

**UNIVERSITY OF MAINE SYSTEM**

**INSTRUCTIONS FOR THE INTERIM GENERAL  
LEDGER CLOSE**

**FY2009**

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**INTRODUCTION**

At the advisement of our external auditors and with the support of System management and the Board of Trustees, the University of Maine System (UMS) will once again have an interim hard close for FY2009. This means that for the 9 months ended March 31, 2009, the UMS will produce financial statements (without the notes) similar to those usually prepared and audited at year-end (June 30).

The timeline for the interim hard close process is as follows:

Time Frame	Actions	Parties
March	<ul style="list-style-type: none"> <li>Reconcile the February 28<sup>th</sup> account balances and submit reconciliations and other requested information to the System Accounting Department</li> </ul>	Campuses
	<ul style="list-style-type: none"> <li>Ensure that certain processes/procedures are completed by March 31</li> </ul>	Campuses
	<ul style="list-style-type: none"> <li>Reconcile System Accounts and process campus requests</li> </ul>	System Accounting Dept.
April	<ul style="list-style-type: none"> <li>Analyze data and prepare numerous journal entries to convert the general ledger to full accrual basis</li> </ul>	System Accounting Dept.
	<ul style="list-style-type: none"> <li>Generate financial statements dated March 31 for the UMS and each campus</li> </ul>	System Accounting Dept.

Much like year-end, the System Accounting Department will have numerous procedures it must complete once the campuses have submitted their information. Therefore, your observance of the due dates for each area is greatly needed and appreciated. If some materials are completed before the scheduled due dates, we would appreciate receiving them early. We would also appreciate receiving as much information as possible electronically. **Electronic submissions should be sent to nancyk@maine.edu.**

The interim close process is similar to, but not as intensive as the year-end close process. A comparison of key areas is as follows:

Area/Action	Interim	Year-end
Reconcile all accounts	Yes	Yes
Accrual period for accounts payable, travel, and p-card	No	Yes
Accrual of payroll and labor distribution adjustments	No	Yes
Ensure that data from other systems is fed to the general ledger	Yes	Yes
Major equipment encumbrances	No	Yes
Physical inventory counts	No	Yes
Report vacation usage	Yes	Yes
Fund deficits	Yes	Yes

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Our basis for certain numbers in the interim financial statements is also different than the basis used at year-end:

- Depreciation will be reported as the estimated FY09 amount already posted to the general ledger.
- Throughout the fiscal year revenue for campus billed grants and contracts is recognized as expensed. To produce full accrual financial statements, the System Accounting Department must make adjustments to record the unbilled/uncollected revenue. For purposes of preparing the interim financial statements we will be making the assumption that all grant expenses recorded in fund 20 are fully reimbursable from the sponsor.
- The scholarship allowance will be based on an average ratio of allowance to total financial aid for the past 3 years.
- Restricted net assets will not be broken down between nonexpendable and expendable. Also, the determination of restricted versus unrestricted will be based solely on the fund code.

To guide you in the interim close process, we have divided this document into the following key sections:

- RECONCILIATION OF FEBRUARY 28, 2009 ACCOUNT BALANCES AND SUBMISSION OF DATA
- MARCH 31 PROCESSING INSTRUCTIONS
- ATTACHMENTS LISTING FEBRUARY 28<sup>TH</sup> ACCOUNT BALANCES TO BE RECONCILED BY EACH CAMPUS.

**Please note that we designed the attachments to be used in combination with the main body of the document. The step numbers (e.g., R1) in the attachments coincide with the step numbers in the reconciliation section of the main document. Please see the main document for detailed instructions of what is required for each set of accounts in the attachments.**

**The main document also includes processing instructions for March 31 that are not included in the attachments. Most of the processing items will probably only impact specific departments; however, some items may impact the entire campus.**

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**LISTING OF FEBRUARY 28<sup>TH</sup> ACCOUNT BALANCES TO BE RECONCILED**  
**SYSTEM OFFICE – ACCOUNTING**

RECONCILIATION OF FEBRUARY 28, 2009 ACCOUNT BALANCES AND SUBMISSION OF DATA				
Journal entries needed as a result of these reconciliations should be posted to the general ledger by March 31.				
AREA		INSTRUCTIONS	DUE DATE	FORMS
R1.	BANK ACCOUNTS - GENERAL	<p>All bank accounts over which you have control should be reconciled as of February 28, 2009. <b>Exhibit I</b> is to be completed for each of the accounts to provide a reconciliation between the bank balance and your cashbook balance. To assist with abandon property reporting, please attach a list detailing the individual check amounts in the outstanding total on Exhibit I. All supporting data are to be retained for each account for that period. This includes bank statements, canceled checks, debit/credit memos and deposit slips. A copy of the bank statement should be attached and sent with Exhibit I.</p> <p>Please note that Exhibit I is a self-balancing reconciliation between a cashbook and a bank statement; thus both sides must be completed.</p> <p><b>Exhibit IV</b> should be prepared for each campus bank account to reconcile the February 28<sup>th</sup> balance per the general ledger (the imprest amount) and the balance per your cashbook. An example of a reconciling item is disbursements which have not yet been replenished.</p>	3/13/09	EXHIBIT I EXHIBIT IV
R2.	BANK ACCOUNTS – CREDIT CARDS	The credit card bank accounts should be reconciled as of February 28, 2009. <b>Exhibit I</b> is to be completed for each of the accounts to provide a reconciliation between the bank balance and the general ledger balance.	3/13/09	EXHIBIT I
R3.	IMPREST CASH FUNDS	Exhibit IV should be prepared for each imprest cash fund to reconcile the February 28 <sup>th</sup> balance per the general ledger (the imprest amount) and the cash balance on hand. An example of a reconciling item is	3/13/09	EXHIBIT IV

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RECONCILIATION OF FEBRUARY 28, 2009 ACCOUNT BALANCES AND SUBMISSION OF DATA				
Journal entries needed as a result of these reconciliations should be posted to the general ledger by March 31.				
AREA	INSTRUCTIONS	DUE DATE	FORMS	
	disbursements which have not yet been replenished.			
<b>R4.</b>	<b>RECEIVABLES</b>			
	<b>A. ACCOUNTS RECEIVABLE – PEOPLESOFT</b>	The People Soft Student Financial (PSSF) Trial Balance Report should be run as of 02/28/2009 for all receivables maintained in PSSF (student and agency) and reconciled to the general ledger balance using Exhibit II. If you do not have a trial balance report you like, you should use UMS_BILL_TRIAL_BALANCE_DBCR (this is only for student receivables). This report will break down your debit and credit balances. (The System Office will run an aging report ending the same date.) These will be sent to the campuses no later than 03/09/2009. You cannot use the aging for your reconciliation as the aging does not include credit balances. (See reserve instructions below.)	3/31/09	EXHIBIT II
	<b>B. NONSTUDENT ACCOUNTS RECEIVABLE – MAS90</b>	Exhibit I should be used to reconcile the February 28 <sup>th</sup> balance per the general ledger and per the MAS90 system. An 'Accounts Receivable Aged Invoice Report' from the MAS90 system should be forwarded with Exhibit I.	3/17/09	EXHIBIT I SPECIAL REPORT
	<b>C. NONSTUDENT ACCOUNTS RECEIVABLE – OTHER SYSTEMS</b>	Exhibit I should be used to reconcile the February 28 <sup>th</sup> balance per the general ledger and per your system for tracking other nonstudent receivables. Exhibit II C should be completed to provide an aging of the nonstudent receivables.	3/17/09	EXHIBIT I EXHIBIT IIC
	<b>D. RESERVE FOR DOUBTFUL ACCOUNTS</b>	At a minimum, your reserve should be funded to the extent of the interim calculation made by the System Office based on your PSSF receivables. Further funding may be needed based on your review of your nonstudent receivables.	3/17/09	SPECIAL REPORT

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RECONCILIATION OF FEBRUARY 28, 2009 ACCOUNT BALANCES AND SUBMISSION OF DATA				
Journal entries needed as a result of these reconciliations should be posted to the general ledger by March 31.				
AREA		INSTRUCTIONS	DUE DATE	FORMS
	<b>E. ARAS/ISIS CLEARING ACCOUNT</b>	Reconciliation of the ARAS Clearing accounts needs to be completed by the preparation of an Exhibit II using the February 28th accounting reports.	3/17/09	EXHIBIT II
	<b>F. DIRECT LOAN FUNDS ADVANCED</b>	All direct lending accounts should be reconciled to detail records as of February 28, 2009. Use Exhibit II or similar format.	3/17/09	EXHIBIT II
<b>R5.</b>	<b>LOANS RECEIVABLE - PERKINS AND NURSING</b>	Exhibit IX should be prepared for each Loan Fund, reconciling Campus Partners' records to PeopleSoft. Any differences must be corrected by journal entries and entered by the University, so that PeopleSoft agrees with Campus Partners at February 28, 2009.  <b>A detailed listing of student payments</b> is required in support of the Perkins/NSL Miscellaneous Deposit Account Balance (Exhibit IXA).	3/17/09	EXHIBIT IX EXHIBIT IXA
<b>R6.</b>	<b>LOANS RECEIVABLE - UNIVERSITY</b>			
	<b>A. DETAILED TRIAL BALANCE</b>	Outstanding principal balances for University loans receivable should be aged using Exhibit IIC. The aging should be reviewed for recommended write-offs. If write-offs are required, prepare and enter journal entries debiting account code 65200 and crediting the appropriate note receivable account code 13700.	3/17/09	EXHIBIT IIC
	<b>B. RECONCILIATION</b>	Exhibit II should be prepared for each chart field combination listed in the specific requirements for your University and journal entries submitted for any difference.	3/17/09	EXHIBIT II
<b>R7.</b>	<b>INVESTMENTS</b>	The detail of all other investment accounts, which are University controlled or administered, is to be submitted on Exhibit III. All passbooks should be posted as of February 28, 2009 showing interest	3/17/09	EXHIBIT III

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Journal entries needed as a result of these reconciliations should be posted to the general ledger by March 31.				
AREA	INSTRUCTIONS	DUE DATE	FORMS	
	earned.			
<b>R8.</b>	<b>PLEDGES RECEIVABLE</b>			
	<b>A. OUTSTANDING PLEDGES</b>	The following information should be provided as of <b>February 28, 2009 for each pledge receivable:</b>	3/17/09	BENEFACTOR REPORT
		<ul style="list-style-type: none"> <li>• Donor name</li> <li>• Original pledge amount</li> <li>• Pledge balance outstanding (total balance left to be paid)</li> <li>• Project title and the FAST account to which the payments will be posted. The System Office will translate the FAST account to get the PeopleSoft chart field combination.</li> </ul>		
	<b>B. PLEDGE REQUIREMENTS NOT YET MET</b>	Occasionally a donor makes a pledge to the University but requires that the University fulfill certain requirements (e.g., raise a matching amount of money) before the donor will pay the pledge. Pledges of this type should not be included in the University's financial statements until all requirements have been fulfilled.	3/17/09	EXHIBIT XIII
	<b>B. PLEDGE REQUIREMENTS NOT YET MET - continued</b>	Therefore any such items that are included on the list of outstanding pledges from item 'B' above should be identified. Exhibit XIII should be used to report such pledges. Needed information includes the donor's name, pledge date, pledge amount, FAST accounts, and a description of the unfulfilled requirements remaining as of February 28, 2009.		
<b>R9.</b>	<b>SUMMER SESSION REVENUE DEFERRAL AND OTHER DEFERRED REVENUES</b>	The summer session accounts and other deferred revenues and deposit accounts must be reconciled as of February 28, 2009 using Exhibit II.  Please note that only a portion of expenditures and revenues related to summer session activities will be	3/31/09	EXHIBIT II COPY OF JE'S

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AREA	INSTRUCTIONS	DUE DATE	FORMS
	<p>deferred to FY2009. Generally, summer session revenues and expenses are not recorded in the general ledger until the months of April, May, and June. If, however, revenues and expenses related to the upcoming summer session have already been recorded in revenue and expense accounts, you should make a journal entry to defer those amounts. Please keep in mind, however, that salaries and wages and the related benefits should not be deferred at all, but should remain as FY2009 expenses.</p> <p>The percentage to be deferred will be based on separate correspondence with campus management.</p>		
<b>R10.</b>	<b>INVENTORIES AND PREPAID EXPENSES</b>		
	<p><b>A. INVENTORIES – BOOKSTORES</b></p> <p>A physical count of inventory is not required for February 28, 2009; however, the balance in the general ledger must be reconciled using Exhibit II. If you maintain a perpetual inventory, the balance in your inventory system should be reconciled to the balance in the general ledger. If you normally adjust the balance in the general ledger only at year-end, please ensure that the general ledger balance is the same as it was at June 30, 2008.</p> <p>You must provide a listing of the inventory balance per your inventory system. Exhibit VIIA, or a reasonable facsimile, may be used in lieu of computer listings. Stated value of your inventory is to be at cost. Please note that if your computerized inventory system provides the actual cost of each item in inventory, use the actual cost instead of using cost</p>	3/17/09	<p>EXHIBIT II  EXHIBIT VIIA  EXHIBIT VIIB  EXHIBIT VIIC  EXHIBIT VIID  EXHIBIT VIIE</p>

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<b>RECONCILIATION OF FEBRUARY 28, 2009 ACCOUNT BALANCES AND SUBMISSION OF DATA</b> Journal entries needed as a result of these reconciliations should be posted to the general ledger by March 31.				
AREA		INSTRUCTIONS	DUE DATE	FORMS
		ratios to roll the inventory back to estimated cost from the retail amount. If it is necessary to roll back the inventory from retail, the percentages used in devaluing to cost should be indicated on Exhibit VIIB which is the Bookstore Inventory Summary.		
	<b>B. INVENTORIES – NON BOOKSTORE</b>	<p>A physical count of inventory is not required for February 28, 2009; however, the balance in the general ledger must be reconciled using Exhibit II. If you maintain a perpetual inventory, the balance in your inventory system should be reconciled to the balance in the general ledger. If you normally adjust the balance in the general ledger only at year-end, please ensure that the general ledger balance is the same as it was at June 30, 2008.</p> <p>If you have a perpetual inventory system, please provide a listing of the inventory balance per your system. Exhibit VIIA, or a reasonable facsimile, may be used in lieu of computer listings.</p>	3/17/09	EXHIBIT II EXHIBIT VIIA
	<b>C. PREPAID EXPENSES - GENERAL</b>	Only the cost of materials or services received by the University during FY2009 (July 1 to June 30) should be recorded in the general ledger as expenses (account codes 6xxx). If you paid for items in FY2009 that you will not receive in whole or in part until after FY2009, you should record these items as an asset called prepaid expenses (account code 15000). An example of an item that is generally prepaid, at least in part, is software support or maintenance costs. The bill is paid in one fiscal year;	3/17/09	EXHIBIT VIIA

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Journal entries needed as a result of these reconciliations should be posted to the general ledger by March 31.				
AREA	INSTRUCTIONS	DUE DATE	FORMS	
	<p>however, the period covered by the maintenance agreement falls partly in the current fiscal year and partly in the next fiscal year. The dollar amount of the invoice should be prorated so that the costs allocable <u>to the next fiscal year</u> are recorded as a prepaid expense. See the System's Administrative Practice Letter Section I-A, "Prepaid Expenses and Deferred Revenues" for more information.</p> <p>Exhibit VIIA should be completed, detailing the items that comprise prepaid expenses.</p>			
	<b>D. PREPAID TRAVEL</b>	Prepaid travel accounts (15101) should be reconciled with the balance in the PeopleSoft travel and expense module. Please feel to contact the System Procurement Office or the System Accounting Office for help with these items.	3/17/09	EXHIBIT II
<b>R11.</b>	<b>GIFTS PENDING AND GIFT CLEARING ACCOUNTS</b>			
	<b>A. RECONCILIATION</b>	These accounts must be reconciled at February 28, 2009 and any differences adjusted by journal entries.	3/17/09	EXHIBIT II
	<b>B. SUPPORTING DETAIL</b>	A listing must be provided to support the February 28, 2009 balance in these accounts. The listing should include the following information: date of gift, donor's name, amount of gift, title of the program code to be created/chart field combination to which the gift will eventually be credited, and restrictions.	3/17/09	CAMPUS LIST
<b>R12.</b>	<b>OTHER LIABILITY ACCOUNTS</b>	The Universities are responsible for certain liability accounts in the general ledger, and although the accounts should be reconciled monthly, they must be reconciled at February 28, 2009. The reconciliation should be prepared on Exhibit II, and any differences	3/17/09	EXHIBIT II

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Journal entries needed as a result of these reconciliations should be posted to the general ledger by March 31.				
AREA	INSTRUCTIONS	DUE DATE	FORMS	
	adjusted by journal entries. Detail support should be available upon request.			
R13.	<b>STUDENT ACTIVITY ACCOUNTS</b>	Balance sheets and trial balances are to be completed for each student activity bank account still open as of February 28, 2009.	3/17/09	EXHIBIT XI EXHIBIT XII
R14.	<b>PAYROLL SUSPENSE ACCOUNTS</b>	Payroll suspense accounts must be reconciled as of February 28, 2009 using Exhibit II. All labor adjustments to clear out the February 28th balance should be made by March 31, 2009.	3/31/09	EXHIBIT II
R15.	<b>OTHER SUSPENSE AND CLEARING ACCOUNTS</b>	The Universities are responsible for certain suspense and clearing accounts in the general ledger, and although the accounts should be reconciled monthly, they must be reconciled at February 28, 2009. The reconciliation should be prepared on Exhibit II, and any differences (other than timing) adjusted by journal entries. Detail support should be available for review upon request.  Please note that the items comprising the February 28 <sup>th</sup> balances should be cleared out of these accounts by March 31, 2009.	3/31/09	EXHIBIT II
R16.	<b>CAPITAL ASSETS</b>			
	<b>A. CAPITAL EQUIPMENT INVENTORY</b>	All information needed to update your capital equipment inventories should be forwarded to the System's Capital Asset Accountant. Here are a few reminders: <ul style="list-style-type: none"> <li>Capital equipment (including furniture and motor vehicles) includes any items with a unit cost of \$5,000 or more with a useful life of more than one year. See Administrative Practice Letter Section I-G.2 "General Accounting for Capital Assets" for more</li> </ul>	3/31/09	CAMPUS GENERATED

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Journal entries needed as a result of these reconciliations should be posted to the general ledger by March 31.				
AREA	INSTRUCTIONS	DUE DATE	FORMS	
	<p>information on capital assets.</p> <ul style="list-style-type: none"> <li>• Equipment should be recorded in the inventory system only if it has been received and should be recorded at actual cost, not at the purchase order amount.</li> <li>• The chart field combination to be entered in the inventory system is the combination that was charged for the purchase. Thus, if the equipment was purchased with grant money, the grant project combination should be entered, not the department's fund 00 combination.</li> </ul>			
<b>B. CAPITAL PROJECTS</b>	<p>The following project attributes should be reviewed to ensure that they accurately reflect information for the project as of February 28<sup>th</sup>: The System Office will provide you with a listing of these attributes by</p> <ul style="list-style-type: none"> <li>• Depreciation status</li> <li>• Useful life of the building and/or improvements other than buildings</li> <li>• In-service date</li> </ul>	3/31/09	CAMPUS GENERATED	
<b>C. GENERAL LEDGER ACCOUNTS</b>	<p>All general ledger accounts for capital assets (account code series 17xxx) should be reconciled. Because these balances are updated only once per year, the February 28<sup>th</sup> balances should be the same as the June 30, 2008 balances.</p> <p>Please note that these reconciliations will be prepared by the System Accounting Department.</p>	3/17/09	Y/E WKP PF-U	
<b>R17.</b>	<b>LEASES (UNIVERSTIY IS LEASING PROPERTY FROM ANOTHER ENTITY)</b>	Exhibit XV should be completed to provide information for all noncancelable leases with a term of more than 1	3/17/09	EXHIBIT XV

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AREA	INSTRUCTIONS	DUE DATE	FORMS
	<p>year. The System Accounting Department will provide you with a copy of Exhibit XV populated with the lease information you provided as of June 30, 2008. You will just need to update the schedule. Copies of the actual lease agreements are not needed at this time; however, we may request a copy of certain agreements after review of the schedule.</p> <p>Your response should include any leases that have been signed or are in effect at February 28, 2009 even though the first lease payment may not have been made at that time.</p>		
<b>R18.</b>	<p><b><u>LEASES (UNIVERSTIY IS LEASING PROPERTY TO ANOTHER ENTITY) - continued</u></b></p> <p>Exhibit XVI should be completed to provide the needed information for all noncancelable leases with a term of more than 1 year. The System Accounting Department will provide you with a copy of Exhibit XVI populated with the lease information you provided as of June 30, 2008. Copies of the actual lease agreements are not needed at this time; however, we may request a copy of certain agreements after review of the schedule.</p> <p>Your response should include any leases that have been signed or are in effect at February 28, 2009 even though the first lease payment may not have been received at that time.</p>	3/17/09	EXHIBIT XVI

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<b>PROCEDURES AND PROCESSING INSTRUCTIONS FOR MARCH 31</b>				
<b>AREA</b>		<b>INSTRUCTIONS</b>	<b>DUE DATE</b>	<b>FORMS</b>
<b>P1.</b>	<b>ACCOUNT RECONCILIATIONS</b>	We are not requiring that reconciliations be submitted for the March 31 balances; however, all accounts should be timely reconciled each month. If, when you are reconciling your accounts in April you discover the need for a large dollar journal entry that should be posted to March, please contact the System Accounting Department as soon as possible.	4/17/09	n/a
<b>P2.</b>	<b>JOURNAL ENTRIES</b>	All journal entries for the month of March should be posted by the campuses to March by the end of the day April 1, 2009.	4/1/09	n/a
<b>P3.</b>	<b>STUDENT ACCOUNTS RECEIVABLE</b>	All PSSF transactions should be fed to the general ledger by the end of the day March 31, 2009.	3/31/09	n/a
<b>P4.</b>	<b>NONSTUDENT ACCOUNTS RECEIVABLE – MAS90</b>	All transactions impacting receivables maintained in MAS90 should be entered in MAS90 and fed to the general ledger by the end of the day on March 31, 2009.	3/31/09	n/a
<b>P5.</b>	<b>BENEFACITOR SYSTEM</b>	All Benefactor transactions should be fed to the general ledger by the end of the day March 31, 2009.  All pledge payments and any new pledge promises of \$50,000 or more received during the month of March should be reported to the System Accounting department so that the February 28 <sup>th</sup> pledge report you provided can be updated.	3/31/09	CAMPUS REPORT
<b>P6.</b>	<b>ACCOUNTS PAYABLE/PURCHASING</b>	Invoices entered into the accounts payable system by the end of the day March 31, 2009 will be accrued to March. Please make every effort to submit and enter all invoices that have been received.  If there are large dollar invoices that are received after March 31 that you would like to accrue to March, please contact the System Accounting	3/31/09	n/a

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**SYSTEM OFFICE – ACCOUNTING**

PROCEDURES AND PROCESSING INSTRUCTIONS FOR MARCH 31				
AREA	INSTRUCTIONS	DUE DATE	FORMS	
	Department.			
P7.	TRAVEL AND EXPENSE MODULE	Travel expenses entered into the travel module by the end of the day March 31, 2009 will be accrued to March. Please make every effort to submit and enter all of your travel expense reports by March 31.	3/31/09	n/a
P8.	PURCHASING CARD	Map all approved transactions to the general ledger by the end of the business day on March 31, 2009. This will be the last mapping for March; therefore, please make every effort to timely approve the purchasing card transactions in PaymentNet.	3/31/09	n/a
P9.	STATEMENT OF INCOME	All journal entries for bank deposits made on or before 3/31/09 should be recorded in the general ledger by the end of the day on 4/1/09. <b>The entry, however, should be dated March 31 or earlier.</b>	4/1/09	n/a
P10.	TOUCHNET	All journal entries for pre-April 1 TouchNet activity should be recorded in the general ledger by the end of the day on April 1, 2009. <b>The entry, however, should be dated March 31 or earlier.</b>	4/1/09	n/a
P11.	PAYROLL	There will be no payroll accrual as of March 31, 2009. Payroll will be posted to the month in which it was processed.	n/a	n/a
P12.	VACATION USAGE	All vacation usage to date for FY2009 should be entered in PeopleSoft and approved by March 24, 2009.	3/24/09	n/a
P13.	DESIGNATED FUND DEFICITS	Deficit balances in the designated chart field combinations (funds 10 and 13) <b>must be</b> funded by March 31, 2009. To assist you in identifying the deficits, the System Accounting Department will provide to you a schedule of deficit balances that exist at January 31 and at February 28.	3/31/09	SPECIAL REPORTS
P14.	COST SHARING DEFICITS	Deficit balances in each cost sharing combination (funds 04 and 24) <b>must be</b> funded by March 31, 2009. To assist you in identifying the deficits, the	3/31/09	SPECIAL REPORTS

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PROCEDURES AND PROCESSING INSTRUCTIONS FOR MARCH 31				
AREA		INSTRUCTIONS	DUE DATE	FORMS
		System Accounting Department will provide to you a schedule of deficit balances that exist at January 31 and at February 28.		
P15.	<b>CAPITAL PROJECT DEFICITS</b>	Deficit balances in each capital project combination (funds 18 and 28) <b>must be</b> funded by March 31, 2009. To assist you in identifying the deficits, the System Accounting Department will provide to you a schedule of deficit balances that exist at January 31 and at February 28.	3/31/09	SPECIAL REPORTS
P16.	<b>MEIF DEFICITS – UM &amp; USM ONLY</b>	Deficit balances in each MEIF appropriation combination (fund 23) <b>must be</b> funded by March 31, 2009. To assist you in identifying the deficits, the System Accounting Department will provide to you a schedule of deficit balances that exist at January 31 and at February 28.	3/31/09	SPECIAL REPORTS
P17.	<b>RESTRICTED FUND DEFICITS - OTHER</b>			
	<b>A. LETTER OF CREDIT GRANTS AND CONTRACTS INCLUDING STUDENT FINANCIAL AID</b>	Needed steps <b>must be</b> taken to clear deficit balances in federal letter of credit grants by March 31, 2009. Generally, the deficits in the letter of credit grants are the result of incorrect budgets, misposted expenses, or the use of incorrect information for the monthly allocation processes. Please review your deficits and take the steps needed to clear the deficits.  To assist you in identifying the deficits, the System Accounting Department will provide to you a schedule of deficit balances that exist at January 31 and at February 28.	3/31/09	SPECIAL REPORTS
	<b>B. CAMPUS BILLED GRANTS AND CONTRACTS AND GIFTS</b>	The following special reports will be sent to you in early February and early March detailing restricted	3/31/09	SPECIAL REPORTS

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PROCEDURES AND PROCESSING INSTRUCTIONS FOR MARCH 31			
AREA	INSTRUCTIONS	DUE DATE	FORMS
	<p>chart field combinations with deficit balances:</p> <ul style="list-style-type: none"> <li>• Grants and Contracts with Deficit Balances of \$25,000 or More</li> <li>• Restricted Gifts with Deficit Balances of \$5,000 or More</li> </ul> <p>A written explanation is required of why the February 28<sup>th</sup> deficits exist. The explanation for each should include one or more of the following: unbilled amounts along with expected billing dates, billed but uncollected amounts, cost overruns, incorrect budgets, incorrect allocation information, endowment distributions not yet received, and other reasonable explanations.</p> <p>Please note that cost overruns <b>must be</b> funded by March 31, 2009 and incorrect budgets and allocation information <b>must be</b> corrected by March 31, 2009.</p>		

**\*\*END OF INSTRUCTIONS\*\***

**UNIVERSITY OF MAINE SYSTEM**  
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**UNIVERSITY OF MAINE AT AUGUSTA (and University College)**

**R1. BANK ACCOUNTS - GENERAL**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS01	1651501	20	14475			11210		Savings Peoples Heritage MWWC
UMS01	1704000	00				11001		Bank of America
UMS01	1704000	00				11150		Imprest Fund - Star Fleet Bank

**R2. BANK ACCOUNTS - CREDIT CARDS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS01	1703500	03				13105		Accounts Rec - Credit Cards
UMS01	1703500	03				13105	03	Accounts Rec - Credit Cards
UMS01	1703500	03				13105	04	Accounts Rec - Credit Cards
UMS01	1703500	03			655	13105		Accounts Rec - Credit Cards
UMS01	1703500	03			655	13105	03	Accounts Rec - Credit Cards
UMS01	1704000	00				13105		Accounts Rec - Credit Cards
UMS01	1704000	00				13105	02	Accounts Rec - Credit Cards
UMS01	1704000	00				13105	03	Accounts Rec - Credit Cards
UMS01	1704000	00				13105	04	Accounts Rec - Credit Cards

**R3. IMPREST CASH FUNDS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS01	1704000	00				11100		Imprest Fund-Cash
UMS01	1930000	00				11100		Imprest Fund-Cash

**R4. RECEIVABLES**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS01	1000006	00				13119		Employee Travel Advances
UMS01	1013100	00				16005		EFT Clearing
UMS01	1013100	00				16009		Credit Card Clearing
UMS01	1013100	00				16100		ISIS - Clearing
UMS01	1013100	00				16101		ISIS - Lockbox Payments
UMS01	1013100	00				16102		ISIS - Payroll Deduction
UMS01	1013100	00				16103		ISIS - Intercampus Transfers
UMS01	1013100	00				16104		ISIS - Refunds Check
UMS01	1013100	00				16106		ISIS - Refunds A/P
UMS01	1704000	00				16106		ISIS - Refunds A/P
UMS01	1013100	00				16109		ISIS - Advance Deposits
UMS01	1013100	00				16110		ISIS - Misc Credits
UMS01	1013100	00				16114		ISIS - Misc Clearing
UMS01	1013100	00				16116		ISIS - Bookstore
UMS01	1013100	00				16119		ISIS - Credit Adjustments
UMS01	1013100	00				16120		ISIS - Debit Adjustments
UMS01	1704000	00				13000		Student Accounts Receivable
UMS01	1704000	00				13000	01	Student Accounts Receivable
UMS01	1704000	00				13000	02	Student Accounts Receivable
UMS01	1704000	00				13001		Student Accts Rec - Agency
UMS01	1704000	00				13003		Allowance Doubtful Accounts
UMS01	1703500	03				13100		Accounts Rec - Non Student

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**R4. RECEIVABLES- continued**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS01	1704000	00				13107		Accts Receivable - Misc
UMS01	1804000	00		1300085		13150		Direct Loans Advanced
UMS01	1804000	00		1300085		13150	02	Direct Loans Advanced
UMS01	1804000	00		1300085		13150	03	Direct Loans Advanced
UMS01	1804000	00		1300095		13150		Direct Loans Advanced
UMS01	1804000	00		1300095		13150	02	Direct Loans Advanced
UMS01	1804000	00		1300095		13150	03	Direct Loans Advanced

**R5. LOANS RECEIVABLE - PERKINS AND NURSING**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS01	1704000	25		1325000		13500		Perk Fds Adv Students
UMS01	1704000	25		1325000		13501		Perk Ln Prn Collected
UMS01	1704000	25		1325000		13502		Perk Ln Prn Can Ts 10
UMS01	1704000	25		1325000		13503		Perk Ln Prn Can Ts 15
UMS01	1704000	25		1325000		13504		Perk Ln Prn Can Ts 20
UMS01	1704000	25		1325000		13505		Perk Ln Prn Can Ts 30
UMS01	1704000	25		1325000		13506		Perk Ln Prn Can Hs 15
UMS01	1704000	25		1325000		13508		Perk Ln Prn Can Bankruptcy
UMS01	1704000	25		1325000		13509		Perk Ln Prn Can Death
UMS01	1704000	25		1325000		13510		Perk Ln Prn Can Disability
UMS01	1704000	25		1325000		13511		Perk Ln Prn Can Other
UMS01	1704000	25		1325000		13512		Perk Lp Can Ts 15 Dir
UMS01	1704000	25		1325000		13513		Perk Ln Prn Assigned Us
UMS01	1704000	25		1325000		13515		Perk Prn Written Off
UMS01	1704000	25		1325000		13516		Perk Volunteer Service 15%
UMS01	1704000	25		1325000		13518		Ln Prn Can Law/Corr)11-90
UMS01	1704000	25		1325000		13520		Ln Prn Can Ts State Short
UMS01	1704000	25		1325000		13521		Ln Prn Can Nur/Medical
UMS01	1704000	25		1325000		13522		Ln Prn Can Child/Family
UMS01	1704000	25		1325000		13524		Ln Prn Can Early Intervent
UMS01	1704000	25		1325000		16200		Clearing Loan Deposits
UMS01	1704000	25		1325000		16201		Clearing Loan Overpayments
UMS01	1704000	25		1325000		16205		Clearing Loan Tax Setoff Pmnts
UMS01	1704000	26		1326000		13600		Nurs Fds Adv Students
UMS01	1704000	26		1326000		13601		Nurs Ln Prn Collected
UMS01	1704000	26		1326000		13604		Nurs Pr Can Prior 11/71 10
UMS01	1704000	26		1326000		13606		Nurs Ln Prn Can Bkrup
UMS01	1704000	26		1326000		13607		Nurs Ln Prn Can Death
UMS01	1704000	26		1326000		13608		Nurs Ln Prn Can Disab
UMS01	1704000	26		1326000		13610		Nurs Pr Can 15 Post 11/71
UMS01	1704000	26		1326000		13611		Nurs Pr Can 20 Post 11/71
UMS01	1704000	26		1326000		13615		Nurs Prn Written Off

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**R6. LOANS RECEIVABLE - UNIVERSITY**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS01	1704000	27		1326000		13601		Nurs Ln Prn Collected
UMS01	1704000	27	19511			13700		Univ Student Loans Receivable

**R7. INVESTMENTS**

NONE

**R8. PLEDGES RECEIVABLE**

All outstanding pledges.

**R9. SUMMER SESSION AND OTHER DEFERRED REVENUE**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS01	1704000	00				24000		Deferred Tuition-RM-BD
UMS01	1704000	00				25004		Advance Dep - Tuition R&B
UMS01	1704000	00				25004	01	Advance Dep - Tuition R&B
UMS01	1600000	00				25006		Deposit-Health Insurance Fee

**R10. INVENTORIES AND PREPAID EXPENSES**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS01	1703500	00				14010		Inventory - Textbooks
UMS01	1703500	00				14012		Inventory - Trade Books
UMS01	1703500	00				14014		Inventory - Used Books
UMS01	1703500	00				14016		Inventory - Supplies
UMS01	1703500	00				14018		Inventory - Novelties
UMS01	1703500	00				14024		Inventory - Clothing
UMS01	1703500	00				14034		Inventory - Course Paks
UMS01	1703500	00				14035		Inventory-DVD/Videos
UMS01	1152570	00				15000		Prepaid Expenditures
UMS01	1000006	00				15101		Prepaid Travel

**R11. GIFTS PENDING AND GIFT CLEARING ACCOUNTS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS01	1500000	00				25001		Gifts Pending Acceptance
UMS01	1500000	00				25002		Gift Clearing
UMS01	1500000	00				25003		Payroll Gift Clearing

**R12. OTHER LIABILITY ACCOUNTS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS01	1000006	00				20013		Travel & Expense Accrual
UMS01	1014110	00				20000		Accounts Payable
UMS01	1014110	00				20105		Unclaimed Property AP Checks
UMS01	1703500	03				20001		Accounts Payable Accruals
UMS01	1703500	03				20001	03	Accounts Payable Accruals

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**R12. OTHER LIABILITY ACCOUNTS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS01	1703500	03				20011		Maine Sales Tax Payable
UMS01	1708500	00				20010		Accounts Payable - PCard
UMS01	1708500	00				20011		Maine Sales Tax Payable
UMS01	1708500	00				20105		Unclaimed Property AP Checks

**R13. STUDENT ACTIVITY ACCOUNTS**

NONE

**R14. PAYROLL SUSPENSE ACCOUNTS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS01	1102002	00				ALL		Payroll Suspense

**R15. OTHER SUSPENSE AND CLEARING ACCOUNTS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS01	1704000	00				16000		Suspense
UMS01	1704000	00				16104		ISIS - Refunds Check

**R16. CAPITAL ASSETS**

Items A & B.

**R17. LEASES (UNIVERSITY IS LEASING PROPERTY FROM ANOTHER ENTITY)**

All noncancelable leases with a term greater than 1 year.

**R18. LEASES (UNIVERSITY IS LEASING PROPERTY TO ANOTHER ENTITY)**

All noncancelable leases with a term greater than 1 year.

\*\*END ATTACHMENT\*\*

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UNIVERSITY OF MAINE AT FARMINGTON**

**R1. BANK ACCOUNTS - GENERAL**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS02	2710001	00				11120		Imprest Fd-General Fleet Bank
UMS02	2710001	00				11121		Imprest Fund-Check Cashing

**R2. BANK ACCOUNTS - CREDIT CARDS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS02	2280200	00				13105		Accounts Rec - Credit Cards
UMS02	2510301	03				13105		Accounts Rec - Credit Cards
UMS02	2710001	00				13105		Accounts Rec - Credit Cards
UMS02	2710001	00				13105	01	Accounts Rec - Credit Cards
UMS02	2710001	00				13105	02	Accounts Rec - Credit Cards

**R3. IMPREST CASH FUNDS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS02	2710001	00				11100		Imprest Fund-Cash

**R4. RECEIVABLES**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS02	2000060	00				13000		Student Accounts Receivable
UMS02	2710001	00				13000		Student Accounts Receivable
UMS02	2710001	00				13000	10	Student Accounts Receivable
UMS02	2710001	00				13001		Student Accts Rec - Agency
UMS02	2710001	00				13001	10	Student Accts Rec - Agency
UMS02	2710001	00				13003		Allowance Doubtful Accounts
UMS02	2710001	00				13003	10	Allowance Doubtful Accounts
UMS02	2710001	00				13100		Accounts Rec - Non Student
UMS02	2000060	00				13107		Accts Receivable - Misc
UMS02	2710001	00				13109		Accts Receivable - VA/St Rehab
UMS02	2710001	00				13109	01	Accts Receivable - VA/St Rehab
UMS02	2710001	00				13109	02	Accts Receivable - VA/St Rehab
UMS02	2220200	00				13119		Employee Travel Advances
UMS02	2250200	00				13119		Employee Travel Advances
UMS02	2013100	00				16005		EFT Clearing
UMS02	2013100	00				16007		Cash/Check Clearing
UMS02	2710001	00				16007		Cash/Check Clearing
UMS02	2013100	00				16009		Credit Card Clearing
UMS02	2013100	00				16009	01	Credit Card Clearing
UMS02	2720200	00				16010		Purchase Order Clearing
UMS02	2720303	03				16010		Purchase Order Clearing
UMS02	2013100	00				16100		ISIS - Clearing
UMS02	2013100	00				16103		ISIS - Intercampus Transfers
UMS02	2013100	00				16103	01	ISIS - Intercampus Transfers
UMS02	2013100	00				16103	03	ISIS - Intercampus Transfers

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**R4. RECEIVABLES- continued**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS02	2013100	00				16103	05	ISIS - Intercampus Transfers
UMS02	2013100	00				16103	06	ISIS - Intercampus Transfers
UMS02	2013100	00				16104		ISIS - Refunds Check
UMS02	2013100	00				16104	01	ISIS - Refunds Check
UMS02	2013100	00				16106		ISIS - Refunds A/P
UMS02	2013100	00				16106	01	ISIS - Refunds A/P
UMS02	2013100	00				16110		ISIS - Misc Credits
UMS02	2013100	00				16116		ISIS - Bookstore
UMS02	2013100	00				16116	01	ISIS - Bookstore
UMS02	2013100	00				16119		ISIS - Credit Adjustments
UMS02	2013100	00				16120		ISIS - Debit Adjustments

**R5. LOANS RECEIVABLE - PERKINS AND NURSING**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS02	2710500	25		2325000		13500		Perk Fds Adv Students
UMS02	2710500	25		2325000		13501		Perk Ln Prn Collected
UMS02	2710500	25		2325000		13502		Perk Ln Prn Can Ts 10
UMS02	2710500	25		2325000		13503		Perk Ln Prn Can Ts 15
UMS02	2710500	25		2325000		13504		Perk Ln Prn Can Ts 20
UMS02	2710500	25		2325000		13505		Perk Ln Prn Can Ts 30
UMS02	2710500	25		2325000		13506		Perk Ln Prn Can Hs 15
UMS02	2710500	25		2325000		13507		Perk Ln Prn Can Ms 125
UMS02	2710500	25		2325000		13508		Perk Ln Prn Can Bankruptcy
UMS02	2710500	25		2325000		13509		Perk Ln Prn Can Death
UMS02	2710500	25		2325000		13510		Perk Ln Prn Can Disability
UMS02	2710500	25		2325000		13511		Perk Ln Prn Can Other
UMS02	2710500	25		2325000		13512		Perk Lp Can Ts 15 Dir
UMS02	2710500	25		2325000		13513		Perk Ln Prn Assigned Us
UMS02	2710500	25		2325000		13515		Perk Prn Written Off
UMS02	2710500	25		2325000		13516		Perk Volunteer Service 15%
UMS02	2710500	25		2325000		13518		Ln Prn Can Law/Corr)11-90
UMS02	2710500	25		2325000		13520		Ln Prn Can Ts State Short
UMS02	2710500	25		2325000		13521		Ln Prn Can Nur/Medical
UMS02	2710500	25		2325000		13522		Ln Prn Can Child/Family
UMS02	2710500	25		2325000		13523		Ln Prn Can Ts Special Ed
UMS02	2710500	25		2325000		13524		Ln Prn Can Early Intervent
UMS02	2710500	25		2325000		13525		Perk Ln Prn Can Compromise
UMS02	2710500	25		2325000		16200		Clearing Loan Deposits
UMS02	2710500	25		2325000		16201		Clearing Loan Overpayments
UMS02	2710500	25		2325000		16202		Clearing Loans Assigned

**R6. LOANS RECEIVABLE - UNIVERSITY**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS02	2710501	27	29510			13700		Univ Student Loans Receivable

**UNIVERSITY OF MAINE SYSTEM  
INSTRUCTIONS FOR THE INTERIM GENERAL LEDGER CLOSE  
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UNIVERSITY OF MAINE AT FARMINGTON**

**R7. INVESTMENTS**

NONE

**R8. PLEDGES RECEIVABLE**

All outstanding pledges.

**R9. SUMMER SESSION AND OTHER DEFERRED REVENUE**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS02	2710001	00				24000		Deferred Tuition-RM-BD
UMS02	2710001	00				24000	09	Deferred Tuition-RM-BD
UMS02	2710001	00				25004		Advance Dep - Tuition R&B

**R10. INVENTORIES AND PREPAID EXPENSES**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS02	2770300	00				14000		Inventory
UMS02	2000006	00				15101		Prepaid Travel

**R11. GIFTS PENDING AND GIFT CLEARING ACCOUNTS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS02	2550001	00				25001		Gifts Pending Acceptance
UMS02	2550001	00				25002		Gift Clearing
UMS02	2550001	00				25003		Payroll Gift Clearing

**R12. OTHER LIABILITY ACCOUNTS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS02	2014110	00				20000		Accounts Payable
UMS02	2710001	00				20010		Accounts Payable - P- Card
UMS02	2700300	00				20011		Maine Sales Tax Payable
UMS02	2770300	00				20011		Maine Sales Tax Payable
UMS02	2770300	00				20011	01	Maine Sales Tax Payable
UMS02	2770300	00				20011	03	Maine Sales Tax Payable
UMS02	2770300	00				20011	03	Maine Sales Tax Payable
UMS02	2000006	00				20013		Travel & Expense Accrual
UMS02	2014110	00				20013		Travel & Expense Accrual
UMS02	2014110	00				20105		Unclaimed Property AP Checks
UMS02	2730001	00				21700		UMF Classified Emp Scholar
UMS02	2710001	00				25006		Deposit-Health Insurance Fee
UMS02	2710001	00				25018		Student Loan Clearing EFT
UMS02	2710001	00				25018	01	Student Loan Clearing EFT
UMS02	2710001	00				25018	02	Student Loan Clearing EFT
UMS02	2710001	00				25018	03	Student Loan Clearing EFT
UMS02	2710001	00				25018	09	Student Loan Clearing EFT

**R13. STUDENT ACTIVITY ACCOUNTS**

NONE

**UNIVERSITY OF MAINE SYSTEM  
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LISTING OF FEBRUARY 28<sup>TH</sup> ACCOUNT BALANCES TO BE RECONCILED  
UNIVERSITY OF MAINE AT FARMINGTON**

**R14. PAYROLL SUSPENSE ACCOUNTS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS02	2730200	00				ALL		Payroll Suspense

**R15. OTHER SUSPENSE AND CLEARING ACCOUNTS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS02	2710001	00				16000		Suspense
UMS02	2710001	00				16000	50	Suspense
UMS02	2710001	00				16000	99	Suspense
UMS02	2710001	00				16009		Credit Card Clearing

**R16. CAPITAL ASSETS**

Items A & B.

**R17. LEASES (UNIVERSITY IS LEASING PROPERTY FROM ANOTHER ENTITY)**

All noncancelable leases with a term greater than 1 year.

**R18. LEASES (UNIVERSITY IS LEASING PROPERTY TO ANOTHER ENTITY)**

All noncancelable leases with a term greater than 1 year.

\*\*\*END ATTACHMENT\*\*\*

**UNIVERSITY OF MAINE SYSTEM  
INSTRUCTIONS FOR THE INTERIM GENERAL LEDGER CLOSE  
LISTING OF FEBRUARY 28<sup>TH</sup> ACCOUNT BALANCES TO BE RECONCILED  
UNIVERSITY OF MAINE AT FORT KENT**

**R1. BANK ACCOUNTS - GENERAL**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS03	3600000	00				11100		Imprest Fund-Cash
UMS03	3600000	00				11130		Imprest Fund-General Key Bank
UMS03	3600000	00				11131		Canadian Imprest Lacaisse Bank

**R2. BANK ACCOUNTS - CREDIT CARDS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS03	3600000	00				13105		Accounts Rec - Credit Cards

**R3. IMPREST CASH FUNDS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS03	3600000	00				11100		Imprest Fund-Cash

**R4. RECEIVABLES**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS03	3600000	00				13000		Student Accounts Receivable
UMS03	3600000	00				13000	10	Student Accounts Receivable
UMS03	3600500	00				13000		Student Accounts Receivable
UMS03	3600000	00				13001		Student Accts Rec - Agency
UMS03	3600000	00				13001	10	Student Accts Rec - Agency
UMS03	3600000	00				13003		Allowance Doubtful Accounts
UMS03	3600000	00				13003	03	Allowance Doubtful Accounts
UMS03	3600000	00				13003	04	Allowance Doubtful Accounts
UMS03	3600000	00				13107		Accts Receivable - Misc
UMS03	3000006	00				13119		Employee Travel Advances
UMS03	3110000	00				13119		Employee Travel Advances
UMS03	3120000	00				13119		Employee Travel Advances
UMS03	3213000	00				13119		Employee Travel Advances
UMS03	3013100	00				16005		EFT Clearing
UMS03	3013100	00				16009		Credit Card Clearing
UMS03	3000006	00				16011		Travel Advance Clearing - PCSH
UMS03	3013100	00				16100		ISIS - Clearing
UMS03	3550000	00				16100		ISIS - Clearing
UMS03	3550000	03				16100		ISIS - Clearing
UMS03	3600000	00				16100		ISIS - Clearing
UMS03	3013100	00				16102		ISIS - Payroll Deduction
UMS03	3013100	00				16103		ISIS - Intercampus Transfers
UMS03	3013100	00				16104		ISIS - Refunds Check
UMS03	3013100	00				16105		ISIS - Refunds Cash
UMS03	3013100	00				16106		ISIS - Refunds A/P
UMS03	3013100	00				16109		ISIS - Advance Deposits
UMS03	3013100	00				16119		ISIS - Credit Adjustments
UMS03	3013100	00				16120		ISIS - Debit Adjustments

**UNIVERSITY OF MAINE SYSTEM  
INSTRUCTIONS FOR THE INTERIM GENERAL LEDGER CLOSE  
LISTING OF FEBRUARY 28<sup>TH</sup> ACCOUNT BALANCES TO BE RECONCILED  
UNIVERSITY OF MAINE AT FORT KENT**

**R5. LOANS RECEIVABLE - PERKINS AND NURSING**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS03	3600000	25		3325000		13500		Perk Fds Adv Students
UMS03	3600000	25		3325000		13501		Perk Ln Prn Collected
UMS03	3600000	25		3325000		13502		Perk Ln Prn Can Ts 10
UMS03	3600000	25		3325000		13503		Perk Ln Prn Can Ts 15
UMS03	3600000	25		3325000		13504		Perk Ln Prn Can Ts 20
UMS03	3600000	25		3325000		13505		Perk Ln Prn Can Ts 30
UMS03	3600000	25		3325000		13506		Perk Ln Prn Can Hs 15
UMS03	3600000	25		3325000		13507		Perk Ln Prn Can Ms 125
UMS03	3600000	25		3325000		13508		Perk Ln Prn Can Bankruptcy
UMS03	3600000	25		3325000		13509		Perk Ln Prn Can Death
UMS03	3600000	25		3325000		13510		Perk Ln Prn Can Disability
UMS03	3600000	25		3325000		13512		Perk Lp Can Ts 15 Dir
UMS03	3600000	25		3325000		13513		Perk Ln Prn Assigned Us
UMS03	3600000	25		3325000		13515		Perk Prn Written Off
UMS03	3600000	25		3325000		13516		Perk Volunteer Service 15%
UMS03	3600000	25		3325000		13518		Ln Prn Can Law/Corr)11-90
UMS03	3600000	25		3325000		13520		Ln Prn Can Ts State Short
UMS03	3600000	25		3325000		13521		Ln Prn Can Nur/Medical
UMS03	3600000	25		3325000		13522		Ln Prn Can Child/Family
UMS03	3600000	25		3325000		13523		Ln Prn Can Ts Special Ed
UMS03	3600000	25		3325000		16200		Clearing Loan Deposits
UMS03	3600000	25		3325000		16201		Clearing Loan Overpayments
UMS03	3600000	25		3325000		16202		Clearing Loans Assigned
UMS03	3600000	25		3325000		16205		Clearing Loan Tax Setoff Pmnts

**R6. LOANS RECEIVABLE - UNIVERSITY**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS03	3600000	27	39510			13700		Univ Student Loans Receivable

**R7. INVESTMENTS**

NONE

**R8. PLEDGES RECEIVABLE**

All outstanding pledges.

**R9. SUMMER SESSION AND OTHER DEFERRED REVENUE**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS03	3500000	00				24000	01	Deferred Tuition-RM-BD
UMS03	3500000	00				25006		Deposit-Health Insurance Fee
UMS03	3500000	00				25016		Damage Deposits

**UNIVERSITY OF MAINE SYSTEM  
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LISTING OF FEBRUARY 28<sup>TH</sup> ACCOUNT BALANCES TO BE RECONCILED  
UNIVERSITY OF MAINE AT FORT KENT**

**R10. INVENTORIES AND PREPAID EXPENSES**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS03	3600000	00				14000		Inventory
UMS03	3700100	00				15000		Prepaid Expenditures
UMS03	3700170	03				15000		Prepaid Expenditures
UMS03	3000006	00				15101		Prepaid Travel

**R11. GIFTS PENDING AND GIFT CLEARING ACCOUNTS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS03	3420000	00				25001		Gifts Pending Acceptance
UMS03	3420000	00				25002		Gift Clearing
UMS03	3420000	00				25003		Payroll Gift Clearing

**R12. OTHER LIABILITY ACCOUNTS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS03	3211000	00				16010		Purchase Order Clearing
UMS03	3350000	00				16010		Purchase Order Clearing
UMS03	3000006	00				16011		Travel Advance Clearing - PCSH
UMS03	3014110	00				20000		Accounts Payable
UMS03	3600000	00				20010		Accounts Payable - PCard
UMS03	3600000	00				20011		Maine Sales Tax Payable
UMS03	3000006	00				20013		Travel & Expense Accrual
UMS03	3014110	00				20013		Travel & Expense Accrual
UMS03	3014110	00				20105		Unclaimed Property AP Checks
UMS03	3500000	00				25005		Deposit-Student Activity Fee
UMS03	3600500	00				25006		Deposit-Health Insurance Fee
UMS03	3600000	00				25011		Student Loan Clearing
UMS03	3600000	00				25011	01	Student Loan Clearing
UMS03	3600000	00				25011	02	Student Loan Clearing
UMS03	3600000	00				25011	03	Student Loan Clearing
UMS03	3610000	00				25011	03	Student Loan Clearing
UMS03	3600000	00				25011	04	Student Loan Clearing
UMS03	3600000	00				25011	05	Student Loan Clearing
UMS03	3600000	00				25011	06	Student Loan Clearing

**R13. STUDENT ACTIVITY ACCOUNTS**

Any bank accounts not closed as of February 29, 2008.

**R14. PAYROLL SUSPENSE ACCOUNTS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS03	3620001	00				ALL		Payroll Suspense

**UNIVERSITY OF MAINE SYSTEM  
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UNIVERSITY OF MAINE AT FORT KENT**

**R15. OTHER SUSPENSE AND CLEARING ACCOUNTS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS03	3013100	00				16000		Suspense
UMS03	3600000	00				16000		Suspense

**R16. CAPITAL ASSETS**

Items A & B.

**R17. LEASES (UNIVERSITY IS LEASING PROPERTY FROM ANOTHER ENTITY)**

All noncancelable leases with a term greater than 1 year.

**R18. LEASES (UNIVERSITY IS LEASING PROPERTY TO ANOTHER ENTITY)**

All noncancelable leases with a term greater than 1 year.

\*\*END ATTACHMENT\*\*

**UNIVERSITY OF MAINE SYSTEM  
INSTRUCTIONS FOR THE INTERIM GENERAL LEDGER CLOSE  
LISTING OF FEBRUARY 28<sup>TH</sup> ACCOUNT BALANCES TO BE RECONCILED  
UNIVERSITY OF MAINE AT MACHIAS**

**R1. BANK ACCOUNTS - GENERAL**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS04	4310000	00				11140		Imprest Fd-Gen Bgr Savings

**R2. BANK ACCOUNTS - CREDIT CARDS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS04	4013100	00				13105		Accounts Rec - Credit Cards
UMS04	4310000	00				13105		Accounts Rec - Credit Cards
UMS04	4310000	00				13105	02	Accounts Rec - Credit Cards

**R3. IMPREST CASH ACCOUNTS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS04	4310000	00				11100		Imprest Fund-Cash

**R4. RECEIVABLE ACCOUNTS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS04	4000060	00				13000		Student Accounts Receivable
UMS04	4013100	00				13000		Student Accounts Receivable
UMS04	4310000	00				13000		Student Accounts Receivable
UMS04	4310000	00				13000	01	Student Accounts Receivable
UMS04	4310000	00				13000	10	Student Accounts Receivable
UMS04	4310000	00				13000	99	Student Accounts Receivable
UMS04	4310000	00				13001		Student Accts Rec - Agency
UMS04	4310000	00				13001	10	Student Accts Rec - Agency
UMS04	4310000	00				13003		Allowance Doubtful Accounts
UMS04	4310000	00				13100		Accounts Rec - Non Student
UMS04	4000060	00				13107		Accts Receivable - Misc
UMS04	4150010	10	47604			13107		Accts Receivable - Misc
UMS04	4000006	00				13119		Employee Travel Advances
UMS04	4000005	28	49204	4200002		13168		Accts Rec-Int & Div NonCurrent
UMS04	4013100	00				16100		ISIS - Clearing
UMS04	4013100	00				16102		ISIS - Payroll Deduction
UMS04	4013100	00				16103		ISIS - Intercampus Transfers
UMS04	4013100	00				16104		ISIS - Refunds Check
UMS04	4013100	00				16106		ISIS - Refunds A/P
UMS04	4013100	00				16114		ISIS - Misc Clearing
UMS04	4013100	00				16119		ISIS - Credit Adjustments
UMS04	4013100	00				16120		ISIS - Debit Adjustments

**UNIVERSITY OF MAINE SYSTEM  
INSTRUCTIONS FOR THE INTERIM GENERAL LEDGER CLOSE  
LISTING OF FEBRUARY 28<sup>TH</sup> ACCOUNT BALANCES TO BE RECONCILED  
UNIVERSITY OF MAINE AT MACHIAS**

**R5. LOANS RECEIVABLE - PERKINS AND NURSING- continued**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS04	4310000	25		4325000		13200		Grants Rec - LOC
UMS04	4310000	25		4325000		13500		Perk Fds Adv Students
UMS04	4310000	25		4325000		13501		Perk Ln Prn Collected
UMS04	4310000	25		4325000		13502		Perk Ln Prn Can Ts 10
UMS04	4310000	25		4325000		13503		Perk Ln Prn Can Ts 15
UMS04	4310000	25		4325000		13504		Perk Ln Prn Can Ts 20
UMS04	4310000	25		4325000		13505		Perk Ln Prn Can Ts 30
UMS04	4310000	25		4325000		13506		Perk Ln Prn Can Hs 15
UMS04	4310000	25		4325000		13507		Perk Ln Prn Can Ms 125
UMS04	4310000	25		4325000		13508		Perk Ln Prn Can Bankruptcy
UMS04	4310000	25		4325000		13509		Perk Ln Prn Can Death
UMS04	4310000	25		4325000		13510		Perk Ln Prn Can Disability
UMS04	4310000	25		4325000		13511		Perk Ln Prn Can Other
UMS04	4310000	25		4325000		13512		Perk Lp Can Ts 15 Dir
UMS04	4310000	25		4325000		13513		Perk Ln Prn Assigned Us
UMS04	4310000	25		4325000		13515		Perk Prn Written Off
UMS04	4310000	25		4325000		13518		Ln Prn Can Law/Corr)11-90
UMS04	4310000	25		4325000		13520		Ln Prn Can Ts State Short
UMS04	4310000	25		4325000		13521		Ln Prn Can Nur/Medical
UMS04	4310000	25		4325000		13522		Ln Prn Can Child/Family
UMS04	4310000	25		4325000		13523		Ln Prn Can Ts Special Ed
UMS04	4310000	25		4325000		16200		Clearing Loan Deposits
UMS04	4310000	25		4325000		16201		Clearing Loan Overpayments

**R6. LOANS RECEIVABLE - UNIVERSITY**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS04	4310000	27	49513			13700		Univ Student Loans Receivable

**R7. INVESTMENTS**

NONE

**R8. PLEDGES RECEIVABLE**

All outstanding pledges.

**R9. SUMMER SESSION AND OTHER DEFERRED REVENUE**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS04	4310000	00				24000		Deferred Tuition-RM-BD

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UNIVERSITY OF MAINE AT MACHIAS**

**R10. INVENTORIES AND PREPAID EXPENSES**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS04	4310000	00				15000		Prepaid Expenditures
UMS04	4310040	00				15000		Prepaid Expenditures

**R11. GIFTS PENDING AND GIFT CLEARING ACCOUNTS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS04	4310000	00				25001		Gifts Pending Acceptance
UMS04	4310000	00				25002		Gift Clearing
UMS04	4310000	00				25003		Payroll Gift Clearing

**R12. OTHER LIABILITY ACCOUNTS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS04	4014110	00				20000		Accounts Payable
UMS04	4310000	00				20010		Accounts Payable - PCard
UMS04	4310000	00				20011		Maine Sales Tax Payable
UMS04	4000006	00				20013		Travel & Expense Accrual
UMS04	4310000	00				21712		UMM AA Liability
UMS04	4310000	00				25005		Deposit-Student Activity Fee
UMS04	4310000	00				25006		Deposit-Health Insurance Fee
UMS04	4013100	00				25011		Student Loan Clearing
UMS04	4013100	00				25011	01	Student Loan Clearing

**R13. STUDENT ACTIVITY ACCOUNTS**

NONE

**R14. PAYROLL SUSPENSE ACCOUNTS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS04	4310020	00				ALL		Payroll Suspense

**R15. OTHER SUSPENSE AND CLEARING ACCOUNTS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS04	4310000	00				16000		Suspense
UMS04	4340000	00				16000		Suspense
UMS04	4310000	00				16009		Credit Card Clearing
UMS04	4310000	00				16100		ISIS - Clearing
UMS04	4200000	00				16106		ISIS - Refunds A/P
UMS04	4400000	03				16106		ISIS - Refunds A/P

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- R16. **CAPITAL ASSETS**  
Items A & B.
- R17. **LEASES (UNIVERSITY IS LEASING PROPERTY FROM ANOTHER ENTITY)**  
All noncancelable leases with a term greater than 1 year.
- R18. **LEASES (UNIVERSITY IS LEASING PROPERTY TO ANOTHER ENTITY)**  
All noncancelable leases with a term greater than 1 year.

\*\*END ATTACHMENT\*\*

**UNIVERSITY OF MAINE SYSTEM**  
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**UNIVERSITY OF MAINE**

**R1. BANK ACCOUNTS - GENERAL**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS05	5720100	00				11150		Imprest Fund - Star Fleet Bank
UMS05	5720100	00				11153		Imprest Fd Bookstore Fleet Bk

**R2. BANK ACCOUNTS - CREDIT CARDS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS05	5616100	00				13105		Accounts Rec - Credit Cards
UMS05	5720100	00				13105		Accounts Rec - Credit Cards

**R3. IMPREST CASH FUNDS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS05	5720100	00				11100		Imprest Fund-Cash

**R4. RECEIVABLES**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS05	5720100	00				13000		Student Accounts Receivable
UMS05	5720100	00				13000	10	Student Accounts Receivable
UMS05	5720100	00				13001		Student Accts Rec - Agency
UMS05	5720100	00				13001	01	Student Accts Rec - Agency
UMS05	5720100	00				13001	02	Student Accts Rec - Agency
UMS05	5720100	00				13001	03	Student Accts Rec - Agency
UMS05	5720100	00				13001	04	Student Accts Rec - Agency
UMS05	5720100	00				13001	05	Student Accts Rec - Agency
UMS05	5720100	00				13001	06	Student Accts Rec - Agency
UMS05	5720100	00				13001	07	Student Accts Rec - Agency
UMS05	5720100	00				13001	08	Student Accts Rec - Agency
UMS05	5720100	00				13001	09	Student Accts Rec - Agency
UMS05	5720100	00				13001	10	Student Accts Rec - Agency
UMS05	5720100	00				13003		Allowance Doubtful Accounts
UMS05	5720100	00				13015		Student Accts Rec - Pmt Plan
UMS05	5720100	00				13015	02	Student Accts Rec - Pmt Plan
UMS05	5900104	00				13100		Accounts Rec - Non Student
UMS05	5920100	00				13100		Accounts Rec - Non Student
UMS05	5920100	00				13100	05	Accounts Rec - Non Student
UMS05	5920500	00				13100		Accounts Rec - Non Student
UMS05	5720100	00				13106		Accts Receivable Payroll Ded
UMS05	5000060	00				13107		Accts Receivable - Misc
UMS05	5329100	00				13107		Accts Receivable - Misc
UMS05	5720100	00				13107		Accts Receivable - Misc
UMS05	5720100	00				13107	05	Accts Receivable - Misc
UMS05	5950100	03				13107		Accts Receivable - Misc
UMS05	5720100	00				13108		Accts Receivable - Work Study
UMS05	5910100	00				13110		Advance Deposits
UMS05	5000006	00				13119		Employee Travel Advances
UMS05	5013100	00				16005		EFT Clearing

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**R4. RECEIVABLES - continued**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS05	5013100	00				16009		Credit Card Clearing
UMS05	5013100	00				16009	01	Credit Card Clearing
UMS05	5013100	00				16100		ISIS - Clearing
UMS05	5013100	00				16100	01	ISIS - Clearing
UMS05	5013100	00				16101		ISIS - Lockbox Payments
UMS05	5013100	00				16103		ISIS - Intercampus Transfers
UMS05	5013100	00				16103	01	ISIS - Intercampus Transfers
UMS05	5013100	00				16104		ISIS - Refunds Check
UMS05	5013100	00				16108		ISIS - Credit Card Payments
UMS05	5013100	00				16108	01	ISIS - Credit Card Payments
UMS05	5013100	00				16109	01	ISIS - Advance Deposits
UMS05	5013100	00				16119		ISIS - Credit Adjustments
UMS05	5013100	00				16120		ISIS - Debit Adjustments

**R5. LOANS RECEIVABLE - PERKINS AND NURSING**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS05	5721101	25		5325000		13500		Perk Fds Adv Students
UMS05	5721101	25		5325000		13501		Perk Ln Prn Collected
UMS05	5721101	25		5325000		13502		Perk Ln Prn Can Ts 10
UMS05	5721101	25		5325000		13503		Perk Ln Prn Can Ts 15
UMS05	5721101	25		5325000		13504		Perk Ln Prn Can Ts 20
UMS05	5721101	25		5325000		13505		Perk Ln Prn Can Ts 30
UMS05	5721101	25		5325000		13506		Perk Ln Prn Can Hs 15
UMS05	5721101	25		5325000		13507		Perk Ln Prn Can Ms 125
UMS05	5721101	25		5325000		13508		Perk Ln Prn Can Bankruptcy
UMS05	5721101	25		5325000		13509		Perk Ln Prn Can Death
UMS05	5721101	25		5325000		13510		Perk Ln Prn Can Disability
UMS05	5721101	25		5325000		13511		Perk Ln Prn Can Other
UMS05	5721101	25		5325000		13512		Perk Lp Can Ts 15 Dir
UMS05	5721101	25		5325000		13513		Perk Ln Prn Assigned Us
UMS05	5721101	25		5325000		13515		Perk Prn Written Off
UMS05	5721101	25		5325000		13516		Perk Volunteer Service 15%
UMS05	5721101	25		5325000		13517		Perk Volunteer Service 20%
UMS05	5721101	25		5325000		13518		Ln Prn Can Law/Corr)11-90
UMS05	5721101	25		5325000		13520		Ln Prn Can Ts State Short
UMS05	5721101	25		5325000		13521		Ln Prn Can Nur/Medical
UMS05	5721101	25		5325000		13522		Ln Prn Can Child/Family
UMS05	5721101	25		5325000		13523		Ln Prn Can Ts Special Ed
UMS05	5721101	25		5325000		13524		Ln Prn Can Early Intervent
UMS05	5721101	25		5325000		13525		Perk Ln Prn Can Compromise
UMS05	5721101	25		5325000		16200		Clearing Loan Deposits
UMS05	5721101	25		5325000		16201		Clearing Loan Overpayments
UMS05	5721101	25		5325000		16202		Clearing Loans Assigned
UMS05	5721101	25		5325000		16204		Clearing Loan Reprocess Adj
UMS05	5721101	25		5325000		16205		Clearing Loan Tax Setoff Pmnts

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**R6. LOANS RECEIVABLE - UNIVERSITY**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS05	5721100	27	59516			13700		Univ Student Loans Receivable
UMS05	5721100	27	59518			13700		Univ Student Loans Receivable
UMS05	5721100	27	59527			13700		Univ Student Loans Receivable
UMS05	5721100	27	59528			13700		Univ Student Loans Receivable
UMS05	5721100	27	59530			13700		Univ Student Loans Receivable
UMS05	5721100	27	59531			13700		Univ Student Loans Receivable
UMS05	5721100	27	59537			13700		Univ Student Loans Receivable
UMS05	5721100	27	59540			13700		Univ Student Loans Receivable
UMS05	5721100	27	59546			13700		Univ Student Loans Receivable
UMS05	5721100	27	59547			13700		Univ Student Loans Receivable
UMS05	5721100	27	59549			13700		Univ Student Loans Receivable
UMS05	5721100	27	59552			13700		Univ Student Loans Receivable
UMS05	5721100	27	59554			13700		Univ Student Loans Receivable
UMS05	5721100	27	59558			13700		Univ Student Loans Receivable
UMS05	5721100	27	59562			13700		Univ Student Loans Receivable
UMS05	5721100	27	59563			13700		Univ Student Loans Receivable
UMS05	5721100	27	59566			13700		Univ Student Loans Receivable
UMS05	5721100	27	59569			13700		Univ Student Loans Receivable
UMS05	5721100	27	59570			13700		Univ Student Loans Receivable
UMS05	5721100	27	59571			13700		Univ Student Loans Receivable
UMS05	5721100	27	59572			13700		Univ Student Loans Receivable
UMS05	5721100	27	59573			13700		Univ Student Loans Receivable
UMS05	5721100	27	59574			13700		Univ Student Loans Receivable
UMS05	5721100	27	59575			13700		Univ Student Loans Receivable
UMS05	5721101	27	59528			13700		Univ Student Loans Receivable
UMS05	5721100	27	59573			16200		Clearing Loan Deposits
UMS05	5721100	27	59577			16200		Clearing Loan Deposits
UMS05	5721101	27	59577			16200		Clearing Loan Deposits
UMS05	5721100	27	59527			16201		Clearing Loan Overpayments
UMS05	5721100	27	59546			16201		Clearing Loan Overpayments
UMS05	5721100	27	59552			16201		Clearing Loan Overpayments
UMS05	5721100	27	59563			16201		Clearing Loan Overpayments

**R7. INVESTMENTS**

NONE

**R8. PLEDGES RECEIVABLE**

All outstanding pledges.

**R9. SUMMER SESSION AND OTHER DEFERRED REVENUE**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS05	5725100	00				24000		Deferred Tuition-RM-BD
UMS05	5530980	10	57639			24002		Deferred Revenue E&G
UMS05	5725100	00				24002	02	Deferred Revenue E&G
UMS05	5725100	00				24002	03	Deferred Revenue E&G
UMS05	5725100	00				24002	04	Deferred Revenue E&G
UMS05	5725100	00				24002	08	Deferred Revenue E&G

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**R9. SUMMER SESSION AND OTHER DEFERRED REVENUE- continued**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS05	5960100	03				24002		Deferred Revenue E&G
UMS05	5960100	03				24002	01	Deferred Revenue E&G
UMS05	5960100	03				24002	02	Deferred Revenue E&G
UMS05	5720100	00				24003		Deferred Revenue AMS
UMS05	5850100	00				24004	05	Deferred Revenue Summer Camps
UMS05	5850100	00				24004	06	Deferred Revenue Summer Camps
UMS05	5850100	00				24004	07	Deferred Revenue Summer Camps
UMS05	5850100	00				24004	11	Deferred Revenue Summer Camps
UMS05	5850100	00				24004	12	Deferred Revenue Summer Camps
UMS05	5850100	00				24004	13	Deferred Revenue Summer Camps
UMS05	5850100	00				24004	14	Deferred Revenue Summer Camps
UMS05	5850100	00				24004	15	Deferred Revenue Summer Camps
UMS05	5850100	00				24004	16	Deferred Revenue Summer Camps
UMS05	5850100	00				24004	18	Deferred Revenue Summer Camps
UMS05	5850100	00				24004	19	Deferred Revenue Summer Camps
UMS05	5850100	00				24004	20	Deferred Revenue Summer Camps
UMS05	5850100	00				24004	21	Deferred Revenue Summer Camps
UMS05	5850100	00				24004	22	Deferred Revenue Summer Camps
UMS05	5850100	00				24004	27	Deferred Revenue Summer Camps
UMS05	5850100	00				24004	77	Deferred Revenue Summer Camps
UMS05	5850101	00				24004	11	Deferred Revenue Summer Camps

**R10. INVENTORIES AND PREPAID EXPENSES**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS05	5753100	00				14000		Inventory
UMS05	5753101	00				14000		Inventory
UMS05	5865106	00				14000		Inventory
UMS05	5940100	00				14000		Inventory
UMS05	5920100	00				14010		Inventory - Textbooks
UMS05	5920500	00				14010		Inventory - Textbooks
UMS05	5920100	00				14014		Inventory - Used Books
UMS05	5920500	00				14014		Inventory - Used Books
UMS05	5920100	00				14015		Inventory - Paper Backs
UMS05	5920500	00				14015		Inventory - Paper Backs
UMS05	5920100	00				14016		Inventory - Supplies
UMS05	5920500	00				14016		Inventory - Supplies
UMS05	5920100	00				14018		Inventory - Novelties
UMS05	5920500	00				14018		Inventory - Novelties
UMS05	5920100	00				14021		Inventory - Sundries
UMS05	5920500	00				14021		Inventory - Sundries
UMS05	5920100	00				14024		Inventory - Clothing
UMS05	5920500	00				14024		Inventory - Clothing
UMS05	5950100	03				14100		Computer Inventory
UMS05	5166102	00				14110		Computer Parts

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**R10. INVENTORIES AND PREPAID EXPENSES - continued**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS05	5910101	00				14200		Inventory - Dining Halls
UMS05	5910103	00				14200		Inventory - Dining Halls
UMS05	5910105	00				14200		Inventory - Dining Halls
UMS05	5910106	00				14200		Inventory - Dining Halls
UMS05	5616100	00				14401		Inventory - Clinic Supplies
UMS05	5745100	00				14500		Inventory - Central Supply
UMS05	5745100	00				14500	01	Inventory - Central Supply
UMS05	5745100	00				14500	02	Inventory - Central Supply
UMS05	5745100	00				14500	03	Inventory - Central Supply
UMS05	5745100	00				14500	04	Inventory - Central Supply
UMS05	5745100	00				14500	05	Inventory - Central Supply
UMS05	5351100	00				15000		Prepaid Expenditures
UMS05	5750100	00				15000		Prepaid Expenditures
UMS05	5850100	00				15000		Prepaid Expenditures
UMS05	5850100	00				15000	01	Prepaid Expenditures
UMS05	5850100	00				15000	05	Prepaid Expenditures
UMS05	5850100	00				15000	06	Prepaid Expenditures
UMS05	5850100	00				15000	07	Prepaid Expenditures
UMS05	5850100	00				15000	13	Prepaid Expenditures
UMS05	5850100	00				15000	14	Prepaid Expenditures
UMS05	5850100	00				15000	17	Prepaid Expenditures
UMS05	5850100	00				15000	19	Prepaid Expenditures
UMS05	5850100	00				15000	20	Prepaid Expenditures
UMS05	5850100	00				15000	22	Prepaid Expenditures
UMS05	5715101	00				15100		Prepaid Postage
UMS05	5000006	00				15101		Prepaid Travel

**R11. GIFTS PENDING AND GIFT CLEARING ACCOUNTS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS05	5800100	00				25001		Gifts Pending Acceptance
UMS05	5800100	00				25002		Gift Clearing
UMS05	5800100	00				25003		Payroll Gift Clearing

**R12. OTHER LIABILITY ACCOUNTS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS05	5014110	00				20000		Accounts Payable
UMS05	5014110	00				20001		Accounts Payable Accruals
UMS05	5014110	00				20001	98	Accounts Payable Accruals
UMS05	5211981	22	54958	5250201		20001		Accounts Payable Accruals
UMS05	5211981	22	54958	5250202		20001		Accounts Payable Accruals
UMS05	5211981	22	54958	5250204		20001		Accounts Payable Accruals
UMS05	5211981	22	54958	5250209		20001		Accounts Payable Accruals
UMS05	5211981	22	54958	5250211		20001		Accounts Payable Accruals
UMS05	5211981	22	54958	5250212		20001		Accounts Payable Accruals
UMS05	5251988	22	59157	5500394		20001		Accounts Payable Accruals

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**R12. OTHER LIABILITY ACCOUNTS CON'T**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS05	5745100	00				20010		Accounts Payable - PCard
UMS05	5720100	00				20011		Maine Sales Tax Payable
UMS05	5720100	00				20011	01	Maine Sales Tax Payable
UMS05	5750100	00				20011		Maine Sales Tax Payable
UMS05	5720100	00				20012	03	Maine Sales Tax-Meals&Lodging
UMS05	5720100	00				20012	04	Maine Sales Tax-Meals&Lodging
UMS05	5000006	00				20013		Travel & Expense Accrual
UMS05	5720100	00				20104		Unclaimed Credits & Checks
UMS05	5014110	00				20105		Unclaimed Property AP Checks
UMS05	5725100	00				20105		Unclaimed Property AP Checks
UMS05	5720100	00				20203		1042S Tax Liability - Federal
UMS05	5720100	00				20204		1042S Tax Liability - State
UMS05	5400983	00				21500		Health Insurance Premiums
UMS05	5400983	00				21550		Life Insurance Premiums
UMS05	5400983	00				21600		Retirement Premiums
UMS05	5400983	00				21660		Federal Thrift Savings
UMS05	5800100	00				21703		Pulp & Paper Matching Gift
UMS05	5800100	00				21704		UM Foundation Liability
UMS05	5800100	00				21708		Alumni Assoc Gifts
UMS05	5329100	00				25000		Deposits
UMS05	5950100	03				25000		Deposits
UMS05	5700100	00	58501			25005		Deposit-Student Activity Fee
UMS05	5720100	00				25005		Deposit-Student Activity Fee
UMS05	5720100	00				25005	01	Deposit-Student Activity Fee
UMS05	5720100	00	58500			25005	01	Deposit-Student Activity Fee
UMS05	5720100	00	58501			25005	01	Deposit-Student Activity Fee
UMS05	5720100	00	58502			25005	01	Deposit-Student Activity Fee
UMS05	5720100	00	58508			25005	01	Deposit-Student Activity Fee
UMS05	5720100	00				25006		Deposit-Health Insurance Fee
UMS05	5212100	00				25009		Key Deposits
UMS05	5212100	00				25009	01	Key Deposits
UMS05	5700100	00	58501			25010	01	Deposits- Grad Student Act Fee
UMS05	5720100	00				25010		Deposits- Grad Student Act Fee
UMS05	5720100	00				25010	01	Deposits- Grad Student Act Fee
UMS05	5720100	00	58500			25010	01	Deposits- Grad Student Act Fee
UMS05	5720100	00	58501			25010	01	Deposits- Grad Student Act Fee
UMS05	5150100	00				25011		Student Loan Clearing
UMS05	5150100	00				25011	01	Student Loan Clearing
UMS05	5150100	00				25011	02	Student Loan Clearing

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**R12. OTHER LIABILITY ACCOUNTS- continued**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS05	5720100	00				25012		Deposits-Foreign Insurance Fee
UMS05	5617100	00				25013		Deposits - Campus Cards
UMS05	5617100	00				25013	01	Deposits - Campus Cards
UMS05	5617100	00				25013	02	Deposits - Campus Cards
UMS05	5617100	00				25013	03	Deposits - Campus Cards
UMS05	5617100	00				25013	08	Deposits - Campus Cards
UMS05	5617101	00				25013		Deposits - Campus Cards
UMS05	5617101	00				25013	01	Deposits - Campus Cards
UMS05	5920100	00				25013		Deposits - Campus Cards
UMS05	5531101	00				25014		Grants & Contracts Holding
UMS05	5275100	00				25015	01	Deposits - Communications Fee
UMS05	5700100	00	58501			25015	11	Deposits - Communications Fee
UMS05	5700100	00	58501			25015	12	Deposits - Communications Fee
UMS05	5725100	00				25015		Deposits - Communications Fee
UMS05	5725100	00				25015	01	Deposits - Communications Fee
UMS05	5725100	00				25015	02	Deposits - Communications Fee
UMS05	5725100	00				25015	11	Deposits - Communications Fee
UMS05	5725100	00				25015	12	Deposits - Communications Fee
UMS05	5725100	00	58500			25015	11	Deposits - Communications Fee
UMS05	5725100	00	58500			25015	12	Deposits - Communications Fee
UMS05	5725100	00	58501			25015	11	Deposits - Communications Fee
UMS05	5725100	00	58501			25015	12	Deposits - Communications Fee
UMS05	5725100	00	58502			25015	11	Deposits - Communications Fee
UMS05	5725100	00	58508			25015	11	Deposits - Communications Fee
UMS05	5150115	00				25018		Student Loan Clearing EFT
UMS05	5150115	00				25018	02	Student Loan Clearing EFT
UMS05	5150115	00				25018	11	Student Loan Clearing EFT
UMS05	5150115	00				25018	21	Student Loan Clearing EFT
UMS05	5150115	00				25018	31	Student Loan Clearing EFT
UMS05	5150115	00				25018	41	Student Loan Clearing EFT
UMS05	5150115	00				25018	51	Student Loan Clearing EFT
UMS05	5150116	00				25018		Student Loan Clearing EFT
UMS05	5150116	00				25018	02	Student Loan Clearing EFT
UMS05	5150116	00				25018	11	Student Loan Clearing EFT
UMS05	5720100	00				25020		Deposits - Grad Asst Insurance

**R13. STUDENT ACTIVITY ACCOUNTS**

NONE

**R14. PAYROLL SUSPENSE ACCOUNTS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS05	5730101	00				ALL		Payroll Suspense

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**R15. OTHER SUSPENSE AND CLEARING ACCOUNTS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS05	5013100	00				16000		Suspense
UMS05	5373102	00				16000		Suspense
UMS05	5720100					16000		Suspense
UMS05	5720100	00				16000		Suspense
UMS05	5725100	00				16000		Suspense
UMS05	5725100	00				16003		Imprest Clearing
UMS05	5725100	00				16003	01	Imprest Clearing
UMS05	5725100	00				16003	02	Imprest Clearing
UMS05	5013100	00				16005		EFT Clearing
UMS05	5531101	00				16005		EFT Clearing
UMS05	5725100	00				16005		EFT Clearing
UMS05	5720100	00				16007		Cash/Check Clearing
UMS05	5720100	00				16100		ISIS - Clearing
UMS05	5720100	00				16108		ISIS - Credit Card Payments
UMS05	5720100	00				16119		ISIS - Credit Adjustments
UMS05	5720100	00				16120		ISIS - Debit Adjustments

**R16. CAPITAL ASSETS**

Items A & B.

**R17. LEASES (UNIVERSITY IS LEASING PROPERTY FROM ANOTHER ENTITY)**

All noncancelable leases with a term greater than 1 year.

**R18. LEASES (UNIVERSITY IS LEASING PROPERTY TO ANOTHER ENTITY)**

All noncancelable leases with a term greater than 1 year.

\*\*\* END ATTACHMENT \*\*\*

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**R1. BANK ACCOUNTS - GENERAL**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS06	6013100	00				11001		Bank of America
UMS06	6704000	00			610	11161		Imprest Fund-Misc-Gorham Fleet
UMS06	6703000	00				16003		Imprest Clearing
UMS06	6704000	00				16003		Imprest Clearing
UMS06	6704000	00				16003	01	Imprest Clearing
UMS06	6380006	20		6401255		11032		JCYOI Stipends - Bgr Svgs
UMS06	6380006	20		6480012		11032		JCYOI Stipends - Bgr Svgs
UMS06	6380006	20		6401256		11033		JCYOI IDA - Bgr Svgs
UMS06	6380006	20		6401257		11034		JCYOI QTR - Bgr Svgs
UMS06	6380006	20		6401258		11035		JCYOI Grant - Bgr Svgs
UMS06	6380006	20		6480012		11036		MYOI Grant - TD Banknorth
UMS06	6380006	20		6401256		11212		Svgs A/C for Casey Grant
UMS06	6150000	31	61500			11360		CD - Endowment

**R2. BANK ACCOUNTS - CREDIT CARDS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS06	6704000	00				13105		Accounts Rec - Credit Cards
UMS06	6704000	00				13105	02	Accounts Rec - Credit Cards
UMS06	6704000	00				13105	03	Accounts Rec - Credit Cards
UMS06	6704000	00				13105	04	Accounts Rec - Credit Cards
UMS06	6704000	00				13105	05	Accounts Rec - Credit Cards
UMS06	6704000	00				13105	06	Accounts Rec - Credit Cards
UMS06	6704000	00				13105	07	Accounts Rec - Credit Cards
UMS06	6704000	00				13105	08	Accounts Rec - Credit Cards

**R3. IMPREST CASH FUNDS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS06	6704000	00				11100		Imprest Fund-Cash

**R4. RECEIVABLES**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS06	6000060	00				13000		Student Accounts Receivable
UMS06	6704000	00				13000		Student Accounts Receivable
UMS06	6704000	00				13001		Student Accts Rec - Agency
UMS06	6704000	00				13002		Student Accounts Rec - Outside
UMS06	6704000	00				13002	02	Student Accounts Rec - Outside
UMS06	6704000	00				13002	03	Student Accounts Rec - Outside
UMS06	6704000	00				13002	04	Student Accounts Rec - Outside
UMS06	6704000	00				13002	05	Student Accounts Rec - Outside
UMS06	6704000	00				13002	06	Student Accounts Rec - Outside
UMS06	6704000	00				13002	08	Student Accounts Rec - Outside
UMS06	6704000	00				13002	99	Student Accounts Rec - Outside
UMS06	6804000	00				13002		Student Accounts Rec - Outside
UMS06	6804000	00				13002	05	Student Accounts Rec - Outside
UMS06	6704000	00				13003		Allowance Doubtful Accounts

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**R4. RECEIVABLE ACCOUNTS - continued**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS06	6703000	00				13100	01	Accounts Rec - Non Student
UMS06	6703000	00				13100	02	Accounts Rec - Non Student
UMS06	6704000	00				13105		Accounts Rec - Credit Cards
UMS06	6704000	00				13105	02	Accounts Rec - Credit Cards
UMS06	6704000	00				13105	03	Accounts Rec - Credit Cards
UMS06	6704000	00				13105	04	Accounts Rec - Credit Cards
UMS06	6704000	00				13105	05	Accounts Rec - Credit Cards
UMS06	6704000	00				13105	06	Accounts Rec - Credit Cards
UMS06	6704000	00				13105	08	Accounts Rec - Credit Cards
UMS06	6102003	00				13106		Accts Receivable Payroll Ded
UMS06	6152000	00				13106		Accts Receivable Payroll Ded
UMS06	6509001	00				13107		Accts Receivable - Misc
UMS06	6152009	03				13116		Accts Receivable - Campus Card
UMS06	6152009	03				13116	08	Accts Receivable - Campus Card
UMS06	6704000	00				13116	02	Accts Receivable - Campus Card
UMS06	6000006	00				13119		Employee Travel Advances
UMS06	6000005	28	69209	6249902		13168		Accts Rec-Int & Div NonCurrent
UMS06	6000005	28	69209	6249902		13168	02	Accts Rec-Int & Div NonCurrent
UMS06	6013100	00				16005		EFT Clearing
UMS06	6013100	00				16009		Credit Card Clearing
UMS06	6013100	00				16009	01	Credit Card Clearing
UMS06	6013100	00				16009	02	Credit Card Clearing
UMS06	6013100	00				16100		ISIS - Clearing
UMS06	6013100	00				16103		ISIS - Intercampus Transfers
UMS06	6013100	00				16104		ISIS - Refunds Check
UMS06	6013100	00				16100		ISIS - Clearing
UMS06	6013100	00				16103		ISIS - Intercampus Transfers
UMS06	6013100	00				16106		ISIS - Refunds A/P
UMS06	6013100	00				16107		ISIS - Refunds PLUS
UMS06	6013100	00				16110		ISIS - Misc Credits
UMS06	6013100	00				16114		ISIS - Misc Clearing
UMS06	6013100	00				16114	10	ISIS - Misc Clearing
UMS06	6013100	00				16115	10	ISIS - Misc Clearing
UMS06	6013100	00				16119		ISIS - Credit Adjustments

**R5. LOANS RECEIVABLE - PERKINS AND NURSING**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS06	6707000	25		6325000		13500		Perk Fds Adv Students
UMS06	6707000	25		6325000		13501		Perk Ln Prn Collected
UMS06	6707000	25		6325000		13502		Perk Ln Prn Can Ts 10
UMS06	6707000	25		6325000		13503		Perk Ln Prn Can Ts 15
UMS06	6707000	25		6325000		13504		Perk Ln Prn Can Ts 20
UMS06	6707000	25		6325000		13505		Perk Ln Prn Can Ts 30
UMS06	6704000	00				13506	06	Perk Ln Prn Can Hs 15

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**R5. LOANS RECEIVABLE - PERKINS AND NURSING - CON'T**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS06	6707000	25		6325000		13506		Perk Ln Prn Can Hs 15
UMS06	6707000	25		6325000		13507		Perk Ln Prn Can Ms 125
UMS06	6707000	25		6325000		13508		Perk Ln Prn Can Bankruptcy
UMS06	6707000	25		6325000		13509		Perk Ln Prn Can Death
UMS06	6707000	25		6325000		13510		Perk Ln Prn Can Disability
UMS06	6707000	25		6325000		13511		Perk Ln Prn Can Other
UMS06	6707000	25		6325000		13512		Perk Lp Can Ts 15 Dir
UMS06	6707000	25		6325000		13513		Perk Ln Prn Assigned Us
UMS06	6707000	25		6325000		13515		Perk Prn Written Off
UMS06	6707000	25		6325000		13516		Perk Volunteer Service 15%
UMS06	6707000	25		6325000		13518		Ln Prn Can Law/Corr)11-90
UMS06	6707000	25		6325000		13520		Ln Prn Can Ts State Short
UMS06	6707000	25		6325000		13521		Ln Prn Can Nur/Medical
UMS06	6707000	25		6325000		13522		Ln Prn Can Child/Family
UMS06	6707000	25		6325000		13523		Ln Prn Can Ts Special Ed
UMS06	6707000	25		6325000		13524		Ln Prn Can Early Intervent
UMS06	6707000	25		6325000		16000		Suspense
UMS06	6707000	25		6325000		16200		Clearing Loan Deposits
UMS06	6707000	25		6325000		16201		Clearing Loan Overpayments
UMS06	6707000	25		6325000		16204		Clearing Loan Reprocess Adj
UMS06	6707000	25		6325000		16205		Clearing Loan Tax Setoff Pmnts
UMS06	6707000	26		6326000		13600		Nurs Fds Adv Students
UMS06	6707000	26		6326000		13601		Nurs Ln Prn Collected
UMS06	6707000	26		6326000		13604		Nurs Pr Can Prior 11/71 10
UMS06	6707000	26		6326000		13605		Nurs Pr Can Prior 11/71 15
UMS06	6707000	26		6326000		13606		Nurs Ln Prn Can Bkrup
UMS06	6707000	26		6326000		13607		Nurs Ln Prn Can Death
UMS06	6707000	26		6326000		13608		Nurs Ln Prn Can Disab
UMS06	6707000	26		6326000		13610		Nurs Pr Can 15 Post 11/71
UMS06	6707000	26		6326000		13611		Nurs Pr Can 20 Post 11/71
UMS06	6707000	26		6326000		13613		Nurs Ln Prn Assigned US
UMS06	6707000	26		6326000		13615		Nurs Prn Written Off
UMS06	6707000	26		6326000		16200		Clearing Loan Deposits
UMS06	6707000	26		6326000		16204		Clearing Loan Reprocess Adj

**R6. LOANS RECEIVABLE - UNIVERSITY**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS06	6325000	27	69518			13700		Univ Student Loans Receivable
UMS06	6325000	27	69520			13700		Univ Student Loans Receivable
UMS06	6704000	27	69515			13700		Univ Student Loans Receivable
UMS06	6707000	27	69516			13700		Univ Student Loans Receivable
UMS06	6707000	27	69519			13700		Univ Student Loans Receivable
UMS06	6325000	27	69511			13700		Univ Student Loans Receivable
UMS06	6325000	27	69512			13700		Univ Student Loans Receivable
UMS06	6325000	00	69518			13700	27	Univ Student Loans Receivable

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**R6. LOANS RECEIVABLE - UNIVERSITY - CON'T**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS06	6325000	20	69518			13700		Univ Student Loans Receivable
UMS06	6325000	27	69518			13700		Univ Student Loans Receivable
UMS06	6325000	20	69520			13700		Univ Student Loans Receivable
UMS06	6704000	27	69515			13700		Univ Student Loans Receivable
UMS06	6707000	27	69516			13700		Univ Student Loans Receivable
UMS06	6707000	27	69519			13700		Univ Student Loans Receivable
UMS06	6707000	27	69516			16200		Clearing Loan Deposits
UMS06	6707000	27	69516			16205		Clearing Loan Tax Setoff Pmnts

**R7. INVESTMENTS**

NONE

**R8. PLEDGES RECEIVABLE**

All outstanding pledges.

**R9. SUMMER SESSION AND OTHER DEFERRED REVENUE**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS06	6704000	00				24000		Deferred Tuition-RM-BD
UMS06	6809000	00				24005		Deferred Revenue
UMS06	6704000	00				25004	01	Advance Dep - Tuition R&B
UMS06	6704000	00				25004	02	Advance Dep - Tuition R&B
UMS06	6815010	00				24000		Deferred Tuition-RM-BD
UMS06	6200004	00				24002		Deferred Revenue E&G
UMS06	6325012	00				24002		Deferred Revenue E&G

**R10. INVENTORIES AND PREPAID EXPENSES**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS06	6709000	00				14000		Inventory
UMS06	6703000	00				14010		Inventory - Textbooks
UMS06	6703100	00			600	14010		Inventory - Textbooks
UMS06	6805001	00				14010		Inventory - Textbooks
UMS06	6709000	00				14019		Inventory - Novelties II
UMS06	6703000	03				14010		Inventory - Textbooks
UMS06	6703000	03				14010	01	Inventory - Textbooks
UMS06	6703000	03				14010	59	Inventory - Textbooks
UMS06	6703100	03				14010		Inventory - Textbooks
UMS06	6703100	03				14010	01	Inventory - Textbooks
UMS06	6703100	03				14010	59	Inventory - Textbooks
UMS06	6703100	03			600	14010		Inventory - Textbooks
UMS06	6703000	03				14012		Inventory - Trade Books
UMS06	6703000	03				14012	01	Inventory - Trade Books
UMS06	6703000	03				14012	59	Inventory - Trade Books
UMS06	6703000	03				14013		Inventory - Trade Books II
UMS06	6703000	03				14013	01	Inventory - Trade Books II
UMS06	6703000	03				14013	59	Inventory - Trade Books II

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**R10. INVENTORIES AND PREPAID EXPENSES- continued**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS06	6703000	03				14014		Inventory - Used Books
UMS06	6703000	03				14014	01	Inventory - Used Books
UMS06	6703000	03				14016		Inventory - Supplies
UMS06	6703000	03				14016	01	Inventory - Supplies
UMS06	6703000	03				14016	59	Inventory - Supplies
UMS06	6703000	03				14017		Inventory - Supplies II
UMS06	6703000	03				14017	59	Inventory - Supplies II
UMS06	6703000	03				14018		Inventory - Novelties
UMS06	6703000	03				14018	01	Inventory - Novelties
UMS06	6703000	03				14018	59	Inventory - Novelties
UMS06	6703000	03				14019		Inventory - Novelties II
UMS06	6703000	03				14019	01	Inventory - Novelties II
UMS06	6703000	03				14019	59	Inventory - Novelties II
UMS06	6703000	03				14020		Inventory - Magazines & News
UMS06	6703000	03				14020	59	Inventory - Magazines & News
UMS06	6703000	03				14022		Inventory - Records
UMS06	6703000	03				14023		Inventory - Cosmetics
UMS06	6703000	03				14023	01	Inventory - Cosmetics
UMS06	6703000	03				14023	59	Inventory - Cosmetics
UMS06	6708000	00				15100		Prepaid Postage
UMS06	6000006	00				15101		Prepaid Travel
UMS06	6100000	00				15000		Prepaid Expenditures
UMS06	6100000	00				15000	04	Prepaid Expenditures
UMS06	6150000	00				15000		Prepaid Expenditures
UMS06	6153000	00				15000	04	Prepaid Expenditures
UMS06	6156002	00				15000		Prepaid Expenditures
UMS06	6156007	00				15000	06	Prepaid Expenditures
UMS06	6160000	00				15000	04	Prepaid Expenditures
UMS06	6200004	00				15000	05	Prepaid Expenditures
UMS06	6200026	20		6470039		15000	03	Prepaid Expenditures
UMS06	6200026	20		6470039		15000	04	Prepaid Expenditures
UMS06	6200026	20		6470039		15000	05	Prepaid Expenditures
UMS06	6225000	00				15000	04	Prepaid Expenditures
UMS06	6232001	20		6420045		15000	01	Prepaid Expenditures
UMS06	6232001	20		6420045		15000	03	Prepaid Expenditures
UMS06	6234000	20				15000	02	Prepaid Expenditures
UMS06	6234000	20		6420047		15000	01	Prepaid Expenditures
UMS06	6234000	20		6420047		15000	02	Prepaid Expenditures
UMS06	6234000	20		6420047		15000	21	Prepaid Expenditures
UMS06	6234000	20		6420052		15000	01	Prepaid Expenditures
UMS06	6234000	20		6420052		15000	02	Prepaid Expenditures
UMS06	6234000	20		6420052		15000	21	Prepaid Expenditures
UMS06	6252002	00				15000		Prepaid Expenditures
UMS06	6252002	00				15000	03	Prepaid Expenditures
UMS06	6252002	00				15000	25	Prepaid Expenditures
UMS06	6255000	00				15000	04	Prepaid Expenditures
UMS06	6272000	00				15000	04	Prepaid Expenditures

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**R10. INVENTORIES AND PREPAID EXPENSES - continued**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS06	6325012	00				15000	04	Prepaid Expenditures
UMS06	6325017	00				15000		Prepaid Expenditures
UMS06	6325017	00				15000	04	Prepaid Expenditures
UMS06	6325018	00				15000	05	Prepaid Expenditures
UMS06	6350002	00				15000	04	Prepaid Expenditures
UMS06	6350008	00				15000	03	Prepaid Expenditures
UMS06	6350008	00				15000	04	Prepaid Expenditures
UMS06	6375000	00				15000		Prepaid Expenditures
UMS06	6375013	20		6400929		15000	04	Prepaid Expenditures
UMS06	6375014	20		6480494		15000		Prepaid Expenditures
UMS06	6376006	20	64636			15000	04	Prepaid Expenditures
UMS06	6377002	20		6480431		15000		Prepaid Expenditures
UMS06	6377002	20		6480434		15000		Prepaid Expenditures
UMS06	6377002	20		6480440		15000		Prepaid Expenditures
UMS06	6377003	20		6480541		15000		Prepaid Expenditures
UMS06	6378002	00				15000		Prepaid Expenditures
UMS06	6378002	00				15000	05	Prepaid Expenditures
UMS06	6378004	20		6480595		15000	06	Prepaid Expenditures
UMS06	6380003	20		6480458		15000		Prepaid Expenditures
UMS06	6380003	20		6480461		15000	05	Prepaid Expenditures
UMS06	6380006	20		6480386		15000		Prepaid Expenditures
UMS06	6380006	20		6480523		15000	05	Prepaid Expenditures
UMS06	6380011	24		6480076		15000	04	Prepaid Expenditures
UMS06	6400001	00				15000	04	Prepaid Expenditures
UMS06	6403000	20		6430029		15000	04	Prepaid Expenditures
UMS06	6403000	20		6430033		15000	04	Prepaid Expenditures
UMS06	6403000	20		6430034		15000	05	Prepaid Expenditures
UMS06	6601014	10	67648			15000	04	Prepaid Expenditures
UMS06	6605000	00				15000		Prepaid Expenditures
UMS06	6606000	00				15000	04	Prepaid Expenditures
UMS06	6609000	03				15000		Prepaid Expenditures
UMS06	6609000	03			610	15000		Prepaid Expenditures
UMS06	6700021	00				15000	04	Prepaid Expenditures
UMS06	6702000	03				15000		Prepaid Expenditures
UMS06	6703000	03				15000	04	Prepaid Expenditures
UMS06	6710000	00				15000		Prepaid Expenditures
UMS06	6710000	00				15000	04	Prepaid Expenditures
UMS06	6755000	00				15000	04	Prepaid Expenditures
UMS06	6755000	00			600	15000	04	Prepaid Expenditures
UMS06	6801000	00				15000	04	Prepaid Expenditures
UMS06	6804000	00				15000	04	Prepaid Expenditures
UMS06	6805001	00				15000	41	Prepaid Expenditures
UMS06	6811000	20		6406025		15000	04	Prepaid Expenditures
UMS06	6811002	00				15000	04	Prepaid Expenditures
UMS06	6813002	00				15000	04	Prepaid Expenditures
UMS06	6814000	00				15000	04	Prepaid Expenditures
UMS06	6815010	00				15000	01	Prepaid Expenditures

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**R10. INVENTORIES AND PREPAID EXPENSES - continued**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS06	6300002	00				15000	02	Prepaid Expenditures
UMS06	6300010	20	64586			15000	02	Prepaid Expenditures
UMS06	6325000	20	60092			15000	05	Prepaid Expenditures
UMS06	6325000	50	69803			15000	06	Prepaid Expenditures
UMS06	6325002	00				15000	05	Prepaid Expenditures
UMS06	6815010	00				15000	02	Prepaid Expenditures
UMS06	6815010	00	67868			15000	01	Prepaid Expenditures
UMS06	6817000	20	64650			15000	05	Prepaid Expenditures
UMS06	6708000	00				15100		Prepaid Postage
UMS06	6000006	00				15101		Prepaid Travel
UMS06	6703000	03				14020		Inventory - Magazines & News
UMS06	6703000	03				14020	59	Inventory - Magazines & News
UMS06	6703000	03				14022		Inventory - Records
UMS06	6703000	03				14023		Inventory - Cosmetics
UMS06	6703000	03				14023	01	Inventory - Cosmetics
UMS06	6703000	03				14023	59	Inventory - Cosmetics
UMS06	6703100	03				14023		Inventory - Cosmetics
UMS06	6703100	03				14023	01	Inventory - Cosmetics
UMS06	6609000	03				15000	01	Prepaid Expenditures
UMS06	6609001	03				15000	04	Prepaid Expenditures
UMS06	6815015	10	67680			15000	03	Prepaid Expenditures

**R11. GIFTS PENDING AND GIFT CLEARING ACCOUNTS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS06	6500000	00				25001		Gifts Pending Acceptance
UMS06	6500000	00				25001	01	Gifts Pending Acceptance
UMS06	6500000	00				25001	02	Gifts Pending Acceptance
UMS06	6500000	00				25001	03	Gifts Pending Acceptance
UMS06	6500000	00				25001	04	Gifts Pending Acceptance
UMS06	6500000	00				25002		Gift Clearing
UMS06	6500000	00				25003		Payroll Gift Clearing

**R12. OTHER LIABILITY ACCOUNTS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS06	6014110	00				20000		Accounts Payable
UMS06	6403000	20		6430030		20000		Accounts Payable
UMS06	6000060	00				20001		Accounts Payable Accruals
UMS06	6014110	00				20001		Accounts Payable Accruals
UMS06	6707000	00				20010		Accounts Payable - PCard
UMS06	6703000	00				20011		Maine Sales Tax Payable
UMS06	6704000	00				20011		Maine Sales Tax Payable
UMS06	6000006	00				20013		Travel & Expense Accrual
UMS06	6014110	00				20013		Travel & Expense Accrual
UMS06	6250001	00				20103		St of ME Unclaimed Property

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**R12. OTHER LIABILITY ACCOUNTS- continued**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS06	6014110	00				20105		Unclaimed Property AP Checks
UMS06	6704000	00				20106		Unclaimed Property - Other
UMS06	6704000	00				20106	01	Unclaimed Property - Other
UMS06	6704000	00				20106	02	Unclaimed Property - Other
UMS06	6509001	00				21705		USM Foundation Liability
UMS06	6152000	00				25000		Deposits
UMS06	6152000	00				25000	02	Deposits
UMS06	6152000	00				25000	10	Deposits
UMS06	6152000	00				25000	15	Deposits
UMS06	6500000	00				25001		Gifts Pending Acceptance
UMS06	6500000	00				25001	01	Gifts Pending Acceptance
UMS06	6500000	00				25001	02	Gifts Pending Acceptance
UMS06	6500000	00				25001	04	Gifts Pending Acceptance
UMS06	6500000	00				25001	05	Gifts Pending Acceptance
UMS06	6500000	00				25002		Gift Clearing
UMS06	6500000	00				25003		Payroll Gift Clearing
UMS06	6704000	00				25004	02	Advance Dep - Tuition R&B
UMS06	6704000	00				25005		Deposit-Student Activity Fee
UMS06	6704000	00				25005	01	Deposit-Student Activity Fee
UMS06	6704000	00				25005	02	Deposit-Student Activity Fee
UMS06	6704000	00				25005	06	Deposit-Student Activity Fee
UMS06	6704000	00				25006	01	Deposit-Health Insurance Fee
UMS06	6704000	00				25006	02	Deposit-Health Insurance Fee
UMS06	6704000	00				25011	01	Student Loan Clearing
UMS06	6704000	00				25011	02	Student Loan Clearing
UMS06	6704000	00				25011	05	Student Loan Clearing
UMS06	6703000	00				25013		Deposits - Campus Cards
UMS06	6706000	00				25013		Deposits - Campus Cards
UMS06	6706000	00				25013	01	Deposits - Campus Cards
UMS06	6706000	00				25013	02	Deposits - Campus Cards
UMS06	6706000	00				25013	03	Deposits - Campus Cards
UMS06	6706000	00				25013	04	Deposits - Campus Cards
UMS06	6706000	00				25013	05	Deposits - Campus Cards
UMS06	6706000	00				25013	06	Deposits - Campus Cards
UMS06	6706000	00				25013	07	Deposits - Campus Cards
UMS06	6706000	00				25013	09	Deposits - Campus Cards
UMS06	6706000	00				25013	11	Deposits - Campus Cards
UMS06	6706000	00				25013	12	Deposits - Campus Cards
UMS06	6706000	00				25013	31	Deposits - Campus Cards
UMS06	6706000	00				25013	51	Deposits - Campus Cards
UMS06	6706000	00				25013	54	Deposits - Campus Cards
UMS06	6706000	00				25013	61	Deposits - Campus Cards
UMS06	6706000	00				25013	64	Deposits - Campus Cards
UMS06	6706000	00				25013	71	Deposits - Campus Cards
UMS06	6706000	00				25013	98	Deposits - Campus Cards
UMS06	6706000	00				25013	99	Deposits - Campus Cards

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UNIVERSITY OF SOUTHERN MAINE**

**R13. STUDENT ACTIVITY ACCOUNTS**

NONE

**R14. PAYROLL SUSPENSE ACCOUNTS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS06	6102002	00				ALL		Payroll Suspense

**R15. OTHER SUSPENSE AND CLEARING ACCOUNTS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS06	6156012	00	67628			16000	09	Suspense
UMS06	6156012	10	67628			16000		Suspense
UMS06	6156012	10	67628			16000	07	Suspense
UMS06	6156012	10	67628			16000	08	Suspense
UMS06	6156012	10	67628			16000	09	Suspense
UMS06	6156012	20	67628			16000	09	Suspense
UMS06	6704000	00				16000		Suspense
UMS06	6704000	00				16000	01	Suspense
UMS06	6707000	00				16000		Suspense
UMS06	6707000	25		6325000		16000		Suspense
UMS06	6707000	00				16003		Imprest Clearing
UMS06	6704000	00				16009		Credit Card Clearing
UMS06	6704000	00				16107		ISIS - Refunds PLUS
UMS06	6013100	00				16120		ISIS - Debit Adjustments
UMS06	6707000	25		6325000		16200		Clearing Loan Deposits
UMS06	6707000	26		6325000		16200		Clearing Loan Deposits
UMS06	6707000	27	69516			16200		Clearing Loan Deposits
UMS06	6707000	25		6325000		16202		Clearing Loans Assigned
UMS06	6707000	26		6326000		16204		Clearing Loan Reprocess Adj
UMS06	6707000	27	69516			16205		Clearing Loan Tax Setoff Pmnts
UMS06	6704000	00				16105		ISIS - Refunds Cash
UMS06	6600010	10	67667			16110		ISIS - Misc Credits

**R16. CAPITAL ASSETS**

Items A & B.

**R17. LEASES (UNIVERSITY IS LEASING PROPERTY FROM ANOTHER ENTITY)**

All noncancelable leases with a term greater than 1 year.

**R18. LEASES (UNIVERSITY IS LEASING PROPERTY TO ANOTHER ENTITY)**

All noncancelable leases with a term greater than 1 year.

**\*\*END ATTACHMENT\*\***

**UNIVERSITY OF MAINE SYSTEM**  
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**UNIVERSITY OF MAINE AT PRESQUE ISLE**

**R1. BANK ACCOUNTS - GENERAL**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS07	7000100	50	79999			11041		Key Bank - Umpi Incidental Ckg
UMS07	7602205	00				11170		Imprest Fund-General Peoples

**R2. BANK ACCOUNTS - CREDIT CARDS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS07	7013100	00				13105		Accounts Rec - Credit Cards
UMS07	7606101	00				13105		Accounts Rec - Credit Cards
UMS07	7606102	00				13105		Accounts Rec - Credit Cards

**R3. IMPREST CASH FUNDS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS07	7602205	00				11100		Imprest Fund-Cash

**R4. RECEIVABLES**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS07	7000060	00				13000		Student Accounts Receivable
UMS07	7606101	00				13000		Student Accounts Receivable
UMS07	7606101	00				13000	10	Student Accounts Receivable
UMS07	7606101	00				13001		Student Accts Rec - Agency
UMS07	7606101	00				13001	10	Student Accts Rec - Agency
UMS07	7606101	00				13003		Allowance Doubtful Accounts
UMS07	7606101	00				13100		Accounts Rec - Non Student
UMS07	7606101	00				13100	02	Accounts Rec - Non Student
UMS07	7000060	00				13107		Accts Receivable - Misc
UMS07	7606101	00				13107		Accts Receivable - Misc
UMS07	7504100	00		7300075		13150		Direct Loans Advanced
UMS07	7504100	20		7300085		13150		Direct Loans Advanced
UMS07	7504100	20		7300095		13150		Direct Loans Advanced
UMS07	7013100	00				16005		EFT Clearing
UMS07	7013100	00				16009		Credit Card Clearing
UMS07	7013100	00				16100		ISIS - Clearing
UMS07	7606101	00				16100		ISIS - Clearing
UMS07	7013100	00				16100	01	ISIS - Clearing
UMS07	7013100	00				16102		ISIS - Payroll Deduction
UMS07	7013100	00				16103		ISIS - Intercampus Transfers
UMS07	7013100	00				16104		ISIS - Refunds Check
UMS07	7013100	00				16106		ISIS - Refunds A/P
UMS07	7013100	00				16119		ISIS - Credit Adjustments
UMS07	7013100	00				16120		ISIS - Debit Adjustments

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UNIVERSITY OF MAINE AT PRESQUE ISLE**

**R5. LOANS RECEIVABLE - PERKINS AND NURSING**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS07	7606101	25		7325000		13500		Perk Fds Adv Students
UMS07	7606101	25		7325000		13501		Perk Ln Prn Collected
UMS07	7606101	25		7325000		13502		Perk Ln Prn Can Ts 10
UMS07	7606101	25		7325000		13503		Perk Ln Prn Can Ts 15
UMS07	7606101	25		7325000		13504		Perk Ln Prn Can Ts 20
UMS07	7606101	25		7325000		13505		Perk Ln Prn Can Ts 30
UMS07	7606101	25		7325000		13506		Perk Ln Prn Can Hs 15
UMS07	7606101	25		7325000		13507		Perk Ln Prn Can Ms 125
UMS07	7606101	25		7325000		13508		Perk Ln Prn Can Bankruptcy
UMS07	7606101	25		7325000		13509		Perk Ln Prn Can Death
UMS07	7606101	25		7325000		13510		Perk Ln Prn Can Disability
UMS07	7606101	25		7325000		13512		Perk Lp Can Ts 15 Dir
UMS07	7606101	25		7325000		13513		Perk Ln Prn Assigned Us
UMS07	7606101	25		7325000		13515		Perk Prn Written Off
UMS07	7606101	25		7325000		13516		Perk Volunteer Service 15%
UMS07	7606101	25		7325000		13518		Ln Prn Can Law/Corr)11-90
UMS07	7606101	25		7325000		13520		Ln Prn Can Ts State Short
UMS07	7606101	25		7325000		13521		Ln Prn Can Nur/Medical
UMS07	7606101	25		7325000		13522		Ln Prn Can Child/Family
UMS07	7606101	25		7325000		13523		Ln Prn Can Ts Special Ed
UMS07	7606101	25		7325000		13524		Ln Prn Can Early Intervent
UMS07	7606101	25		7325000		16200		Clearing Loan Deposits
UMS07	7606101	25		7325000		16201		Clearing Loan Overpayments
UMS07	7606101	25		7325000		16202		Clearing Loans Assigned

**R6. LOANS RECEIVABLE - UNIVERSITY**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS07	7606101	27	79512			13700		Univ Student Loans Receivable
UMS07	7000060	27				13750		Allow for Uncoll Notes Rec

**R7. INVESTMENTS**

NONE

**R8. PLEDGES RECEIVABLE**

All outstanding pledges.

**R9. SUMMER SESSION AND OTHER DEFERRED REVENUE**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS07	7606101	00				24000		Deferred Tuition-RM-BD

**UNIVERSITY OF MAINE SYSTEM**  
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**UNIVERSITY OF MAINE AT PRESQUE ISLE**

**R10. INVENTORIES AND PREPAID EXPENSES**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS07	7606101	00				14000		Inventory
UMS07	7407103	00				15000		Prepaid Expenditures
UMS07	7000006	00				15101		Prepaid Travel

**R11. GIFTS PENDING AND GIFT CLEARING ACCOUNTS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS07	7602205	00				25001		Gifts Pending Acceptance
UMS07	7602205	00				25002		Gift Clearing

**R12. OTHER LIABILITY ACCOUNTS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS07	7014110	00				20000		Accounts Payable
UMS07	7606101	00				20002		Accounts Payable Clearing
UMS07	7606101	00				20002	01	Accounts Payable Clearing
UMS07	7606101	00				20010		Accounts Payable - PCard
UMS07	7702400	00				20011		Maine Sales Tax Payable
UMS07	7702400	00				20011	02	Maine Sales Tax Payable
UMS07	7000006	00				20013		Travel & Expense Accrual
UMS07	7602205	00				21701		UMPI Annual Funds Foundation
UMS07	7606101	00				21706		Foundation UMPI Liability
UMS07	7606101	00				25006		Deposit-Health Insurance Fee
UMS07	7606101	00				25016		Damage Deposits
UMS07	7606101	00				25016	01	Damage Deposits
UMS07	7606101	00				25016	02	Damage Deposits

**R13. STUDENT ACTIVITY ACCOUNTS**

Any bank accounts not closed as of February 29, 2008.

**R14. PAYROLL SUSPENSE ACCOUNTS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS07	7602200	00				ALL		Payroll Suspense

**R15. OTHER SUSPENSE AND CLEARING ACCOUNTS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS07	7014110	00				16000		Suspense
UMS07	7606101	00				16000		Suspense
UMS07	7606101	00				16103		ISIS - Intercampus Transfers

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R16. CAPITAL ASSETS

Items A & B.

R17. LEASES (UNIVERSITY IS LEASING PROPERTY FROM ANOTHER ENTITY)

All noncancelable leases with a term greater than 1 year.

R18. LEASES (UNIVERSITY IS LEASING PROPERTY TO ANOTHER ENTITY)

All noncancelable leases with a term greater than 1 year.

**\*\*END ATTACHMENT\*\***

**UNIVERSITY OF MAINE SYSTEM  
INSTRUCTIONS FOR THE INTERIM GENERAL LEDGER CLOSE  
LISTING OF FEBRUARY 28<sup>TH</sup> ACCOUNT BALANCES TO BE RECONCILED  
SYSTEM OFFICE - BUDGET**

**R1. BANK ACCOUNTS - GENERAL**

NONE

**R2. BANK ACCOUNTS - CREDIT CARDS**

NONE

**R3. IMPREST CASH FUNDS**

NONE

**R4. RECEIVABLES**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS08	8400100	00				13121	01	State Appropriation Receivable
UMS08	8400100	00				13121	02	State Appropriation Receivable
UMS08	8400100	00				13121	03	State Appropriation Receivable
UMS08	8400100	00				13121	04	State Appropriation Receivable
UMS08	8400100	00				13121	05	State Appropriation Receivable
UMS08	8400100	00				13121	07	State Appropriation Receivable

**R5. LOANS RECEIVABLE - PERKINS AND NURSING**

NONE

**R6. LOANS RECEIVABLE - UNIVERSITY**

NONE

**R7. INVESTMENTS**

NONE

**R8. PLEDGES RECEIVABLE**

NONE

**R9. SUMMER SESSION AND OTHER DEFERRED REVENUE**

NONE

**R10. INVENTORIES AND PREPAID EXPENSES**

R10C. Prepaid Expenses

**UNIVERSITY OF MAINE SYSTEM  
INSTRUCTIONS FOR THE INTERIM GENERAL LEDGER CLOSE  
LISTING OF FEBRUARY 28<sup>TH</sup> ACCOUNT BALANCES TO BE RECONCILED  
SYSTEM OFFICE - BUDGET**

**R11. GIFTS PENDING AND GIFT CLEARING ACCOUNTS**

NONE

**R12. OTHER LIABILITY ACCOUNTS**

NONE

**R13. STUDENT ACTIVITY ACCOUNTS**

NONE

**R14. PAYROLL SUSPENSE ACCOUNTS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS08	8150103	00				50000+		Expense accounts

**R15. OTHER SUSPENSE AND CLEARING ACCOUNTS**

NONE

**R16. CAPITAL ASSETS**

NONE

**R17. LEASES (UNIVERSITY IS LEASING PROPERTY FROM ANOTHER ENTITY)**

All noncancelable leases with a term greater than 1 year.

**R18. LEASES (UNIVERSITY IS LEASING PROPERTY TO ANOTHER ENTITY)**

All noncancelable leases with a term greater than 1 year.

**\*\*END ATTACHMENT\*\***

UNIVERSITY OF MAINE SYSTEM  
INSTRUCTIONS FOR THE INTERIM GENERAL LEDGER CLOSE  
LISTING OF FEBRUARY 28<sup>TH</sup> ACCOUNT BALANCES TO BE RECONCILED  
**SYSTEM OFFICE - FACILITIES**

- R1. **BANK ACCOUNTS - GENERAL**  
NONE
- R2. **BANK ACCOUNTS - CREDIT CARDS**  
NONE
- R3. **IMPREST CASH FUNDS**  
NONE
- R4. **RECEIVABLES**  
NONE
- R5. **LOANS RECEIVABLE - PERKINS AND NURSING**  
NONE
- R6. **LOANS RECEIVABLE - UNIVERSITY**  
NONE
- R7. **INVESTMENTS**  
NONE
- R8. **PLEDGES RECEIVABLE**  
NONE
- R9. **SUMMER SESSION AND OTHER DEFERRED REVENUE**  
NONE
- R10. **INVENTORIES AND PREPAID EXPENSES**  
R10C. Prepaid Expenses
- R11. **GIFTS PENDING AND GIFT CLEARING ACCOUNTS**  
NONE
- R12. **OTHER LIABILITY ACCOUNTS**  
NONE

**UNIVERSITY OF MAINE SYSTEM  
INSTRUCTIONS FOR THE INTERIM GENERAL LEDGER CLOSE  
LISTING OF FEBRUARY 28<sup>TH</sup> ACCOUNT BALANCES TO BE RECONCILED  
SYSTEM OFFICE - FACILITIES**

**R13. STUDENT ACTIVITY ACCOUNTS**

NONE

**R14. PAYROLL SUSPENSE ACCOUNTS**

NONE

**R15. OTHER SUSPENSE AND CLEARING ACCOUNTS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS08	8350101	10	87609			16000		Suspense

**R16. CAPITAL ASSETS**

R16.A Capital Equipment Inventory

R16.B Capital Projects

**R17. LEASES (UNIVERSITY IS LEASING PROPERTY FROM ANOTHER ENTITY)**

All noncancelable leases with a term greater than 1 year.

**R18. LEASES (UNIVERSITY IS LEASING PROPERTY TO ANOTHER ENTITY)**

All noncancelable leases with a term greater than 1 year.

**\*\*END ATTACHMENT\*\***

**UNIVERSITY OF MAINE SYSTEM  
INSTRUCTIONS FOR THE INTERIM GENERAL LEDGER CLOSE  
LISTING OF FEBRUARY 28<sup>TH</sup> ACCOUNT BALANCES TO BE RECONCILED  
SYSTEM OFFICE - ITS**

**R1. BANK ACCOUNTS - GENERAL**

NONE

**R2. BANK ACCOUNTS - CREDIT CARDS**

NONE

**R3. IMPREST CASH FUNDS**

NONE

**R4. RECEIVABLES**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS08	8750100	00				13107		Accts Receivable - Misc

**R5. LOANS RECEIVABLE - PERKINS AND NURSING**

NONE

**R6. LOANS RECEIVABLE - UNIVERSITY**

NONE

**R7. INVESTMENTS**

NONE

**R8. PLEDGES RECEIVABLE**

NONE

**R9. SUMMER SESSION AND OTHER DEFERRED REVENUE**

NONE

**R10. INVENTORIES AND PREPAID EXPENSES**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS08	8450100	00				15000		Prepaid Expenditures
UMS08	8450100	00				15000	02	Prepaid Expenditures
UMS08	8450100	00				15000	03	Prepaid Expenditures
UMS08	8450100	00				15000	07	Prepaid Expenditures
UMS08	8450100	00				15000	15	Prepaid Expenditures
UMS08	8750101	00				15000		Prepaid Expenditures
UMS08	8750102	28	89127	8150013		15000	01	Prepaid Expenditures
UMS08	8750103	18		8150012		15000		Prepaid Expenditures

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**SYSTEM OFFICE - ITS**

R11. GIFTS PENDING AND GIFT CLEARING ACCOUNTS

NONE

R12. LIABILITY ACCOUNTS

NONE

R13. STUDENT ACTIVITY ACCOUNTS

NONE

R14. PAYROLL SUSPENSE ACCOUNTS

NONE

R15. OTHER SUSPENSE AND CLEARING ACCOUNTS

NONE

R16. CAPITAL ASSETS

NONE

R17. LEASES (UNIVERSITY IS LEASING PROPERTY FROM ANOTHER ENTITY)

All noncancelable leases with a term greater than 1 year.

R18. LEASES (UNIVERSITY IS LEASING PROPERTY TO ANOTHER ENTITY)

All noncancelable leases with a term greater than 1 year.

**\*\*END ATTACHMENT\*\***

**UNIVERSITY OF MAINE SYSTEM  
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LISTING OF FEBRUARY 28<sup>TH</sup> ACCOUNT BALANCES TO BE RECONCILED  
SYSTEM OFFICE – PAYROLL, BENEFITS, AND HUMAN RESOURCES**

**R1. BANK ACCOUNTS - GENERAL**

NONE

**R2. BANK ACCOUNTS - CREDIT CARDS**

NONE

**R3. IMPREST CASH FUNDS**

NONE

**R4. RECEIVABLES**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS08	8150103	00				13111		Bi-Weekly Employee Advance

**R5. LOANS RECEIVABLE - PERKINS AND NURSING**

NONE

**R6. LOANS RECEIVABLE - UNIVERSITY**

NONE

**R7. INVESTMENTS**

NONE

**R8. PLEDGES RECEIVABLE**

NONE

**R9. SUMMER SESSION AND OTHER DEFERRED REVENUE**

NONE

**R10. INVENTORIES AND PREPAID EXPENSES**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS08	8150100	00				15000		Prepaid Expenditures

**R11. GIFTS PENDING AND GIFT CLEARING ACCOUNTS**

NONE

**UNIVERSITY OF MAINE SYSTEM**  
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**SYSTEM OFFICE – PAYROLL, BENEFITS, AND HUMAN RESOURCES**

UMS08	8150103	00		20205		Maine Income Tax
UMS08	8150103	00		20205	01	Maine Income Tax
UMS08	8550210	00		20205		Maine Income Tax
UMS08	8150103	00		20208		New York State Income Tax
UMS08	8150103	00		20210		Virginia St Income Tax
UMS08	8150103	00		20211		Wash DC State Income Tax
UMS08	8150103	00		20212		California State Inc Tax
UMS08	8150103	00		20213		Iowa State Income Tax
UMS08	8150103	00		20215		Massachusetts State Income Tax
UMS08	8150103	00		20216		Pennsylvania State Income Tax
UMS08	8150103	00		20217		Rhode Island State Income Tax
UMS08	8150103	00		20219		Vermont State Income Tax
UMS08	8150103	00		20222		Minnesota State Income Tax
UMS08	8150103	00		20223		Ohio State Income Tax
UMS08	8150103	00		20227		Connecticut Tax Withholding
UMS08	8150103	00		20228		Illinois State Income Tax
UMS08	8150103	00		20229		New Mexico State Income Tax
UMS08	8150103	00		20230		Maryland State Income Tax
UMS08	8150103	00		20231		Missouri State Income Tax
UMS08	8150103	00		20232		Alaska State Inc Tax Withhold
UMS08	8150103	00		20233		Colorado State Inc Tax W/H
UMS08	8150103	00		20234		Oregon State Income Tax
UMS08	8150103	00		20235		Arizona State Income Tax W/H
UMS08	8150103	00		20500		Garnishments
UMS08	8150103	00		21400		US Savings Bonds
UMS08	8550200	00		21072	08	Advantage A/C Healthcare
UMS08	8550200	00		21072		Advantage A/C Healthcare
UMS08	8550200	10	87605	21072		Advantage A/C Healthcare
UMS08	8550200	00		21072	09	Advantage A/C Healthcare
UMS08	8550200	00		21073	09	Advantage A/C Dependent
UMS08	8550200	00		21073	08	Advantage A/C Dependent
UMS08	8550200	00		21073		Advantage A/C Dependent
UMS08	8550200	10	87605	21073		Advantage A/C Dependent
UMS08	8550200	00		21500	01	Health Insurance Premiums
UMS08	8550200	00		21500	02	Health Insurance Premiums
UMS08	8550200	00		21500		Health Insurance Premiums
UMS08	8550200	00		21500	99	Health Insurance Premiums
UMS08	8550200	00		21515		Dental Insurance - Other
UMS08	8550200	00		21520		Vision Plan
UMS08	8550200	00		21550		Life Insurance Premiums
UMS08	8550200	00		21551		Supplemental Term Life
UMS08	8550200	00		21552		Spousal Life Ins
UMS08	8550200	00		21553		Child Life Ins
UMS08	8550200	00		21554		Voluntary AD&D
UMS08	8550200	00		21560		Short Term Disability
UMS08	8550200	00		21562		Long Term Disability
UMS08	8550200	00		21600		Retirement Premiums
UMS08	8550200	00		21610		TIAA-CREF Early Retirement

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**SYSTEM OFFICE – PAYROLL, BENEFITS, AND HUMAN RESOURCES**

R12. OTHER LIABILITY ACCOUNTS - continued

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS08	8550210	00				20100		Accrued Liability
UMS08	8550210	00				21800	05	Maineshare
UMS08	8550210	00				21800		Maineshare
UMS08	8550210	00				21801	05	Tri Valley United Way
UMS08	8550210	00				21801		Tri Valley United Way
UMS08	8550210	00				21802	05	United Way of Eastern Maine
UMS08	8550210	00				21802		United Way of Eastern Maine
UMS08	8550210	00				21803	05	United Way Portland
UMS08	8550210	00				21803		United Way Portland
UMS08	8550210	00				21804	05	United Way of Kennebec Val
UMS08	8550210	00				21804		United Way of Kennebec Val
UMS08	8550210	00				21805	05	Combined Health Appeal
UMS08	8550210	00				21805		Combined Health Appeal
UMS08	8550210	00				21806	05	Global Impact
UMS08	8550210	00				21806		Global Impact
UMS08	8550210	00				21807	05	United Way of Aroostook Co
UMS08	8550210	00				21807		United Way of Aroostook Co
UMS08	8550210	00				21808	05	United Way of Midcoast Me
UMS08	8550210	00				21808		United Way of Midcoast Me
UMS08	8550210	00				21809	05	United Way of York County
UMS08	8550210	00				21809		United Way of York County
UMS08	8550210	00				21810	05	United Way of Mid Maine
UMS08	8550210	00				21810		United Way of Mid Maine
UMS08	8550210	00				21811	05	United Way of Androscoggin
UMS08	8550210	00				21811		United Way of Androscoggin
UMS08	8550100	00				21812	06	CCAUE
UMS08	8550210	00				21812	06	CCAUE
UMS08	8550210	00				21812		CCAUE
UMS08	8550210	00				21813	05	America's Charities
UMS08	8550210	00				21813		America's Charities
UMS08	8550210	00				21814		UM Charitable Appeal
UMS08	8550210	00				21815	05	United Way Oxford County
UMS08	8550210	00				21815		United Way Oxford County
UMS08	8550210	00				21816	05	United Mid-Coast Charities
UMS08	8550210	00				21816		United Mid-Coast Charities
UMS08	8550210	00				21817		Neighbor to Nation
UMS08	8550210	00				21820	05	EarthShare
UMS08	8550210	00				21820		EarthShare
UMS08	8550220	00				20600		Union Dues P&S
UMS08	8550220	00				20601		Professional Union Dues
UMS08	8550220	00				20602		ACSUM Union Dues
UMS08	8550220	00				20603		Faculty Union Dues
UMS08	8550220	00				20604		S & M Union Dues
UMS08	8550220	00				20605		Pt Faculty Union Dues
UMS08	8550220	00				20606		Teamsters - PAC
UMS08	8550230	00				21000		TSA - Aetna
UMS08	8550230	00				21001		TSA - Franklin Life

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**R12. OTHER LIABILITY ACCOUNTS - continued**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS08	8550230	00				21004		TSA - Metropolitan Life
UMS08	8550230	00				21006		Horace Mann TSA
UMS08	8550230	00				21007		TSA - Prudential Insurance
UMS08	8550230	00				21011		Janus Mutual Funds
UMS08	8550230	00				21013		Seligman Funds
UMS08	8550230	00				21014		TSA - Modern Woodmen Amer
UMS08	8550230	00				21019		Kemper Fiduciary Trust
UMS08	8550230	00				21023		Guardian Insurance & Annui
UMS08	8550230	00				21025		TSA- Variable Annuity Life
UMS08	8550230	00				21028		Investors Diversified Serv
UMS08	8550230	00				21030		Lincoln National Life
UMS08	8550230	00				21036		Northern Life Ins Co
UMS08	8550230	00				21038		Integrated Resources
UMS08	8550230	00				21039		Fidelity Group Life
UMS08	8550230	00				21045		T Rowe Price Investments
UMS08	8550230	00				21046		Templeton Funds
UMS08	8550230	00				21047		Putnam Financial Services
UMS08	8550230	00				21048		Twentieth Century Inv Inc
UMS08	8550230	00				21052		Vanguard Tax Shelter
UMS08	8550230	00				21057		American Funds Group
UMS08	8550230	00				21058		Security Benefit Life Ins
UMS08	8550230	00				21060		Oppenheimer
UMS08	8550230	00				21063		Scudder Funds TSA
UMS08	8550230	00				21068		Aim Distributors Mutual
UMS08	8550230	00				21086		TSA-Primerica
UMS08	8550230	00				21087		Calvert Group of Mutual Fd
UMS08	8550230	00				21088		Smith Barney Co
UMS08	8550240	00				21089		457(B) - TIAA-CREF
UMS08	8550240	00				21090		457(B) - Fidelity
UMS08	8550240	00				21091		457(B) - ING
UMS08	8550240	00				21092		457(B) - VALIC

**R13. STUDENT ACTIVITY ACCOUNTS**

NONE

**R14. PAYROLL SUSPENSE ACCOUNTS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS08	8150103	00				16001		Payroll Suspense
UMS08	8150103	00				16002		Payroll Clearing
UMS08	8150103	00				16002	01	Payroll Clearing
UMS08	8150103	00				16004	01	Payroll Labor Adjustment

**UNIVERSITY OF MAINE SYSTEM  
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LISTING OF FEBRUARY 28<sup>TH</sup> ACCOUNT BALANCES TO BE RECONCILED  
SYSTEM OFFICE – PAYROLL, BENEFITS, AND HUMAN RESOURCES**

**R15. OTHER SUSPENSE AND CLEARING ACCOUNTS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS08	8000001	00				16000		Suspense

**R16. CAPITAL ASSETS**

NONE

**R17. LEASES (UNIVERSITY IS LEASING PROPERTY FROM ANOTHER ENTITY)**

All noncancelable leases with a term greater than 1 year.

**R18. LEASES (UNIVERSITY IS LEASING PROPERTY TO ANOTHER ENTITY)**

All noncancelable leases with a term greater than 1 year.

**\*\*END ATTACHMENT\*\***

**UNIVERSITY OF MAINE SYSTEM  
INSTRUCTIONS FOR THE INTERIM GENERAL LEDGER CLOSE  
LISTING OF FEBRUARY 28<sup>TH</sup> ACCOUNT BALANCES TO BE RECONCILED  
SYSTEM OFFICE – SHARED PROCESSING CENTER**

**R1. BANK ACCOUNTS - GENERAL**

NONE

**R2. BANK ACCOUNTS - CREDIT CARDS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS08	8851100	00				13105		Accounts Rec - Credit Cards

**R3. IMPREST CASH FUNDS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS08	8851100	00				11100		Imprest Fund-Cash

**R4. RECEIVABLES**

NONE

**R5. LOANS RECEIVABLE - PERKINS AND NURSING**

As directed by campuses.

**R6. LOANS RECEIVABLE - UNIVERSITY**

As directed by campuses.

**R7. INVESTMENTS**

NONE

**R8. PLEDGES RECEIVABLE**

NONE

**R9. SUMMER SESSION AND OTHER DEFERRED REVENUE**

NONE

**R10. INVENTORIES AND PREPAID EXPENSES**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS08	8851100	00				15000	02	Prepaid Expenditures

**R11. GIFTS PENDING AND GIFT CLEARING ACCOUNTS**

NONE

**UNIVERSITY OF MAINE SYSTEM  
INSTRUCTIONS FOR THE INTERIM GENERAL LEDGER CLOSE  
LISTING OF FEBRUARY 28<sup>TH</sup> ACCOUNT BALANCES TO BE RECONCILED  
SYSTEM OFFICE – SHARED PROCESSING CENTER**

**R12. OTHER LIABILITY ACCOUNTS**

NONE

**R13. STUDENT ACTIVITY ACCOUNTS**

NONE

**R14. PAYROLL SUSPENSE ACCOUNTS**

NONE

**R15. OTHER SUSPENSE AND CLEARING ACCOUNTS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS08	8851100	00				16007		Cash/Check Clearing
UMS08	8851100	00				16007	01	Cash/Check Clearing
UMS08	8851100	00				16007	02	Cash/Check Clearing
UMS08	8851100	00				16007	03	Cash/Check Clearing
UMS08	8851100	00				16007	04	Cash/Check Clearing
UMS08	8851100	00				16007	05	Cash/Check Clearing
UMS08	8851100	00				16007	06	Cash/Check Clearing
UMS08	8851100	00				16007	07	Cash/Check Clearing
UMS08	8851100	00				16007	15	Cash/Check Clearing

**R16. CAPITAL ASSETS**

NONE

**R17. LEASES (UNIVERSITY IS LEASING PROPERTY FROM ANOTHER ENTITY)**

All noncancelable leases with a term greater than 1 year.

**R18. LEASES (UNIVERSITY IS LEASING PROPERTY TO ANOTHER ENTITY)**

All noncancelable leases with a term greater than 1 year.

**\*\*END ATTACHMENT\*\***

**UNIVERSITY OF MAINE SYSTEM  
INSTRUCTIONS FOR THE INTERIM GENERAL LEDGER CLOSE  
LISTING OF FEBRUARY 28<sup>TH</sup> ACCOUNT BALANCES TO BE RECONCILED  
SYSTEM OFFICE – STRATEGIC PROCUREMENT**

**R1. BANK ACCOUNTS - GENERAL**

NONE

**R2. BANK ACCOUNTS - CREDIT CARDS**

NONE

**R3. IMPREST CASH FUNDS**

NONE

**R4. RECEIVABLES**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS08	8000006	00				13119		Employee Travel Advances
UMS08	8350100	00				13119		Employee Travel Advances
UMS08	8550100	00				13119		Employee Travel Advances

**R5. LOANS RECEIVABLE - PERKINS AND NURSING**

NONE

**R6. LOANS RECEIVABLE - UNIVERSITY**

NONE

**R7. INVESTMENTS**

NONE

**R8. PLEDGES RECEIVABLE**

NONE

**R9. SUMMER SESSION AND OTHER DEFERRED REVENUE**

NONE

**R10. INVENTORIES AND PREPAID EXPENSES**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS08	8000006	00				15101		Prepaid Travel

**R11. GIFTS PENDING AND GIFT CLEARING ACCOUNTS**

NONE

**UNIVERSITY OF MAINE SYSTEM  
INSTRUCTIONS FOR THE INTERIM GENERAL LEDGER CLOSE  
LISTING OF FEBRUARY 28<sup>TH</sup> ACCOUNT BALANCES TO BE RECONCILED  
SYSTEM OFFICE – STRATEGIC PROCUREMENT**

**R12. OTHER LIABILITY ACCOUNTS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS08	8150100	00				20010		Accounts Payable - PCard
UMS08	8000006	00				20013		Travel & Expense Accrual

**R13. STUDENT ACTIVITY ACCOUNTS**

NONE

**R14. PAYROLL SUSPENSE ACCOUNTS**

NONE

**R15. OTHER SUSPENSE AND CLEARING ACCOUNTS**

NONE

**R16. CAPITAL ASSETS**

NONE

**R17. LEASES (UNIVERSITY IS LEASING PROPERTY FROM ANOTHER ENTITY)**

All noncancelable leases with a term greater than 1 year.

**R18. LEASES (UNIVERSITY IS LEASING PROPERTY TO ANOTHER ENTITY)**

All noncancelable leases with a term greater than 1 year.

**\*\*END ATTACHMENT\*\***

**UNIVERSITY OF MAINE SYSTEM  
INSTRUCTIONS FOR THE INTERIM GENERAL LEDGER CLOSE  
LISTING OF FEBRUARY 28<sup>TH</sup> ACCOUNT BALANCES TO BE RECONCILED  
SYSTEM OFFICE – ACCOUNTING**

**R1. BANK ACCOUNTS - GENERAL**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS08	8000000	00				11001		Bank of America
UMS08	8000000	00				11002		Peoples Heritage Bank
UMS08	8000000	00				11003		First National Damariscotta
UMS08	8000000	00				11006		Key Bank Of Southern Maine
UMS08	8000000	00				11008		Bank of America Escrow
UMS08	8000000	00				11009		Machias Savings
UMS08	8000000	00				11012		Bank of America P/R
UMS08	8000000	00				11031		Bank of Amer Accounts Payable

**R2. BANK ACCOUNTS - CREDIT CARDS**

NONE

**R3. IMPREST CASH FUNDS**

NONE

**R4. RECEIVABLES**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
<b>INTEREST RECEIVABLE - OP INVESTMENTS:</b>								
UMS08	8150100	00				13118		Accts Rec-Interest & Dividends
UMS08	8150100	00	87631			13113		Accrued Interest
UMS08	8150100	00	87621			13118		Accts Rec-Interest & Dividends
<b>ENDOWMENT RECEIVABLES:</b>								
UMS08	8150108	20	80072			13118	01	Accts Rec-Interest & Dividends
UMS08	8150108	20	80072			13118	20	Accts Rec-Interest & Dividends
UMS08	8150108	20	80072			13118	70	Accts Rec-Interest & Dividends
<b>LOC RECEIVABLES:</b>								
UMS08	8150100	20		8405000		13201		Grants Rec - NSF
UMS08	8150100	20		8405000		13203		Dept of Commerce-NOAA
UMS08	8150100	20		8405000		13204		Dept of Education Receivab
UMS08	8150100	20		8405000		13206		Dept of Agri Receivable
UMS08	8150100	20		8405000		13205		SBA Receivable
UMS08	8150100	20		8405000		13207		EPA Receivable
UMS08	8150100	20		8405000		13208		USDA-Forestry Service Rec
UMS08	8150100	20		8405000		13209		NASA Accounts Receivable
UMS08	8150100	20		8405000		13210		HUD Receivable
UMS08	8150100	20		8405000		13211		Dept of Justice Receivable

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**SYSTEM OFFICE – ACCOUNTING**

R4. **RECEIVABLES - continued**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
<b>LOC RECEIVABLES:</b>								
UMS08	8150100	20		8405000		13214		USDA-Agr Receivable
UMS08	8150100	20		8405000		13215		Corp For Ntl Services Rec
UMS08	8150100	20		8405000		13217		HHS Nursing Receivable
UMS08	8150100	20		8405000		13218		DOL OSHA Receivable
UMS08	8150100	20		8405000		13219		Dept of Interior Rec
UMS08	8150100	20		8405000		13220		LOC_HHS
UMS08	8150100	20		8405000		13221		LOC_Energy
UMS08	8150100	20		8405000		13222		NASA-AMES Receivable
UMS03	3700700	28	39302	3100014		13250		Deferred Grant Revenue LOC
<b>STATE APPROPRIATION RECEIVABLES:</b>								
UMS03	3000005	28	39105	3200002		13267		Grant Rec St Cap Appropriation
UMS03	3000005	28	39105	3200002		13268		Deferred State Capital Apprpr
UMS03	3700700	28	39106	3100012		13267		Grant Rec St Cap Appropriation
UMS05	5750970	28	59106	5100001		13267		Grant Rec St Cap Appropriation
UMS05	5750970	28	59106	5100098		13267		Grant Rec St Cap Appropriation
UMS05	5750970	28	59106	5100101		13267		Grant Rec St Cap Appropriation
UMS05	5750970	28	59106	5100103		13267		Grant Rec St Cap Appropriation
UMS05	5750970	28	59106	5100104		13267		Grant Rec St Cap Appropriation
UMS06	6765000	28	69106	6100056		13267		Grant Rec St Cap Appropriation
UMS06	6765000	28	69106	6100068		13267		Grant Rec St Cap Appropriation
UMS03	3700700	28	39106	3100012		13268		Deferred State Capital Apprpr
UMS05	5750970	28	59106	5100001		13268		Deferred State Capital Apprpr
UMS05	5750970	28	59106	5100098		13268		Deferred State Capital Apprpr
UMS05	5750970	28	59106	5100101		13268		Deferred State Capital Apprpr
UMS05	5750970	28	59106	5100103		13268		Deferred State Capital Apprpr
UMS05	5750970	28	59106	5100104		13268		Deferred State Capital Apprpr
UMS06	6765000	28	69106	6100056		13268		Deferred State Capital Apprpr
UMS06	6765000	28	69106	6100068		13268		Deferred State Capital Apprpr
UMS05	5750970	28	59107	5100000		13267		Grant Rec St Cap Appropriation
UMS05	5750970	28	59107	5100078		13267		Grant Rec St Cap Appropriation
UMS05	5750970	28	59107	5100000		13268		Deferred State Capital Apprpr
UMS05	5750970	28	59107	5100078		13268		Deferred State Capital Apprpr
UMS05	5750970	28	59109	5100029		13267		Grant Rec St Cap Appropriation
UMS05	5750970	28	59109	5100078		13267		Grant Rec St Cap Appropriation
UMS05	5750970	28	59109	5100080		13267		Grant Rec St Cap Appropriation
UMS05	5750970	28	59109	5100029		13268		Deferred State Capital Apprpr
UMS05	5750970	28	59109	5100080		13268		Deferred State Capital Apprpr
UMS08	8750100	20	89119	8150002		13267		Grant Rec St Cap Appropriation
UMS08	8750100	20	89119	8150004		13267		Grant Rec St Cap Appropriation
UMS08	8750100	20	89119	8150006		13267		Grant Rec St Cap Appropriation
UMS08	8750100	20	89119	8150007		13267		Grant Rec St Cap Appropriation
UMS08	8750100	20	89119	8150009		13267		Grant Rec St Cap Appropriation
UMS08	8750100	20	89119	8150010		13267		Grant Rec St Cap Appropriation
UMS08	8750100	20	89119	8150011		13267		Grant Rec St Cap Appropriation
UMS08	8750100	20	89119	8150002		13268		Deferred State Capital Apprpr
UMS08	8750100	20	89119	8150004		13268		Deferred State Capital Apprpr

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R4. **RECEIVABLES - continued**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
<b>STATE APPROPRIATION RECEIVABLES:</b>								
UMS08	8000005	28	89128	8249903		13267		Grant Rec St Cap Appropriation
UMS08	8000005	28	89128	8249903		13268		Deferred State Capital Appropr
UMS08	8750100	20	89119	8150006		13268		Deferred State Capital Appropr
UMS08	8750100	20	89119	8150007		13268		Deferred State Capital Appropr
UMS08	8750100	20	89119	8150009		13268		Deferred State Capital Appropr
UMS08	8750100	20	89119	8150010		13268		Deferred State Capital Appropr
UMS08	8750100	20	89119	8150011		13268		Deferred State Capital Appropr
UMS05	5512921	23	59120	5250124		13267		Grant Rec St Cap Appropriation
UMS06	6156011	23	69120	6250014		13267		Grant Rec St Cap Appropriation
UMS05	5512921	23	59120	5250124		13268		Deferred State Capital Appropr
UMS06	6156011	23	69120	6250014		13268		Deferred State Capital Appropr
UMS06	6765000	28	69121	6100001		13268		Deferred State Capital Appropr
UMS04	4000005	28	49123	4100012		13267		Grant Rec St Cap Appropriation
UMS04	4350700	28	49123	4100012		13267		Grant Rec St Cap Appropriation
UMS06	6765000	28	69123	6100143		13267	01	Grant Rec St Cap Appropriation
UMS04	4350700	28	49123	4100012		13268		Deferred State Capital Appropr
UMS06	6765000	28	69123	6100143		13268		Deferred State Capital Appropr
UMS05	5750970	28	59126	5100176		13267	01	Grant Rec St Cap Appropriation
UMS05	5750970	28	59126	5100183		13267	02	Grant Rec St Cap Appropriation
UMS06	6765000	28	69126	6100063		13267		Grant Rec St Cap Appropriation
UMS05	5750970	28	59126	5100176		13268		Deferred State Capital Appropr
UMS05	5750970	28	59126	5100176		13268	01	Deferred State Capital Appropr
UMS05	5750970	28	59126	5100183		13268	02	Deferred State Capital Appropr
UMS06	6765000	28	69126	6100063		13268		Deferred State Capital Appropr
UMS06	6765000	28	69128	6100147		13267		Grant Rec St Cap Appropriation
UMS06	6000005	28	69209	6249902		13118		Accts Rec-Interest & Dividends
<b>INTEREST RECEIVABLE - REVENUE BOND MONIES:</b>								
UMS08	8000005	29	88900			13118		Accts Rec-Interest & Dividends
UMS08	8000005	29	88903			13118		Accts Rec-Interest & Dividends
UMS08	8000005	29	88904			13118		Accts Rec-Interest & Dividends
UMS08	8000005	29	88905			13118		Accts Rec-Interest & Dividends
UMS08	8000005	29	88940			13118		Accts Rec-Interest & Dividends
UMS08	8000005	29	88941			13118		Accts Rec-Interest & Dividends
UMS08	8000005	29	88952			13118		Accts Rec-Interest & Dividends
UMS08	8000005	29	88952			13168		Accts Rec-Int & Div NonCurrent
UMS08	8000005	29	88960			13107		Accts Receivable - Misc
UMS08	8000005	29	88960			13168		Accts Rec-Int & Div NonCurrent
UMS08	8000005	29	88962			13168		Accts Rec-Int & Div NonCurrent
UMS08	8000005	28	89202	8200025		13168	05	Accts Rec-Int & Div NonCurrent
UMS08	8000005	28	89203	8200026		13168	06	Accts Rec-Int & Div NonCurrent
UMS08	8000005	28	89204	8200028		13168		Accts Rec-Int & Div NonCurrent
UMS08	8000005	28	89205	8200037		13168	11	Accts Rec-Int & Div NonCurrent
UMS05	5000005	28	59208	5249900		13168		Accts Rec-Int & Div NonCurrent
UMS06	6000005	28	69208	6249900		13168		Accts Rec-Int & Div NonCurrent
UMS08	8000005	28	89208	8249900		13168		Accts Rec-Int & Div NonCurrent
UMS05	5000005	28	59209	5249902		13168		Accts Rec-Int & Div NonCurrent

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SYSTEM OFFICE – ACCOUNTING**

**R4. RECEIVABLES - continued**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
<b>INTEREST RECEIVABLE - REVENUE BOND MONIES:</b>								
UMS08	8000005	28	89350	8100020		13168	01	Accts Rec-Int & Div NonCurrent
UMS08	8000005	28	89350	8100020		13168	02	Accts Rec-Int & Div NonCurrent
UMS08	8000005	28	89209	8249902		13168		Accts Rec-Int & Div NonCurrent
UMS08	8000005	28	89209	8249902		13168	01	Accts Rec-Int & Div NonCurrent
<b>OTHER RECEIVABLES:</b>								
UMS08	8150100	00				13120		WC Escrow
UMS08	8150100	00				13160		Accts Receivable Non-Current
UMS08	8000001	00				13107		Accts Receivable - Misc
UMS08	8000005	29	88960			13107		Accts Receivable - Misc
UMS08	8000060	00				13107		Accts Receivable - Misc
UMS08	8150110	50	89900			13107		Accts Receivable - Misc
UMS08	8930000	00				13107		Accts Receivable - Misc
UMS08	8150108	31	80073			13118	01	Accts Rec-Interest & Dividends
UMS08	8150100	00				13120	01	WC Escrow

**R5. LOANS RECEIVABLE - PERKINS AND NURSING**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS01	1000060	25		1325000		27050		Grant Refundable
UMS02	2000060	25		2325000		27050		Grant Refundable
UMS03	3000060	25		3325000		27050		Grant Refundable
UMS04	4000060	25		4325000		27050		Grant Refundable
UMS05	5000060	25		5325000		27050		Grant Refundable
UMS06	6000060	25		6325000		27050		Grant Refundable
UMS07	7000060	25		7325000		27050		Grant Refundable
UMS01	1000060	26		1326000		27050		Grant Refundable
UMS06	6000060	26		6326000		27050		Grant Refundable

**R6. LOANS RECEIVABLE - UNIVERSITY**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS04	4000060	27				13750		Allow for Uncoll Notes Rec
UMS05	5000060	27				13750		Allow for Uncoll Notes Rec
UMS06	6000060	27				13750		Allow for Uncoll Notes Rec

**R7. INVESTMENTS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
<b>OPERATING INVESTMENTS:</b>								
UMS08	8150100	00	87621			12000		Investments
UMS08	8150100	00	87623			12000		Investments
UMS08	8150100	00	87625			12000		Investments
UMS08	8150100	00	87626			12000		Investments
UMS08	8150100	00	87628			12000		Investments
UMS08	8400100	00	87628			12000		Investments
UMS08	8150100	00	87629			12000		Investments
UMS08	8150100	00	87629			12029		Investments - Accrued Interest
UMS08	8150100	00	87630			12000		Investments

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**R7. INVESTMENTS - continued**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
<b>OPERATING INVESTMENTS:</b>								
UMS08	8150100	00	87637			12000		Investments
UMS08	8150100	00	87639			12000		Investments
UMS08	8150100	00	87637			12000		Investments
UMS08	8150100	00	87639			12000		Investments
UMS08	8150100	00	87643			12000		Investments
UMS08	8150100	00	87644			12000		Investments
UMS08	8150100	00	87645			12000		Investments
UMS08	8150100	00	87646			12000		Investments
UMS08	8150100	00	87627			12024		Internal Loans Receivable
UMS08	8150100	00	87639			12029		Investments - Accrued Interest
UMS08	8150100	00	87644			12029		Investments - Accrued Interest
UMS08	8150100	00	87646			12029		Investments - Accrued Interest
UMS08	8400100	00	87639			12029		Investments - Accrued Interest
UMS08	8150100	00	87627			12064		Internal Loans Rec Non Current
<b>REVENUE BOND MONIES:</b>								
UMS08	8000005	19	88900			12700	01	Deposits with Bond Trustees
UMS08	8000005	29	88900			12700	01	Deposits with Bond Trustees
UMS08	8000005	29	88900			12703		Dep w/Bond Trust - Accum Earn
UMS08	8000005	29	88903			12700	10	Deposits with Bond Trustees
UMS08	8000005	29	88903			12703		Dep w/Bond Trust - Accum Earn
UMS08	8000005	29	88904			12700	10	Deposits with Bond Trustees
UMS08	8000005	29	88904			12703		Dep w/Bond Trust - Accum Earn
UMS08	8000005	29	88905			12700	15	Deposits with Bond Trustees
UMS08	8000005	29	88905			12703		Dep w/Bond Trust - Accum Earn
UMS08	8000005	29	88940			12700	10	Deposits with Bond Trustees
UMS08	8000005	29	88940			12703		Dep w/Bond Trust - Accum Earn
UMS08	8000005	29	88941			12703		Dep w/Bond Trust - Accum Earn
UMS08	8000005	29	88952			12700	01	Deposits with Bond Trustees
UMS08	8000005	29	88952			12700	02	Deposits with Bond Trustees
UMS08	8000005	29	88952			12703		Dep w/Bond Trust - Accum Earn
UMS08	8000005	29	88960			12700	01	Deposits with Bond Trustees
UMS08	8000005	29	88960			12700	02	Deposits with Bond Trustees
UMS08	8000005	29	88960			12703		Dep w/Bond Trust - Accum Earn
UMS08	8000005	29	88962			12700	01	Deposits with Bond Trustees
UMS08	8000005	29	88962			12700	02	Deposits with Bond Trustees
UMS08	8000005	29	88962			12700	03	Deposits with Bond Trustees
UMS08	8000005	29	88962			12703		Dep w/Bond Trust - Accum Earn
UMS05	5000005	28	59202	5200025		12700		Deposits with Bond Trustees
UMS08	8000005	28	89202	8200025		12700	01	Deposits with Bond Trustees
UMS08	8000005	28	89202	8200025		12700	05	Deposits with Bond Trustees
UMS02	2000005	28	29203	2200004		12700		Deposits with Bond Trustees
UMS05	5000005	28	59203	5200027		12700		Deposits with Bond Trustees
UMS08	8000005	28	89203	8200026		12700	06	Deposits with Bond Trustees
UMS04	4000005	28	49204	4200002		12703		Dep w/Bond Trust - Accum Earn
UMS08	8000005	28	89204	8200028		12703		Dep w/Bond Trust - Accum Earn
UMS02	2000005	28	29205	2200009		12700	11	Deposits with Bond Trustees

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R7. INVESTMENTS - continued

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
<b>REVENUE BOND MONIES:</b>								
UMS06	6000005	28	69205	6200035		12700	11	Deposits with Bond Trustees
UMS06	6000005	28	69205	6200035		12700		Deposits with Bond Trustees
UMS08	8000005	28	89205	8200037		12700	11	Deposits with Bond Trustees
UMS03	3000005	28	39205	3200007		12702		Dep w/Bond Trustee - COI
UMS03	3000005	28	39205	3200007		12703		Dep w/Bond Trust - Accum Earn
UMS05	5000005	28	59208	5249900		12700	04	Deposits with Bond Trustees
UMS05	5000005	28	59208	5249900		12700	05	Deposits with Bond Trustees
UMS05	5750970	28	59208	5100111		12700	05	Deposits with Bond Trustees
UMS05	5750970	28	59208	5100097		12700		Deposits with Bond Trustees
UMS05	5750970	28	59208	5100102		12700		Deposits with Bond Trustees
UMS05	5750970	28	59208	5100105		12700		Deposits with Bond Trustees
UMS05	5750970	28	59208	5100111		12700		Deposits with Bond Trustees
UMS05	5750970	28	59208	5100140		12700		Deposits with Bond Trustees
UMS05	5750970	28	59208	5100174		12700		Deposits with Bond Trustees
UMS05	5750970	28	59208	5100198		12700		Deposits with Bond Trustees
UMS05	5750970	28	59208	5200051		12700		Deposits with Bond Trustees
UMS06	6000005	28	69208	6249900		12700	05	Deposits with Bond Trustees
UMS06	6765000	28	69208	6100073		12700		Deposits with Bond Trustees
UMS06	6765000	28	69208	6100086		12700		Deposits with Bond Trustees
UMS08	8000005	28	89208	8249900		12700	02	Deposits with Bond Trustees
UMS08	8000005	28	89208	8249901		12700		Deposits with Bond Trustees
UMS05	5750970	28	59208	5100111		12701	10	Dep w/Bond Trustee - Projects
UMS05	5750970	28	59208	5100140		12701	10	Dep w/Bond Trustee - Projects
UMS05	5750970	28	59208	5100198		12701	10	Dep w/Bond Trustee - Projects
UMS06	6765000	28	69208	6100073		12701	10	Dep w/Bond Trustee - Projects
UMS06	6765000	28	69208	6100086		12701	10	Dep w/Bond Trustee - Projects
UMS08	8000005	28	89208	8249900		12702	10	Dep w/Bond Trustee - COI
UMS08	8000005	28	89208	8249901		12702	10	Dep w/Bond Trustee - COI
UMS05	5000005	28	59208	5249900		12703	10	Dep w/Bond Trust - Accum Earn
UMS05	5750970	28	59208	5100111		12703	10	Dep w/Bond Trust - Accum Earn
UMS05	5000005	28	59208	5249900		12703	20	Dep w/Bond Trust - Accum Earn
UMS05	5000005	28	59208	5249900		12703		Dep w/Bond Trust - Accum Earn
UMS06	6000005	28	69208	6249900		12703	10	Dep w/Bond Trust - Accum Earn
UMS06	6000005	28	69208	6249900		12703		Dep w/Bond Trust - Accum Earn
UMS08	8000005	28	89208	8249900		12703	10	Dep w/Bond Trust - Accum Earn
UMS08	8000005	28	89208	8249900		12703		Dep w/Bond Trust - Accum Earn
UMS05	5000005	28	59209	5249902		12701	01	Dep w/Bond Trustee - Projects
UMS05	5750970	28	59209	5100001		12701	01	Dep w/Bond Trustee - Projects
UMS05	5750970	28	59209	5100066		12701	01	Dep w/Bond Trustee - Projects
UMS05	5750970	28	59209	5100098		12701	01	Dep w/Bond Trustee - Projects
UMS05	5750970	28	59209	5100103		12701	01	Dep w/Bond Trustee - Projects
UMS05	5750970	28	59209	5100140		12701	01	Dep w/Bond Trustee - Projects
UMS05	5750970	28	59209	5100169		12701	01	Dep w/Bond Trustee - Projects
UMS05	5750970	28	59209	5100178		12701	01	Dep w/Bond Trustee - Projects
UMS05	5750970	28	59209	5100187		12701	01	Dep w/Bond Trustee - Projects

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**R7. INVESTMENTS - continued**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
<b>REVENUE BOND MONIES:</b>								
UMS05	5750970	28	59209	5100188		12701	01	Dep w/Bond Trustee - Projects
UMS05	5750970	28	59209	5100189		12701	01	Dep w/Bond Trustee - Projects
UMS05	5750970	28	59209	5100192		12701	01	Dep w/Bond Trustee - Projects
UMS05	5750970	28	59209	5100193		12701	01	Dep w/Bond Trustee - Projects
UMS05	5750970	28	59209	5100199		12701	01	Dep w/Bond Trustee - Projects
UMS05	5750970	28	59209	5200011		12701	01	Dep w/Bond Trustee - Projects
UMS05	5750970	28	59209	5200044		12701	01	Dep w/Bond Trustee - Projects
UMS05	5750970	28	59209	5200048		12701	01	Dep w/Bond Trustee - Projects
UMS05	5750970	28	59209	5200051		12701	01	Dep w/Bond Trustee - Projects
UMS05	5750970	28	59209	5200058		12701	01	Dep w/Bond Trustee - Projects
UMS05	5750970	28	59209	5200079		12701	01	Dep w/Bond Trustee - Projects
UMS05	5750970	28	59209	5200080		12701	01	Dep w/Bond Trustee - Projects
UMS05	5750970	28	59209	5200081		12701	01	Dep w/Bond Trustee - Projects
UMS05	5750970	28	59209	5200083		12701	01	Dep w/Bond Trustee - Projects
UMS05	5750970	28	59209	5200084		12701	01	Dep w/Bond Trustee - Projects
UMS05	5750970	28	59209	5200103		12701	01	Dep w/Bond Trustee - Projects
UMS05	5750970	28	59209	5200105		12701	01	Dep w/Bond Trustee - Projects
UMS05	5750970	28	59209	5200106		12701	01	Dep w/Bond Trustee - Projects
UMS05	5750970	28	59209	5200107		12701	01	Dep w/Bond Trustee - Projects
UMS05	5750970	28	59209	5200108		12701	01	Dep w/Bond Trustee - Projects
UMS05	5750970	28	59209	5200112		12701	01	Dep w/Bond Trustee - Projects
UMS06	6000005	28	69209	6249902		12701	01	Dep w/Bond Trustee - Projects
UMS06	6765000	28	69209	6100003		12701	01	Dep w/Bond Trustee - Projects
UMS08	8000005	28	89209	8249902		12702	01	Dep w/Bond Trustee - COI
UMS05	5000005	28	59209	5249902		12703	01	Dep w/Bond Trust - Accum Earn
UMS06	6000005	28	69209	6249902		12703	01	Dep w/Bond Trust - Accum Earn
UMS06	6000005	28	69209	6249902		12703	02	Dep w/Bond Trust - Accum Earn
UMS06	6000005	28	69209	6249902		12703		Dep w/Bond Trust - Accum Earn
UMS08	8000005	28	89209	8249902		12703	01	Dep w/Bond Trust - Accum Earn
UMS08	8000005	28	89209	8249902		12703		Dep w/Bond Trust - Accum Earn
UMS06	6000005	28	69209	6249902		12704	02	Dep w/Bnd Trust - Cap Interest
UMS08	8000005	28	89292	8200026		12703		Dep w/Bond Trust - Accum Earn
UMS08	8000005	28	89292	8200026		12705		Dep w/Bnd Trust - Rebate Amt
UMS08	8000005	28	89297	8249902		12703	01	Dep w/Bond Trust - Accum Earn
UMS08	8350111	28	89297	8100014		12703	01	Dep w/Bond Trust - Accum Earn
UMS08	8000005	28	89350	8100020		12700	01	Deposits with Bond Trustees
UMS08	8000005	28	89350	8100020		12700	02	Deposits with Bond Trustees
<b>ENDOWMENT:</b>								
UMS05	5150987	31	51501			12172		Accum Unrealized Gains/Losses
UMS05	5150987	31	51501			12200		Investments - Endowment Other
UMS06	6150000	31	61500			11360		CD - Endowment
UMS08	8150108	31	80073			12170	01	Investments - Endowment Pool
UMS08	8150108	31	80073			12170	10	Investments - Endowment Pool
UMS08	8150108	31	80073			12170	11	Investments - Endowment Pool
UMS08	8150108	31	80073			12170	12	Investments - Endowment Pool
UMS08	8150108	31	80073			12170	13	Investments - Endowment Pool

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**R7. INVESTMENTS - continued**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
<b>ENDOWMENT:</b>								
UMS08	8150108	31	80073			12170	15	Investments - Endowment Pool
UMS08	8150108	31	80073			12170	16	Investments - Endowment Pool
UMS08	8150108	31	80073			12170	17	Investments - Endowment Pool
UMS08	8150108	31	80073			12170	20	Investments - Endowment Pool
UMS08	8150108	31	80073			12170	30	Investments - Endowment Pool
UMS08	8150108	31	80073			12170	40	Investments - Endowment Pool
UMS08	8150108	31	80073			12170	42	Investments - Endowment Pool
UMS08	8150108	31	80073			12170	50	Investments - Endowment Pool
UMS08	8150108	31	80073			12170	60	Investments - Endowment Pool
UMS08	8150108	31	80073			12170	61	Investments - Endowment Pool
UMS08	8150108	31	80073			12170	70	Investments - Endowment Pool
UMS08	8150108	31	80073			12170	75	Investments - Endowment Pool
UMS08	8150108	31	80073			12170	76	Investments - Endowment Pool
UMS08	8150108	31	80073			12170	78	Investments - Endowment Pool
UMS08	8150108	31	80073			12170	79	Investments - Endowment Pool
UMS08	8150108	31	80073			12172	01	Accum Unrealized Gains/Losses
UMS08	8150108	31	80073			12172	11	Accum Unrealized Gains/Losses
UMS08	8150108	31	80073			12172	12	Accum Unrealized Gains/Losses
UMS08	8150108	31	80073			12172	13	Accum Unrealized Gains/Losses
UMS08	8150108	31	80073			12172	15	Accum Unrealized Gains/Losses
UMS08	8150108	31	80073			12172	16	Accum Unrealized Gains/Losses
UMS08	8150108	31	80073			12172	17	Accum Unrealized Gains/Losses
UMS08	8150108	31	80073			12172	20	Accum Unrealized Gains/Losses
UMS08	8150108	31	80073			12172	30	Accum Unrealized Gains/Losses
UMS08	8150108	31	80073			12172	40	Accum Unrealized Gains/Losses
UMS08	8150108	31	80073			12172	42	Accum Unrealized Gains/Losses
UMS08	8150108	31	80073			12172	50	Accum Unrealized Gains/Losses
UMS08	8150108	31	80073			12172	60	Accum Unrealized Gains/Losses
UMS08	8150108	31	80073			12172	61	Accum Unrealized Gains/Losses
UMS08	8150108	31	80073			12172	70	Accum Unrealized Gains/Losses
UMS08	8150108	31	80073			12172	75	Accum Unrealized Gains/Losses
UMS08	8150108	31	80073			12172	76	Accum Unrealized Gains/Losses
UMS08	8150108	31	80073			12172	78	Accum Unrealized Gains/Losses
UMS08	8150108	31	80073			12172	79	Accum Unrealized Gains/Losses

**R8. PLEDGES RECEIVABLE**

Record outstanding pledges for all campuses.

**R9. SUMMER SESSION AND OTHER DEFERRED REVENUE**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS08	8150100	00				24005	02	Deferred Revenue
UMS08	8000030	20		8400913		24005		Deferred Revenue
UMS08	8000040	20		8400001		24005		Deferred Revenue
UMS08	8000040	20		8400004		24005		Deferred Revenue
UMS08	8000060	20		8400918		24005		Deferred Revenue
UMS08	8940116	20		8400923		24005		Deferred Revenue
UMS02	2550001	11	21700			24007		Deferred Rev Annuity Contract
UMS02	2550001	21	21704			24007		Deferred Rev Annuity Contract
UMS02	2550001	11	21706			24007		Deferred Rev Annuity Contract
UMS02	2550001	11	21708			24007		Deferred Rev Annuity Contract
UMS02	2550001	21	21710			24007		Deferred Rev Annuity Contract

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**R9. SUMMER SESSION AND OTHER DEFERRED REVENUE - continued**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS02	2550001	11	21712			24007		Deferred Rev Annuity Contract
UMS02	2550001	11	21714			24007		Deferred Rev Annuity Contract
UMS02	2550001	21	21716			24007		Deferred Rev Annuity Contract
UMS02	2550001	11	21718			24007		Deferred Rev Annuity Contract
UMS02	2550001	11	21720			24007		Deferred Rev Annuity Contract
UMS02	2550001	11	21722			24007		Deferred Rev Annuity Contract
UMS02	2550001	11	21724			24007		Deferred Rev Annuity Contract
UMS02	2550001	11	21725			24007		Deferred Rev Annuity Contract
UMS02	2550001	11	21726			24007		Deferred Rev Annuity Contract
UMS02	2550001	11	21900			24007		Deferred Rev Annuity Contract
UMS06	6500000	21	61700			24007		Deferred Rev Annuity Contract
UMS06	6500000	21	61701			24007		Deferred Rev Annuity Contract
UMS06	6500000	21	61702			24007		Deferred Rev Annuity Contract
UMS06	6500000	11	61703			24007		Deferred Rev Annuity Contract
UMS06	6500000	11	61704			24007		Deferred Rev Annuity Contract

**R10. INVENTORIES AND PREPAID EXPENSES**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
<b>GENERAL:</b>								
UMS08	8150100	00				15000		Prepaid Expenditures
<b>BONDS COSTS:</b>								
UMS02	2000005	48	29200			15200		Prepaid Bond Issuance Costs
UMS03	3000005	48	39200			15200		Prepaid Bond Issuance Costs
UMS04	4000005	48	49200			15200		Prepaid Bond Issuance Costs
UMS05	5000005	48	59200			15200		Prepaid Bond Issuance Costs
UMS06	6000005	48	69200			15200		Prepaid Bond Issuance Costs
UMS08	8000005	48	89200			15200		Prepaid Bond Issuance Costs
UMS02	2000005	48	29202			15200		Prepaid Bond Issuance Costs
UMS05	5000005	48	59202			15200		Prepaid Bond Issuance Costs
UMS06	6000005	48	69202			15200		Prepaid Bond Issuance Costs
UMS01	1000005	48	19203			15200		Prepaid Bond Issuance Costs
UMS02	2000005	48	29203			15200		Prepaid Bond Issuance Costs
UMS04	4000005	48	49203			15200		Prepaid Bond Issuance Costs
UMS05	5000005	48	59203			15200		Prepaid Bond Issuance Costs
UMS06	6000005	48	69203			15200		Prepaid Bond Issuance Costs
UMS08	8000005	48	89203			15200		Prepaid Bond Issuance Costs
UMS08	8000005	48	89204			15200		Prepaid Bond Issuance Costs
UMS02	2000005	48	29205			15200		Prepaid Bond Issuance Costs
UMS03	3000005	48	39205			15200		Prepaid Bond Issuance Costs
UMS05	5000005	48	59205			15200		Prepaid Bond Issuance Costs
UMS06	6000005	48	69205			15200		Prepaid Bond Issuance Costs
UMS07	7000005	48	79205			15200		Prepaid Bond Issuance Costs
UMS08	8000005	48	89205			15200		Prepaid Bond Issuance Costs
UMS05	5000005	48	59208			15200		Prepaid Bond Issuance Costs
UMS06	6000005	48	69208			15200		Prepaid Bond Issuance Costs
UMS05	5000005	48	59209			15200		Prepaid Bond Issuance Costs

**UNIVERSITY OF MAINE SYSTEM**  
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**LISTING OF FEBRUARY 28<sup>TH</sup> ACCOUNT BALANCES TO BE RECONCILED**  
**SYSTEM OFFICE – ACCOUNTING**

**R12. OTHER LIABILITY ACCOUNTS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
<b>GENERAL:</b>								
UMS08	8014110	00				20000		Accounts Payable
UMS08	8150100	00				20001	03	Accounts Payable Accruals
UMS08	8150100	00				20011		Maine Sales Tax Payable
UMS08	8014110	00				20013		Travel & Expense Accrual
UMS08	8150100	00				20103		St of ME Unclaimed Property
UMS08	8150100	00				20103	02	St of ME Unclaimed Property
UMS08	8150100	00				20103	03	St of ME Unclaimed Property
UMS08	8014110	00				20105		Unclaimed Property AP Checks
UMS08	8000000	00				20150	98	Accrued Payroll
UMS08	8150100	00				20150		Accrued Payroll
UMS08	8150100	00				20150	01	Accrued Payroll
UMS08	8150100	00				20150	02	Accrued Payroll
UMS08	8150100	00				20150	03	Accrued Payroll
UMS08	8150100	00				20150	04	Accrued Payroll
UMS08	8150100	00				20150	05	Accrued Payroll
UMS08	8150100	00				20150	06	Accrued Payroll
UMS08	8150100	00				20150	07	Accrued Payroll
UMS08	8150100	00				20151		Accrued Vacation
UMS08	8150100	00				20154		Workers Comp Liability
UMS08	8150100	00				20157		Litigations Liability
UMS08	8150100	00				20159		Insurance Liability
UMS08	8150100	00				21500		Health Insurance Premiums
UMS08	8150100	00				22151		Accrued Vacation NonCurrent
UMS08	8150100	00				22154		Workers Comp Liability NC
UMS08	8150100	00				22155		Retirement Incent Liab NC
UMS06	6500000	11	61703			26000		Funds Held For Others
UMS06	6500000	11	61703			26000	01	Funds Held For Others
UMS06	6500000	11	61704			26000		Funds Held For Others
<b>REBATE:</b>								
UMS08	8000005	28	89203	8200026		20161		Rebate Liability - Bonds
UMS08	8000005	29	88962			22161		Rebate Liability Bonds NC
UMS08	8000005	29	88964			22161		Rebate Liability Bonds NC
UMS08	8000005	28	89292	8200026		20161		Rebate Liability - Bonds
UMS08	8000005	28	89292	8200026		22161		Rebate Liability Bonds NC
<b>ACCRUED INTEREST:</b>								
UMS02	2000005	19	28900			20158		Accrued Interest - Bonds
UMS03	3000005	19	38900			20158		Accrued Interest - Bonds
UMS04	4000005	19	48900			20158		Accrued Interest - Bonds
UMS05	5000005	19	58900			20158		Accrued Interest - Bonds
UMS06	6000005	19	68900			20158		Accrued Interest - Bonds
UMS08	8000005	19	88900			20158		Accrued Interest - Bonds
UMS02	2000005	19	28902			20158		Accrued Interest - Bonds
UMS05	5000005	19	58902			20158		Accrued Interest - Bonds
UMS06	6000005	19	68902			20158		Accrued Interest - Bonds
UMS08	8000005	19	88902			20158		Accrued Interest - Bonds
UMS01	1000005	19	18903			20158		Accrued Interest - Bonds

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SYSTEM OFFICE – ACCOUNTING**

**R12. OTHER LIABILITY ACCOUNTS - continued**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
<b>ACCRUED INTEREST:</b>								
UMS02	2000005	19	28900			20158		Accrued Interest - Bonds
UMS03	3000005	19	38900			20158		Accrued Interest - Bonds
UMS04	4000005	19	48900			20158		Accrued Interest - Bonds
UMS05	5000005	19	58900			20158		Accrued Interest - Bonds
UMS06	6000005	19	68900			20158		Accrued Interest - Bonds
UMS08	8000005	19	88900			20158		Accrued Interest - Bonds
UMS02	2000005	19	28902			20158		Accrued Interest - Bonds
UMS05	5000005	19	58902			20158		Accrued Interest - Bonds
UMS06	6000005	19	68902			20158		Accrued Interest - Bonds
UMS08	8000005	19	88902			20158		Accrued Interest - Bonds
UMS01	1000005	19	18903			20158		Accrued Interest - Bonds
UMS02	2000005	19	28903			20158		Accrued Interest - Bonds
UMS04	4000005	19	48903			20158		Accrued Interest - Bonds
UMS05	5000005	19	58903			20158		Accrued Interest - Bonds
UMS06	6000005	19	68903			20158		Accrued Interest - Bonds
UMS08	8000005	19	88903			20158		Accrued Interest - Bonds
UMS01	1000005	19	18904			20158		Accrued Interest - Bonds
UMS02	2000005	19	28904			20158		Accrued Interest - Bonds
UMS03	3000005	19	38904			20158		Accrued Interest - Bonds
UMS04	4000005	19	48904			20158		Accrued Interest - Bonds
UMS05	5000005	19	58904			20158		Accrued Interest - Bonds
UMS06	6000005	19	68904			20158		Accrued Interest - Bonds
UMS07	7000005	19	78904			20158		Accrued Interest - Bonds
UMS02	2000005	19	28905			20158		Accrued Interest - Bonds
UMS03	3000005	19	38905			20158		Accrued Interest - Bonds
UMS04	4000005	19	48905			20158		Accrued Interest - Bonds
UMS05	5000005	19	58905			20158		Accrued Interest - Bonds
UMS06	6000005	19	68905			20158		Accrued Interest - Bonds
UMS07	7000005	19	78905			20158		Accrued Interest - Bonds
UMS08	8000005	19	88905			20158		Accrued Interest - Bonds
UMS02	2000005	19	28940			20158		Accrued Interest - Bonds
UMS03	3000005	19	38940			20158		Accrued Interest - Bonds
UMS04	4000005	19	48940			20158		Accrued Interest - Bonds
UMS05	5000005	19	58940			20158		Accrued Interest - Bonds
UMS06	6000005	19	68940			20158		Accrued Interest - Bonds
UMS08	8000005	19	88940			20158		Accrued Interest - Bonds
UMS02	2000005	19	28941			20158		Accrued Interest - Bonds
UMS03	3000005	19	38941			20158		Accrued Interest - Bonds
UMS04	4000005	19	48941			20158		Accrued Interest - Bonds
UMS05	5000005	19	58941			20158		Accrued Interest - Bonds
UMS06	6000005	19	68941			20158		Accrued Interest - Bonds
UMS08	8000005	19	88941			20158		Accrued Interest - Bonds

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LISTING OF FEBRUARY 28<sup>TH</sup> ACCOUNT BALANCES TO BE RECONCILED  
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**R12. OTHER LIABILITY ACCOUNTS - continued**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
<b>NOTES PAYABLE:</b>								
UMS05	5000005	48	59402			20310		Notes Payable Internal Current
UMS05	5000005	48	59402			23010		Notes Payable - Internal
UMS02	2000005	48	29403			20310		Notes Payable Internal Current
UMS05	5000005	48	59403			20310		Notes Payable Internal Current
UMS06	6000005	48	69403			20310		Notes Payable Internal Current
UMS02	2000005	48	29403			23010		Notes Payable - Internal
UMS05	5000005	48	59403			23010		Notes Payable - Internal
UMS04	4000005	48	49404			20310		Notes Payable Internal Current
UMS04	4000005	48	49404			23010		Notes Payable - Internal
UMS03	3000005	48	39406			20310		Notes Payable Internal Current
UMS04	4000005	48	49406			20310		Notes Payable Internal Current
UMS03	3000005	48	39406			23010		Notes Payable - Internal
UMS04	4000005	48	49406			23010		Notes Payable - Internal
UMS04	4000005	48	49407			20310		Notes Payable Internal Current
UMS05	5000005	48	59408			20310		Notes Payable Internal Current
UMS06	6000005	48	69408			20310		Notes Payable Internal Current
UMS05	5000005	48	59408			23010		Notes Payable - Internal
UMS06	6000005	48	69408			23010		Notes Payable - Internal
UMS05	5000005	48	59409			20310		Notes Payable Internal Current
UMS05	5000005	48	59409			23010		Notes Payable - Internal
UMS05	5000005	48	59411			20310		Notes Payable Internal Current
UMS06	6000005	48	69411			20310		Notes Payable Internal Current
UMS05	5000005	48	59411			23010		Notes Payable - Internal
UMS06	6000005	48	69411			23010		Notes Payable - Internal
UMS05	5000005	48	59412			20310		Notes Payable Internal Current
UMS06	6000005	48	69412			20310		Notes Payable Internal Current
UMS05	5000005	48	59412			23010		Notes Payable - Internal
UMS06	6000005	48	69412			23010		Notes Payable - Internal
UMS05	5000005	48	59414			20310		Notes Payable Internal Current
UMS06	6000005	48	69414			20310		Notes Payable Internal Current
UMS05	5000005	48	59414			23010		Notes Payable - Internal
UMS06	6000005	48	69414			23010		Notes Payable - Internal
UMS05	5000005	48	59415			20310		Notes Payable Internal Current
UMS05	5000005	18	59415	5249899		23010		Notes Payable - Internal
UMS05	5000005	48	59415			23010		Notes Payable - Internal
<b>BONDS PAYABLE:</b>								
UMS02	2000005	48	29200			20700		Bonds Payable Current
UMS03	3000005	48	39200			20700		Bonds Payable Current
UMS04	4000005	48	49200			20700		Bonds Payable Current
UMS05	5000005	48	59200			20700		Bonds Payable Current
UMS06	6000005	48	69200			20700		Bonds Payable Current
UMS08	8000005	48	89200			20700		Bonds Payable Current
UMS02	2000005	48	29200			20710		Bonds Payable Premium Current
UMS03	3000005	48	39200			20710		Bonds Payable Premium Current
UMS04	4000005	48	49200			20710		Bonds Payable Premium Current

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**R12. OTHER LIABILITY ACCOUNTS - continued**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
<b>BONDS PAYABLE:</b>								
UMS02	2000005	48	29200			20700		Bonds Payable Current
UMS03	3000005	48	39200			20700		Bonds Payable Current
UMS04	4000005	48	49200			20700		Bonds Payable Current
UMS05	5000005	48	59200			20700		Bonds Payable Current
UMS06	6000005	48	69200			20700		Bonds Payable Current
UMS08	8000005	48	89200			20700		Bonds Payable Current
UMS02	2000005	48	29200			20710		Bonds Payable Premium Current
UMS03	3000005	48	39200			20710		Bonds Payable Premium Current
UMS04	4000005	48	49200			20710		Bonds Payable Premium Current
UMS05	5000005	48	59200			20710		Bonds Payable Premium Current
UMS06	6000005	48	69200			20710		Bonds Payable Premium Current
UMS08	8000005	48	89200			20710		Bonds Payable Premium Current
UMS02	2000005	48	29200			27000		Bonds Payable
UMS03	3000005	48	39200			27000		Bonds Payable
UMS04	4000005	48	49200			27000		Bonds Payable
UMS05	5000005	48	59200			27000		Bonds Payable
UMS06	6000005	48	69200			27000		Bonds Payable
UMS08	8000005	48	89200			27000		Bonds Payable
UMS02	2000005	48	29200			27010		Bonds Payable - Premium
UMS03	3000005	48	39200			27010		Bonds Payable - Premium
UMS04	4000005	48	49200			27010		Bonds Payable - Premium
UMS05	5000005	48	59200			27010		Bonds Payable - Premium
UMS06	6000005	48	69200			27010		Bonds Payable - Premium
UMS08	8000005	48	89200			27010		Bonds Payable - Premium
UMS02	2000005	48	29202			20700		Bonds Payable Current
UMS05	5000005	48	59202			20700		Bonds Payable Current
UMS06	6000005	48	69202			20700		Bonds Payable Current
UMS02	2000005	48	29202			20710		Bonds Payable Premium Current
UMS05	5000005	48	59202			20710		Bonds Payable Premium Current
UMS06	6000005	48	69202			20710		Bonds Payable Premium Current
UMS02	2000005	48	29202			27000		Bonds Payable
UMS05	5000005	28	59202	5200025		27000		Bonds Payable
UMS05	5000005	48	59202			27000		Bonds Payable
UMS06	6000005	48	69202			27000		Bonds Payable
UMS08	8000005	29	89202			27000		Bonds Payable
UMS02	2000005	48	29202			27010		Bonds Payable - Premium
UMS05	5000005	48	59202			27010		Bonds Payable - Premium
UMS06	6000005	48	69202			27010		Bonds Payable - Premium
UMS01	1000005	48	19203			20700		Bonds Payable Current
UMS02	2000005	48	29203			20700		Bonds Payable Current
UMS05	5000005	48	59203			20700		Bonds Payable Current
UMS06	6000005	48	69203			20700		Bonds Payable Current
UMS08	8000005	48	89203			20700		Bonds Payable Current
UMS01	1000005	48	19203			20710		Bonds Payable Premium Current
UMS02	2000005	48	29203			20710		Bonds Payable Premium Current

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**SYSTEM OFFICE – ACCOUNTING**

R12. OTHER LIABILITY ACCOUNTS - continued

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
<b>BONDS PAYABLE:</b>								
UMS04	4000005	48	49203			20710		Bonds Payable Premium Current
UMS05	5000005	48	59203			20710		Bonds Payable Premium Current
UMS06	6000005	48	69203			20710		Bonds Payable Premium Current
UMS08	8000005	48	89203			20710		Bonds Payable Premium Current
UMS01	1000005	48	19203			27000		Bonds Payable
UMS02	2000005	48	29203			27000		Bonds Payable
UMS04	4000005	48	49203			27000		Bonds Payable
UMS05	5000005	48	59203			27000		Bonds Payable
UMS06	6000005	48	69203			27000		Bonds Payable
UMS08	8000005	48	89203			27000		Bonds Payable
UMS01	1000005	48	19203			27010		Bonds Payable - Premium
UMS02	2000005	48	29203			27010		Bonds Payable - Premium
UMS04	4000005	48	49203			27010		Bonds Payable - Premium
UMS05	5000005	48	59203			27010		Bonds Payable - Premium
UMS06	6000005	48	69203			27010		Bonds Payable - Premium
UMS08	8000005	48	89203			27010		Bonds Payable - Premium
UMS01	1000005	48	19204			20700		Bonds Payable Current
UMS02	2000005	48	29204			20700		Bonds Payable Current
UMS03	3000005	48	39204			20700		Bonds Payable Current
UMS04	4000005	48	49204			20700		Bonds Payable Current
UMS05	5000005	48	59204			20700		Bonds Payable Current
UMS06	6000005	48	69204			20700		Bonds Payable Current
UMS07	7000005	48	79204			20700		Bonds Payable Current
UMS08	8000005	48	89204			20710		Bonds Payable Premium Current
UMS04	4000005	48	49204			27000		Bonds Payable
UMS05	5000005	48	59204			27000		Bonds Payable
UMS06	6000005	48	69204			27000		Bonds Payable
UMS08	8000005	48	89204			27010		Bonds Payable - Premium
UMS02	2000005	48	29205			20700		Bonds Payable Current
UMS03	3000005	48	39205			20700		Bonds Payable Current
UMS05	5000005	48	59205			20700		Bonds Payable Current
UMS06	6000005	48	69205			20700		Bonds Payable Current
UMS07	7000005	48	79205			20700		Bonds Payable Current
UMS02	2000005	48	29205			20710		Bonds Payable Premium Current
UMS05	5000005	48	59205			20710		Bonds Payable Premium Current
UMS06	6000005	48	69205			20710		Bonds Payable Premium Current
UMS02	2000005	48	29205			20710	04	Bonds Payable Premium Current
UMS03	3000005	48	39205			20710	04	Bonds Payable Premium Current
UMS05	5000005	48	59205			20710	04	Bonds Payable Premium Current
UMS06	6000005	48	69205			20710	04	Bonds Payable Premium Current
UMS07	7000005	48	79205			20710	04	Bonds Payable Premium Current
UMS02	2000005	48	29205			20710	98	Bonds Payable Premium Current
UMS03	3000005	48	39205			20710	98	Bonds Payable Premium Current

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**R12. OTHER LIABILITY ACCOUNTS - continued**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
<b>BONDS PAYABLE:</b>								
UMS04	4000005	48	49205			20710	98	Bonds Payable Premium Current
UMS05	5000005	48	59205			20710	98	Bonds Payable Premium Current
UMS06	6000005	48	69205			20710	98	Bonds Payable Premium Current
UMS08	8000005	48	89205			20710	98	Bonds Payable Premium Current
UMS02	2000005	48	29205			20711		Bond Pay DFD on Refund Current
UMS05	5000005	48	59205			20711		Bond Pay DFD on Refund Current
UMS06	6000005	48	69205			20711		Bond Pay DFD on Refund Current
UMS02	2000005	48	29205			20711	98	Bond Pay DFD on Refund Current
UMS03	3000005	48	39205			20711	98	Bond Pay DFD on Refund Current
UMS04	4000005	48	49205			20711	98	Bond Pay DFD on Refund Current
UMS05	5000005	48	59205			20711	98	Bond Pay DFD on Refund Current
UMS06	6000005	48	69205			20711	98	Bond Pay DFD on Refund Current
UMS02	2000005	28	29205	2200009		27000		Bonds Payable
UMS02	2000005	48	29205			27000		Bonds Payable
UMS03	3000005	28	39205	3200007		27000		Bonds Payable
UMS03	3000005	48	39205			27000		Bonds Payable
UMS04	4000005	48	49205			27000		Bonds Payable
UMS05	5000005	28	59205	5200040		27000		Bonds Payable
UMS05	5000005	48	59205			27000		Bonds Payable
UMS06	6000005	28	69205	6200035		27000		Bonds Payable
UMS06	6000005	48	69205			27000		Bonds Payable
UMS07	7000005	48	79205			27000		Bonds Payable
UMS08	8000005	48	89205			27000		Bonds Payable
UMS02	2000005	48	29205			27010		Bonds Payable - Premium
UMS05	5000005	48	59205			27010		Bonds Payable - Premium
UMS06	6000005	48	69205			27010		Bonds Payable - Premium
UMS02	2000005	48	29205			27010	04	Bonds Payable - Premium
UMS03	3000005	48	39205			27010	04	Bonds Payable - Premium
UMS05	5000005	48	59205			27010	04	Bonds Payable - Premium
UMS06	6000005	48	69205			27010	04	Bonds Payable - Premium
UMS07	7000005	48	79205			27010	04	Bonds Payable - Premium
UMS02	2000005	48	29205			27010	98	Bonds Payable - Premium
UMS03	3000005	48	39205			27010	98	Bonds Payable - Premium
UMS04	4000005	48	49205			27010	98	Bonds Payable - Premium
UMS05	5000005	48	59205			27010	98	Bonds Payable - Premium
UMS06	6000005	48	69205			27010	98	Bonds Payable - Premium
UMS08	8000005	48	89205			27010	98	Bonds Payable - Premium
UMS02	2000005	48	29205			27011	98	Bonds Payable Dfd on Refunding
UMS03	3000005	48	39205			27011	98	Bonds Payable Dfd on Refunding
UMS04	4000005	48	49205			27011	98	Bonds Payable Dfd on Refunding
UMS05	5000005	48	59205			27011	98	Bonds Payable Dfd on Refunding
UMS06	6000005	48	69205			27011	98	Bonds Payable Dfd on Refunding
UMS02	2000005	48	29205			27011		Bonds Payable Dfd on Refunding

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**R12. OTHER LIABILITY ACCOUNTS - continued**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
<b>BONDS PAYABLE:</b>								
UMS05	5000005	48	59205			27011		Bonds Payable Dfd on Refunding
UMS06	6000005	48	69205			27011		Bonds Payable Dfd on Refunding
UMS02	2000005	48	29208			20700		Bonds Payable Current
UMS05	5000005	48	59208			20700		Bonds Payable Current
UMS06	6000005	48	69208			20700		Bonds Payable Current
UMS02	2000005	48	29208			20710		Bonds Payable Premium Current
UMS05	5000005	48	59208			20710		Bonds Payable Premium Current
UMS06	6000005	48	69208			20710		Bonds Payable Premium Current
UMS04	4000005	48	49208			20710	02	Bonds Payable Premium Current
UMS05	5000005	48	59208			20710	05	Bonds Payable Premium Current
UMS06	6000005	48	69208			20710	05	Bonds Payable Premium Current
UMS02	2000005	48	29208			20710	98	Bonds Payable Premium Current
UMS03	3000005	48	39208			20710	98	Bonds Payable Premium Current
UMS04	4000005	48	49208			20710	98	Bonds Payable Premium Current
UMS05	5000005	48	59208			20710	98	Bonds Payable Premium Current
UMS06	6000005	48	69208			20710	98	Bonds Payable Premium Current
UMS08	8000005	48	89208			20710	98	Bonds Payable Premium Current
UMS02	2000005	48	29208			20711		Bond Pay DFD on Refund Current
UMS05	5000005	48	59208			20711		Bond Pay DFD on Refund Current
UMS06	6000005	48	69208			20711		Bond Pay DFD on Refund Current
UMS04	4000005	48	49208			20711	02	Bond Pay DFD on Refund Current
UMS02	2000005	48	29208			20711	98	Bond Pay DFD on Refund Current
UMS03	3000005	48	39208			20711	98	Bond Pay DFD on Refund Current
UMS04	4000005	48	49208			20711	98	Bond Pay DFD on Refund Current
UMS05	5000005	48	59208			20711	98	Bond Pay DFD on Refund Current
UMS06	6000005	48	69208			20711	98	Bond Pay DFD on Refund Current
UMS08	8000005	48	89204			20711		Bond Pay DFD on Refund Current
UMS08	8000005	48	89208			20711	98	Bond Pay DFD on Refund Current
UMS08	8000005	29	89208			27000		Bonds Payable
UMS02	2000005	48	29208			27000		Bonds Payable
UMS03	3000005	48	39208			27000		Bonds Payable
UMS04	4000005	48	49208			27000		Bonds Payable
UMS05	5000005	28	59208	5249900		27000		Bonds Payable
UMS05	5000005	48	59208			27000		Bonds Payable
UMS06	6000005	28	69208	6249900		27000		Bonds Payable
UMS06	6000005	48	69208			27000		Bonds Payable
UMS08	8000005	48	89208			27000		Bonds Payable
UMS02	2000005	48	29208			27010		Bonds Payable - Premium
UMS05	5000005	48	59208			27010		Bonds Payable - Premium
UMS06	6000005	48	69208			27010		Bonds Payable - Premium
UMS04	4000005	48	49208			27010	02	Bonds Payable - Premium
UMS05	5000005	28	59208	5249900		27010	05	Bonds Payable - Premium
UMS06	6000005	28	69208	6249900		27010	05	Bonds Payable - Premium
UMS05	5000005	48	59208			27010	05	Bonds Payable - Premium
UMS06	6000005	48	69208			27010	05	Bonds Payable - Premium
UMS02	2000005	48	29208			27010	98	Bonds Payable - Premium

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**SYSTEM OFFICE – ACCOUNTING**

**R12. OTHER LIABILITY ACCOUNTS - continued**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
<b>BONDS PAYABLE:</b>								
UMS03	3000005	48	39208			27010	98	Bonds Payable - Premium
UMS04	4000005	48	49208			27010	98	Bonds Payable - Premium
UMS05	5000005	48	59208			27010	98	Bonds Payable - Premium
UMS06	6000005	48	69208			27010	98	Bonds Payable - Premium
UMS08	8000005	48	89208			27010	98	Bonds Payable - Premium
UMS02	2000005	48	29208			27011		Bonds Payable Dfd on Refunding
UMS05	5000005	48	59208			27011		Bonds Payable Dfd on Refunding
UMS06	6000005	48	69208			27011		Bonds Payable Dfd on Refunding
UMS04	4000005	48	49208			27011	02	Bonds Payable Dfd on Refunding
UMS02	2000005	48	29208			27011	98	Bonds Payable Dfd on Refunding
UMS03	3000005	48	39208			27011	98	Bonds Payable Dfd on Refunding
UMS04	4000005	48	49208			27011	98	Bonds Payable Dfd on Refunding
UMS05	5000005	48	59208			27011	98	Bonds Payable Dfd on Refunding
UMS06	6000005	48	69208			27011	98	Bonds Payable Dfd on Refunding
UMS08	8000005	48	89209			20700		Bonds Payable Current
UMS02	2000005	48	29209			20710	98	Bonds Payable Premium Current
UMS03	3000005	48	39209			20710	98	Bonds Payable Premium Current
UMS04	4000005	48	49209			20710	98	Bonds Payable Premium Current
UMS05	5000005	48	59209			20710	98	Bonds Payable Premium Current
UMS06	6000005	48	69209			20710	98	Bonds Payable Premium Current
UMS08	8000005	48	89209			20710	98	Bonds Payable Premium Current
UMS05	5000005	28	59209	5249902		20710		Bonds Payable Premium Current
UMS06	6000005	28	69209	6249902		20710		Bonds Payable Premium Current
UMS02	2000005	48	29209			20711	98	Bond Pay DFD on Refund Current
UMS03	3000005	48	39209			20711	98	Bond Pay DFD on Refund Current
UMS04	4000005	48	49209			20711	98	Bond Pay DFD on Refund Current
UMS05	5000005	48	59209			20711	98	Bond Pay DFD on Refund Current
UMS06	6000005	48	69209			20711	98	Bond Pay DFD on Refund Current
UMS02	2000005	48	29209			27000		Bonds Payable
UMS03	3000005	48	39209			27000		Bonds Payable
UMS04	4000005	48	49209			27000		Bonds Payable
UMS05	5000005	28	59209	5249902		27000		Bonds Payable
UMS05	5000005	48	59209			27000		Bonds Payable
UMS06	6000005	28	69209	6249902		27000		Bonds Payable
UMS06	6000005	48	69209			27000		Bonds Payable
UMS08	8000005	48	89209			27000		Bonds Payable
UMS05	5000005	28	59209	5249902		27010		Bonds Payable - Premium
UMS06	6000005	28	69209	6249902		27010		Bonds Payable - Premium
UMS05	5000005	48	59209			27010	07	Bonds Payable - Premium
UMS06	6000005	48	69209			27010	07	Bonds Payable - Premium
UMS02	2000005	48	29209			27010	98	Bonds Payable - Premium
UMS03	3000005	48	39209			27010	98	Bonds Payable - Premium
UMS04	4000005	48	49209			27010	98	Bonds Payable - Premium

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SYSTEM OFFICE – ACCOUNTING**

**R12. OTHER LIABILITY ACCOUNTS - continued**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
<b>BONDS PAYABLE:</b>								
UMS05	5000005	48	59209			27010	98	Bonds Payable - Premium
UMS06	6000005	48	69209			27010	98	Bonds Payable - Premium
UMS08	8000005	48	89209			27010	98	Bonds Payable - Premium
UMS08	8000005	48	89209			27011	98	Bonds Payable Dfd on Refunding
UMS02	2000005	48	29209			27011	98	Bonds Payable Dfd on Refunding
UMS03	3000005	48	39209			27011	98	Bonds Payable Dfd on Refunding
UMS04	4000005	48	49209			27011	98	Bonds Payable Dfd on Refunding
UMS05	5000005	48	59209			27011	98	Bonds Payable Dfd on Refunding
UMS06	6000005	48	69209			27011	98	Bonds Payable Dfd on Refunding
<b>CAPITAL LEASES:</b>								
UMS03	3000005	48				20800		Capital Lease Oblig Current
UMS03	3000005	48				23800		Capital Lease Obligations
UMS05	5000005	48				20800		Capital Lease Oblig Current
UMS05	5000005	48				23800		Capital Lease Obligations
UMS06	6000005	48				20800		Capital Lease Oblig Current
UMS06	6000005	48				23800		Capital Lease Obligations

**R13. STUDENT ACTIVITY ACCOUNTS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS03	3000100	50	39999			11040		Fort Kent FCU - Std Senate Ckg
UMS03	3000100	50	39999			11211	01	Fort Kent FCU - Std Senate Svg
UMS03	3000100	50	39999			11211	02	Fort Kent FCU - Std Senate Svg
UMS03	3000100	50	39999			26030		Current Portion Held for Other
UMS07	7000100	50	79999			11041		Key Bank - UMPI Incidental Ckg
UMS07	7000100	50	79999			26030		Current Portion Held for Other

**R14. PAYROLL SUSPENSE ACCOUNTS**

Process campus responses.

**R15. OTHER SUSPENSE AND CLEARING ACCOUNTS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS08	8150100	00				16000		Suspense
UMS08	8150100	00				16000	02	Suspense
UMS08	8150100	00				16000	03	Suspense
UMS08	8150100	00				16000	04	Suspense
UMS08	8150100	00				16000	99	Suspense
UMS08	8400100	00				16000		Suspense
UMS08	8750101	00				16000	04	Suspense

**R16. CAPITAL ASSETS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS01	1000005	48				17000		Land
UMS02	2000005	48				17000		Land
UMS03	3000005	48				17000		Land
UMS04	4000005	48				17000		Land
UMS05	5000005	48				17000		Land

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**R16. CAPITAL ASSETS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS06	6000005	48				17000		Land
UMS07	7000005	48				17000		Land
UMS08	8000005	48				17000		Land
UMS01	1000005	48				17100		Buildings
UMS02	2000005	48				17100		Buildings
UMS03	3000005	48				17100		Buildings
UMS04	4000005	48				17100		Buildings
UMS05	5000005	48				17100		Buildings
UMS06	6000005	48				17100		Buildings
UMS07	7000005	48				17100		Buildings
UMS08	8000005	48				17100		Buildings
UMS02	2000005	48				17101		Buildings - Auxiliary
UMS03	3000005	48				17101		Buildings - Auxiliary
UMS04	4000005	48				17101		Buildings - Auxiliary
UMS05	5000005	48				17101		Buildings - Auxiliary
UMS06	6000005	48				17101		Buildings - Auxiliary
UMS07	7000005	48				17101		Buildings - Auxiliary
UMS01	1000005	48				17160		Buildings Accum Depreciation
UMS02	2000005	48				17160		Buildings Accum Depreciation
UMS03	3000005	48				17160		Buildings Accum Depreciation
UMS04	4000005	48				17160		Buildings Accum Depreciation
UMS05	5000005	48				17160		Buildings Accum Depreciation
UMS05	5000007	48				17160		Buildings Accum Depreciation
UMS06	6000005	48				17160		Buildings Accum Depreciation
UMS07	7000005	48				17160		Buildings Accum Depreciation
UMS08	8000005	48				17160		Buildings Accum Depreciation
UMS01	1000005	48				17200		Improvements
UMS02	2000005	48				17200		Improvements
UMS03	3000005	48				17200		Improvements
UMS04	4000005	48				17200		Improvements
UMS05	5000005	48				17200		Improvements
UMS06	6000005	48				17200		Improvements
UMS07	7000005	48				17200		Improvements
UMS08	8000005	48				17200		Improvements
UMS01	1000005	48				17260		Improv Accum Depreciation
UMS02	2000005	48				17260		Improv Accum Depreciation
UMS03	3000005	48				17260		Improv Accum Depreciation
UMS04	4000005	48				17260		Improv Accum Depreciation
UMS05	5000005	48				17260		Improv Accum Depreciation
UMS05	5000007	48				17260		Improv Accum Depreciation
UMS06	6000005	48				17260		Improv Accum Depreciation
UMS07	7000005	48				17260		Improv Accum Depreciation
UMS08	8000005	48				17260		Improv Accum Depreciation
UMS01	1000005	48				17300		Equipment
UMS02	2000005	48				17300		Equipment
UMS03	3000005	48				17300		Equipment

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**R16. CAPITAL ASSETS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS04	4000005	48				17300		Equipment
UMS05	5000005	48				17300		Equipment
UMS06	6000005	48				17300		Equipment
UMS07	7000005	48				17300		Equipment
UMS08	8000005	48				17300		Equipment
UMS01	1000005	48				17301		Equipment - Auxiliary
UMS02	2000005	48				17301		Equipment - Auxiliary
UMS03	3000005	48				17301		Equipment - Auxiliary
UMS04	4000005	48				17301		Equipment - Auxiliary
UMS05	5000005	48				17301		Equipment - Auxiliary
UMS06	6000005	48				17301		Equipment - Auxiliary
UMS07	7000005	48				17301		Equipment - Auxiliary
UMS01	1000005	48				17310		Operational Equipment
UMS02	2000005	48				17310		Operational Equipment
UMS03	3000005	48				17310		Operational Equipment
UMS04	4000005	48				17310		Operational Equipment
UMS05	5000005	48				17310		Operational Equipment
UMS06	6000005	48				17310		Operational Equipment
UMS07	7000005	48				17310		Operational Equipment
UMS08	8000005	48				17310		Operational Equipment
UMS01	1000005	48				17311		Operational Equipment - Aux
UMS02	2000005	48				17311		Operational Equipment - Aux
UMS03	3000005	48				17311		Operational Equipment - Aux
UMS04	4000005	48				17311		Operational Equipment - Aux
UMS05	5000005	48				17311		Operational Equipment - Aux
UMS06	6000005	48				17311		Operational Equipment - Aux
UMS07	7000005	48				17311		Operational Equipment - Aux
UMS01	1000005	48				17360		Equipment Accum Depreciation
UMS02	2000005	48				17360		Equipment Accum Depreciation
UMS03	3000005	48				17360		Equipment Accum Depreciation
UMS04	4000005	48				17360		Equipment Accum Depreciation
UMS05	5000005	48				17360		Equipment Accum Depreciation
UMS06	6000005	48				17360		Equipment Accum Depreciation
UMS07	7000005	48				17360		Equipment Accum Depreciation
UMS08	8000005	48				17360		Equipment Accum Depreciation
UMS01	1000005	48				17400		Construction in Progress
UMS02	2000005	48				17400		Construction in Progress
UMS04	4000005	48				17400		Construction in Progress
UMS05	5000005	48				17400		Construction in Progress
UMS06	6000005	48				17400		Construction in Progress
UMS08	8000005	48				17400		Construction in Progress
UMS01	1000005	48				17500		Library Materials
UMS02	2000005	48				17500		Library Materials
UMS03	3000005	48				17500		Library Materials
UMS04	4000005	48				17500		Library Materials

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**R16. CAPITAL ASSETS**

<u>BU</u>	<u>DEPT</u>	<u>FUND</u>	<u>PROG</u>	<u>PROJ</u>	<u>OP UNIT</u>	<u>ACCT</u>	<u>CLASS</u>	<u>ACCOUNT DESCRIPTION</u>
UMS05	5000005	48				17500		Library Materials
UMS06	6000005	48				17500		Library Materials
UMS07	7000005	48				17500		Library Materials
UMS08	8000005	48				17500		Library Materials
UMS05	5000005	48				17900		Intangibles
UMS05	5000005	48				17960		Accumulated Amort - Patents
UMS01	1000005	48				17060		Accumulated Deprec (Budgeted)
UMS02	2000005	48				17060		Accumulated Deprec (Budgeted)
UMS03	3000005	48				17060		Accumulated Deprec (Budgeted)
UMS04	4000005	48				17060		Accumulated Deprec (Budgeted)
UMS05	5000005	48				17060		Accumulated Deprec (Budgeted)
UMS06	6000005	48				17060		Accumulated Deprec (Budgeted)
UMS07	7000005	48				17060		Accumulated Deprec (Budgeted)
UMS08	8000005	48				17060		Accumulated Deprec (Budgeted)

**R17. LEASES (UNIVERSITY IS LEASING PROPERTY FROM ANOTHER ENTITY)**

Process campus responses.

**R18. LEASES (UNIVERSITY IS LEASING PROPERTY TO ANOTHER ENTITY)**

Process campus responses.

**\*\*END ATTACHMENT\*\***

**\*\* END DOCUMENT\*\***