

GAAP CONVERSION MANUAL  
DEPOSITS AND INVESTMENTS SUMMARY  
June 30, \_\_\_\_

OSF USE ONLY  
Review \_\_\_\_\_  
2nd Review \_\_\_\_\_

--Complete (1) and (2) and Enter (X) Here If Summary Form Does Not Apply

(1) Agency: \_\_\_\_\_  
CAFR Code \_\_\_\_\_ Name \_\_\_\_\_ Fund/Accounts \_\_\_\_\_

(2) Prepared By: \_\_\_\_\_  
Employee Name \_\_\_\_\_ Title \_\_\_\_\_ Phone \_\_\_\_\_ Date \_\_\_\_\_

Approved By: \_\_\_\_\_  
Finance Officer/Executive Director Name \_\_\_\_\_ Title \_\_\_\_\_ Phone \_\_\_\_\_  
Signature \_\_\_\_\_ Date \_\_\_\_\_

(3) INTEREST RECEIVABLE at June 30

Deposits \_\_\_\_\_

Investments \_\_\_\_\_

(4) Did your agency enter into any repurchase or reverse repurchase agreements during the fiscal year ended June 30, \_\_\_\_

Yes  No

**DEPOSITS (Amounts held as cash or cash equivalents, NOT with the State Treasurer)**

(5) Description of Account	(6) Fair Value	(7) Covered by Deposit Insurance?	(8) If no, are deposits uncollateralized?	(9) If no, are deposits collateralized, held by fin. institution?	(10) If no, collateralized, held by trust or agent, not in name?
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Note: For each deposit above, there must be one yes response for item 7,8,9 or 10.

**INVESTMENTS (Amounts held as any investment type other than demand deposit or savings-type account, not with the State Treasurer)**

(11) Investment (enter description)	(12) Duration or weighted avg. maturity in days	(13) Credit risk rating	(14) If uninsured, not in agency's name		(15) Held by counterparty's trust dept. or agent	(16) Total cost of investment	(17) Fair Value of investment
			Held by counterparty	Held by counterparty's trust dept. or agent			
U.S.	_____	XXXXXXX	_____	_____	_____	_____	_____
U.S.	_____	XXXXXXX	_____	_____	_____	_____	_____
Bond	_____	_____	_____	_____	_____	_____	_____
Bond	_____	_____	_____	_____	_____	_____	_____
Equity	XXXXXXX	XXXXXXX	_____	_____	_____	_____	_____
Equity	XXXXXXX	XXXXXXX	_____	_____	_____	_____	_____
Mny Mkt M. Fund	_____	_____	XXXXXXX	XXXXXXXXXXXXX	_____	_____	_____
Bond M. Fund	_____	_____	XXXXXXX	XXXXXXXXXXXXX	_____	_____	_____
Bond M. Fund	_____	_____	XXXXXXX	XXXXXXXXXXXXX	_____	_____	_____
Stock M. Fund	XXXXXXX	_____	XXXXXXX	XXXXXXXXXXXXX	_____	_____	_____
Stock M. Fund	XXXXXXX	_____	XXXXXXX	XXXXXXXXXXXXX	_____	_____	_____
CD's	_____	_____	_____	_____	_____	_____	_____
CD's	_____	_____	_____	_____	_____	_____	_____
Other	_____	_____	_____	_____	_____	_____	_____
Other	_____	_____	_____	_____	_____	_____	_____
Other	_____	_____	_____	_____	_____	_____	_____

FORM CONTINUED

ACTIVITIES OUTSIDE OST

(18) Identify any investments subject to interest rate risks:

\_ ACTIVITY

(19) Description of deposit/investment \_\_\_\_\_

Beginning Balance July 1, \_\_\_ (This should agree to any existing prior year ending balance) \_\_\_\_\_

(21) Revenues (specify any type not identified below on the "Other" lines)

(21a) Net bond proceeds (New issue only) \_\_\_\_\_

(21b) Interest and/or dividends \_\_\_\_\_

(21c) Payments from agency funds \_\_\_\_\_

(21d) Transfers in \_\_\_\_\_

(21e) Other \_\_\_\_\_

(21f) Other \_\_\_\_\_

(22) Expenditures (specify any type not identified below on the "Other" lines)

(22a) Principal payments on bonds \_\_\_\_\_

(22b) Interest payments on bonds \_\_\_\_\_

(22c) Capital outlay (Spending of bond issue) \_\_\_\_\_

(22d) Bond issue expenses (New issue expenses) \_\_\_\_\_

(22e) Transfers out \_\_\_\_\_

(22f) Other \_\_\_\_\_

(22g) Other \_\_\_\_\_

Ending Balance June 30, \_ \_\_\_\_\_

(24) Comments:

DO NOT WRITE BELOW THIS LINE - FOR OSF USE ONLY

JE Posted:	Account Number			Dr.			Cr.		
	G	0	05						
Cash - Outside			101500						
Cash Equivalents - Outside			103500						
Investments - Outside			106500						
Current Expenditures			500005						
Revenue			4 0005						
Revenue			4 0005						
Revenue			4 0005						

To Record Deposits and Investments Outside OST