



## **UNIVERSITY OF MAINE SYSTEM**

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

**Year Ended June 30, 2013**



UNIVERSITY OF MAINE SYSTEM

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

Year Ended June 30, 2013

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Board of Trustees  
University of Maine System

We have audited, 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 accompanying financial statements of the business-type activities and the discretely presented component unit of University of Maine System (the System) as of and for the years ended June 30, 2013 and 2012, and the related notes to the financial statements, which collectively comprise the System's basic financial statements, and have issued our report thereon dated November 18, 2013.

**Internal Control Over Financial Reporting**

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

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

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the System's financial statements are free 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 Board of Trustees  
University of Maine System

**Purpose of this Report**

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

Berry Dunn McNeil & Parker, LLC

Bangor, Maine  
November 18, 2013



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

The Board of Trustees  
University of Maine System

**Report on Compliance for Each Major Federal Program**

We have audited the University of Maine System's (the System's) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the System's major federal programs for the year ended June 30, 2013. The System's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

We did not audit the System's compliance with the requirements governing student loan repayment processing services in accordance with the requirements of the Student Financial Assistance Cluster: Federal Perkins Loan Program as described in the *Compliance Supplement*. Those requirements govern functions performed by 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, 2013 was examined by other accountants in accordance with the U.S. Department of Education's Audit Guide, *Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Services*. Our report does not include the results of the other accountants' examination of ECSI's compliance with such requirements.

***Management's Responsibility***

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

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the System's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the System's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the System's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, the System complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

### **Report on Internal Control Over Compliance**

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

Requirements governing student loan repayment processing services in the Student Financial Assistance Cluster: Federal Perkins Loan Program as described in the Compliance Supplement are performed by ECSI. Internal control over compliance related to such functions for the year ended June 30, 2013 was reported on by other accountants in accordance with the U.S. Department of Education's Audit Guide, *Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Services*. Our report does not include the results of the other accountants' testing of ECSI's internal control over compliance related to such functions.

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

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

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

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

We have audited the financial statements of the business-type activities and the aggregate discretely presented component unit of the System as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the System's basic financial statements. We issued our report thereon dated November 18, 2013, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Berry Dawn McNeil & Parker, LLC

Bangor, Maine  
February 25, 2014

**University of Maine System**  
**Schedule of Expenditures of Federal Awards**  
**Year ended June 30, 2013**

<b>Federal grantor/pass-through grantor/program title</b>	<b>Pass-through Number</b>	<b>Federal CFDA Number</b>	<b>Federal Expenditures</b>
<b>Student Financial Assistance Cluster:</b>			
U.S. Department of Education:			
Federal Supplemental Educational Opportunity Grant Program		84.007	\$ 4,238,610
Federal Work–Study Program		84.033	5,156,896
Federal Perkins Loan Program (note 3)		84.038	5,037,099
Federal Perkins Loan Program Administrative Cost Allowance		84.038	545,847
Federal Pell Grant Program		84.063	44,651,726
Federal Direct Student Loans		84.268	149,485,639
Total U.S. Department of Education			<u>209,115,817</u>
U.S. Department of Health and Human Services:			
Nursing Student Loans (note 3)		93.364	416,694
<b>Total Student Financial Assistance Cluster</b>			<u><b>209,532,511</b></u>
<b>SNAP Cluster:</b>			
Passed-through:			
Maine Department of Health and Human Services:			
State Administrative Matching Grants for the Supplemental Nutrition Program		10.561	1,402,813
<b>Total SNAP Cluster</b>			<u><b>1,402,813</b></u>
<b>CDBG - Entitlement Grants Cluster:</b>			
Passed-through:			
Greater Portland Council of Governments:			
Community Development Block Grants / Entitlement Grants		14.218	37,304
<b>Total CDBG-Entitlement Grants Cluster</b>			<u><b>37,304</b></u>
<b>Fish and Wildlife Cluster:</b>			
Passed-through:			
Maine Inland Fisheries and Wildlife			
Wildlife Restoration and Basic Hunter Education		15.611	5,807
<b>Total Fish and Wildlife Cluster</b>			<u><b>5,807</b></u>
<b>Employment Services Cluster:</b>			
Passed-through:			
Maine Department of Labor:			
Employment Service/Wagner-Peyser Funded Activities		17.207	17,763
<b>Total Employment Services Cluster</b>			<u><b>17,763</b></u>
<b>Highway Planning and Construction Cluster:</b>			
Passed-through:			
Maine Department of Transportation:			
Highway Planning and Construction		20.205	21,426
Recreation Trails Program		20.219	1,113
<b>Total Highway Planning and Construction Cluster</b>			<u><b>22,539</b></u>
<b>Special Education Cluster:</b>			
Passed-through:			
Maine Department of Education:			
Special Education - Grants to States		84.027	76,059
Special Education - Grants to States	01305A305012	84.027	33,401
Special Education - Grants to States	01305A306314	84.027	71,755
Special Education - Grants to States	01305A304912	84.027	27,965
<b>Total Special Education Cluster</b>			<u><b>209,180</b></u>
<b>TRIO Cluster:</b>			
U.S. Department of Education:			
TRIO - Student Support Services		84.042	2,151,501
TRIO - Talent Search		84.044	798,994
Passed-through:			
Office of the Commissioner of Higher Education - Montana:			
TRIO - Talent Search	51010-1222	84.044	8,051
Total CFDA Number 84.044			<u>807,045</u>



**University of Maine System**  
**Schedule of Expenditures of Federal Awards**  
**Year ended June 30, 2013**

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Federal Expenditures
TRIO - Upward Bound		84.047	1,931,269
TRIO - Educational Opportunity Centers		84.066	674,905
<b>Total TRIO Cluster</b>			<u><u>5,564,720</u></u>
<b>Statewide Data Systems Cluster:</b>			
Passed-through:			
Maine Department of Education:			
ARRA Statewide Data Systems, Recovery Act	02005A310106	84.384	240,151
<b>Total Statewide Data Systems Cluster</b>			<u><u>240,151</u></u>
<b>Aging Cluster</b>			
Passed-through:			
Maine Department of Health and Human Services			
Special Program for the Aging - Title III		93.044	(64)
<b>Total Aging Cluster</b>			<u><u>(64)</u></u>
<b>TANF Cluster:</b>			
Passed-through:			
Maine Department of Health and Human Services:			
Temporary Assistance for Needy Families		93.558	925,479
<b>Total TANF Cluster</b>			<u><u>925,479</u></u>
<b>CCDF Cluster:</b>			
Passed-through:			
Maine Department of Health and Human Services:			
Child Care and Development Block Grant		93.575	378,487
Child Care Mandatory and Matching Funds of the Child Care & Dev Fund	CFS-13-616	93.596	323,268
<b>Total CCDF Cluster</b>			<u><u>701,755</u></u>
<b>Medicaid Cluster:</b>			
Passed-through:			
Maine Department of Health and Human Services:			
Medical Assistance Program		93.778	655,113
<b>Total Medicaid Cluster</b>			<u><u>655,113</u></u>
<b>Foster Grandparent/Senior Companion Cluster:</b>			
Senior Companion Program		94.016	343,417
<b>Total Foster Grandparent/Senior Companion Cluster</b>			<u><u>343,417</u></u>
<b>Research and Development Cluster:</b>			
<b>U.S. Department of Agriculture:</b>			
U.S. Department of Agriculture Awards with No CFDA Number		10.000	1,159,862
Passed-through:			
University of New Hampshire:			
U.S. Department of Agriculture Awards with No CFDA Number	12-034	10.000	43,804
Cornell University:			
U.S. Department of Agriculture Awards with No CFDA Number		10.000	4,112
Total CFDA Number 10.000			<u>1,207,778</u>
Agricultural Research-Basic & Applied		10.001	108,925
Passed-through:			
University of Rhode Island:			
Agricultural Research-Basic & Applied	031012/0003095	10.001	32,405
Total CFDA Number 10.001			<u>141,330</u>
Maine State Department of Agriculture:			
Specialty Crop Block Grant Program-Farm Bill		10.170	15,000
Grants for Agricultural Research - Spec. Research		10.200	396,956
Passed-through:			
University of Connecticut:			
Grants for Agricultural Research - Spec. Research	6941 / 7051	10.200	46,665
Cornell University:			
Grants for Agricultural Research - Spec. Research		10.200	560

**University of Maine System**  
**Schedule of Expenditures of Federal Awards**  
**Year ended June 30, 2013**

<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
University of Maryland:			
Grants for Agricultural Research - Spec. Research		10.200	168,752
Total CFDA Number 10.200			<u>612,933</u>
Cooperative Forestry Research		10.202	607,997
Payments to Agricultural Experiment Stations-Hatch		10.203	2,801,719
Grants for Agric Research - Competitive Research Grants		10.206	71,383
Passed-through:			
South Dakota State University:			
Grants for Agric Research - Comp Research	3TJ017	10.206	4,111
Total CFDA Number 10.206			<u>75,494</u>
Animal Health & Disease Research		10.207	3,385
Passed-through:			
Pemaquid Mussel Farms:			
Small Business Innovation Research		10.212	33,062
Alteros Energies, Inc.:			
Small Business Innovation Research		10.212	29,104
AXAT, Inc.:			
Small Business Innovation Research		10.212	22,674
Total CFDA Number 10.212			<u>84,840</u>
University of Vermont:			
Sustainable Agricultural Research & Education		10.215	54,235
Northeast SARE:			
Sustainable Agricultural Research & Education	LNE11-306	10.215	44,993
University of Massachusetts:			
Sustainable Agricultural Research & Education	13-007193A00	10.215	12,005
University of Connecticut:			
Sustainable Agricultural Research & Education		10.215	13,901
Total CFDA Number 10.215			<u>125,134</u>
Cornell University:			
Food Assistance and Nutrition Research Programs (FANRP)	62140-9883	10.253	12,916
Integrated Programs		10.303	39,890
Passed-through:			
University of Rhode Island:			
Integrated Programs	101608/0001946	10.303	47,735
Cornell University:			
Integrated Programs	59041-9143	10.303	21,402
Penn State University:			
Integrated Programs	3633-UM-USDA-8446	10.303	78,196
Total CFDA Number 10.303			<u>187,223</u>
Cornell University:			
Homeland Security_Agricultural		10.304	17,415
Organic Agriculture Research and Extension Initiative		10.307	210,097
Passed-through:			
University of Vermont:			
Organic Agriculture Research and Extension Initiative	23444	10.307	15,304
Cornell University:			
Organic Agriculture Research and Extension Initiative	65520-997	10.307	491
Ohio State University:			
Organic Agriculture Research and Extension Initiative	RF01194698-#60022854	10.307	50,774
Total CFDA Number 10.307			<u>276,666</u>
Specialty Crop Research Initiative		10.309	230,434
Passed-through:			
Cornell University:			
Specialty Crop Research Initiative	61314-9363	10.309	7,341
University of Mass-Amherst:			
Specialty Crop Research Initiative	12-007055-B-00	10.309	271,096
University of Wisconsin:			
Specialty Crop Research Initiative	350K895	10.309	97,787
Total CFDA Number 10.309			<u>606,658</u>

**University of Maine System**  
**Schedule of Expenditures of Federal Awards**  
**Year ended June 30, 2013**

<b>Federal grantor/pass-through grantor/program title</b>	<b>Pass-through Number</b>	<b>Federal CFDA Number</b>	<b>Federal Expenditures</b>
Agriculture and Food Research Initiative (AFRI)		10.310	784,208
Passed-through:			
University of Connecticut:			
Agriculture and Food Research Initiative (AFRI)	6820	10.310	2,830
University of Georgia:			
Agriculture and Food Research Initiative (AFRI)	RC293-365/4692058	10.310	16,525
University of California Riverside:			
Agriculture and Food Research Initiative (AFRI)	S000483	10.310	14,927
Total CFDA Number 10.310			<u>818,490</u>
Biomass Research and Development Initiative Competitive Grants Program		10.312	6,166
Passed-through:			
University of Minnesota:			
ARRA Trade adjustment Assistance for Farmers Training Coord Prog (TAAF)	H001344225	10.315	5,306
Cooperative Extension Service		10.500	103,620
Forestry Cooperative Research		10.651	85,648
Forestry Research		10.652	138,006
Passed-through:			
University of New Hampshire:			
Forestry Research		10.652	76,870
University of Vermont:			
Forestry Research		10.652	12,908
Total CFDA Number 10.652			<u>227,784</u>
Forest Health Protection		10.680	850
Passed-through:			
Maine Department of Conservation:			
Forest Health Protection		10.680	46,621
Total CFDA Number 10.680			<u>47,471</u>
Gulf of Maine Research Institute:			
National Fish and Wildlife Foundation	2010_PE_0001	10.683	4,244
Environmental Quality Incentives Program		10.912	5,244
<b>Total U.S. Department of Agriculture</b>			<u><b>8,080,461</b></u>
<b>U.S. Department of Commerce:</b>			
Passed-through:			
Ted Stevens Research Institute:			
Department of Commerce Awards with No CFDA Number		11.000	48,816
Maine Department of Marine Resources:			
Department of Commerce Awards with No CFDA Number		11.000	24,725
Total CFDA Number 11.000			<u>73,541</u>
NERACOOS:			
Integrated Ocean Observing System (IOOS)	A002-002	11.012	842,206
University of Puerto Rico- Mayaguez:			
Integrated Ocean Observing System (IOOS)	2011-2012-012 / 11	11.012	349,256
Total CFDA Number 11.012			<u>1,191,462</u>
Economic Development-Technical Assistance		11.303	3,368
Economic Adjustment Assistance		11.307	298,262
Geodetic Surveys and Services		11.400	4,267
Sea Grant Support		11.417	847,964
Passed-through:			
University of Rhode Island:			
Sea Grant Support		11.417	2,085
The Research Foundation of SUNY:			
Sea Grant Support		11.417	1,001
University of Mississippi:			
Sea Grant Support	10-03-059	11.417	66
Dartmouth College:			
Sea Grant Support	487	11.417	(127)
Total CFDA Number 11.417			<u>850,989</u>

**University of Maine System**  
**Schedule of Expenditures of Federal Awards**  
**Year ended June 30, 2013**

<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
Fisheries Development and Utilization Research		11.427	69,216
Passed-through:			
Woods Hole Oceanographic Institute:			
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes		11.432	281,156
Gulf of Maine Research Institute:			
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	PO47A080040-11	11.432	43,025
Total CFDA Number 11.432			<u>324,181</u>
University of Alaska:			
Columbia River Fisheries Development Program	UAF12-0070	11.436	67,028
Maine Department of Marine Resources:			
Unallied Management Products		11.454	2,472
Penobscot River Trust:			
ARRA Habitat Conservation		11.463	4,100
Habitat Conservation		11.463	166,545
Project SHARE:			
ARRA Habitat Conservation		11.463	1,535
Total CFDA Number 11.463			<u>172,180</u>
Friends of Acadia:			
Congressionally Identified Awards and Projects		11.469	12,568
Maine Department of Marine Resources:			
Unallied Science Program		11.472	107,751
Commercial Fisheries Research Foundation:			
Unallied Science Program		11.472	46,933
ME Aquaculture Association:			
Unallied Science Program	10429360	11.472	(75)
University of Mass-Amherst:			
Unallied Science Program		11.472	110,175
Total CFDA Number 11.472			<u>264,784</u>
Center for Sponsored Coastal Ocean Research - Coastal Ocean Program		11.478	263,148
Passed-through:			
University of Maryland:			
Center for Sponsored Coastal Ocean Research - Coastal Ocean Program	CA 11-08	11.478	43,745
HDR Engineering, Inc.:			
Center for Sponsored Coastal Ocean Research - Coastal Ocean Program		11.478	51,999
Woods Hole Oceanographic Institute:			
Center for Sponsored Coastal Ocean Research - Coastal Ocean Program		11.478	89,273
Total CFDA Number 11.478			<u>448,165</u>
Axiom Technologies:			
ARRA Broadband Technology Opportunities Program (BTOP)		11.557	793
<b>Total U.S. Department of Commerce</b>			<u><b>3,783,276</b></u>
<b>U.S. Department of Defense:</b>			
U.S. Department of Defense Awards with no CFDA Number		12.000	510,175
Passed-through:			
Environ International:			
U.S. Department of Defense Awards with no CFDA Number		12.000	38,672
Hodgdon Defense Composites:			
U.S. Department of Defense Awards with no CFDA Number	HDC-11-010	12.000	178,822
Logos Technologies, Inc:			
U.S. Department of Defense Awards with no CFDA Number	SUB-226-UME1	12.000	(70,736)
Orono Spectral Solutions:			
U.S. Department of Defense Awards with no CFDA Number		12.000	110,965
TexTech Industries:			
U.S. Department of Defense Awards with no CFDA Number		12.000	30,125
ARRA U.S. Department of Defense Awards with no CFDA Number		12.000	5,272
Universal Technology Corp:			
U.S. Department of Defense Awards with no CFDA Number	09-S568-073-01-C1	12.000	(30)
Total CFDA Number 12.000			<u>803,265</u>













**University of Maine System**  
**Schedule of Expenditures of Federal Awards**  
**Year ended June 30, 2013**

<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
Maine Department of Health and Human Services:			
National All Schedules Prescription Electronic Reporting Grant		93.975	7
<b>Total U.S. Department of Health and Human Services</b>			<u><b>10,349,371</b></u>
<b>U.S. Department of Homeland Security:</b>			
Passed-through:			
Georgia Institute of Technology:			
Department of Homeland Security Awards With No CFDA Number		97.000	643,727
<b>Total U.S. Department of Homeland Security</b>			<u><b>643,727</b></u>
<b>Total Research and Development Cluster</b>			<u><b>50,989,221</b></u>
<b>U.S. Department of Agriculture:</b>			
U.S. Department of Agriculture Awards with No CFDA Number		10.000	146,140
Passed-through:			
Global Wellness:			
U.S. Department of Agriculture Awards with No CFDA Number		10.000	(5,553)
Total CFDA Number 10.000			<u>140,587</u>
University of Vermont:			
Sustainable Agriculture Research and Education	LNE10-294	10.215	30,352
Cornell University:			
Homeland Security-Agricultural	54039-8583	10.304	78
University of Minnesota:			
ARRA Trade Adj Assistance for Farmers Training Coord Prog	H001344223	10.315	177,844
Crop Insurance Education in Targeted States		10.458	57,771
Cooperative Extension Services		10.500	2,640,111
Passed-through:			
Purdue University:			
Cooperative Extension Services		10.500	92,621
University of Vermont:			
Cooperative Extension Services		10.500	78,365
Rutgers University:			
Cooperative Extension Services		10.500	1,422
Kansas State University:			
Cooperative Extension Services		10.500	86,397
National 4-H Council:			
Cooperative Extension Services		10.500	23,781
Total CFDA Number 10.500			<u>2,922,697</u>
Maine Department of Health and Human Services:			
Special Supplemental Nutrition Program for Women, Infants and Children	CA-DC-12-601	10.557	104
Maine Department of Education:			
Team Nutrition Grants	01305AZ07805	10.574	4,388
Maine Department of Health and Human Services:			
WIC Grants To States (WGS)	CA-DC-12-375	10.578	5,224
Child Nutrition Discretionary Grants Limited Availability	CA-CF-11-253	10.579	96,659
The Research Foundation of SUNY:			
Forestry Research	09DG11242307020	10.652	607
<b>Total U.S. Department of Agriculture</b>			<u><b>3,436,311</b></u>
<b>U.S. Department of Commerce:</b>			
Passed-through:			
Social and Environmental Research Institute:			
U.S. Department of Commerce Awards With No CFDA Number		11.000	11,413
Economic Development-Technical Assistance		11.303	124,000
Passed-through:			
Island Institute:			
Research and Evaluation Program	EDA-5	11.312	4,532
Fisheries Finance Program		11.415	19,341
Sea Grant Support		11.417	890,945

**University of Maine System**  
**Schedule of Expenditures of Federal Awards**  
**Year ended June 30, 2013**

<b>Federal grantor/pass-through grantor/program title</b>	<b>Pass-through Number</b>	<b>Federal CFDA Number</b>	<b>Federal Expenditures</b>
Passed-through:			
University of Mississippi:			
Sea Grant Support	11-03-071	11.417	4,098
University of New Hampshire:			
Sea Grant Support	12-086	11.417	6,404
Total CFDA Number 11.417			<u>901,447</u>
State of Maine Department of Conservation:			
Coastal Zone Management Administration Awards		11.419	24,621
Woods Hole Oceanographic Institute:			
National Oceanic & Atmospheric Administration (NOAA) Coop Institutes		11.432	5,000
Schoodic Education and Research Center:			
Congressionally Identified Awards and Projects		11.469	11,958
USGOMA:			
Coastal Services Center		11.473	7,244
<b>Total U.S. Department of Commerce</b>			<u><b>1,109,556</b></u>
<b>U.S. Department of Defense:</b>			
U.S. Department of Defense Awards With No CFDA Number		12.000	14,286
Passed-through:			
BAE Systems:			
U.S. Department of Defense Awards With No CFDA Number		12.000	7,433
Lockheed Martin Corporation:			
U.S. Department of Defense Awards With No CFDA Number		12.000	27,760
Total CFDA Number 12.000			<u>49,479</u>
Basic and Applied Scientific Research		12.300	2,500
Passed-through:			
University of Texas at San Antonio:			
Basic and Applied Scientific Research		12.300	15,000
Total CFDA Number 12.300			<u>17,500</u>
<b>Total U.S. Department of Defense</b>			<u><b>66,979</b></u>
<b>U.S. Department of Housing and Urban Development:</b>			
Passed-through:			
University of Louisville Research Foundation, Inc.:			
Capacity Building for Sustainable Communities	ULRF 12-0036-02	14.705	40,256
<b>Total U.S. Department of Housing and Urban Development</b>			<u><b>40,256</b></u>
<b>U.S. Department of the Interior:</b>			
Coastal Program	51140-B-J038	15.630	(433)
<b>Total U.S. Department of the Interior</b>			<u><b>(433)</b></u>
<b>U.S. Department of Justice:</b>			
U.S. Department of Justice Awards With No CFDA Number		16.000	41,861
Legal Assistance for Victims		16.524	211,021
Grants to Reduce Violent Crimes Against Women on Campus		16.525	70,725
Passed-through:			
Boys to Men:			
Grants to Reduce Violent Crimes Against Women on Campus		16.525	4,157
Total CFDA Number 16.525			<u>74,882</u>
OVW Technical Assistance Initiative		16.526	1,269,612
ARRA OVW Technical Assistance Initiative		16.526	373,498
Total CFDA Number 16.526			<u>1,643,110</u>
Passed-through:			
Maine Department of Corrections:			
Juvenile Justice & Delinquency Prevention		16.540	51,357
State Justice Statistic Prog for Statistic Analysis Ctrs		16.550	43,883
Maine Department of Health and Human Services:			
Crime Victim Assistance	CA-CF-12-361	16.575	57

**University of Maine System**  
**Schedule of Expenditures of Federal Awards**  
**Year ended June 30, 2013**

<b>Federal grantor/pass-through grantor/program title</b>	<b>Pass-through Number</b>	<b>Federal CFDA Number</b>	<b>Federal Expenditures</b>
New Hampshire Department of Justice:			
Crime Victim Assistance		16.575	20,956
Total CFDA Number 16.575			<u>21,013</u>
Maine Department of Corrections:			
Edward Byrne Memorial Formula Grant Program		16.579	22,218
Natl 4-H Council:			
Juvenile Mentoring Program		16.726	135,241
Maine Association of Substance Abuse Programs:			
Enforcing Underage Drinking Laws Program		16.727	2,644
Natl 4-H Council:			
Tribal Youth Program		16.731	10,530
Central Connecticut State University:			
Second Chance Act Prisoner Reentry Initiative		16.812	6,326
<b>Total U.S. Department of Justice</b>			<u><b>2,264,086</b></u>
<b>U.S. Department of Labor:</b>			
Passed-through:			
Coastal Counties Workforce, Inc.:			
H-1B Job Training Grants	PY11-WWC-01	17.268	16,102
Maine Department of Labor:			
ARRA Program of Competitive Grants for Worker Training		17.275	151,274
Eastern Maine Development Corporation:			
ARRA Program of Competitive Grants for Worker Training		17.275	17,486
Total CFDA Number 17.275			<u>168,760</u>
<b>Total U.S. Department of Labor</b>			<u><b>184,862</b></u>
<b>U.S. Department of Transportation</b>			
Passed-through:			
Maine Department of Transportation:			
Maine Department of Transportation with No CFDA Number		20.000	168,817
Highway Training and Education		20.215	33,655
Massachusetts Institute of Technology:			
University Transportation Centers Program		20.701	25,806
<b>Total U.S. Department of Transportation</b>			<u><b>228,278</b></u>
<b>Library of Congress:</b>			
Passed-through:			
Academy for Educational Development:			
Library of Congress Awards with no CFDA Number	4260.01.52	42.000	1,721
<b>Total Library of Congress</b>			<u><b>1,721</b></u>
<b>National Aeronautics and Space Administration:</b>			
Passed-through:			
California Institute of Technology Jet Propulsion Laboratory:			
NASA Awards with No CFDA Number		43.000	35,912
The John Hopkins University:			
NASA Awards with No CFDA Number	890572	43.000	7,650
Maine Space Grant Consortium:			
NASA Awards with no CFDA Number		43.000	85,830
University of New Hampshire:			
NASA Awards with No CFDA Number	09-070	43.000	22,023
Total CFDA Number 43.000			<u>151,415</u>
Science		43.001	183,339
<b>Total National Aeronautics and Space Administration</b>			<u><b>334,754</b></u>
<b>National Endowment for the Humanities:</b>			
Promotion of the Humanities Professional Development		45.163	14,862
<b>Total National Endowment for the Humanities</b>			<u><b>14,862</b></u>

**University of Maine System**  
**Schedule of Expenditures of Federal Awards**  
**Year ended June 30, 2013**

<b>Federal grantor/pass-through grantor/program title</b>	<b>Pass-through Number</b>	<b>Federal CFDA Number</b>	<b>Federal Expenditures</b>
<b>Institute of Museum and Library Services:</b>			
National Leadership Grants		45.312	324,605
Passed-through:			
Maine Historical Society:			
National Leadership Grants		45.312	1
Total CFDA Number 45.312			<u>324,606</u>
<b>Total Institute of Museum and Library Services</b>			<u><b>324,606</b></u>
<b>National Science Foundation:</b>			
Passed-through:			
Maine Space Grant Consortium:			
U.S. National Science Foundation Awards With No CFDA Number		47.000	12,128
Rutgers University:			
Geosciences		47.050	108,905
Social Behavioral & Economic Sciences		47.075	52
Passed-through:			
American Museum of Natural History:			
Education and Human Resources		47.076	119,654
Kennebec Valley Community College:			
Education and Human Resources		47.076	6,479
University of Massachusetts:			
Education and Human Resources		47.076	16,147
Total CFDA Number 47.076			<u>142,280</u>
University of New Hampshire:			
Office of Cyberinfrastructure		47.080	10,620
<b>Total National Science Foundation</b>			<u><b>273,985</b></u>
<b>U.S. Small Business Administration:</b>			
Small Business Administration Awards with No CFDA Number		59.000	40,489
Small Business Development Centers		59.037	861,466
Prime Technical Assistance		59.050	60,163
<b>Total U.S. Small Business Administration</b>			<u><b>962,118</b></u>
<b>U.S. Department of Veterans Affairs:</b>			
All-Volunteer Force Educational Assistance		64.124	241,527
<b>Total U.S. Department of Veterans Affairs</b>			<u><b>241,527</b></u>
<b>U.S. Environmental Protection Agency:</b>			
U.S. Environmental Protection Agency Awards With No CFDA Number		66.000	19,775
Environmental Finance Center Grants		66.203	76,022
Passed-through:			
New Mexico Institute of Mining and Technology:			
Surveys, Studies, Investigations, Demonstrations, & Training Grants		66.424	65,326
National Estuary Program		66.456	611,265
Passed-through:			
University of Wisconsin:			
Great Lakes Program	261K520	66.469	14,412
Maine Department of Environmental Protection:			
Beach Monitoring & Notification Program Implementation Grants		66.472	183,819
Performance Partnership Grants		66.605	10,508
<b>Total U.S. Environmental Protection Agency</b>			<u><b>981,127</b></u>
<b>U.S. Department of Energy:</b>			
Passed-through:			
Efficiency Maine Trust:			
ARRA State Energy Program		81.041	70,000
<b>Total U.S. Department of Energy</b>			<u><b>70,000</b></u>

**University of Maine System**  
**Schedule of Expenditures of Federal Awards**  
**Year ended June 30, 2013**

<b>Federal grantor/pass-through grantor/program title</b>	<b>Pass-through Number</b>	<b>Federal CFDA Number</b>	<b>Federal Expenditures</b>
<b>U.S. Department of Education:</b>			
U.S. Department of Education Awards with No CFDA Number		84.000	171,282
National Resource Centers Program for Foreign Language		84.015	311,705
Passed-through:			
Maine Department of Education:			
Career and Technical Education - Basic Grants to States		84.048	24,400
Fund for Improvement of Postsecondary Education		84.116	23,851
Bilingual Education-Professional Development		84.195	31,706
Passed-through:			
Maine Department of Education:			
Assistive Technology	01305A307637	84.224	220,211
Twenty-First Century Community Learning Centers	01305A305467	84.287	134,227
Special Education-State Personnel Development	01305A306314	84.323	8,757
Special Education - Personnel Development to Improve Services		84.325	476,928
Passed-through:			
Temple University:			
Demonstration Projects to Support Postsecondary Faculty, Staff	300065 19930 03	84.333	2,580
Early Reading First		84.359	58,580
English Language Acquisition Grants		84.365	322,277
Passed-through:			
Maine Math & Science Alliance:			
Mathematics & Science Partnerships		84.366	6,255
Maine Department of Education:			
Mathematics & Science Partnerships	01305A307222	84.366	116,499
Total CFDA Number 84.366			<u>122,754</u>
Improving Teacher Quality State Grants	01305A304311	84.367	334,383
National Writing Project Corporation:			
Improving Teacher Quality State Grants		84.367	30,940
Total CFDA Number 84.367			<u>365,323</u>
Finance Authority of Maine:			
College Access Challenge Grant Program		84.378	51,072
Ohio State University:			
ARRA State Fiscal Stabilization Fund (SFSF) - Investing in Innovation Fund		84.396	167,846
National Writing Project Corporation:			
National Writing Project	10-MD04	84.928	1,734
<b>Total U.S. Department of Education</b>			<u><b>2,495,233</b></u>
<b>U.S. Department of Health and Human Services:</b>			
U.S. Department of Health and Human Services Awards With No CFDA Number		93.000	23,209
Passed-through:			
ABT Associates, Inc.:			
U.S. Department of Health and Human Services Awards With No CFDA Number	32413	93.000	104,373
Maine Medical Center:			
U.S. Department of Health and Human Services Awards With No CFDA Number		93.000	(533)
National Association of Medical Examiners:			
U.S. Department of Health and Human Services Awards With No CFDA Number		93.000	14,132
Total CFDA Number 93.000			<u>141,181</u>
Maine Department of Health and Human Services:			
Special Programs for the Aging - Title IV and Title II	CA-ES-10-223	93.048	22,884
Alzheimer's Disease Demonstration Grants to States		93.051	35,465
Public Health Emergency Preparedness		93.069	681,180
Environmental Public Health and Emergency Response		93.070	120,657
Birth Defects and Developmental Disabilities-Prevention & Surveillance		93.073	13,852
Passed-through:			
Families and Children Together:			
Enhance Safety of Children Affected by Substance Abuse		93.087	56,074
Dartmouth College:			
Maternal & Child Health Federal Consolidated Programs		93.110	150,924

**University of Maine System**  
**Schedule of Expenditures of Federal Awards**  
**Year ended June 30, 2013**

<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
Maine Department of Health and Human Services:			
Maternal & Child Health Federal Consolidated Programs		93.110	68,363
Maine Developmental Disabilities Council:			
Maternal & Child Health Federal Consolidated Programs	CA-DC-12-601	93.110	10,402
Total CFDA Number 93.110			<u>229,689</u>
Maine Department of Health and Human Services:			
Injury Prevention and Control Research and State and Community		93.136	21,072
Columbia University:			
NIEHS Superfund Hazardous Substances_Basic Research and Educ		93.143	1,054
Actuarial Research Corporation:			
Policy Research and Evaluation Grants	ARC2012-6	93.239	11,670
Maine Department of Health and Human Services:			
State Rural Hospital Flexibility Program		93.241	18,619
Substance Abuse & Mental Hlth Svcs-Projects of Reg & National Significance		93.243	107,984
Passed-through:			
Maine Department of Health and Human Services:			
Substance Abuse & Mental Hlth Svcs-Projects of Reg & National Significance		93.243	26
Total CFDA Number 93.243			<u>108,010</u>
Universal Newborn Hearing Screening		93.251	71,568
Adult Viral Hepatitis Prevention and Control		93.270	75,017
Centers for Disease Control & Prev - Investigations & Technical Assistance		93.283	314,116
National Network Public Health Institute:			
Centers for Disease Control & Prev - Investigations & Technical Assistance	C323	93.283	29,993
Total CFDA Number 93.283			<u>344,109</u>
Research Infrastructure Programs		93.351	211,148
National Center for Research Resources		93.389	26,011
Passed-through:			
Maine Department of Health and Human Services:			
Affordable Care Act (ACA) Maternal, Infant, Early Childhood		93.505	547,374
Strengthening Public Health Infrastructure for Improved Health Outcomes		93.507	552,031
Maine Health Data Organization:			
Affordable Care Act (ACA) Grants to States for Health Ins Premium Review		93.511	(2)
Maine Department of Health and Human Services:			
Affordable Care Act (ACA) Personal & Home Care Aide Training Prog	CA-ES-11-329	93.512	638,352
Affordable Care Act Aging and Disability Resource Center	CA-ES-11-220	93.517	23,141
The Affordable Care Act: Building Epidemiology, Lab & Health Inf Systems		93.521	85,393
Association of State and Territorial Health Officials (ASTHO):			
Affordable Care Act Program for Early Detection of Certain Med Conditions		93.534	25,922
Maine Department of Health and Human Services:			
Affordable Care Act-National Environmental Public Health Tracking Prog.		93.538	294,246
Child Support Enforcement		93.563	255,881
Houlton Band of Maliseet Indians:			
Native American Programs		93.612	9,036
University Centers for Excellence in Developmental Disabilities		93.632	543,101
Passed-through:			
Maine Department of Health and Human Services:			
Children's Justice Grants to States		93.643	(6,289)
The Research Foundation of SUNY:			
Child Welfare Research Training or Demonstration		93.648	372,073
Adoption Opportunities		93.652	2,418,135
Passed-through:			
Colorado Department of Human Services:			
Foster Care - Title IV(E)	97-IHA-01452	93.658	189,020
Maine Department of Health and Human Services:			
Foster Care - Title IV(E)		93.658	11,636
Total CFDA Number 93.658			<u>200,656</u>
Adoption Assistance		93.659	(261)

**University of Maine System**  
**Schedule of Expenditures of Federal Awards**  
**Year ended June 30, 2013**

<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
Colorado Department of Human Services: Social Services Block Grant		93.667	1,200,760
Maine Department of Health and Human Services: Chafee Foster Care Independence Program		93.674	93,479
ARRA Trans-NIH Recovery Act Research Support		93.701	2,240
Passed-through:			
Maine Department of Health and Human Services: Recovery Act Comparative Effectiveness Research - AHRQ	CA-QI-12-259	93.715	14,111
Rutgers University: Recovery Act Comparative Effectiveness Research - AHRQ		93.715	12,393
Total CFDA Number 93.715			<u>26,504</u>
Maine Department of Health and Human Services: ARRA - Prevention and Wellness-State, Territories and Pacific Islands	CA-DC-10-352	93.723	77,318
Children's Health Insurance Program	CA-IA-12-313	93.767	3,839
Money Follows the Person Rebalancing Demonstration	CA-ES-12-328	93.791	98,681
Health Care and Other Facilities		93.887	35,751
Passed-through:			
Health Access Network: Rural Health Care Services Outreach, Rural Health Network Dev.		93.912	(26,055)
Red Wind Consulting, Inc.: Demonstration Projects for Indian Health		93.933	77,106
<b>Total U.S. Department of Health and Human Services</b>			<u><b>9,737,672</b></u>
<b>U.S. Corp. for National and Community Service:</b>			
Retired and Senior Volunteer Program		94.002	89,750
<b>Total U.S. Corp. for National and Community Service</b>			<u><b>89,750</b></u>
<b>U.S. Department of Homeland Security:</b>			
U.S. Department of Homeland Security Awards With No CFDA Number		97.000	9,101
<b>Total U.S. Department of Homeland Security</b>			<u><b>9,101</b></u>
<b>U.S. Agency for International Development:</b>			
Passed-through:			
Higher Education for Development: USAID Development Partnerships for Univ Cooperation and Development	AEG-A-00-05-00007-00	98.012	39,340
<b>Total U.S. Agency for International Development</b>			<u><b>39,340</b></u>
<b>Total Federal Expenditures</b>			<u><b>\$ 293,553,400</b></u>



**UNIVERSITY OF MAINE SYSTEM**

**Notes to Schedule of Expenditures of Federal Awards**

**Year Ended June 30, 2013**

**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, 2013. The information in the Schedule is presented in accordance with the requirements of Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of the System, it is not intended to and does not present the financial position, changes in net position, or cash flows of the System. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

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

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

**2. Summary of Significant Accounting Policies**

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

**3. Loan Program Balances**

Loan balances receivable from students under federal programs are as follows as of June 30, 2013:

Federal Perkins Loans	\$ <u>30,593,251</u>
Nursing Student Loans	\$ <u>1,742,786</u>

**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 end June 30, 2013, subrecipient expenditures totaled \$5,298,827.

**UNIVERSITY OF MAINE SYSTEM**

**Notes to Schedule of Expenditures of Federal Awards (Concluded)**

**Year Ended June 30, 2013**

**5. Indirect Costs**

The System has predetermined Facilities and Administrative (F&A) rates for fiscal year 2013, 2014 and 2015. The base rates for other F&A cost recoveries range from 26.0% to 49.6% for fiscal year 2013 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, 2013:

<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	\$ 9,598,414	\$ 3,321,172	\$ 12,919,586
U.S. Department of Commerce	11.xxx	2,520,512	2,372,320	4,892,832
U.S. Department of Defense	12.xxx	2,323,811	349,459	2,673,270
U.S. Department of Housing and Urban Development	14.xxx	-	77,560	77,560
U.S. Department of the Interior	15.xxx	441,797	210,738	652,535
U.S. Department of Justice	16.xxx	1,966,717	297,368	2,264,085
U.S. Department of Labor	17.xxx	-	266,539	266,539
U.S. Department of Transportation	20.xxx	-	1,165,417	1,165,417
Library of Congress	42.xxx	-	1,721	1,721
National Aeronautics and Space Administration	43.xxx	579,329	865,222	1,444,551
National Endowment for the Humanities	45.1xx	14,862	-	14,862
Institute of Museum and Library Services	45.3xx	324,605	1	324,606
National Science Foundation	47.xxx	17,242,017	408,654	17,650,671
U.S. Small Business Administration	59.xxx	962,119	-	962,119
U.S. Department of Veterans Affairs	64.xxx	241,527	-	241,527
U.S. Environmental Protection Agency	66.xxx	723,334	304,261	1,027,595
U.S. Department of Energy	81.xxx	4,273,415	714,865	4,988,280
U.S. Department of Education	84.xxx	216,068,816 *	2,005,473	218,074,289
U.S. Department of Health and Human Services	93.xxx	7,690,920 **	15,095,101	22,786,021
U.S. Corporation for National and Community Service	94.xxx	433,166	-	433,166
U.S. Department of Homeland Security	97.xxx	9,101	643,727	652,828
U.S. Agency for International Development	98.xxx	-	39,340	39,340
<b>Total Federal Assistance</b>		<b><u>\$265,414,462</u></b>	<b><u>\$28,138,938</u></b>	<b><u>\$293,553,400</u></b>

\* Includes \$209,115,817 for Student Financial Aid

\*\* Includes \$416,694 for Student Financial Aid

**UNIVERSITY OF MAINE SYSTEM**

**Schedule of Findings and Questioned Costs**

**Year Ended June 30, 2013**

**Section I Summary of Auditor's Results**

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?        Yes   X   No

Significant deficiency(ies) identified that are not considered to be material weakness(es)?        Yes   X   None reported

Noncompliance material to the financial statements noted?        Yes   X   No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?        Yes   X   No

Significant deficiency(ies) identified that are not considered to be material weakness(es)?        Yes   X   None reported

Type of report issued on compliance for major programs: Unmodified

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

Identification of major programs:

CFDA Number(s)

Name of Federal Program or Cluster

84.007, 84.033, 84.038, 84.063, 84.268, 93.364

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

10.500

U.S. Department of Agriculture – Cooperative Extension Services

16.526

U.S. Department of Justice – OVW Technical Assistance Initiative  
U.S. Department of Justice – ARRA OVW Technical Assistance Initiative

Dollar threshold used to distinguish between Type A and Type B programs \$2,520,627

Auditee qualified as low-risk auditee?   X   Yes        No

**UNIVERSITY OF MAINE SYSTEM**

**Schedule of Findings and Questioned Costs (Concluded)**

**Year Ended June 30, 2013**

**Section II Financial Statement Findings**

**None**

**Section III Federal Award Findings and Questioned Costs**

**None**

**UNIVERSITY OF MAINE SYSTEM**  
**Summary Schedule of Prior Audit Findings**  
**Year Ended June 30, 2013**

**None Reported.**