

TOPIC	GAAP REPORTING	SUB-SECTION 27.30.15
SECTION	SUPPORTING SCHEDULES	ISSUANCE DATE MARCH 1, 1999
SUB-SECTION	SCHEDULE OF INVESTMENTS AND INTEREST 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.

<u>REFERENCE</u>	<u>EXPLANATION</u>
1	The fund number.
2	The business area number and name.
3	The reporting date including the month, day and year.
4	The person who prepared the schedule.
5	The description or type of each investment.
6	The balance sheet account the investment is recorded in.
7	The date the investment was purchased.
8	The date the investment matures.
9	The amount from beginning balance column on the trial balance.
10	The ending balance from the June 30 investment statement.
11	Formula-Do Not Adjust.
12	The interest rate at which the investment is earning interest.
13	The date of the last interest payment from the statement.
14	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.
15	The amount from the beginning balance column on the trial balance.
16	Formula-Do Not Adjust. This is the ending calculated interest receivable balance.
17	Formula-Do Not Adjust. This is the amount to record in MAGIC to agree to schedule.
18	The page totals for each column.
19	The total of all pages for each column.
20	Formula-Do Not Adjust. This is the principal balance to be posted summarized

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by account number to agree to schedule and investment schedule.

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Formula-Do Not Adjust. This is the principal balance summarized by account number for all investments.

