

SAM – STATE TREASURER’S ACCOUNTS

NATURE OF GENERAL LEDGER ACCOUNTS

8932

(Revised & Renumbered 2/1965)

Account No. B21 reflects the accountability of the Bond officer of the [State Treasurer's](#) office for the following: (1) printed state bonds received for processing prior to their sale or delivery, (2) state bonds received for registration, re-registration, or exchange, (3) printed state building certificates received prior to their sale or delivery.

Account No. B22 reflects the par value of state bond issues which have been authorized but have not been fully redeemed.

Account No. B23 reflects the par value of state building certificates which have been authorized but have not been fully redeemed.

Account No. B71 reflects the accountability of the State Treasurer's office for state building certificates received for processing prior to their sale or delivery.

Account No. B72 reflects the accountability of the State Treasurer's office for printed state bonds received from a printer for processing prior to their sale or delivery.

Account No. B73 reflects the liability of the State Treasurer's office for state bonds held pending their registration, re-registration, or exchange.

Account No. B74 reflects the par value of state bonds which have been authorized but have not been sold.

Account No. B75 reflects the par value of state bonds which have been sold but have not matured.

Account No. B76 reflects the par value of matured state bonds.

Account No. B77 reflects the value of state building certificates which have been authorized but have not been sold.

Account No. B78 reflects the value of state building certificates which have been sold but have not matured.

Account No. B79 reflects the value of matured state building certificates.

Semi-annually the State Treasurer's office prints a detailed statement of the State's bonded debt.