INTERIM RECONCILIATION PROCEDURES
ACCOUNTS SPECIFIC TO UNET
February 28, 2006

This document is designed to only provide a list of campus specific accounts for each step in the interim reconciliation procedures. Please refer to the master procedures document on the web at http://www.maine.edu/ofc/interim.html for a description of the actual interim 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 Lee</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. INVENTORIES AND PREPAID EXPENSES
   NONE

10. GIFTS PENDING AND GIFT CLEARING ACCOUNTS
    NONE

11. LIABILITY ACCOUNTS
    NONE

12. PAYROLL SUSPENSE ACCOUNTS
    NONE

13. OTHER SUSPENSE AND CLEARING ACCOUNTS
    NONE

**END**