

SAM—TRUST AND AGENCY FUNDS—OTHER

ACCRUALS TO TRUST ACCOUNTS

19305

(Revised 5/85)

June 30 statements will reflect Accounts Payable and Accounts Receivable for transactions debited or credited to subsidiary accounts in the Depositor's Ledger on or as of that date but for which cash was not disbursed or received by the date. Examples of such accruals are receivables for earned payrolls and invoices payable. Such accruals will be considered in preparing the Analysis of Change in Fund Balance (Statement of Operations).