DEPARTMENT OF FINANCE AND ADMINISTRATION

| TOPIC | GAAP REPORTING | SUB-SECTION 27.30.15 |
| :--- | :--- | :--- |
| SECTION | SUPPORTING SCHEDULES | ISSUANCE DATE <br> MARCH 1, 1999 |
| SUB-SECTION | SCHEDULE OF INVESTMENTS AND INTEREST <br> RECEIVABLE | REVISED - 2019 |

## SCHEDULE OF INVESTMENTS AND INTEREST RECEIVABLE

The Schedule of Investments and Interest Receivable (Exhibit 27.30.15) is prepared to list the investments reported on the fund and to calculate accrued interest on the investments

The instructions for completion of the Schedule of Investments and Interest Receivable are set forth below. Exhibit 27.30.15 illustrates a blank form with reference instruction numbers.

## REFERENCE

## EXPLANATION

The fund number.
The business area number and name.
The reporting date including the month, day and year.
The person who prepared the schedule.
The description or type of each investment.
The balance sheet account the investment is recorded in.
The date the investment was purchased.
The date the investment matures.
The amount from beginning balance column on the trial balance.
The ending balance from the June 30 investment statement.
Formula-Do Not Adjust.
The interest rate at which the investment is earning interest.
The date of the last interest payment from the statement.
Formula-Do Not Adjust. The number of days, divided by 365, interest revenue has been earned but not yet received from the purchase date to the reporting date.

The amount from the beginning balance column on the trial balance.
Formula-Do Not Adjust. This is the ending calculated interest receivable balance.

Formula-Do Not Adjust. This is the amount to record in MAGIC to agree to schedule.

The page totals for each column.
The total of all pages for each column.
Formula-Do Not Adjust. This is the principal balance to be posted summarized

STATE OF MISSISSIPPI
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by account number to agree to schedule and investment schedule.
Formula-Do Not Adjust. This is the principal balance summarized by account number for all investments.

Exhibit 27.30.15
Form 27.30.15 (Rev. 7/17)
Fund \#:

| (1) |
| :---: |
| (2) |
| $(3)$ |
| $(4)$ |

Investments and Interest Receivable

| Business Area \#: | (2) |
| :--- | :--- |
| For the Period Ended: |  |
| Prepared by: | (3) |

Prepared by:

| Investment Description | Account Number | Purchase Date | Maturity Date | MAGIC Balance (before adjustments) | June 30 Statement Balance | Amount of GAAP Adjustment | Interest Rate | Date of Last Interest Payment | $\begin{array}{\|c\|} \hline \text { \# of days/ } \\ 365 \end{array}$ | MAGIC Interest Receivable Balance (before adjustments) | Calculated Interest Receivable | GAAP <br> Interest Receivable Adjustment |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) |
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| Page Total |  |  |  |  | (18) |  |  |  |  |  | (18) |  |
| Grand Total |  |  |  |  | (19) |  |  |  |  |  | (19) |  |

(21)

Account
10500000 - Cerificicates of Deposit - Short-Term
10505000 - Certificates of Deposit - Short-Term Treasury
10510000 - Commercial Paper
10520000 - Corporate Debt Securities - Shor-Terr
10530000 - International Equity Investment
10540000 - Money Manager Principal
10550000 - Municipal Bonds - Short-Term
10560000 - Repurchase Agreements
10565000 - Repurchase Agreements Treasury
0570000 - Short-Term Securities
10580000 - U.S. Treasury Obligation
10700000 - Allowances for Change in Market Value - Shor-Term
11000000 - Certificate of Deposit - Long-Term
11010000 - Corporate Debt Securities - Cost
11020000 - Corporate Equity Securities - Cost
11030000 - Corporate Equity Securities - Market
11040000 - Fixed and Variable Investment
11050000 - Fixed Income Securities
1060000 - International Equity Investments - Long-Term
1070000 - International Fixed Investments - Long-Term
109000 - Me lisurace Contracts
111000000 - Private Equity Investments
1110000 - U.S. Treasury and Agency Obligat
11200000 - Allowances for Change in Market Value - Long-Term
11300000 - Asset Allocation Fund
11310000 - Real Estate Investments
11320000 - Securrities Lending - Debt securities
11330000 - Securities Lending - Short-Term securtities

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| :---: | :---: |
| Total Principal to Post |  |
|  | Invested by Agency |
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