

APPENDIX J

NOTE 4: INVESTMENTS, NET

NOTE 4. Investments, Net

	(1)	(2)	(3)	(4)	(5)
	<u>Cost</u>	<u>Market Value</u>	<u>Amortization Method</u>	<u>Amortized Premium/ (Discount)</u>	<u>Investments Net</u>
A. Intragovernmental Securities:					
1. Marketable	\$ xx	\$ xx	_____	\$ xx	\$ xx
2. Non-Marketable Par Value	xx	xx		xx	xx
3. Non-Marketable Market Based	<u>xx</u>	<u>xx</u>	_____	<u>xx</u>	<u>xx</u>
Subtotal	<u>xx</u>	<u>xx</u>		<u>xx</u>	<u>xx</u>
B. Governmental Securities:					
1. _____	\$ xx	\$ xx	_____	\$ xx	\$ xx
2. _____	xx	xx	_____	xx	xx
3. _____	<u>xx</u>	<u>xx</u>	_____	<u>xx</u>	<u>xx</u>
Subtotal	<u>\$ xx</u>	<u>\$ xx</u>		<u>\$ xx</u>	<u>\$ xx</u>
 Total	 <u>\$ xx</u>	 <u>\$ xx</u>		 <u>\$ xx</u>	 <u>\$ xx</u>
C. Other Information: _____					

Instructions. Complete all columns, as appropriate. Securities are normally reported at amortized acquisition cost (column 1 plus or minus column 4). However, market value (column 2) is used when there is (a) intent to sell the securities prior to maturity, and (b) a reduction in value of the securities that is more than temporary.

- A. Intragovernmental Securities. Marketable Federal securities can be bought and sold on the open market. Non-marketable Federal securities are issued by the Bureau of Public Debt and purchased exclusively through the Treasury Department's Finance and Funding Branch (for example, bills, notes, bonds, par value special issues, and one-day certificates). The total net investment in Federal securities should agree with the amount reported on line 1.a.(2) of the Statement of Financial Position.
- B. Governmental Securities. Securities issued by organizations other than the Federal Government (e.g., state and local governments, private corporations, and government-sponsored enterprises). The total net investment in non-Federal securities should agree with the amount reported on line 1.b.(1) of the Statement of Financial Position.
- C. Other Information. Disclose any other information relative to investments.