May 11, 2015

TO: Members of the Audit Committee

FR: Tracy Elliott, Clerk of the Board

RE: May 21 2015 Audit Committee Meeting

The Audit Committee will meet from 3:00 pm to 4:30 pm on May 21, 2015. The meeting will be held at the University Maine System, 3rd Floor, Rudman Board Room. In addition to the meeting location at the System Office the following Polycom sites will also be available:

UMFK – Alumni Conference Room
USM – 211 Wishcamper Center, Portland
UMA – Alumni Center Conference Room

The agenda and background materials are enclosed. These materials will be posted on the Board of Trustees website (http://www.maine.edu/about-the-system/board-of-trustees/meeting-agendas/audit-committee/). If you have questions about the meeting materials please call me at 973-3234.

If you have any questions or desire additional information about the agenda items, please call Tracy Elliott at 973-3252.

Encl.

cc: James Page, Chancellor
    Presidents
    Rebecca Wyke
    Tracy Elliott
    Darla Reynolds
    Chip Gavin
Board of Trustees

Audit Committee

May 21, 2015
3:00 p.m. – 4:15 p.m.

University of Maine System Office
Rudman Board Room, 3rd Floor
16 Central Street, Bangor

AGENDA

3:00 p.m. – 3:30 p.m.  OMB Circular A-133 Audit – Fiscal Year 2014............... TAB 1

3:30 p.m. – 4:00 p.m.  BDMP - Auditor Communications & 2015 Audit Planning....... TAB 2

4:00 p.m. – 4:15 p.m.  UM Dept of Athletics Agreed-Upon Procedures Update.......... TAB 3

Action items are noted in red.

Note: Times are estimated based upon the anticipated length for presentation or discussion of a particular topic. An item may be brought up earlier or the order of items changed for effective deliberation of matters before the Committee.
AGENDA ITEM SUMMARY


2. INITIATED BY: James H. Page, Chancellor

3. BOARD INFORMATION: X

4. BACKGROUND:

Renee Bishop, Principal, and Amanda Butterfield, Senior Manager, with Berry Dunn McNeil and Parker LLC will present highlights of the OMB Circular A-133 audit of the University of Maine System for fiscal year ended June 30, 2014. An Executive Summary and the A-133 report are enclosed for review.
EXECUTIVE SUMMARY
FEDERAL COMPLIANCE
A-133 AUDIT RESULTS
JUNE 30, 2014

Presented on May 21, 2015
COMMON TERMS

- OMB – Office of Management and Budget

- GAS – Government Auditing Standards – (often referred to as “the Yellow Book”) a framework for conducting audits of government entities and entities that receive government awards. The System’s financial statement audit is conducted under GAS.

- OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. The System’s federal compliance audit is conducted under OMB Circular A-133.

- SEFA – Schedule of Expenditure of Federal Awards – part of the reporting package required by OMB Circular A-133. The SEFA details federal award expenditures by specific program within each federal awarding agency.
DISCUSSION AGENDA

- Financial Highlights
- Student Aid Trends
- Our Responsibilities Under *Government Auditing Standards* and OMB Circular A-133
- Major Programs Tested
- Review of Audit Results
FINANCIAL HIGHLIGHTS

- University of Maine System Federal expenditures were $287 million for fiscal year 2014, of which $204 million was for Student Financial Assistance.

- Total Federal expenditures decreased $6 million from the prior fiscal year.

- The $6 million decrease from FY13 to FY14 is primarily the result of the following:
  - $5.2 million decline in Student Financial Assistance funds
  - $2.1 million decline in Department of Health and Human Services funds (over $1 million passed through State of Colorado)
  - Above reductions offset by increases as follows:
    - USDA funding increase of $1.9 million – while SNAP funds continued to decline over $1.2 million, offset by $2.5 million in funding for Fort Kent biomass project
    - Department of Energy increase of $1.3 million – Aqua Ventus
Types of Loans

Students and parents borrowed $106.0 billion in education loans in 2013-14, down from a peak of $122.1 billion (in 2013 dollars) in 2010-11.

FIGURE 5 Total Federal and Nonfederal Loan Dollars in 2013 Dollars, 1993-94 to 2013-14

NOTES: Nonfederal loans include loans to students from states and institutions, in addition to private loans issued by banks, credit unions, and Sallie Mae. Values for all types of nonfederal loans are best estimates and are less precise than federal loan amounts. Estimates are available for private and state loans beginning in 1995-96 and for institutional loans beginning in 2007-08.

SOURCES: See page 42 for a list of sources for loans included in Figure 5.

– The Subsidized Stafford Loan program grew from $20.1 billion (in 2013 dollars) in 1993-94 to $28.0 billion in 2003-04 and to $43.5 billion in 2010-11. In 2013-14, with graduate students no longer eligible for the program, undergraduate students received $25.4 billion in subsidized student loans, down from $31.0 billion in 2010-11.

– The Unsubsidized Stafford Loan program, in which interest accrues while students are in school, grew from $24.9 billion (in 2013 dollars) in 2003-04 to $57.7 billion in 2012-13 and declined to $51.9 billion in 2013-14.

– Since 2006-07, graduate students have been able to borrow up to the cost of attendance less other aid from the Grad PLUS program. Total Grad PLUS borrowing increased from $2.4 billion (in 2013 dollars) in 2006-07 to $7.5 billion in 2013-14.

– Parents of undergraduate students borrowed $10.0 billion through the Parent PLUS program in 2013-14, an increase of 26% in inflation-adjusted dollars over a decade.

– Nonfederal loans, which constituted about a quarter of education borrowing in 2006-07 and 2007-08, have ranged from about 7% to about 12% of the total since 2008-09.

ALSO IMPORTANT:

– Available data suggest that loans from colleges and universities to students and parents grew from about $480 million (in 2013 dollars) in 2008-09 to $710 million in 2013-14. (Online Table 1)
### STUDENT FINANCIAL AID EXPENDITURES
#### ANALYSIS OF GRANTS VS. LOANS DISBURSED

<table>
<thead>
<tr>
<th>Institution</th>
<th>2014</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>University of Maine System</td>
<td>26%</td>
<td>26%</td>
<td>25%</td>
</tr>
<tr>
<td>Maine Community College System</td>
<td>45%</td>
<td>44%</td>
<td>45%</td>
</tr>
<tr>
<td>University of Rhode Island</td>
<td>17%</td>
<td>15%</td>
<td>15%</td>
</tr>
<tr>
<td>University of Massachusetts</td>
<td>19%</td>
<td>18%</td>
<td>18%</td>
</tr>
<tr>
<td>Rutgers University of New Jersey</td>
<td>14%</td>
<td>18%</td>
<td>18%</td>
</tr>
<tr>
<td>University System of New Hampshire</td>
<td>14%</td>
<td>14%</td>
<td>13%</td>
</tr>
<tr>
<td>University of Vermont</td>
<td>12%</td>
<td>11%</td>
<td></td>
</tr>
</tbody>
</table>

**% Grant Programs**

**% Loan Programs**

Above data obtained from Schedules of Expenditures of Federal Awards or Data Collection Form (Maine Community College System only)
## OUR RESPONSIBILITY

<table>
<thead>
<tr>
<th><strong>Audit opinion</strong></th>
<th>We are required to express an opinion on the System’s compliance with laws, regulations, contracts and grant agreements for federal funding received.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Compliance</strong></td>
<td>Our opinion on compliance with the compliance requirements we tested in accordance with federal guidelines under OMB Circular A-133 was a favorable (unmodified) opinion.</td>
</tr>
<tr>
<td><strong>Internal control</strong></td>
<td>We are not required to give an opinion on internal control but internal control is tested in order to express our opinion on compliance with federal requirements.</td>
</tr>
</tbody>
</table>
MAJOR PROGRAMS TESTED

U.S. Departments of Education and Health and Human Services – Student Financial Assistance Cluster

Research and Development Cluster – Tested various awards from the following sources:
- U.S. Department of Agriculture
- U.S. Department of Commerce
- National Science Foundation
- U.S. Department of Energy
- U.S. Department of Health and Human Services
INTERNAL CONTROLS

• No material weaknesses noted

COMPLIANCE

• One compliance finding – OMB Circular A133
  – Research and Development Cluster – U.S. Department of Energy
    » Reporting under the Federal Funding Accountability and Transparency Act (FFATA)
UNIVERSITY OF MAINE SYSTEM

AUDITOR’S REPORTS AS REQUIRED BY OMB CIRCULAR A-133 AND
GOVERNMENT AUDITING STANDARDS AND RELATED INFORMATION

Year Ended June 30, 2014
UNIVERSITY OF MAINE SYSTEM

AUDITOR’S REPORTS AS REQUIRED BY OMB CIRCULAR A-133 AND GOVERNMENT AUDITING STANDARDS AND RELATED INFORMATION

Year Ended June 30, 2014

INDEX

<table>
<thead>
<tr>
<th>Reports on Internal Control and Compliance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Schedule of Expenditures of Federal Awards</th>
</tr>
</thead>
<tbody>
<tr>
<td>Schedule of Expenditures of Federal Awards</td>
</tr>
<tr>
<td>Notes to Schedule of Expenditures of Federal Awards</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Schedule of Findings and Questioned Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Schedule of Findings and Questioned Costs</td>
</tr>
<tr>
<td>Summary Schedule of Prior Audit Findings</td>
</tr>
</tbody>
</table>
INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the Board of Trustees
University of Maine System

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the business-type activities and the aggregate discretely presented component unit of the University of Maine System (the System), a component unit of the State of Maine, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the System’s basic financial statements, and have issued our report thereon dated November 17, 2014, which contained an unmodified opinion on those financial statements with an emphasis of a matter paragraph regarding the System’s adoption of Governmental Accounting Standards Board Statement No. 65, Items Previously Reported as Assets and Liabilities. The financial statements of the discretely presented component unit of the System were not audited in accordance with Governmental Auditing Standards and accordingly this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance or other matters for the discretely presented component unit of the System.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the System’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the System’s internal control. Accordingly, we do not express an opinion on the effectiveness of the System’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the System’s financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the System’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the System’s internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the System’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bangor, Maine
November 17, 2014
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133

The Board of Trustees
University of Maine System

Report on Compliance for Each Major Federal Program

We have audited the University of Maine System’s (the System’s) compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of the System’s major federal programs for the year ended June 30, 2014. The System’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

We did not audit the System’s compliance with the requirements governing student loan repayment processing services in accordance with the requirements of the Student Financial Assistance Cluster: Federal Perkins Loan Program as described in the Compliance Supplement. Those requirements govern functions performed by Heartland Campus Solutions ECSI (ECSI). Since we did not apply auditing procedures to satisfy ourselves as to compliance with those requirements, the scope of work was not sufficient to enable us to express, and we do not express, an opinion on compliance with those requirements. ECSI’s compliance with the requirements governing the functions that it performs for the System for the year ended June 30, 2014 was examined by other accountants in accordance with the U.S. Department of Education’s Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Services. Our report does not include the results of the other accountants’ examination of ECSI’s compliance with such requirements.

Management’s Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of the System's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the System’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.
We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the System's compliance.

**Opinion on Each Major Federal Program**

In our opinion, the System complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

**Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2014-001. Our opinion on each major federal program is not modified with respect to this matter.

The System’s response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The System’s response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

**Report on Internal Control Over Compliance**

Management of the System is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the System's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the System’s internal control over compliance.

Requirements governing student loan repayment processing services in the Student Financial Assistance Cluster: Federal Perkins Loan Program as described in the Compliance Supplement are performed by ECSI. Internal control over compliance related to such functions for the year ended June 30, 2014 was reported on by other accountants in accordance with the U.S. Department of Education’s Audit Guide, *Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Services*. Our report does not include the results of the other accountants’ testing of ECSI’s internal control over compliance related to such functions.

A **deficiency in internal control over compliance** exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A **material weakness in internal control over compliance** is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A **significant deficiency in internal control over compliance** is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.
The Board of Trustees
University of Maine System

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the business-type activities and the discretely presented component unit of the System as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the System’s basic financial statements. We issued our report thereon dated November 17, 2014, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Bangor, Maine
March 3, 2015

Bering Dunn McNeil & Parker, LLC
<table>
<thead>
<tr>
<th>Federal grantor/pass-through grantor/program title</th>
<th>Federal CFDA Number</th>
<th>Pass-through CFDA Number</th>
<th>Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Student Financial Assistance Cluster:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>U.S. Department of Education:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal Supplemental Educational Opportunity Grant Program</td>
<td>84.007</td>
<td>84,007</td>
<td>4,312,192</td>
</tr>
<tr>
<td>Federal Work-Study Program</td>
<td>84.033</td>
<td>84,033</td>
<td>4,997,256</td>
</tr>
<tr>
<td>Federal Perkins Loan Program (note 3)</td>
<td>84.038</td>
<td>84,038</td>
<td>5,089,462</td>
</tr>
<tr>
<td>Federal Perkins Loan Program Administrative Cost Allowance</td>
<td>84.038</td>
<td>84,038</td>
<td>548,619</td>
</tr>
<tr>
<td>Federal Pell Grant Program</td>
<td>84.063</td>
<td>84,063</td>
<td>44,016,587</td>
</tr>
<tr>
<td>Federal Direct Student Loans</td>
<td>84.268</td>
<td>84,268</td>
<td>144,930,967</td>
</tr>
<tr>
<td><strong>Total U.S. Department of Education</strong></td>
<td></td>
<td></td>
<td>203,895,083</td>
</tr>
<tr>
<td>U.S. Department of Health and Human Services:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nursing Student Loans (note 3)</td>
<td>93.364</td>
<td>93,364</td>
<td>437,930</td>
</tr>
<tr>
<td><strong>Total Student Financial Assistance Cluster</strong></td>
<td></td>
<td></td>
<td>204,333,013</td>
</tr>
<tr>
<td><strong>SNAP Cluster:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>U.S. Department of Agriculture:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maine Department of Health and Human Services:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Administrative Matching Grants for the Supplemental Nutrition Program</td>
<td>CA-DC-12-351, OFI-13-313</td>
<td>10,561</td>
<td>198,801</td>
</tr>
<tr>
<td><strong>Total SNAP Cluster</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>CDBG - Entitlement Grants Cluster:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>U.S. Department of Housing and Urban Development:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Greater Portland Council of Governments:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Community Development Block Grants / Entitlement Grants</td>
<td>14.218</td>
<td>14,218</td>
<td>73,297</td>
</tr>
<tr>
<td><strong>Total CDBG-Entitlement Grants Cluster</strong></td>
<td></td>
<td></td>
<td>73,297</td>
</tr>
<tr>
<td><strong>Fish and Wildlife Cluster:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>U.S. Department of the Interior:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maine Department of Inland Fisheries and Wildlife</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wildlife Restoration and Basic Hunter Education</td>
<td>CT09A20130118*2634</td>
<td>15,611</td>
<td>21,793</td>
</tr>
<tr>
<td><em>Total Fish and Wildlife Cluster</em></td>
<td></td>
<td></td>
<td>21,793</td>
</tr>
<tr>
<td><strong>Employment Services Cluster:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>U.S. Department of Labor:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maine Department of Labor:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employment Service/Wagner-Peyser Funded Activities</td>
<td>17.207</td>
<td>17,207</td>
<td>17,531</td>
</tr>
<tr>
<td><strong>Total Employment Services Cluster</strong></td>
<td></td>
<td></td>
<td>17,531</td>
</tr>
<tr>
<td><strong>Highway Planning and Construction Cluster:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>U.S. Department of Transportation:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maine Department of Transportation:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Highway Planning and Construction</td>
<td>20110519*5855</td>
<td>20,105</td>
<td>1,225</td>
</tr>
<tr>
<td>Maine Department of Conservation:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Recreation Trails Program</td>
<td>1206</td>
<td>20,219</td>
<td>33,386</td>
</tr>
<tr>
<td><strong>Total Highway Planning and Construction Cluster</strong></td>
<td></td>
<td></td>
<td>34,611</td>
</tr>
<tr>
<td><strong>Special Education Cluster:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>U.S. Department of Education:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maine Department of Education:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special Education - Grants to States</td>
<td>01305A306314</td>
<td>84,027</td>
<td>132,322</td>
</tr>
<tr>
<td>Special Education - Grants to States</td>
<td>01305A304912</td>
<td>84,027</td>
<td>262,338</td>
</tr>
<tr>
<td><strong>Total Special Education Cluster</strong></td>
<td></td>
<td></td>
<td>394,660</td>
</tr>
<tr>
<td><strong>TRIO Cluster:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>U.S. Department of Education:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TRIO - Student Support Services</td>
<td>84.042</td>
<td>84,042</td>
<td>2,133,004</td>
</tr>
<tr>
<td>TRIO - Talent Search</td>
<td>84.044</td>
<td>84,044</td>
<td>669,682</td>
</tr>
</tbody>
</table>

The accompanying notes are an integral part of this schedule.
<table>
<thead>
<tr>
<th>Federal grantor/pass-through grantor/program title</th>
<th>Pass-through Number</th>
<th>Federal CFDA Number</th>
<th>Federal Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Passed-through:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Office of the Commissioner of Higher Education - Montana:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TRIO - Talent Search</td>
<td>51010-1222</td>
<td>84.044</td>
<td>745</td>
</tr>
<tr>
<td>Total CFDA Number 84.044</td>
<td></td>
<td></td>
<td>670,422</td>
</tr>
<tr>
<td>TRIO - Upward Bound</td>
<td>84.047</td>
<td>1,980,835</td>
<td></td>
</tr>
<tr>
<td>TRIO - Educational Opportunity Centers</td>
<td>84.066</td>
<td>646,206</td>
<td></td>
</tr>
<tr>
<td>Total TRIO Cluster</td>
<td></td>
<td></td>
<td>5,430,467</td>
</tr>
<tr>
<td><strong>Statewide Data Systems Cluster:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>U.S. Department of Education:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maine Department of Education:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ARRA Statewide Data Systems, Recovery Act</td>
<td>02005A310106</td>
<td>84.384</td>
<td>277,370</td>
</tr>
<tr>
<td>Total Statewide Data Systems Cluster</td>
<td></td>
<td></td>
<td>277,370</td>
</tr>
<tr>
<td><strong>TANF Cluster:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>U.S. Department of Health and Human Services:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maine Department of Health and Human Services:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Temporary Assistance for Needy Families</td>
<td>OFI-13-801, OFI-13-313</td>
<td>93.558</td>
<td>1,059,440</td>
</tr>
<tr>
<td>Total TANF Cluster</td>
<td></td>
<td></td>
<td>1,059,440</td>
</tr>
<tr>
<td><strong>CCDF Cluster:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>U.S. Department of Health and Human Services:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maine Department of Health and Human Services:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Child Care Mandatory and Matching Funds of the Child Care &amp; Dev Fund</td>
<td>CFS-13-616</td>
<td>93.596</td>
<td>1,465,893</td>
</tr>
<tr>
<td>Total CCDF Cluster</td>
<td></td>
<td></td>
<td>1,465,893</td>
</tr>
<tr>
<td><strong>Medicaid Cluster:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>U.S. Department of Health and Human Services:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maine Department of Health and Human Services:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Medical Assistance Program</td>
<td>CA-MC-11-235</td>
<td>93.778</td>
<td>188,384</td>
</tr>
<tr>
<td>CA-LR-12-331</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CA-MH-13-372</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CA-CP-13-373</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adcare Educational Institute</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Medical Assistance Program</td>
<td>OSA-14-428</td>
<td>93.778</td>
<td>307,643</td>
</tr>
<tr>
<td>Total Medicaid Cluster</td>
<td></td>
<td></td>
<td>496,027</td>
</tr>
<tr>
<td><strong>Foster Grandparent/Senior Companion Cluster:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Corporation for National and Community Service:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Senior Companion Program</td>
<td>94.016</td>
<td>344,443</td>
<td></td>
</tr>
<tr>
<td>Total Foster Grandparent/Senior Companion Cluster:</td>
<td></td>
<td></td>
<td>344,443</td>
</tr>
<tr>
<td><strong>Research and Development Cluster:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>U.S. Department of Agriculture:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maine State Department of Agriculture:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>U.S. Department of Agriculture Awards with No CFDA Number</td>
<td>CT01A20130507*3677</td>
<td>10.000</td>
<td>59,049</td>
</tr>
<tr>
<td>Total CFDA Number 10.000</td>
<td></td>
<td></td>
<td>550,938</td>
</tr>
<tr>
<td>Agricultural Research-Basic &amp; Applied</td>
<td>10.001</td>
<td>128,211</td>
<td></td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>University of Rhode Island:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Agricultural Research-Basic &amp; Applied</td>
<td>031012/0003095</td>
<td>10.001</td>
<td>6,771</td>
</tr>
<tr>
<td>Total CFDA Number 10.001</td>
<td></td>
<td></td>
<td>134,982</td>
</tr>
<tr>
<td>Maine State Department of Agriculture:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Plant &amp; Animal Disease Pest Control</td>
<td>CT20130722*383</td>
<td>10.025</td>
<td>8,103</td>
</tr>
<tr>
<td>Maine State Department of Agriculture:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Specialty Crop Block Grant Program-Farm Bill</td>
<td>CT01A-20121101*1792</td>
<td>10.170</td>
<td>23,871</td>
</tr>
<tr>
<td>Wild Blueberry Commission of Maine:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Specialty Crop Block Grant Program-Farm Bill</td>
<td>10.170</td>
<td>79,183</td>
<td></td>
</tr>
<tr>
<td>Total CFDA Number 10.170</td>
<td></td>
<td></td>
<td>103,054</td>
</tr>
</tbody>
</table>

The accompanying notes are an integral part of this schedule.
<table>
<thead>
<tr>
<th>Federal grantor/pass-through grantor/program title</th>
<th>Pass-through CFDA Number</th>
<th>Federal CFDA Number</th>
<th>Federal Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grants for Agricultural Research - Spec. Research</td>
<td>10.200</td>
<td>297,151</td>
<td></td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>University of Connecticut:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grants for Agricultural Research - Spec. Research</td>
<td>6941 / 7051</td>
<td>10.200</td>
<td>354</td>
</tr>
<tr>
<td>Cornell University:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grants for Agricultural Research - Spec. Research</td>
<td>70395-10148</td>
<td>10.200</td>
<td>1,000</td>
</tr>
<tr>
<td>University of Maryland:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grants for Agricultural Research - Spec. Research</td>
<td>10.200</td>
<td>79,595</td>
<td></td>
</tr>
<tr>
<td>Total CFDA Number 10.200</td>
<td></td>
<td></td>
<td>378,100</td>
</tr>
<tr>
<td>Cooperative Forestry Research</td>
<td>10.202</td>
<td>786,097</td>
<td></td>
</tr>
<tr>
<td>Payments to Agricultural Experiment Stations-Hatch</td>
<td>10.203</td>
<td>3,440,883</td>
<td></td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>South Dakota State University:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grants for Agric Research - Comp-Research</td>
<td>3TJ017</td>
<td>10.206</td>
<td>2,793</td>
</tr>
<tr>
<td>Animal Health &amp; Disease Research</td>
<td>10.207</td>
<td>9,161</td>
<td></td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pemaquid Mussel Farms:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Small Business Innovation Research</td>
<td></td>
<td></td>
<td>30,115</td>
</tr>
<tr>
<td>Alteros Energies, Inc.:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Small Business Innovation Research</td>
<td>2012-33610-20169-UM</td>
<td>10.212</td>
<td>17,501</td>
</tr>
<tr>
<td>Total CFDA Number 10.212</td>
<td></td>
<td></td>
<td>47,616</td>
</tr>
<tr>
<td>University of Vermont:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sustainable Agricultural Research &amp; Education</td>
<td>10.215</td>
<td>47,905</td>
<td></td>
</tr>
<tr>
<td>Northeast SARE:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sustainable Agricultural Research &amp; Education</td>
<td>LNE11-306</td>
<td>10.215</td>
<td>25,433</td>
</tr>
<tr>
<td>University of Massachusetts:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sustainable Agricultural Research &amp; Education</td>
<td>13-007193A00</td>
<td>10.215</td>
<td>23,252</td>
</tr>
<tr>
<td>University of Connecticut:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sustainable Agricultural Research &amp; Education</td>
<td>17748</td>
<td>10.215</td>
<td>3,071</td>
</tr>
<tr>
<td>Total CFDA Number 10.215</td>
<td></td>
<td></td>
<td>99,681</td>
</tr>
<tr>
<td>Cornell University:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Food Assistance and Nutrition Research Programs</td>
<td>62140-9883</td>
<td>10.253</td>
<td>15</td>
</tr>
<tr>
<td>Integrated Programs</td>
<td>59041-9143</td>
<td>10.303</td>
<td>47,107</td>
</tr>
<tr>
<td>Homeland Security_Agricultural</td>
<td>67826-9932</td>
<td>10.304</td>
<td>14,619</td>
</tr>
<tr>
<td>Organic Agriculture Research and Extension Initiative</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>University of New Hampshire:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Organic Agriculture Research and Extension Initiative</td>
<td>12-034</td>
<td>10.307</td>
<td>75,001</td>
</tr>
<tr>
<td>Cornell University:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Organic Agriculture Research and Extension Initiative</td>
<td>65520-897, 67251-9977</td>
<td>10.307</td>
<td>8,298</td>
</tr>
<tr>
<td>Ohio State University:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Organic Agriculture Research and Extension Initiative</td>
<td>RF01194698-46022854</td>
<td>10.307</td>
<td>49,210</td>
</tr>
<tr>
<td>Total CFDA Number 10.307</td>
<td></td>
<td></td>
<td>348,216</td>
</tr>
<tr>
<td>Specialty Crop Research Initiative</td>
<td>10.309</td>
<td>336,347</td>
<td></td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cornell University:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Specialty Crop Research Initiative</td>
<td>61314-9363</td>
<td>10.309</td>
<td>4,873</td>
</tr>
<tr>
<td>University of Massachusetts-Amherst:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Specialty Crop Research Initiative</td>
<td>12-007055-B-00</td>
<td>10.309</td>
<td>241,996</td>
</tr>
<tr>
<td>University of Wisconsin:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Specialty Crop Research Initiative</td>
<td>3509295</td>
<td>10.309</td>
<td>96,450</td>
</tr>
<tr>
<td>Total CFDA Number 10.309</td>
<td></td>
<td></td>
<td>679,666</td>
</tr>
<tr>
<td>Agriculture and Food Research Initiative (AFRI)</td>
<td>10.310</td>
<td>883,472</td>
<td></td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>University of Georgia:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Agriculture and Food Research Initiative (AFRI)</td>
<td>RC293-365/4692058</td>
<td>10.310</td>
<td>854</td>
</tr>
<tr>
<td>University of California Riverside:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Agriculture and Food Research Initiative (AFRI)</td>
<td>S000483</td>
<td>10.310</td>
<td>4,628</td>
</tr>
<tr>
<td>Total CFDA Number 10.310</td>
<td></td>
<td></td>
<td>888,954</td>
</tr>
</tbody>
</table>

The accompanying notes are an integral part of this schedule.
<table>
<thead>
<tr>
<th>Federal grantor/pass-through grantor/program title</th>
<th>Pass-through Federal CFDA Number</th>
<th>Federal Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>University of Maine System</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Schedule of Expenditures of Federal Awards</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Year ended June 30, 2014</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Biomass Research and Development Initiative Competitive Grants Program</td>
<td>10.312</td>
<td>75,540</td>
</tr>
<tr>
<td>Cooperative Extension Service</td>
<td>10.500</td>
<td>140,255</td>
</tr>
<tr>
<td>Forestry Cooperative Research</td>
<td>10.651</td>
<td>61,494</td>
</tr>
<tr>
<td>Forestry Research</td>
<td>10.652</td>
<td>258,817</td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>University of New Hampshire:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Forestry Research</td>
<td>12-019, 12-022</td>
<td>10.652</td>
</tr>
<tr>
<td>University of Vermont:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Forestry Research</td>
<td>24760, 23281</td>
<td>10.652</td>
</tr>
<tr>
<td>Total CFDA Number 10.652</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Forest Health Protection</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maine Department of Conservation:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Forest Health Protection</td>
<td>20110726*0440</td>
<td>10.660</td>
</tr>
<tr>
<td>Total CFDA Number 10.660</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Environmental Quality Incentives Program</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total U.S. Department of Agriculture</td>
<td></td>
<td></td>
</tr>
<tr>
<td>U.S. Department of Commerce:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>U.S. Department of Commerce Awards with no CFDA number</td>
<td>11.000</td>
<td>3,985</td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ted Stevens Research Institute:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>U.S. Department of Commerce Awards with No CFDA Number</td>
<td>WE-133F-13-SF-1847</td>
<td>11.000</td>
</tr>
<tr>
<td>Woods Hole Oceanographic Institute:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>U.S. Department of Commerce Awards with No CFDA Number</td>
<td>A101067</td>
<td>11.000</td>
</tr>
<tr>
<td>Maine Department of Marine Resources:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>U.S. Department of Commerce Awards with No CFDA Number</td>
<td>CT# 13A-20120702*0011</td>
<td>11.000</td>
</tr>
<tr>
<td>Total CFDA Number 11.000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>NERACOOS:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Integrated Ocean Observing System (IOOS)</td>
<td>A002-002</td>
<td>11.012</td>
</tr>
<tr>
<td>University of Puerto Rico- Mayaguez:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total CFDA Number 11.012</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Economic Adjustment Assistance</td>
<td>11.307</td>
<td>144,453</td>
</tr>
<tr>
<td>Geodetic Surveys and Services</td>
<td>11.400</td>
<td>7,858</td>
</tr>
<tr>
<td>Sea Grant Support</td>
<td>11.417</td>
<td>1,245,780</td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>The Research Foundation of SUNY:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sea Grant Support</td>
<td>1100951-3-53266</td>
<td>11.417</td>
</tr>
<tr>
<td>Total CFDA Number 11.417</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fisheries Development and Utilization Research</td>
<td>11.427</td>
<td>15,397</td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Woods Hole Oceanographic Institute:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes</td>
<td>11.432</td>
<td>289,513</td>
</tr>
<tr>
<td>Gulf of Maine Research Institute:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes</td>
<td>PO47A0800040-11</td>
<td>11.432</td>
</tr>
<tr>
<td>Total CFDA Number 11.432</td>
<td></td>
<td></td>
</tr>
<tr>
<td>University of Alaska:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Columbia River Fisheries Development Program</td>
<td>UAF12-0070</td>
<td>11.436</td>
</tr>
<tr>
<td>Maine Department of Marine Resources:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unallied Management Products</td>
<td>CT# 13A-20120410*0430</td>
<td>11.454</td>
</tr>
<tr>
<td>Penobscot River Trust:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ARRA Habitat Conservation</td>
<td>11.463</td>
<td>1,932</td>
</tr>
<tr>
<td>Habitat Conservation</td>
<td>11.463</td>
<td>237,502</td>
</tr>
<tr>
<td>Total CFDA Number 11.463</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Congressionally Identified Awards and Projects</td>
<td>11.469</td>
<td>60,464</td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Friends of Acadia:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Congressionally Identified Awards and Projects</td>
<td>11.469</td>
<td>(23)</td>
</tr>
<tr>
<td>Total CFDA Number 11.469</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The accompanying notes are an integral part of this schedule.
### University of Maine System

**Schedule of Expenditures of Federal Awards**

**Year ended June 30, 2014**

<table>
<thead>
<tr>
<th>Federal grantor/pass-through grantor/program title</th>
<th>Pass-through CFDA Number</th>
<th>Federal CFDA Number</th>
<th>Federal Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unallied Science Program</td>
<td>11.472</td>
<td></td>
<td>47,454</td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maine Department of Marine Resources:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unallied Science Program</td>
<td>13A20100914<em>1526, 13A2010</em>6527</td>
<td>11.472</td>
<td>47,475</td>
</tr>
<tr>
<td>Commercial Fisheries Research Foundation:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unallied Science Program</td>
<td>11.472</td>
<td></td>
<td>9,763</td>
</tr>
<tr>
<td>University of Massachusetts-Amherst:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unallied Science Program</td>
<td>12-006742A00, 13-007140A00</td>
<td>11.472</td>
<td>83,531</td>
</tr>
<tr>
<td>Total CFDA Number 11.472</td>
<td></td>
<td></td>
<td>188,223</td>
</tr>
<tr>
<td>Center for Sponsored Coastal Ocean Research - Coastal Ocean Program</td>
<td>11.478</td>
<td>245,540</td>
<td></td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>University of Maryland:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Center for Sponsored Coastal Ocean Research - Coastal Ocean Program</td>
<td>CA 11-08</td>
<td>11.478</td>
<td>688</td>
</tr>
<tr>
<td>Woods Hole Oceanographic Institute:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Center for Sponsored Coastal Ocean Research - Coastal Ocean Program</td>
<td>A100485, A100872</td>
<td>11.478</td>
<td>69,596</td>
</tr>
<tr>
<td>Total CFDA Number 11.478</td>
<td></td>
<td></td>
<td>318,794</td>
</tr>
<tr>
<td>Woods Hole Oceanographic Institute:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>NOAA Prog. for Disaster Relief Approp. Act- Non-construction &amp; Construction</td>
<td>A101067</td>
<td>11.483</td>
<td>55,617</td>
</tr>
<tr>
<td><strong>Total U.S. Department of Commerce</strong></td>
<td></td>
<td></td>
<td>4,210,836</td>
</tr>
</tbody>
</table>

**U.S. Department of Defense:***

| U.S. Department of Defense Awards with no CFDA Number | 12.000 | 836,201 |
| Passed-through:                                       |       |        |
| Environ international:                                |       |        |
| U.S. Department of Defense Awards with no CFDA Number | 12.000 | 8,805 |
| KaZaT Technologies:                                  |       |        |
| U.S. Department of Defense Awards with no CFDA Number | PO-07-13 | 12.000 | 23,976 |
| Consortium for Energy, Environment and Demilitarization: |       |        |
| U.S. Department of Defense Awards with no CFDA Number | OTA W15QKN-13-9-0001 | 12.000 | 99,398 |
| Orono Spectral Solutions:                            |       |        |
| U.S. Department of Defense Awards with no CFDA Number | 12.000 | 104,384 |
| Total CFDA Number 12.000                             |       | 1,072,764 |
| Basic and Applied Scientific Research                | 12.300 | 560,654 |
| Basic Scientific Research                            | 12.431 | 383,622 |
| **Total U.S. Department of Defense**                 |       | 2,017,050 |

**U.S. Department of Interior:***

| U.S. Department of Interior Awards with No CFDA Number | 15.000 | 64,946 |
| Passed-through:                                       |       |        |
| University of Washington:                             |       |        |
| U.S. Department of Interior Awards with No CFDA Number | 15.000 | 5,109 |
| Maine Marine Composites:                              |       |        |
| U.S. Department of Interior Awards with No CFDA Number | MMC-13-01 | 15.000 | 39,148 |
| National Fish and Wildlife Foundation:                |       |        |
| U.S. Department of Interior Awards with No CFDA Number | 0104.13.036938 | 15.000 | 8,375 |
| Total CFDA Number 15.000                              |       | 117,578 |
| Management Initiative                                 | 15.239 | 40,000 |
| Passed-through:                                       |       |        |
| Maine Department of Inland Fisheries and Wildlife:    |       |        |
| Sport Fish Restoration Program                        | CT09A20120925*1349 | 15.605 | 149 |
| Fish and Wildlife Management Assistance               | 15.608 | 3,937 |
| Passed-through:                                       |       |        |
| National Fish and Wildlife Foundation:                |       |        |
| Fish and Wildlife Management Assistance               | 15.608 | 3,937 |
| passed-through:                                       |       | 1,795 |
| National Fish and Wildlife Foundation:                | 2008-0014-000 | 15.608 | (1,795) |
| Fish and Wildlife Management Assistance               | 924367 | 15.608 | 72,148 |
| Maine Department of Marine Resources:                 |       |        |
| Fish and Wildlife Management Assistance               | 201304532*3278 | 15.608 | 6,070 |
| Total CFDA Number 15.608                              |       | 80,360 |

The accompanying notes are an integral part of this schedule.
## University of Maine System
### Schedule of Expenditures of Federal Awards
#### Year ended June 30, 2014

<table>
<thead>
<tr>
<th>Federal grantor/pass-through grantor/program title</th>
<th>Pass-through CFDA Number</th>
<th>Federal CFDA Number</th>
<th>Federal Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Coastal Program</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maine Department of Inland Fisheries and Wildlife:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Wildlife Grants</td>
<td>15.634</td>
<td>114,874</td>
<td></td>
</tr>
<tr>
<td>Migratory Bird Monitoring, Assessment and Conservation</td>
<td>15.655</td>
<td>32,321</td>
<td></td>
</tr>
<tr>
<td>Endangered Species Conservation Recovery Implementation Funds</td>
<td>15.657</td>
<td>3,653</td>
<td></td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wildlife Management Institute, Inc.:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fish and Wildlife Coordination and Assistance Programs</td>
<td>2011-08</td>
<td>15.664</td>
<td>81,951</td>
</tr>
<tr>
<td>Hurricane Sandy Disaster Relief Activities - FWS</td>
<td>15.677</td>
<td>75,456</td>
<td></td>
</tr>
<tr>
<td>Assistance to State Water Resources Research Institutes</td>
<td>15.805</td>
<td>87,313</td>
<td></td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>University of New Hampshire:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Assistance to State Water Resources Research Institutes</td>
<td>11-130</td>
<td>15.805</td>
<td>47,367</td>
</tr>
<tr>
<td>Total CFDA Number 15.805</td>
<td></td>
<td></td>
<td>134,680</td>
</tr>
<tr>
<td>U.S. Geological Survey-Research &amp; Data Collection</td>
<td>15.808</td>
<td>66,655</td>
<td></td>
</tr>
<tr>
<td>Cooperative Research Units Program</td>
<td>15.812</td>
<td>197,754</td>
<td></td>
</tr>
<tr>
<td>Cultural Resources Management</td>
<td>15.946</td>
<td>832</td>
<td></td>
</tr>
<tr>
<td>Total U.S. Department of Interior</td>
<td></td>
<td></td>
<td>951,132</td>
</tr>
<tr>
<td>U.S. Department of Labor:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maine Department of Labor:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unemployment Insurance</td>
<td>20120803*0553</td>
<td>17.225</td>
<td>18,379</td>
</tr>
<tr>
<td>Total U.S. Department of Labor</td>
<td></td>
<td></td>
<td>18,379</td>
</tr>
<tr>
<td>U.S. Department of Transportation:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Massachusetts Institute of Technology:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>U.S. Department of Transportation Awards with No CFDA Number</td>
<td>571003384, 571003385</td>
<td>20.000</td>
<td>109,619</td>
</tr>
<tr>
<td>Maine Department of Transportation:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>U.S. Department of Transportation Awards with No CFDA Number</td>
<td>CT# 20111223*2878</td>
<td>20.000</td>
<td>474,054</td>
</tr>
<tr>
<td>Total CFDA Number 20.000</td>
<td></td>
<td></td>
<td>583,673</td>
</tr>
<tr>
<td>Maine Department of Transportation:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Highway Planning &amp; Construction</td>
<td>20.205</td>
<td></td>
<td>404,578</td>
</tr>
<tr>
<td>State of Vermont:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Highway Planning &amp; Construction</td>
<td>PS0206</td>
<td>20.205</td>
<td>15,999</td>
</tr>
<tr>
<td>Total CFDA Number 20.205</td>
<td></td>
<td></td>
<td>420,577</td>
</tr>
<tr>
<td>University of Vermont</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Planning and Research</td>
<td>26014-0903</td>
<td>20.515</td>
<td>37,914</td>
</tr>
<tr>
<td>Montana State University:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Paul S. Sarbanes Transit in the Parks</td>
<td>G189-11-W3432</td>
<td>20.520</td>
<td>37,602</td>
</tr>
<tr>
<td>Total U.S. Department of Transportation</td>
<td></td>
<td></td>
<td>1,079,766</td>
</tr>
<tr>
<td>National Aeronautics &amp; Space Administration:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>NASA Awards with No CFDA Number</td>
<td>43.000</td>
<td></td>
<td>(73)</td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bowdoin College:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>NASA Awards with No CFDA Number</td>
<td>2010-002</td>
<td>43.000</td>
<td>1,547</td>
</tr>
<tr>
<td>Monterey Bay Aquarium Research Institution:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>NASA Awards with No CFDA Number</td>
<td>PO-0911695</td>
<td>43.000</td>
<td>10,459</td>
</tr>
<tr>
<td>Prince William Sound Science Center:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>NASA Awards with No CFDA Number</td>
<td>10-65-11</td>
<td>43.000</td>
<td>72,472</td>
</tr>
<tr>
<td>Maine Space Grant Consortium:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>NASA Awards with No CFDA Number</td>
<td>43.000</td>
<td>327,793</td>
<td></td>
</tr>
<tr>
<td>Total CFDA Number 43.000</td>
<td></td>
<td></td>
<td>412,198</td>
</tr>
<tr>
<td>Science</td>
<td>43.001</td>
<td>413,456</td>
<td></td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Massachusetts Institute of Technology:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Science</td>
<td>571003440</td>
<td>43.001</td>
<td>42,666</td>
</tr>
<tr>
<td>Oregon State University:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Science</td>
<td>NS251A-C</td>
<td>43.001</td>
<td>1,114</td>
</tr>
</tbody>
</table>

The accompanying notes are an integral part of this schedule.
## Schedule of Expenditures of Federal Awards

**Year ended June 30, 2014**

<table>
<thead>
<tr>
<th>Federal grantor/pass-through grantor/program title</th>
<th>Pass-through CFDA Number</th>
<th>Federal CFDA Number</th>
<th>Federal Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yale University: Science</td>
<td>C12N11223(N00190)</td>
<td>43.001</td>
<td>41,220</td>
</tr>
<tr>
<td>University of California at Santa Cruz: Science</td>
<td>S013664</td>
<td>43.001</td>
<td>116,956</td>
</tr>
<tr>
<td>Oregon State University: Aeronautics</td>
<td>NS205B-A</td>
<td>43.002</td>
<td>11,177</td>
</tr>
<tr>
<td>Maine Space Grant Consortium: Education</td>
<td>43.008</td>
<td>200,604</td>
<td></td>
</tr>
<tr>
<td><strong>Total National Aeronautics &amp; Space Administration:</strong></td>
<td></td>
<td></td>
<td><strong>1,239,391</strong></td>
</tr>
<tr>
<td>National Science Foundation:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>U.S. National Science Foundation Awards with No CFDA Number</td>
<td>47.000</td>
<td>153,938</td>
<td></td>
</tr>
<tr>
<td>Engineering Grants</td>
<td>47.041</td>
<td>653,181</td>
<td></td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Moai Technologies LLC:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Engineering Grants</td>
<td>47.041</td>
<td>2,846</td>
<td></td>
</tr>
<tr>
<td>RAS Corporation: Engineering Grants</td>
<td>47.041</td>
<td>116,476</td>
<td></td>
</tr>
<tr>
<td>University of New Hampshire: Engineering Grants</td>
<td>13-029</td>
<td>47.041</td>
<td>17,408</td>
</tr>
<tr>
<td>University of Delaware:</td>
<td>23992</td>
<td>47.041</td>
<td>15,064</td>
</tr>
<tr>
<td>University of Kansas:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Engineering Grants</td>
<td>FY2013-030</td>
<td>47.041</td>
<td>59,643</td>
</tr>
<tr>
<td><strong>Total CFDA Number 47.041</strong></td>
<td></td>
<td></td>
<td><strong>864,955</strong></td>
</tr>
<tr>
<td>Mathematical and Physical Sciences</td>
<td>47.049</td>
<td>645,979</td>
<td></td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>The John Hopkins University: Mathematical and Physical Sciences</td>
<td>107902</td>
<td>47.049</td>
<td>23,551</td>
</tr>
<tr>
<td><strong>Total CFDA Number 47.049</strong></td>
<td></td>
<td></td>
<td><strong>669,530</strong></td>
</tr>
<tr>
<td>Geosciences</td>
<td>47.050</td>
<td>2,253,694</td>
<td></td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Monterey Bay Aquarium Research Institute: Geosciences</td>
<td>PO-1211270</td>
<td>47.050</td>
<td>52,424</td>
</tr>
<tr>
<td>Gulf of Maine Research Institute: Geosciences</td>
<td>UM-2013-01-05-LV</td>
<td>47.050</td>
<td>8,887</td>
</tr>
<tr>
<td>Bates College: Geosciences</td>
<td>47.050</td>
<td>38</td>
<td></td>
</tr>
<tr>
<td>Rutgers University: Geosciences</td>
<td>4326</td>
<td>47.050</td>
<td>106,216</td>
</tr>
<tr>
<td><strong>Total CFDA Number 47.050</strong></td>
<td></td>
<td></td>
<td><strong>2,421,259</strong></td>
</tr>
<tr>
<td>Computer and Information Science and Engineering</td>
<td>47.070</td>
<td>357,880</td>
<td></td>
</tr>
<tr>
<td>Biological Sciences</td>
<td>47.074</td>
<td>1,006,508</td>
<td></td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Colorado State University: Biological Sciences</td>
<td>G-3117-1</td>
<td>47.074</td>
<td>29</td>
</tr>
<tr>
<td>The New York Botanical Garden: Biological Sciences</td>
<td>NYBG-1115104-03-UM</td>
<td>47.074</td>
<td>10,106</td>
</tr>
<tr>
<td><strong>Total CFDA Number 47.074</strong></td>
<td></td>
<td></td>
<td><strong>1,016,643</strong></td>
</tr>
<tr>
<td>Social, Behavioral &amp; Economic Sciences</td>
<td>47.075</td>
<td>165,825</td>
<td></td>
</tr>
<tr>
<td>Education and Human Resources</td>
<td>47.076</td>
<td>5,114,382</td>
<td></td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>University of Colorado - Boulder: Education and Human Resources</td>
<td>1549621</td>
<td>47.076</td>
<td>10,129</td>
</tr>
<tr>
<td>University of Massachusetts: Education and Human Resources</td>
<td>UM-05-003146 F 05</td>
<td>47.076</td>
<td>33,237</td>
</tr>
<tr>
<td>American Museum of Natural History: Education and Human Resources</td>
<td>8-2011, 3-2013</td>
<td>47.076</td>
<td>102,498</td>
</tr>
<tr>
<td>Island Institute: Education and Human Resources</td>
<td>47.076</td>
<td>291</td>
<td></td>
</tr>
</tbody>
</table>

The accompanying notes are an integral part of this schedule.
## Schedule of Expenditures of Federal Awards

**Year ended June 30, 2014**

<table>
<thead>
<tr>
<th>Federal grantor/pass-through grantor/program title</th>
<th>Pass-through CFDA Number</th>
<th>Federal CFDA Number</th>
<th>Federal Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>University of Maine System</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Kennebec Valley Community College:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Education and Human Resources</td>
<td>135110726190</td>
<td>47.076</td>
<td>9,546</td>
</tr>
<tr>
<td>Maine Math and Science Alliance:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Education and Human Resources</td>
<td>MMSA-14-510-3</td>
<td>47.076</td>
<td>5,498</td>
</tr>
<tr>
<td>Puget Sound Center:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Education and Human Resources</td>
<td>47.076</td>
<td></td>
<td>60</td>
</tr>
<tr>
<td>Total CFDA Number 47.076</td>
<td></td>
<td></td>
<td>5,275,641</td>
</tr>
<tr>
<td>Polar Programs</td>
<td>47.078</td>
<td></td>
<td>1,246,171</td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bates College:</td>
<td>UMO-2016, USM-2046-01</td>
<td>47.078</td>
<td>13,650</td>
</tr>
<tr>
<td>Total CFDA Number 47.078</td>
<td></td>
<td></td>
<td>1,259,821</td>
</tr>
<tr>
<td>Office of International and Integrative Activities</td>
<td></td>
<td>47.079</td>
<td>4,072,091</td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>U.S. Civilian Research and Development Foundation:</td>
<td>RUBI-7063-VL-12</td>
<td>47.079</td>
<td>75</td>
</tr>
<tr>
<td>Total CFDA Number 47.079</td>
<td></td>
<td></td>
<td>4,072,166</td>
</tr>
<tr>
<td>Office of Cyberinfrastructure</td>
<td>47.080</td>
<td></td>
<td>966,083</td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>University of New Hampshire:</td>
<td>12-076</td>
<td>47.080</td>
<td>14,824</td>
</tr>
<tr>
<td>Total CFDA Number 47.080</td>
<td></td>
<td></td>
<td>980,907</td>
</tr>
<tr>
<td>ARRA Trans-NSF Recovery Act Research Support</td>
<td>47.082</td>
<td></td>
<td>211,946</td>
</tr>
<tr>
<td>Total National Science Foundation</td>
<td></td>
<td></td>
<td>17,450,519</td>
</tr>
<tr>
<td><strong>U.S. Environmental Protection Agency:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Greater Research Opportunities (GRO) Fellowships For Undergraduate</td>
<td>66.513</td>
<td>6,028</td>
<td></td>
</tr>
<tr>
<td>STAR Fellowship Program</td>
<td>66.514</td>
<td>2,946</td>
<td></td>
</tr>
<tr>
<td>Total U.S. Environmental Protection Agency</td>
<td></td>
<td></td>
<td>9,974</td>
</tr>
<tr>
<td><strong>U.S. Department of Energy:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Argonne National Laboratory:</td>
<td>3F-30561 / 3F30543</td>
<td>81.000</td>
<td>112,460</td>
</tr>
<tr>
<td>Sandia National Laboratories:</td>
<td>PO 1441319</td>
<td>81.000</td>
<td>2,244</td>
</tr>
<tr>
<td>Office of Science Financial Assistance Program</td>
<td>81.049</td>
<td></td>
<td>637,538</td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SeaChange Group LLC:</td>
<td>81.049</td>
<td>(7,247)</td>
<td></td>
</tr>
<tr>
<td>Underground Systems, Inc.:</td>
<td></td>
<td>81.049</td>
<td>16,658</td>
</tr>
<tr>
<td>Ocean Renewable Power Company, LLC:</td>
<td></td>
<td>81.049</td>
<td>19,743</td>
</tr>
<tr>
<td>ARRA Office of Science Financial Assistance Program</td>
<td></td>
<td>81.049</td>
<td>666,692</td>
</tr>
<tr>
<td>Total CFDA Number 81.049</td>
<td></td>
<td></td>
<td>5,086,693</td>
</tr>
<tr>
<td>Renewable Energy Research &amp; Development</td>
<td></td>
<td>81.087</td>
<td>1,076</td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sandia National Laboratories:</td>
<td></td>
<td>81.087</td>
<td></td>
</tr>
<tr>
<td>Renewable Energy Research &amp; Development</td>
<td></td>
<td>SPO# 1198918</td>
<td>30,677</td>
</tr>
<tr>
<td>Ocean Renewable Power Company, LLC:</td>
<td></td>
<td>81.087</td>
<td>60,780</td>
</tr>
<tr>
<td>Total CFDA Number 81.087</td>
<td></td>
<td></td>
<td>5,181,226</td>
</tr>
<tr>
<td>Fossil Energy Research &amp; Development</td>
<td></td>
<td>81.089</td>
<td>347,055</td>
</tr>
<tr>
<td>Total U.S. Department of Energy</td>
<td></td>
<td>81.089</td>
<td>6,309,677</td>
</tr>
</tbody>
</table>

The accompanying notes are an integral part of this schedule.
### Schedule of Expenditures of Federal Awards

**Year ended June 30, 2014**

<table>
<thead>
<tr>
<th>Federal grantor/pass-through grantor/program title</th>
<th>Pass-through CFDA Number</th>
<th>Federal CFDA Number</th>
<th>Federal Expenditures</th>
</tr>
</thead>
</table>

#### U.S. Department of Education:

**Passed-through:**
- University of New Hampshire: National Inst on Disability & Rehabilitation Research 12-060 84.133 61,900
- Koronis Biomedical Technologies: National Inst on Disability & Rehabilitation Research KBT11-PHINIDIRROUTE 84.133 29,821
- SRI International: Education Research, Development and Dissemination 128-000014(P20978) 84.133 91,721
- Schoodic Education and Research Center: Mathematics & Science Partnerships 84.366 29,899

**Total:** 277,406

#### National Archives & Records Administration

**Passed-through:**
- Maine State Archives: National Historical Publications and Records Grants AP 12-05B 89.003 1,000

**Total:** 1,000

#### U.S. Department of Health and Human Services:

**Passed-through:**
- Christopher & Dana Reeve Foundation: U.S. Department of Health and Human Services Awards with no CFDA Number 93.000 627
- Nano Terra, Inc.: U.S. Department of Health and Human Services Awards with no CFDA Number 93.000 44,526
- Maine Department of Health and Human Services: Environmental Public Health & Emergency Response CDC-13-1504 93.113 499,294
- Environmental Health 93.389 45,153

**Passed-through:**
- West Virginia University Research Corporation: Injury Prevention and Control Research & State & Comm Based Programs 04-441-UM 93.136 104,154
- Rural Health Research Centers 93.155 820,085

**Passed-through:**
- Jackson Laboratory: Research-Deafness/Communication 93.173 15,517
- Federation of State Medical Boards: Telehealth Network Grants 93.211 36,960
- University of Minnesota: Development and Coordination of Rural Health Services P000577792 93.223 54,192
- Research on Healthcare Costs, Quality and Outcomes 93.226 1,632

**Passed-through:**
- University of Minnesota: State Rural Hospital Flexibility Program P004G027955 93.241 312,861
- Mental Health Research Grants 93.242 90,672

**Passed-through:**
- University of Medicine and Dentistry of New Jersey School of Public Health: Substance Abuse & Mental Hlth Svcs Pjs of Regl & Natl Sign 551890 93.243 29,061
- Crossroads for Women, Inc.: Substance Abuse & Mental Hlth Svcs Pjs of Regl & Natl Sign 93.243 50,282
- The Jackson Laboratory: Trans-NIH Research Support 93.310 49,248
- Mt. Desert Island Biological Laboratory: National Center for Research Resources 93.389 461,197
- Dartmouth College: National Center for Research Resources 93.389 278,252

**Total:** 739,449

The accompanying notes are an integral part of this schedule.
### Federal Pass-through CFDA Federal

<table>
<thead>
<tr>
<th>Federal grantor/pass-through grantor/program title</th>
<th>Federal CFDA Number</th>
<th>Federal Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>University of Maine System</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Schedule of Expenditures of Federal Awards</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Year ended June 30, 2014</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Eastern Maine Healthcare Systems:
- Cancer Control: 02202-0202115 93.399 24,065

#### Maine Department of Health and Human Services:
- Child Care & Development Block Grant: CA-CF-12-314, CA-CF-11-327 93.575 (19,874)
- Adoption Opportunities: 93.652 1,373,733

**Passed-through:**
- Healthy Acadia Coalition: 122013-CTG-HEALTH-07 93.737 3,135

#### Maine Department of Health and Human Services:
- Children's Health Insurance Program: 93.767 2,189,003
- Medical Assistance Program: 93.778 1,783,250
- Centers for Medicare and Medicaid Svcs (CMS) Research: 93.779 (149)

**RTI International:**
- Centers for Medicare and Medicaid Svcs (CMS) Research: 3-312-0212790 93.779 366,096
- Total CFDA Number 93.779 365,947

#### Rhode Island Department of Health and Human Services:
- Medicaid Transformation Grants: CA-MC-13-254 93.793 81,723

**Passed-through:**
- Jackson Laboratory:
  - Arthritis, Musculoskeletal and Skin Diseases Research: 93.846 88,529
  - Allergy, Immunology & Transplantation Research: 93.855 96,121
  - Biomedical Research and Research Training: 93.859 173,966

**Passed-through:**
- Dartmouth College:
  - Biomedical Research and Research Training: 1285, 1286 93.859 247,305
  - Total CFDA Number 93.859 421,271
- Child Health & Human Development Extramural Research: 93.865 76,891
- Aging Research: 93.866 158,994

**Passed-through:**
- Kronos Biomedical Technologies:
  - Vision Research: KBT12-DOPPLER-24 93.867 32,276
  - Jackson Laboratory:
  - Vision Research: 93.867 16,285
  - Total CFDA Number 93.867 48,561
- Rural Health Centers: 93.912 29,008
- Total U.S. Department of Health and Human Services: 10,029,266

#### U.S. Department of Homeland Security:
- Passed-through:
  - Georgia Institute of Technology:
    - Department of Homeland Security Awards With No CFDA: D6466-S3 97.000 72,650
    - Total U.S. Department of Homeland Security: 72,650
  - Total Research and Development Cluster: 51,842,501

#### U.S. Department of Agriculture:
- Passed-through:
  - University of Vermont:
    - Sustainable Agriculture Research and Education: 10.215 10,786
  - University of Minnesota:
    - ARRA Trade Adj Assistance for Farmers Training Coord Prog: H001344223 10.318 42,564
    - Women & Minorities in Science, Tech, Engineering, and Math Fields: 10.318 9,879
    - Cooperative Extension Services: 10.500 3,506,911
- Passed-through:
  - Purdue University:
    - Cooperative Extension Services: B800000100263 10.500 46,563

The accompanying notes are an integral part of this schedule.
### Schedule of Expenditures of Federal Awards

**Year ended June 30, 2014**

<table>
<thead>
<tr>
<th>Federal grantor/pass-through grantor/program title</th>
<th>Federal CFDA Number</th>
<th>Federal CFDA Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>University of Maine System</td>
<td></td>
<td></td>
</tr>
<tr>
<td>University of Vermont:</td>
<td>10.500</td>
<td>56,634</td>
</tr>
<tr>
<td>Cooperative Extension Services</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rutgers University:</td>
<td>4591</td>
<td>328</td>
</tr>
<tr>
<td>Cooperative Extension Services</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Kansas State University:</td>
<td>10.500</td>
<td>12,395</td>
</tr>
<tr>
<td>Cooperative Extension Services</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mississippi State University:</td>
<td>10.500</td>
<td>1,977</td>
</tr>
<tr>
<td>Cooperative Extension Services</td>
<td>018000-340409-04</td>
<td>10.500</td>
</tr>
<tr>
<td>National 4-H Council:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cooperative Extension Services</td>
<td>10.500</td>
<td>12,971</td>
</tr>
<tr>
<td>Total U.S. Department of Agriculture</td>
<td></td>
<td>3,637,779</td>
</tr>
<tr>
<td>Maine Department of Health and Human Services:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Child Nutrition Discretionary Grants Limited Availability</td>
<td>10.579</td>
<td>36,350</td>
</tr>
<tr>
<td>Distance Learning &amp; Telemedicine Loans &amp; Grants</td>
<td>10.855</td>
<td>238,039</td>
</tr>
<tr>
<td>Assistance to High Energy Cost Rural Communities</td>
<td>10.859</td>
<td>2,471,429</td>
</tr>
<tr>
<td>Total U.S. Department of Commerce</td>
<td></td>
<td>6,446,825</td>
</tr>
<tr>
<td>U.S. Department of Commerce:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Social and Environmental Research Institute:</td>
<td>11.000</td>
<td>19,143</td>
</tr>
<tr>
<td>U.S. Department of Commerce Awards With No CFDA</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Economic Development-Technical Assistance</td>
<td>11.303</td>
<td>95,378</td>
</tr>
<tr>
<td>Sea Grant Support</td>
<td>11.417</td>
<td>549,866</td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>University of Mississippi:</td>
<td>11-03-071</td>
<td>11.417</td>
</tr>
<tr>
<td>Sea Grant Support</td>
<td>11.417</td>
<td>8,768</td>
</tr>
<tr>
<td>University of New Hampshire:</td>
<td>12-086</td>
<td>11.417</td>
</tr>
<tr>
<td>Sea Grant Support</td>
<td>11.417</td>
<td>16,866</td>
</tr>
<tr>
<td>Total CFDA Number 11.417</td>
<td></td>
<td>575,500</td>
</tr>
<tr>
<td>State of Maine Department of Conservation:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Coastal Zone Management Administration Awards</td>
<td>20120924*1320</td>
<td>11.419</td>
</tr>
<tr>
<td>State of Maine Department of Agriculture:</td>
<td></td>
<td>379</td>
</tr>
<tr>
<td>Coastal Zone Management Administration Awards</td>
<td>20130614*4668</td>
<td>11.419</td>
</tr>
<tr>
<td>Total CFDA Number 11.419</td>
<td></td>
<td>14,059</td>
</tr>
<tr>
<td>Total U.S. Department of Commerce</td>
<td></td>
<td>14,438</td>
</tr>
<tr>
<td>Total U.S. Department of Commerce</td>
<td></td>
<td>704,459</td>
</tr>
<tr>
<td>U.S. Department of Defense:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>U.S. Department of Defense Awards With No CFDA</td>
<td>12.000</td>
<td>24,694</td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Georgia Institute of Technology:</td>
<td>D7084-S1</td>
<td>12.000</td>
</tr>
<tr>
<td>U.S. Department of Defense Awards With No CFDA</td>
<td>155,337</td>
<td></td>
</tr>
<tr>
<td>Oceaneering International, Inc.:</td>
<td>FUOTM-46633</td>
<td>12.000</td>
</tr>
<tr>
<td>U.S. Department of Defense Awards With No CFDA</td>
<td>13,246</td>
<td></td>
</tr>
<tr>
<td>Lockheed Martin Corporation:</td>
<td>PO4101021157</td>
<td>12.000</td>
</tr>
<tr>
<td>U.S. Department of Defense Awards With No CFDA</td>
<td>41,967</td>
<td></td>
</tr>
<tr>
<td>Total CFDA Number 12.000</td>
<td></td>
<td>235,244</td>
</tr>
<tr>
<td>University of Texas at San Antonio:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Basic and Applied Scientific Research</td>
<td>0201-15-UOM</td>
<td>12.300</td>
</tr>
<tr>
<td>Total U.S. Department of Defense</td>
<td></td>
<td>1,000</td>
</tr>
<tr>
<td>Total U.S. Department of Defense</td>
<td></td>
<td>236,244</td>
</tr>
<tr>
<td>U.S. Department of Housing and Urban Development:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>University of Louisville Research Foundation, Inc.:</td>
<td>ULRF 12-0036-02, 14-0118-01</td>
<td>14.705</td>
</tr>
<tr>
<td>Capacity Building for Sustainable Communities</td>
<td>24,758</td>
<td></td>
</tr>
<tr>
<td>Total U.S. Department of Housing and Urban Development</td>
<td></td>
<td>24,758</td>
</tr>
<tr>
<td>U.S. Department of Justice:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Legal Assistance for Victims</td>
<td>16.524</td>
<td>123,537</td>
</tr>
<tr>
<td>Grants to Reduce Violent Crimes Against Women on Campus</td>
<td>16.525</td>
<td>52,047</td>
</tr>
<tr>
<td>OVW Technical Assistance Initiative</td>
<td>16.526</td>
<td>1,350,051</td>
</tr>
<tr>
<td>ARRA OVW Technical Assistance Initiative</td>
<td>16.526</td>
<td>94</td>
</tr>
<tr>
<td>Total CFDA Number 16.526</td>
<td></td>
<td>1,350,145</td>
</tr>
</tbody>
</table>

The accompanying notes are an integral part of this schedule.
### University of Maine System

#### Schedule of Expenditures of Federal Awards

**Year ended June 30, 2014**

<table>
<thead>
<tr>
<th>Federal grantor/pass-through grantor/program title</th>
<th>Federal Pass-through CFDA Number</th>
<th>Federal CFDA Number</th>
<th>Federal Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Passed-through:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maine Department of Corrections:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Juvenile Justice &amp; Delinquency Prevention</td>
<td>16.540</td>
<td>68,519</td>
<td></td>
</tr>
<tr>
<td>State Justice Statistical Program for Statistical Analysis Ctrs</td>
<td>16.550</td>
<td>40,811</td>
<td></td>
</tr>
<tr>
<td>New Hampshire Department of Justice:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Crime Victim Assistance</td>
<td>16.575</td>
<td>24,611</td>
<td></td>
</tr>
<tr>
<td>Maine Department of Public Safety:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Project Safe Neighborhoods</td>
<td>16A20140225*2806</td>
<td>16.609</td>
<td>703</td>
</tr>
<tr>
<td>Natl 4-H Council:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Juvenile Mentoring Program</td>
<td>16.726</td>
<td>113,924</td>
<td></td>
</tr>
<tr>
<td>Central Connecticut State University:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Second Chance Act Prisoner Reentry Initiative</td>
<td>16.812</td>
<td>6,437</td>
<td></td>
</tr>
<tr>
<td><strong>Total U.S. Department of Justice</strong></td>
<td></td>
<td></td>
<td>1,780,734</td>
</tr>
<tr>
<td><strong>U.S. Department of Labor:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Coastal Counties Workforce, Inc.:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>H-1B Job Training Grants</td>
<td>PY11-WWC-01</td>
<td>17.268</td>
<td>13,110</td>
</tr>
<tr>
<td>Maine Department of Labor:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ARRA Program of Competitive Grants for Worker Training</td>
<td>20101216*3054</td>
<td>17.275</td>
<td>1,136</td>
</tr>
<tr>
<td>Occupational Safety &amp; Health-Susan Harwood Training Grants</td>
<td>17.502</td>
<td>64,230</td>
<td></td>
</tr>
<tr>
<td><strong>Total U.S. Department of Labor</strong></td>
<td></td>
<td></td>
<td>78,476</td>
</tr>
<tr>
<td><strong>U.S. Department of Transportation</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maine Department of Transportation:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Highway Training and Education</td>
<td>20.215</td>
<td>33,191</td>
<td></td>
</tr>
<tr>
<td>Massachusetts Institute of Technology:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>University Transportation Centers Program</td>
<td>20.701</td>
<td>6,654</td>
<td></td>
</tr>
<tr>
<td><strong>Total U.S. Department of Transportation</strong></td>
<td></td>
<td></td>
<td>39,845</td>
</tr>
<tr>
<td><strong>National Aeronautics and Space Administration:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>California Institute of Technology Jet Propulsion Laboratory:</td>
<td>1459277</td>
<td>43.000</td>
<td>37,816</td>
</tr>
<tr>
<td>NASA Awards with No CFDA Number</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>The Johns Hopkins University:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>NASA Awards with No CFDA Number</td>
<td>890572</td>
<td>43.000</td>
<td>2,937</td>
</tr>
<tr>
<td>Maine Space Grant Consortium:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>NASA Awards with no CFDA Number</td>
<td>43.000</td>
<td>52,089</td>
<td></td>
</tr>
<tr>
<td>Total CFDA Number 43.000</td>
<td></td>
<td>92,642</td>
<td></td>
</tr>
<tr>
<td>Science</td>
<td>43.001</td>
<td>375,086</td>
<td></td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maine Space Grant Consortium:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Education</td>
<td>SG-14-22</td>
<td>43.008</td>
<td>1,559</td>
</tr>
<tr>
<td><strong>Total National Aeronautics and Space Administration</strong></td>
<td></td>
<td></td>
<td>469,287</td>
</tr>
<tr>
<td><strong>National Endowment for the Arts:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Promotion of Arts: Grants To Organizations &amp; Individuals</td>
<td>45.024</td>
<td>15,000</td>
<td></td>
</tr>
<tr>
<td><strong>Total National Endowment for the Arts</strong></td>
<td></td>
<td></td>
<td>15,000</td>
</tr>
<tr>
<td><strong>National Endowment for the Humanities:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Promotion of the Humanities Professional Development</td>
<td>45.163</td>
<td>165</td>
<td></td>
</tr>
<tr>
<td><strong>Total National Endowment for the Humanities</strong></td>
<td></td>
<td></td>
<td>165</td>
</tr>
<tr>
<td><strong>Institute of Museum and Library Services:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>National Leadership Grants</td>
<td>45.312</td>
<td>265,436</td>
<td></td>
</tr>
<tr>
<td><strong>Total Institute of Museum and Library Services</strong></td>
<td></td>
<td></td>
<td>265,436</td>
</tr>
<tr>
<td><strong>U.S. Small Business Administration:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Small Business Development Centers</td>
<td>59.037</td>
<td>643,107</td>
<td></td>
</tr>
<tr>
<td>Prime Technical Assistance</td>
<td>59.050</td>
<td>17,450</td>
<td></td>
</tr>
<tr>
<td><strong>Total U.S. Small Business Administration</strong></td>
<td></td>
<td></td>
<td>660,557</td>
</tr>
</tbody>
</table>

The accompanying notes are an integral part of this schedule.
### University of Maine System
#### Schedule of Expenditures of Federal Awards

**Year ended June 30, 2014**

<table>
<thead>
<tr>
<th>Federal grantor/pass-through grantor/program title</th>
<th>Pass-through CFDA Number</th>
<th>Federal CFDA Number</th>
<th>Federal Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>U.S. Department of Veterans Affairs:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>All-Volunteer Force Educational Assistance</td>
<td>64.124</td>
<td></td>
<td>256,217</td>
</tr>
<tr>
<td>Total U.S. Department of Veterans Affairs</td>
<td></td>
<td></td>
<td>256,217</td>
</tr>
<tr>
<td><strong>U.S. Environmental Protection Agency:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Environmental Finance Center Grants</td>
<td>66.203</td>
<td></td>
<td>29,613</td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>New Mexico Institute of Mining and Technology:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Surveys, Studies, Investigations, Demonstrations, &amp; Training Grants</td>
<td>66.424</td>
<td></td>
<td>16,754</td>
</tr>
<tr>
<td>National Estuary Program</td>
<td>66.456</td>
<td></td>
<td>622,639</td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maine Department of Environmental Protection:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beach Monitoring &amp; Notification Program Implementation Grants</td>
<td>66.472</td>
<td></td>
<td>163,217</td>
</tr>
<tr>
<td>Performance Partnership Grants</td>
<td>66.605</td>
<td></td>
<td>41,417</td>
</tr>
<tr>
<td>Total U.S. Environmental Protection Agency</td>
<td></td>
<td></td>
<td>923,640</td>
</tr>
<tr>
<td><strong>U.S. Department of Energy:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>University of Minnesota:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Electricity Delivery and Energy Reliability, Res., Dev &amp; Anal</td>
<td>A002011558</td>
<td></td>
<td>7,622</td>
</tr>
<tr>
<td>Total U.S. Department of Energy</td>
<td></td>
<td></td>
<td>7,622</td>
</tr>
<tr>
<td><strong>U.S. Department of Education:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>National Resource Centers Program for Foreign Language</td>
<td>84.015</td>
<td></td>
<td>310,827</td>
</tr>
<tr>
<td>Higher Education-Institutional Aid</td>
<td>84.031</td>
<td></td>
<td>79,136</td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maine Department of Education:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Career and Technical Education - Basic Grants to States</td>
<td>84.048</td>
<td></td>
<td>24,243</td>
</tr>
<tr>
<td>Fund for Improvement of Postsecondary Education</td>
<td>84.116</td>
<td></td>
<td>13,118</td>
</tr>
<tr>
<td>Bilingual Education-Professional Development</td>
<td>84.196</td>
<td></td>
<td>2,827</td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maine Department of Education:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Assistive Technology:</td>
<td>01305A307637, 01305A304912</td>
<td>84.224</td>
<td>74,346</td>
</tr>
<tr>
<td>Twenty-First Century Community Learning Centers</td>
<td>01305A3030487</td>
<td>84.287</td>
<td>239,120</td>
</tr>
<tr>
<td>Special Education - Personnel Development to Improve Services</td>
<td>84.325</td>
<td></td>
<td>217,432</td>
</tr>
<tr>
<td>Early Awareness &amp; Readiness - Undergrad Program</td>
<td>84.334</td>
<td></td>
<td>5</td>
</tr>
<tr>
<td>English Language Acquisition Grants</td>
<td>84.365</td>
<td></td>
<td>383,797</td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maine Department of Education:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mathematics &amp; Science Partnerships</td>
<td>01305A307222</td>
<td>84.366</td>
<td>294,647</td>
</tr>
<tr>
<td>Improving Teacher Quality State Grants</td>
<td>01305A304311, 01305A307222</td>
<td>84.367</td>
<td>318,972</td>
</tr>
<tr>
<td>University of California:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Improving Teacher Quality State Grants</td>
<td>84.367</td>
<td></td>
<td>29,242</td>
</tr>
<tr>
<td>Total CFDA Number 84.367</td>
<td></td>
<td></td>
<td>348,214</td>
</tr>
<tr>
<td><strong>Finance Authority of Maine:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>College Access Challenge Grant Program</td>
<td>84.378</td>
<td></td>
<td>125,486</td>
</tr>
<tr>
<td><strong>Ohio State University:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ARRA State Fiscal Stabilization Fund (SFSF) - Investing in Innovation Fund</td>
<td>84.396</td>
<td></td>
<td>90,652</td>
</tr>
<tr>
<td><strong>National Writing Project Corporation:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>National Writing Project</td>
<td>10-MD04</td>
<td>84.928</td>
<td>5,552</td>
</tr>
<tr>
<td><strong>Total U.S. Department of Education</strong></td>
<td></td>
<td></td>
<td>2,209,402</td>
</tr>
</tbody>
</table>

The accompanying notes are an integral part of this schedule.
### Schedule of Expenditures of Federal Awards

**Year ended June 30, 2014**

<table>
<thead>
<tr>
<th>Federal grantor/pass-through grantor/program title</th>
<th>Pass-through CFDA Number</th>
<th>Federal CFDA Number</th>
<th>Federal Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Maine Department of Health and Human Services:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Alzheimer’s Disease Demonstration Grants to States</td>
<td>93.051</td>
<td>21,886</td>
<td></td>
</tr>
<tr>
<td>Public Health Emergency Preparedness</td>
<td>93.069</td>
<td>592,253</td>
<td></td>
</tr>
<tr>
<td>Environmental Public Health and Emergency Response</td>
<td>93.070</td>
<td>179,225</td>
<td></td>
</tr>
<tr>
<td>Birth Defects and Developmental Disabilities-Prevention &amp; Surveillance</td>
<td>93.073</td>
<td>15,505</td>
<td></td>
</tr>
<tr>
<td><strong>Passed-through:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Families and Children Together:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Enhance Safety of Children Affected by Substance Abuse</td>
<td>93.087</td>
<td>173,818</td>
<td></td>
</tr>
<tr>
<td>Dartmouth College:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maternal &amp; Child Health Federal Consolidated Programs</td>
<td>912, 1262</td>
<td>93.110</td>
<td>116,584</td>
</tr>
<tr>
<td>Maine Department of Health and Human Services:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maternal &amp; Child Health Federal Consolidated Programs</td>
<td>93.110</td>
<td>112,482</td>
<td></td>
</tr>
<tr>
<td>Total CFDA Number 93.110</td>
<td></td>
<td>229,066</td>
<td></td>
</tr>
<tr>
<td><strong>Actuarial Research Corporation:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Policy Research and Evaluation Grants</td>
<td>ARC2012-6</td>
<td>93.239</td>
<td>27,596</td>
</tr>
<tr>
<td><strong>Maine Department of Health and Human Services:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Rural Hospital Flexibility Program</td>
<td>93.241</td>
<td>32,096</td>
<td></td>
</tr>
<tr>
<td>Substance Abuse &amp; Mental Hlth Svcs-Projects of Reg &amp; National Significance</td>
<td>93.243</td>
<td>112,375</td>
<td></td>
</tr>
<tr>
<td><strong>Passed-through:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maine Department of Health and Human Services:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Substance Abuse &amp; Mental Hlth Svcs-Projects of Reg &amp; National Significance</td>
<td>CDC-14-1420</td>
<td>93.243</td>
<td>47,605</td>
</tr>
<tr>
<td>Total CFDA Number 93.243</td>
<td></td>
<td>159,980</td>
<td></td>
</tr>
<tr>
<td>Universal Newborn Hearing Screening</td>
<td>CT10A20130102000*2477</td>
<td>93.251</td>
<td>108,097</td>
</tr>
<tr>
<td>Adult Viral Hepatitis Prevention and Control</td>
<td>CDC-13-1428, CDC-14-1535</td>
<td>93.270</td>
<td>105,850</td>
</tr>
<tr>
<td>Centers for Disease Control &amp; Prev - Investigations &amp; Technical Assistance</td>
<td>93.283</td>
<td>377,048</td>
<td></td>
</tr>
<tr>
<td><strong>National Network Public Health Institute:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Centers for Disease Control &amp; Prev - Investigations &amp; Technical Assistance</td>
<td>C323</td>
<td>93.283</td>
<td>28,405</td>
</tr>
<tr>
<td>Total CFDA Number 93.283</td>
<td></td>
<td>405,453</td>
<td></td>
</tr>
<tr>
<td>Research Infrastructure Programs</td>
<td>93.351</td>
<td>74,128</td>
<td></td>
</tr>
<tr>
<td>National Center for Research Resources</td>
<td>93.389</td>
<td>21,721</td>
<td></td>
</tr>
<tr>
<td><strong>Passed-through:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maine Department of Health and Human Services:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Affordable Care Act (ACA) Maternal, Infant, Early Childhood</td>
<td>93.505</td>
<td>702,289</td>
<td></td>
</tr>
<tr>
<td>Strengthening Public Health Infrastructure for Improved Health Outcomes</td>
<td>93.507</td>
<td>473,107</td>
<td></td>
</tr>
<tr>
<td><strong>National Network Public Health Institute:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Strengthening Public Health Infrastructure for Improved Health Outcomes</td>
<td>C625</td>
<td>93.507</td>
<td>19,504</td>
</tr>
<tr>
<td>Total CFDA Number 93.507</td>
<td></td>
<td>492,611</td>
<td></td>
</tr>
<tr>
<td>Maine Department of Health and Human Services:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Affordable Care Act (ACA) Personal &amp; Home Care Aide Training Prg</td>
<td>CA-ES-11-329</td>
<td>93.512</td>
<td>555,408</td>
</tr>
<tr>
<td>Affordable Care Act Aging and Disability Resource Center</td>
<td>14-007, 14-001</td>
<td>93.517</td>
<td>59,598</td>
</tr>
<tr>
<td>The Affordable Care Act: Building Epidemiology, Lab &amp; Health Inf Systems</td>
<td>93.521</td>
<td>137,368</td>
<td></td>
</tr>
<tr>
<td>Association of State and Territorial Health Officials (ASTHO):</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Affordable Care Act Program for Early Detection of Certain Med Conditions</td>
<td>16032.1</td>
<td>93.534</td>
<td>1,451</td>
</tr>
<tr>
<td><strong>Maine Department of Health and Human Services:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Affordable Care Act-National Environmental Public Health Tracking Prg.</td>
<td>93.538</td>
<td>203,554</td>
<td></td>
</tr>
<tr>
<td>Child Support Enforcement</td>
<td>OFI-13-313</td>
<td>93.563</td>
<td>129,742</td>
</tr>
<tr>
<td>Head Start</td>
<td>CFS-14-1412</td>
<td>93.600</td>
<td>99,893</td>
</tr>
<tr>
<td>University Centers for Excellence in Developmental Disabilities</td>
<td>93.632</td>
<td>472,343</td>
<td></td>
</tr>
<tr>
<td><strong>Passed-through:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maine Department of Health and Human Services:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stephanie Tubbs Jones Child Welfare Services Program</td>
<td>CFS-13-617</td>
<td>93.645</td>
<td>20,929</td>
</tr>
<tr>
<td><strong>The Research Foundation of SUNY:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Child Welfare Research Training or Demonstration</td>
<td>12-50, 14-09</td>
<td>93.648</td>
<td>510,559</td>
</tr>
<tr>
<td>Adoption Opportunities</td>
<td>93.652</td>
<td>938,812</td>
<td></td>
</tr>
<tr>
<td><strong>Passed-through:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Colorado Department of Human Services:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Foster Care - Title IV(E)</td>
<td>97-IHA-01452</td>
<td>93.658</td>
<td>115,348</td>
</tr>
<tr>
<td>Maine Department of Health and Human Services:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Foster Care - Title IV(E)</td>
<td>CFS-13-617</td>
<td>93.658</td>
<td>33,294</td>
</tr>
<tr>
<td>Total CFDA Number 93.656</td>
<td></td>
<td>148,642</td>
<td></td>
</tr>
</tbody>
</table>

The accompanying notes are an integral part of this schedule.
## University of Maine System

### Schedule of Expenditures of Federal Awards

**Year ended June 30, 2014**

<table>
<thead>
<tr>
<th>Federal grantor/pass-through grantor/program title</th>
<th>Pass-through CFDA Number</th>
<th>Federal CFDA Number</th>
<th>Federal Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Colorado Department of Human Services:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Social Services Block Grant</td>
<td>PO IHA STFC1343529</td>
<td>93.667</td>
<td>27,766</td>
</tr>
<tr>
<td>Maine Department of Health and Human Services:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Chafee Foster Care Independence Program</td>
<td>CFS-13-617</td>
<td>93.674</td>
<td>257,834</td>
</tr>
<tr>
<td>Passed-through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rutgers University:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Recovery Act Comparative Effectiveness Research - AHRQ</td>
<td>4878</td>
<td>93.715</td>
<td>18,356</td>
</tr>
<tr>
<td>Maine Department of Health and Human Services:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ARRA - Prevention and Wellness-State, Territories and Pacific Islands</td>
<td>CA-DC-10-352</td>
<td>93.723</td>
<td>(4)</td>
</tr>
<tr>
<td>Children’s Health Insurance Program</td>
<td>OFI-13-313</td>
<td>93.767</td>
<td>5,228</td>
</tr>
<tr>
<td>Money Follows the Person Rebalancing Demonstration</td>
<td>CA-ES-12-328</td>
<td>93.791</td>
<td>79,883</td>
</tr>
<tr>
<td>Red Wind Consulting, Inc.:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Demonstration Projects for Indian Health</td>
<td>MUSKOPT.1 2011-2012</td>
<td>93.933</td>
<td>31</td>
</tr>
<tr>
<td>Maine Department of Health and Human Services:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>DHHS, CDC, Assist. Programs for Chronic Disease Prevention &amp; Control</td>
<td>CDC-14-1420</td>
<td>93.945</td>
<td>143,371</td>
</tr>
</tbody>
</table>

**Total U.S. Department of Health and Human Services**: 7,159,747

| U.S. Corp. for National and Community Service:     |                           |                     |                     |
| Retired and Senior Volunteer Program               |                           | 94.002              | 90,183              |

**Total U.S. Corp. for National and Community Service**: 90,183

| U.S. Department of Homeland Security:             |                           |                     |                     |
| U.S. Department of Homeland Security Awards With No CFDA | 97.000                   | 1,856               |

**Total U.S. Department of Homeland Security**: 1,856

**Total Federal Expenditures**: $287,360,300
1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of the University of Maine System (the System) under programs of the federal government for the year ended June 30, 2014. The information in the Schedule is presented in accordance with the requirements of Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Because the Schedule presents only a selected portion of the operations of the System, it is not intended to and does not present the financial position, changes in net position, or cash flows of the System. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

This report includes the seven campuses of the System and the administrative and management offices of the System (System-Wide Services). The seven campuses and their respective federal identification numbers are as follows:

- University of Maine at Augusta (UMA) 1-01-600-0769-A3
- University of Maine at Farmington (UMF) 1-01-600-0769-B1
- University of Maine at Fort Kent (UMFK) 1-01-600-0769-A5
- University of Maine at Machias (UMM) 1-01-600-0769-A9
- University of Maine (UM) 1-01-600-0769-A2
- University of Maine at Presque Isle (UMPI) 1-01-600-0769-A6
- University of Southern Maine (USM) 1-01-600-0769-A8

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-21, Cost Principles for Educational Institutions, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

3. Loan Program Balances

Loan balances receivable from students under federal programs are as follows as of June 30, 2014:

- Federal Perkins Loans $30,994,014
- Nursing Student Loans $1,862,487

4. Subrecipients

Certain funds are passed through to sub-grantee organizations by the System. Expenditures incurred by the sub-grantees and reimbursed by the System are included in the Schedule. It is not practical to report the amounts of expenditures passed through from each federal program for purposes of this report. During the year ended June 30, 2014, subrecipient expenditures totaled $7,029,007.
5. **Indirect Costs**

The System has predetermined Facilities and Administrative (F&A) rates for fiscal year 2014, 2015 and 2016. The base rates for other F&A cost recoveries range from 26.0% to 49.6% for fiscal year 2014 through and including fiscal year 2016.

6. **Expenditures of Federal Awards Summarized by Agency**

The following table summarizes the expenditures of federal awards by agency for the fiscal year ended June 30, 2014:

<table>
<thead>
<tr>
<th>Agency</th>
<th>CFDA</th>
<th>Direct Funding</th>
<th>Passed-Through Funding</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>U.S. Department of Agriculture</td>
<td>10.xxx</td>
<td>$13,357,711</td>
<td>$1,464,379</td>
<td>$14,822,090</td>
</tr>
<tr>
<td>U.S. Department of Commerce</td>
<td>11.xxx</td>
<td>2,417,275</td>
<td>2,498,020</td>
<td>4,915,295</td>
</tr>
<tr>
<td>U.S. Department of Defense</td>
<td>12.xxx</td>
<td>1,805,181</td>
<td>448,113</td>
<td>2,253,294</td>
</tr>
<tr>
<td>U.S. Department of Housing and Urban Development</td>
<td>14.xxx</td>
<td>-</td>
<td>98,055</td>
<td>98,055</td>
</tr>
<tr>
<td>U.S. Department of the Interior</td>
<td>15.xxx</td>
<td>577,736</td>
<td>395,189</td>
<td>972,925</td>
</tr>
<tr>
<td>U.S. Department of Justice</td>
<td>16.xxx</td>
<td>1,525,729</td>
<td>255,005</td>
<td>1,780,734</td>
</tr>
<tr>
<td>U.S. Department of Labor</td>
<td>17.xxx</td>
<td>64,230</td>
<td>50,156</td>
<td>114,386</td>
</tr>
<tr>
<td>U.S. Department of Transportation</td>
<td>20.xxx</td>
<td>-</td>
<td>1,154,222</td>
<td>1,154,222</td>
</tr>
<tr>
<td>National Aeronautics and Space Administration</td>
<td>43.xxx</td>
<td>788,469</td>
<td>920,209</td>
<td>1,708,678</td>
</tr>
<tr>
<td>National Endowment for the Arts</td>
<td>45.0xx</td>
<td>15,000</td>
<td>-</td>
<td>15,000</td>
</tr>
<tr>
<td>National Endowment for the Humanities</td>
<td>45.1xx</td>
<td>165</td>
<td>-</td>
<td>165</td>
</tr>
<tr>
<td>Institute of Museum and Library Services</td>
<td>45.3xx</td>
<td>265,436</td>
<td>-</td>
<td>265,436</td>
</tr>
<tr>
<td>National Science Foundation</td>
<td>47.xxx</td>
<td>16,848,014</td>
<td>602,496</td>
<td>17,450,510</td>
</tr>
<tr>
<td>U.S. Small Business Administration</td>
<td>59.xxx</td>
<td>660,557</td>
<td>-</td>
<td>660,557</td>
</tr>
<tr>
<td>U.S. Department of Veterans Affairs</td>
<td>64.xxx</td>
<td>256,217</td>
<td>-</td>
<td>256,217</td>
</tr>
<tr>
<td>U.S. Environmental Protection Agency</td>
<td>66.xxx</td>
<td>661,226</td>
<td>271,388</td>
<td>932,614</td>
</tr>
<tr>
<td>U.S. Department of Education</td>
<td>84.xxx</td>
<td>210,331,952</td>
<td>2,152,436</td>
<td>212,484,388</td>
</tr>
<tr>
<td>National Archives &amp; Records Administration</td>
<td>89.xxx</td>
<td>-</td>
<td>1,000</td>
<td>1,000</td>
</tr>
<tr>
<td>U.S. Department of Health and Human Services</td>
<td>93.xxx</td>
<td>5,843,721</td>
<td><strong>14,804,582</strong></td>
<td>20,648,303</td>
</tr>
<tr>
<td>U.S. Corporation for National and Community Service</td>
<td>94.xxx</td>
<td>434,626</td>
<td>-</td>
<td>434,626</td>
</tr>
<tr>
<td>U.S. Department of Homeland Security</td>
<td>97.xxx</td>
<td>1,856</td>
<td>72,650</td>
<td>74,506</td>
</tr>
</tbody>
</table>

Total Federal Assistance                     | $261,929,463 | $25,430,837 | $287,360,300 |

* Includes $203,895,083 for Student Financial Aid
** Includes $437,930 for Student Financial Aid
UNIVERSITY OF MAINE SYSTEM

Schedule of Findings and Questioned Costs

Year Ended June 30, 2014

Section I  Summary of Auditor’s Results

**Financial Statements**
Type of auditor’s report issued: **Unmodified**

Internal control over financial reporting:
Material weakness(es) identified? __ Yes  __ No
Significant deficiency(ies) identified that are not considered to be material weakness(es)? __ Yes  __ None reported

Noncompliance material to the financial statements noted? __ Yes  __ No

**Federal Awards**
Internal control over major programs:
Material weakness(es) identified? __ Yes  __ No
Significant deficiency(ies) identified that are not considered to be material weakness(es)? __ Yes  __ None reported

Type of report issued on compliance for major programs: **Unmodified**

Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of Circular A-133? __ Yes  __ No

Identification of major programs:

**CFDA Number(s)**
84.007, 84.033, 84.038, 84.063, 84.268, 93.364

Name of Federal Program or Cluster
U.S. Departments of Education and Health and Human Services – Student Financial Assistance Cluster

Various
Research and Development Cluster

Dollar threshold used to distinguish between Type A and Type B programs $2,490,819

Audittee qualified as low-risk auditee? __ Yes  __ No
Section II  Financial Statement Findings

None

Section III  Federal Award Findings and Questioned Costs

Finding 2014-001


Federal Award Number: DE-EE0005990

Criteria: 2 CFR 170 Reporting Subaward and Executive Compensation Information. The Federal Funding Accountability and Transparency Act (FFATA) requires the System, as a direct recipient of federal awards, to report key data elements regarding its first-tier subawards greater than or equal to $25,000 in the FFATA Subaward Reporting System (FSRS). The FSRS is a reporting tool used to capture and report subaward and executive compensation data and make it available to the public via a single, searchable web site.

Condition and Context: The University of Maine did not submit required reporting under FFATA for subawards under this agreement. The University of Maine has not been performing any FFATA reporting for first-tier subawards.

Questioned Costs: None noted

Cause and Effect: It appears staff misinterpreted the guidance to mean this reporting was only required for new grants or cooperative agreements that specifically labeled the award or identification number as the "Federal Assistance Identification Number." The FFATA reports were not filed and, therefore, federal agencies and the public did not receive the information included in the FFATA reporting with respect to subawards.

Recommendation: We recommend the University of Maine properly report subaward data as required under FFATA in a timely manner. Additionally, we recommend the System monitor adherence with this reporting compliance requirement.

Views of Responsible Officials and Corrective Action Plan: On March 2, 2015, the University of Maine began registering new prime sub-awards equal to, or over, $25,000, in full compliance with the Federal Funding Accountability and Transparency Act. Also, between March 2, 2015 and June 30, 2015, the University will back-register prime sub-awards equal to, or over, $25,000 that were issued between July 1, 2013 and March 1, 2015.
UNIVERSITY OF MAINE SYSTEM

Summary Schedule of Prior Audit Findings

Year Ended June 30, 2014

None Reported.
AGENDA ITEM SUMMARY

1. **NAME OF ITEM:** BDMP - Auditor Communications and FY2015 Audit Planning Summary

2. **INITIATED BY:** James H. Page, Chancellor

3. **BOARD INFORMATION:** X **BOARD ACTION:**

4. **BACKGROUND:**

   Berry, Dunn, McNeil & Parker, LLC representatives Renee Bishop, Emily Parker and Amanda Butterfield will provide an overview of the enclosed Auditor Communications and the 2015 Audit Planning Summary.

   Discussion items will include significant areas for the University of Maine System fiscal year 2015 financial statement and A-133 audits, timing of the audits, and current and emerging accounting and auditing requirements.
AUDITOR COMMUNICATIONS
TO THE AUDIT COMMITTEE

2015 AUDIT PLANNING SUMMARY

May 21, 2015
May 21, 2015

The Audit Committee of the University of Maine System:

The information included in this Audit Planning Summary has been assembled to assist you in your capacity as a member of the Audit Committee of the University of Maine System (the System).

If we can be of further assistance to you during the year concerning the audit or other related matters, please contact me by phone at (207) 942-1600 or by email at rbishop@berrydunn.com.

Sincerely,

Renee Bishop, CPA
Engagement Principal
UNIVERSITY OF MAINE SYSTEM

AUDITOR COMMUNICATIONS – 2015 AUDIT PLANNING SUMMARY

INDEX

Pages

I. Discussion Regarding Significant Items for the 2015 Audit ........................................... 1 – 3
II. New Accounting or Auditing Standards and Other Professional Guidance .................... 4 – 8
Professional standards established by the American Institute of Certified Public Accountants (AICPA) require independent auditors to communicate certain matters directly to the members of an appropriate committee of the Board of Trustees. The standards require the auditor to ensure that the committee receives specific information regarding the scope, timing and the results of the audit to enhance the information flow and assist the committee in overseeing the financial reporting and disclosure process for which management is responsible.

I. Discussion Regarding Significant Items for the 2015 Audit

A. Risk Based Audit Approach

Our audit approach emphasizes assessing risk by financial statement assertion in order to focus the audit work towards areas that are more sensitive and/or have the greatest risk of material misstatement. We utilize investigative and analytical auditing procedures that will help gain an understanding of policies, procedures and responsibility reporting/accountability. We will gain an understanding of significant internal control systems, document the systems (from interviews and observations) and walk through certain transactions within each system to ascertain that our understanding and documentation are accurate.

After an evaluation of internal controls, we identify the major areas of strength and areas for opportunities within the internal control systems and design our audit procedures accordingly. We place heavy emphasis on analytical procedures such as the analysis of relationships between the expected and actual results, as well as industry comparisons and budget variance analysis.

B. Significant Audit Areas

We have initially assessed the following as significant areas of focus for the 2015 audit:

- Cash and investments, including deposits with bond trustees
- Accounts and grants receivable and related revenue (primarily related to collectability and revenue recognition)
- Capital assets (primarily related to capital projects started or finished in 2015)
- Accounts payable/accrued liabilities and related expenses
- Payroll expense and related accrued liabilities, including pension and other retirement benefit obligations (particularly due to the implementation of the new pension accounting standard, GASB 68)
- Indebtedness (with emphasis on new bond issuance)
- Federal financial assistance programs (OMB Circular A-133 – see Section D)

We anticipate that the time needed to complete the audit will be approximately 950 hours for the financial statement audit and 370 hours for the A-133 audit.
UNIVERSITY OF MAINE SYSTEM

AUDITOR COMMUNICATIONS – 2015 AUDIT PLANNING SUMMARY

C. Significant Accounting Estimates and Judgments Made by Management

Accounting estimates, based upon management's judgments, are an integral part of an entity's financial statements. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments and therefore will be evaluated during the course of the audit. Based on our preliminary planning, we anticipate those estimates to be as follows:

- Liabilities for self-insured plans, pension and other retirement benefit obligations
- Allowances for uncollectible receivables

D. Federal Compliance Audit in Accordance with OMB Circular A-133

At a minimum, we anticipate the following federal award programs will be tested for compliance under OMB Circular A-133:

- U.S. Department of Education – Student Financial Aid Cluster
- U.S. Department of Education - TRIO Cluster

In addition, we are required to evaluate Type B programs (those with greater than $300,000 but less than $3,000,000 in federal expenditures) to determine whether they are high or low-risk. If it is determined there are high-risk Type B programs, we will be required to audit the program as a major program, and consequently perform additional testing. The number of high-risk Type B programs to be tested will not exceed the number of low-risk Type A programs. The additional cost for a Type B program identified as high-risk and therefore tested as major is outlined in the contract for audit services dated April 19, 2012.

E. Timing of Audit

<table>
<thead>
<tr>
<th>Event</th>
<th>Dates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Planning/Interim work</td>
<td>May – June 2015</td>
</tr>
<tr>
<td>Financial statement audit fieldwork</td>
<td>September 7 – October 16, 2015</td>
</tr>
<tr>
<td>On-site fieldwork – A-133 audit</td>
<td>Weeks of July 13 &amp; August 3, 2015</td>
</tr>
<tr>
<td>USM</td>
<td>Week of July 20, 2015</td>
</tr>
<tr>
<td>UMF</td>
<td>Weeks of July 27 &amp; August 3, 2015 (tentative)</td>
</tr>
<tr>
<td>UMaine</td>
<td></td>
</tr>
<tr>
<td>Preliminary draft financial statement audit report to management</td>
<td>Week of October 12, 2015</td>
</tr>
<tr>
<td>Final draft financial statement audit report for Audit Committee</td>
<td>Week of October 19, 2015</td>
</tr>
<tr>
<td>Audit Committee presentation</td>
<td>Late October/Early November 2015</td>
</tr>
<tr>
<td>Final financial statement audit report delivered</td>
<td>Upon acceptance of Audit Committee and completion of any necessary updating procedures</td>
</tr>
<tr>
<td>A-133 reports finalized</td>
<td>Prior to February 15, 2016</td>
</tr>
</tbody>
</table>

A-133 reports finalized Prior to February 15, 2016
F. Staffing of the Audit

Management and staff for the audit will be:

Engagement Principal: Renee Bishop, CPA
Senior Manager: Amanda Butterfield, CPA
Manager:
  Emily Parker, CPA
  Jennifer Sanctuary, CPA
Senior:
  Melissa Gouin
Staff:
  Erin Doucette
  Chris Mouradian, CPA
  Rachael Siegfriedt, CPA
  Ashley Hawkins-Kimball, CPA
  Leah Clair
  Other staff as necessary
II. New Accounting or Auditing Standards and Other Professional Guidance

GASB Statement No. 68 (GASB 68) – Accounting and Financial Reporting for Pensions and
GASB Statement No. 71 (GASB 71) – Pension Transition for Contributions Made Subsequent
to the Measurement Date – an amendment of GASB Statement No. 68

GASB 68 and 71 are effective for the System’s 2015 fiscal year. These statements mandate
measurement and reporting requirements for governmental employers that provide defined benefit
pension plans to their employees.

Calculation of the total pension obligations involves three essential steps:

(1) projecting future benefit payments for current and former employees or their beneficiaries,
(2) discounting the projected future benefit payments to their present value, and
(3) allocating the present value to past and future years during which the employees have worked
or are expected to work.

GASB 68 is designed to recognize pension liabilities that reflect the entire unfunded portion of
pension obligations regardless of when the government intends to fund the obligations. In addition,
GASB 68 requires future pension obligations to be discounted to present value using a single
discount rate that reflects both of the following:

• The long-term expected rate of return on pension plan investments that are expected to be used
to finance the payment of benefits, to the extent the pension plan’s fiduciary net position is
projected to be sufficient to make projected benefit payments and pension plan assets are
expected to be invested using a strategy to achieve that return.

• A yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average
rating of AA/Aa or higher (or equivalent quality on another rating scale), to the extent that those
conditions are not met.

The effects of changes to an employer’s expected proportion of total employer-related contributions,
as well as the effects of differences between the expected and actual proportionate share of total
employer-related contributions each period, will be reported as a deferred outflow or inflow of
resources and recognized in the employer’s pension expense in a systematic and rational manner
over a closed period representative of the average expected remaining service lives of employees,
beginning with the period of adoption.

GASB 71 amends paragraph 137 of GASB 68 to require that, at transition, a government recognize
a beginning deferred outflow of resources for its pension contributions, if any, made subsequent to
the measurement date of the beginning net pension liability.

In January 2014, GASB issued the Guide to Implementation of GASB Statement 68 on Accounting
and Financial Reporting for Pensions to provide further guidance to governments on how to
implement the new standard.
GASB Statement No. 72 (GASB 72) – *Fair Value Measurement and Application*

GASB 72 addresses how fair value should be defined and measured, which assets should be measured at fair value, and the types of information about fair value that should be disclosed in the notes to the financial statements. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Assets and liabilities measured at fair value will be consistently accounted for using one of 3 approaches, taking into account the highest and best use for nonfinancial assets: the market approach, the cost approach or the income approach.

Similar to existing FASB standards, GASB 72 provides a 3-level hierarchy of inputs for valuation techniques used to measure fair value:

- Level 1 measurement inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2 measurement inputs are observable, either directly or indirectly, through other than quoted prices.
- Level 3 inputs are unobservable.

This new standard requires additional disclosures to be made about fair value measurement, fair value hierarchy and valuation techniques. Further disclosures are required for investments in certain entities that calculate net asset value per share (or its equivalent).

GASB 72 is effective for periods beginning after June 15, 2015 (the System’s 2016 year-end).

**Exposure Draft**

*Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*

An exposure draft has been issued that addresses measurement and financial reporting by governmental employers for other postemployment benefits (OPEB). This exposure draft proposes that OPEB be accounted for and reported based on essentially the same approach and methods as required for pension benefits under GASB 68.

This exposure draft proposes significant changes to how a government would calculate and report its annual expense and long-term liability for the defined benefit OPEB. For governments that provide OPEB through a defined benefit OPEB plan administered through a trust that meets specified criteria, the liability would be the net OPEB liability, which is the difference between the total OPEB liability and the net position accumulated in the trust.

For governments that do not provide OPEB through such a trust, the total OPEB liability would be the liability reported by the government.
The OPEB Employer Exposure Draft also proposes significant changes to how a government would calculate its OPEB liability and annual expense. These proposed changes include:

- For OPEB administered through a trust, projected OPEB payments would be discounted to their present value using the long-term expected rate of return on OPEB plan assets administered through a trust, if the trust meets specified criteria to the extent plan assets are expected to be available to make projected benefit payments and be invested using a strategy to achieve that return. To the extent these conditions are not met, the projected OPEB payments would be discounted using a 20-year, tax-exempt, high-quality general obligation municipal bond yield or index rate.
- For OPEB not administered through a trust, projected OPEB payments would be discounted to their present value using the 20-year, tax-exempt rate referenced above.
- Governments would use a single actuarial cost allocation method, the “entry age actuarial cost method.”
- Governments immediately would recognize additional components of OPEB expense.

It is expected a final statement will be issued in June 2015. The proposed effective date is for periods beginning after December 15, 2015 (fiscal year 2017 for the System).

Other GASB Projects

**Irrevocable Charitable Trusts**

This project will determine what accounting and financial reporting guidance, if any, should be established for irrevocable charitable trusts held for the benefit of governmental entities. An exposure draft is anticipated in June 2015.

**Fiduciary Responsibilities**

The objective of this project is to assess whether additional guidance should be developed regarding the application of the *fiduciary responsibility* criteria in deciding whether and how governments should report fiduciary fund activities in their financial reports. There has been diversity in practice regarding the interpretation of governments’ fiduciary responsibilities. The Board has also been discussing clarifying what types of fiduciary funds would be included and excluded from presentation in the financial statements. It is expected an exposure draft will be issued in December 2015.

**Leases**

The objective of this project is to reexamine issues associated with lease accounting, consider improvements to existing guidance, and provide a basis for the GASB Board to consider whether the current guidance is appropriate based on the definitions of assets and liabilities. It is expected an exposure draft will be issued in January 2016.
Asset Retirement Obligations

The objective of this project is to improve financial reporting by developing requirements on recognition and measurement for asset retirement obligations (ARO), other than landfills. This would reduce inconsistency in reporting and enhance comparability between governments. Additional consideration of this topic is slated for discussion by the Board in June 2015, with an exposure draft anticipated as early as December 2015.

Blending Requirements for Certain Business Type Activities

This project is addressing issues related to inconsistent presentation of component units in financial reporting of governments engaged only in business-type activities, including whether presentation is blended or discrete. The stated focus is being balanced against the information needs of financial statement users by considering what information is considered essential to assess accountability, comparability and transparency in these circumstances. An exposure draft is expected in June 2015.

Changes in OMB Uniform Guidance Administrative Requirements

There are significant changes to the rules governing how organizations are to spend and administer federal grant funds. The new requirements became effective for any new federal grants or additional funding to existing federal grants on December 26, 2014.

Below is a summary of some of the key changes in the administrative requirements:

Must vs. should

- The new Uniform Guidance uses the terms “must” and “should” throughout the document.
  - “Must” means “required”
  - “Should” indicates best practices or the recommended approach

Definition of supplies

- Computing devices will be considered a supply if “the acquisition cost is less than the lesser of the capitalization level established by the non-federal entity for financial statement purposes or $5,000.”

Internal controls

- Language related to internal controls over sensitive information was added, which explicitly states that organizations are responsible for establishing measures to safeguard protected personally identifiable information as well as any other information designated as sensitive consistent with all applicable laws regarding privacy and obligations of confidentiality.
UNIVERSITY OF MAINE SYSTEM

AUDITOR COMMUNICATIONS – 2015 AUDIT PLANNING SUMMARY

Reforms to procurement standards

- Increased burden of awarding contracts to vendors that are essential to the federal grant.
- Revised language requires entities to maintain “oversight” rather than a “system.”
- Conflict-of-interest guidance was expanded to require “strong policies preventing organization conflicts of interest which will be used to protect the integrity of procurements under federal awards and subawards.”
- Purchases under $3,000 may be awarded without soliciting competitive quotes if the nonfederal entity considers the price reasonable.
- The procurement implementation has been given a grace period of one full fiscal year after December 26, 2014.

Subrecipient monitoring and management

- Pass-through entities are required to evaluate the risk associated with a recipient before making awards by considering the financial stability, quality of management systems, recipient’s performance history, reports and findings from audits, among other factors.
- The uniform guidance lists several data elements that pass-through entities must include at the time of a subaward.

Changes to the cost principles

- Allows administrative costs to be charged directly when they are specifically allocated to one award, if the nonfederal entity has prior approval from the awarding agency (The regulations include four conditions that need to be met in order to charge these costs as direct costs).
- Under new guidance, federal agencies must accept a negotiated indirect cost rate unless a statute or regulation requires an exception or unless the head of the agency approves it based on publicly documented justification.
- Nonfederal entities that have never received a negotiated indirect cost rate may use a de minimus rate of 10 percent of modified total direct costs.
- Allows alternatives to the current reporting requirements for salaries and wages to prevent duplicating efforts when organizations have good internal controls.

In addition to changes in administrative requirements, there were also changes to audit requirements and related reporting. Recipients of federal awards will now be required to report the amounts that they have passed through to sub-recipients by program on the schedule of expenditures of federal awards (schedule), which is part of the Circular A-133 reporting package. Under the current audit guidance, recipients are not required to report this information on either the face of or in notes to the Schedule. Instead, they are required to report this information only to the extent practicable.

Additional guidance is available on the Council of Financial Assistance Reform’s website. As some of these changes are likely applicable to the System’s federal grants, it is critical to have an understanding of how the new requirements will impact the System’s policies and procedures to ensure compliance.
AGENDA ITEM SUMMARY

1. NAME OF ITEM: UM Department of Athletics Agreed-Upon Procedures Update

2. INITIATED BY: James H. Page, Chancellor

3. BOARD INFORMATION: X BOARD ACTION:

4. BACKGROUND:

   Ryan Low, University of Maine Vice President for Administration and Finance, will provide a brief overview regarding the enclosed University of Maine Department of Athletics report:

   - Agreed-Upon Procedures in Accordance with National Collegiate Athletic Association Bylaw 3.2.4.16.1 for the year ended June 30, 2014 performed by O’Connor & Drew.
UNIVERSITY OF MAINE
DEPARTMENT OF ATHLETICS

Agreed-Upon Procedures in Accordance with National Collegiate Athletic Association Bylaw 3.2.4.16.1

June 30, 2014
UNIVERSITY OF MAINE
DEPARTMENT OF ATHLETICS

Agreed-Upon Procedures

June 30, 2014

CONTENTS

Independent Accountants’ Report on Applying Agreed-Upon Procedures in Accordance with NCAA Bylaw 3.2.4.16.1  1-18

Appendix A - Statement of Revenues and Expenditures  19

Appendix B - Notes to the Statement of Revenues and Expenditures  20-22
INDEPENDENT ACCOUNTANTS’ REPORT ON APPLYING AGREED-UPON PROCEDURES IN ACCORDANCE WITH NCAA BYLAW 3.2.4.16.1

Dr. Susan J. Hunter, President
University of Maine
Orono, Maine

We have performed the procedures enumerated below, which were requested by Dr. Susan J. Hunter, President, and the management of the University of Maine (the "University" or the "Institution"), solely to assist in evaluating whether the Statement of Revenues and Expenditures (the "Statement") of the Department of Athletics (the "Department") of the University is in compliance with the National Collegiate Athletic Association (the "NCAA") Bylaw 3.2.4.16.1 for the year ended June 30, 2014. Management is responsible for the University's compliance with those requirements. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Procedures Related to Program Revenues and Expenditures

We obtained the Statement for the year ended June 30, 2014, as prepared by the University's management and shown in Appendix A. For the purpose of these procedures, materiality has been determined to be $28,000 and changes of at least 10% from the respective prior year account. We recalculated the mathematical accuracy of the amounts in each column. We compared and agreed the amounts on each line to the corresponding amounts on the supporting schedules and/or worksheets, which agree to the general ledger.

1. Financial Statements and Affiliated Organizations
   The University shall identify all intercollegiate athletics-related affiliated and outside organizations and obtain those organizations’ statements for the reporting period. Once the University has made these statements available, the independent accountant shall agree the amounts reported in the statement to the organization’s general ledger or, alternatively, confirm revenues and expenses directly with a responsible official of the organization.
The independent accountant shall obtain and review the audited financial statements of the organization and any additional reports regarding internal control matters, if the organization is audited independent of the agreed-upon procedures required by NCAA legislation.

**Results**

According to management, the affiliated organizations of the University are the University of Maine Foundation (the "Foundation") and the University of Maine Alumni Association (the "Alumni Association"). Management has advised us that the affiliated organizations do not incur expenses on behalf of the Athletic Department, instead they serve as a conduit by soliciting and collecting contributions designated for the Athletic Department.

We obtained and examined the University's audited financial statements and noted no items that were listed as a material weakness or a significant deficiency on the Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

We obtained and examined the audited financial statements of the Foundation. The Foundation received an unmodified opinion.

As of the date of this report, the Alumni Association's reviewed financial statements for the year ended June 30, 2014 and 2013 were in the process of being completed. As a result, we obtained and examined the reviewed financial statements of the Alumni Association for the year ended June 30, 2012. The independent accountant stated in their report that they were not aware of any material modifications that should be made to the Alumni Association’s financial statements.

2. **Analytical Procedures**

Compare each material revenue and expense account to the prior period amounts and current year budget estimates. Obtain and document an understanding of any significant variations.

**Results**

According to management, the budget prepared for the Athletic Department is primarily used for operations. Consequently, the budget is not presented in a format comparable with the attached Statement. As a result, a comparison between the Statement’s amounts and the current year budget was unable to be performed.

We compared the actual revenues and expenses in the Statement for the year ended June 30, 2014 to the respective figures for the year ended June 30, 2013. As agreed, we identified variances of greater than $28,000 and 10%. We obtained explanations from management regarding the reasons for the variances. They are as follows:
Revenues

Away Game Guarantees
The away game guarantees increased $260,803 or 38% from fiscal year 2013 to fiscal year 2014. The football program increased its away game guarantees by $310,000 for fiscal year 2014 due to a large guarantee from Northwestern University for $450,000.

Contributions
Total contributions increased by $234,979 or 18% from fiscal year 2013 to fiscal year 2014. The restricted gifts received for the men’s football team increased $182,753 from the prior year. While contributions to women’s basketball and other sports decreased, the University received two major contributions from the Morse Foundation for approximately $260,000 for the football program and $150,000 for the Alfond stadium scoreboard.

Program Sales, Concessions, Novelty Sales & Parking
Total revenues increased by $62,297 or 17%. The increase in revenues was due to increased sales of souvenirs and novelty items.

Sports Camp Revenues
Total sports camp revenues decreased by $132,138 or 24%. During fiscal year 2014 the University renovated the Memorial Gymnasium and as a result cancelled its related summer camp programs, which resulted in an unusually low sports camp revenue.

Expenses

Away Game Guarantee Expense
Guarantee expenses increased by $35,863 or 94% from fiscal year 2013 to fiscal year 2014. This was primarily the result of the men’s ice hockey team increasing its away game guarantees by $25,000.

Severance Payments
Severance payments decreased by $64,616 or 100% from fiscal year 2013 to fiscal year 2014. A severance payment was paid out during fiscal year 2013 for the men’s ice hockey coach but there were no severance payments made during fiscal year 2014.

Equipment, Uniforms & Supplies
Equipment, Uniforms & Supplies expense decreased by $54,065 or 13% from fiscal year 2013 to fiscal year 2014. This was primarily due to decreases for baseball, football and men’s ice hockey by approximately $28,000, $14,000 and $14,000, respectively. The University had purchased new equipment for baseball and men’s ice hockey in fiscal year 2013 resulting in a $56,000 increase from the previous year.

Game Expenses
Game Expenses increased by $148,989 or 48% from fiscal year 2013 to fiscal year 2014. Men’s basketball game expenses increased $64,574, or 145%, and women’s basketball
game expenses increased $110,000 or 317% as a result of home games played at the Cross Center Arena for the 2014 season. Game expenses for other sports partially offset this increase.

Sports Camp Expenses
Total sports camp expenses decreased by $52,150 or 18% as compared to the prior year. The renovations to the Memorial Gymnasium that led to a reduction in sports camp revenue also resulted in decreased sports camp expense.

3. Ticket Sales
Recalculate totals. Compare tickets sold during the reporting period, complimentary tickets provided during the reporting period and unsold tickets to the related revenue reported by the University in the Statement and the related attendance figures.

Results
We agreed the total sales from the general ledger to the Statement without exception.

We selected a sample of athletic contests settlement sheets to test. From the sample of revenue receipts for ticket sales selected as listed below, we compared and agreed tickets sold, complimentary tickets provided and unsold tickets to the related revenue and attendance reported by the University for each game. We were able to recalculate the total amount of revenue without exception.

<table>
<thead>
<tr>
<th>Sport</th>
<th>Opponent</th>
<th>Date</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Football</td>
<td>Bryant</td>
<td>9/14/2013</td>
<td>$10,165.00</td>
</tr>
<tr>
<td>Women's Basketball</td>
<td>New Brunswick</td>
<td>11/2/2013</td>
<td>$433.00</td>
</tr>
<tr>
<td>Men's Basketball</td>
<td>Albany</td>
<td>1/18/2014</td>
<td>$396.00</td>
</tr>
<tr>
<td>Men's Ice Hockey</td>
<td>UMass</td>
<td>10/26/2013</td>
<td>$2,343.00</td>
</tr>
<tr>
<td>Baseball</td>
<td>Hartford</td>
<td>4/16/2014</td>
<td>$820.00</td>
</tr>
</tbody>
</table>

In response to the prior year recommendation, the University has implemented a ticket sales reconciliation process during fiscal year 2014. This process clearly defined the types of ticket sold in order to reconcile them to the revenue numbers.

4. Student Fees
Compare and agree student fees reported by the University in the Statement for the reporting to student enrollments during the same reporting period. Obtain and document an understanding of University’s methodology for allocating student fees to intercollegiate athletics programs. Recalculate totals.

Results
According to discussions with management, these procedures are not applicable, as the University does not collect student fees for the Athletic Department.
5. **Away-Game Guarantee Revenue**
Select a sample of settlement reports for away games during the reporting period and agree each selection to the University’s general ledger and/or the Statement. Select a sample of contractual agreements pertaining to revenues derived from guaranteed contests during the reporting period and compare and agree each selection to the University’s general ledger and/or the Statement. Recalculate totals.

**Results**
We agreed the away-game guarantee revenue from the general ledger to the Statement without exception.

We selected a sample of revenue guarantees from the general ledger provided by the University. For each of the sampled items listed below, we traced and agreed the revenue recorded on the general ledger to the signed contract with the opponent.

<table>
<thead>
<tr>
<th>Sport</th>
<th>Opponent</th>
<th>Date</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Men's basketball</td>
<td>UConn</td>
<td>12/06/2013</td>
<td>$87,500.00</td>
</tr>
<tr>
<td>Men's basketball</td>
<td>Providence</td>
<td>12/21/2013</td>
<td>$75,000.00</td>
</tr>
<tr>
<td>Men's basketball</td>
<td>George Washington</td>
<td>11/12/2013</td>
<td>$70,000.00</td>
</tr>
<tr>
<td>Men's baseball</td>
<td>Miami</td>
<td>02/14/2014</td>
<td>$7,500.00</td>
</tr>
<tr>
<td>Men's baseball</td>
<td>Clemson</td>
<td>02/21/2014</td>
<td>$7,000.00</td>
</tr>
<tr>
<td>Men's football</td>
<td>Northwestern</td>
<td>09/21/2013</td>
<td>$450,000.00</td>
</tr>
<tr>
<td>Men's ice hockey</td>
<td>Florida Classic</td>
<td>12/28/2013</td>
<td>$14,159.00</td>
</tr>
</tbody>
</table>

6. **Contributions**
For any contributions of monies, goods or services received directly by an intercollegiate athletics program for any affiliated or outside organization, agency or group of individuals (two or more) not included above (e.g., contributions by corporate sponsors) that constitutes ten percent or more of all contributions received for intercollegiate athletics during the reporting periods, the independent accountant shall obtain and review supporting documentation for each contribution.

**Results**
We traced the following contributions, which are all from the Foundation, to the proper supporting documentation. We noted two of the contributions constituted 10% or more of all contributions received for intercollegiate athletics during the reporting period.
### Department | Date       | Amount  
--- | ---------- | -------  
Women's Swimming Gift Account | 09/19/2013 | $300.00  
Field Hockey Gift Account | 11/08/2013 | $2,000.00  
Women's Soccer Gift Account | 12/05/2013 | $500.00  
Women's Basketball Account | 12/30/2013 | $1,500.00  
Football Gift Account | 03/31/2014 | $15,000.00  
Softball Gift Account | 06/23/2014 | $5,000.00  
Softball Gift Account | 06/23/2014 | $5,000.00  
Hockey Gift Account | 06/05/2014 | $500.00  
Hockey Gift Account | 06/05/2014 | $500.00  
Men's Baseball Account | 02/24/2014 | $50,000.00  
Morse Field Scoreboard | 01/22/2014 | $150,000.00  
Football Gift Account | 05/21/2014 | $263,352.04  

7. **Compensation and Benefits Provided by a Third-Party**  
Obtain the summary of revenues from affiliated and outside organizations (the “Summary”) as of the end of the reporting period from the University. Select a sample of funds from the Summary and compare and agree each selection to supporting documentation, the University’s general ledger and/or the Summary. Recalculate totals. If the third party was audited by independent auditors, obtain the related independent auditors’ report.

**Results**  
According to discussions with management, these procedures are not applicable, as third parties do not provide compensation and benefits to the Athletic Department.

8. **Direct State or Other Governmental Support**  
Compare direct state or other governmental support recorded by the University during the reporting period with state appropriations, institutional authorizations and/or other corroborative supporting documentation. Recalculate totals.

**Results**  
According to discussions with management, these procedures are not applicable, as the Athletic Department does not receive direct state or other government support.

9. **Direct Institutional Support**  
Compare the direct institutional support recorded by the University during the reporting period with state appropriations, institutional authorizations and/or other corroborative supporting documentation. Recalculate totals.

**Results**  
We recalculated the total amount without exception.

We agreed the total of the detailed schedule to the Statement.
10. **Indirect Facilities and Administrative Support**

   Compare the indirect institutional support recorded by the University during the reporting period with state appropriations, institutional authorizations and/or other corroborative supporting documentation. Recalculate totals.

**Results**

   We recalculated the total amount without exception. The indirect support was derived by allocating twenty percent of the University athletic base budget at the recommendation of the System Office.

11. **NCAA and Conference Distributions**

   Obtain and inspect agreements related to the University’s participation in revenues from tournaments during the reporting period to gain an understanding of the relevant terms and conditions. Compare and agree the related revenues to the University’s general ledger, and/or the Statement. Recalculate totals.

**Results**

   We recalculated the total amount without exception.

   According to management, no written agreements exist for the payout from the NCAA or the University’s conference affiliations. The funds are not restricted and are classified as Non-program specific.

   We obtained and agreed a detail schedule of NCAA and conference distributions to the general ledger and the Statement. We selected the sample listed below and traced and agreed to corroborating support without exception.

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>NCAA – Women’s Hockey</td>
<td>$ 6,644.00</td>
</tr>
<tr>
<td>NCAA – Football</td>
<td>$ 8,450.00</td>
</tr>
<tr>
<td>NCAA – Men’s Ice Hockey</td>
<td>$ 14,058.00</td>
</tr>
<tr>
<td>NCAA - Support</td>
<td>$ 621,689.00</td>
</tr>
<tr>
<td>NCAA – Student Assist Fund</td>
<td>$ 215,740.00</td>
</tr>
</tbody>
</table>

12. **Broadcast, Television, Radio and Internet Rights**

   Obtain and inspect agreements related to the University’s revenues from broadcast, television, radio and internet rights to gain an understanding of the relevant terms and conditions. Compare and agree related revenues to the University’s general ledger, and/or the Statement. Recalculate totals.

**Results**

   According to discussions with management, these procedures are not applicable, as University management has advised us that they do not have any specific agreements,
other than radio rights addressed in procedure 14 (royalties, licensing, advertisements and sponsorships).

13. **Program Sales, Concessions, Novelty Sales and Parking**

Compare and agree a sample of receipts obtained from the supporting schedules to adequate supporting documentation. Recalculate totals.

**Results**

We recalculated the total amount without exception.

We obtained a schedule to support the amounts on the Statement and selected a sample to test. We agreed the receipts listed below to appropriate supporting documentation with the exception of concession commission income.

<table>
<thead>
<tr>
<th>Category</th>
<th>Sport</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concessions</td>
<td>Men's Ice Hockey</td>
<td>MIH 2/28 Food</td>
<td>$1,268.94</td>
</tr>
<tr>
<td>Concessions</td>
<td>N/A</td>
<td>HS Hockey 2/17 Food</td>
<td>$418.73</td>
</tr>
<tr>
<td>Concessions</td>
<td>Football</td>
<td>Concession Sales 9/14 FB Food</td>
<td>$1,058.20</td>
</tr>
<tr>
<td>Concessions</td>
<td>Women's Ice Hockey</td>
<td>Concession Sales 9/28 WIH Food</td>
<td>$41.03</td>
</tr>
<tr>
<td>Parking</td>
<td>Football</td>
<td>Tailgate 11/5/13</td>
<td>$2,220.00</td>
</tr>
<tr>
<td>Parking</td>
<td>Football</td>
<td>Tailgate 10/21/13</td>
<td>$5,265.00</td>
</tr>
<tr>
<td>Parking</td>
<td>Field Hockey</td>
<td>Tailgate 10/22/13</td>
<td>$160.00</td>
</tr>
<tr>
<td>Parking</td>
<td>Men's Ice Hockey</td>
<td>Paid Parking</td>
<td>$1,260.00</td>
</tr>
<tr>
<td>Parking</td>
<td>Men's Ice Hockey</td>
<td>Paid Parking 1/27/14</td>
<td>$795.00</td>
</tr>
<tr>
<td>Program/Yearbook Sales</td>
<td>Men's Basketball</td>
<td>Program Sales 11/19</td>
<td>$76.58</td>
</tr>
<tr>
<td>Program/Yearbook Sales</td>
<td>Football</td>
<td>Program Sales 11/2</td>
<td>$232.79</td>
</tr>
<tr>
<td>Program/Yearbook Sales</td>
<td>Women's Basketball</td>
<td>Program Sales 11/29</td>
<td>$138.46</td>
</tr>
<tr>
<td>Program/Yearbook Sales</td>
<td>Men's Ice Hockey</td>
<td>Program Sales 1/27</td>
<td>$198.67</td>
</tr>
<tr>
<td>Souvenir Sales</td>
<td>Non-Specific</td>
<td>Store Sales 12/13</td>
<td>$1,141.11</td>
</tr>
<tr>
<td>Souvenir Sales</td>
<td>Non-Specific</td>
<td>Store Sales 2/15</td>
<td>$2,815.44</td>
</tr>
<tr>
<td>Souvenir Sales</td>
<td>Non-Specific</td>
<td>Store Sales 11/26</td>
<td>$108.31</td>
</tr>
<tr>
<td>Souvenir Sales</td>
<td>Non-Specific</td>
<td>Store Sales 1/21</td>
<td>$278.13</td>
</tr>
</tbody>
</table>

During fiscal year 2013, the Athletic Department entered into a new five-year concession agreement with the University of Maine Dining through July 31, 2017. Commissions are calculated at 15% of total revenue up to $225,000, and increase to 20% on all concession sales in excess of $225,000.

We reconciled the sales tax for the souvenir sales. The Maine state sales tax changed to 5.5% as of October 2013. We noted several variances during this calculation. While the amount was not material, the University should review its process to ensure it is in line with state regulations.
**Recommendation**
Management should investigate these variances and ensure procedures are in place to charge and remit the correct sales tax amount from the Bear Necessities athletic store.

**Managements Response**
Management is reviewing the sales tax process with their register software company to determine the cause of the variances and will adjust their reconciliation process accordingly.

14. **Royalties, Licensing, Advertisements and Sponsorships**
Obtain and inspect agreements related to the University’s revenues from royalties, licensing, advertisements and sponsorships during the reporting period to gain an understanding of the relevant terms and conditions. Compare and agree the related revenues to the University’s general ledger, and/or the Statement. Recalculate totals.

**Results**
We obtained the supporting schedule that agrees to the Statement. We selected the sample listed below, and obtained and inspected the agreements to gain an understanding of the relevant terms and conditions. Item (a) represents the annual fee that the University receives from Black Bear Sports Properties, LLC in exchange for the radio broadcast rights of the University’s sporting events, promotional, signage, and sponsorship rights. Item (b) represents an annual scoreboard subsidy received from Black Bear Sports Properties, LLC pursuant to a 10 year agreement expiring January 31, 2018.

We compared and agreed the amounts below to the general ledger and contract.

<table>
<thead>
<tr>
<th>Vendor</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Black Bear Sports Properties, LLC</td>
<td>$600,000.00</td>
</tr>
<tr>
<td>b. Black Bear Sports Properties, LLC</td>
<td>$75,000.00</td>
</tr>
</tbody>
</table>

The contract between Black Bear Sports Properties, LLC (“BBSP”) and the University states that the University was scheduled to receive $600,000 in fiscal year 2014. In addition the University was scheduled to receive $75,000 for the Scoreboard Subsidy.

15. **Sports Camp Revenues**
Inspect sports-camp contract(s) between the University and person(s) conducting institutional sports-camps or clinics during the reporting period to obtain an understanding of the University’s methodology for recording revenues from sports-camps. Obtain schedules of camp participants. Select a sample of individual camp participant cash receipts from the schedule of sports camp participants and agree each selection to the University’s general ledger, and/or the Statement. Recalculate totals.
Results
We recalculated the total amount without exception.

According to management, institutional sports camps and clinics are conducted under the auspices of the University and its Athletic Department. Compensation, to Athletic Department personnel participating in the camps and clinics, is included in the W-2s received from the System. As a result, no specific camp or clinic contracts exist between the University and the persons conducting institutional sports camps or clinics during fiscal year 2014.

We obtained participation listings for all sports camps and clinics, and selected a sample to test. For each participant selected, we verified that the participant paid the appropriate amount according to the sport camp price listing, and the respective payment was properly recorded on the general ledger.

<table>
<thead>
<tr>
<th>Last Name</th>
<th>Sport</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Brown</td>
<td>Swimming</td>
<td>$ 420.00</td>
</tr>
<tr>
<td>Stone</td>
<td>Football</td>
<td>$ 325.00</td>
</tr>
<tr>
<td>DeCoster</td>
<td>Football</td>
<td>$ 425.00</td>
</tr>
<tr>
<td>Fortin</td>
<td>Basketball</td>
<td>$ 395.00</td>
</tr>
<tr>
<td>Neal</td>
<td>Basketball</td>
<td>$ 395.00</td>
</tr>
<tr>
<td>Ledbetter</td>
<td>Girls Basketball</td>
<td>$ 75.00</td>
</tr>
<tr>
<td>Wright</td>
<td>Girls Basketball</td>
<td>$ 75.00</td>
</tr>
<tr>
<td>Davis</td>
<td>Girls Soccer</td>
<td>$ 400.00</td>
</tr>
<tr>
<td>Anderson</td>
<td>Softball</td>
<td>$ 400.00</td>
</tr>
<tr>
<td>Marsh</td>
<td>Cross Country</td>
<td>$ 430.00</td>
</tr>
<tr>
<td>Grace</td>
<td>Field Hockey</td>
<td>$ 300.00</td>
</tr>
<tr>
<td>Boles</td>
<td>Baseball</td>
<td>$ 250.00</td>
</tr>
</tbody>
</table>

16. Endowment and Investment Income
Obtain and inspect endowment agreements (if any) to gain an understanding of the relevant terms and conditions. Compare and agree the classification and use of endowment and investment income reported in the Statement during the reporting period to the uses of income defined within the related endowment agreement. Recalculate totals.

Results
We recalculated the total amount without exception.

We obtained a corresponding schedule listing all athletic related endowment funds and sampled the following. For sampled items, we traced to the original endowment agreements.
17. Other income

Compare and agree a sample of receipts obtained from the supporting schedules to adequate supporting documentation. Recalculate totals.

**Results**

We recalculated the total amount without exception.

We received a supporting schedule, from the University Athletic Business Office, to support the other income amount contained on the Statement and selected a sample to test. For each item sampled, we compared and agreed the receipts listed below to adequate supporting documentation without exception.

<table>
<thead>
<tr>
<th>Department</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Athletic Development</td>
<td>Super Supah</td>
<td>$ 4,500.00</td>
</tr>
<tr>
<td>Equipment - Memorial Gym</td>
<td>L. Thayer New Balance 2/10</td>
<td>$ 49.50</td>
</tr>
<tr>
<td>Athletic Marketing</td>
<td>Birthday Messages</td>
<td>$ 5,190.00</td>
</tr>
<tr>
<td>Swimming Program</td>
<td>Swim SA Equipment</td>
<td>$ 1,675.00</td>
</tr>
</tbody>
</table>

18. Athletic Student Aid

Select a sample of students from the listing of institutional student aid recipients during the reporting period. Obtain individual student-account detail for each selection and compare total aid allocated from the related aid award letter to the student’s account. Recalculate totals.

**Results**

We recalculated the total amount without exception to the supporting schedule.

We received a list of students who receive athletic aid and selected a sample to test. For each student listed below, we agreed the student’s respective aid amount to the amount listed on the award letter and student’s business account without exception.


<table>
<thead>
<tr>
<th>Student ID</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>0884156</td>
<td>$12,000.00</td>
</tr>
<tr>
<td>0797647</td>
<td>$32,109.00</td>
</tr>
<tr>
<td>0767467</td>
<td>$22,308.00</td>
</tr>
<tr>
<td>0847167</td>
<td>$24,288.00</td>
</tr>
<tr>
<td>0714656</td>
<td>$1,215.55</td>
</tr>
<tr>
<td>0726662</td>
<td>$35,540.00</td>
</tr>
<tr>
<td>0824052</td>
<td>$28,816.80</td>
</tr>
<tr>
<td>0686374</td>
<td>$22,002.00</td>
</tr>
<tr>
<td>0829092</td>
<td>$16,648.00</td>
</tr>
<tr>
<td>0702172</td>
<td>$26,283.00</td>
</tr>
</tbody>
</table>

19. **Away Game Guarantee Expense**

Obtain and inspect away-game settlement reports received by the University during the reporting period and agree related expenses to the University’s general ledger and/or the Statement. Obtain and inspect contractual agreements pertaining to expenses recorded by the University from guaranteed contests during the reporting period. Compare and agree related amounts expensed by the University during the reporting period to the University’s general ledger. Recalculate totals.

**Results**

We agreed the total of the detailed schedule to the Statement.

We received a supporting schedule and selected a sample of contests to test. For each selected item listed below, we agreed the amount per the contract to the amount recorded in the general ledger.

<table>
<thead>
<tr>
<th>Sport</th>
<th>Opponent</th>
<th>Date</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Men's Ice Hockey</td>
<td>Bentley</td>
<td>10/19/2013</td>
<td>$10,000.00</td>
</tr>
<tr>
<td>Men's Ice Hockey</td>
<td>UNB</td>
<td>01/21/2014</td>
<td>$10,000.00</td>
</tr>
<tr>
<td>Men's Basketball</td>
<td>Fisher</td>
<td>11/10/2013</td>
<td>$1,000.00</td>
</tr>
<tr>
<td>Baseball</td>
<td>NYIT</td>
<td>04/25/2014</td>
<td>$5,000.00</td>
</tr>
<tr>
<td>Women's Basketball</td>
<td>New Brunswick</td>
<td>11/02/2013</td>
<td>$1,000.00</td>
</tr>
</tbody>
</table>

20. **Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities**

Obtain and inspect a listing of coaches employed by the University and related entities during the reporting period. Select a sample of coach’s contracts that must include football, and men’s and women’s basketball. Compare and agree the financial terms and conditions of each selection to the related coaching salaries, benefits, and bonuses recorded by the University and related entities in the Statement during the reporting period.
period. Obtain and inspect W-2’s, 1099’s, etc. for each selection. Compare and agree related W-2’s, 1099’s, etc. to the related coaching salaries, benefits and bonuses paid by the University and related entities expense recorded by the University in the Statement during the reporting period. Recalculate totals.

Results
Forms W-2 are prepared on a calendar year basis reflecting wages that are currently taxable. The University operates on a fiscal year of June 30th and records all salary and wage payments, whether currently taxable, non-taxable or deferred as a current expense in the Statement. The University of Maine System (“System”) prepares and issues W-2’s for all University employees. In this System, an employee, who is compensated by more than one state organization receives a single W-2 reporting all earned compensation.

We obtained and inspected a list of coaches employed by the University during fiscal year 2014. We selected a sample to test from this list that includes the Men’s Football, Men’s Basketball and Women’s Basketball coaches. We reconciled the coaches’ salaries and bonuses on the supporting schedule to the respective sampled coaches’ contract without exception.

<table>
<thead>
<tr>
<th>Coach</th>
<th>Sport</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jack Cosgrove</td>
<td>Football</td>
</tr>
<tr>
<td>Ted Woodward</td>
<td>Men's Basketball</td>
</tr>
<tr>
<td>Richard Barron</td>
<td>Women's Basketball</td>
</tr>
<tr>
<td>Red Gendron</td>
<td>Men's Ice Hockey</td>
</tr>
<tr>
<td>Richard Reichenbach</td>
<td>Men's Ice Hockey</td>
</tr>
<tr>
<td>Josette Babineau</td>
<td>Women's Field Hockey</td>
</tr>
<tr>
<td>Steve Timper</td>
<td>Baseball</td>
</tr>
</tbody>
</table>

21. Coaching Other Compensation and Benefits Paid by a Third-Party
Obtain and inspect a list of coaches employed by third parties during the reporting period. Compare and agree the financial terms and conditions of each selection to the related coaching other compensation and benefits paid by a third party and recorded by the University in the Statement during the reporting period. Obtain and inspect W-2’s, 1099’s, etc. for each selection. Compare and agree related W-2’s, 1099’s, etc. to the coaching other compensation and benefits paid by a third party expenses recorded by the University in the Statement during the reporting period. Recalculate totals.

Results
According to discussions with management, these procedures are not applicable, as third parties do not provide compensation or benefits to coaches on behalf of the University.
22. **Support Staff and Administrative Salaries, Benefits and Bonuses Paid by the University and Related Entities**

Select a sample of support staff and administrative personnel employed by the University and related entities during the reporting period. Obtain and inspect W-2’s, 1099’s, etc. for each selection. Compare and agree related W-2’s, 1099’s, etc. to the related support staff and administrative salaries, benefits and bonuses paid by the University and related entities expense recorded by the University in the Statement during the reporting period. Recalculate totals.

**Results**

Forms W-2 are prepared on a calendar year basis reflecting wages that are currently taxable. The University operates on a fiscal year of June 30th and records all salary and wage payments, whether currently taxable, non-taxable or deferred as a current expense in the Statement. The University of Maine System prepares and issues W-2’s for all University employees. In this System, an employee, who is compensated by more than one state organization receives a single W-2 reporting all earned compensation.

We obtained and inspected a list of support staff and administrative personnel salaries employed by the University during fiscal year 2014 and selected a sample of seven Department employees listed below to test. We reconciled the salary for the sampled support staff and administrative personnel on the supporting schedule to the respective employee's annual wage rate according to human resources.

<table>
<thead>
<tr>
<th>Employee</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>Karlton Creech</td>
<td>Director of Athletics</td>
</tr>
<tr>
<td>Mike Hodgson</td>
<td>Assistant Athletic Director for Development</td>
</tr>
<tr>
<td>Pam Rideout</td>
<td>Manager of Retail Services</td>
</tr>
<tr>
<td>Ryan Taylor</td>
<td>Head Athletic Trainer</td>
</tr>
<tr>
<td>Seth Woodcock</td>
<td>Associate Director of Athletic Development</td>
</tr>
<tr>
<td>Jenise Soucy</td>
<td>Athletic Business Manager</td>
</tr>
<tr>
<td>Adam Barber</td>
<td>Event Coordinator</td>
</tr>
</tbody>
</table>

23. **Support Staff and Administrative Other Compensation and Benefits Paid by a Third-Party**

Select a sample of support staff/administrative personnel employed by the third parties during the reporting period. Obtain and inspect W-2’s, 1099’s, etc. for each selection. Compare and agree related W-2’s, 1099’s, etc. to the related support staff/administrative other compensation and benefits expense recorded by the University in the Statement during the reporting period. Recalculate totals.

**Results**

According to discussions with management, these procedures are not applicable, as third parties do not provide compensation or benefits to support staff and administrative personnel.
24. **Severance Payments**
Select a sample of employees receiving severance payments by the University during the reporting period and agree each severance payment to the related termination letter or employment contract. Recalculate totals.

**Results**
Based on our results as discussed in the Analytic Procedures, no severance payments were made to coaching, staff, or administrative personnel.

25. **Recruiting**
Obtain and document an understanding of the University’s recruiting expense policies. Compare and agree to existing institutional and NCAA related policies.

**Results**
According to management, recruiting expenses are only incurred and approved if the expense is for activity allowed per the current version of the *NCAA Division I Manual*. Each sports office has either a printed copy of the 2013-2014 *NCAA Division I Manual* or access to an electronic version.

On an annual basis, each coach must pass the NCAA recruiting exam before the coach is allowed to recruit. The University has safeguards to ensure that only coaches that pass the exam can recruit.

The exam can be taken on-line or in paper format depending on the preference of the test taker. Each test is proctored by the Administrative Assistant for Compliance. For new coaches previously employed by another institution, the Department contacts the Compliance Officer from the other institution and receives written confirmation of the test score and date of the exam. Head coaches submit a list of individuals who recruit annually to the Associate Athletic Director for Compliance, who is responsible for ensuring that all coaches must pass the exam before they are allowed to perform off-campus recruiting. The Associate Athletic Director for Compliance is also responsible for approving all recruiting expenses. Before an expense is approved, she verifies that the coach submitting the cost for approval passed the recruiting exam.

We compared the University's policies to the *NCAA Division Manual*, and the University's policies appear to conform with NCAA related policies.

26. **Team Travel**
Obtain and document an understanding of the University’s team travel policies. Compare and agree to existing institutional and NCAA-related policies.

**Results**
On an annual basis, a budget for team travel is developed for each sport. Coaches make arrangements for team travel within budgetary limitations. Coaches receive quotes and create a purchase order, which is approved by the Department's business office.
The University has several travel agencies with which it has contracted for travel arrangements. Coaches are responsible for making hotel arrangements. Meals are either purchased for the team by the coaches, or the students are provided meal money in advance of the trip. Students must sign off on receiving the meal money.

Each coach has a purchase card to be used for hotel, meals and other charges. They are required to submit a copy of the receipts to the Assistant Business Manager of the Department who compares the receipt to the charges on the on-line statement. The coach is responsible for the monthly reconciliation of the statement, which must also be reviewed by the coach's supervisor.

We compared the University's policies to the *NCAA Division I Manual*, and the University's policies appear to conform with NCAA related policies.

27. **Indirect Facilities and Administrative Support**

Obtain and document an understanding of the University’s methodology for allocating indirect facilities support. Sum the indirect facilities-support and indirect institutional-support totals reported by the University in the Statement.

**Results**

We recalculated the total amount without exception. The indirect support was derived by allocating twenty percent of the University athletic base budget at the recommendation of the System Office.

28. **Operating Expenses**

Compare and agree a sample of expenses obtained from the supporting schedules to adequate supporting documentation. Recalculate totals.

**Results**

We recalculated the total amount without exception.

We received documentation to support amounts indicated in the Statement and selected a sample to test. For each item sampled, we compared and agreed the expense listed below to adequate supporting documentation.
<table>
<thead>
<tr>
<th>Category</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>24-Recruiting</td>
<td>2013 Subscription to National Prep</td>
<td>$2,050.00</td>
</tr>
<tr>
<td>24-Recruiting</td>
<td>1/22/14 DeptMcCard</td>
<td>$500.00</td>
</tr>
<tr>
<td>24-Recruiting</td>
<td>Blue Star Recruiting Subscription</td>
<td>$880.00</td>
</tr>
<tr>
<td>24-Recruiting</td>
<td>NYGHoops Reports</td>
<td>$400.00</td>
</tr>
<tr>
<td>24-Recruiting</td>
<td>Front Rush</td>
<td>$299.00</td>
</tr>
<tr>
<td>24-Recruiting</td>
<td>PayPal*Christopher</td>
<td>$250.00</td>
</tr>
<tr>
<td>24-Recruiting</td>
<td>Subscription for Northeast Recruiting</td>
<td>$500.00</td>
</tr>
<tr>
<td>15-Team Travel</td>
<td>Entry Fee for Softball University of S. Florida</td>
<td>$600.00</td>
</tr>
<tr>
<td>25-Team Travel</td>
<td>Audio Visual Equip at Providence Marriott</td>
<td>$150.00</td>
</tr>
<tr>
<td>15-Team Travel</td>
<td>Women's Soccer - Travel CYR Bus Line</td>
<td>$1,175.00</td>
</tr>
<tr>
<td>25-Team Travel</td>
<td>STM Charters Wire 8/19</td>
<td>$96,100.00</td>
</tr>
<tr>
<td>25-Team Travel</td>
<td>Ground Trans Newton Buss Service</td>
<td>$3,960.00</td>
</tr>
<tr>
<td>15-Team Travel</td>
<td>Hilton Garden Inn</td>
<td>$1,666.00</td>
</tr>
<tr>
<td>25-Team Travel</td>
<td>Texas Roadhouse</td>
<td>$801.55</td>
</tr>
<tr>
<td>26-Equipment, Uniforms, &amp; Supplies</td>
<td>Adidas Climate Select Polo-White</td>
<td>$3,176.04</td>
</tr>
<tr>
<td>26-Equipment, Uniforms, &amp; Supplies</td>
<td>Wights Sporting Goods Wilson Football</td>
<td>$7,077.00</td>
</tr>
<tr>
<td>26-Equipment, Uniforms, &amp; Supplies</td>
<td>Gilman Gear Liftback 2 Man Sled</td>
<td>$1,766.22</td>
</tr>
<tr>
<td>26-Equipment, Uniforms, &amp; Supplies</td>
<td>New Balance Away Navy Uniforms</td>
<td>$1,760.00</td>
</tr>
<tr>
<td>26-Equipment, Uniforms, &amp; Supplies</td>
<td>Adidas Climate Short Sleeve Tee</td>
<td>$594.14</td>
</tr>
<tr>
<td>26-Equipment, Uniforms, &amp; Supplies</td>
<td>Bordick &amp; Coutts Sporting Goods Pitching Machine</td>
<td>$2,200.00</td>
</tr>
<tr>
<td>26-Equipment, Uniforms, &amp; Supplies</td>
<td>Adidas Climate SS Tee Men's Black</td>
<td>$387.73</td>
</tr>
<tr>
<td>26-Equipment, Uniforms, &amp; Supplies</td>
<td>Bauer Hockey - 960 White Goal Mask</td>
<td>$1,204.78</td>
</tr>
<tr>
<td>26-Equipment, Uniforms, &amp; Supplies</td>
<td>Warrior Sports - Left Curve Goal Stick</td>
<td>$2,736.00</td>
</tr>
<tr>
<td>26-Equipment, Uniforms, &amp; Supplies</td>
<td>SportsTape Case White Cloth Tape</td>
<td>$1,216.80</td>
</tr>
<tr>
<td>26-Equipment, Uniforms, &amp; Supplies</td>
<td>Sherwood Inglasco 100 Ct Case Pucks</td>
<td>$1,316.76</td>
</tr>
<tr>
<td>26-Equipment, Uniforms, &amp; Supplies</td>
<td>Skate Fenders</td>
<td>$1,673.33</td>
</tr>
<tr>
<td>26-Equipment, Uniforms, &amp; Supplies</td>
<td>New Balance Baseball Pants White</td>
<td>$2,240.00</td>
</tr>
<tr>
<td>27-Game Expenses</td>
<td>Women's Basketball - CYR Bus Line</td>
<td>$500.00</td>
</tr>
<tr>
<td>27-Game Expenses</td>
<td>MIH Officiating Fees for Non League</td>
<td>$6,428.60</td>
</tr>
<tr>
<td>27-Game Expenses</td>
<td>Baseball Official - 4/6/14 Frank Neves</td>
<td>$448.00</td>
</tr>
<tr>
<td>27-Game Expenses</td>
<td>CAA Football Season Funds Football Officials</td>
<td>$31,500.00</td>
</tr>
<tr>
<td>27-Game Expenses</td>
<td>City of Bangor - Cross Center Payment</td>
<td>$13,449.51</td>
</tr>
<tr>
<td>77-Game Expenses</td>
<td>Bronson Audio Visual - Install of Sound System</td>
<td>$2,197.20</td>
</tr>
<tr>
<td>27-Game Expenses</td>
<td>Orono Old Town Kiwanis Club FB Home Game Ushears</td>
<td>$1,500.00</td>
</tr>
<tr>
<td>28-Fundraising, Marketing, &amp; Promotions</td>
<td>Wights Sporting Goods - Men's Polos</td>
<td>$1,944.00</td>
</tr>
<tr>
<td>28-Fundraising, Marketing, &amp; Promotions</td>
<td>Sea Dog Brewing Co. - Meal for WBB Team Banquet</td>
<td>$1,388.77</td>
</tr>
<tr>
<td>28-Fundraising, Marketing, &amp; Promotions</td>
<td>Penobscot Valley Country Club Baseball Gold Tournament</td>
<td>$2,847.70</td>
</tr>
<tr>
<td>28-Fundraising, Marketing, &amp; Promotions</td>
<td>MIH 50/50 Winner - 1/25/14 Robert Garster</td>
<td>$762.00</td>
</tr>
<tr>
<td>28-Fundraising, Marketing, &amp; Promotions</td>
<td>Success Promotions Replica Hockey Jerseys - Home</td>
<td>$14,045.50</td>
</tr>
<tr>
<td>28-Fundraising, Marketing, &amp; Promotions</td>
<td>Maine Sports Hall of Fame Ad</td>
<td>$300.00</td>
</tr>
<tr>
<td>Category</td>
<td>Description</td>
<td>Amount</td>
</tr>
<tr>
<td>----------</td>
<td>-------------------------------------------------------</td>
<td>----------</td>
</tr>
<tr>
<td>29-Sport-Camp Expenses</td>
<td>Journal Entry WK 1 NFL Football Camp 104</td>
<td>$5,176.05</td>
</tr>
<tr>
<td>29-Sport-Camp Expenses</td>
<td>Journal Entry WK 2 Football Camp</td>
<td>$4,874.60</td>
</tr>
<tr>
<td>29-Sport-Camp Expenses</td>
<td>Journal Entry WK 4 Day Baseball</td>
<td>$2,711.65</td>
</tr>
<tr>
<td>29-Sport-Camp Expenses</td>
<td>WK8 Baseball Camp 8/7</td>
<td>$26,933.25</td>
</tr>
<tr>
<td>29-Sport-Camp Expenses</td>
<td>WK8 Girls FH Camp 8/4</td>
<td>$21,884.90</td>
</tr>
<tr>
<td>29-Sport-Camp Expenses</td>
<td>X410852-Brochures</td>
<td>$1,246.56</td>
</tr>
<tr>
<td>30-Direct Facilities, Maintenance, and Rental</td>
<td>WO#0000188423</td>
<td>$485.52</td>
</tr>
<tr>
<td>30-Direct Facilities, Maintenance, and Rental</td>
<td>US Blades LLC Blade Sharpening</td>
<td>$90.00</td>
</tr>
<tr>
<td>33-Medical Expenses and Insurance</td>
<td>Cross Insurance</td>
<td>$115,000.00</td>
</tr>
<tr>
<td>34-Memberships &amp; Dues</td>
<td>Hockey East Fourth Invoice</td>
<td>$7,142.00</td>
</tr>
<tr>
<td>34-Memberships &amp; Dues</td>
<td>America East Conference Annual Membership</td>
<td>$50,000.00</td>
</tr>
<tr>
<td>34-Memberships &amp; Dues</td>
<td>CAA Football</td>
<td>$30,000.00</td>
</tr>
<tr>
<td>35-Other Operating Expenses</td>
<td>PrestoSports Inc 7/1/13-6/30/14 Athletics</td>
<td>$6,000.00</td>
</tr>
<tr>
<td>35-Other Operating Expenses</td>
<td>American Athletic Shoe Co. Inc. - Rental</td>
<td></td>
</tr>
<tr>
<td>35-Other Operating Expenses</td>
<td>Skates for LTSP</td>
<td>$9,936.00</td>
</tr>
<tr>
<td>35-Other Operating Expenses</td>
<td>Fast Model Technologies LLC - 4 Licenses of</td>
<td></td>
</tr>
<tr>
<td>35-Other Operating Expenses</td>
<td>Fast Draw</td>
<td></td>
</tr>
<tr>
<td>35-Other Operating Expenses</td>
<td>XOS Digital Inc - Thundercloud Game Tape</td>
<td></td>
</tr>
<tr>
<td>35-Other Operating Expenses</td>
<td>Exchange</td>
<td>$1,000.00</td>
</tr>
</tbody>
</table>

Note: Numbers refer to the corresponding testing procedures as listed on Appendix A

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the University’s compliance with National Collegiate Athletic Association Bylaw 3.2.4.16.1. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Dr. Susan J. Hunter, President, and the Board of Trustees and Management of the University and is not intended to be, and should not be, used by anyone other than these specified parties.

Certified Public Accountants
Braintree, Massachusetts

January 6, 2015
### University of Maine Department of Athletics

#### Statement of Revenues and Expenditures

For the Year Ended June 30, 2014

**Appendix A**

<table>
<thead>
<tr>
<th>Operating Revenues</th>
<th>Football</th>
<th>Men's Basketball</th>
<th>Women's Basketball</th>
<th>Other Sports</th>
<th>Non-Program Specific</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Ticket Sales</td>
<td>$117,299</td>
<td>$31,526</td>
<td>$48,501</td>
<td>$993,475</td>
<td>$43,642</td>
<td>$1,244,173</td>
</tr>
<tr>
<td>2 Student Fees</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>3 Away-Game Guarantees</td>
<td>610,000</td>
<td>307,500</td>
<td>-</td>
<td>35,159</td>
<td>-</td>
<td>952,659</td>
</tr>
<tr>
<td>4 Contributions</td>
<td>598,705</td>
<td>12,530</td>
<td>46,569</td>
<td>505,541</td>
<td>457,267</td>
<td>1,530,612</td>
</tr>
<tr>
<td>5 Third-Party Support</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>6 Direct State or Government Support</td>
<td>1,999,051</td>
<td>695,721</td>
<td>850,306</td>
<td>4,301,274</td>
<td>3,146,589</td>
<td>10,922,941</td>
</tr>
<tr>
<td>7 Direct Institutional Support</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>8 Indirect Facilities and Administrative Support</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,906,533</td>
<td>1,906,533</td>
</tr>
<tr>
<td>9 NCAA/Conference Distributions including All Tournament Revenue</td>
<td>8,450</td>
<td>-</td>
<td>7,000</td>
<td>21,913</td>
<td>837,429</td>
<td>874,792</td>
</tr>
<tr>
<td>10 Broadcast, TV, Radio &amp; Internet Rights</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>11 Program Sales, Concessions Novelty Sales and Parking</td>
<td>13,355</td>
<td>704</td>
<td>1,121</td>
<td>25,532</td>
<td>385,552</td>
<td>426,265</td>
</tr>
<tr>
<td>12 Royalties, Advertisements and Sponsorships</td>
<td>-</td>
<td>-</td>
<td>44,901</td>
<td>675,000</td>
<td>719,901</td>
<td>3,183</td>
</tr>
<tr>
<td>13 Sports Camp Revenue</td>
<td>35,843</td>
<td>34,833</td>
<td>11,675</td>
<td>333,056</td>
<td>3,138</td>
<td>418,573</td>
</tr>
<tr>
<td>14 Endowment and Investment Income</td>
<td>15,770</td>
<td>1,705</td>
<td>15,568</td>
<td>5,604</td>
<td>-</td>
<td>38,664</td>
</tr>
<tr>
<td>15 Other</td>
<td>29,408</td>
<td>2,222</td>
<td>7,200</td>
<td>94,160</td>
<td>325,023</td>
<td>455,424</td>
</tr>
<tr>
<td>16 Subtotal Operating Revenues</td>
<td>2,877,889</td>
<td>1,084,251</td>
<td>987,923</td>
<td>6,360,115</td>
<td>7,580,268</td>
<td>10,450,206</td>
</tr>
</tbody>
</table>

#### Operating Expenses

| 17 Athletic Student Aid | 2,195,069 | 399,786 | 517,235 | 3,240,706 | -        | 6,352,795 |
| 18 Guarantee            | -         | 3,068   | 8,240   | 62,837     | -        | 74,145    |
| 19 Coaching Salaries, Benefits and Bonuses Paid by the Institution and Related Entities | 811,506 | 409,604 | 402,968 | 1,763,683 | -        | 3,407,761 |
| 20 Coaching Other Compensation and Benefits Paid by a Third-Party | -        | -       | -       | -          | -        | -         |
| 21 Support Staff/Administrative Salaries, Benefits and Bonuses Paid by the Institution and Related Entities | 50,229   | -       | -       | 104,316    | 2,524,584 | 2,679,230 |
| 22 Support Staff/Administrative Other Compensation and Benefits Paid by a Third Party | -        | -       | -       | -          | -        | -         |
| 23 Severance Payments   | -         | -       | -       | -          | -        | -         |
| 24 Recruiting           | 65,740    | 35,972  | 56,192  | 140,630    | -        | 298,534   |
| 25 Team Travel          | 535,366   | 120,471 | 132,348 | 920,978    | -        | 1,697,163 |
| 26 Equipment, Uniforms & Supplies | 11,581   | 14,349  | 4,800   | 285,796    | 6,306    | 362,731   |
| 27 Game Expenses        | 36,436    | 169,023 | 144,703 | 57,859     | 111,857  | 459,878   |
| 28 Fund Raising, Marketing and Promotion | 27,783   | -       | 6,071   | 54,844     | 80,272   | 168,969   |
| 29 Sport-Camp Expenses  | 13,281    | 16,492  | 1,339   | 193,160    | 6,624    | 230,897   |
| 30 Direct Facilities, Maintenance and Rental | -        | -       | -       | 692        | 146,902  | 147,594   |
| 31 Spirit Groups        | -         | -       | -       | 20,675     | -        | 20,675    |
| 32 Indirect Facilities and Administrative Support | -        | -       | -       | -          | 1,906,533 | 1,906,533 |
| 33 Medical Expenses and Medical Insurance | -        | -       | -       | -          | 115,000  | 115,000   |
| 34 Memberships and Dues | 30,720    | 1,700   | 2,050   | 33,877     | 82,770   | 151,116   |
| 35 Other Operating Expenses | 2,16,553 | 36,215  | 31,030  | 188,085    | 847,752  | 1,319,634 |
| **Total Operating Expenses** | **4,042,265** | **1,146,579** | **1,386,975** | **7,047,462** | **5,849,373** | **19,322,655** |

36 Transfers to Institution

**Excess (Deficiency) of Revenues over (Under) Expenses**

$ (74,386) $ (62,328) $ (315,053) $ (686,847) $ 1,930,895 $ 98,281

*See accompanying notes to the Statement of Revenues and Expenditures.*

- 19 -
UNIVERSITY OF MAINE
DEPARTMENT OF ATHLETICS

Notes to the Statement of Revenues and Expenditures

June 30, 2014

Appendix B

Note 1 - Organization

The University of Maine System (the "System") consists of seven universities, nine regional outreach centers and a central administrative office. The University of Maine Department of Athletics (the "Department") is incorporated in the financial statements of the System.

The System is a component unit of the State of Maine and is therefore generally exempt from income taxes under Section 115 of the Internal Revenue Code.

The University of Maine Foundation ("Foundation") and the University of Maine Alumni Association (the "Association") are legally separate tax-exempt component units of the System.

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation
The Department's Statement of Revenues and Expenditures have been prepared using the economic resources measurement focus and the accrual basis of accounting in accordance with U.S. generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB). Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows except for contributions and summer financial aid as described in Note 4.

Non-program Specific Revenues and Expenses
Several Department's expenses and/or functions are reported in the Statement of Revenues and Expenditures as non-program specific. They include the Athletic Director's Office, Alfond Arena, Athletic Information, Administration, Cheerleaders, Pool, Ticket Office, Hall of Fame, Goods and Services, Equipment Rooms, Athletic Development, Athletic Training, Academic Support Services, Latti Fitness Center, Compliance Office, NCAA Needy Student Fund, Athletic Marketing, Strength and Conditioning, and the Black Bear Fund.
UNIVERSITY OF MAINE
DEPARTMENT OF ATHLETICS

Notes to the Statement of Revenues and Expenditures - Continued

June 30, 2014

Appendix B

Note 2 - Summary of Significant Accounting Policies - Continued

Support from Outside Organizations
Contributions to the Department are received from the Foundation, the Association and
various booster groups. Contributions from these groups are deposited into restricted
scholarship, gift, or Friends’ accounts for use by the sport named on the account.

All booster groups are required to deposit their funds into the University of Maine
restricted accounts. Those accounts are subject to overall University accounting
controls.

The Black Bear athletic scholarship fund receives regular contributions from the
Foundation. This scholarship fund provides scholarship assistance to athletes and is not
restricted by sport. The Foundation holds endowment funds, which are designated for
the support of University of Maine Athletics.

Receipt and Use of Non-Cash Contributions
The Department receives various non-cash contributions from corporate and individual
donors. These gifts are used during the year by Department’s staff and teams to
accomplish their missions. As with all gifts, in-kind gifts must be approved by the
System's Board of Trustees and the official record appears in the Board’s minutes.

Employee Outside Income
Coaches and administrative staff may receive outside income for speaking
engagements and non-university sponsored sports camps. They also may receive goods
for endorsement or consultation contracts with athletic apparel and equipment
manufacturers. NCAA compliance rules require the Department to report outside
income to the President. Outside income earned by Department employees is not
included in the Statement of Revenues and Expenditures.
UNIVERSITY OF MAINE
DEPARTMENT OF ATHLETICS

Notes to the Statement of Revenues and Expenditures - Continued

June 30, 2014

Appendix B

Note 2 - Summary of Significant Accounting Policies - Continued

Capital assets
The University expends funds to build and maintain its athletic facilities. Such costs have been recorded elsewhere in the University’s accounting records and are not reflected in the accompanying Statement.

Note 3 - Endowment Funds
The System follows the pooled investment concept for its endowed funds, whereby all invested funds are included in one pool, except for funds that are separately invested as directed by the donor.

Note 4 - Presentation Differences

Summer Financial Aid
A single summer session spans two fiscal years at the University because the fiscal year ends on June 30.

The NCAA statement requires reporting the total amount of athletic related student aid awarded, including summer school. This presentation combines the entire summer session including June, July and August with the financial transactions from the preceding spring and winter semesters. The University’s statements, however, include aid in the period in which the classes are taken, and therefore, differs from the statement herein.

The inherent differences between the University and NCAA reporting require users to understand these differences when using the NCAA statement for any purpose other than reporting to the NCAA.

Contributions
Contributions are received on behalf of the University’s athletic department by affiliated organizations including the University of Maine Foundation and the University of Maine Alumni Association. It is the policy of the University to maintain these contributions at the affiliated organizations until it has determined how the funds will be expended. The University recognizes contribution revenue concomitant with the expenditure.