

Component Unit Year-End Reporting Memorandum – FY 2015
Attachment CU4 – FASB Foundations – Instructions
Financial Statement Template (FST)

Purpose

This attachment is used to obtain the financial statements and footnote information for selected component unit foundations.

Note: This attachment is similar to prior year’s Attachment CU4 – FASB Foundations except for the deletion of **Tab 1C - Foreign Currency Investment, Tab 1D – GASBS 31, 52, 59, Tab 8 – Miscellaneous, and Tab 9 – Impairment of Capital Assets from the options.**

Due dates & applicable entities

The following entities have a due date of September 17, 2015:

- Danville Science Center, Inc.
 - Library of Virginia Foundation
 - Science Museum of Virginia Foundation, Inc.
 - Virginia Horse Center Foundation
 - Virginia Museum of Fine Arts Foundation
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Questions

For questions or to request detailed training from an analyst please contact: AttachmentAnalyst@doa.virginia.gov. Please reference the attachment number in the subject line of the email.

Data entry

Only cells highlighted in yellow allow for data entry. Error messages in cells are intended to alert preparers that established parameters are not being followed. **Failure to correct Errors or provide answers to all required questions prior to submission will prohibit acceptance of the attachment. Selected cells requiring a response will be populated with an “Answer Required” message until a response is entered.**

Submission requirements

Contact DOA if the entity has any problems with the files.

After downloading the file, rename the spreadsheet file using the entity’s acronym. For example, the Virginia Museum of Fine Arts Foundation should rename its Attachment CU4.xlsx* file as VMFAAttCU4.xlsx*. **If the entity does not have a well known acronym** then spell the entire name of the entity followed by AttCU4. For example, Virginia Horse Center Foundation may rename its Attachment CU4.xlsx* file as VirginiaHorseCenterFoundationAttCU4.xlsx*.

Note: Submit unaudited and audited financial statements when available.

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Submission requirements
(continued)

Submit the Excel spreadsheet electronically to finrept-cu@doa.virginia.gov.

Please include the Entity's Acronym and Attachment Number in the **subject line** of the submission e-mail.

Copy APA via e-mail to APAFinRept@apa.virginia.gov.

Do **not** submit paper copies of the Excel attachment.

For your convenience, it is only necessary to enter the contact information on the first tab. The contact information is linked to the remaining tabs; however, the contact information in the remaining tabs may be overwritten if necessary.

***Note: The attachment is in the Excel 2007 version (.xlsx). If the entity has an earlier version of Excel, the file can be saved in the earlier version (.xls). If the entity has problems opening the file, DOA can provide the attachment saved in an earlier version of Excel (.xls).**

Certification

The **Certification** tab requires all preparers and reviewers to type their name on this form. Please note that there should be a segregation of duties; therefore, the preparer and the reviewer should not be the same individual for any tab. **By typing a name, the preparer is certifying that all of the questions have been completed and are accurate; the reviewer is certifying that the attachment has been reviewed and is complete and accurate; the preparer and reviewer were not the same individual for any tab; and the preparer and reviewer have read and understood the instructions for the attachment. If entity staffing does not allow for a different preparer and reviewer, please contact DOA.**

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**Attachment
revisions**

If attachment revisions are made subsequent to DOA acknowledgement of receipt and acceptance of the original attachment submission, **resubmit the revised attachment AND complete the [Revision Control Log](#) tab in the attachment excel file.**

Enter the revision date, row number and column letter revised, and the previous and revised information. Document text changes and numerical changes. Only enter changes for amounts actually keyed. For example, if a non-keyed, calculated total changes as a result of the revision, this does not need to be documented on the Revision Control Log.

If the attachment is revised more than once, do not delete control log revision information from the previous revision. Enter the new revision date and the additional revisions in the rows following the initial revision rows. This log should document all revisions from the initial attachment submission.

Include “**REVISED – date**” in the **subject line** of the submission e-mail as well as in the **file name**. Resubmit the revised attachment; and ensure that the [Revision Control Log](#) tab has been completed.

Each time a revision is submitted the [Certification](#) tab should be updated with new signatures and dates.

**General
information**

1. The template includes numerous features, including automated comments and validation messages, to assist in the preparation and review of financial data.
 2. Tab **1B – Cash Eq. & Inv. Not w Tr**, has been modified to obtain information that is consistent for all foundations that follow FASB requirements. Detailed line items for cash, cash equivalents, and investments are included in the template. Less than 1 year maturity column has been split into 90 days or less and 91 days – 364 days maturity columns. This will give DOA the detail needed for **GASBS No. 40** as amended by **GASBS No. 59**, *Financial Instruments Omnibus*, requirements. Refer to the instructions in Appendix 1 at the end of this document for guidance on completing these tabs (tabs 1A & 1B).
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**General
information**
(continued)

3. If a template amount has a footnote number reference, the corresponding spreadsheet tab must be completed.
 4. A fluctuation analysis for the component unit template comparing the current and prior year's financial statement template activity requires explanation. Significant variances must be explained. The fiscal year 2014 amounts will automatically populate when the component unit entity selects its name from the drop-down list on the Component Unit Template tab. If a "yes" displays in the column titled "Is a fluctuation explanation required?", additional information is needed. For information regarding Preparation of Fluctuation Analyses, refer to page 18 of this directive. If you provide audited financial statements the fluctuation analysis does not have to be completed.
 5. Provide explanations for the fluctuation analysis in a Microsoft Word document and submit with the template. In your explanations provide the underlying reasons (i.e., management decision, trend, event) for the change, do not just state the item increased or that the item increased because another item decreased.
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Appendix 1, Schedule of Cash, Cash Equivalents, and Investments

Recommended It is recommended that each entity obtain copies of **GASBS No. 3**, **GASBS No. 40**, the most current Comprehensive Implementation Guide issued by GASB in 2013, and **GASBS No. 59** for better understanding of this attachment. For additional information regarding GASB Statements, refer to the GASB website at www.gasb.org.

Definitions **Cash** – The standard medium of exchange (paper currency) that must be readily available for the payment of current obligations, and it must be free from any contractual restriction that limits its use in satisfying debts.

Cash Equivalents – Instruments or investments of such high liquidity (original maturity of 90 days or less) and low risk that they are virtually as good as cash. Examples are a nonnegotiable certificate of deposit, money market fund, Treasury bill, monies in the State Non-Arbitrage Program (SNAP) and Local Governmentx Investment Pool (LGIP). Whether an asset is a cash equivalent is determined only once based on the length of the original maturity when the asset is first acquired.

Investments – Securities and other assets acquired primarily for the purpose of obtaining income or profit with an original maturity greater than 90 days. This includes securities, which are transferable financial instruments that evidence ownership or creditorship.

Security – Generally, an instrument evidencing debt of or equity in a common enterprise in which a person invests on the expectation of financial gain. The term includes notes, stocks, bonds, debentures or other forms of negotiable and nonnegotiable evidences of indebtedness or ownership.

Note: For investments that are derivatives, entities must provide additional footnote disclosures in a separate communication. Otherwise, entities will apply the disclosure requirements for investments set forth in **GASBS No. 40**, *Deposits and Investment Risk Disclosures*.

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Appendix 1, Schedule of Cash, Cash Equivalents, and Investments, Continued

**Directions for
 Tab 1A – Detail
 Fdn tab**

Below are instructions as to the proper completion of the **Tab 1A – Detail Fdn** tab in the Excel spreadsheet. Please follow these instructions carefully.

Part	Instruction
1	<p>Report the entity’s unrestricted cash held with the Treasurer of Virginia and restricted cash held with the Treasurer of Virginia. The total of the reported amounts should agree to CARS GLA 101. Attach reconciliation if there is a variance. Do not include petty cash or advances.</p> <p>Provide an explanation if the reported amount is negative.</p>
2a	<p>Report the entity’s total unrestricted cash not held with the Treasurer of Virginia. (Do not include restricted cash.)</p> <p>Note: Certificates of deposit (CDs) should NOT be reported as cash. CDs should be reported as cash equivalents and/or investments.</p> <p>Note: Funds held in money market accounts offered by financial institutions (i.e. banks, savings and loan associations, and credit unions) versus a broker/dealer (any individual or firm in the business of buying and selling securities for itself and others; broker/dealers must register with the SEC) qualify as deposits, and therefore are classified as cash instead of investments.</p> <p>Note: DO NOT report cash not held with the Treasurer of Virginia for which an advance is recorded on CARS, such as cash held in DOA-approved petty cash and travel advance accounts.</p>

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Appendix 1, Schedule of Cash, Cash Equivalents, and Investments, Continued

Directions for Tab 1A – Detail Fdn tab, continued

Part	Instruction
2b	Enter total cash not held with the Treasurer of Virginia deposited at bank as of June 30.
2c	Provide an explanation if the reported amount is negative.
2.1a	Report the entity’s total nonnegotiable CDs not held with the Treasurer of Virginia.
2.1b	Enter total nonnegotiable CDs not held with the Treasurer of Virginia per the financial institution as of June 30.
2.2	The attachment sums the amounts in 2b and 2.1b for cash and nonnegotiable CD’s on this line.
3a	Of the amount reported in Part 2.2, provide the amount that is insured by the federal depository insurance. (The FDIC coverage for public units is as follows: 1) up to \$250,000 for the combined amount of all time and savings accounts (including NOW accounts) and up to \$250,000 for all demand deposit accounts (interest-bearing and non-interest bearing) per in-state financial institution, and 2) up to \$250,000 for the combined total of all deposit accounts per out-of-state financial institution. Refer to the FDIC website at http://www.FDIC.gov/ for FDIC coverage information and definitions.)
3b	Of the amount reported in 2.2 above, provide the amount that is covered by the Security for Public Deposits Act (Section 2.2-4400 of the <i>Code of Virginia</i>). The amount covered is usually the amount deposited in a qualified public depository less the amount covered by federal depository insurance (part 3a). The most current listing of qualified depositories is available on the Department of Treasury’s website at http://www.trsvirginia.gov/ . An entity can also contact the SPDA accountant at (804) 371-7987 to determine if their chosen financial institution has become a qualified public depository since the last update Note: If all cash not held with the Treasurer of Virginia is included in 3a and 3b above, do not complete step 3c below. If not, the remaining amount should be classified in 3c below.

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Appendix 1, Schedule of Cash, Cash Equivalents, and Investments, Continued

Directions for Tab 1A – Detail Fdn tab, continued

Part	Instruction
3c	<p>If any cash NOT with the Treasurer is NOT covered by the FDIC or the Security for Public Deposits Act, report the amount and bank balance for all applicable options below:</p> <ul style="list-style-type: none"> i) Uncollateralized ii) Collateralized with securities held by the pledging financial institution iii) Collateralized with securities held by the pledging financial institution’s trust department or agent but not in the depositor-government’s name. <p>The total of the amounts provided must agree to the total amount in step 2.2 above.</p>
3d	Provide an explanation if the amount reported in Part 3a) is greater than \$250,000.
4a	<p>Report the entity’s total restricted cash not held with the Treasurer of Virginia.</p> <p>Note: Certificates of deposit (CDs) should NOT be reported as cash. CDs should be reported as cash equivalents and/or investments.</p> <p>Note: Funds held in money market accounts offered by financial institutions (i.e. banks, savings and loan associations, and credit unions) versus a broker/dealer (any individual or firm in the business of buying and selling securities for itself and others; broker/dealers must register with the SEC) qualify as deposits, and therefore are classified as cash instead of inv.’s.</p>
4b	For the total restricted cash not with the Treasurer of Virginia reported in 4a above, provide the total bank balance as of June 30.
4c	Provide an explanation if the reported amount is negative.

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Appendix 1, Schedule of Cash, Cash Equivalents, and Investments, Continued

Directions for Tab 1A – Detail Fdn tab, continued

Part	Instruction
4.1a	Report the entity’s total nonnegotiable CDs not held with the Treasurer of Virginia.
4.1b	Enter total nonnegotiable CDs not held with the Treasurer of Virginia per the financial institution as of June 30.
4.2	The attachment sums the amounts in 2b and 2.1b for cash and nonnegotiable CD’s on this line.
5a	Of the amount reported in Part 4.2, provide the amount that is insured by the federal depository insurance. (The FDIC coverage for public units is as follows: 1) up to \$250,000 for the combined amount of all time and savings accounts (including NOW accounts) and up to \$250,000 for all demand deposit accounts (interest-bearing and non-interest bearing) per in-state financial institution, and 2) up to \$250,000 for the combined total of all deposit accounts per out-of-state financial institution. Refer to the FDIC website at http://www.fdic.gov/ for FDIC coverage information and definitions.)
5b	Of the amount reported in 4.2 above, provide the amount that is covered by the Security for Public Deposits Act (Section 2.2-4400 of the <i>Code of Virginia</i>). Note: If all restricted cash not held with the Treasurer of Virginia is included in 5a and 5b above, do not complete step 5c below. If not, the remaining amount should be classified in 5c below.
5c	If any restricted cash NOT with the Treasurer is NOT covered by the FDIC or the Security for Public Deposits Act, report the amount and bank balance for all applicable options below: <ul style="list-style-type: none"> i) Uncollateralized ii) Collateralized with securities held by the pledging financial institution iii) Collateralized with securities held by the pledging financial institution’s trust department or agent but not in the depositor-government’s name. The total of the amounts provided must agree to the total amount in step 4.2 above.
5d	Provide an explanation if the amount reported in Part 5a) is greater than \$250,000.

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Appendix 1, Schedule of Cash, Cash Equivalents, and Investments, Continued

Directions for Tab 1A – Detail Fdn tab, continued

Part	Instruction
6	<p>This step automatically calculates the sum of amounts in parts 2a and 4a (total unrestricted and restricted cash not with the Treasurer of Virginia). This total amount should agree to the amount reported on the entity’s financial statement for cash not with the Treasurer of Virginia.</p> <p>This step also automatically calculates the sum of amounts in parts 2b and 4b (total bank balance for cash not held with the Treasurer of Virginia).</p>
7	<p>Report <u>in each listed category</u> the amounts for cash equivalent and investment not with the Treasurer of Virginia, both restricted and unrestricted, and SNAP Individual Portfolio (<u>do not include SNAP Pool amounts here as they are considered WITH the Treasurer and will be reported in parts 10a and 10b</u>). The sum of all amounts reported for cash equivalent and investment not with the Treasurer of Virginia, both restricted and unrestricted, and SNAP Individual Portfolio must agree to the sum of all amounts in the “Reported Amount” column on the <u>1B-Cash Eq. & Inv. Not w Tr</u> tab of the spreadsheet.</p> <p>Also list the line items of the financial statement where the above amounts are included. This information will assist DOA to identify where the amount for each category is reported on the financial statement.</p>
8a & b	<p>Unrestricted Cash Equivalents held with Treasurer of Virginia and restricted Cash Equivalents held with Treasurer of Virginia (excluding any SNAP and/or LGIP).</p> <p>List all cash equivalents held with the Treasurer of Virginia. Provide a description and amount.</p> <p>Also list the line items of the financial statement where the above amounts are included. This information will assist DOA to identify where the amount for each category is reported on the financial statement.</p>

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Appendix 1, Schedule of Cash, Cash Equivalents, and Investments, Continued

Directions for Tab 1A – Detail Fdn tab, continued

Part	Instruction
8c & d	<p>Unrestricted Investments held with Treasurer of Virginia and restricted Investments held with Treasurer of Virginia (excluding any SNAP and/or LGIP).</p> <p>List all investments held with the Treasurer of Virginia. Provide a description and amount.</p> <p>Also list the line items of the financial statement where the above amounts are included. This information will assist DOA to identify where the amount for each category is reported on the financial statement.</p>
9a & b	<p>For any unrestricted Cash Equivalents & Investment held with Treasurer of Virginia and/or restricted Cash Equivalents & Investments held with Treasurer of Virginia <u>in the LGIP</u>, provide the LGIP account number and amount. DOA reconciles this information to information provided by Treasury.</p> <p>Also list the line items of the financial statement where the above amounts are included. This information will assist DOA to identify where the amount is reported on the financial statement.</p>
10 a & b	<p>For any unrestricted Cash Equivalents held with Treasurer of Virginia and/or restricted Cash Equivalents held with Treasurer of Virginia in the <u>SNAP pool account</u>, provide the SNAP account number and amount. DOA reconciles this information to information provided by Treasury.</p> <p>Also list the line items of the financial statement where the above amounts are included. This information will assist DOA to identify where the amount is reported on the financial statement.</p>
10 c & d	<p>For any unrestricted and/or restricted <u>SNAP individual portfolio</u>, provide the SNAP account number and amount. DOA reconciles this information to information provided by Treasury.</p> <p>Also list the line items of the financial statement where the above amounts are included. This information will assist DOA to identify where the amount is reported on the financial statement.</p>

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Appendix 1, Schedule of Cash, Cash Equivalents, and Investments, Continued

Directions for Tab 1A – Detail Fdn tab, continued

Part	Instruction
11a	Provide an explanation if the sum of Unrestricted/Restricted Cash Equivalents Not held with the Treasurer of Virginia (excludes SNAP) and Unrestricted/Restricted SNAP Individual Portfolio - Cash Equivalents on the Tab 1A – Detail Fdn tab Part 7 is greater than the sum of Less Than 1 year on 1B-Cash Eq. & Inv. Not w Tr. tab.
11b	Provide an explanation if a Nonnegotiable CD is Not reported as Unrestricted or Restricted Cash Equivalents Not held with the Treasurer of Virginia on the Tab 1A - Detail Fdn tab Part 7.
11c	The information on the 1B-Cash Eq. & Inv. Not w Tr. tab should agree to the entity's individually published financial statements. Any differences must be explained.
12*	The wording in Part 12 has been revised. The following is an example of the revised wording: Are any of the entity's cash equivalents or investments not with the Treasurer of Virginia and SNAP Individual Portfolio amounts in debt securities highly sensitive to interest rate changes? Some examples of these include a variable-rate investment with a multiplier, or a variable-rate investment with a coupon that varies inversely with a benchmark index. For further explanations of highly sensitive investments, refer to the Comprehensive Implementation Guide – Guides updated through June 30, 2013, issued by GASB. If the entity marked a “Yes,” the entity will need to provide an explanation as to why these investments are considered highly sensitive.

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Appendix 1, Schedule of Cash, Cash Equivalents, and Investments, Continued

Directions for Tab 1A – Detail Fdn tab, continued

Part	Instruction
13*	GASBS No. 40 states it is the entity’s responsibility “to update the custodial credit risk disclosure requirements addressing other common risks of the deposits and investments of state and local governments.” The entity should provide a description of any other type of risk to cash, cash equivalents, and investments not covered elsewhere on this attachment.
14*	Submit the entity's investment policy along with this Attachment in the e-mail to finrept-cu@doa.virginia.gov . This is the investment policy that will officially be on record with the Department of Accounts. If the entity does have cash, cash equivalents, and investments NOT with the Treasurer of Virginia and DOES NOT have an investment policy, the entity should provide an explanation.

*Note that Parts 12, 13, and 14 have been renumbered due to the removal of questions in previous Part 12 from this tab.

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Appendix 1, Schedule of Cash, Cash Equivalents, and Investments, Continued

**Directions for
Tab 1B –
Cash Eq. &
Inv. Not w Tr
tab**

According to **GASBS No. 40** as amended by **GASBS No. 59**, entities that have cash equivalents and investments not with the Treasurer of Virginia and/or SNAP Individual Portfolio investments will need to report more detailed information about the risk of their cash equivalents and investments. This spreadsheet requests the necessary information DOA needs to properly report in the CAFR.

List cash equivalent or investment by type and issuer:

In prior years, entity's had to provide information by type of cash equivalent or investment. While DOA is continuing to request this information, DOA will also need each issuer (further broken by each issue) for most cash equivalent and investment types. This information is needed to satisfy the concentration of credit risk for **GASBS No. 40**. DOA is also requesting any applicable ticker symbol and CUSIP number for each issue. (The ticker symbol and CUSIP number are needed to help DOA in sorting all the issuers to ensure there is no one issuer greater than 5 percent of net position or plan net position for any particular fund.)

Note: Ginnie Mae, EXIMBANK, and SBA are the only asset-backed securities that should be included with U.S. Treasury and Agency Securities. This is because they are explicitly backed by the U.S. Government. Securities such as those issued by the Federal National Mortgage Association (FNMA or Fannie Mae), Student Loan Marketing Corporation (Sallie Mae), and the Federal Farm Credit Banks are NOT explicitly backed by the U.S. Government and should not be included in U.S. Treasury and Agency Securities.

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Appendix 1, Schedule of Cash, Cash Equivalents, and Investments, Continued

Directions for Tab 1B – Cash Eq. & Inv. Not w Tr tab, continued

Note: Care should be taken when identifying securities as asset-backed. Only securities that are collateralized by other assets, such as mortgage or other consumer loans, should be categorized as asset-backed. Although entities such as Fannie Mae and Freddie Mac (Federal Home Loan Mortgage Corporation or FHLMC) issue many asset-backed securities, they also issue unsecured debt in the form of bonds and notes. These unsecured debt issues should be listed in the “Agency Unsecured Bonds and Notes” section of the **1B - Cash Eq. & Inv. Not w Tr** tab and **NOT** in the “Asset-Backed Securities” section.

Example: For the cash equivalent or investment type “Common and Preferred Stocks,” the entity would list each issuer such as General Electric Corp. The entity would also list their ticker symbol “GE”. Because it is an equity security, no credit quality rating would need to be given. The entity would then classify the custodial rate risk for this security.

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Appendix 1, Schedule of Cash, Cash Equivalents, and Investments, Continued

Directions for Tab 1B – Cash Eq. & Inv. Not w Tr tab, continued

Credit Quality Rating (AAA, BB, Unrated, etc.):

List the applicable credit quality rating. The credit quality ratings of cash equivalents and investments in debt securities (corporate bonds, corporate notes, etc) as described by nationally recognized statistical rating organizations (rating agencies) must be disclosed.

Obligations of the U.S. government or obligations **explicitly** guaranteed by the U.S. government are not considered to have credit risk and do not require disclosure of credit quality. Nonnegotiable certificates of deposit are also exempt from credit quality ratings. Repurchase agreements are exempt from credit quality ratings **only** if the underlying security is explicitly guaranteed by the U.S. government. The credit quality ratings of external investment pools, money market funds, bond mutual funds, and other pooled investments of fixed-income securities should be disclosed. **If a credit quality disclosure is required and the investment is unrated or not rated by any rating agencies, the disclosure should indicate the fact that the investment is Unrated. Under no circumstance, should the rating information for any investment be left blank.**

DOA’s rating drop-down list in the **1B - Cash Eq. & Inv. Not w Tr** tab provides standardized symbols for commonly used ratings of Standard & Poor’s, Moody’s and Fitch’s. Entities may also refer to these three rating agencies’ websites for explanations of the ratings and the standardized rating symbols. Once a rating agency is selected for the investment, the list of rating symbols that may be selected in the next column is restricted to only valid ratings symbols for that rating agency. If there is no rating agency for the investment, “N/A” may be selected for both the rating agency and the rating.

Interest rate risk (i.e. maturity) of each cash equivalent and investment:

The interest rate risk of debt investments must be disclosed by investment type and amount. DOA has selected the segmented time distribution method as outlined in **GASBS No. 40**. This requirement will require the entities provide, by amount and issuer, the maturity of their debt investments.

GASBS No. 40 does not require separate disclosure for cash equivalents and investments. Therefore, cash equivalent and investment amounts should be listed in one of the investment column maturities (90 days or less, 91 days – 364 days, 1-5 years, 6-10 years, greater than 10 years) depending on the investment securities that have maturities. Most equity type investments do not have a maturity and their total would only be reported in the “category 3” and/or “uncategorized” columns in the custodial credit risk section.

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Appendix 1, Schedule of Cash, Cash Equivalents, and Investments, Continued

Directions for Tab 1B – Cash Eq. & Inv. Not w Tr tab, continued

Negotiable certificates of deposit should be classified as cash equivalents or investments depending on the original maturity. Negotiable instruments are securities that are normally sold in \$1 million units and that can be traded in a secondary market. **Nonnegotiable certificates of deposit** should always be reported as cash equivalents in the “90 days or less” column. Nonnegotiable instruments are time deposits that are placed by depositors directly with financial institutions and that are generally subject to a penalty if redeemed before maturity.

Custodial credit risk:

Per **GASBS No. 40**, the requirement to disclose cash equivalents and investments as categories 1 and 2 is no longer necessary. These amounts should be reported in the uncategorized column. If the security, however, meets the following criteria, the security must still be reported as Category 3.

- Uninsured,
- Not registered in the name of the government, and
- Are held by either the counterparty or the counterparty’s trust department or agent

Note: Investments in external investment pools and in open-end mutual funds are not exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form. Securities underlying reverse repurchase agreements are not exposed because they are held by the buyer-lender.

List the total custodial credit risk that is considered category 3 and the amount that is uncategorized (remaining amount) for each issuer. For debt securities, the total of these two columns should equal the sum of the interest rate risk columns mentioned above or an error message will appear. Equity securities (common, preferred stock, index funds, equity index and pooled funds, and real estate) will not have a maturity, and their total would only be reported in the custodial credit risk section.

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Appendix 1, Schedule of Cash, Cash Equivalents, and Investments

Directions for Tab 1B – Cash Eq. & Inv. Not w Tr tab

Total Reported Amount:

The reported amount column will automatically total from the amounts listed as category 3 and uncategorized in the custodial credit risk columns of the spreadsheet. **An “ERROR” message will appear for debt securities if this amount does not agree to the sum of the interest rate risk (maturity risk) amounts entered.** The overall total of category 3 and uncategorized cash equivalents and investments must agree to the amount reported at Part 7 in the **Detail** tab of the spreadsheet. If it does not, an “ERROR” message will appear in the **Detail** tab.
