YEAR-END RECONCILIATION PROCEDURES
ACCOUNTS SPECIFIC TO UNIVERSITY COLLEGE
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
   
   IMPREST CHECKING ACCOUNTS
   NONE

   STUDENT ACTIVITIES - CHECKING ACCOUNTS
   NONE

2. IMPREST FUNDS
   
<table>
<thead>
<tr>
<th>BU</th>
<th>Dept</th>
<th>Fund</th>
<th>Acct</th>
<th>Class</th>
<th>Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>UMS08</td>
<td>8930000</td>
<td>00</td>
<td>11100</td>
<td></td>
<td>Cash</td>
</tr>
</tbody>
</table>

3. RECEIVABLE ACCOUNTS
   
<table>
<thead>
<tr>
<th>BU</th>
<th>Dept</th>
<th>Fund</th>
<th>Acct</th>
<th>Class</th>
</tr>
</thead>
<tbody>
<tr>
<td>UMS08</td>
<td>8930000</td>
<td>00</td>
<td>13107</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

10. INVENTORIES
    NONE

11. GIFTS PENDING AND GIFT CLEARING ACCOUNTS
    NONE

12. LIABILITY ACCOUNTS
    NONE

13. STUDENT ACTIVITY ACCOUNTS
    NONE
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Step #

14. STATEMENT OF INCOME

15. PAYROLL ACCRUALS/LDA's/SUSPENSE ACCOUNTS

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 noncanceable leases with a term greater than 1 year

19. LEASES (UNIVERSITY IS LEASING PROPERTY TO ANOTHER ENTITY)
   All noncanceable leases with a term greater than 1 year

20. CAPITAL PROJECTS
   All items.

**END**