

Account	Description	Account Type
20000	Accounts Payable	Liability
20001	Accounts Payable Accruals	Liability
20002	Accounts Payable Clearing	Liability
20010	Accounts Payable - PCard	Liability
20011	Maine Sales Tax Payable	Liability
20012	Maine Sales Tax - Meals	Liability
20100	Accrued Liability	Liability
20103	St of ME Unclaimed Property	Liability
20104	Unclaimed Credits & Checks	Liability
20105	Unclaimed Property AP Checks	Liability
20106	Unclaimed Property - Other	Liability
20150	Accrued Payroll	Liability
20151	Accrued Vacation	Liability
20152	Accounts Payable - Payroll	Liability
20153	Accounts Payable PR Direct Dep	Liability
20154	Workers Comp Liability	Liability
20155	Retirement Incentive Liability	Liability
20156	Post Retirement Benefit Liab	Liability
20157	Litigations Liability	Liability
20158	Accrued Interest - Bonds	Liability
20159	Insurance Liability	Liability
20161	Rebate Liability - Bonds	Liability
20180	UM Alumni Association	Liability
20200	Federal Income Tax	Liability
20201	Social Security Tax	Liability
20202	Medicare Tax	Liability
20203	1042S Tax Liability - Federal	Liability
20204	1042S Tax Liability - State	Liability
20205	Maine Income Tax	Liability
20206	Mississippi St Income Tax	Liability
20207	N Carolina State Incometax	Liability
20208	New York State Income Tax	Liability
20209	Georgia State Income Tax	Liability
20210	Virginia St Income Tax	Liability
20211	Wash DC State Income Tax	Liability
20212	California State Inc Tax	Liability
20213	Iowa State Income Tax	Liability
20214	Utah State Income Tax	Liability
20215	Massachusetts State Income Tax	Liability
20216	Pennsylvania State Income Tax	Liability
20217	Rhode Island State Income Tax	Liability
20218	Michigan State Income Tax	Liability
20219	Vermont State Income Tax	Liability

20220	Wisconsin State Income Tax	Liability
20221	Oklahoma State Income Tax	Liability
20222	Minnesota State Income Tax	Liability
20300	Notes Payable Current	Liability
20310	Notes Payable Internal Current	Liability
20500	Garnishments	Liability
20600	Union Dues P&S	Liability
20601	Professional Union Dues	Liability
20602	ACSUM Union Dues	Liability
20603	Faculty Union Dues	Liability
20604	S & M Union Dues	Liability
20605	Pt Faculty Union Dues	Liability
20700	Bonds Payable Current	Liability
20710	Bonds Payable Premium Current	Liability
20800	Capital Lease Oblig Current	Liability
21000	TSA - Aetna	Liability
21001	TSA - Franklin Life	Liability
21002	TSA - John Hancock	Liability
21004	TSA - Metropolitan Life	Liability
21006	Horace Mann TSA	Liability
21007	TSA - Prudential Insurance	Liability
21010	TSA-Travelers Ins Co	Liability
21011	Janus Mutual Funds	Liability
21012	Nationwide Life Ins Co	Liability
21013	Seligman Funds	Liability
21014	TSA - Modern Woodmen Amer	Liability
21019	Kemper Fiduciary Trust	Liability
21021	TSA - Hartford Var Ann	Liability
21023	Guardian Insurance & Annu	Liability
21025	TSA- Variable Annuity Life	Liability
21028	Investors Diversified Serv	Liability
21030	Lincoln National Life	Liability
21031	Sun Life of Canada	Liability
21034	Keystone Provident Life	Liability
21035	State Farm TSA	Liability
21036	Northern Life Ins Co	Liability
21037	American Century	Liability
21038	Integrated Resources	Liability
21039	Fidelity Group Life	Liability
21040	First Investors Corp	Liability
21044	Ariel Mutual Funds	Liability
21045	T Rowe Price Investments	Liability
21046	Templeton Funds	Liability
21047	Putnam Financial Services	Liability

21048	Twentieth Century Inv Inc	Liability
21052	Vanguard Tax Shelter	Liability
21054	Great American Life Ins Co	Liability
21057	American Funds Group	Liability
21058	Security Benefit Life Ins	Liability
21060	Oppenheimer	Liability
21063	Scudder Funds TSA	Liability
21066	American Capital Trust	Liability
21068	Aim Distributors Mutual	Liability
21070	Advantage Healthcare	Liability
21071	Advantage Dependent Care	Liability
21072	Advantage A/C Healthcare	Liability
21073	Advantage A/C Dependent	Liability
21075	Health Pool COLT/UMPSA	Liability
21076	Copayment Pool COLT	Liability
21082	TSA-Hartford Mutual Funds	Liability
21083	TSA-Linsco/Private Ledger	Liability
21084	TSA-UBS Paine Webber	Liability
21086	TSA-Primerica	Liability
21087	Calvert Group of Mutual Fd	Liability
21088	Smith Barney Co	Liability
21089	457(B) - TIAA-CREF	Liability
21090	457(B) - Fidelity	Liability
21091	457(B) - ING	Liability
21092	457(B) - VALIC	Liability
21400	US Savings Bonds	Liability
21500	Health Insurance Premiums	Liability
21501	Blue Cross - State	Liability
21502	Blue Cross	Liability
21510	Police Dental Insurance	Liability
21511	Svc&Mtce Dental Insurance	Liability
21512	Non Represented Dental	Liability
21513	UMPSA Dental	Liability
21514	COLT Dental	Liability
21515	Dental Insurance - Other	Liability
21550	Life Insurance Premiums	Liability
21551	Supplemental Term Life	Liability
21552	Spousal Life Ins	Liability
21553	Child Life Ins	Liability
21554	Voluntary AD&D	Liability
21560	Short Term Disability	Liability
21561	Faculty Short Term Disability	Liability
21562	Long Term Disability	Liability
21600	Retirement Premiums	Liability

21610	TIAA-CREF Early Retirement	Liability
21650	State Retirement	Liability
21660	Federal Thrift Savings	Liability
21700	UMF Classified Emp Scholar	Liability
21701	UMPI Annual Funds Foundation	Liability
21702	UMPI Hlth Ed Complex Campaign	Liability
21703	Pulp & Paper Matching Gift	Liability
21704	UM Foundation Liability	Liability
21705	USM Foundation Liability	Liability
21706	Foundation UMPI Liability	Liability
21707	Alumni Assoc Membership	Liability
21708	Alumni Assoc Gifts	Liability
21709	Pine Tree St 4-H Liability	Liability
21800	Maineshare	Liability
21801	Tri Valley United Way	Liability
21802	United Way of Eastern Maine	Liability
21803	United Way Portland	Liability
21804	United Way of Kennebec Val	Liability
21805	Combined Health Appeal	Liability
21806	International Service Agency	Liability
21807	United Way of Aroostook Co	Liability
21808	United Way of Midcoast Me	Liability
21809	United Way of York County	Liability
21810	United Way of Mid Maine	Liability
21811	United Way of Androscoggin	Liability
21812	CCAUE	Liability
21813	America's Charities	Liability
21814	UM Charitable Appeal	Liability
21815	United Way Oxford County	Liability
21816	United Mid-Coast Charities	Liability
21817	Share America!	Liability
21818	CCAUE2	Liability
22151	Accrued Vacation NonCurrent	Liability
22154	Workers Comp Liability NC	Liability
22155	Retirement Incent Liab NC	Liability
22156	Class DB Pension Liability	Liability
22161	Rebate Liability Bonds NC	Liability
23000	Notes Payable	Liability
23010	Notes Payable - Internal	Liability
23800	Capital Lease Obligations	Liability
24000	Deferred Tuition-RM-BD	Liability
24001	Summer Advance Payments	Liability
24002	Deferred Revenue E&G	Liability
24003	Deferred Revenue AMS	Liability

24004	Deferred Revenue Summer Camps	Liability
24005	Deferred Revenue	Liability
24006	Deferred Revenue Bond Proceeds	Liability
24007	Deferred Rev Annuity Contract	Liability
24008	Deferred Rev PIF	Liability
25000	Deposits	Liability
25001	Gifts Pending Acceptance	Liability
25002	Gift Clearing	Liability
25003	Payroll Gift Clearing	Liability
25004	Advance Dep - Tuition R&B	Liability
25005	Deposit-Student Activity Fee	Liability
25006	Deposit-Health Insurance Fee	Liability
25007	Dep - Alumni Association	Liability
25008	Incoming Freshman Deposits	Liability
25009	Key Deposits	Liability
25010	Deposits- Grad Student Act Fee	Liability
25011	Student Loan Clearing	Liability
25012	Deposits-Foreign Insurance Fee	Liability
25013	Deposits - Campus Cards	Liability
25014	Grants & Contracts Holding	Liability
25015	Deposits - Communications Fee	Liability
25016	Damage Deposits	Liability
25017	Deposits - Yearbook	Liability
25018	Student Loan Clearing EFT	Liability
25019	Deposits - Campus Center Fee	Liability
26000	Funds Held For Others	Liability
26010	Funds Held Endowment	Liability
26030	Funds Held Agency	Liability
27000	Bonds Payable	Liability
27010	Bonds Payable - Premium	Liability