 0.00 | 0 |  | \$ 0.00 |
|  |  |  |  |  |  | \$ 0.00 | 0 |  | \$ 0.00 |
|  |  |  |  |  |  | \$ 0.00 | 0 |  | \$ 0.00 |
|  |  |  |  |  |  | \$ 0.00 | 0 |  | \$ 0.00 |
|  |  |  |  |  |  | \$ 0.00 | 0 |  | \$ 0.00 |
|  |  |  |  |  |  | \$ 0.00 | 0 |  | \$ 0.00 |
|  |  |  |  |  |  | \$ 0.00 | 0 |  | \$ 0.00 |
|  |  |  |  |  |  | \$ 0.00 | 0 |  | \$ 0.00 |
|  |  |  |  |  |  | \$ 0.00 | 0 |  | \$ 0.00 |
|  |  |  |  |  |  | \$ 0.00 | 0 |  | \$ 0.00 |
|  |  |  |  |  |  | \$ 0.00 | 0 |  | \$ 0.00 |
|  |  |  |  |  |  | \$ 0.00 | 0 |  | \$ 0.00 |
|  |  |  |  |  |  | \$ 0.00 | 0 |  | \$ 0.00 |
|  |  |  |  |  |  | \$ 0.00 | 0 |  | \$ 0.00 |
| TOTALS |  |  |  |  |  | \$0.00 |  |  |  |
| Comments: (explain if expected receipts does not match actual receipts record in SFO—giveaways, damaged merchandise, etc.) |  |  |  |  |  | TOTAL EXPECTED RECEIPTS <br> Receipts per SFO Over/Under |  |  | \$ 0.00 |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  | \$ 0.00 |
| Completed by sponsor (print name): |  | Reviewed by (print name): |  |  |  |  |  |  |  |
| Signature:__ Date__ | 1__1_ | Signature: |  |  |  |  |  |  | Date _______/ |  |  |  |

DISTRIBUTION: COPY 1/Internal Audit Unit; COPY 2/School; COPY 3/Sponsor

## INSTRUCTIONS FOR

PREPARING THE SALE OF MERCHANDISE ANALYSIS

The following instructions correspond to the respective lettered columns on MCPS Form 281-22, Sale of Merchandise Analysis, Fiscal Year $\qquad$

Column A - enter the description of each item for sale.
Column B - after a physical count, the number of each item in inventory as of July 1 of the current fiscal year. This number should be the same as that of June 30 of the prior fiscal year.
Column $\mathbf{C}$ - the number of each item purchased from July 1 through June 30 of the current fiscal year.
Column D - the number of each item that was given away free during the current fiscal year. Provide an explanation in the comments section for any item giveaways.

Column E - after a physical count, the number of each item in inventory as of June 30 of the current fiscal year.

Column $\mathbf{F}$ - cost per item, from invoice
Column G - total value of ending inventory calculates automatically-ending inventory as of June 30 (E) multiplied by cost per item (F)

Column H - number of items sold calculates automatically—beginning inventory (B), plus number purchased (C), less number of items given away (D), less ending inventory as of June 30 (E).
Column I - sales price
Column J - expected receipts calculates automatically—number of items sold (H) multiplied by sale price (I)

