

APPENDIX Q

NOTE 11: STOCKPILE MATERIALS, NET

NOTE 11. Stockpile Materials, Net

	(1)	(2)	(3)	(4)
	Stockpile Materials <u>Amount</u>	Allowance for Losses	Stockpile, Materials <u>Net</u>	Valuation <u>Method</u>
A. Stockpile Materials:				
1. Held for Sale *	\$ xx	\$ xx	\$ xx	_____
2. Held in Reserve For Future Sale	<u>xx</u>	<u>xx</u>	<u>xx</u>	_____
Total	<u>\$ xx</u>	<u>\$ xx</u>	<u>\$ xx</u>	=====

B. Restrictions on stockpile materials and supplies: _____

C. Other Information: _____

Instructions.

A. For each category of Stockpile Materials, disclose the reported value (column 1), the allowance for losses on stockpile materials, if any (column 2), the net book value of stockpile materials (column 1 minus column 2), and the method used to value the stockpile materials (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 stockpile materials should agree with line 1.g. on the Statement of Financial Position. This category of inventory reserved for use exclusively by the National Defense Stockpile Transaction Fund within the Department of Defense.

B. Describe any restrictions on the use, sale or disposition of stockpile materials.

C. Other Information. Disclose the decision criteria for any stockpile materials held for sale and any changes in prior year accounting methods.

* Not held for sale in the ordinary course of business.