

amount disclosed in accordance with paragraph 210-20-50-3(a) shall be presented as reconciling item(s).

- b. The remaining contractual maturity of the repurchase agreements, securities lending transactions, and repurchase-to-maturity transactions. An entity shall use judgment to determine an appropriate range of maturity intervals that would convey an understanding of the overall maturity profile of the entity's financing agreements.
- c. A discussion of the potential risks associated with the agreements and related collateral pledged, including obligations arising from a decline in the fair value of the collateral pledged and how those risks are managed.

860-30-50-8 (ASU 2013-01 / SSAP No. 64, paragraph 6) A reporting entity also shall disclose the information required by paragraphs 210-20-50-1 through 50-6 for both of the following that are either offset in accordance with Section 210-20-45 or subject to an enforceable master netting arrangement or similar agreement:

- a. Recognized repurchase agreements accounted for as a collateralized borrowing and reverse repurchase agreements accounted for as a collateralized borrowing
- b. Recognized securities borrowing and securities lending transactions.

860-30-60 – Relationships

860-30-60-1 (FIN 41 / SSAP No. 64) For the conditions that must be met for an entity to be permitted to offset amounts recognized as payables under repurchase agreements accounted for as collateralized borrowings and amounts recognized as receivables under reverse repurchase agreements accounted for as collateralized borrowings, see paragraphs 210-20-45-11 through 45-12.