YEAR-END RECONCILIATION PROCEDURES
ACCOUNTS SPECIFIC TO UNET
June 30, 2006

This document is designed to only provide a list of campus specific accounts for each step in the year-end reconciliation procedures. Please refer to the master procedures document on the web at http://www.maine.edu/system/oft/oft_yearend.php for a description of the actual year-end procedures and requirements.

STEP #

1. BANK RECONCILIATION
   NONE

2. IMPREST FUNDS
   NONE

3. RECEIVABLE ACCOUNTS

<table>
<thead>
<tr>
<th>BU</th>
<th>Dept</th>
<th>Fund</th>
<th>Acct</th>
<th>Class</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>UMS08</td>
<td>8750100</td>
<td>00</td>
<td>13107</td>
<td></td>
<td>Accts Receivable - Misc</td>
</tr>
</tbody>
</table>

4. LOANS RECEIVABLE - PERKINS
   NONE

5. LOAN RECEIVABLES - UNIVERSITY
   NONE

6. OTHER INVESTMENTS
   NONE

7. PLEDGES RECEIVABLE
   NONE

8. SUMMER SESSION DEFERRALS AND OTHER DEFERRED REVENUE
   NONE

9. ACCRUED EXPENSES
   All items.

10. INVENTORIES AND PREPAID EXPENSES
    NONE

11. GIFTS PENDING AND GIFT CLEARING ACCOUNTS
    NONE

12. LIABILITY ACCOUNTS
    NONE

13. STUDENT ACTIVITY ACCOUNTS
    NONE

14. STATEMENT OF INCOME
    NONE
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STEP #

15. PAYROLL ACCRUALS/LDA’s/SUSPENSE ACCOUNTS
   NONE

16. PROFESSIONAL EMPLOYEE VACATION ACCRUALS
   All professional employees.

17. OTHER SUSPENSE AND CLEARING ACCOUNTS
   NONE

18. LEASES - UNIVERSITY IS LEASING PROPERTY FROM ANOTHER ENTITY
   All noncancellable leases with a term greater than 1 year.

19. LEASES - UNIVERSITY IS LEASING PROPERTY TO ANOTHER ENTITY
   All noncancellable leases with a term greater than 1 year.

20. CAPITAL PROJECTS
    NONE

**END**