

**LIFO Reports For
Sample Garden Center
For year ended 2024**

Using Internal Indexes

Prepared by:

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December 3, 2024



LIFO Reports Table of Contents

Report 18: Current Period End LIFO Summary Report - This report shows summary information for each pool and in total for the current and previous year ends (separate reports for each of these years). This report shows the balances necessary to make the LIFO accounting entries. Balances shown include the inventory current year cost (FIFO or average cost), current and cumulative indexes, LIFO inventory, reserve and expense and Sec. 263A costs (if applicable) for each pool.

Report 18a: LIFO Reserve Calculation Proof Report - This is a more detailed version of Report 18 that shows all the steps necessary to calculate all years' LIFO reserves and shows the details of decrement calculations where applicable. This report shows these calculations for all pools and in total for a given year. The bottom section of this report (except where retail LIFO is used) shows the breakdown of the LIFO expense or income components between the inflation index effect and the layer erosion effect.

Report 16: LIFO Calculation History Report - This is a one page per pool LIFO history carryforward schedule for all years, which includes all data fields involved in the calculation of LIFO balances once the current year index and current year cost (FIFO or average cost) total by pool has been determined. This format shows the amount of the original increment or decrement and the amount of all layers remaining as of the latest year closed. The cumulative inflator indexes for years in which there are decrements is the weighted average index of the layers eroded and is equal to the Priced Increase (Decrease) or decrease in LIFO cost divided by the decrease at base prices. The detail of which years' layers are eroded for decrements is shown in Reports 16a and 18a.

Report 16a: LIFO Layer History Proof Report - This is a one page per pool schedule showing the detail by layer of all decrements and the detail by layer of all layers remaining. This report is a proof of the Report 16 decrement calculations.

Report 17: LIFO Inventory History Detail Report - This is a one page per pool LIFO history For all years which includes all data contained In Report 16 but also shows the remaining balance of all layers For all years.

Report 19: LIFO Expense (Income) Components Report - This report shows the breakdown of the LIFO expense or income components between the inflation index effect and the layer erosion effect. The latter is the pre-tax amount that is required by GAAP to be disclosed in the notes to the financial statements (if material) for financial reporting purposes.

Report 27 - Internal Index Calculation Summary Report – Shows summary by pool of balances for current and prior (or base) year extensions, LIFO indexes, current year LIFO inventory, LIFO reserve and LIFO expense using the calculated values when the calculation year is the next year to be closed. The screen showing this report will automatically recalculate the LIFO inventory, LIFO reserve and LIFO expense balances if ad hoc changes are made in the current year index or current-year cost columns. The calculated extensions values by data input sheet are shown for each different source sheet or file if a single sheet PBC data source is not used. The program method settings and data sheet column references (for a single PBC sheet) are shown at the bottom of the report.

Report 29 - Internal Index Calculation Statistics Report – Shows the number of PBC data rows and dollars included in the calculation and how many exception and exclusion items (missing item cost values, inflation/deflation outliers & manual exclusions) there are along with the dollar sum of each.

Report 30: Current Year Inflation by Class Report – Shows the weighted average inflation indexes calculated by product class. These product class indexes can be used to reconstruct the prior year cost for items with missing prior year cost but only when the checkbox is checked for the software setting labeled: Reconstruct new items' prior year costs using...

Current Year Cost Reconciliation - This schedule ties the client or user-provided schedule of inventory balances at cost to the Current Year Cost used for the year end LIFO calculation.

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ACTUAL YEAR-END LIFO CALCULATION SUMMARY REPORT 18

2024

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Layer Erosion Effect Analysis

POOL NO.	POOL NAME	2024 CURRENT YEAR COST	2024 DEFLATOR INDEX	CUMLTV DEFLATOR INDEX	CUMLTV INFLATOR INDEX	LIFO INVENTORY	2024 C/Y LIFO RESERVE	2023 P/Y LIFO RESERVE	2024 LIFO EXPENSE	INFLATION EFFECT	LAYER EROSION EFFECT	2023 CURRENT YEAR COST
1	Flowers & Veggies	6,395,416	1.013457	3.207589	3.207589	4,522,341	1,873,075	1,801,796	71,280	71,280	0	5,296,704
2	Accessories	2,056,445	.999755	1.544968	1.544968	1,785,322	271,124	275,820	-4,697	-540	-4,157	2,201,481
	Totals	8,451,861	1.010089			6,307,662	2,144,199	2,077,616	66,583	70,740	-4,157	7,498,185

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12/3/2024 3:48:37 PM

ACTUAL YEAR-END LIFO CALCULATION SUMMARY REPORT 18

2023

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Layer Erosion Effect Analysis

POOL NO.	POOL NAME	2023 CURRENT YEAR COST	2023 DEFLATOR INDEX	CUMLTV DEFLATOR INDEX	CUMLTV INFLATOR INDEX	LIFO INVENTORY	2023 C/Y LIFO RESERVE	2022 P/Y LIFO RESERVE	2023 LIFO EXPENSE	INFLATION EFFECT	LAYER EROSION EFFECT	2022 CURRENT YEAR COST
1	Flowers & Veggies	5,296,704	1.082190	3.164996	3.164996	3,494,908	1,801,796	1,422,252	379,543	379,543	0	4,617,855
2	Accessories	2,201,481	1.040468	1.545347	1.545347	1,925,660	275,820	191,624	84,197	84,197	0	2,080,545
	Totals	7,498,185	1.069598			5,420,569	2,077,616	1,613,876	463,740	463,740	0	6,698,400

LIFO RESERVE CALCULATION PROOF REPORT 18a

2024

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Pool number			1	2	
Pool name	Row	Formula/Source	Flowers & Veggies	Accessories	TOTALS/AVG.
Current-year cost	7	Inventory total	6,395,416	2,056,445	8,451,861
Current year deflator index	8	Pool index calculated	1.013457	.999755	1.010089
Prior year cumulative deflator index	9	Layer history Report 16	3.164996	1.545347	
Current year cumulative deflator index	10	Row 8 times Row 9	3.207589	1.544968	
Current year inventory at base	11	Row 7 divided by Row 10	1,993,839	1,331,060	3,324,899
Prior year inventory at base	12	Layer history Report 16	1,673,526	1,424,587	3,098,113
Increase(decrease) at base	13	Row 11 minus Row 12	320,313	-93,527	226,786
Current year cumulative inflator index	14	Same as Row 10 for increment	3.207589	n/a	
Increase(decrease) in LIFO cost	15	13 x 14; Row 34 for decrement	1,027,433	-140,339	887,094
Prior year LIFO inventory	16	Layer history Report 16	3,494,908	1,925,660	5,420,569
Current year LIFO inventory	17	Row 15 plus Row 16	4,522,341	1,785,322	6,307,662
Current year LIFO reserve	18	Row 7 minus Row 17	1,873,075	271,124	2,144,199
Prior year LIFO reserve	19	Layer history Report 16	1,801,796	275,820	2,077,616
Current year LIFO expense(income)	20	Row 18 minus Row 19	71,280	-4,697	66,583
Detail of decrements calculation:					
Decrease at base by year:	23				
	24	Report 16a		-23,774	23
	25	Report 16a		-69,753	22
	26	Sum of rows 24 to 25		-93,527	
Cumulative inflator indexes for decrements:	27				
	28	Report 16a		1.545347	23
	29	Report 16a		1.485241	22
Average index for decrement	30	Weighted avg. index of rows 28 to 29		1.500520	
Decrease at LIFO cost by year:	31				
	32	Report 16a		-36,739	23
	33	Report 16a		-103,600	22
	34	Sum of rows 32 to 33		-140,339	
Proof of current year LIFO expense(income):					
Current year inflation(deflation)	36	Row 8 minus one as a percentage	1.35%	-.02%	1.01%
Prior year current-year cost	37	Layer history Report 16	5,296,704	2,201,481	7,498,185
C/Y expense(income) due to inflation	38	Row 36 times Row 37	71,280	-540	70,740
C/Y cum. def. index minus avg. index of layers eroded	39	Row 10 - Row 30 (pools w/decr only)	n/a	.044448	
Expense(income) due to layer erosions	40	Row 13 * Row 39 (pools w/decr only)	n/a	-4,157	-4,157
Total current year LIFO expense(income)	41	Row 38 plus Row 40(ties to Row 20)	71,280	-4,697	66,583

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12/3/2024 3:48:52 PM

LIFO CALCULATION HISTORY FOR 1993 BASE YEAR THROUGH 2024 REPORT 16

Pool: 1 Flowers & Veggies Data path:Y:\LIFOPRO1\Sample Reports\Sample Garden Center Internal Index\

PERIOD	CUR. YR.		CUMLTV.		INVENTORY		INC(DEC)		CUMLTV.		LAYER AT BASE	LAYER AT COST
	CURRENT YEAR COST	DEFLATOR INDEX	DEFLATOR INDEX	AT BASE PRICES	AT BASE PRICES	INFLATOR INDEX	PRICED INC(DEC)	LIFO INVENTORY	LIFO RESERVE	LIFO EXPENSE		
1993	625,123		1.000000	625,123	625,123	1.000000	625,123	625,123	0	0	625,123	625,123
1996	671,345	1.073940	1.073940	625,123	0	1.073940	0	625,123	46,222	46,222	0	0
1997	687,313	1.023786	1.099485	625,123	0	1.099485	0	625,123	62,190	15,969	0	0
2003	896,590	1.304484	1.434261	625,123	0	1.434261	0	625,123	271,467	209,276	0	0
2004	907,135	1.011762	1.451131	625,123	0	1.451131	0	625,123	282,012	10,546	0	0
2005	963,988	1.062673	1.542078	625,123	0	1.542078	0	625,123	338,865	56,853	0	0
2006	976,786	1.013276	1.562550	625,123	0	1.562550	0	625,123	351,663	12,798	0	0
2007	1,055,666	1.080755	1.688733	625,123	0	1.688733	0	625,123	430,543	78,880	0	0
2008	1,233,938	1.060904	1.791583	688,742	63,619	1.791583	113,979	739,102	494,837	64,294	63,619	113,979
2009	1,297,259	1.051316	1.883519	688,742	0	1.883519	0	739,102	558,157	63,320	0	0
2010	1,343,547	1.035682	1.950726	688,742	0	1.950726	0	739,102	604,445	46,288	0	0
2011	1,645,299	1.027233	2.003850	821,069	132,327	2.003850	265,163	1,004,265	641,034	36,589	132,327	265,163
2012	1,710,497	1.039627	2.083256	821,069	0	2.083256	0	1,004,265	706,232	65,198	0	0
2013	1,806,578	1.056172	2.200276	821,069	0	2.200276	0	1,004,265	802,313	96,081	0	0
2014	1,858,772	1.028891	2.263844	821,069	0	2.263844	0	1,004,265	854,507	52,194	0	0
2015	1,919,942	1.032908	2.338344	821,069	0	2.338344	0	1,004,265	915,676	61,169	0	0
2016	1,975,218	1.028791	2.405666	821,069	0	2.405666	0	1,004,265	970,953	55,276	0	0
2017	2,054,061	1.039916	2.501691	821,069	0	2.501691	0	1,004,265	1,049,796	78,843	0	0
2018	2,177,249	1.059973	2.651725	821,069	0	2.651725	0	1,004,265	1,172,984	123,188	0	0
2019	2,178,645	1.000641	2.653425	821,069	0	2.653425	0	1,004,265	1,174,380	1,396	0	0
2020	2,245,305	1.030597	2.734612	821,069	0	2.734612	0	1,004,265	1,241,040	66,660	0	0
2021	2,864,921	1.023891	2.799943	1,023,207	202,138	2.799943	565,975	1,570,240	1,294,681	53,642	202,138	565,975
2022	4,617,855	1.044529	2.924621	1,578,959	555,752	2.924621	1,625,363	3,195,603	1,422,252	127,571	555,752	1,625,363
2023	5,296,704	1.082190	3.164996	1,673,526	94,567	3.164996	299,306	3,494,908	1,801,796	379,543	94,567	299,306
2024	6,395,416	1.013457	3.207589	1,993,839	320,313	3.207589	1,027,433	4,522,341	1,873,075	71,280	320,313	1,027,433
					1,993,839	2.268157	4,522,341			1,873,075	1,993,839	4,522,341

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12/3/2024 3:48:52 PM

LIFO CALCULATION HISTORY FOR 1993 BASE YEAR THROUGH 2024 REPORT 16

Pool: 2 Accessories

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PERIOD	CURRENT YEAR COST	CUR. YR. DEFLATOR INDEX	CUMLTV. DEFLATOR INDEX	INVENTORY AT BASE PRICES	INC(DEC) AT BASE PRICES	CUMLTV. INFLATOR INDEX	PRICED INC(DEC)	LIFO INVENTORY	LIFO RESERVE	LIFO EXPENSE	LAYER AT BASE	LAYER AT COST
1993	62,176		1.000000	62,176	62,176	1.000000	62,176	62,176	0	0	62,176	62,176
1996	114,251	1.022500	1.022500	111,737	49,561	1.022500	50,676	112,852	1,399	1,399	49,561	50,676
1997	116,929	1.023439	1.046466	111,737	0	1.046466	0	112,852	4,077	2,678	0	0
2003	122,182	1.044925	1.093479	111,737	0	1.093479	0	112,852	9,330	5,253	0	0
2004	120,137	.983264	1.075178	111,737	0	1.075178	0	112,852	7,285	-2,045	0	0
2005	122,189	1.017080	1.093542	111,737	0	1.093542	0	112,852	9,337	2,052	0	0
2006	123,314	1.009210	1.103613	111,737	0	1.103613	0	112,852	10,462	1,125	0	0
2007	129,881	1.053248	1.162378	111,737	0	1.162378	0	112,852	17,029	6,566	0	0
2008	156,215	.973661	1.131762	138,028	26,291	1.131762	29,755	142,607	13,608	-3,421	26,291	29,755
2009	248,492	1.031766	1.167714	212,802	74,774	1.167714	87,315	229,922	18,570	4,962	74,774	87,315
2010	263,101	1.035270	1.208899	217,637	4,835	1.208899	5,845	235,767	27,334	8,764	4,835	5,845
2011	305,317	.999734	1.208578	252,625	34,988	1.208578	42,286	278,053	27,264	-70	34,988	42,286
2012	575,325	1.035451	1.251423	459,737	207,112	1.251423	259,185	537,237	38,088	10,824	207,112	259,185
2013	617,845	1.014657	1.269765	486,582	26,845	1.269765	34,087	571,324	46,520	8,432	26,845	34,087
2014	666,347	1.035604	1.314973	506,738	20,156	1.314973	26,505	597,829	68,518	21,998	20,156	26,505
2015	657,957	.987409	1.298416	506,738	0	1.298416	0	597,829	60,128	-8,390	0	0
2016	658,896	1.001427	1.300269	506,738	0	1.300269	0	597,829	61,067	939	0	0
2017	657,571	.997989	1.297655	506,738	0	1.297655	0	597,829	59,742	-1,325	0	0
2018	668,094	1.016002	1.318420	506,738	0	1.318420	0	597,829	70,265	10,522	0	0
2019	679,746	1.017442	1.341416	506,738	0	1.341416	0	597,829	81,918	11,653	0	0
2020	881,933	1.029455	1.380927	638,653	131,915	1.380927	182,165	779,994	101,940	20,022	131,915	182,165
2021	1,078,126	.973354	1.344131	802,099	163,446	1.344131	219,693	999,687	78,439	-23,500	163,446	219,693
2022	2,080,545	1.104982	1.485241	1,400,813	598,714	1.485241	889,235	1,888,921	191,624	113,184	528,961	785,635
2023	2,201,481	1.040468	1.545347	1,424,587	23,774	1.545347	36,739	1,925,660	275,820	84,197	0	0
2024	2,056,445	.999755	1.544968	1,331,060	-93,527	1.500520	-140,339	1,785,322	271,124	-4,697	0	0
					1,331,060	1.341278	1,785,322			271,124	1,331,060	1,785,322

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12/3/2024 3:48:52 PM

LIFO CALCULATION HISTORY FOR 1993 BASE YEAR THROUGH 2024 REPORT 16

All Pools Combined

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PERIOD	CUR. YR.	CUMLTV.	INVENTORY	INC(DEC)	CUMLTV.	PRICED INC(DEC)	LIFO	LIFO	LIFO	LAYER	LAYER AT	
	CURRENT YEAR COST	DEFLATOR INDEX	DEFLATOR INDEX	AT BASE PRICES	AT BASE PRICES		INFLATOR INDEX	INVENTORY	RESERVE	EXPENSE	AT BASE	COST
1993	687,299		1.000000	687,299	687,299	1.000000	687,299	687,299	0	0	687,299	687,299
1996	785,596	1.066140		736,860	49,561	1.022500	50,676	737,975	47,621	47,621	49,561	50,676
1997	804,242	1.023736		736,860	0	.000000	0	737,975	66,267	18,647	0	0
2003	1,018,772	1.266747		736,860	0	.000000	0	737,975	280,796	214,529	0	0
2004	1,027,273	1.008344		736,860	0	.000000	0	737,975	289,297	8,501	0	0
2005	1,086,178	1.057341		736,860	0	.000000	0	737,975	348,202	58,905	0	0
2006	1,100,100	1.012818		736,860	0	.000000	0	737,975	362,125	13,923	0	0
2007	1,185,546	1.077671		736,860	0	.000000	0	737,975	447,571	85,446	0	0
2008	1,390,153	1.050328		826,770	89,910	1.598642	143,734	881,709	508,444	60,873	89,910	143,734
2009	1,545,751	1.048123		901,544	74,774	1.167714	87,315	969,024	576,727	68,283	74,774	87,315
2010	1,606,648	1.035614		906,379	4,835	1.208899	5,845	974,869	631,779	55,053	4,835	5,845
2011	1,950,616	1.022829		1,073,694	167,315	1.837547	307,449	1,282,318	668,298	36,519	167,315	307,449
2012	2,285,822	1.038573		1,280,806	207,112	1.251423	259,185	1,541,503	744,320	76,022	207,112	259,185
2013	2,424,423	1.045273		1,307,651	26,845	1.269765	34,087	1,575,589	848,834	104,514	26,845	34,087
2014	2,525,119	1.030654		1,327,807	20,156	1.314973	26,505	1,602,094	923,025	74,192	20,156	26,505
2015	2,577,898	1.020902		1,327,807	0	.000000	0	1,602,094	975,804	52,779	0	0
2016	2,634,114	1.021807		1,327,807	0	.000000	0	1,602,094	1,032,020	56,216	0	0
2017	2,711,632	1.029429		1,327,807	0	.000000	0	1,602,094	1,109,538	77,518	0	0
2018	2,845,343	1.049310		1,327,807	0	.000000	0	1,602,094	1,243,249	133,711	0	0
2019	2,858,391	1.004586		1,327,807	0	.000000	0	1,602,094	1,256,297	13,049	0	0
2020	3,127,238	1.030275		1,459,722	131,915	1.380927	182,165	1,784,259	1,342,979	86,682	131,915	182,165
2021	3,943,047	1.009559		1,825,306	365,584	2.149076	785,668	2,569,927	1,373,121	30,142	365,584	785,668
2022	6,698,400	1.062585		2,979,772	1,154,466	2.178148	2,514,597	5,084,524	1,613,876	240,755	1,084,713	2,410,997
2023	7,498,185	1.069598		3,098,113	118,341	2.839620	336,045	5,420,569	2,077,616	463,740	94,567	299,306
2024	8,451,861	1.010089		3,324,899	226,786	3.911587	887,094	6,307,662	2,144,199	66,583	320,313	1,027,433
					3,324,899	1.897099	6,307,662			2,144,199	3,324,899	6,307,662

LIFO LAYER HISTORY PROOF REPORT 16a

DECREMENT & LAYERS REMAINING AS OF 2024 CALCULATION DETAIL

Pool: 1 Flowers & Veggies

Increase
(Decrease)

LAYERS AT BASE:	1993	2008	2011	2021	2022	2023	2024	At Base
1993	625,123							625,123
2008		63,619						63,619
2011			132,327					132,327
2021				202,138				202,138
2022					555,752			555,752
2023						94,567		94,567
2024							320,313	320,313
Layer remaining	625,123	63,619	132,327	202,138	555,752	94,567	320,313	1,993,839
								Inc(Dec)
Cum. inflator index	1.000000	1.791583	2.003850	2.799943	2.924621	3.164996	3.207589	in LIFO
LIFO LAYERS AT COST:								Inventory
1993	625,123							625,123
2008		113,979						113,979
2011			265,163					265,163
2021				565,975				565,975
2022					1,625,363			1,625,363
2023						299,306		299,306
2024							1,027,433	1,027,433
Layer remaining	625,123	113,979	265,163	565,975	1,625,363	299,306	1,027,433	4,522,341

LIFO LAYER HISTORY PROOF REPORT 16a

DECREMENT & LAYERS REMAINING AS OF 2024 CALCULATION DETAIL

Pool: 2 Accessories

Increase
(Decrease)

LAYERS AT BASE:	1993	1996	2008	2009	2010	2011	2012	2013	2014	2020	2021	2022	2023	At Base
1993	62,176													62,176
1996		49,561												49,561
2008			26,291											26,291
2009				74,774										74,774
2010					4,835									4,835
2011						34,988								34,988
2012							207,112							207,112
2013								26,845						26,845
2014									20,156					20,156
2020										131,915				131,915
2021											163,446			163,446
2022												598,714		598,714
2023													23,774	23,774
2024												-69,753	-23,774	-93,527
Layer remaining	62,176	49,561	26,291	74,774	4,835	34,988	207,112	26,845	20,156	131,915	163,446	528,961	0	1,331,060
														Inc(Dec)
Cum. inflator index	1.000000	1.022500	1.131762	1.167714	1.208899	1.208578	1.251423	1.269765	1.314973	1.380927	1.344131	1.485241	1.545347	in LIFO
LIFO LAYERS AT COST:														Inventory
1993	62,176													62,176
1996		50,676												50,676
2008			29,755											29,755
2009				87,315										87,315
2010					5,845									5,845
2011						42,286								42,286
2012							259,185							259,185
2013								34,087						34,087
2014									26,505					26,505
2020										182,165				182,165
2021											219,693			219,693
2022												889,235		889,235
2023													36,739	36,739
2024												-103,600	-36,739	-140,339
Layer remaining	62,176	50,676	29,755	87,315	5,845	42,286	259,185	34,087	26,505	182,165	219,693	785,635	0	1,785,322

BREAKDOWN OF LIFO EXPENSE COMPONENTS REPORT 19

ALL POOLS

YEAR	INFLATION EFFECT	LAYER EROSION EFFECT	TOTAL LIFO EXPENSE
1993	0	0	0
1996	47,621	0	47,621
1997	18,647	0	18,647
2003	214,529	0	214,529
2004	8,501	0	8,501
2005	58,905	0	58,905
2006	13,923	0	13,923
2007	85,446	0	85,446
2008	60,873	0	60,873
2009	68,283	0	68,283
2010	55,053	0	55,053
2011	36,519	0	36,519
2012	76,022	0	76,022
2013	104,514	0	104,514
2014	74,192	0	74,192
2015	52,779	0	52,779
2016	56,216	0	56,216
2017	77,518	0	77,518
2018	133,711	0	133,711
2019	13,049	0	13,049
2020	86,682	0	86,682
2021	30,142	0	30,142
2022	240,755	0	240,755
2023	463,740	0	463,740
2024	70,740	-4,157	66,583
	2,148,356	-4,157	2,144,199

Sample Garden Center						9/4/2024 10:59:41 AM				
INTERNAL INDEX CALCULATION SUMMARY REPORT 27										
FOR THE PERIOD ENDED: 2024		Calculation scenario name: Zero Inflation New Items and Outliers 15 Percent								
POOL NO.	POOL NAME	CURRENT YEAR	PRIOR YEAR	TOTAL	CURRENT	PRIOR YEAR	CURRENT	LIFO INVENTORY	LIFO RESERVE	LIFO EXPENSE (INCOME)
		EXTENDED COST	EXTENDED COST	CURRENT YEAR COST	YEAR INFLATION INDEX	CUMULATIVE INDEX	YEAR CUMULATIVE INDEX			
1	Flowers & Veggies	6,206,613	6,124,197	6,395,416	1.013457	3.164996	3.207589	4,522,341	1,873,075	71,280
2	Accessories	2,050,488	2,050,991	2,056,445	.999755	1.545347	1.544968	1,785,322	271,124	-4,697
		8,257,101	8,175,188	8,451,861	1.010089			6,307,662	2,144,199	66,583
Inflation comparison method:			Link-Chain							
Treatment for items with zero PY cost (new item):			P/Y set = to C/Y item cost							
Treatment for items with zero C/Y cost but P/Y cost not =0:			Exclude C/Y & P/Y extensions from index calculation							
Inflation & deflation outlier percentage:			15%							
Inflation and deflation outliers settings:			Reconstruct using p/y index index of 1.00							
Include negative QOH rows in index calculation and/or show zero QOH rows in detail reports: Exclude negative QOH & don't show zero QOH										
Data input sheet name:			Item Detail6-24YEPBC Last Cost							
Data input sheet pool number column:			K							
Data input sheet item number column:			A							
Data input sheet item description column:			B							
Data input sheet QOH column:			C							
Data input sheet C/Y item cost column:			D							
Data input sheet P/Y item cost column:			J							
Data input sheet class number & description columns:			H, H							

A	B	C	D	E	F	G	
1	Sample Garden Center	9/4/2024 10:59:41 AM					
2	INTERNAL INDEX CALCULATION STATISTICS REPORT 29						
3	FOR THE PERIOD ENDED: 2024						
4	Calculation scenario name: Zero Inflation New Items and Outliers 15 Percent						
5							
6	Pool no.	Pool Name/Statistic Description	Item Count	C/Y Extended Cost	P/Y Extended Cost	% of Pool C/Y Total	Pool Inflation Index
7	Item Count & Match Stats						
8	Pool: 1 Flowers & Veggies						
9	1	Rows read from current year data file	5,983	6,206,613	266,203,034		.023315
10	1	Items included in inflation calculation before item cost settings applied	5,983	6,206,613	266,203,034		.023315
11	1	Items for which there is no prior year item cost	1,878	3,105,010	0	50.0%	
12	1	Items for which a prior year item cost exists	4,105	3,101,603	266,203,034	100.0%	.011651
13	1	Items with missing current year item cost	0	0	0	.0%	
14	1	Items for which both a current & prior year item cost exists	4,105	3,101,603	266,203,034	100.0%	.011651
15	1	Items with missing current & prior year item cost	0				
16	1	Items for which prior year item cost = current year item cost in source data file	411	522,978	522,978	16.9%	1.000000
17	1	Items with missing current item cost for which prior year item cost <> 0	0	0	0		
18	1	Items with missing prior year item cost for which current year item cost <> 0 (new items)	1,878	3,105,010	0	50.0%	
19	Pool: 2 Accessories						
20	2	Rows read from current year data file	1,408	2,050,488	33,230,840		.061704
21	2	Items included in inflation calculation before item cost settings applied	1,408	2,050,488	33,230,840		.061704
22	2	Items for which there is no prior year item cost	507	562,391	0	27.4%	
23	2	Items for which a prior year item cost exists	901	1,488,097	33,230,840	100.0%	.044781
24	2	Items with missing current year item cost	0	0	0	.0%	
25	2	Items for which both a current & prior year item cost exists	901	1,488,097	33,230,840	100.0%	.044781
26	2	Items with missing current & prior year item cost	0				
27	2	Items for which prior year item cost = current year item cost in source data file	219	534,477	534,477	35.9%	1.000000
28	2	Items with missing current item cost for which prior year item cost <> 0	0	0	0		
29	2	Items with missing prior year item cost for which current year item cost <> 0 (new items)	507	562,391	0	27.4%	
30	All Pools Combined						
31		Total rows read from current year data file	7,391				
32		Total items included in inflation calculation before item cost settings applied	7,391	8,257,101	299,433,874		.027576
33		Total items for which there is no prior year item cost (new items)	2,385	3,667,401	0	44.4%	
34		Total items for which a prior year item cost exists	5,006	4,589,700	299,433,874	55.6%	.015328
35		Total items with missing current year item cost	0	0	0	.0%	
36		Total items for which both a current & prior year item cost exists	5,006	4,589,700	299,433,874	55.6%	.015328
37		Total items with missing current & prior year item cost	0	0	0	.0%	
38		Total items for which prior year item cost = current year item cost in PBC	630	1,057,455	1,057,455	12.8%	1.000000
39		Total items with missing current item cost for which prior year item cost <> 0	0		0	.0%	
40		Total items with missing prior year item cost for which current year item cost <> 0	2,385	3,667,401		44.4%	
41							
42	Item Cost Inflation & Deflation Outlier Stats - included in pool index calculation						
43	Pool: 1 Flowers & Veggies						
44	1	Greater than 15% Inflation Outliers	1,812	613,204	445,617	19.8%	1.376079
45	1	Greater than 15% Deflation Outliers	51	19,554	263,370,988	.6%	.000074
46		Pool: 1 Flowers & Veggies Item Cost Inflation & Deflation Outlier Totals	1,863	632,759	263,816,605	20.4%	.002398
47	Pool: 2 Accessories						
48	2	Greater than 15% Inflation Outliers	61	72,627	51,189	4.9%	1.418810
49	2	Greater than 15% Deflation Outliers	88	112,859	31,876,538	7.6%	.003541
50		Pool: 2 Accessories Item Cost Inflation & Deflation Outlier Totals	149	185,486	31,927,726	12.5%	.005810
51	All Pools Combined						
52		Greater than 15% Inflation Outliers	1,873	685,831	496,806	14.9%	1.380482
53		Greater than 15% Deflation Outliers	139	132,413	295,247,526	2.9%	.000448
54		All Pools Combined Item Cost Inflation & Deflation Outlier Totals	2,012	818,245	295,744,332	17.8%	.002767
55							
56	Exclusions & Adjustments Made to PBC Balances to Calculate Pool Indexes						
57	Pool: 1 Flowers & Veggies						
58	1	Row 14 items for which both a current & prior year item cost exists	4,105	3,101,603	266,203,040	50.0%	.011651
59	1	Add items for which prior year item cost is automatically set = to current year item cost	1,878	3,105,010	3,105,010	50.0%	1.000000
60	1	Exclude Row 46 items; all inflation or deflation outliers	-1,863	-632,759	-263,816,605	10.2%	.002398
61	1	Add same rows using index of 1.00 for prior year extension	1,863	632,759	632,759	10.2%	1.000000
62		Pool: 1 Flowers & Veggies Pool totals & index that tie to Reports 27 & 27b	5,983	6,206,613	6,124,203	100.0%	1.013456
63	Pool: 2 Accessories						
64	2	Row 25 items for which both a current & prior year item cost exists	901	1,488,097	33,230,840	72.6%	.044781
65	2	Add items for which prior year item cost is automatically set = to current year item cost	507	562,391	562,391	27.4%	1.000000
66	2	Exclude Row 50 items; all inflation or deflation outliers	-149	-185,486	-31,927,726	9.0%	.005810
67	2	Add same rows using index of 1.00 for prior year extension	149	185,486	185,486	9.0%	1.000000
68		Pool: 2 Accessories Pool totals & index that tie to Reports 27 & 27b	1,408	2,050,488	2,050,990	100.0%	.999755

	A	B	C	D	E	F	G	
1	Sample Garden Center				9/4/2024 10:59:41 AM			
2	CALCULATION OF AVERAGE CURRENT YEAR INFLATION INDEX BY INVENTORY PRODUCT CLASS REPORT 30							
3	FOR THE PERIOD ENDED: 2024							
4	Calculation scenario name: Zero Inflation New Items and Outliers 15 Percent							
5								
6	PRODUCT CLASS NUMBER	PRODUCT CLASS DESCRIPTION	COUNT OF ROWS WITH BOTH C/Y & P/Y COST	SUM OF C/Y EXTENSIONS	SUM OF P/Y EXTENSIONS	C/Y INFLATION INDEX	% OF C/Y EXT COST TOTAL BALANCE	
7	Pool: 1 Flowers & Veggies							
8	FGFSD	FGFSD	370	92,810	94,695	.980099	3.8%	
9	FGVSD	FGVSD	1,298	938,765	905,676	1.036535	38.0%	
10	RMFSD	RMFSD	141	87,069	86,567	1.005804	3.5%	
11	RMVSD	RMVSD	433	1,350,200	1,299,491	1.039022	54.7%	
12	Extensions total of pool Flowers & Veggies		2,242	2,468,845	2,386,429	1.034535	100.0%	
13	Pool: 2 Accessories							
14	FGAGRICUL	FGAGRICUL	86	201,177	201,714	.997335	15.4%	
15	FGAGRITA	FGAGRITA	36	28,683	27,997	1.024487	2.2%	
16	FGCHEMICA	FGCHEMICAL	40	45,677	44,928	1.016688	3.5%	
17	FGGREENHS	FGGREENHS	23	33,455	33,714	.992324	2.6%	
18	FGLIGHTING	FGLIGHTING	32	49,352	49,420	.998632	3.8%	
19	FGSUPPLY	FGSUPPLY	351	325,583	323,346	1.006919	25.0%	
20	FGTOOL	FGTOOL	75	89,817	89,845	.999690	6.9%	
21	RMAGRICUL	RMAGRICUL	11	88,342	91,742	.962937	6.8%	
22	RMAGRITAP	RMAGRITAP	30	135,135	133,968	1.008711	10.4%	
23	RMGREENH	RMGREENHS	24	88,197	88,196	1.000006	6.8%	
24	RMPACK	RMPACK	17	95,810	95,979	.998241	7.4%	
25	RMSUPPLY	RMSUPPLY	27	121,383	122,265	.992785	9.3%	
26	Extensions total of pool Accessories		752	1,302,611	1,303,114	.999614	100.0%	
27	Extensions all pools total		2,994	3,771,455	3,689,543	1.022201	100.0%	

Sample Garden Center LIFO Calculation Current Year Cost Schedule					
LIFO Pool	GL Acct #	GL Acct Description	06/30/24 Balance	06/30/23 Balance	06/30/22 Balance
Veggie & Flower Seed: 13080		GW RM-Vegetable Seed	\$ 7,125		
Veggie & Flower Seed: 13080		HS RM-Vegetable Seed	2,732,503		
Veggie & Flower Seed: 13090		HS RM-Flower Seed	224,150		
Veggie & Flower Seed: 13080		PG RM-Vegetable Seed	12		
Veggie & Flower Seed: 13090		PG RM-Flower Seed	29,030		
Veggie & Flower Seed: 13580		GW FG-Vegetable Seed	705,329		
Veggie & Flower Seed: 13590		GW FG-Flower Seed	652		
Veggie & Flower Seed: 13580		HS FG-Vegetable Seed	1,612,190		
Veggie & Flower Seed: 13590		HS FG-Flower Seed	309,984		
Veggie & Flower Seed: 13590		PG FG-Flower Seed	74,145		
Veggie & Flower Seed: 13580		ADMINMS FG-Vegetable Seed	700,297		
Accessories 13170		GW RM-Packaging Materials	46		
Accessories 13060		HH RM-Drying System	60,202		
Accessories 13070		HH RM-Accessories	55,548		
Accessories 13010		HS RM-Agritape	1,452		
Accessories 13070		HS RM-Accessories	196		
Accessories 13130		HS RM-Lighting	781		
Accessories 13150		HS RM-Garden Tools	901		
Accessories 13160		HS RM-Gardening Supplies	93,213		
Accessories 13170		HS RM-Packaging Materials	126,440		
Accessories 13000		KB RM-Greenhouse	147,674		
Accessories 13010		KB RM-Agritape	140,926		
Accessories 13020		KB RM-Agriculture	142,206		
Accessories 13030		KB RM-Component	123		
Accessories 13130		KB RM-Lighting	289		
Accessories 13160		KB RM-Gardening Supplies	516		
Accessories 13180		KB RM-Special Materials	15,621		
Accessories 13100		PG RM-Bulbs	6,352		
Accessories 13160		PG RM-Gardening Supplies	2,556		
Accessories 13170		PG RM-Packaging Materials	91,334		
Accessories 13660		GW FG-Gardening Supplies	189		
Accessories 13540		HH FG-Harvester	63,891		
Accessories 13550		HH FG-Baler	40,208		
Accessories 13570		HH FG-Accessories	3,078		
Accessories 13500		HS FG-Greenhouse	4,596		
Accessories 13510		HS FG-Agritape	17,985		
Accessories 13520		HS FG-Agriculture	106,000		
Accessories 13600		HS FG-Bulbs	6		
Accessories 13610		HS FG-Bare Root Crop	36		
Accessories 13630		HS FG-Lighting	60,511		
Accessories 13640		HS FG-Chemical	67,087		
Accessories 13650		HS FG-Garden Tools	92,955		
Accessories 13660		HS FG-Gardening Supplies	496,180		
Accessories 13670		HS FG-Promo Items	7,854		
Accessories 13500		KB FG-Greenhouse	24,248		
Accessories 13510		KB FG-Agritape	17,650		
Accessories 13520		KB FG-Agriculture	118,817		
Accessories 13630		KB FG-Lighting	8,053		
Accessories 13660		KB FG-Gardening Supplies	2,411		
Accessories 13600		PG FG-Bulbs	250		
Accessories 13640		PG FG-Chemical	4,709		
Accessories 13660		PG FG-Gardening Supplies	5,936		
Accessories 13900		HS Work In Progress Inventory	(546)		
Accessories 13700		HS Inventory Reserve	(27,037)		
Accessories 13700		KB Inventory Reserve	(35,907)		
Accessories 13700		PG Inventory Reserve	68,425		
Accessories 13750		GW Landed Cost Accrual	147		
Accessories 13750		HS Landed Cost Accrual	(356)		
Accessories 13750		KB Landed Cost Accrual	691		
Accessories 13750		PG Landed Cost Accrual	(535)		
Accessories 13740		HS Inventory-In-Transit	22,539		
		Subtotals	\$ 8,451,861	\$ 7,498,185	\$ 6,698,400
		Veggies & Flowers Pool Total	6,395,416	5,296,704	4,617,855
		Accessories Pool Total	2,056,445	2,201,481	2,080,545
		Current Year Cost for LIFO Calculati	\$ 8,451,861	\$ 7,498,185	\$ 6,698,400