

SAM—STANDARD ENTRIES

ENTRY NO. 33

10533

(Revised 5/87)

Nature of Transaction:

Investments are purchased.

Journal Entry for General Ledger Accounts:

Debit:

1320	Accrued Interest Receivable	a/
2011	Investment in Securities at Cost	b/
2012	Investment in Securities	c/
2013	Premium on Securities	d/
2021	Investment in Common Stock	e/
2022	Investment in Preferred Stock	f/

Credit:

1140	Cash in State Treasury	g/
2014	Discount on Securities	h/

a/ amount of accrued interest purchased on investments acquired between interest dates.

b/ cost investment in debt securities.

c/ face value of investment in debt securities.

d/ amount of premium paid on investments purchased.

e/ cost of investment in common stocks.

f/ cost of investment in preferred stocks.

g/ amount expended for investments purchased.

h/ amount of discount on investments purchased.

Source:

Document:

Detail Sheet supporting Claim Schedule prepared by State Treasurer's Office.

Explanation:

Investments are purchased and held by the State Treasurer. The source of this entry is a copy of the State Treasurer's Claim Schedule. The entry is made as of the month indicated by the detail sheet supporting the Claim Schedule.