

Account Reconciliation Schedule and Assignments

This schedule defines the overall reconciliation frequency of the main financial statement account categories and shows the specific accounts reconciliation frequency.

This schedule also includes the overall responsible accounting area assigned these reconciliations and the individual or staff in the specified group (if not an individual)

This is a working document and will be updated as assignments, personnel, and needs change over time

Balance		Acct Category		Account		Account		Responsible
Sheet Group	Reconciliation Account Category	Frequency	Account	Account Description	Frequency	Group	Party	
Asset	Accounts Receivable	Quarterly	13100	SF Accounts Receivable-1	Monthly	SFS	Staff	
Asset	Accounts Receivable	Quarterly	13110	SF Accounts Receivable-2	Quarterly	SFS	Staff	
Asset	Accounts Receivable	Quarterly	13120	Student Fin A/R	Quarterly	SFS	Staff	
Asset	Accounts Receivable	Quarterly	13121	Adj To Student Finance	Monthly	SFS	Operations	
Asset	Accounts Receivable	Quarterly	13122	Delinquent Student A/R	Annually	SFS	Staff	
Asset	Accounts Receivable	Quarterly	13124	Temporary Current Receivables	Annually	Enterprise Acctg	Staff	
Asset	Accounts Receivable	Quarterly	13125	PLEDGES FOUNDATION	Monthly	Foundation	Juliana Lowe	
Asset	Accounts Receivable	Quarterly	13126	Return to Title IV Receivables	Quarterly	SFS	Financial Aid	
Asset	Accounts Receivable	Quarterly	13129	Allowance Uncoll-Cr	Annually	SFS	Staff	
Asset	Accounts Receivable	Quarterly	13130	SF Accounts Receivable	Quarterly	SFS	Staff	
Asset	Accounts Receivable	Quarterly	13148	ALLOWANCE FOR PLEDGES FDN	Monthly	Foundation	Juliana Lowe	
Asset	Accounts Receivable	Quarterly	13149	Allow Uncollec Loans	Quarterly	SFS	Staff	
Asset	Accounts Receivable	Quarterly	13150	Payroll Parking Receivable	Annually	Payroll	Penny E	
Asset	Accounts Receivable	Quarterly	13152	Payroll Perkins Loan Recvbl	Annually	Payroll	Penny E	
Asset	Accounts Receivable	Quarterly	13153	Payroll Accounts Receivable	Annually	Payroll	Penny E	
Asset	Accounts Receivable	Quarterly	13157	Rec Center Dues	Annually	Payroll	Penny E	
Asset	Accounts Receivable	Quarterly	13158	Yakima E-Burg Transit Passes	Annually	Payroll	Penny E	
Asset	Accounts Receivable	Quarterly	13180	Unbilled Receivables	Monthly	SFS	Operations	
Asset	Accounts Receivable	Quarterly	13830	Travel Advances Outstanding	Annually	Purchasing/AP	Lisa S	
Asset	Accounts Receivable	Quarterly	15100	Prepaid Expenses	Annually	Accounting	Staff	
Asset	Accounts Receivable	Quarterly	16900	Suspense Account	Annually	Accounting	Staff	
Asset	Accounts Receivable	Quarterly	16901	Suspense For Sales/Use Tax	Quarterly	Purchasing/AP	Lisa S	
Asset	Accounts Receivable	Quarterly	16902	Cash Advance Clearing	Quarterly	Purchasing/AP	Lisa S	
Asset	Accounts Receivable	Quarterly	16910	Cashier Clearing	Monthly	SFS	Operations	
Asset	Accounts Receivable	Quarterly	16912	Payroll Clearing	Monthly	Payroll	Penny E	
Asset	Accounts Receivable	Quarterly	16918	Interface Clearing	Monthly	SFS	Operations	
Asset	Accounts Receivable	Quarterly	16920	SF Cash Clearing	Monthly	SFS	Operations	
Asset	Cash	Monthly	11100	Cwu Cash	Monthly	Accounting	Tracy Pitzel	
Asset	Cash	Monthly	11101	Credit Card Cash	Monthly	SURC Acctg	Danielle Parks	
Asset	Cash	Monthly	11105	CWU Club Cash Acct	Monthly	SURC Acctg	Danielle Parks	
Asset	Cash	Monthly	11110	Payroll Cash	Monthly	Payroll	Penny E	
Asset	Cash	Monthly	11111	Cash Clearing	Monthly	Accounting	Tracy Pitzel	
Asset	Cash	Monthly	11120	Foundation Cash	Monthly	Foundation	Aubrey Rigby	
Asset	Cash	Monthly	11130	CWU Retirement Plan Trust	Annually	Accounting	Chris Huss	
Asset	Cash	Monthly	11200	Undeposited Cash	Annually	SFS	Alice Storey	
Asset	Cash	Monthly	11300	Petty Cash	Monthly	Asset Acctg	Kelly Minor	
Asset	Cash in Escrow	Monthly	11401	Escrow-CWU Held	Monthly	Asset Acctg	Kelly Minor	
Asset	Current Receivable	Monthly	13123	Current Receivables	Monthly	Grant Acctg	Heather Harrell	
Asset	Deferred Outflows	Annually	19720	Deferred Outflow Bond Refund	Annually	Enterprise Acctg	Trent	
Asset	Deferred Outflows	Annually	19740	Deferred Outflow Pensions	Annually	GASB Entries	Pat/Erin	
Asset	Deferred Outflows	Annually	19750	Deferred Outflow OPEB	Annually	GASB Entries	Pat/Erin	
Asset	Due From Other Agency	Monthly	13510	Due From Fed Govt	Monthly	Grant Acctg	Heather Harrell	
Asset	Due From Other Agency	Monthly	13540	Due From Other Agencies	Monthly	Grant Acctg	Heather Harrell	
Asset	Due From Other Funds	Annually	13530	Due From Other Funds	Annually	ASL FP&A	John Logwood	
Asset	Funds - State Treasurer	Quarterly	11350	Funds W/St Treasurer	Quarterly	Accounting	Erin Sargent	
Asset	Interest Receivable	Annually	13160	Int/Div Receivable	Annually	SFS	Staff	
Asset	Inventory	Annually	14100	Consumable Inventory	Annually	Enterprise Acctg	Trent	
Asset	Inventory	Annually	14200	Merchandise Inventories	Annually	Enterprise Acctg	Trent	
Asset	Investment	Monthly	12051	Temp/Pooled Cash Investmnts	Monthly	Asset Acctg	Kelly Minor	
Asset	Investment	Monthly	12052	Money Market Funds	Monthly	Asset Acctg	Kelly Minor	
Asset	Investment	Monthly	12053	LGIP Investment	Monthly	Asset Acctg	Kelly Minor	
Asset	Investment	Monthly	12054	Trusts Foundation	Quarterly	Foundation	Juliana Lowe	
Asset	Investment	Monthly	12055	Money Market Fnd	Monthly	Asset Acctg	Kelly Minor	
Asset	Investment	Monthly	12060	Investment Fund Distribution	Monthly	Asset Acctg	Kelly Minor	
Asset	Investment	Monthly	12090	Investment Income Receivable	Monthly	Asset Acctg	Kelly Minor	
Asset	Investment	Monthly	12100	Long-Term Invstmnts	Monthly	Asset Acctg	Kelly Minor	
Asset	Investment	Monthly	12103	Long-Term Investment Account	Monthly	Asset Acctg	Kelly Minor	
Asset	Investment	Monthly	12104	Market Value Adj LT Bonds	Monthly	Asset Acctg	Kelly Minor	

Balance		Acct Category		Account			Account		Responsible
Sheet Group	Reconciliation Account Category	Frequency	Account	Account Description	Frequency	Group	Party		
Asset	Investment	Monthly	12105	Gift Annuities	Quarterly	Foundation	Juliana Lowe		
Asset	Investment	Monthly	12106	Stock Investment Fnd	Monthly	Foundation	Aubrey Rigby		
Asset	Investment	Monthly	12107	BOND INVESTMENT FND	Quarterly	Foundation	Aubrey Rigby		
Asset	Investment	Monthly	12108	ENDOWMENT FOUNDATION	Quarterly	Foundation	Juliana Lowe		
Asset	Investment	Monthly	12200	Unamortized Premium	Monthly	Asset Acctg	Kelly Minor		
Asset	Investment	Monthly	12300	Unamortized Discount	Monthly	Asset Acctg	Kelly Minor		
Asset	Loan Receivable	Annually	13200	Loans Receivable	Annually	SFS	Staff		
Asset	Loan Receivable	Annually	13210	Loan Principal Colected	Annually	SFS	Staff		
Asset	Loan Receivable	Annually	13220	Loan Principal Assigned	Annually	SFS	Staff		
Asset	Loan Receivable	Annually	13230	Princ Canc Teach/Military	Annually	SFS	Staff		
Asset	Loan Receivable	Annually	13250	Princ Canc All Other Auth	Annually	SFS	Staff		
Asset	Loan Receivable	Annually	13260	Princ Canc Military Service	Annually	SFS	Staff		
Asset	Loan Receivable	Annually	13270	Princ Canc Volunteer Service	Annually	SFS	Staff		
Asset	Loan Receivable	Annually	13280	Princ Canc Law Enforcement	Annually	SFS	Staff		
Asset	Loan Receivable	Annually	13290	Princ Canc Child/Fam Interven	Annually	SFS	Staff		
Asset	Loan Receivable	Annually	13300	Princ Canc Nurse/Medical	Annually	SFS	Staff		
Asset	Loan Receivable	Annually	13310	Princ Canc For Death/Disabilty	Annually	SFS	Staff		
Asset	Loan Receivable	Annually	13320	Princ Canc For Bankruptcy	Annually	SFS	Staff		
Asset	Loan Receivable	Annually	13340	Principal Adjustments Other	Annually	SFS	Staff		
Asset	Net Pension	Annually	19600	Net Pension Asset	Annually	GASB Entries	Pat/Erin		
Asset	Other Assets	Annually	18200	Amt Retirement Of Lt Oblig	Annually	Accounting	Staff		
Asset	Property, Plant, and Equipment	Annually	17000	Land	Annually	Asset Acctg	Kelly Minor		
Asset	Property, Plant, and Equipment	Annually	17010	Art, Musemu And Historical Col	Annually	Asset Acctg	Kelly Minor		
Asset	Property, Plant, and Equipment	Annually	17100	Buildings	Annually	Asset Acctg	Kelly Minor		
Asset	Property, Plant, and Equipment	Annually	17150	Allow For Dep - Buildings	Annually	Asset Acctg	Kelly Minor		
Asset	Property, Plant, and Equipment	Annually	17200	Improvements - Not Bldg	Annually	Asset Acctg	Kelly Minor		
Asset	Property, Plant, and Equipment	Annually	17250	Allow For Dep - Not Buildings	Annually	Asset Acctg	Kelly Minor		
Asset	Property, Plant, and Equipment	Annually	17255	Infrastructure	Annually	Asset Acctg	Kelly Minor		
Asset	Property, Plant, and Equipment	Annually	17260	Allow For Dep Infrastructure	Annually	Asset Acctg	Kelly Minor		
Asset	Property, Plant, and Equipment	Annually	17265	Leashold Improvement	Annually	Asset Acctg	Kelly Minor		
Asset	Property, Plant, and Equipment	Annually	17310	Library Reserve Collections	Annually	Asset Acctg	Kelly Minor		
Asset	Property, Plant, and Equipment	Annually	17315	Library Reserves Depreciable	Annually	Asset Acctg	Kelly Minor		
Asset	Property, Plant, and Equipment	Annually	17350	Accum Depr Library Resoures	Annually	Asset Acctg	Kelly Minor		
Asset	Property, Plant, and Equipment	Annually	17400	Furnishings And Equipment	Annually	Asset Acctg	Kelly Minor		
Asset	Property, Plant, and Equipment	Annually	17405	Leasehold Equipment	Annually	Asset Acctg	Kelly Minor		
Asset	Property, Plant, and Equipment	Annually	17450	Accum Dep Equip	Annually	Asset Acctg	Kelly Minor		
Asset	Property, Plant, and Equipment	Annually	17455	Allow for Accum Lease Amort	Annually	Asset Acctg	Kelly Minor		
Asset	Property, Plant, and Equipment	Annually	17500	Constrct In Progress	Annually	Asset Acctg	Kelly Minor		
Liability	Accounts Payable	Quarterly	20100	General A/P	Quarterly	Purchasing/AP	Lisa S		
Liability	Accounts Payable	Quarterly	20104	VC Accounts Payable	Quarterly	Purchasing/AP	Lisa S		
Liability	Accounts Payable	Quarterly	20110	Temporary Current Payables	Quarterly	Purchasing/AP	Stuart/Lisa S		
Liability	Accounts Payable	Quarterly	20150	Interest Payable	Annually	Enterprise Acctg	Trent		
Liability	Accounts Payable	Quarterly	20271	Retain Pay - Cwu Held	Monthly	FMD	Katie Look		
Liability	Accounts Payable	Quarterly	20358	Advance Payback	Annually	Payroll	Penny E		
Liability	Accounts Payable	Quarterly	21049	L&I Payable	Quarterly	Payroll	Cindy R		
Liability	Accounts Payable	Quarterly	21100	Due To Dept Of Rev - Taxes	Quarterly	State Reporting	Erin Sargent		
Liability	Accounts Payable	Quarterly	21102	Use Tax Payable Wa 6.5%	Quarterly	State Reporting	Erin Sargent		
Liability	Accounts Payable	Quarterly	21103	Use Tax Payable Ebg 1.7%	Quarterly	State Reporting	Erin Sargent		
Liability	Accounts Payable	Quarterly	21109	Use Tax Payable Foundation	Annually	Foundation	Juliana Lowe		
Liability	Accounts Payable	Quarterly	21120	Sales Tax Collected	Quarterly	State Reporting	Erin Sargent		
Liability	Accounts Payable	Quarterly	21606	Leasehold Tax Liability	Quarterly	State Reporting	Erin Sargent		
Liability	Accounts Receivable	Quarterly	20120	SF Accounts Payable	Quarterly	SFS	Operations		
Liability	Accrued Liabilities	Annually	20200	Voluntary Contribution	Annually	Payroll	Penny E		
Liability	Accrued Liabilities	Annually	20205	Higher Ed Retire Plan Liab	Semi Monthly	Payroll	Cindy R		
Liability	Accrued Liabilities	Annually	20210	Pers Retirement	Semi Monthly	Payroll	Cindy R		
Liability	Accrued Liabilities	Annually	20220	Wstrs	Semi Monthly	Payroll	Cindy R		
Liability	Accrued Liabilities	Annually	20230	Leoff Retirement	Semi Monthly	Payroll	Cindy R		
Liability	Accrued Liabilities	Annually	20240	Paid Family Medical Leave	Quarterly	Payroll	Cindy R		
Liability	Accrued Liabilities	Annually	20300	Health Care Authority	Semi Monthly	Payroll	Penny E		
Liability	Accrued Liabilities	Annually	20310	Cwu Credit Union	Annually	Payroll	Penny E		
Liability	Accrued Liabilities	Annually	20312	Wa School Employee Cu	Annually	Payroll	Penny E		
Liability	Accrued Liabilities	Annually	20314	Wa State Employee Cu	Annually	Payroll	Penny E		
Liability	Accrued Liabilities	Annually	20320	Union Deduction	Annually	Payroll	Penny E		

Balance		Acct Category		Account		Account		Responsible
Sheet Group	Reconciliation Account Category	Frequency	Account	Account Description	Frequency	Group	Party	
Liability	Accrued Liabilities	Annually	20322	United Faculty-Central	Annually	Payroll	Penny E	
Liability	Accrued Liabilities	Annually	20332	Deferred Compensasion	Annually	Payroll	Penny E	
Liability	Accrued Liabilities	Annually	20334	Dependant Care	Annually	Payroll	Penny E	
Liability	Accrued Liabilities	Annually	20340	Voluntary Contribution	Semi Monthly	Payroll	Penny E	
Liability	Accrued Liabilities	Annually	20342	Combined Fund Drive	Annually	Payroll	Penny E	
Liability	Accrued Liabilities	Annually	20344	Central Investment Fund	Annually	Payroll	Penny E	
Liability	Accrued Liabilities	Annually	20346	Cwu Foundation	Annually	Payroll	Penny E	
Liability	Accrued Liabilities	Annually	20348	Room & Board	Annually	Payroll	Penny E	
Liability	Accrued Liabilities	Annually	20350	Other Deduction	Quarterly	Payroll	Penny E	
Liability	Accrued Liabilities	Annually	20352	Nationwide Insurance	Annually	Payroll	Penny E	
Liability	Accrued Liabilities	Annually	20356	Aflac	Annually	Payroll	Penny E	
Liability	Accrued Liabilities	Annually	20360	Salary Assignment	Annually	Payroll	Penny E	
Liability	Accrued Liabilities	Annually	20362	Dshs Salary Assignment	Annually	Payroll	Penny E	
Liability	Accrued Liabilities	Annually	20364	United Faculty	Annually	Payroll	Penny E	
Liability	Accrued Liabilities	Annually	20370	Unemployment Comp Ded Lf	Annually	Payroll	Penny E	
Liability	Accrued Liabilities	Annually	20378	Flexible Spending Account	Annually	Payroll	Penny E	
Liability	Accrued Liabilities	Annually	20379	Health Savings Account	Annually	Payroll	Penny E	
Liability	Accrued Liabilities	Annually	20380	Guaranteed Education Tuition	Annually	Payroll	Penny E	
Liability	Accrued Liabilities	Annually	20382	VEBA	Annually	Payroll	Penny E	
Liability	Accrued Liabilities	Annually	20384	Multiple Deduction Pool	Annually	Payroll	Penny E	
Liability	Accrued Liabilities	Annually	20410	Accrued Sal Payable	Annually	Payroll	Penny E	
Liability	Accrued Liabilities	Annually	20420	Comp Time Payable	Annually	Payroll	Penny E	
Liability	Accrued Liabilities	Annually	20700	Federal & Fica Withholding	Semi Monthly	Payroll	Cindy R	
Liability	Accrued Liabilities	Annually	20900	Due To Other Funds	Annually	ASL FP&A	John Logwood	
Liability	Accrued Liabilities	Annually	21000	Unemployment Comp Grt Lf	Annually	Payroll	Penny E	
Liability	Accrued Liabilities	Annually	21005	Unemployment Comp Cs Lf	Annually	Payroll	Penny E	
Liability	Accrued Liabilities	Annually	21010	Unemployment Comp Dp Lf	Annually	Payroll	Penny E	
Liability	Accrued Liabilities	Annually	21015	Unemployment Comp Wf Lf	Annually	Payroll	Penny E	
Liability	Accrued Liabilities	Annually	21020	Unemployment Comp Mp Lf	Annually	Payroll	Penny E	
Liability	Accrued Liabilities	Annually	21030	Unemployment Comp Sf Lf	Annually	Payroll	Penny E	
Liability	Accrued Liabilities	Annually	21031	Sub-Rec Cust. UnemploymentPool	Annually	Payroll	Penny E	
Liability	Accrued Liabilities	Annually	21035	Unemployment Comp Bk Lf	Annually	Payroll	Penny E	
Liability	Accrued Liabilities	Annually	21040	Unemployment Comp Pkg Lf	Annually	Payroll	Penny E	
Liability	Accrued Liabilities	Annually	21045	Unemployment Comp Axs Lf	Annually	Payroll	Penny E	
Liability	Accrued Liabilities	Annually	21046	Telephone Unemployment	Annually	Payroll	Penny E	
Liability	Accrued Liabilities	Annually	21048	Unemployment Comp 149	Annually	Payroll	Penny E	
Liability	Accrued Liabilities	Annually	21121	Sales Tax Payable OutofCounty	Quarterly	State Reporting	Erin Sargent	
Liability	Accrued Liabilities	Annually	21400	Garnishment Deductions Payable	Annually	Payroll	Penny E	
Liability	Accrued Liabilities	Annually	21601	Other Liabilities	Monthly	SURC Acctg	Danielle Parks	
Liability	Accrued Liabilities	Annually	21602	Notes Payable	Annually	Accounting	Chris Huss	
Liability	Accrued Liabilities	Annually	21604	Accounting Clearing Payable	Annually	SFS	Staff	
Liability	Accrued Liabilities	Annually	21650	SF Other Liabilities	Annually	Grant Acctg	Heather Harrell	
Liability	Accrued Liabilities	Annually	21651	Deposits held for Others	Annually	Grant Acctg	Heather Harrell	
Liability	Accrued Liabilities	Annually	25185	Net Pension Liability - ST	Annually	GASB Entries	Pat/Erin	
Liability	Accrued Liabilities LT	Annually	20500	Accrued Vac Earned	Annually	Payroll	Penny E	
Liability	Accrued Liabilities LT	Annually	20501	Accrued Vac Earned Long Term	Annually	Payroll	Penny E	
Liability	Accrued Liabilities LT	Annually	20600	Sick Leave Buy Back	Annually	Payroll	Penny E	
Liability	Accrued Liabilities LT	Annually	20601	Accrued Sick Leave Long Term	Annually	Payroll	Penny E	
Liability	Bond Payable	Annually	21700	Revenue Bonds Payable	Annually	Enterprise Acctg	Trent	
Liability	Deferred Inflows	Annually	25265	Deferred Inflows on Pension	Annually	GASB Entries	Pat/Erin	
Liability	Deferred Inflows	Annually	25294	Deferred Inflows on OBEB	Annually	GASB Entries	Pat/Erin	
Liability	Deposits Payable	Annually	21500	Deposits Payable	Annually	Enterprise Acctg	Andy	
Liability	Deposits Payable	Annually	21501	SF Deposits Payable	Annually	Enterprise Acctg	Andy	
Liability	Deposits Payable	Annually	21510	SF Unapplied Credits	Annually	SFS	Staff	
Liability	Deposits Payable	Annually	21603	Debit Card Liabilities	Quarterly	Enterprise Acctg	Melissa	
Liability	Disc/Prem on Bonds	Annually	21705	Disc/Premium Bonds	Annually	Enterprise Acctg	Trent	
Liability	Due To Other Agencies	Annually	21050	Due To Other Agencies	Annually	Grant Acctg	Heather Harrell	
Liability	Leases Payable	Annually	21801	Long Term Portion Leases Paybl	Annually	State Reporting	Erin Sargent	
Liability	OPEB Liability	Annually	25186	Short Term OPEB Liability	Annually	GASB Entries	Pat/Erin	
Liability	OPEB Liability	Annually	25282	Long Term OPEB Liability	Annually	GASB Entries	Pat/Erin	
Liability	Pension Liabilites	Annually	25281	Net Pension Liability	Annually	GASB Entries	Pat/Erin	
Liability	Reserve for Loans	Annually	21820	Cum Fed Cap Cnt 6917	Annually	SFS	Staff	
Liability	Reserve for Loans	Annually	21830	Cum Cwu Cap Cnt 6902	Annually	SFS	Staff	

Balance		Acct Category		Account		Account	Group	Responsible
Sheet Group	Reconciliation Account Category	Frequency	Account	Account Description	Frequency	Group	Party	
Liability	Reserve for Loans	Annually	21840	Cum Pi Canc Dth 6905	Annually	SFS	Staff	
Liability	Reserve for Loans	Annually	21850	Cum Pi Canc Dth 6906	Annually	SFS	Staff	
Liability	Reserve for Loans	Annually	21860	Cum Pi Canc Mil 6910	Annually	SFS	Staff	
Liability	Reserve for Loans	Annually	21870	Cum Pi Canc Tch 6913	Annually	SFS	Staff	
Liability	Reserve for Loans	Annually	21880	Cum Pi Canc Bnk 6914	Annually	SFS	Staff	
Liability	Reserve for Loans	Annually	21890	Cum Pi Canc Pc/Dvsa	Annually	SFS	Staff	
Liability	Reserve for Loans	Annually	21900	Cum Pi Early Interv	Annually	SFS	Staff	
Liability	Reserve for Loans	Annually	21910	Cum Pi Canc Law Enf Corr	Annually	SFS	Staff	
Liability	Reserve for Loans	Annually	21920	Cum Pi Can Fam Serv/Early Inv	Annually	SFS	Staff	
Liability	Reserve for Loans	Annually	21930	Cum Pi Canc Med Tech	Annually	SFS	Staff	
Liability	Reserve for Loans	Annually	21940	Cum Collect Exp 6908	Annually	SFS	Staff	
Liability	Reserve for Loans	Annually	21950	Cum Admin Exp 6915	Annually	SFS	Staff	
Liability	Reserve for Loans	Annually	21960	Cum Pi Canc Oth 6916	Annually	SFS	Staff	
Liability	Reserve for Loans	Annually	21970	Cum Int Income Coll	Annually	SFS	Staff	
Liability	Reserve for Loans	Annually	21980	Cum Int Income Canc	Annually	SFS	Staff	
Liability	Reserve for Loans	Annually	21990	Cum Fed Reimb Canc	Annually	SFS	Staff	
Liability	Reserve for Loans	Annually	22000	Cum Invest Interest	Annually	SFS	Staff	
Liability	Reserve for Loans	Annually	22010	Cum Rev Late Charge	Annually	SFS	Staff	
Liability	Reserve for Loans	Annually	22020	Cum Int Assig/Acct	Annually	SFS	Staff	
Liability	Reserve for Loans	Annually	22040	Cum Def Pi Assig/Acc	Annually	SFS	Staff	
Liability	St Bond Payable	Annually	21200	Revenue Bonds Payable-Current	Annually	Enterprise Acctg	Trent	
Liability	St Disc-Prem on Bond	Annually	21706	Current Disc/Premium Bonds	Annually	Enterprise Acctg	Trent	
Liability	ST Leases Payable	Annually	21800	ShortTerm Portion Leases Paybl	Annually	State Reporting	Erin Sargent	
Liability	Unearned Revenue	Annually	21600	Unearned Revenues	Annually	SFS	Staff	