

SAM – SUBSIDIARY RECORDS

BOND AND BUILDING LOAN LEDGER

7827

(Revised and Renumbered from 7825 3/1987)

(Subsidiary to Account Nos. 4021, 4022, 4410)

This ledger normally contains an account for each series of bonds issued and/or each building loan payable. The accounts are credited for the par value, premium, and accrued interest sold, received on bonds issued and the amount of building loans payable, and are debited for amounts of premium amortized, bonds redeemed, payments of interest representing accrued interest sold, and payments on principal of building loans.