



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

June 30, 2012

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**

June 30, 2012

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**INDEPENDENT AUDITORS' 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**

The Board of Trustees
University of Maine System

We have audited the financial statements of the business-type activities and the aggregate discretely presented component units 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, 2012, which collectively comprise the System's basic financial statements, and have issued our report thereon dated November 5, 2012. Our report was modified to include a reference to other auditors. We conducted our audit in accordance with U.S. generally accepted auditing standards 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 aggregate discretely presented component units were not audited in accordance with *Government Auditing Standards* and accordingly this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with these component units.

Internal Control Over Financial Reporting

Management of the System is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the System's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the System's internal control over financial reporting.

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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified a deficiency in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs as finding 2012-01, that we consider to be a significant deficiency in internal control over financial reporting. 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the System's financial statements are free of 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*.

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

This report is intended solely for the information and use of management, the Board of Trustees, 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.

Berry Dunn McNeil & Parker, LLC

Bangor, Maine
November 5, 2012



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE 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's) 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, 2012. The System's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grant agreements 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 Educational Computer Systems, Inc. (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, 2012 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.

We conducted our audit of compliance in accordance with U.S generally accepted auditing standards; 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. 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, 2012.

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 grant agreements 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 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, 2012 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 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.

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, 2012, and have issued our report thereon dated November 5, 2012, which contained an unqualified opinion on those financial statements. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the System's financial statements. Our report was modified to include a reference to other auditors. 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 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 financial statements. The information has been subjected to the auditing procedures applied

The Board of Trustees
University of Maine System

in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

This report is intended solely for the information and use of management, the Board of Trustees, 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.

Berry Dunn McNeil & Parker, LLC

Bangor, Maine
March 11, 2013

University of Maine System
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012

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	\$ 4,260,623
Federal Work–Study Program		84.033	5,409,350
Federal Perkins Loan Program (note 3)		84.038	5,050,851
Federal Perkins Loan Program Administrative Cost Allowance		84.038	504,414
Federal Pell Grant Program		84.063	45,182,249
Federal Direct Student Loans		84.268	155,524,846
Academic Competitiveness Grants		84.375	(2,468)
National Science and Mathematics Access to Retain Talent (SMART) Grants		84.376	(2,000)
Total U.S. Department of Education			<u>215,927,865</u>
U.S. Department of Health and Human Services:			
Nursing Student Loans (note 3)		93.364	346,302
Total Student Financial Assistance Cluster			<u>216,274,167</u>
SNAP Cluster:			
U.S. Department of Agriculture:			
Passed-through:			
Maine Department of Health and Human Services:			
State Administrative Matching Grants for the Supplemental Nutrition Program		10.561	3,976,159
Total SNAP Cluster			<u>3,976,159</u>
CDBG - Entitlement Grants Cluster:			
U.S. Department of Housing and Urban Development:			
Passed-through:			
Greater Portland Council of Governments			
Community Development Block Grants / Entitlement Grants		14.218	69,830
Total CDBG - Entitlement Grants Cluster			<u>69,830</u>
Fish and Wildlife Cluster:			
U.S. Department of the Interior:			
Passed-through:			
Maine Department of Inland Fisheries and Wildlife			
Wildlife Restoration and Basic Hunter Education		15.611	16,720
Total Fish and Wildlife Cluster			<u>16,720</u>
Employment Services Cluster:			
U.S. Department of Labor:			
Passed-through:			
Maine Department of Labor:			
Employment Service/Wagner-Peyser Funded Activities		17.207	19,125
Total Employment Services Cluster			<u>19,125</u>
Highway Planning and Construction Cluster:			
U.S. Department of Transportation:			
Passed-through:			
Maine Department of Transportation:			
Highway Planning and Construction		20.205	209,300
Total Highway Planning and Construction Cluster			<u>209,300</u>
Special Education Cluster:			
U.S. Department of Education:			
Passed-through:			
Maine Department of Education:			
Special Education - Grants to States	01305A305012	84.027	369,305
ARRA Special Education Grants to States, Recovery Act	01305A306314	84.391	14,000
Total Special Education Cluster			<u>383,305</u>
TRIO Cluster:			
U.S. Department of Education:			
TRIO - Student Support Services		84.042	2,104,424
TRIO - Talent Search		84.044	631,719
Passed-through:			
Office of the Commissioner of Higher Education - Montana:			
TRIO - Talent Search	51010-1222	84.044	6,604
Total CFDA Number 84.044			<u>638,323</u>
TRIO - Upward Bound		84.047	2,356,230
TRIO - Educational Opportunity Centers		84.066	689,761
Total TRIO Cluster			<u>5,788,738</u>

University of Maine System
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Federal Expenditures
Statewide Data Systems Cluster:			
U.S. Department of Education:			
Passed-through:			
Maine Department of Education:			
Statewide Data Systems	01305A302906	84.372	10,178
ARRA Statewide Data Systems, Recovery Act	02005A310106	84.384	366,156
Total Statewide Data Systems Cluster			<u>376,334</u>
Educational Technology State Grants Cluster:			
U.S. Department of Education:			
Passed-through:			
Maine Department of Education:			
ARRA Education Technology State Grants, Recovery Act	02005A300101	84.386	25,342
Total Educational Technology State Grants Cluster			<u>25,342</u>
State Fiscal Stabilization Fund Cluster:			
U.S. Department of Education:			
ARRA State Fiscal Stabilization Fund - Education Grants, Recovery Act			
Total State Fiscal Stabilization Fund Cluster		84.394	<u>61,612</u>
Aging Cluster			
U.S. Department of Health and Human Services:			
Passed-through:			
Maine Department of Health and Human Services:			
Special Program for the Aging - Title III		93.044	5,935
Total Aging Cluster			<u>5,935</u>
TANF Cluster:			
U.S. Department of Health and Human Services:			
Passed-through:			
Maine Department of Health and Human Services:			
Temporary Assistance for Needy Families		93.558	550,735
Total TANF Cluster			<u>550,735</u>
CCDF Cluster:			
U.S. Department of Health and Human Services:			
Passed-through:			
Maine Department of Health and Human Services:			
Child Care and Development Block Grant		93.575	1,508,777
Total CCDF Cluster			<u>1,508,777</u>
Medicaid Cluster:			
U.S. Department of Health and Human Services:			
Passed-through:			
Maine Department of Health and Human Services:			
Medical Assistance Program		93.778	1,109,392
Total Medicaid Cluster			<u>1,109,392</u>
Foster Grandparent/Senior Companion Cluster:			
U.S. Corp. for National and Community Service:			
Senior Companion Program			
Total Foster Grandparent/Senior Companion Cluster		94.016	<u>351,248</u>
Research and Development Cluster:			
U.S. Department of Agriculture:			
Department of Agriculture Awards with No CFDA Number			
		10.000	828,155
Passed-through:			
University of New Hampshire:			
Department of Agriculture Awards with No CFDA Number	12-034	10.000	23,140
Cornell University:			
Department of Agriculture Awards with No CFDA Number	62185-9534	10.000	14,997
Total CFDA Number 10.000			<u>866,292</u>
Agricultural Research-Basic & Applied		10.001	132,041
Passed-through:			
University of Rhode Island:			
Agric Research-Basic & Applied	031012/0003095	10.001	5,553
Total CFDA Number 10.001			<u>137,594</u>
Plant & Animal Disease Pest Control		10.025	7,182
Grants for Agricultural Research - Spec. Research		10.200	591,046
Passed-through:			
University of Connecticut:			
Grants for Agricultural Research - Spec. Research		10.200	38,814

University of Maine System
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012

<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
Cornell University:			
Grants for Agricultural Research - Spec. Research		10.200	14,530
Northeast Regional Aquaculture Center:			
Grants for Agricultural Research - Spec. Research	Z532901	10.200	12,698
University of Maryland:			
Grants for Agricultural Research - Spec. Research		10.200	309,842
Total CFDA Number 10.200			<u>966,930</u>
Cooperative Forestry Research		10.202	609,241
Payments to Agricultural Experiment Stations-Hatch		10.203	2,600,488
Grants for Agric Research - Competitive Research Grants		10.206	231,091
Passed-through:			
Baylor University:			
Grants for Agric Research - Comp Research	32050105	10.206	40,820
University of Georgia:			
Grants for Agric Research - Comp Research	RC293-502/3843648	10.206	314
South Dakota State University:			
Grants for Agric Research - Comp Research	3TJ017	10.206	18,984
Total CFDA Number 10.206			<u>291,209</u>
Animal Health & Disease Research		10.207	3,859
Food and Agricultural Sciences National Needs Graduate Fellowship		10.210	7,977
Passed-through:			
Pemaquid Mussel Farms:			
Small Business Innovation Research		10.212	163
AXAT, Inc.:			
Small Business Innovation Research		10.212	6,933
Total CFDA Number 10.212			<u>7,096</u>
University of Vermont:			
Sustainable Agricultural Research & Education		10.215	47,482
Northeast SARE:			
Sustainable Agricultural Research & Education	LNE11-306	10.215	28,563
University of Connecticut:			
Sustainable Agricultural Research & Education	6721	10.215	2,440
Total CFDA Number 10.215			<u>78,485</u>
Cornell University:			
Food Assistance and Nutrition Research Programs (FANRP)	62140-9883	10.253	1,357
Integrated Programs		10.303	199,047
Passed-through:			
University of Rhode Island:			
Integrated Programs	101608/0001946	10.303	104,940
Cornell University:			
Integrated Programs	59041-9143	10.303	76,631
Penn State University:			
Integrated Programs	3633-UM-USDA-8446	10.303	87,998
Total CFDA Number 10.303			<u>468,616</u>
Organic Agriculture Research and Extension Initiative		10.307	316,650
Passed-through:			
University of Vermont:			
Organic Agriculture Research and Extension Initiative	23444	10.307	14,123
Ohio State University:			
Organic Agriculture Research and Extension Initiative		10.307	38,317
Total CFDA Number 10.307			<u>369,090</u>
Specialty Crop Research Initiative		10.309	139,140
Passed-through:			
Cornell University:			
Specialty Crop Research Initiative	61314-9363	10.309	14,459
Univ of Mass-Amherst:			
Specialty Crop Research Initiative	12-007055-B-00	10.309	54,042
University of Wisconsin:			
Specialty Crop Research Initiative	350K895	10.309	16,150
Total CFDA Number 10.309			<u>223,791</u>
Agriculture and Food Research Initiative (AFRI)		10.310	353,643
Passed-through:			
University of Connecticut:			
Agriculture and Food Research Initiative (AFRI)	6820	10.310	2,963
University of Georgia:			
Agriculture and Food Research Initiative (AFRI)	RC293-365/4692058	10.310	17,697
University of California Riverside:			
Agriculture and Food Research Initiative (AFRI)	S000483	10.310	21,220
Total CFDA Number 10.310			<u>395,523</u>
Itaconiz, LLC:			
Biomass Research and Development Initiative Competitive Grants Program		10.312	73,346
University of Minnesota:			
ARRA Trade adjustment Assistance for Farmers Training Coord Prog (TAAF)	H001344225	10.315	116,124

University of Maine System
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Federal Expenditures
Peter Bragdon:			
Value-Added Producer Grants		10.352	42,501
Cooperative Extension Service		10.500	301,313
Passed-through:			
University of Wyoming:			
Cooperative Extension Service		10.500	700
Total CFDA Number 10.500			<u>302,013</u>
Forestry Cooperative Research		10.651	68,334
Forestry Research		10.652	239,555
Passed-through:			
University of New Hampshire:			
Forestry Research		10.652	41,117
University of Vermont:			
Forestry Research		10.652	54,300
Cornell University:			
Forestry Research	54963-9123	10.652	1,237
Total CFDA Number 10.652			<u>336,209</u>
Passed-through:			
Maine Department of Conservation:			
Cooperative Forestry Assistance		10.664	9,263
Forest Health Protection		10.680	28,267
Gulf of Maine Research Institute:			
National Fish and Wildlife Foundation	2010_PE_0001	10.683	51,510
Environmental Quality Incentives Program		10.912	6,926
Passed-through:			
Forest Guild			
Environmental Quality Incentives Program		10.912	14,689
Total CFDA Number 10.912			<u>21,615</u>
Cochran Fellowship Program-International Training-Foreign Participant		10.962	2,741
Total U.S. Department of Agriculture			<u>8,086,653</u>
U.S. Department of Commerce:			
Passed-through:			
Ted Stevens Research Institute:			
Department of Commerce Awards with No CFDA Number		11.000	2,989
NERACOOS:			
Integrated Ocean Observing System (IOOS)	A002-002	11.012	528,298
University of Puerto Rico- Mayaguez:			
Integrated Ocean Observing System (IOOS)	2011-2012-012	11.012	125,529
Total CFDA Number 11.012			<u>653,827</u>
Economic Development-Technical Assistance		11.303	13,245
Economic Adjustment Assistance		11.307	571,979
Geodetic Surveys and Services		11.400	7,554
Sea Grant Support		11.417	675,432
Passed-through:			
Great Bay Aquaculture:			
Sea Grant Support		11.417	2,913
University of Rhode Island:			
Sea Grant Support		11.417	7,814
The Research Foundation of SUNY:			
Sea Grant Support		11.417	1,667
University of Mississippi:			
Sea Grant Support	10-03-059	11.417	5,024
Dartmouth College:			
Sea Grant Support	487	11.417	60
Total CFDA Number 11.417			<u>692,910</u>
Fisheries Development and Utilization Research		11.427	115,048
Passed-through:			
University of New Hampshire:			
Fisheries Development and Utilization Research	10-056	11.427	2,558
Total CFDA Number 11.427			<u>117,606</u>
Columbia University:			
Climate and Atmospheric Research		11.431	16,388
Oregon State University:			
Climate and Atmospheric Research	NA172A-A	11.431	3,606
Total CFDA Number 11.431			<u>19,994</u>
Woods Hole Oceanographic Institute:			
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes		11.432	202,648
Gulf of Maine Research Institute:			
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	A100868-01	11.432	13,090
Total CFDA Number 11.432			<u>215,738</u>
University of Alaska:			
Columbia River Fisheries Development Program	UAF12-0070	11.436	3,775

University of Maine System
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Federal Expenditures
Gulf of Maine Ocean Observing System: Special Oceanic and Atmospheric Projects	G-806093	11.460	2,171
Penobscot River Trust: ARRA Habitat Conservation Habitat Conservation		11.463	75,571
Project SHARE: ARRA Habitat Conservation Total CFDA Number 11.463		11.463	16,032
			<u>169,897</u>
Maine Department of Marine Resources: Unallied Science Program		11.472	214,228
Commercial Fisheries Research Foundation: Unallied Science Program		11.472	93,510
ME Aquaculture Association: Unallied Science Program	10429360	11.472	25,075
University of Mass-Amherst: Unallied Science Program Total CFDA Number 11.472	12-006742A00	11.472	25,478
			<u>358,291</u>
NERACOOS: Coastal Services Center	A001-002	11.473	296,722
University of Puerto Rico- Mayaguez: Coastal Services Center	2010-2011-004	11.473	29,573
Prince William Sound Science Center: Coastal Services Center Total CFDA Number 11.473	10-25-04	11.473	30,618
			<u>356,913</u>
Center for Sponsored Coastal Ocean Research - Coastal Ocean Program		11.478	328,484
Passed-through: University of Maryland: Center for Sponsored Coastal Ocean Research - Coastal Ocean Program	CA 11-08	11.478	38,275
Woods Hole Oceanographic Institute: Center for Sponsored Coastal Ocean Research - Coastal Ocean Program Total CFDA Number 11.478	A100485	11.478	122,129
			<u>488,888</u>
Axiom Technologies: ARRA Broadband Technology Opportunities Program (BTOP)		11.557	12,745
ARRA National Institute of Standards and Technology Construction Grant Program		11.618	1,091,715
Total U.S. Department of Commerce			<u>4,780,237</u>
U.S. Department of Defense:			
Department of Defense Awards with no CFDA Number		12.000	503,123
Passed-through: Battelle: Dept of Defense Awards with no CFDA Number	TCN09212	12.000	507
Environ International: Dept of Defense Awards with no CFDA Number		12.000	99,148
Hodgdon Defense Composites: Dept of Defense Awards with no CFDA Number		12.000	482,402
Logos Technologies, Inc: Dept of Defense Awards with no CFDA Number	SUB-258-UME1	12.000	(13,333)
Orono Spectral Solutions: Dept of Defense Awards with no CFDA Number		12.000	45,718
TexTech Industries: Dept of Defense Awards with no CFDA Number		12.000	124,926
ARRA Dept of Defense Awards with no CFDA Number		12.000	(5,272)
Universal Technology Corp: Dept of Defense Awards with no CFDA Number Total CFDA Number 12.000	09-S568-073-01-C1	12.000	686,094
			<u>1,923,313</u>
Basic and Applied Scientific Research		12.300	1,360,601
Passed-through: Maine Institute for Health Genetics and Health: Basic and Applied Scientific Research Total CFDA Number 12.300		12.300	15,215
			<u>1,375,816</u>
Military Medical Research and Development		12.420	23,407
Passed-through: Maine Institute for Human Genetics & Health: Military Medical Research and Development Total CFDA Number 12.420		12.420	13,386
			<u>36,793</u>
Basic Scientific Research		12.431	457,891
Basic Applied & Advanced Research in Science and Engineering		12.630	559,718
Total U.S. Department of Defense			<u>4,353,531</u>

University of Maine System
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Federal Expenditures
U.S. Department of the Interior:			
Department of Interior Awards with No CFDA Number			15,000
Passed-through:			29,554
Maine Department of Inland Fisheries and Wildlife:			
Sport Fish Restoration Program			15,605
Fish and Wildlife Management Assistance			15,608
Passed-through:			
Maine Department of Inland Fisheries and Wildlife:			
Fish and Wildlife Management Assistance	924367		15,608
Total CFDA Number 15.608			<u>30,585</u>
Coastal Program			15,630
Passed-through:			<u>24,754</u>
Maine Department of Inland Fisheries and Wildlife:			
State Wildlife Grants			15,634
Challenge Cost Share			15,642
Research Grants (Generic)			15,650
Visitor Facility Enhancements - Refuges and Wildlife			15,654
Endangered Species Conservation Recovery Implementation Funds			15,657
Assistance to State Water Resources Research Institutes			15,805
Passed-through:			
University of New Hampshire:			
Assistance to State Water Resources Research Institutes	11-130		15,805
Total CFDA Number 15.805			<u>46,814</u>
U.S. Geological Survey-Research & Data Collection			15,808
Passed-through:			<u>78,619</u>
Regents of the University of California			
U.S. Geological Survey-Research & Data Collection	200910508-3		15,808
Total CFDA Number 15.808			<u>11,586</u>
State of Maine Department of Conservation			<u>90,205</u>
National Cooperative Geologic Mapping Program			15,810
Cooperative Research Units Program			15,812
National Resource Stewardship			15,944
Cooperative Research and Training Programs			15,945
Cultural Resources Management			15,946
Total U.S. Department of the Interior			<u>721,882</u>
U.S. Department of Justice:			
Passed-through:			
Maine Department of Health and Human Services:			
Harold Rogers Prescription Drug Monitoring Program	CA-SA-10-211		16,754
Total U.S. Department of Justice			<u>22,534</u>
U.S. Department of Labor:			
Passed-through:			
Maine Department of Labor:			
Unemployment Insurance			17,225
Total U.S. Department of Labor			<u>61,832</u>
U.S. Department of Transportation:			
Department of Transportation Awards with No CFDA Number			20,000
Passed-through:			147,343
Eastern Maine Development Corp:			
Department of Transportation Awards with No CFDA Number			20,000
Maine Department of Transportation:			
Department of Transportation Awards with No CFDA Number			20,000
Total CFDA Number 20.000			<u>206,775</u>
Highway Planning & Construction			20,205
Montana State University:			<u>430,674</u>
Public Transportation Research			20,514
Paul S. Sarbanes Transit in the Parks	G189-11-W3432		20,520
MIT:			(30)
University Transportation Centers Program	5710002602		20,701
New England Transport Consortium:			88,740
University Transportation Centers Program	5710002967		20,701
Total CFDA Number 20.701			<u>55,326</u>
Cornell University:			<u>58,899</u>
Biobased Transportation Research	52110-9258		20,761
Total U.S. Department of Transportation			<u>836,649</u>

University of Maine System
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Federal Expenditures
National Aeronautics & Space Administration:			
NASA Awards with No CFDA Number		43.000	671,773
Passed-through:			
Applied Sensor R&D Corp:			
NASA Awards with No CFDA Number		43.000	15,266
California Institute of Technology, Jet Propulsion Laboratory:			
NASA Awards with No CFDA Number	1441062	43.000	23,672
Bowdoin College:			
NASA Awards with No CFDA Number	2010-002	43.000	25,871
Monterey Bay Aquarium Research Institution:			
NASA Awards with No CFDA Number	PO-0911695	43.000	55,379
Prince William Sound Science Center:			
NASA Awards with No CFDA Number	10-65-11	43.000	59,697
Sigma Space Corporation:			
NASA Awards with No CFDA Number		43.000	4,237
Yale University:			
NASA Awards with No CFDA Number	C12N11223(N00190)	43.000	40,263
University of New Hampshire:			
NASA Awards with No CFDA Number	11-028	43.000	19,485
Maine Space Grant Consortium:			
NASA Awards with No CFDA Number		43.000	338,796
Total CFDA Number 43.000			<u>1,254,439</u>
Science		43.001	336,982
Aeronautics		43.002	2,419
Passed-through:			
Oregon State University:			
Aeronautics		43.002	24,033
Total CFDA Number 43.002			<u>26,452</u>
Maine Space Grant Consortium:			
Education	SG-13-10	43.008	2,145
Total National Aeronautics & Space Administration			<u>1,620,018</u>
U.S. National Science Foundation:			
National Science Foundation Awards with No CFDA Number		47.000	1,979
Engineering Grants		47.041	1,090,513
Mathematical and Physical Sciences		47.049	373,972
Passed-through:			
The John Hopkins University:			
Mathematical and Physical Sciences	956887	47.049	30,867
Total CFDA Number 47.049			<u>404,839</u>
Geosciences		47.050	2,540,612
Passed-through:			
University of Connecticut:			
Geosciences	6616	47.050	2,570
Gulf of Maine Research Institute:			
Geosciences	OCE-0709527-01	47.050	4,644
Bates College:			
Geosciences		47.050	8,332
Rutgers University:			
Geosciences	4385	47.050	10,735
Total CFDA Number 47.050			<u>2,566,893</u>
Computer and Information Science and Engineering		47.070	536,498
Biological Sciences		47.074	786,943
Passed-through:			
University of Alabama:			
Biological Sciences	05-031	47.074	16,786
ASBMB:			
Biological Sciences		47.074	1,592
Total CFDA Number 47.074			<u>805,321</u>
Social, Behavioral & Economic Sciences		47.075	38,282
Education and Human Resources		47.076	1,194,828
Passed-through:			
Island Institute:			
Education and Human Resources		47.076	7,760
San Diego State University Research Foundation:			
Education and Human Resources		47.076	4,247
Seattle Pacific University:			
Education and Human Resources		47.076	17,728
Maine Math & Science Alliance:			
Education and Human Resources		47.076	1,768
Puget Sound Center:			
Education and Human Resources		47.076	1,788
Total CFDA Number 47.076			<u>1,228,119</u>

University of Maine System
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Federal Expenditures
Polar Programs		47.078	958,551
Passed-through:			
Bates College:			
Polar Programs		47.078	23,214
Total CFDA Number 47.078			<u>981,765</u>
Office of Cyberinfrastructure		47.080	150,607
Office of Experimental Program to Stimulate Competitive Rsrc		47.081	3,817,433
ARRA Trans-NSF Recovery Act Research Support		47.082	912,801
Passed-through:			
University of Southern Mississippi:			
ARRA Trans-NSF Recovery Act Research Support	USM-GR03780-B10	47.082	54,793
Total CFDA Number 47.082			<u>967,594</u>
Total U.S. National Science Foundation			<u>12,589,843</u>
U.S. Environmental Protection Agency:			
Passed-through:			
Maine Department of Environmental Protection:			
Beach Monitoring and Notification Program Implementation Grants		66.472	4,101
Science to Achieve Results (STAR) Research Program		66.509	4,243
Greater Research Opportunities (GRO) Fellowships For Undergraduate		66.513	7,146
STAR Fellowship Program		66.514	8,235
Passed-through:			
Maine Department of Environmental Protection:			
Performance Partnership Grants		66.605	52,322
University of Vermont:			
Regional Agriculture IPM Grants	25267-UMEXT	66.714	2,430
Total U.S. Environmental Protection Agency			<u>78,477</u>
U.S. Department of Energy:			
Passed-through:			
Los Alamos National Security, LLC:			
Department of Energy Awards with No CFDA Number		81.000	21,076
Maine Public Utilities Commission:			
ARRA State Energy Program		81.041	50,899
Maine State Planning Office:			
ARRA State Energy Program		81.041	9,458
Total CFDA Number 81.041			<u>60,357</u>
Office of Science Financial Assistance Program		81.049	498,785
Passed-through:			
Penn State University:			
Office of Science Financial Assistance Program	3456-UM-DOE-4157	81.049	956
Underground Systems, Inc.:			
Office of Science Financial Assistance Program		81.049	194,526
Ocean Renewable Power Company, LLC:			
ARRA Office of Science Financial Assistance Program		81.049	118,680
Total CFDA Number 81.049			<u>812,947</u>
Renewable Energy R&D		81.087	1,436,488
ARRA Renewable Energy R&D		81.087	1,596,854
Passed-through:			
Red Shield Pulp & Chemicals:			
Renewable Energy R&D		81.087	49,092
Sandia National Laboratories:			
Renewable Energy R&D		81.087	1,801
Ocean Renewable Power Company, LLC:			
Renewable Energy R&D		81.087	266,297
Total CFDA Number 81.087			<u>3,350,532</u>
Fossil Energy Research & Development		81.089	27,205
Total U.S. Department of Energy			<u>4,272,117</u>
U.S. Department of Education:			
Passed-through:			
University of New Hampshire:			
National Inst on Disability & Rehabilitation Research	12-060	84.133	38,344
Koronis Biomedical Tech:			
National Inst on Disability & Rehabilitation Research		84.133	1,507
Total CFDA Number 84.133			<u>39,851</u>
SRI International:			
Education Research, Development and Dissemination		84.305	994
Schoolic Education and Research Center:			
Mathematics & Science Partnerships		84.366	61,278
Total U.S. Department of Education			<u>102,123</u>

University of Maine System
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Federal Expenditures
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	(99)
Lockheed Martin Corporation:			
Department of Health and Human Services Awards with no CFDA Number	4100139517	93.000	108,499
University of Medicine and Dentistry of New Jersey School of Public Health:			
Department of Health and Human Services Awards with no CFDA Number	551890	93.000	29,091
Maine Department of Health and Human Services:			
Department of Health and Human Services Awards with no CFDA Number	CA-CF-12-314	93.000	201,526
Total CFDA Number 93.000			<u>339,017</u>
Environmental Public Health and Emergency Response	CA-DC-12-532	93.070	11,434
University of New Hampshire:			
Maternal & Child Health Federal Consolidated Programs	PZ10037-A	93.110	40,025
Environmental Health		93.113	336,065
Rural Health Research Centers		93.155	561,081
Passed-through:			
Federation of State Medical Boards:			
Telehealth Programs		93.211	41,485
University of Minnesota:			
Development and Coordination of Rural Health Services	P000577702	93.223	143,903
Research on Healthcare Costs, Quality and Outcomes		93.226	258,102
Passed-through:			
University of Minnesota:			
State Rural Hospital Flexibility Program		93.241	89,029
University of Medicine and Dentistry of New Jersey School of Public Health:			
Substance Abuse & Mental Hlth Svcs Prjs of Regl & Natl Sign	551890	93.243	23,795
Maine Department of Health and Human Services:			
Universal Newborn Hearing Screening	CA-DC-12-525	93.251	20,165
Alcohol Research Programs		93.273	89,190
Drug Abuse and Addiction Research Programs		93.279	24,039
Passed-through:			
Mount Desert Island Biological Laboratory:			
National Center for Research Resources		93.389	516,723
Dartmouth College:			
National Center for Research Resources	916 / 918	93.389	436,895
Total CFDA Number 93.389			<u>953,618</u>
Eastern Maine Healthcare Systems:			
Cancer Control	02202-0202115	93.399	12,747
Maine Department of Health and Human Services:			
Child Support Enforcement		93.563	109,231
Child Care & Development Block Grant		93.575	468,410
Family Connection Grants		93.605	548,855
Social Services Research and Demonstration		93.647	14,749
Adoption Opportunities		93.652	1,659,859
ARRA Trans-NIH Recovery Act Research Support		93.701	24,269
Passed-through:			
University of California:			
ARRA Trans-NIH Recovery Act Research Support	KK1013	93.701	94,888
Total CFDA Number 93.701			<u>119,157</u>
Maine Department of Health and Human Services:			
ARRA Child Care and Development Block Grant	CA-CF-11-383RA	93.713	85,452
ARRA Recovery Act Comparative Effectiveness Research - AHRQ		93.715	165,210
ARRA State Grants to Promote Health Information Technology	CA-MC-10-105	93.719	(150)
Children's Health Insurance Program		93.767	2,025,855
Medicaid Grants to Support Competitive Employ of People w/Disabilities		93.768	3
Medical Assistance Program		93.778	2,048,620
Centers for Medicare and Medicaid Svcs (CMS) Research		93.779	163,114
RTI International:			
Centers for Medicare and Medicaid Svcs (CMS) Research	3-312-0212790	93.779	176,694
Total CFDA Number 93.779			<u>339,808</u>
Maine Department of Health and Human Services:			
Medicaid Transformation Grants		93.793	147,764
Cardiovascular Diseases Research		93.837	517,050
Allergy Immunology & Transplantation Research		93.855	42,363
Biomedical Research and Research Training		93.859	427,568
Child Health & Human Development Extramural Research		93.865	115,130
Aging Research		93.866	50,895
Passed-through:			
Alba-Technic, LLC:			
Aging Research	2010-013	93.866	44,547
Total CFDA Number 93.866			<u>95,442</u>

University of Maine System
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Federal Expenditures
Koronis Biomedical Tech: Vision Research			93,867 18,626
Maine Department of Health and Human Services: National All Schedules Prescription Electronic Reporting Grant			93,975 16,999
Total U.S. Department of Health and Human Services			<u>11,909,696</u>
U.S. Department of Homeland Security:			
Passed-through:			
Georgia Tech Research Institute: Department of Homeland Security Awards With No CFDA			97,000 411,646
Total U.S. Department of Homeland Security			<u>411,646</u>
Total Research and Development Cluster			<u>49,847,238</u>
U.S. Department of Agriculture:			
Passed-through:			
Northeast SARE: Department of Agriculture Awards with No CFDA Number			10,000 428
University of Vermont: Sustainable Agriculture Research and Education			10,215 57,409
Cornell University: Homeland Security-Agricultural	54039-8583		10,304 28,681
University of Minnesota: ARRA Trade Adj Assistance for Farmers Training Coord Prog	H001344223		10,315 254,833
Crop Insurance Education in Targeted States			10,458 236,358
Cooperative Extension Services			10,500 2,755,512
Passed-through:			
Mississippi State University: Cooperative Extension Services	018000-340409-04		10,500 15,990
Purdue University: Cooperative Extension Services	8000041658		10,500 181,182
University of Vermont: Cooperative Extension Services			10,500 81,691
University of Wyoming: Cooperative Extension Services			10,500 (271)
Kansas State University: Cooperative Extension Services			10,500 139,649
National 4-H Council: Cooperative Extension Services			10,500 29,079
Total CFDA Number 10.500			<u>3,202,832</u>
Maine Department of Health and Human Services: Special Supplemental Nutrition Program for Women, Infants and Children			10,557 38,996
Maine Department of Education: Team Nutrition Grants	01305AZ07805		10,574 41,018
Maine Department of Health and Human Services: WIC Grants To States (WGS)			10,578 48,683
Child Nutrition Discretionary Grants Limited Availability	CA-CF-11-253		10,579 63,249
The Research Foundation of SUNY: Forestry Research	09DG11242307020		10,652 6,122
Maine Department of Conservation: ARRA Recovery Act of 2009: Wildland Fire Management			10,688 997,438
Total U.S. Department of Agriculture			<u>4,976,047</u>
U.S. Department of Commerce:			
Economic Development-Technical Assistance			11,303 40,582
Passed-through:			
Island Institute: Research and Evaluation Program	EDA-5		11,312 13,457
Fisheries Finance Program			11,415 4,109
Sea Grant Support			11,417 558,422
Passed-through:			
University of Mississippi: Sea Grant Support	11-03-071		11,417 9,807
Total CFDA Number 11.417			<u>568,229</u>
Maine State Planning Office: Coastal Zone Management Administration Awards			11,419 5,820
Gulf of Maine Council on Marine Environment: Habitat Conservation	10-03		11,463 32,522
Acadia Partners: Congressionally Identified Awards and Projects			11,469 (3)
Gulf of Maine Research Institute: Congressionally Identified Awards and Projects	NA08SEC4690044-1		11,469 4,692

University of Maine System
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012

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 Total CFDA Number 11.469		11.469	19,913 <u>24,602</u>
USGOMA: Coastal Services Center		11.473	610
Public Telecommunications Facilities Planning and Construction		11.550	113,554
Passed-through: Maine Office of Information Technology: State Broadband Data and Development Grant Program	CT18B2011048*4857	11.558	8,808
University of Wyoming: Manufacturing Extension Partnership		11.611	8,102
Total U.S. Department of Commerce			<u>820,395</u>
U.S. Department of Housing and Urban Development: Passed-through: University of Louisville Research Foundation, Inc.: Capacity Building for Sustainable Communities	ULRF 12-0036-02	14.705	14,545
Total U.S. Department of Housing and Urban Development			<u>14,545</u>
U.S. Department of the Interior: Coastal Program		15.630	10,433
Assistance to State Water Resources Research Institutes		15.805	(1)
Passed-through: Maine Department of Admin & Financial Services: U.S. Geological Survey-Research & Data Collection		15.808	16,217
Cooperative Research and Training Programs		15.945	10,986
Total U.S. Department of the Interior			<u>37,635</u>
U.S. Department of Justice: Department of Justice Awards With No CFDA Number		16.000	76,835
Passed-through: Maine Department of Public Safety: Department of Justice Awards With No CFDA Number Total CFDA Number 16.000		16.000	28,790
Legal Assistance for Victims		16.524	100,033
Grants to Reduce Violent Crimes Against Women on Campus		16.525	80,267
Passed-through: Boys to Men: Grants to Reduce Violent Crimes Against Women on Campus Total CFDA Number 16.525		16.525	1,956
OVW Technical Assistance Initiative		16.526	1,437,118
ARRA OVW Technical Assistance Initiative Total CFDA Number 16.526		16.526	434,439
Passed-through: Maine Department of Corrections: Juvenile Justice & Delinquency Prevention		16.540	62,235
State Justice Statistic Prog for Statistic Analysis Ctrs		16.550	54,937
Maine Department of Health and Human Services: Crime Victim Assistance	CA-CF-12-361	16.575	73,581
New Hampshire Department of Justice: Crime Victim Assistance Total CFDA Number 16.575		16.575	14,886
Maine Department of Corrections: Edward Byrne Memorial Formula Grant Program	20090408-05425	16.579	16,126
The Spurwink Institute: Edward Byrne Memorial Formula Grant Program Total CFDA Number 16.579		16.579	5,594
Maine Department of Corrections: State Criminal Alien Assistance Program		16.606	5,727
Natl 4-H Council: Juvenile Mentoring Program		16.726	88,434
Maine Association of Substance Abuse Programs: Enforcing Underage Drinking Laws Program		16.727	2,189
Natl 4-H Council: Tribal Youth Program		16.731	3,112
Lincoln-Sagadahoc Multi-County Jail Authority ARRA Recovery Act Assistance to Rural Law Enforcement		16.810	67
Total U.S. Department of Justice			<u>2,486,326</u>
U.S. Department of Labor: Passed-through: Maine Department of Labor: Department of Labor Awards with No CFDA Number		17.000	(6,741)

University of Maine System
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Federal Expenditures
WIA Pilots, Demonstrations, and Research Projects			125
Passed-through:			
Coastal Counties Workforce, Inc:			
H-1B Job Training Grants	PY11-WWC-01		5,574
Maine Department of Labor:			
ARRA Program of Competitive Grants for Worker Training		17.275	134,574
Eastern Maine Development Corporation:			
ARRA Program of Competitive Grants for Worker Training		17.275	41,597
Total CFDA Number 17.275			<u>176,171</u>
Total U.S. Department of Labor			<u>175,129</u>
U.S. Department of Transportation:			
Passed-through:			
Maine Department of Transportation:			
Maine Department of Transportation with No CFDA Number		20.000	394,650
Total U.S. Department of Transportation			<u>394,650</u>
Library of Congress			
Passed-through:			
Academy for Educational Development:			
Library of Congress Awards with no CFDA Number	4260.01.52	42.000	3,262
Total Library of Congress			<u>3,262</u>
National Aeronautics & Space Administration:			
Passed-through:			
The John Hopkins University:			
NASA Awards with No CFDA Number	890572	43.000	7,665
Maine Space Grant Consortium:			
NASA Awards with no CFDA Number		43.000	223,504
University of New Hampshire:			
NASA Awards with No CFDA Number	09-070	43.000	12,198
Total CFDA Number 43.000			<u>243,367</u>
Science		43.001	306,977
Total National Aeronautics & Space Administration			<u>550,344</u>
National Endowment for the Arts:			
Promotion of the Arts, Grants to Organizations and Individuals		45.024	16,222
Passed-through:			
Maine Arts Commission:			
Promotion of the Arts, Grants to Organizations and Individuals	2011-12911-CTA	45.024	500
Total CFDA Number 45.024			<u>16,722</u>
Total National Endowment for the Arts			<u>16,722</u>
National Endowment for the Humanities:			
Promotion of the Humanities Professional Development		45.163	6,052
Total National Endowment for the Humanities			<u>6,052</u>
Institute of Museum and Library Services:			
National Leadership Grants		45.312	171,036
Passed-through:			
Maine Historical Society:			
National Leadership Grants	NSN-60480	45.312	739
Total CFDA Number 45.312			<u>171,775</u>
Total Institute of Museum and Library Services			<u>171,775</u>
U.S. National Science Foundation:			
National Science Foundation Awards with No CFDA Number		47.000	221,850
Mathematical & Physical Sciences		47.049	13,210
Geosciences		47.050	301,080
Passed-through:			
Rutgers University:			
Geosciences	4326	47.050	170,380
Total CFDA Number 47.050			<u>471,460</u>
University of Washington:			
Computer and Information Science & Engineering	672378	47.070	40
Social Behavioral & Economic Sciences		47.075	7,566
Education and Human Resources		47.076	3,322,049
Passed-through:			
American Museum of Natural History:			
Education and Human Resources		47.076	44,991
Kennebec Valley Community College:			
Education and Human Resources		47.076	20,012

University of Maine System
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Federal Expenditures
University of Massachusetts: Education and Human Resources Total CFDA Number 47.076		47.076	53,227 <u>3,440,279</u>
ARRA Trans-NSF Recovery Act Research Support Total U.S. National Science Foundation		47.082	73,001 <u>4,227,406</u>
U.S. Small Business Administration:			
Small Business Administration Awards with No CFDA Number		59.000	828,437
Small Business Development Centers		59.037	1,174,379
Prime Technical Assistance		59.050	92,558
Total U.S. Small Business Administration			<u>2,095,374</u>
U.S. Department of Veterans Affairs:			
All-Volunteer Force Educational Assistance		64.124	236,090
Total U.S. Department of Veterans Affairs			<u>236,090</u>
U.S. Environmental Protection Agency:			
Environmental Finance Center Grants		66.203	188,346
National Estuary Program		66.456	660,082
Passed-through:			
Penn State University:			
Great Lakes Program		66.469	25
University of Wisconsin:			
Great Lakes Program	261K520	66.469	111,443
Total CFDA Number 66.469			<u>111,468</u>
Maine Environmental Protection Agency:			
Beach Monitoring & Notification Program Implementation Grants		66.472	183,826
Performance Partnership Grants		66.605	26,506
Total U.S. Environmental Protection Agency			<u>1,170,228</u>
U.S. Department of Energy:			
Passed-through:			
Maine Public Utilities Commission:			
ARRA State Energy Program		81.041	9,415
Efficiency Maine Trust:			
ARRA State Energy Program		81.041	630,000
Total CFDA Number 81.041			<u>639,415</u>
Renewable Energy Research and Development		81.087	47,692
Passed-through:			
D2 Systems:			
ARRA Renewable Energy Research and Development	1002A	81.087	2,324
Total CFDA Number 81.087			<u>50,016</u>
University of Minnesota:			
ARRA Electricity Delivery and Energy Reliability, Res., Dev. & Analysis	A000211558	81.122	12,451
Total U.S. Department of Energy			<u>701,882</u>
U.S. Department of Education:			
U.S. Department of Education Awards with No CFDA Number		84.000	198,673
National Resource Centers Program for Foreign Language		84.015	323,699
Passed-through:			
Maine Department of Education:			
Career and Technical Education - Basic Grants to States		84.048	20,045
Fund for Improvement of Postsecondary Education		84.116	281,509
Bilingual Education-Professional Development		84.195	187,546
Passed-through:			
Maine Department of Education:			
Assistive Technology	01305A307637	84.224	266,043
Twenty-First Century Community Learning Centers	01305A305467	84.287	101,483
Special Education-State Personnel Development	01305A306314	84.323	122,867
Special Education - Personnel Development to Improve Services		84.325	431,887
Passed-through:			
Temple University:			
Demonstration Projects to Support Postsecondary Faculty, Staff	300065 19930 03	84.333	7,403
Gaining Early Awareness and Readiness for Undergraduate Programs		84.334	151,202
Passed-through:			
RTI International:			
Gaining Early Awareness and Readiness for Undergraduate Programs	0209234.002.016-33	84.334	2,724
Total CFDA Number 84.334			<u>153,926</u>
Early Reading First		84.359	630,134
English Language Acquisition Grants		84.365	91,758
Passed-through:			
Maine Math & Science Alliance:			
Mathematics & Science Partnerships		84.366	4,337

University of Maine System
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Federal Expenditures
Maine Department of Education:			
Mathematics & Science Partnerships	01305A307222	84.366	87,483
Total CFDA Number 84.366			<u>91,820</u>
Improving Teacher Quality State Grants	01305A304311	84.367	473,825
Finance Authority of Maine:			
College Access Challenge Grant Program		84.378	13,096
Ohio State University:			
ARRA State Fiscal Stabilization Fund (SFSF) - Investing in Innovation Fund		84.396	180,572
University of California:			
National Writing Project	98-ME01	84.928	33,319
National Writing Project Corporation:			
National Writing Project	10-MD04	84.928	24,083
Total CFDA Number 84.928			<u>57,402</u>
Total U.S. Department of Education			<u>3,633,688</u>
U.S. Department of Health and Human Services:			
Department of Health and Human Services Awards With No CFDA Number		93.000	18,020
Passed-through:			
Maine Department of Health and Human Services:			
Department of Health and Human Services Awards With No CFDA Number	CA-DC-11-601	93.000	(1,057)
L&M Policy Research, LLC:			
Department of Health and Human Services Awards With No CFDA Number	MLTC-USM-2009-1	93.000	74,965
Maine Medical Center:			
Department of Health and Human Services Awards With No CFDA Number		93.000	9,948
National Association of Medical Examiners:			
Department of Health and Human Services Awards With No CFDA Number		93.000	21,336
Total CFDA Number 93.000			<u>123,212</u>
Maine State Planning Office:			
Public Awareness Campaigns on Embryo Adoption		93.007	8,445
Maine Department of Health and Human Services:			
Special Programs for the Aging - Title IV and Title II	CA-ES-10-223	93.048	33,753
Alzheimer's Disease Demonstration Grants to States		93.051	69,716
Public Health Emergency Preparedness		93.069	657,370
Environmental Public Health and Emergency Response		93.070	291,153
Lifespan Respite Care Program	CA-ES-10-218	93.072	21,078
Maternal & Child Health Federal Consolidated Programs		93.110	190,231
Dartmouth College:			
Maternal & Child Health Federal Consolidated Programs		93.110	82,705
Maine Developmental Disabilities Council:			
Maternal & Child Health Federal Consolidated Programs	CA-DC-12-601	93.110	16,235
Total CFDA Number 93.110			<u>289,171</u>
Community Health and Counseling Services:			
Injury Prevention and Control Research and State and Community		93.136	3,100
Maine Department of Health and Human Services:			
Injury Prevention and Control Research and State and Community	CA-DC-12-601	93.136	8,647
Total CFDA Number 93.136			<u>11,747</u>
Columbia University:			
NIEHS Superfund Hazardous Substances_Basic Research and Educ		93.143	3,215
Maine Department of Health and Human Services:			
State Rural Hospital Flexibility Program		93.241	25,632
Substance Abuse & Mental Hlth Svcs-Projects of Reg & National Significance		93.243	105,847
Passed-through:			
Maine Department of Health and Human Services:			
Substance Abuse & Mental Hlth Svcs-Projects of Reg & National Significance		93.243	19,979
Total CFDA Number 93.243			<u>125,826</u>
Universal Newborn Hearing Screening		93.251	156,700
Governor's Office of Health Policy and Finance:			
State Health Access Program		93.256	23,373
Maine Department of Health and Human Services:			
Centers for Disease Control & Prev - Investigations & Technical Assistance		93.283	963,908
National Network Public Health Institute:			
Centers for Disease Control & Prev - Investigations & Technical Assistance	C323	93.283	2,794
Total CFDA Number 93.283			<u>966,702</u>
Maine Department of Health and Human Services:			
State Partnership Grant Program to Improve Minority Health	CA-DC-11-353	93.296	2,064
Research Infrastructure Programs		93.351	58,363
Advanced Education Nursing Traineeships		93.358	43,925
National Center for Research Resources		93.389	210,477
Passed-through:			
Maine Department of Health and Human Services:			
Affordable Care Act (ACA) Maternal, Infant, Early Childhood		93.505	358,140
Strengthening Public Health Infrastructure for Improved Health Outcomes		93.507	445,819

University of Maine System
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Federal Expenditures
Maine Health Data Organization:			
Affordable Care Act (ACA) Grants to States for Health Ins Premium Review			93,511 39,844
Maine Department of Health and Human Services:			
Affordable Care Act (ACA) Personal & Home Care Aide Training Prog	CA-ES-11-329		93,512 549,650
Affordable Care Act Aging and Disability Resource Center	CA-ES-11-220		93,517 28,003
The Affordable Care Act: Building Epidemiology, Lab & Health Inf Systems			93,521 85,679
Promoting Safe and Stable Families	CA-CF-12-508		93,556 29,900
Child Support Enforcement			93,563 630,008
Domestic Abuse Intervention Programs, Inc.:			
Family Violence Prevention and Services			93,592 20,614
Legal Services for the Elderly:			
Family Connection Grants			93,605 8,121
The Arc of the United States, Inc.:			
Developmental Disabilities Projects of National Significance			93,631 18,833
University Centers for Excellence in Developmental Disabilities			93,632 633,808
Passed-through:			
The Research Foundation of SUNY:			
Child Welfare Research Training or Demonstration			93,648 269,223
Adoption Opportunities			93,652 1,912,298
Passed-through:			
Colorado Department of Human Services:			
Foster Care - Title IV(E)	97-IHA-01452		93,658 3,089
Maine Department of Health and Human Services:			
Foster Care - Title IV(E)			93,658 1,848,389
Total CFDA Number 93.658			<u>1,851,478</u>
Adoption Assistance			93,659 335,454
Colorado Department of Human Services:			
Social Services Block Grant	12_IHA_30942		93,667 2,189,748
ARRA Trans-NIH Recovery Act Research Support			93,701 9,970
Passed-through:			
Mount Desert Island Biological Laboratory:			
ARRA Trans-NIH Recovery Act Research Support	3P20RR016463-09S2/UM		93,701 450,000
Total CFDA Number 93.701			<u>459,970</u>
Maine Department of Health and Human Services:			
ARRA - Child Care and Development Block Grant			93,713 149,066
Recovery Act Comparative Effectiveness Research - AHRQ	CA-QI-12-259		93,715 7,080
ARRA - Prevention and Wellness-State, Territories and Pacific Islands	CA-DC-10-352		93,723 323,933
Children's Health Insurance Program	CA-IA-12-313		93,767 3,676
Centers for Medicare and Medicaid Svcs (CMS) Research			93,779 49,489
Money Follows the Person Rebalancing Demonstration	CA-ES-12-328		93,791 45,341
Health Care and Other Facilities			93,887 549,801
Passed-through:			
Red Wind Consulting, Inc:			
Demonstration Projects for Indian Health			93,933 103,717
Total U.S. Department of Health and Human Services			<u>14,220,615</u>
U.S. Corp. for National and Community Service:			
Retired and Senior Volunteer Program			94,002 92,560
Passed-through:			
Maine State Planning Office:			
Learn and Serve America - School and Community Based Programs			94,004 14,659
Planning and Program Development Grants			94,007 49,329
Total U.S. Corp. for National and Community Service			<u>156,548</u>
U.S. Department of Homeland Security:			
Passed-through:			
Maine Emergency Management Agency:			
Homeland Security Grant Program		97.067	<u>29,162</u>
Total U.S. Department of Homeland Security			<u>29,162</u>
Agency for International Development:			
Passed-through:			
Higher Education for Development:			
USAID Development Partnerships for Univ Cooperation and Development	AEG-A-00-05-00007-00		98.012 141,370
Total Agency for International Development			<u>141,370</u>
Total Federal Expenditures			\$ <u>316,839,202</u>

UNIVERSITY OF MAINE SYSTEM

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2012

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, 2012. 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 assets, 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, 2012:

Federal Perkins Loans	\$ <u>30,249,000</u>
Nursing Student Loans	\$ <u>1,661,000</u>

UNIVERSITY OF MAINE SYSTEM

Notes to Schedule of Expenditures of Federal Awards (Concluded)

June 30, 2012

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 practicable to report the amounts of expenditures passed through to each sub-grantee for purposes of this report. During the year ended June 30, 2012, subrecipient expenditures totaled \$7,005,834.

5. Indirect Costs

The System has predetermined Facilities and Administrative (F&A) rates that are effective for fiscal year 2012 in addition to predetermined rates effective for fiscal year 2013 through and including fiscal year 2015. The base rates for other F&A cost recoveries range from 26.0% to 49.6% for fiscal year 2012 through and including fiscal year 2015.

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, 2012:

<u>Agency</u>	<u>CFDA</u>	<u>Direct Funding</u>	<u>Passed- Through Funding</u>	<u>Total</u>
U.S. Department of Agriculture	10.xxx	\$ 9,630,299	\$ 7,408,560	\$ 17,038,859
U.S. Department of Commerce	11.xxx	3,520,124	2,080,508	5,600,632
U.S. Department of Defense	12.xxx	2,904,740	1,448,791	4,353,531
U.S. Department of Housing and Urban Development	14.xxx	-	84,375	84,375
U.S. Department of the Interior	15.xxx	550,957	225,280	776,237
U.S. Department of Justice	16.xxx	2,128,692	380,168	2,508,860
U.S. Department of Labor	17.xxx	125	255,961	256,086
U.S. Department of Transportation	20.xxx	147,343	1,293,256	1,440,599
Library of Congress	42.xxx	-	3,262	3,262
National Aeronautics and Space Administration	43.xxx	1,318,151	852,211	2,170,362
National Endowment for the Arts	45.0xx	16,222	500	16,722
National Endowment for the Humanities	45.1xx	6,052	-	6,052
Institute of Museum and Library Services	45.3xx	171,036	739	171,775
U.S. National Science Foundation	47.xxx	16,341,775	475,474	16,817,249
U.S. Small Business Administration	59.xxx	2,095,374	-	2,095,374
U.S. Department of Veterans Affairs	64.xxx	236,090	-	236,090
U.S. Environmental Protection Agency	66.xxx	868,052	380,653	1,248,705
U.S. Department of Energy	81.xxx	3,607,024	1,366,975	4,973,999
U.S. Department of Education	84.xxx	224,068,019 *	2,230,988	226,299,007
U.S. Department of Health and Human Services	93.xxx	8,009,171 **	21,642,281	29,651,452
U.S. Corporation for National and Community Service	94.xxx	443,808	63,988	507,796
U.S. Department of Homeland Security	97.xxx	-	440,808	440,808
Agency for International Development	98.xxx	-	141,370	141,370
Total Federal Assistance		<u>\$276,063,054</u>	<u>\$40,776,148</u>	<u>\$316,839,202</u>

* Includes \$215,927,865 for Student Financial Aid

** Includes \$346,302 for Student Financial Aid

UNIVERSITY OF MAINE SYSTEM

Schedule of Findings and Questioned Costs

Year Ended June 30, 2012

I. Summary of Auditors' Results

Financial Statements

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

Identification of major programs:

<u>CFDA Number (s)</u>	<u>Name of Federal Program or Cluster</u>
84.063, 84.007, 84.033, 84.038, 84.375, 84.376, 84.268, 93.364	U.S. Departments of Education and Health and Human Services – Title IV Student Financial Aid Cluster
84.042, 84.044, 84.047, 84.066	U.S. Department of Education – TRIO Cluster
47.076	U.S. National Science Foundation – Education and Human Resources
81.041	U.S. Department of Energy – State Energy Program
93.701	U.S. Department of Health and Human Services – Trans-NIH Recovery Act Research Support

Dollar threshold used to distinguish between Type A and Type B programs:	\$3,000,000	
Auditee qualified as low-risk auditee?	<u> x </u> yes	___ no

UNIVERSITY OF MAINE SYSTEM

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2012

II. Findings Relating to the Financial Statements That Are Required to be Reported in Accordance with Government Auditing Standards

Finding 2012-01

Specific Requirement

Management is responsible for designing, implementing and monitoring internal controls to reduce to a relatively low level the risk that material misstatements caused by error or fraud may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Condition

The Procurement Systems Analyst has the ability to add vendors, create vouchers and print checks from the PeopleSoft system, and has access to check stock. This employee also had a self-approval rate in the electronic purchasing system of \$5,000, presenting risk. This self-approval rate was changed to \$0 during audit fieldwork.

We also noted that the Procurement Systems Analyst is currently the only employee with access to process the electronic file in order for checks to be run, requiring him to perform this function even while on vacation.

Context

Identified during the audit of accounts payable and cash disbursements.

Cause and Effect

Due to staffing considerations, the Procurement Systems Analyst was granted the rights and access above in order to efficiently perform required job responsibilities while still operating under the System's internal control environment. However, some rights and access that were granted to the Procurement Systems Analyst created a lack of segregation of duties.

Recommendation

In addition to the self-approval rate change noted above, we recommend this employee's permission to create vouchers be revoked as this function should be segregated from the ability to process payments. We further recommend another individual be given this permission and cross-trained in order to perform this function while the Procurement Systems Analyst is out of the office.

UNIVERSITY OF MAINE SYSTEM

Schedule of Findings and Questioned Costs (Concluded)

Year Ended June 30, 2012

Views of Responsible Officials and Corrective Action Plan

Agree. The Procurement Systems Analyst provides technical support for the PeopleSoft Accounts Payable system primarily for University departments that have third party systems for the purpose of ordering, inventorying, etc. [e.g., bookstores, libraries, auxiliary services, computer stores]. Voucher access enables the analyst to troubleshoot when one of these locations has an issue. To address the control deficiency, the Analyst's ability to add vouchers in the PeopleSoft production system has been deleted and the Analyst will now troubleshoot using a test database.

The Procurement Systems Analyst does need to be able to modify vendor records in order to perform 1099-MISC processing both on check cycle days and for the yearly production of 1099-MISC forms. There is no direct link to creating/modifying vendors and the check cycle process. As a voucher is needed for a vendor record to be used to issue a payment through the check cycle process, the deletion of this ability will address the control issue raised.

With regard to processing the electronic file for check printing, the employee who used to provide backup support left the University in June 2012. A new employee has recently been hired and will be cross trained to provide back-up for the check cycle process.

III. Federal Award Findings and Questioned Costs

None.

UNIVERSITY OF MAINE SYSTEM

Summary Schedule of Prior Audit Findings

Year Ended June 30, 2012

Finding Number: 2011-01

Federal Program: U.S. Department of Education – Federal Direct Student Loans

Specific Requirements: 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 Found: The University of Maine and University of Maine – Farmington were not performing monthly reconciliations throughout the year as required.

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 reconciliations 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.

Status: Corrected.

UNIVERSITY OF MAINE SYSTEM

Summary Schedule of Prior Audit Findings (Concluded)

Year Ended June 30, 2012

Finding Number: 2011-02

Federal Program: U.S. Department of Education – Federal Pell Grant Program

Specific Requirements: 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 Found: 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.

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 student financial 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 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.

Status: Corrected.