

**INTERIM RECONCILIATION PROCEDURES
ACCOUNTS SPECIFIC TO THE UNIVERSITY OF MAINE AT AUGUSTA
February 28, 2006**

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Step #

1. BANK RECONCILIATION

IMPREST CHECKING ACCOUNTS

<u>BU</u>	<u>Dept</u>	<u>Fund</u>	<u>Program</u>	<u>Project</u>	<u>Op Unit</u>	<u>Acct</u>	<u>Class</u>	<u>Bank</u>	<u>Imprest Amt</u>
UMS01	1704000	00				11150		Bank of America	\$40,000

STUDENT ACTIVITIES - CHECKING ACCOUNTS

NONE

CREDIT CARD ACCOUNT - Bank of America

<u>BU</u>	<u>Dept</u>	<u>Fund</u>	<u>Program</u>	<u>Project</u>	<u>Op Unit</u>	<u>Acct</u>	<u>Class</u>	<u>Description</u>
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			650	13105		Accounts Rec - Credit Cards

2. IMPREST FUNDS

<u>BU</u>	<u>Dept</u>	<u>Fund</u>	<u>Program</u>	<u>Project</u>	<u>Op Unit</u>	<u>Acct</u>	<u>Class</u>	<u>Type</u>	<u>Imprest Amt</u>
UMS01	1704000	00				11150		Checking	\$40,000
UMS01	1704000	00				11100		Cash	\$3,400

3. RECEIVABLE ACCOUNTS

<u>BU</u>	<u>Dept</u>	<u>Fund</u>	<u>Program</u>	<u>Project</u>	<u>Op Unit</u>	<u>Acct</u>	<u>Class</u>	<u>Description</u>
UMS01	1703500	03				13000		Student Accounts Receivable
UMS01	1703500	03				13015		Student Accts Rec - Pmt Plan
UMS01	1703500	00				13100		Accounts Rec - Non Student
UMS01	1703500	03				13100		Accounts Rec - Non Student
UMS01	1703500	03				13105		Accounts Rec - Credit Cards
UMS01	1703500	03			655	13105		Accounts Rec - Credit Cards
UMS01	1704000	00				13000		Student Accounts Receivable
UMS01	1704000	00				13003		Allowance Doubtful Accounts
UMS01	1704000	00				13107		Accts Receivable - Misc
UMS01	1180503	00				13119		Employee Travel Advances
UMS01	1200004	00				13119		Employee Travel Advances
UMS01	1251000	00				13119		Employee Travel Advances
UMS01	1475530	00				13119		Employee Travel Advances
UMS01	1485510	00				13119		Employee Travel Advances
UMS01	1485570	00				13119		Employee Travel Advances
UMS01	1600000	00				13119		Employee Travel Advances
UMS01	1801000	00				13119		Employee Travel Advances
UMS01	1806500	00				13119		Employee Travel Advances

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3. RECEIVABLE ACCOUNTS - Continued

<u>BU</u>	<u>Dept</u>	<u>Fund</u>	<u>Program</u>	<u>Project</u>	<u>Op Unit</u>	<u>Acct</u>	<u>Class</u>	<u>Description</u>
UMS01	1804000	00		1300055		13150		Direct Loans Advanced
UMS01	1804000	00		1300055		13150	02	Direct Loans Advanced
UMS01	1804000	00		1300055		13150	03	Direct Loans Advanced
UMS01	1804000	00		1300065		13150		Direct Loans Advanced
UMS01	1804000	00		1300065		13150	02	Direct Loans Advanced
UMS01	1804000	00		1300065		13150	03	Direct Loans Advanced
UMS01	1013100	00				16000		Suspense
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	1013100	00				16109		ISIS - Advance Deposits
UMS01	1013100	00				16116		ISIS - Bookstore
UMS01	1013100	00			655	16116		ISIS - Bookstore

4. LOANS RECEIVABLE - PERKINS & NSL

<u>BU</u>	<u>Dept</u>	<u>Fund</u>	<u>Program</u>	<u>Project</u>	<u>Op Unit</u>	<u>Acct</u>	<u>Class</u>	<u>Description</u>
UMS01	1704000	25		1325000		ALL	ALL	PERKINS LOANS
UMS01	1704000	26		1326000		ALL	ALL	NURSING LOANS

5. LOAN RECEIVABLES - UNIVERSITY

<u>BU</u>	<u>Dept</u>	<u>Fund</u>	<u>Program</u>	<u>Project</u>	<u>Op Unit</u>	<u>Acct</u>	<u>Class</u>	<u>Description</u>
UMS01	1704000	27	19510			13700		10 YEAR OLD NURSE LOANS
UMS01	1704000	27	19511			13700		EMERGENCY

6. OTHER INVESTMENTS
NONE

7. PLEDGES RECEIVABLE
All outstanding pledges.

8. SUMMER SESSION DEFERRALS AND OTHER DEFERRED REVENUES

<u>BU</u>	<u>Dept</u>	<u>Fund</u>	<u>Program</u>	<u>Project</u>	<u>Op Unit</u>	<u>Acct</u>	<u>Class</u>	<u>Description</u>
UMS01	1700000	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

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9. INVENTORIES AND PREPAID EXPENSES

<u>BU</u>	<u>Dept</u>	<u>Fund</u>	<u>Program</u>	<u>Project</u>	<u>Op Unit</u>	<u>Acct</u>	<u>Class</u>	<u>Description</u>
UMS01	1000006	00				15101		Prepaid Travel
UMS01	1100000	00				15101		Prepaid Travel
UMS01	1153000	00				15101		Prepaid Travel
UMS01	1180503	20		1430041		15101		Prepaid Travel
UMS01	1180503	20		1440041		15101		Prepaid Travel
UMS01	1475530	00				15101		Prepaid Travel
UMS01	1485510	00				15101		Prepaid Travel
UMS01	1601500	00				15101		Prepaid Travel
UMS01	1650501	20		1450061		15101		Prepaid Travel
UMS01	1651501	20		1412061		15101		Prepaid Travel
UMS01	1651501	20		1422061		15101		Prepaid Travel
UMS01	1801000	00				15101		Prepaid Travel
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				14034		Inventory - Course Paks
UMS01	1703500	03				14016		Inventory - Supplies
UMS01	1703500	03				14019		Inventory - Novelties II

10. GIFTS PENDING AND GIFT CLEARING ACCOUNTS

<u>BU</u>	<u>Dept</u>	<u>Fund</u>	<u>Program</u>	<u>Project</u>	<u>Op Unit</u>	<u>Acct</u>	<u>Class</u>	<u>Description</u>
UMS01	1500000	00				25002		Gift Clearing

11. LIABILITY ACCOUNTS

<u>BU</u>	<u>Dept</u>	<u>Fund</u>	<u>Program</u>	<u>Project</u>	<u>Op Unit</u>	<u>Acct</u>	<u>Class</u>	<u>Description</u>
UMS01	1708500	00				20010		Accounts Payable - PCard
UMS01	1703500	00				20011		Maine Sales Tax Payable
UMS01	1703500	00			655	20011		Maine Sales Tax Payable
UMS01	1703500	03				20011		Maine Sales Tax Payable
UMS01	1703500	03				20011	01	Maine Sales Tax Payable
UMS01	1703500	03				20011	03	Maine Sales Tax Payable
UMS01	1703500	03			655	20011		Maine Sales Tax Payable

12. PAYROLL SUSPENSE ACCOUNTS

<u>BU</u>	<u>Dept</u>	<u>Fund</u>	<u>Program</u>	<u>Project</u>	<u>Op Unit</u>	<u>Acct</u>	<u>Class</u>	<u>Description</u>
UMS01	1102002	00				ALL		Payroll Suspense

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13. OTHER SUSPENSE AND CLEARING ACCOUNTS

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UMS01	1014110	00				16000		Suspense
UMS01	1700000	00				16000		Suspense
UMS01	1700000	00				16100		ISIS - Clearing
UMS01	1703500	00				16116		ISIS - Bookstore
UMS01	1703500	03				16116		ISIS - Bookstore
UMS01	1703500	03			655	16116		ISIS - Bookstore
UMS01	1704000	00				16000		Suspense
UMS01	1704000	00				16100		ISIS - Clearing
UMS01	1704000	00				16101		ISIS - Lockbox Payments
UMS01	1704000	00				16104		ISIS - Refunds Check
UMS01	1704000	00				16116		ISIS - Bookstore

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