



**UNIVERSITY OF MAINE SYSTEM**

Auditors' Reports as Required by Office of  
Management and Budget (OMB) Circular A-133 and  
*Government Auditing Standards* and Related Information

Year ended June 30, 2011

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Year ended June 30, 2011

**Table of Contents**

	<b>Exhibit</b>
Independent Auditors' Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program, Internal Control over Compliance, and on the Schedule of Expenditures of Federal Awards in Accordance with OMB Circular A-133	I
Schedule of Expenditures of Federal Awards	II
Schedule of Findings and Questioned Costs	III
Management's Corrective Action Plan	IV



KPMG LLP  
Two Financial Center  
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Exhibit I

**Independent Auditors' Report on Compliance with Requirements That Could Have a Direct and Material Effect on Major Program, Internal Control over Compliance, and on the Schedule of Expenditures of Federal Awards in Accordance with OMB Circular A-133**

The Board of Trustees  
University of Maine System:

**Compliance**

We have audited the University of Maine System's (the System) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* (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, 2011. 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. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the System's management. Our responsibility is to express an opinion on the System's compliance based on our audit.

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 Education Loan Servicing, LLC (d/b/a Campus Partners). 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. Campus Partners' compliance with the requirements governing the functions that it performs for the System for the year ended June 30, 2011 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 Servicers*. Our report does not include the results of the other accountants' examination of Campus Partners' compliance with such requirements.

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 described in the Compliance Supplement 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. Our audit does not provide a legal determination of the System's compliance with those requirements.



In our opinion, the System complied, in all material respects, with the compliance requirements referred to in the first paragraph above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2011-01 and 2011-02.

### **Internal Control over Compliance**

Management of the System is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the System's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance 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 Campus Partners. Internal control over compliance related to such functions for the year ended June 30, 2011 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 Servicers*. Our report does not include the results of the other accountants' testing of Campus Partners' 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.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified a deficiency in internal control over compliance that we consider to be a significant deficiency as described in the accompanying schedule of findings and questioned costs as item 2011-01. 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.

### **Schedule of Expenditures of Federal Awards**

We have audited the basic financial statements of the business-type activities and the aggregate discretely presented component units of the System as of and for the year ended June 30, 2011, and have issued our report thereon, dated November 4, 2011. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the System's basic financial statements. Our report was



## Exhibit I

modified to include a reference to other auditors. The accompanying schedule of expenditures of federal awards (Exhibit II) 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 has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The System's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the System's responses, and accordingly, we express no opinion on them.

This report is intended solely for the information and use of the Board of Trustees, elected officials, management, federal awarding agencies, and pass-through entities and is not intended to be, and should not be, used by anyone other than these specified parties.

*KPMG LLP*

February 29, 2012

(except for the schedule of expenditures  
of federal awards, which is as of November 4, 2011)

**UNIVERSITY OF MAINE SYSTEM**  
 Schedule of Expenditures of Federal Awards  
 Year ended June 30, 2011

Federal grantor/pass-through grantor/program title	Pass-through number	Federal CFDA number	Federal expenditures
Student Financial Assistance Cluster:			
U.S. Department of Education:			
Federal Supplemental Educational Opportunity Grant Program		84.007	\$ 4,252,700
Federal Work–Study Program		84.033	5,540,600
Federal Perkins Loan Program (note 2)		84.038	4,603,692
Federal Perkins Loan Program Administrative Cost Allowance		84.038	498,257
Federal Pell Grant Program		84.063	45,672,142
Federal Direct Student Loans		84.268	151,771,405
Academic Competitiveness Grant		84.375	1,571,309
National Science and Mathematics Access to Retain Talent Grant		84.376	1,178,561
Total U.S. Department of Education			<u>215,088,666</u>
U.S. Department of Health and Human Services:			
Federal Nursing Loan Program (note 2)		93.364	413,433
Total Student Financial Assistance Cluster			<u>215,502,099</u>
SNAP Cluster:			
Passed-through:			
Maine Department of Health and Human Services:			
State Administrative Matching Grants for the Supplemental Nutrition Program		10.561	3,393,141
Total SNAP Cluster			<u>3,393,141</u>
Employment Services Cluster:			
Passed-through:			
Maine Department of Labor:			
Employment Service		17.207	23,900
Association for Enterprise Opportunity:			
Employment Service		17.207	6
Total Employment Services Cluster			<u>23,906</u>
Highway Planning and Construction Cluster:			
Passed-through:			
Maine Department of Transportation:			
Highway Planning and Construction		20.205	45,909
Key Foundation:			
Highway Planning and Construction:		20.205	12,690
Total CFDA Number 20.205			<u>58,599</u>
Total Highway Planning and Construction Cluster:			<u>58,599</u>
Special Education Cluster:			
Passed-through:			
Maine Department of Education:			
Special Education – Grants to States Idea, Part B	01305A307637 /		
	1305A305012	84.027	335,022
ARRA Special Education – Grants to States Idea, Part B), Recovery Act	01305A306314	84.391	158,893
Total Special Education Cluster			<u>493,915</u>
TRIO Cluster:			
U.S. Department of Education:			
TRIO – Student Support Services		84.042	2,029,871
TRIO – Talent Search		84.044	536,134
Passed-through:			
Office of the Commissioner of Higher Education – Montana:			
TRIO – Talent Search		84.044	7,895
Total CFDA Number 84.044			<u>544,029</u>
TRIO – Upward Bound		84.047	2,307,161
TRIO – Educational Opportunity Centers		84.066	671,000
Total TRIO Cluster			<u>5,552,061</u>
Educational Technology State Grants Cluster:			
Passed-through:			
Maine Department of Education:			
ARRA Education Technology State Grants, Recovery Act		84.386	70,504
Total Educational Technology State Grants Cluster			<u>70,504</u>
Statewide Data Systems Cluster:			
Passed-through:			
Maine Department of Education:			
Statewide Data Systems	01305A302906	84.372	74,818
Total Statewide Data Systems Cluster			<u>74,818</u>

**UNIVERSITY OF MAINE SYSTEM**  
 Schedule of Expenditures of Federal Awards  
 Year ended June 30, 2011

Federal grantor/pass-through grantor/program title	Pass-through number	Federal CFDA number	Federal expenditures
State Fiscal Stabilization Fund Cluster:			
Passed-through:			
Maine Department of Education:			
ARRA State Fiscal Stabilization Fund – Education Grants, Recovery Act		84.394	\$ 6,540,606
Total Fiscal Stabilization Fund Cluster			<u>6,540,606</u>
TANF Cluster:			
Passed-through:			
Maine Department of Health and Human Services:			
Temporary Assistance for Needy Families (TANF) State Programs		93.558	822,852
Total TANF Cluster			<u>822,852</u>
CCDF Cluster:			
Passed-through:			
Maine Department of Health and Human Services:			
Child Care and Development Block Grant		93.575	1,337,894
Child Care and Development Block Grant	CA-CF-11-508	93.575	489,161
ARRA – Child Care and Development Block Grant		93.713	679,553
Total Child Care Cluster			<u>2,506,608</u>
Medicaid Cluster:			
Passed-through:			
Maine Dept of Health and Human Services:			
Medical Assistance Program		93.778	301,556
Total Medicaid Cluster			<u>301,556</u>
Foster Grandparent/Senior Companion Cluster:			
U.S. Corp. for National and Community Service:			
Senior Companion Program		94.016	392,184
Total Foster Grandparent/Senior Companion Cluster:			<u>392,184</u>
Homeland Security Cluster:			
Passed-through:			
Maine Depart Defense/Veterans Services:			
Homeland Security Grant Program		97.067	27,748
Maine Emergency Mgt Agency:			
Homeland Security Grant Program		97.067	16,866
Total CFDA Number 97.067			<u>44,614</u>
Total Homeland Security Cluster			<u>44,614</u>
Research and Development Cluster:			
U.S. Department of Agriculture:			
Department of Agriculture Awards with No CFDA Number		10.000	128,842
Passed-through:			
Northeast Regional Aquaculture Ctr:			
Department of Agriculture Awards with No CFDA Number		10.000	103,149
Total CFDA Number 10.000			<u>231,991</u>
Agric Research-Basic & Applied		10.001	190,073
Grants for Agric Research – Spec. Research		10.200	805,842
Passed-through:			
University of Connecticut:			
Grants for Agric Research – Spec. Research		10.200	72,188
Cornell University:			
Grants for Agric Research – Spec. Research		10.200	20,914
Rutgers University:			
Grants for Agric Research – Spec. Research		10.200	8,442
University of Vermont:			
Grants for Agric Research – Spec. Research	LNE06-237	10.200	(5)
University of Mass-Amherst:			
Grants for Agric Research – Spec. Research	09-004996A00	10.200	759
University of Maryland:			
Grants for Agric Research – Spec. Research		10.200	180,006
Total CFDA Number 10.200			<u>1,088,146</u>
Cooperative Forestry Research		10.202	583,175
Payments to Agricultural Experiment Stations-Hatch		10.203	2,687,729
Grants for Agric Research – Competitive Research Grants		10.206	406,645
Passed-through:			
University of Wisconsin:			
Grants for Agric Research – Comp Research	X346872	10.206	(5,427)

**UNIVERSITY OF MAINE SYSTEM**  
 Schedule of Expenditures of Federal Awards  
 Year ended June 30, 2011

Federal grantor/pass-through grantor/program title	Pass-through number	Federal CFDA number	Federal expenditures
Baylor University: Grants for Agric Research – Comp Research	32050105	10.206	\$ 57,970
University of Georgia: Grants for Agric Research – Comp Research	RC293-502/3843648	10.206	6,280
Virginia Tech: Grants for Agric Research – Comp Research	CR-19697-428293	10.206	380
South Dakota State University: Grants for Agric Research – Comp Research	3TJ017	10.206	44,836
Total CFDA Number 10.206			<u>510,684</u>
Food and Agricultural Sciences National Needs Graduate Fellowship		10.210	24,000
Passed-through:			
University of Vermont: Sustainable Agricultural Research & Education		10.215	66,553
University of Massachusetts: Sustainable Agricultural Research & Education		10.215	7,758
Total CFDA Number 10.215			<u>74,311</u>
Integrated Programs		10.303	245,573
Passed-through:			
University of Rhode Island: Integrated Programs	101608/0001946	10.303	69,560
University of New Hampshire: Integrated Programs	PZ07019	10.303	(484)
Cornell University: Integrated Programs	59041-9143	10.303	35,877
Penn State University: Integrated Programs		10.303	86,984
Total CFDA Number 10.303			<u>437,510</u>
Organic Agriculture Research and Extension Initiative		10.307	335,814
Passed-through:			
University of Vermont: Organic Agriculture Research and Extension Initiative		10.307	14,131
Ohio State University: Organic Agriculture Research and Extension Initiative		10.307	47,411
Total CFDA Number 10.307			<u>397,356</u>
Specialty Crop Research Initiative		10.309	180,846
Passed-through:			
Cornell University: Specialty Crop Research Initiative	61314-9363	10.309	5,799
Total CFDA Number 10.309			<u>186,645</u>
Agriculture and Food Research Initiative (AFRI)		10.310	22,884
Passed-through:			
University of Connecticut: Agriculture and Food Research Initiative (AFRI)		10.310	28,289
University of Georgia: Agriculture and Food Research Initiative (AFRI)		10.310	17,963
University of California Riverside: Agriculture and Food Research Initiative (AFRI)		10.310	3,892
Total CFDA Number 10.310			<u>73,028</u>
Itaconiz, LLC: Biomass Research and Development Initiative Competitive Grants Program		10.312	174,438
Regents of the University of Minnesota: ARRA Trade adjustment Assistance for Rarmers Training Coord Prog (TAAF)		10.315	1,369
Peter Bragdon: Value-Added Producer Grants		10.352	10,262
Cooperative Extension Service		10.500	565,262
Forestry Cooperative Research		10.651	42,554
Forestry Research		10.652	305,818
Passed-through:			
University of Vermont: Forestry Research		10.652	150,974
Cornell University: Forestry Research		10.652	9,457
Total CFDA Number 10.652			<u>466,249</u>



**UNIVERSITY OF MAINE SYSTEM**  
 Schedule of Expenditures of Federal Awards  
 Year ended June 30, 2011

Federal grantor/pass-through grantor/program title	Pass-through number	Federal CFDA number	Federal expenditures
Passed-through:			
Maine Department of Conservation:			
Cooperative Forestry Assistance		10.664	\$ 122
Forest Health Protection		10.680	2,370
Passed-through:			
Gulf of Maine Research Institute:			
National Fish and Wildlife Foundation		10.683	64,685
Maine Department of Conservation:			
ARRA Recovery Act of 2009:Wildlife Fire Management		10.688	15,775
Environmental Quality Incentives Program		10.912	13,995
Passed-through:			
Forest Guild			
Environmental Quality Incentives Program		10.912	2,368
Total CFDA Number 10.912			16,363
Cochran Fellowship Program-International Training-Foreign Participant		10.962	3,222
Total Department of Agriculture			7,847,319
U.S. Department of Commerce:			
Department of Commerce Awards with No CFDA Number		11.000	34,008
Passed-through:			
Woods Hole Oceanographic Inst:			
Department of Commerce Awards with No CFDA Number		11.000	9,930
Ted Stevens Research Institute:			
Department of Commerce Awards with No CFDA Number	HC133F10SE2567	11.000	23,215
Total CFDA Number 11.000			67,153
Economic Development-Technical Assistance		11.303	129,401
Economic Adjustment Assistance		11.307	667,340
Geodetic Surveys and Services		11.400	8,879
Sea Grant Support		11.417	863,035
Passed-through:			
Great Bay Aquaculture:			
Sea Grant Support		11.417	10,983
Bigelow Lab for Ocean Science:			
Sea Grant Support		11.417	68,668
Univ of Mississippi:			
Sea Grant Support		11.417	15,387
Dartmouth College:			
Sea Grant Support		11.417	11,655
Total CFDA Number 11.417			969,728
Passed-through:			
Maine State Planning Office:			
Coastal Zone Management Admin Awards		11.419	11,747
Fisheries Development and Utilization Research		11.427	301,966
Passed-through:			
University of New Hampshire:			
Fisheries Development and Utilization Research		11.427	47,486
Total CFDA Number 11.427			349,452
Climate and Atmospheric Research		11.431	3,846
Passed-through:			
Columbia University:			
Climate and Atmospheric Research		11.431	78,170
Oregon State University:			
Climate and Atmospheric Research	NA172A-A	11.431	15,742
Total CFDA Number 11.431			97,758
Woods Hole Oceanographic Institute:			
National Oceanic and Atmospheric Admin Coop Institutes		11.432	116,995
Unallied Management Products		11.454	(334)
Passed-through:			
Maine Dept of Marine Resources:			
Unallied Management Products		11.454	800
Total CFDA Number 11.454			466
Passed-through:			
Gulf of Maine Research Institute:			

**UNIVERSITY OF MAINE SYSTEM**  
 Schedule of Expenditures of Federal Awards  
 Year ended June 30, 2011

Federal grantor/pass-through grantor/program title	Pass-through number	Federal CFDA number	Federal expenditures
Cooperative Science and Education Program		11.455	8,899
Gulf of Me Ocean Observing Sys: Special Oceanic and Atmospheric Project		11.460	\$ 42,642
Passed-through:			
Penobscot River Trust:			
ARRA Habitat Conservation		11.463	252,327
Penobscot River Trust:			
Habitat Conservation		11.463	85,526
Project SHARE:			
ARRA Habitat Conservation		11.463	16,085
Total CFDA Number 11.463			<u>353,938</u>
Passed-through:			
Maine Department of Marine Resources:			
Unallied Science Program		11.472	161,245
Commercial Fisheries Research Foundation:			
Unallied Science Program		11.472	2,632
Total CFDA Number 11.472			<u>163,877</u>
University of Puerto Rico – Mayaguez:			
Coastal Services Center		11.473	253,750
Northeastern Regional Association of Coastal Ocean Observing Systems:			
Coastal Services Center		11.473	408,279
Prince Wlm Sound Science Ctr:			
Coastal Services Center		11.473	38,258
Total CFDA Number 11.473			<u>700,287</u>
Center for Sponsored Coastal Ocean Research		11.478	415,378
Passed-through:			
University of Maryland:			
Center for Sponsored Coastal Ocean Research		11.478	49,964
Passed-through:			
Woods Hole Oceanographic Inst:			
Center for Sponsored Coastal Ocean Research	A100485	11.478	149,574
Total CFDA Number 11.478			<u>614,916</u>
Axiom Technologies:			
ARRA Broadband Technology Opportunities Program (BTOP)		11.557	5,166
ARRA National Institute of Standards and Technology Construction		11.618	10,318,685
Total Department of Commerce			<u>14,627,329</u>
U.S. Department of Defense:			
Department of Defense Awards with no CFDA Number		12.000	102,488
Passed-through:			
Battelle:			
Dept of Defense Awards with no CFDA Number	TCN09212	12.000	10,505
Environ International:			
Dept of Defense Awards with no CFDA Number		12.000	49,774
Hodgdon Defense Composites:			
Dept of Defense Awards with no CFDA Number		12.000	738,386
Logos Technologies, Inc:			
Dept of Defense Awards with no CFDA Number	SUB-226-UME1	12.000	226,036
Orono Spectral Solutions:			
Dept of Defense Awards with no CFDA Number		12.000	78,810
University of Alaska:			
Dept of Defense Awards with no CFDA Number		12.000	12,615
Maine Institute for Human Gen & Hlth:			
Dept of Defense Awards with no CFDA Number		12.000	18,049
TexTech Industries:			
Dept of Defense Awards with no CFDA Number		12.000	9,036
TexTech Industries:			
ARRA Dept of Defense Awards with no CFDA Number		12.000	299,010
Universal Technology Corp:			
Dept of Defense Awards with no CFDA Number	09-S568-073-01-C1	12.000	1,100,927
Total CFDA Number 12.000			<u>2,645,636</u>
Basic and Applied Scientific Research		12.300	1,896,914
Passed-through:			
Maine Institute for Health Genetics and Health:			
Basic and Applied Scientific Research		12.300	35,210
Total CFDA Number 12.300			<u>1,932,124</u>

**UNIVERSITY OF MAINE SYSTEM**  
 Schedule of Expenditures of Federal Awards  
 Year ended June 30, 2011

Federal grantor/pass-through grantor/program title	Pass-through number	Federal CFDA number	Federal expenditures
Military Medical Research and Development		12.420	\$ 22,240
Passed-through:			
Jackson Labs:			
Military Medical Research and Development		12.420	45,052
Maine Institute for Human Gen & Hlth:			
Military Medical Research and Development		12.420	18,929
Total CFDA Number 12.420			<u>86,221</u>
Basic Scientific Research		12.431	821,513
Basic Applied & Advanced Research in Science and Engineering		12.630	1,576,273
Total Department of Defense			<u>7,061,767</u>
U.S. Department of Interior:			
Department of Interior Awards with No CFDA Number		15.000	123,665
Passed-through:			
Passamaquoddy Tribal Government:			
Indian Economic Development:		15.032	15,000
Maine Department of Inland Fisheries and Wildlife:			
Sport Fish Restoration Program		15.605	29,610
Fish and Wildlife Management Assistance		15.608	6,150
Passed-through:			
Maine Department of Inland Fisheries and Wildlife:			
Fish and Wildlife Management Assistance	924367	15.608	54,541
National Fish & Wildlife Foundation:			
Fish and Wildlife Management Assistance		15.608	6,338
Total CFDA Number 15.608			<u>67,029</u>
Coastal Program		15.630	27,357
Passed-through:			
Maine Department of Inland Fisheries and Wildlife:			
State Wildlife Grants		15.634	14,725
Challenge Cost Share		15.642	4,326
Research Grants (Generic)		15.650	21,026
Visitor Facility Enhancements – Refuges and Wildlife		15.654	20,543
Migrating Bird Monitoring, Assessment and Conservation		15.655	14,788
Endangered Species Conservation Recovery Implementation Funds		15.657	7,043
Assistance to State Water Resources Research Institutes		15.805	54,084
Passed-through:			
University of New Hampshire:			
Assistance to State Water Resources Research Institutes		15.805	54,987
Total CFDA Number 15.805			<u>109,071</u>
U.S. Geological Survey-Research & Data Collection		15.808	53,793
Passed-through:			
Regents of the University of California:			
U.S. Geological Survey-Research & Data Collection		15.808	3,414
Total CFDA Number 15.808			<u>57,207</u>
Cooperative Research Units Program		15.812	139,421
National Resource Stewardship		15.944	8,358
Cooperative Research and Training Programs		15.945	4,772
Total Department of Interior			<u>663,941</u>
U.S. Department of Justice:			
Passed-through:			
Maine Department of Corrections:			
Part E-Developing, Testing and Demonstrating Promising New Programs		16.541	88,105
Justice Research and Statistics Association:			
Special Data Collections and Statistical Studies		16.734	4,802
Maine Department of Health and Human Services:			
Harold Rogers Prescription Drug Monitoring Program	CA-SA-10-211	16.754	48,886
Total Department of Justice			<u>141,793</u>
U.S. Department of Labor:			
Passed-through:			
Maine Department of Labor:			
Unemployment Insurance		17.225	72,243
Maine Technical College System:			
Community Based Job Training Grants		17.269	15,640
Total Department of Labor			<u>87,883</u>

**UNIVERSITY OF MAINE SYSTEM**  
 Schedule of Expenditures of Federal Awards  
 Year ended June 30, 2011

Federal grantor/pass-through grantor/program title	Pass-through number	Federal CFDA number	Federal expenditures
U.S. Department of Transportation:			
Department of Transportation Awards with No CFDA Number		20.000	\$ 418,905
Passed-through:			
Cornell University:			
Department of Transportation Awards with No CFDA Number		20.000	(759)
Maine Department of Transportation:			
Department of Transportation Awards with No CFDA Number		20.000	223,783
Total CFDA Number 20.000			<u>641,929</u>
Highway Research and Development Program		20.200	27,716
Passed-through:			
Maine Department of Transportation:			
Highway Planning & Construction		20.205	52,197
Montana State University:			
Public Transportation Research		20.514	90,343
Passed-through:			
Massachusetts Institute of Technology:			
University Transportation Centers Program		20.701	91,993
Cornell University:			
Biobased Transportation Research		20.761	23,252
Total Department of Transportation			<u>927,430</u>
National Aeronautics & Space Administration:			
NASA Awards with No CFDA Number		43.000	997,339
Passed-through:			
Applied Sensor R&D Corp:			
NASA Awards with No CFDA Number		43.000	12,813
Bigelow Lab for Ocean Science:			
NASA Awards with No CFDA Number		43.000	115,238
Bowdoin College:			
NASA Awards with No CFDA Number		43.000	38,886
Monterey Bay Aquarium Research Institution:			
NASA Awards with No CFDA Number		43.000	18,943
Prince William Sound Science Center:			
NASA Awards with No CFDA Number		43.000	297
Sigma Space Corporation:			
NASA Awards with No CFDA Number		43.000	12,701
University of Delaware:			
NASA Awards with No CFDA Number		43.000	13,818
University of New Hampshire:			
NASA Awards with No CFDA Number		43.000	515
Maine Space Grant Consortium:			
NASA Awards with No CFDA Number		43.000	667,801
Total CFDA Number 43.000			<u>1,878,351</u>
Science		43.001	329,421
Passed-through:			
Monterey Bay Aquarium Res Inst:			
Science	PO0710240	43.001	1,162
Total CFDA Number 43.001			<u>330,583</u>
Aeronautics		43.002	28,389
Passed-through:			
Oregon State University:			
Aeronautics		43.002	67,385
Total CFDA Number 43.002			<u>95,774</u>
Total National Aeronautics & Space Administration:			<u>2,304,708</u>
U.S. National Science Foundation:			
National Science Foundation Awards with No CFDA Number		47.000	219,312
Engineering Grants		47.041	1,236,289
Passed-through:			
University of Delaware:			
Engineering Grants		47.041	28,436
Total CFDA Number 43.041			<u>1,264,725</u>
Mathematical and Physical Sciences		47.049	851,902
Passed-through:			
The John Hopkins University:			
Mathematical and Physical Sciences	956887	47.049	29,854

**UNIVERSITY OF MAINE SYSTEM**  
 Schedule of Expenditures of Federal Awards  
 Year ended June 30, 2011

Federal grantor/pass-through grantor/program title	Pass-through number	Federal CFDA number	Federal expenditures
Penn State University: Mathematical and Physical Sciences	3748-UM-NSF-1328	47.049	\$ 13,393
Total CFDA Number 47.049			<u>895,149</u>
Geosciences		47.050	2,481,327
Passed-through:			
University of Connecticut: Geosciences	6616	47.050	17,647
Gulf of Maine Research Institute: Geosciences		47.050	41,868
Woods Hole Oceanographic Institute: Geosciences		47.050	(22,889)
Bates College: Geosciences		47.050	38,829
Rutgers University: Geosciences		47.050	<u>569</u>
Total CFDA Number 47.050			<u>2,557,351</u>
Computer and Information Science and Engineering		47.070	449,603
Biological Sciences		47.074	898,246
Passed-through:			
University of Alabama: Biological Sciences	05-031	47.074	44,413
Colorado State University: Biological Sciences	G-3117-1	47.074	<u>45,576</u>
Total CFDA Number 47.074			<u>988,235</u>
Social, Behavioral and Economic Sciences		47.075	130,496
Education and Human Resources		47.076	1,288,929
Passed-through:			
Kennebec Valley Community College: Education and Human Resources		47.076	13,251
San Diego State University Research Foundation: Education and Human Resources		47.076	5,212
Seattle Pacific University: Education and Human Resources		47.076	4,583
University of Wisconsin: Education and Human Resources		47.076	7,800
Maine Math & Science Alliance: Education and Human Resources		47.076	4,300
Puget Sound Center: Education and Human Resources		47.076	<u>8,962</u>
Total CFDA Number 47.076			<u>1,333,037</u>
Polar Programs		47.078	700,386
Passed-through:			
University of Kansas: Polar Programs	FY2005-111C	47.078	2,159
Bates College: Polar Programs		47.078	<u>38,972</u>
Total CFDA Number 47.078			<u>741,517</u>
Office of Cyberinfrastructure		47.080	42,776
Office of Experimental Program to Stimulate Competitive Research		47.081	3,782,098
ARRA Trans-NSF Recovery Act Research Support		47.082	1,782,252
Passed-through:			
University of Southern Mississippi: ARRA Trans-NSF Recovery Act Research Support		47.082	<u>5,081</u>
Total CFDA Number 47.082			<u>1,787,333</u>
Total National Science Foundation			<u>14,191,632</u>
U.S. Environmental Protection Agency:			
Passed-through:			
Maine Department of Environmental Protection: Beach Monitoring and Notification Program Implementation Grants		66.472	118,902
Science to Achieve Results (STAR) Research Program		66.509	48,940
Greater Research Opportunities (GRO) Fellowships For Undergraduate		66.513	6,268
STAR Fellowship Program		66.514	<u>9,370</u>

**UNIVERSITY OF MAINE SYSTEM**  
 Schedule of Expenditures of Federal Awards  
 Year ended June 30, 2011

Federal grantor/pass-through grantor/program title	Pass-through number	Federal CFDA number	Federal expenditures
Passed-through:			
Maine Department of Environmental Protection: Performance Partnership Grants		66.605	\$ 39,209
Total Environmental Protection Agency			<u>222,689</u>
U.S. Department of Energy:			
Department of Energy Awards with No CFDA Number		81.000	247,130
Passed-through:			
Underground Systems, Inc:			
Department of Energy Awards with No CFDA Number		81.000	58,058
Los Alamos National Security, LLC:			
Department of Energy Awards with No CFDA Number		81.000	125,348
Total CFDA Number 81.000			<u>430,536</u>
Maine Public Utilities Commission:			
ARRA State Energy Program		81.041	29,956
Office of Science Financial Assistance Program		81.049	383,803
Passed-through:			
Penn State University:			
Office of Science Financial Assistance Program		81.049	45,188
Ocean Renewable Power Company, LLC:			
ARRA Office of Science Financial Assistance Program		81.049	68,156
Total CFDA Number 81.049			<u>497,147</u>
Renewable Energy R&D		81.087	1,055,862
ARRA Renewable Energy R&D		81.087	4,400,692
Passed-through:			
Red Shield Pulp & Chemicals:			
Renewable Energy R&D		81.087	328,839
D2 Systems:			
ARRA Renewable Energy R&D		81.087	32,358
Ocean Renewable Power Company, LLC:			
Renewable Energy R&D		81.087	61,219
Total CFDA Number 81.087			<u>5,878,970</u>
Maine Public Utilities:			
Energy Efficiency and Renewable Energy Information Dissemination		81.117	476
Total Department of Energy			<u>6,837,085</u>
U.S. Department of Education:			
Passed-through:			
WestEd:			
Fund for Improvement of Postsecondary Education		84.116	3,464
Schoolic Education and Research Center Institute:			
Mathematics & Science Partnerships		84.366	3,635
Maine Department of Education:			
Statewide Data Systems	01305A302906	84.372	65,004
Total Department of Education			<u>72,103</u>
U.S. Department of Health and Human Services:			
Passed-through:			
Christopher & Dana Reeve Foundation:			
Department of Health and Human Services Awards with no CFDA Number		93.000	12,494
Lockheed Martin Corporation:			
Department of Health and Human Services Awards with no CFDA Number		93.000	32,393
University of Medicine and Dentistry of New Jersey School of Public Health			
Department of Health and Human Services Awards with no CFDA Number		93.000	27,930
Maine Dept Health/Human Services:			
Department of Health and Human Services Awards with no CFDA Number	CA-MC-10-207	93.000	476,483
Maine Department of Corrections:			
Department of Health and Human Services Awards with no CFDA Number		93.000	2,587
Total CFDA Number 93.000			<u>551,887</u>
Passed-through:			
University of New Hampshire:			
Maternal & Child Health Federal Consolidated Programs	PZ10037	93.110	200,831
Maine Department of Health and Human Services:			
Maternal & Child Health Federal Consolidated Programs		93.110	9,572
Total CFDA Number 93.110			<u>210,403</u>
Environmental Health		93.113	341,819
Rural Health Research Centers		93.155	581,847

**UNIVERSITY OF MAINE SYSTEM**  
 Schedule of Expenditures of Federal Awards  
 Year ended June 30, 2011

Federal grantor/pass-through grantor/program title	Pass-through number	Federal CFDA number	Federal expenditures
Passed-through:			
Federation of State Medical Boards:			
Telehealth Programs		93.211	\$ 32,974
Research on Healthcare Costs, Quality and Outcomes		93.226	228,409
Passed-through:			
University of Minnesota:			
State Rural Hospital Flexibility Program		93.241	184,764
Alcohol Research Programs		93.273	238,989
Drug Abuse and Addiction Research Programs		93.279	145,040
Passed-through:			
University of Medicine & Dentistry of New Jersey:			
Centers for Disease Control & Prev – Investigations & Technical Assistance	551789	93.283	35,733
Passed-through:			
Mt Desert Island Biological Lab:			
National Center for Research Resources		93.389	584,239
Maine Medical Center:			
Cancer Detection and Diagnosis Research		93.394	23,497
Promoting Safe and Stable Families		93.556	240,875
Passed-through:			
Maine Department of Health and Human Services:			
Child Care & Development Block Grant		93.575	483,517
Family Connection Grants	CA-CF-10-527	93.605	457,188
Social Services Research and Demonstration		93.647	75,777
Passed-through:			
Maine Department of Health and Human Services:			
Social Services Research and Demonstration	CA-CF-10-327	93.647	21,505
Total CFDA Number 93.647			<u>97,282</u>
Adoption Opportunities		93.652	1,266,415
Passed-through:			
Maine Department of Health and Human Services:			
Social Services Block Grant		93.667	(1,128)
ARRA Trans-NIH Recovery Act Research Support		93.701	235,947
Passed-through:			
University of California:			
ARRA Trans-NIH Recovery Act Research Support		93.701	95,948
Total CFDA Number 93.701			<u>331,895</u>
Passed-through:			
Maine Department of Health and Human Services:			
ARRA Child Care and Development Block Grant		93.713	126,216
ARRA Recovery Act Comparative Effectiveness Research – AHRQ		93.715	54,808
ARRA State Grants to Promote Health Information Technology		93.719	246,562
Children’s Health Insurance Program	CA-MC-11-205	93.767	1,111,209
Medicaid Grants to Support Competitive Employ of People w/Disabilities		93.768	753,189
State Survey/Certification of Health Care Providers		93.777	26,852
Medical Assistance Program	CA-MC-11-227	93.778	1,305,737
Centers for Medicare and Medicaid Svcs (CMS) Research		93.779	955,309
Medicaid Transformation Grants		93.793	24,721
Cardiovascular Diseases Research		93.837	561,029
Allergy Immunology & Transplantation Research		93.855	59,412
Biomedical Research and Research Training		93.859	280,399
Child Health & Human Development Extramural Research		93.865	193,991
Aging Research		93.866	34,824
Passed-through:			
Alba-Technic, LLC			
Aging Research		93.866	4,144
Total CFDA Number 93.866			<u>38,968</u>
Passed-through:			
Koronis Biomedical Tech:			
Vision Research		93.867	15,073
Maine Department of Health and Human Services:			
National All Schedules Prescription Electronic Reporting Grant		93.975	113
Total Department of Health and Human Services			<u>11,789,233</u>

**UNIVERSITY OF MAINE SYSTEM**  
 Schedule of Expenditures of Federal Awards  
 Year ended June 30, 2011

Federal grantor/pass-through grantor/program title	Pass-through number	Federal CFDA number	Federal expenditures
U.S. Department of Homeland Security:			
Passed-through:			
Maine Secure Composites, LLC:			
Department of Homeland Security Awards With No CFDA		97.000	\$ (17)
Total Department of Homeland Security			(17)
Agency for International Development:			
Agency for International Development Awards With No CFDA		98.000	(2,375)
Total Agency for International Development			(2,375)
Total Research and Development Cluster			66,772,520
U.S. Department of Agriculture:			
Passed-through:			
University of Minnesota:			
ARRA Department of Agriculture Awards with No CFDA Number		10.000	205,305
Maine Department of Agriculture:			
Plant and Animal Disease, Pest Control, and Animal Care		10.025	3,368
University of Vermont:			
Sustainable Agriculture Research and Education		10.215	58,245
Cornell University:			
Homeland Security-Agricultural	54039-8583	10.304	33,014
Kennebec Valley Community College:			
New ERA Rural Technology Competitive Grants Program		10.314	15,984
Crop Insurance Education in Targeted States		10.458	235,991
Cooperative Extension Services		10.500	2,761,896
Passed-through:			
University of Vermont:			
Cooperative Extension Services		10.500	74,684
Purdue University:			
Cooperative Extension Services		10.500	1,568
University of Wyoming:			
Cooperative Extension Services		10.500	7,018
Kansas State University:			
Cooperative Extension Services		10.500	147,635
National 4-H Council:			
Cooperative Extension Services		10.500	4,319
Total CFDA Number 10.500			2,997,120
Passed-through:			
Maine Department of Health and Human Services:			
Special Supplemental Nutrition Program for Women, Infants and Children		10.557	13,381
Passed-through:			
Maine Department of Education:			
Team Nutrition Grants	01305AZ07805	10.574	37,541
Maine Department of Health and Human Services:			
WIC Grants To States (WGS)	CA-DC-09-375	10.578	111,817
Child Nutrition Discretionary Grants Limited Availability	CA-CF-11-253	10.579	17,772
The Research Foundation of SUNY:			
Forestry Research	09DG11242307020	10.652	16,479
Maine Department of Conservation:			
ARRA – Wildland Fire Management		10.688	252,562
Mountain Counties Heritage, Inc.:			
Rural Business Enterprise Grants		10.769	7,500
Total U.S. Department of Agriculture			4,006,079
U.S. Department of Commerce:			
Sea Grant Support		11.417	243,268
Passed-through:			
University of Mississippi:			
Sea Grant Support		11.417	1,389
Total CFDA Number 11.417			244,657
Maine State Planning Office:			
Coastal Zone Management Administration Awards		11.419	11,438
Passed-through:			
Acadia Partners:			
Congressionally Identified Awards and Projects		11.469	55,251
Gulf of Maine Research Institute:			
Congressionally Identified Awards and Projects	NA08SEC4690044-1	11.469	4,782



**UNIVERSITY OF MAINE SYSTEM**  
 Schedule of Expenditures of Federal Awards  
 Year ended June 30, 2011

Federal grantor/pass-through grantor/program title	Pass-through number	Federal CFDA number	Federal expenditures
Schoodic Education and Research Center: Congressionally Identified Awards and Projects		11.469	\$ 7,817
Total CFDA Number 11.469			<u>67,850</u>
Passed-through:			
Woods Hole Oceanographic Institute: Coastal Services Center		11.473	75,977
Maine Office of Information Technology: State Broadband Data and Development Grant Program		11.558	3,192
University of Wyoming: Manufacturing Extension Partnership		11.611	62
Total Department of Commerce			<u>403,176</u>
U.S. Department of Defense: Department of Defense Awards with No CFDA Number		12.000	51,000
Total Department of Defense			<u>51,000</u>
U.S. Department of Housing and Urban Development: Passed-through			
MaineHousing: Housing Counseling Assistance Program		14.169	1,093
Total Department of Housing and Urban Development			<u>1,093</u>
U.S. Department of the Interior:			
Department of the Interior Awards with No CFDA Number		15.000	4,699
Assistance to State Water Resources Research Institutes		15.805	(270)
Passed-through:			
Maine Department of Admin & Financial Services: U.S. Geological Survey-Research & Data Collection		15.808	27,890
Total Department of the Interior			<u>32,319</u>
U.S. Department of Justice:			
Department of Justice Awards With No CFDA Number		16.000	179,751
Passed-through:			
Maine Dept of Public Safety: Department of Justice Awards With No CFDA Number		16.000	8,454
National 4-H Council: Department of Justice Awards With No CFDA Number		16.000	41,663
Total CFDA Number 16.000			<u>229,868</u>
Grants to Reduce Violent Crimes Against Women on Campus		16.525	106,987
O V W Technical Assistance Initiative		16.526	1,295,291
ARRA O V W Technical Assistance Initiative		16.526	551,296
Passed-through:			
Maine Department of Corrections: Juvenile Justice & Delinquency Prevention		16.540	93,437
State Justice Statistic Prog for Statistic Analysis Ctrs		16.550	78,310
Maine Department of Health and Human Services: Crime Victim Assistance		16.575	83,840
New Hampshire Department of Justice: Crime Victim Assistance		16.575	17,561
Total CFDA Number 16.575			<u>101,401</u>
Passed-through:			
Maine Department of Corrections: Edward Byrne Memorial Formula Grant Program		16.579	30,828
The Spurwink Institute: Edward Byrne Memorial Formula Grant Program		16.579	31,577
Total CFDA Number 16.579			<u>62,405</u>
Corrections Res and Eval and Policy Formulation		16.602	18,461
Passed-through:			
Maine Department of Corrections: State Criminal Alien Assistance Program		16.606	96,587
Maine Association of Substance Abuse Programs: Enforcing Underage Drinking Laws Program		16.727	(59)
Lincoln-Sagadahoc Multi-County Jail Authority: ARRA Recovery Act – Assistance to Rural Law Enforcement to Combat Crime & Drugs		16.810	37,524
Total U.S. Department of Justice			<u>2,671,508</u>
U.S. Department of Labor: U.S. Department of Labor Awards with No CFDA Number		17.000	313

**UNIVERSITY OF MAINE SYSTEM**  
 Schedule of Expenditures of Federal Awards  
 Year ended June 30, 2011

Federal grantor/pass-through grantor/program title	Pass-through number	Federal CFDA number	Federal expenditures
Passed-through:			
Maine Department of Labor:			
Department of Labor Awards with No CFDA Number		17.000	\$ 96,070
Total CFDA Number 17.000			<u>96,383</u>
WIA Pilots, Demonstrations, and Research Projects		17.261	164,592
Passed-through:			
Coastal Counties Workforce, Inc:			
H-1B Job Training Grants		17.268	30,802
Maine Department of Economic and Community Development:			
H-1B Job Training Grants		17.268	<u>5,459</u>
Total CFDA Number 17.268			<u>36,261</u>
Maine Department of Labor:			
ARRA H-1B Job Training Grants		17.275	<u>35,666</u>
Total U.S. Department of Labor			<u>332,902</u>
U.S. Department of State:			
Passed-through:			
Institute of International Education:			
Academic Exchange Programs – Scholars		19.401	<u>7,241</u>
Total U.S. Department of State			<u>7,241</u>
U.S. Department of Transportation:			
Passed-through:			
Maine Department of Transportation:			
Maine Department of Transportation with No CFDA Number		20.000	<u>184,468</u>
Total U.S. Department of Transportation			<u>184,468</u>
Library of Congress:			
Passed-through:			
Academy for Educational Development:			
Library of Congress Awards with no CFDA Number		42.000	<u>4,017</u>
Total Library of Congress			<u>4,017</u>
U.S. NASA:			
Passed-through:			
The Johns Hopkins University:			
NASA Awards with No CFDA Number		43.000	5,256
Maine Space Grant Consortium:			
NASA Awards with no CFDA Number		43.000	127,628
University of New Hampshire:			
NASA Awards with No CFDA Number		43.000	<u>13,223</u>
Total CFDA Number 43.000			146,107
Science		43.001	<u>227,153</u>
Total NASA			<u>373,260</u>
National Endowment for the Arts:			
Promotion of the Arts, Grants to Organizations and Individuals		45.024	<u>18,366</u>
Total National Endowment for the Arts			<u>18,366</u>
National Endowment for the Humanities:			
Promotion of the Humanities_Division of Preservation and access		45.149	<u>7,607</u>
Total National Endowment for the Humanities			<u>7,607</u>
Institute of Museum and Library Services:			
National Leadership Grants		45.312	<u>45,621</u>
Total Institute of Museum and Library Services			<u>45,621</u>
U.S. National Science Foundation:			
National Science Foundation Awards with No CFDA Number		47.000	50,079
Geosciences		47.050	167,482
Passed-through:			
Rutgers University:			
Geosciences		47.050	<u>15,454</u>
Total CFDA Number 47.050			<u>182,936</u>
University of Washington:			
Comp/Information Science & Engineering		47.070	7,306
Education and Human Resources		47.076	2,386,358

**UNIVERSITY OF MAINE SYSTEM**  
 Schedule of Expenditures of Federal Awards  
 Year ended June 30, 2011

Federal grantor/pass-through grantor/program title	Pass-through number	Federal CFDA number	Federal expenditures
Passed-through:			
Puget Sound Center:			
Education and Human Resources		47.076	\$ 2,000
University of Massachusetts:			
Education and Human Resources		47.076	57,289
Total CFDA Number 47.076			<u>2,445,647</u>
ARRA Trans-NSF Recovery Act Research Support		47.082	145,547
Total National Science Foundation			<u>2,831,515</u>
U.S. Small Business Administration:			
Small Business Administration Awards with No CFDA Number		59.000	28,749
Small Business Development Centers		59.037	844,042
Prime Technical Assistance		59.050	81,251
Total Small Business Administration			<u>954,042</u>
U.S. Department of Veterans Affairs:			
All-Volunteer Force Educational Assistance		64.124	218,976
Total Department of Veterans Affairs			<u>218,976</u>
U.S. Environmental Protection Agency:			
Environmental Finance Center Grants		66.203	264,315
National Estuary Program		66.456	745,106
Passed-through:			
Penn State University:			
Great Lakes Program		66.469	10
University of Wisconsin:			
Great Lakes Program		66.469	6,618
Total CFDA Number 66.469			<u>6,628</u>
Maine Environmental Protection Agency:			
Beach Monitoring & Notification Program Implementation Grants		66.472	66,451
Performance Partnership Grants		66.605	115,818
Protection of Children from Environmental Health Risks		66.609	22,676
Total Environmental Protection Agency			<u>1,220,994</u>
U.S. Department of Energy:			
Passed-through:			
Maine Public Utilities Commission:			
ARRA State Energy Program		81.041	30,480
Efficiency Maine Trust:			
ARRA State Energy Program		81.041	100,000
Total CFDA Number 81.041			<u>130,480</u>
Renewable Energy Research and Development		81.087	752,308
Passed-through:			
GE Global Research:			
ARRA Renewable Energy Research and Development		81.087	5,859
Total CFDA Number 81.087			<u>758,167</u>
Total U.S. Department of Energy			<u>888,647</u>
U.S. Department of Education:			
Department of Education Awards with no CFDA Number		84.000	125,363
Passed-through:			
Maine Department of Education:			
Department of Education Awards with No CFDA Number		84.000	(3,111)
Total CFDA Number 84.000			<u>122,252</u>
National Resource Centers Program for Foreign Language		84.015	417,607
Passed-through:			
Maine Department of Education:			
Career and Technical Education – Basic Grants to States		84.048	58,947
Fund for Improvement of Postsecondary Education		84.116	121,493
Bilingual Education-Professional Development		84.195	282,392
Fund for the Improvement of Education		84.215	(68)
Passed-through:			
Maine Department of Education:			
Assistive Technology	01305A307637	84.224	333,832
Twenty-First Century Community Learning Centers	01305A305467	84.287	105,141
Special Education-State Personnel Development	01305A306314	84.323	524,769
Special Education – Personnel Development to Improve Services		84.325	403,626

**UNIVERSITY OF MAINE SYSTEM**  
 Schedule of Expenditures of Federal Awards  
 Year ended June 30, 2011

Federal grantor/pass-through grantor/program title	Pass-through number	Federal CFDA number	Federal expenditures
Gaining Early Awareness & Readiness – Undergrad Prog		84.334	\$ 275,471
Passed-through:			
RTI International:			
Gaining Early Awareness & Readiness – Undergrad Prog		84.334	2,655
Total CFDA Number 84.334			<u>278,126</u>
Passed-through:			
Maine Department of Education:			
Reading First State Grants	01305A305169	84.357	33,651
Early Reading First		84.359	1,319,509
Passed-through:			
Maine Math & Science Alliance:			
Mathematics & Science Partnerships		84.366	5,246
Maine Department of Education:			
Mathematics & Science Partnerships	01305A307222	84.366	115,361
Total CFDA Number 84.366			<u>120,607</u>
Maine Department of Education:			
Improving Teacher Quality State Grants	01305A304311	84.367	509,673
SAD 43:			
Improving Teacher Quality State Grants		84.367	(1,242)
Total CFDA Number 84.367			<u>508,431</u>
Finance Authority of Maine:			
College Access Challenge Grant Program		84.378	31,904
Ohio State University:			
ARRA State Fiscal Stabilization Fund (SFSF) – Investing in Innovation Fund		84.396	33,299
Passed-through:			
University of California:			
National Writing Project		84.928	42,333
National Writing Project Corporation:			
National Writing Project		84.928	30,881
Total CFDA Number 84.928			<u>73,214</u>
Total Department of Education			<u>4,768,732</u>
U.S. Department of Health and Human Services:			
Department of Health and Human Services Awards With No CFDA Number		93.000	12,945
Passed-through:			
Maine Department of Health and Human Svcs:			
Department of Health and Human Services Awards With No CFDA Number		93.000	749,971
L&M Policy Research, LLC:			
Department of Health and Human Services Awards With No CFDA Number		93.000	24,839
Maine Medical Center:			
Department of Health and Human Services Awards With No CFDA Number		93.000	46,226
National Association of Medical Examiners:			
Department of Health and Human Services Awards With No CFDA Number		93.000	9,063
DB Consulting Group, Inc.:			
Department of Health and Human Services Awards With No CFDA Number		93.000	20,000
Macro International, Inc.:			
Department of Health and Human Services Awards With No CFDA Number		93.000	24,997
Ascellon Corporation:			
Department of Health and Human Services Awards With No CFDA Number		93.000	66
Total CFDA Number 93.000			<u>888,107</u>
Passed-through:			
Maine Department of Health and Human Services:			
State and Territorial and Technical Assistance Capacity Development		93.006	5,212
Special Programs for the Aging – Title IV and Title II		93.048	30,544
Alzheimer’s Disease Demonstration Grants to States		93.051	63,926
Public Health Emergency Preparedness		93.069	659,244
Environmental Public Health and Emergency Response		93.070	22,843
Lifespan Respite Care Program		93.072	27,664
Maternal & Child Health Federal Consolidated Programs		93.110	25,149
Maine Developmental Disabilities Council:			
Maternal & Child Health Federal Consolidated Programs		93.110	3,228
Total CFDA Number 93.110			<u>28,377</u>
Maine Department of Health and Human Services:			
Injury Prevention and Control Research and State and Community	CA-DC-10-601	93.136	47
Childhood Lead Poisoning Prevention Projects		93.197	51,156

**UNIVERSITY OF MAINE SYSTEM**  
 Schedule of Expenditures of Federal Awards  
 Year ended June 30, 2011

Federal grantor/pass-through grantor/program title	Pass-through number	Federal CFDA number	Federal expenditures
Traumatic Brain Injury State Demonstration Grant Program	CA-CP-11-381	93.234	\$ 17,359
State Rural Hospital Flexibility Program		93.241	48,170
Mental Health Research Grants		93.242	405,290
Substance Abuse & Mental Hlth Svcs-Projects of Reg & National Significance		93.243	89,407
Passed-through:			
Maine Department of Health and Human Services:			
Substance Abuse & Mental Hlth Svcs-Projects of Reg & National Significance		93.243	85,990
Total CFDA Number 93.243			<u>175,397</u>
Universal Newborn Hearing Screening		93.251	52,257
Governor's Office of Health Policy and Finance:			
State Health Access Program		93.256	61,117
Mary Imogene Bassett Hospital:			
Occupational Safety & Health Program		93.262	1,382
Maine Department of Health and Human Services:			
Centers for Disease Control & Prev – Investigations & Technical Assistance		93.283	562,184
State Partnership Grant Program to Improve Minority Health		93.296	13,823
Advanced Education Nursing Traineeships		93.358	46,143
National Center for Research Resources		93.389	232,201
Passed-through:			
Mount Desert Island Biological Laboratory:			
National Center for Research Resources		93.389	(5,776)
Total CFDA Number 93.389			<u>226,425</u>
Maine Department of Health and Human Services:			
Strengthening Public Health Infrastructure for Improved Health Outcomes		93.507	121,410
Maine Health Data Organization:			
Affordable Care Act (ACA) Grants to States for Health Ins Premium Review		93.511	10,152
Maine Department of Health and Human Services:			
Affordable Care Act (ACA) Personal & Home Care Aide Training Prog		93.512	224,402
Affordable Care Act Aging and Disability Resource Center		93.517	8,343
The Affordable Care Act: Building Epidemiology, Lab & Health Inf Systems	CA-DC-11-609	93.521	7,867
Child Support Enforcement		93.563	393,284
Community-Based Child Abuse Prevention Grants	CA-CF-10-528	93.590	7,051
Domestic Abuse Intervention Programs, Inc:			
Family Violence Prevention and Services		93.592	92,424
Legal Services for the Elderly:			
Family Connection Grants		93.605	529
The Arc of the United States, Inc:			
Developmental Disabilities Projects of National Significance		93.631	48,905
University Centers for Excellence in Developmental Disabilities		93.632	523,477
Passed-through:			
Maine Department of Health and Human Services:			
Children's Justice Grants to States		93.643	16,703
The Research Foundation of SUNY:			
Child Welfare Research Training or Demonstration		93.648	431,712
Adoption Opportunities		93.652	1,394,311
Passed-through:			
Colorado Department of Human Services:			
Foster Care – Title IV(E)	97-IHA-01452	93.658	8,080
Maine Department of Health and Human Services:			
Foster Care – Title IV(E)		93.658	2,089,974
Total CFDA Number 93.658			<u>2,098,054</u>
Maine Department of Health and Human Services:			
Adoption Assistance		93.659	339,124
Colorado Department of Human Services:			
Social Services Block Grant	11 IHA 15940	93.667	1,830,085
ARRA Trans-NIH Recovery Act Research Support		93.701	72,069
Passed-through:			
Mount Desert Island Biological Laboratory:			
ARRA Trans-NIH Recovery Act Research Support		93.701	450,000
Total CFDA Number 93.701			<u>522,069</u>
Maine Department of Health and Human Services:			
ARRA – Prevention and Wellness-State, Territories and Pacific Islands		93.723	175,098
Passed-through:			
Maine Department of Health and Human Services:			
Centers for Medicare and Medicaid Svcs (CMS) Research		93.779	727,043

**UNIVERSITY OF MAINE SYSTEM**  
 Schedule of Expenditures of Federal Awards  
 Year ended June 30, 2011

<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through number</u>	<u>Federal CFDA number</u>	<u>Federal expenditures</u>
Human Services Research Institute: Centers for Medicare and Medicaid Svcs (CMS) Research		93.779	\$ (4,862)
State of Louisiana Dept of Health and Hospitals: Centers for Medicare and Medicaid Svcs (CMS) Research		93.779	<u>65,141</u>
Total CFDA Number 93.779			<u>787,322</u>
Maine Department of Health and Human Services: Money Follows the Person Rebalancing Demonstration		93.791	136,352
Health Care and Other Facilities		93.887	821,423
Passed-through:			
Maine Department of Health and Human Services: Grants to States for Operation of Offices of Rural Health	CA-DC-11-353	93.913	10,351
Red Wind Consulting, Inc: Demonstration Projects for Indian Health		93.933	43,831
Passed-through:			
Maine Department of Health and Human Services: Block Grants for Community Mental Health Services		93.958	<u>19,101</u>
Total Department of Health and Human Services			<u>13,450,047</u>
U.S. Corp. for National and Community Service: Retired and Senior Volunteer Program		94.002	104,631
Passed-through:			
Maine State Planning Office: Learn and Serve America – School and Community Based Programs		94.004	15,337
Planning and Program Development Grants		94.007	394,895
Training and Technical Assistance		94.009	<u>5,000</u>
Total Corp. for National and Community Service			<u>519,863</u>
U.S. Department of Homeland Security: Passed-through:			
Maine Emergency Management Agency: Disaster Grants – Public Assistance (Presidentially Declared Disasters)		97.036	<u>143,947</u>
Total U.S. Department of Homeland Security			<u>143,947</u>
Agency for International Development: Passed-through:			
Higher Education for Development: USAID Development Partnerships for Univ Cooperation and Development		98.012	<u>65,649</u>
Total Agency for International Development			<u>65,649</u>
Total Federal Expenditures			<u>\$ 335,751,052</u>

UNIVERSITY OF MAINE SYSTEM

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2011

**(1) Basis of Presentation**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the University of Maine System (the System) and is presented on the accrual basis of accounting. The System is the subrecipient of federal funds, primarily from the State of Maine, which are separately identified and reported as expenditures and listed as federal pass-through funds on the schedule. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Certain federal grants and contracts have been over-expended in prior years and are reflected by negative expenditures in the accompanying schedule of expenditures of federal awards. All over-expenditures on federal grants and contracts are funded by the System and the negative amount represents the transfer of expenditures to the System to effectively close the grant or contract.

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) Loans Outstanding**

The System had the following loan balances outstanding at June 30, 2011:

Cluster/program title	Federal CFDA number	Amount outstanding
Perkins Loan Program	84.038	\$ 30,139,689
Nursing Loan Program	93.364	1,672,738

Loan balances receivable under the Federal Direct Loan Program are not available.

**(3) Subrecipient Expenditures**

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 of expenditures of federal awards. It is not practicable to report the amounts of expenditures passed through to each sub-grantee for purposes of this report. In fiscal 2011, subrecipient expenditures totaled \$7,203,013.

## UNIVERSITY OF MAINE SYSTEM

## Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2011

**(4) Indirect Costs**

The System has predetermined Facilities and Administrative (F&A) rates that are effective for fiscal year 2011 in addition to predetermined rates effective for fiscal year 2012 through and including fiscal year 2015. The base rates for other F&A cost recoveries range from 16.7% to 52.8% for fiscal year 2011 and from 26.0% to 49.6% from fiscal year 2012 through and including fiscal year 2015.

**(5) 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, 2011:

Agency	CFDA	Direct funding	Pass-through funding	Total
Department of Agriculture	10.xxx	\$ 9,542,531	5,704,008	15,246,539
Department of Commerce	11.xxx	12,985,472	2,045,033	15,030,505
Department of Defense	12.xxx	4,470,428	2,642,339	7,112,767
Department of Housing & Urban Development	14.xxx	—	1,093	1,093
Department of the Interior	15.xxx	489,755	206,505	696,260
Department of Justice	16.xxx	2,151,786	661,515	2,813,301
Department of Labor	17.xxx	164,905	279,786	444,691
Department of State	19.xxx	—	7,241	7,241
Department of Transportation	20.xxx	446,621	723,876	1,170,497
Library of Congress	42.xxx	—	4,017	4,017
National Aeronautics & Space Administration	43.xxx	1,582,302	1,095,666	2,677,968
National Endowment for the Arts	45.0xx	18,366	—	18,366
National Endowment for the Humanities	45.1xx	7,607	—	7,607
Institute of Museum and Library Services	45.3xx	45,621	—	45,621
National Science Foundation	47.xxx	16,613,082	410,065	17,023,147
Small Business Administration	59.xxx	954,042	—	954,042
Department of Veterans Affairs	64.xxx	218,976	—	218,976
Environmental Protection Agency	66.xxx	1,096,675	347,008	1,443,683
Department of Energy	81.xxx	6,839,795	885,937	7,725,732
Department of Education	84.xxx	223,578,225*	9,083,180	232,661,405
Department of Health & Human Services	93.xxx	8,090,182**	21,193,547	29,283,729



UNIVERSITY OF MAINE SYSTEM

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2011

<u>Agency</u>	<u>CFDA</u>	<u>Direct funding</u>	<u>Pass-through funding</u>	<u>Total</u>
Corporation for National & Community Service	94xxx	\$ 496,815	415,232	912,047
Department of Homeland Security	97xxx	—	188,544	188,544
Agency for International Development	98xxx	(2,375)	65,649	63,274
Total federal assistance		<u>\$ 289,790,811</u>	<u>45,960,241</u>	<u>335,751,052</u>

\* Includes \$215,088,666 for Student Financial Aid

\*\* Includes \$413,433 for Student Financial Aid

**UNIVERSITY OF MAINE SYSTEM**  
 Schedule of Findings and Questioned Costs  
 Year ended June 30, 2011

**(1) Summary of Auditors' Results**

***Financial Statements***

Type of auditors' report issued	Unqualified		
Internal control over financial reporting:			
• Material weakness(es) identified	_____	yes	_____ <u>x</u> _____ no
• Significant deficiency(ies) identified that are not considered to be material weakness(es)?	_____	yes	_____ <u>x</u> _____ none reported
Noncompliance material to financial statements noted?	_____	yes	_____ <u>x</u> _____ no

***Federal Awards***

Internal control over major programs:			
• Material weakness(es) identified	_____	yes	_____ <u>x</u> _____ no
• Significant deficiency(ies) identified that are not considered to be material weakness(es)?	_____ <u>x</u> _____	yes	_____ none reported
Type of auditors' report issued on compliance for major programs	Unqualified		
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	_____ <u>x</u> _____	yes	_____ no

***Major Programs:***

Program name	CFDA number(s)
Research and Development Cluster	Various
Supplemental Nutrition Assistance Program	10.561
ARRA – State Fiscal Stabilization Fund	84.394
Childcare Development Fund Cluster	93.575; 93.596; 93.713
Student Financial Aid Cluster	84.007, 84.033, 84.038, 84.063 84.268, 84.375, 84.376 and 93.364

Dollar threshold used to distinguish between Type A and Type B programs, as those terms are defined in OMB Circular A-133	\$3,000,000
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Auditee qualifies as a low risk auditee?	Yes
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## UNIVERSITY OF MAINE SYSTEM

## Schedule of Findings and Questioned Costs

Year ended June 30, 2011

**(2) Findings Relating to the Financial Statements Reported in Accordance with *Government Auditing Standards***

None.

**(3) Findings and Questioned Costs Relating to Federal Awards**

**Finding number:** 2011-01

**Federal agency:** U.S. Department of Education

**Pass-through agency:** N/A – Direct Funding

**Program:** Federal Direct Student Loans

**CFDA #:** 84.268

**Award number's:** G02053 (University of Maine); G02040 (University of Maine – Farmington)

**Award year's:** June 30, 2011

**Finding:** Reconciliation of Direct Loans

***Criteria***

Institutions must report all loan disbursements and submit required records to the Direct Loan Servicing System (DLSS) via the Common Origination and Disbursement (COD) within 30 days of disbursement (*OMB No. 1845-0021*). Each month, the COD provides institutions with a School Account Statement (SAS) data file which consists of a Cash Summary, Cash Detail, and (optional at the request of the school) Loan Detail Records. The school is required to reconcile these files to the institutions financial records on a monthly basis (*Direct Loan School Guide, Chapter 6*, published by the U.S. Department of Education).

***Condition***

During our audit we found that the University of Maine and the University of Maine – Farmington were not performing monthly reconciliations throughout the year as required.

***Cause***

It appears that a lack of availability of information and the newness of the direct loan program at these schools may have contributed to noncompliance.

***Effect***

Differences between the COD and the institutions financial records may exist and not be detected and corrected timely without monthly reconciliations being performed.

**Questioned Costs:** None

**UNIVERSITY OF MAINE SYSTEM**

Schedule of Findings and Questioned Costs

Year ended June 30, 2011

**Recommendation**

We recommend that the System ensure that all campuses are performing the required monthly reconciliations. Further, to the extent that the monthly reconciliations can rely on system data, we recommend that the campuses work with the System to possibly develop a process that is uniform across all campuses and is efficient for the System as a whole.

**UNIVERSITY OF MAINE SYSTEM**  
 Schedule of Findings and Questioned Costs  
 Year ended June 30, 2011

**Finding number:** 2011-02  
**Federal agency:** U.S. Department of Education  
**Pass-through agency:** N/A – Direct Funding  
**Program:** Federal Pell Grant Program  
**CFDA #:** 84.063  
**Award number:** 002053 (University of Maine)  
**Award year:** June 30, 2011  
**Finding:** Verification

***Criteria***

An institution shall require each applicant whose application is selected by the central processor to verify the information specified by 34 CFR Section 668.56. Generally, the information that must be updated is the number of family members, number of family members attending post secondary educational institutions, and the applicant's dependency status (34 CFR Section 668.55).

***Condition***

During the verification process, the University of Maine verified a student's household size to be two while the applicant's eligibility was calculated based on a household size of three. The University did not update the student's account to reflect the results of this verification. This resulted in the student being over awarded by \$800 for the Pell Grant.

***Cause***

It appears that human error may have contributed to the error not being caught.

***Effect***

Student was over awarded Pell funds as of June 30, 2011.

**Questioned Costs:** \$800

**Recommendation**

We recommend that the University implement policies and procedures to help minimize the risk of human error during the verification process.

## UNIVERSITY OF MAINE SYSTEM

## Management's Corrective Action Plan – Current Year Findings

June 30, 2011

**Finding number:** 2011-01

**Federal agency:** U.S. Department of Education

**Pass-through agency:** N/A – Direct Funding

**Program:** Federal Direct Student Loans

**CFDA #:** 84.268

**Award number's:** G02053 (University of Maine); G02040 (University of Maine – Farmington)

**Award year's:** June 30, 2011

**Finding:** Reconciliation of Direct Loans

**Corrective Action Plan*****University of Maine System:***

The System Office has notified all campus chief financial officers about this finding and the need to ensure that their campus is performing direct lending reconciliations monthly. In addition, campus Financial Aid offices have been working collaboratively System-wide to develop and refine a computer program to retrieve Direct Loan data and to create reports to ease reconciliation with the School Account Statement (SAS) data file from the Common Origination and Disbursement (COD) system. Campuses are currently testing the results and intend to have the newly developed tools in place for March 2012 reconciliations. This new program greatly facilitates monthly reconciliations by segregating transactional data based on effective dates, enabling timely identification and resolution of any discrepancies.

***University of Maine (UM):***

UM agrees with the recommendation. While periodic reconciliations were taking place, and are now being done monthly, the above mentioned program will ensure a more efficient reconciliation process.

***University of Maine at Farmington (UMF):***

UMF agrees with the recommendation. As noted above, UMF is collaborating with colleagues across the UMS to refine and implement a program to retrieve Direct Loan data for reconciliation with the School Account Statement (SAS) data file from the COD system. This newly available internal program enables segregation of transactional data based on effective dates and provides the necessary information to facilitate monthly reconciliations.

UMF will begin monthly reconciliations in March 2012. As of February 2012, the reconciliation discrepancies have been reduced to a single promissory note issue that UMF is currently working to resolve.

**UNIVERSITY OF MAINE SYSTEM**

Management's Corrective Action Plan – Current Year Findings

June 30, 2011

**Contact Person**

Tracy Elliott, System Controller.

**UNIVERSITY OF MAINE SYSTEM**

Management's Corrective Action Plan – Current Year Findings

June 30, 2011

**Finding number:** 2011-02  
**Federal agency:** U.S. Department of Education  
**Pass-through agency:** N/A – Direct Funding  
**Program:** Federal Pell Grant Program  
**CFDA #:** 84.063  
**Award number:** 002053 (University of Maine)  
**Award year:** June 30, 2011  
**Finding:** Verification

**Corrective Action Plan**

UM agrees with the recommendation. UM has reviewed its procedures and determined they are appropriate, but is enhancing the control structure by developing refresher training and reference materials. UM's procedures include multiple check points in the data validation process, which are segregated among multiple staff members. UM's data validation process requires a staff member to review source documents and enter data into the student financial system. A second staff member then compares and validates the data entered into the system against the imaged source documents. If correct, University data is then consolidated and transmitted to the Federal processing center. UM is currently developing written material for its staff to enhance their training in the proper data entry of verification items. In addition periodic training updates will occur as will checks of the data validation process.

With respect to the specific over-award noted in this finding, immediate corrective action steps were taken to return the funds to the U.S. Department of Education in August 2011.

**Contact Person**

Tracy Elliott, System Controller