



## **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 \_\_\_\_\_

- 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 **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 **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**)