	Inventory		Category		
	Yes	No	Raw Material	Work in Process	Finished Goods
Finished stretch limos awaiting sale	$\checkmark$				$\checkmark$
Limos under production that have been ordered by specific customers and a deposit made					
Finished limos shipped to dealers, terms FOB shipping point					
Luxury cars ordered from a manufacturer and in transit, FOB destination					
Sheet metal in the company's warehouse					
Wiring produced in China, in transit on a ship in the Pacific Ocean, terms FOB Shanghai					
Leather installed on a limo currently under production					
LCD monitors installed in a finished limo awaiting shipment to a customer					
Finished and sold limo returned to the factory for repair under warranty					