**Section 8100.1722 General Books**

An independent escrowee shall establish and maintain current the following books with reference to its general accounts:

a) general ledger reflecting the assets, liabilities, capital, income and expense of the business, in accordance with generally accepted accounting principles (Accounting Standards of the Financial Accounting Standards Board of the American Institute of Certified Public Accountants (1989)); and

b) cash receipt and disbursement journals.