

## SAM—STANDARD ENTRIES

### ENTRY NO. 33 – [INVESTMENTS ARE PURCHASED] (Revised 10/2015)

10533

This entry is made to record investments when purchased.

#### **Information:**

Investments are purchased and held by the State Treasurer's Office ([STO](#)). The source of this entry is a copy of the STO's claim schedule. (The entry is recorded as of the date of the detail sheet supporting the claim schedule.)

#### **Source Document:**

Detail sheet supporting the claim schedule prepared by the STO.

#### **Journal Entry for Investments Purchased:**

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.