

**APPENDIX I**

**NOTE 3: CASH, FOREIGN CURRENCY, & OTHER MONETARY ASSETS**

NOTE 3. Cash, Foreign Currency and Other Monetary Assets

	<u>Entity Assets</u>	<u>Non-Entity Assets</u>
A. Cash	\$ xxx	\$ xxx
B. Foreign Currency	xxx	xxx
C. Other Monetary Assets:		
1. Gold	xxx	xxx
2. Special Drawing Rights	xxx	xxx
3. U.S Reserves in the Inter- national Monetary Fund	xxx	xxx
4. Other	<u>xxx</u>	<u>xxx</u>
5. Total Other Monetary Assets	<u>xxx</u>	<u>xxx</u>
D. Total Cash, Foreign Currency and Other Monetary Assets	<u>\$ xxx</u>	<u>\$ xxx</u>
E. Other Information:	_____	
	_____	
	_____	

Instructions

- A. Cash. The total of cash resources under the control of the reporting entity, which includes coin, paper currency, purchased foreign currency, negotiable instruments, and amounts on deposit in banks and other financial institutions. Cash available for agency use should include petty cash funds and other revolving funds which will not be transferred into the general fund.
- B. Foreign Currency. The total U.S. dollar equivalent of non-purchased foreign currencies held in foreign currency fund accounts.
- C. Other Monetary Assets. This amount represents other items including gold, special drawing rights, and U.S. Reserves in the International Monetary Fund.

D. Total Cash, Foreign Currency and Other Monetary Assets. Entity cash equals line 1.c. of the Statement of Financial Position. Non-Entity cash equals line 2.c. of the Statement of Financial Position.

E. Other Information. Disclose in Other Information any restricted cash. Restricted cash includes holdings which have not been transferred into the general fund as of the report date, which are unavailable for agency use (Non-entity Cash). Restricted cash also includes cash held in escrow to pay property taxes and insurance for defaulted guaranteed loans. Disclose any restrictions on the use or conversions of cash denominated in foreign currencies; and the significant effects, if any, of exchange rate changes on the entity's financial position that occur after the end of the reporting period but before the issuance of financial statements. Disclose other information, as appropriate, such as the valuation rate for gold.