



## UNIVERSITY OF MAINE SYSTEM

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

Year Ended June 30, 2014



UNIVERSITY OF MAINE SYSTEM

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

Year Ended June 30, 2014

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GOVERNMENT AUDITING STANDARDS**

To the Board of Trustees  
University of Maine System

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

**Internal Control over Financial Reporting**

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

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

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

## **Compliance and Other Matters**

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

## **Purpose of this Report**

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

*Berry Dunn McNeil & Parker, LLC*

Bangor, Maine  
November 17, 2014



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

The Board of Trustees  
University of Maine System

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

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

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

***Management's Responsibility***

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

***Auditor's Responsibility***

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

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

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

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

### ***Other Matters***

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

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

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

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

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

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

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

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

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

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

*Berry Dunn McNeil & Parker, LLC*

Bangor, Maine  
March 3, 2015

University of Maine System  
Schedule of Expenditures of Federal Awards  
Year ended June 30, 2014

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Federal Expenditures
<b>Student Financial Assistance Cluster:</b>			
U.S. Department of Education:			
Federal Supplemental Educational Opportunity Grant Program		84.007	\$ 4,312,192
Federal Work-Study Program		84.033	4,997,256
Federal Perkins Loan Program (note 3)		84.038	5,089,462
Federal Perkins Loan Program Administrative Cost Allowance		84.038	548,619
Federal Pell Grant Program		84.063	44,016,587
Federal Direct Student Loans		84.268	144,930,967
Total U.S. Department of Education			<u>203,895,083</u>
U.S. Department of Health and Human Services:			
Nursing Student Loans (note 3)		93.364	437,930
<b>Total Student Financial Assistance Cluster</b>			<u><b>204,333,013</b></u>
<b>SNAP Cluster:</b>			
U.S. Department of Agriculture:			
Passed-through:			
Maine Department of Health and Human Services:			
State Administrative Matching Grants for the Supplemental Nutrition Program	CA-DC-12-351, OFI-13-313	10.561	198,801
<b>Total SNAP Cluster</b>			<u><b>198,801</b></u>
<b>CDBG - Entitlement Grants Cluster:</b>			
U.S. Department of Housing and Urban Development:			
Passed-through:			
Greater Portland Council of Governments:			
Community Development Block Grants / Entitlement Grants		14.218	73,297
<b>Total CDBG-Entitlement Grants Cluster</b>			<u><b>73,297</b></u>
<b>Fish and Wildlife Cluster:</b>			
U.S. Department of the Interior:			
Passed-through:			
Maine Department of Inland Fisheries and Wildlife			
Wildlife Restoration and Basic Hunter Education	CT09A20130118*2634 CT09A2014506*3648	15.611	21,793
<b>Total Fish and Wildlife Cluster</b>			<u><b>21,793</b></u>
<b>Employment Services Cluster:</b>			
U.S. Department of Labor:			
Passed-through:			
Maine Department of Labor:			
Employment Service/Wagner-Peyser Funded Activities		17.207	17,531
<b>Total Employment Services Cluster</b>			<u><b>17,531</b></u>
<b>Highway Planning and Construction Cluster:</b>			
U.S. Department of Transportation:			
Passed-through:			
Maine Department of Transportation:			
Highway Planning and Construction	20110519*5855	20.205	1,225
Maine Department of Conservation:			
Recreation Trails Program	1206	20.219	33,386
<b>Total Highway Planning and Construction Cluster</b>			<u><b>34,611</b></u>
<b>Special Education Cluster:</b>			
U.S. Department of Education:			
Passed-through:			
Maine Department of Education:			
Special Education - Grants to States	01305A306314	84.027	132,322
Special Education - Grants to States	01305A304912	84.027	262,338
<b>Total Special Education Cluster</b>			<u><b>394,660</b></u>
<b>TRIO Cluster:</b>			
U.S. Department of Education:			
TRIO - Student Support Services		84.042	2,133,004
TRIO - Talent Search		84.044	669,682



**University of Maine System**  
**Schedule of Expenditures of Federal Awards**  
**Year ended June 30, 2014**

<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
Passed-through:			
Office of the Commissioner of Higher Education - Montana:			
TRIO - Talent Search	51010-1222	84.044	740
Total CFDA Number 84.044			<u>670,422</u>
TRIO - Upward Bound		84.047	1,980,835
TRIO - Educational Opportunity Centers		84.066	646,206
<b>Total TRIO Cluster</b>			<b><u>5,430,467</u></b>
<b>Statewide Data Systems Cluster:</b>			
U.S. Department of Education:			
Passed-through:			
Maine Department of Education:			
ARRA Statewide Data Systems, Recovery Act	02005A310106	84.384	277,370
<b>Total Statewide Data Systems Cluster</b>			<b><u>277,370</u></b>
<b>TANF Cluster:</b>			
U.S. Department of Health and Human Services:			
Passed-through:			
Maine Department of Health and Human Services:			
Temporary Assistance for Needy Families	OFI-13-801, OFI-13-313	93.558	1,059,440
<b>Total TANF Cluster</b>			<b><u>1,059,440</u></b>
<b>CCDF Cluster:</b>			
U.S. Department of Health and Human Services:			
Passed-through:			
Maine Department of Health and Human Services:			
Child Care Mandatory and Matching Funds of the Child Care & Dev Fund	CFS-13-616	93.596	1,465,893
<b>Total CCDF Cluster</b>			<b><u>1,465,893</u></b>
<b>Medicaid Cluster:</b>			
U.S. Department of Health and Human Services:			
Passed-through:			
Maine Department of Health and Human Services:			
Medical Assistance Program	CA-MC-11-235 CA-LR-12-331 CA-MH-13-372 CA-CP-13-373	93.778	188,384
Adcare Educational Institute			
Medical Assistance Program	OSA-14-428	93.778	307,643
<b>Total Medicaid Cluster</b>			<b><u>496,027</u></b>
<b>Foster Grandparent/Senior Companion Cluster:</b>			
Corporation for National and Community Service:			
Senior Companion Program		94.016	344,443
<b>Total Foster Grandparent/Senior Companion Cluster:</b>			<b><u>344,443</u></b>
<b>Research and Development Cluster:</b>			
<b>U.S. Department of Agriculture:</b>			
U.S. Department of Agriculture Awards with No CFDA Number			
Passed-through:		10.000	491,889
Maine State Department of Agriculture:			
U.S. Department of Agriculture Awards with No CFDA Number	CT01A20130507*3677	10.000	59,049
Total CFDA Number 10.000			<u>550,938</u>
Agricultural Research-Basic & Applied		10.001	128,211
Passed-through:			
University of Rhode Island:			
Agricultural Research-Basic & Applied	031012/0003095	10.001	6,771
Total CFDA Number 10.001			<u>134,982</u>
Maine State Department of Agriculture:			
Plant & Animal Disease Pest Control	CT20130722*383	10.025	8,103
Maine State Department of Agriculture:			
Specialty Crop Block Grant Program-Farm Bill	CT01A-20121101*1792	10.170	23,871
Wild Blueberry Commission of Maine:			
Specialty Crop Block Grant Program-Farm Bill		10.170	79,183
Total CFDA Number 10.170			<u>103,054</u>

**University of Maine System**  
**Schedule of Expenditures of Federal Awards**  
**Year ended June 30, 2014**

<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
Grants for Agricultural Research - Spec. Research		10.200	297,151
Passed-through:			
University of Connecticut:			
Grants for Agricultural Research - Spec. Research	6941 / 7051	10.200	354
Cornell University:			
Grants for Agricultural Research - Spec. Research	70395-10148	10.200	1,000
University of Maryland:			
Grants for Agricultural Research - Spec. Research		10.200	79,595
Total CFDA Number 10.200			<u>378,100</u>
Cooperative Forestry Research		10.202	786,097
Payments to Agricultural Experiment Stations-Hatch		10.203	3,440,883
Passed-through:			
South Dakota State University:			
Grants for Agric Research - Comp Research	3TJ017	10.206	2,793
Animal Health & Disease Research		10.207	9,161
Passed-through:			
Pemaquid Mussel Farms:			
Small Business Innovation Research		10.212	30,115
Alteros Energies, Inc.:			
Small Business Innovation Research	2012-33610-20169-UM	10.212	17,501
Total CFDA Number 10.212			<u>47,616</u>
University of Vermont:			
Sustainable Agricultural Research & Education		10.215	47,905
Northeast SARE:			
Sustainable Agricultural Research & Education	LNE11-306	10.215	25,433
University of Massachusetts:			
Sustainable Agricultural Research & Education	13-007193A00	10.215	23,252
University of Connecticut:			
Sustainable Agricultural Research & Education	17748	10.215	3,071
Total CFDA Number 10.215			<u>99,661</u>
Cornell University:			
Food Assistance and Nutrition Research Programs (FANRP)	62140-9883	10.253	15
Integrated Programs	59041-9143	10.303	47,107
Homeland Security_Agricultural	67826-9932	10.304	14,619
Organic Agriculture Research and Extension Initiative		10.307	215,707
Passed-through:			
University of New Hampshire:			
Organic Agriculture Research and Extension Initiative	12-034	10.307	75,001
Cornell University:			
Organic Agriculture Research and Extension Initiative	65520-997, 67251-9977	10.307	8,298
Ohio State University:			
Organic Agriculture Research and Extension Initiative	RF01194698-#60022854	10.307	49,210
Total CFDA Number 10.307			<u>348,216</u>
Specialty Crop Research Initiative		10.309	336,347
Passed-through:			
Cornell University:			
Specialty Crop Research Initiative	61314-9363	10.309	4,873
University of Massachusetts-Amherst:			
Specialty Crop Research Initiative	12-007055-B-00	10.309	241,996
University of Wisconsin:			
Specialty Crop Research Initiative	350K895	10.309	96,450
Total CFDA Number 10.309			<u>679,666</u>
Agriculture and Food Research Initiative (AFRI)		10.310	883,472
Passed-through:			
University of Georgia:			
Agriculture and Food Research Initiative (AFRI)	RC293-365/4692058	10.310	854
University of California Riverside:			
Agriculture and Food Research Initiative (AFRI)	S000483	10.310	4,628
Total CFDA Number 10.310			<u>888,954</u>

**University of Maine System**  
**Schedule of Expenditures of Federal Awards**  
**Year ended June 30, 2014**

<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
Biomass Research and Development Initiative Competitive Grants Program		10.312	75,540
Cooperative Extension Service		10.500	140,255
Forestry Cooperative Research		10.651	61,494
Forestry Research		10.652	258,817
Passed-through:			
University of New Hampshire:			
Forestry Research	12-019, 12-022	10.652	30,272
University of Vermont:			
Forestry Research	24760, 23281	10.652	29,268
Total CFDA Number 10.652			<u>318,357</u>
Forest Health Protection		10.680	6,405
Passed-through:			
Maine Department of Conservation:			
Forest Health Protection	20110726*0440	10.680	34,423
Total CFDA Number 10.680			<u>40,828</u>
Environmental Quality Incentives Program		10.912	25
<b>Total U.S. Department of Agriculture</b>			<b><u>8,176,464</u></b>
<b>U.S. Department of Commerce:</b>			
U.S. Department of Commerce Awards with no CFDA number		11.000	3,985
Passed-through:			
Ted Stevens Research Institute:			
U.S. Department of Commerce Awards with No CFDA Number	WE-133F-13-SE-1847	11.000	12,000
Woods Hole Oceanographic Institute:			
U.S. Department of Commerce Awards with No CFDA Number	A101067	11.000	731,596
Maine Department of Marine Resources:			
U.S. Department of Commerce Awards with No CFDA Number	CT# 13A-20120702*0011	11.000	21,275
Total CFDA Number 11.000			<u>768,856</u>
NERACOOS:			
Integrated Ocean Observing System (IOOS)	A002-002	11.012	646,276
University of Puerto Rico- Mayaguez:			
Integrated Ocean Observing System (IOOS)	2012-2013-011, 2013-2014-005	11.012	174,458
Total CFDA Number 11.012			<u>820,734</u>
Economic Adjustment Assistance		11.307	144,453
Geodetic Surveys and Services		11.400	7,858
Sea Grant Support		11.417	1,245,780
Passed-through:			
The Research Foundation of SUNY:			
Sea Grant Support	1100951-3-53266	11.417	2,597
Total CFDA Number 11.417			<u>1,248,377</u>
Fisheries Development and Utilization Research		11.427	16,397
Passed-through:			
Woods Hole Oceanographic Institute:			
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes		11.432	289,513
Gulf of Maine Research Institute:			
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	PO47A080040-11	11.432	28,560
Total CFDA Number 11.432			<u>318,073</u>
University of Alaska:			
Columbia River Fisheries Development Program	UAF12-0070	11.436	6,739
Maine Department of Marine Resources:			
Unallied Management Products	CT# 13A-20120420*4390	11.454	19,710
Penobscot River Trust:			
ARRA Habitat Conservation		11.463	1,932
Habitat Conservation		11.463	237,502
Total CFDA Number 11.463			<u>239,434</u>
Congressionally Identified Awards and Projects		11.469	60,464
Passed-through:			
Friends of Acadia:			
Congressionally Identified Awards and Projects		11.469	(23)
Total CFDA Number 11.469			<u>60,441</u>

**University of Maine System**  
**Schedule of Expenditures of Federal Awards**  
**Year ended June 30, 2014**

<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
Unallied Science Program		11.472	47,454
Passed-through:			
Maine Department of Marine Resources:			
Unallied Science Program	13A20100914*1526, 13A2010*6527	11.472	47,475
Commercial Fisheries Research Foundation:			
Unallied Science Program		11.472	9,763
University of Massachusetts-Amherst:			
Unallied Science Program	12-006742A00, 13-007140A00	11.472	<u>83,531</u>
Total CFDA Number 11.472			<u>188,223</u>
Center for Sponsored Coastal Ocean Research - Coastal Ocean Program		11.478	245,640
Passed-through:			
University of Maryland:			
Center for Sponsored Coastal Ocean Research - Coastal Ocean Program	CA 11-08	11.478	688
Woods Hole Oceanographic Institute:			
Center for Sponsored Coastal Ocean Research - Coastal Ocean Program	A100485, A100872	11.478	<u>69,596</u>
Total CFDA Number 11.478			<u>315,924</u>
Woods Hole Oceanographic Institute:			
NOAA Prog. for Disaster Relief Approp. Act- Non-construction & Construction	A101067	11.483	<u>55,617</u>
<b>Total U.S. Department of Commerce</b>			<b><u>4,210,836</u></b>
<b>U.S. Department of Defense:</b>			
U.S. Department of Defense Awards with no CFDA Number		12.000	836,201
Passed-through:			
Environ International:			
U.S. Department of Defense Awards with no CFDA Number		12.000	8,805
KaZaK Technologies:			
U.S. Department of Defense Awards with no CFDA Number	PO-07-13	12.000	23,976
Consortium for Energy, Environment and Demilitarization:			
U.S. Department of Defense Awards with no CFDA Number	OTA W15QKN-13-9-0001	12.000	99,398
Orono Spectral Solutions:			
U.S. Department of Defense Awards with no CFDA Number		12.000	<u>104,384</u>
Total CFDA Number 12.000			<u>1,072,764</u>
Basic and Applied Scientific Research		12.300	560,664
Basic Scientific Research		12.431	<u>383,622</u>
<b>Total U.S. Department of Defense</b>			<b><u>2,017,050</u></b>
<b>U.S. Department of Interior:</b>			
U.S. Department of Interior Awards with No CFDA Number		15.000	64,946
Passed-through:			
University of Washington:			
U.S. Department of Interior Awards with No CFDA Number		15.000	5,109
Maine Marine Composites:			
U.S. Department of Interior Awards with No CFDA Number	MMC-13-01	15.000	39,148
National Fish and Wildlife Foundation:			
U.S. Department of Interior Awards with No CFDA Number	0104.13.036938	15.000	<u>8,375</u>
Total CFDA Number 15.000			<u>117,578</u>
Management Initiative		15.239	40,000
Passed-through:			
Maine Department of Inland Fisheries and Wildlife:			
Sport Fish Restoration Program	CT09A20120925*1349	15.605	149
Fish and Wildlife Management Assistance		15.608	3,937
Passed-through:			
National Fish and Wildlife Foundation:			
Fish and Wildlife Management Assistance	2008-0014-000	15.608	(1,795)
Maine Department of Inland Fisheries and Wildlife:			
Fish and Wildlife Management Assistance	924367	15.608	72,148
Maine Department of Marine Resources:			
Fish and Wildlife Management Assistance	20130402*3278	15.608	<u>6,070</u>
Total CFDA Number 15.608			<u>80,360</u>

**University of Maine System**  
**Schedule of Expenditures of Federal Awards**  
**Year ended June 30, 2014**

<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
Coastal Program		15.630	4,869
Passed-through:			
Maine Department of Inland Fisheries and Wildlife:			
State Wildlife Grants		15.634	114,874
Migratory Bird Monitoring, Assessment and Conservation		15.655	32,321
Endangered Species Conservation Recovery Implementation Funds		15.657	3,653
Passed-through:			
Wildlife Management Institute, Inc.:			
Fish and Wildlife Coordination and Assistance Programs	2011-08	15.664	81,951
Hurricane Sandy Disaster Relief Activities - FWS		15.677	75,456
Assistance to State Water Resources Research Institutes		15.805	87,313
Passed-through:			
University of New Hampshire:			
Assistance to State Water Resources Research Institutes	11-130	15.805	47,367
Total CFDA Number 15.805			<u>134,680</u>
U.S. Geological Survey-Research & Data Collection		15.808	66,655
Cooperative Research Units Program		15.812	197,754
Cultural Resources Management		15.946	832
<b>Total U.S. Department of Interior</b>			<u><b>951,132</b></u>
<b>U.S. Department of Labor:</b>			
Passed-through:			
Maine Department of Labor:			
Unemployment Insurance	20120803*0553	17.225	18,379
<b>Total U.S. Department of Labor</b>			<u><b>18,379</b></u>
<b>U.S. Department of Transportation:</b>			
Passed-through:			
Massachusetts Institute of Technology:			
U.S. Department of Transportation Awards with No CFDA Number	5710003384, 5710003385	20.000	109,619
Maine Department of Transportation:			
U.S. Department of Transportation Awards with No CFDA Number	CT# 20111223*2878	20.000	474,054
Total CFDA Number 20.000			<u>583,673</u>
Maine Department of Transportation:			
Highway Planning & Construction		20.205	404,578
State of Vermont:			
Highway Planning & Construction	PS0206	20.205	15,999
Total CFDA Number 20.205			<u>420,577</u>
University of Vermont			
State Planning and Research	26014-0903	20.515	37,914
Montana State University:			
Paul S. Sarbanes Transit in the Parks	G189-11-W3432	20.520	37,602
<b>Total U.S. Department of Transportation</b>			<u><b>1,079,766</b></u>
<b>National Aeronautics &amp; Space Administration:</b>			
NASA Awards with No CFDA Number		43.000	(73)
Passed-through:			
Bowdoin College:			
NASA Awards with No CFDA Number	2010-002	43.000	1,547
Monterey Bay Aquarium Research Institution:			
NASA Awards with No CFDA Number	PO-0911695	43.000	10,459
Prince William Sound Science Center:			
NASA Awards with No CFDA Number	10-65-11	43.000	72,472
Maine Space Grant Consortium:			
NASA Awards with No CFDA Number		43.000	327,793
Total CFDA Number 43.000			<u>412,198</u>
Science		43.001	413,456
Passed-through:			
Massachusetts Institute of Technology:			
Science	5710003440	43.001	42,666
Oregon State University:			
Science	NS251A-C	43.001	1,114

**University of Maine System**  
**Schedule of Expenditures of Federal Awards**  
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<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
Yale University:			
Science	C12N11223(N00190)	43.001	41,220
University of California at Santa Cruz:			
Science	S0183664	43.001	<u>116,956</u>
Total CFDA Number 43.001			<u>615,412</u>
Oregon State University:			
Aeronautics	NS205B-A	43.002	11,177
Maine Space Grant Consortium:			
Education		43.008	<u>200,604</u>
<b>Total National Aeronautics &amp; Space Administration:</b>			<b><u>1,239,391</u></b>
<b>National Science Foundation:</b>			
U.S. National Science Foundation Awards with No CFDA Number		47.000	153,938
Engineering Grants		47.041	653,518
Passed-through:			
Moai Technologies LLC:			
Engineering Grants		47.041	2,846
RAS Corporation:			
Engineering Grants		47.041	116,476
University of New Hampshire:			
Engineering Grants	13-029	47.041	17,408
University of Delaware:			
Engineering Grants	23992	47.041	15,064
University of Kansas:			
Engineering Grants	FY2013-030	47.041	<u>59,643</u>
Total CFDA Number 47.041			<u>864,955</u>
Mathematical and Physical Sciences		47.049	645,979
Passed-through:			
The John Hopkins University:			
Mathematical and Physical Sciences	107902	47.049	<u>23,551</u>
Total CFDA Number 47.049			<u>669,530</u>
Geosciences		47.050	2,253,694
Passed-through:			
Monterey Bay Aquarium Research Institute:			
Geosciences	PO-1211270	47.050	52,424
Gulf of Maine Research Institute:			
Geosciences	UM-2013-01-05-LV	47.050	8,887
Bates College:			
Geosciences		47.050	38
Rutgers University:			
Geosciences	4326	47.050	<u>106,216</u>
Total CFDA Number 47.050			<u>2,421,259</u>
Computer and Information Science and Engineering		47.070	357,880
Biological Sciences		47.074	1,006,508
Passed-through:			
Colorado State University:			
Biological Sciences	G-3117-1	47.074	29
The New York Botanical Garden:			
Biological Sciences	NYBG-1115104-03-UM	47.074	<u>10,106</u>
Total CFDA Number 47.074			<u>1,016,643</u>
Social, Behavioral & Economic Sciences		47.075	165,825
Education and Human Resources		47.076	5,114,382
Passed-through:			
University of Colorado - Boulder:			
Education and Human Resources	1549621	47.076	10,129
University of Massachusetts:			
Education and Human Resources	UM-05-003146 F 05	47.076	33,237
American Museum of Natural History:			
Education and Human Resources	8-2011, 3-2013	47.076	102,498
Island Institute:			
Education and Human Resources		47.076	291

**University of Maine System**  
**Schedule of Expenditures of Federal Awards**  
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<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
Kennebec Valley Community College:			
Education and Human Resources	135110726190	47.076	9,546
Maine Math and Science Alliance:			
Education and Human Resources	MMSA-14-510-3	47.076	5,498
Puget Sound Center:			
Education and Human Resources		47.076	60
Total CFDA Number 47.076			<u>5,275,641</u>
Polar Programs		47.078	1,246,171
Passed-through:			
Bates College:			
Polar Programs	UMO-2016, USM-2046-01	47.078	13,650
Total CFDA Number 47.078			<u>1,259,821</u>
Office of International and Integrative Activities		47.079	4,072,091
Passed-through:			
U.S. Civilian Research and Development Foundation:			
Office of International and Integrative Activities	RUBI-7063-VL-12	47.079	75
Total CFDA Number 47.079			<u>4,072,166</u>
Office of Cyberinfrastructure		47.080	966,083
Passed-through:			
University of New Hampshire:			
Office of Cyberinfrastructure	12-076	47.080	14,824
Total CFDA Number 47.080			<u>980,907</u>
ARRA Trans-NSF Recovery Act Research Support		47.082	211,945
<b>Total National Science Foundation</b>			<u><b>17,450,510</b></u>
<b>U.S. Environmental Protection Agency:</b>			
Greater Research Opportunities (GRO) Fellowships For Undergraduate		66.513	6,028
STAR Fellowship Program		66.514	2,946
<b>Total U.S. Environmental Protection Agency</b>			<u><b>8,974</b></u>
<b>U.S. Department of Energy:</b>			
Passed-through:			
Argonne National Laboratory:			
U.S. Department of Energy Awards with No CFDA Number	3F-30561 / 3F30543	81.000	112,460
Sandia National Laboratories:			
U.S. Department of Energy Awards with No CFDA Number	PO 1441319	81.000	2,244
Total CFDA Number 81.000			<u>114,704</u>
Office of Science Financial Assistance Program		81.049	637,538
Passed-through:			
SeaChange Group LLC:			
Office of Science Financial Assistance Program		81.049	(7,247)
Underground Systems, Inc.:			
Office of Science Financial Assistance Program		81.049	16,658
Ocean Renewable Power Company, LLC:			
ARRA Office of Science Financial Assistance Program		81.049	19,743
Total CFDA Number 81.049			<u>666,692</u>
Renewable Energy Research & Development		81.087	5,088,693
ARRA Renewable Energy Research & Development		81.087	1,076
Passed-through:			
Sandia National Laboratories:			
Renewable Energy Research & Development	SPO# 1198918	81.087	30,677
Ocean Renewable Power Company, LLC:			
Renewable Energy Research & Development		81.087	60,780
Total CFDA Number 81.087			<u>5,181,226</u>
Fossil Energy Research & Development		81.089	347,055
<b>Total U.S. Department of Energy</b>			<u><b>6,309,677</b></u>

**University of Maine System**  
**Schedule of Expenditures of Federal Awards**  
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<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
<b>U.S. Department of Education:</b>			
Passed-through:			
University of New Hampshire:			
National Inst on Disability & Rehabilitation Research	12-060	84.133	61,900
Koronis Biomedical Technologies:			
National Inst on Disability & Rehabilitation Research	KBT11-PHIINIDRRROUTE	84.133	29,821
Total CFDA Number 84.133			<u>91,721</u>
SRI International:			
Education Research, Development and Dissemination	128-000014(P20978)	84.305	155,786
Schoodic Education and Research Center:			
Mathematics & Science Partnerships		84.366	29,899
<b>Total U.S. Department of Education</b>			<u><b>277,406</b></u>
<b>National Archives &amp; Records Administration</b>			
Passed-through:			
Maine State Archives:			
National Historical Publications and Records Grants	AP 12-05B	89.003	1,000
<b>Total National Archives &amp; Records Administration</b>			<u><b>1,000</b></u>
<b>U.S. Department of Health and Human Services:</b>			
Passed-through:			
Christopher & Dana Reeve Foundation:			
U.S. Department of Health and Human Services Awards with no CFDA Number		93.000	627
Nano Terra, Inc.:			
U.S. Department of Health and Human Services Awards with no CFDA Number		93.000	44,526
Total CFDA Number 93.000			<u>45,153</u>
Maine Department of Health and Human Services:			
Environmental Public Health & Emergency Response	CDC-13-1504	93.070	9,838
Environmental Health		93.113	499,294
Passed-through:			
West Virginia University Research Corporation:			
Injury Prevention and Control Research & State & Comm Based Programs	04-441-UM	93.136	104,154
Rural Health Research Centers		93.155	820,085
Passed-through:			
Jackson Laboratory:			
Research- Deafness/Communication		93.173	15,517
Federation of State Medical Boards:			
Telehealth Network Grants		93.211	36,960
University of Minnesota:			
Development and Coordination of Rural Health Services	P000577702	93.223	54,192
Research on Healthcare Costs, Quality and Outcomes		93.226	1,632
Passed-through:			
University of Minnesota:			
State Rural Hospital Flexibility Program	P004027955	93.241	312,861
Mental Health Research Grants		93.242	90,672
Passed-through:			
University of Medicine and Dentistry of New Jersey School of Public Health:			
Substance Abuse & Mental Hlth Svcs Prjs of Regl & Natl Sign	551890	93.243	29,061
Crossroads for Women, Inc.:			
Substance Abuse & Mental Hlth Svcs Prjs of Regl & Natl Sign		93.243	50,282
Total CFDA Number 93.243			<u>79,343</u>
The Jackson Laboratory:			
Trans-NIH Research Support		93.310	49,248
Mt. Desert Island Biological Laboratory:			
National Center for Research Resources		93.389	461,197
Dartmouth College:			
National Center for Research Resources		93.389	278,252
Total CFDA Number 93.389			<u>739,449</u>



**University of Maine System**  
**Schedule of Expenditures of Federal Awards**  
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<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
Eastern Maine Healthcare Systems:			
Cancer Control	02202-0202115	93.399	24,065
Maine Department of Health and Human Services:			
Child Care & Development Block Grant	CA-CF-12-314, CA-CF-11-327	93.575	(19,874)
Adoption Opportunities		93.652	1,373,733
Passed-through:			
Healthy Acadia Coalition:			
DHHS, CDC Community Trans. Grants -Small Communities	122013-CTG-HEALH-07	93.737	3,135
Maine Department of Health and Human Services:			
Children's Health Insurance Program		93.767	2,189,003
Medical Assistance Program		93.778	1,783,250
Centers for Medicare and Medicaid Svcs (CMS) Research		93.779	(149)
RTI International:			
Centers for Medicare and Medicaid Svcs (CMS) Research	3-312-0212790	93.779	<u>366,096</u>
Total CFDA Number 93.779			<u>365,947</u>
Maine Department of Health and Human Services:			
Medicaid Transformation Grants	CA-MC-13-254	93.793	81,723
Cardiovascular Diseases Research		93.837	450,511
Passed-through:			
Jackson Laboratory:			
Arthritis, Musculoskeletal and Skin Diseases Research		93.846	88,529
Allergy Immunology & Transplantation Research		93.855	96,121
Biomedical Research and Research Training		93.859	173,966
Passed-through:			
Dartmouth College:			
Biomedical Research and Research Training	1285, 1286	93.859	<u>247,305</u>
Total CFDA Number 93.859			<u>421,271</u>
Child Health & Human Development Extramural Research		93.865	76,891
Aging Research		93.866	158,994
Passed-through:			
Koronis Biomedical Technologies:			
Vision Research	KBT12-DOPPLER-24	93.867	32,276
Jackson Laboratory:			
Vision Research		93.867	<u>16,285</u>
Total CFDA Number 93.867			<u>48,561</u>
Rural Health Centers		93.912	<u>29,008</u>
<b>Total U.S. Department of Health and Human Services</b>			<b><u>10,029,266</u></b>
<b>U.S. Department of Homeland Security:</b>			
Passed-through:			
Georgia Institute of Technology:			
Department of Homeland Security Awards With No CFDA	D6466-S3	97.000	<u>72,650</u>
<b>Total U.S. Department of Homeland Security</b>			<b><u>72,650</u></b>
<b>Total Research and Development Cluster</b>			<b><u>51,842,501</u></b>
<b>U.S. Department of Agriculture:</b>			
Passed-through:			
University of Vermont:			
Sustainable Agriculture Research and Education	LNE10-294	10.215	10,786
University of Minnesota:			
ARRA Trade Adj Assistance for Farmers Training Coord Prog	H001344223	10.315	42,564
Women & Minorities in Science, Tech, Engineering, and Math Fields		10.318	9,878
Cooperative Extension Services		10.500	3,506,911
Passed-through:			
Purdue University:			
Cooperative Extension Services	8000054263	10.500	46,563

**University of Maine System**  
**Schedule of Expenditures of Federal Awards**  
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<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 Vermont:			
Cooperative Extension Services		10.500	56,634
Rutgers University:			
Cooperative Extension Services	4591	10.500	328
Kansas State University:			
Cooperative Extension Services		10.500	12,395
Mississippi State University:			
Cooperative Extension Services	018000-340409-04	10.500	1,977
National 4-H Council:			
Cooperative Extension Services		10.500	12,971
Total CFDA Number 10.500			<u>3,637,779</u>
Maine Department of Health and Human Services:			
Child Nutrition Discretionary Grants Limited Availability	CA-CF-11-253	10.579	36,350
Distance Learning & Telemedicine Loans & Grants		10.855	238,039
Assistance to High Energy Cost Rural Communities		10.859	2,471,429
<b>Total U.S. Department of Agriculture</b>			<u><b>6,446,825</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		11.000	19,143
Economic Development-Technical Assistance		11.303	95,378
Sea Grant Support		11.417	549,866
Passed-through:			
University of Mississippi:			
Sea Grant Support	11-03-071	11.417	8,768
University of New Hampshire:			
Sea Grant Support	12-086	11.417	16,866
Total CFDA Number 11.417			<u>575,500</u>
State of Maine Department of Conservation:			
Coastal Zone Management Administration Awards	20120924*1320	11.419	379
State of Maine Department of Agriculture:			
Coastal Zone Management Administration Awards	20130614*4668	11.419	14,059
Total CFDA Number 11.419			<u>14,438</u>
<b>Total U.S. Department of Commerce</b>			<u><b>704,459</b></u>
<b>U.S. Department of Defense:</b>			
U.S. Department of Defense Awards With No CFDA		12.000	24,694
Passed-through:			
Georgia Institute of Technology:			
U.S. Department of Defense Awards With No CFDA	D7084-S1	12.000	155,337
Oceaneering International, Inc.:			
U.S. Department of Defense Awards With No CFDA	FUOTM-46633	12.000	13,246
Lockheed Martin Corporation:			
U.S. Department of Defense Awards With No CFDA	PO4101021157	12.000	41,967
Total CFDA Number 12.000			<u>235,244</u>
University of Texas at San Antonio:			
Basic and Applied Scientific Research	0201-15-UOM	12.300	1,000
<b>Total U.S. Department of Defense</b>			<u><b>236,244</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, 14-0118-01	14.705	24,758
<b>Total U.S. Department of Housing and Urban Development</b>			<u><b>24,758</b></u>
<b>U.S. Department of Justice:</b>			
Legal Assistance for Victims		16.524	123,537
Grants to Reduce Violent Crimes Against Women on Campus		16.525	52,047
OVW Technical Assistance Initiative		16.526	1,350,051
ARRA OVW Technical Assistance Initiative		16.526	94
Total CFDA Number 16.526			<u>1,350,145</u>

University of Maine System  
Schedule of Expenditures of Federal Awards  
Year ended June 30, 2014

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Federal Expenditures
Passed-through:			
Maine Department of Corrections:			
Juvenile Justice & Delinquency Prevention		16.540	68,519
State Justice Statistic Prog for Statistic Analysis Ctrs	20101001*1998, 20130606-4426	16.550	40,811
New Hampshire Department of Justice:			
Crime Victim Assistance		16.575	24,611
Maine Department of Public Safety:			
Project Safe Neighborhoods	16A20140225*2806	16.609	703
Nat'l 4-H Council:			
Juvenile Mentoring Program		16.726	113,924
Central Connecticut State University:			
Second Chance Act Prisoner Reentry Initiative		16.812	<u>6,437</u>
<b>Total U.S. Department of Justice</b>			<b><u>1,780,734</u></b>
<b>U.S. Department of Labor:</b>			
Passed-through:			
Coastal Counties Workforce, Inc.:			
H-1B Job Training Grants	PY11-WWC-01	17.268	13,110
Maine Department of Labor:			
ARRA Program of Competitive Grants for Worker Training	20101216*3054	17.275	1,136
Occupational Safety & Health-Susan Harwood Training Grants		17.502	<u>64,230</u>
<b>Total U.S. Department of Labor</b>			<b><u>78,476</u></b>
<b>U.S. Department of Transportation</b>			
Passed-through:			
Maine Department of Transportation:			
Highway Training and Education		20.215	33,191
Massachusetts Institute of Technology:			
University Transportation Centers Program		20.701	<u>6,654</u>
<b>Total U.S. Department of Transportation</b>			<b><u>39,845</u></b>
<b>National Aeronautics and Space Administration:</b>			
Passed-through:			
California Institute of Technology Jet Propulsion Laboratory:			
NASA Awards with No CFDA Number	1459277	43.000	37,616
The John Hopkins University:			
NASA Awards with No CFDA Number	890572	43.000	2,937
Maine Space Grant Consortium:			
NASA Awards with no CFDA Number		43.000	<u>52,089</u>
Total CFDA Number 43.000			<u>92,642</u>
Science		43.001	375,086
Passed-through:			
Maine Space Grant Consortium:			
Education	SG-14-22	43.008	<u>1,559</u>
<b>Total National Aeronautics and Space Administration</b>			<b><u>469,287</u></b>
<b>National Endowment for the Arts:</b>			
Promotion of Arts: Grants To Organizations & Individuals		45.024	<u>15,000</u>
<b>Total National Endowment for the Arts</b>			<b><u>15,000</u></b>
<b>National Endowment for the Humanities:</b>			
Promotion of the Humanities Professional Development		45.163	<u>165</u>
<b>Total National Endowment for the Humanities</b>			<b><u>165</u></b>
<b>Institute of Museum and Library Services:</b>			
National Leadership Grants		45.312	<u>265,436</u>
<b>Total Institute of Museum and Library Services</b>			<b><u>265,436</u></b>
<b>U.S. Small Business Administration:</b>			
Small Business Development Centers		59.037	643,107
Prime Technical Assistance		59.050	<u>17,450</u>
<b>Total U.S. Small Business Administration</b>			<b><u>660,557</u></b>

**University of Maine System**  
**Schedule of Expenditures of Federal Awards**  
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<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
<b>U.S. Department of Veterans Affairs:</b>			
All-Volunteer Force Educational Assistance		64.124	256,217
<b>Total U.S. Department of Veterans Affairs</b>			<u>256,217</u>
<b>U.S. Environmental Protection Agency:</b>			
Environmental Finance Center Grants		66.203	29,613
Passed-through:			
New Mexico Institute of Mining and Technology:			
Surveys, Studies, Investigations, Demonstrations, & Training Grants		66.424	16,754
National Estuary Program		66.456	622,639
Passed-through:			
Maine Department of Environmental Protection:			
Beach Monitoring & Notification Program Implementation Grants	06A20121214*2313 06A20131218*2250	66.472	163,217
Performance Partnership Grants	20100608*6759	66.605	41,417
Northern Maine Development Commission:			
Brownfields Training, Research, & Tech Assist. Grants & Coop. Agreements	BF96112801	66.814	50,000
<b>Total U.S. Environmental Protection Agency</b>			<u>923,640</u>
<b>U.S. Department of Energy:</b>			
Passed-through:			
University of Minnesota:			
Electricity Delivery and Energy Reliability, Res., Dev. & Anal	A000211558	81.122	7,622
<b>Total U.S. Department of Energy</b>			<u>7,622</u>
<b>U.S. Department of Education:</b>			
National Resource Centers Program for Foreign Language		84.015	310,827
Higher Education-Institutional Aid		84.031	79,136
Passed-through:			
Maine Department of Education:			
Career and Technical Education - Basic Grants to States		84.048	24,243
Fund for Improvement of Postsecondary Education		84.116	13,118
Bilingual Education-Professional Development		84.195	2,827
Passed-through:			
Maine Department of Education:			
Assistive Technology	01305A307637, 01305A304912	84.224	74,346
Twenty-First Century Community Learning Centers	01305A305467	84.287	239,120
Special Education - Personnel Development to Improve Services		84.325	217,432
Early Awareness & Readiness - Undergrad Program		84.334	5
English Language Acquisition Grants		84.365	383,797
Passed-through:			
Maine Department of Education:			
Mathematics & Science Partnerships	01305A307222	84.366	294,647
Improving Teacher Quality State Grants	01305A304311, 01305A307222	84.367	318,972
University of California:			
Improving Teacher Quality State Grants		84.367	29,242
Total CFDA Number 84.367			<u>348,214</u>
Finance Authority of Maine:			
College Access Challenge Grant Program		84.378	125,486
Ohio State University:			
ARRA State Fiscal Stabilization Fund (SFSF) - Investing in Innovation Fund	RF01230955	84.396	90,652
National Writing Project Corporation:			
National Writing Project	10-MD04	84.928	5,552
<b>Total U.S. Department of Education</b>			<u>2,209,402</u>
<b>U.S. Department of Health and Human Services:</b>			
Passed-through:			
ABT Associates, Inc.:			
U.S. Department of Health and Human Services Awards With No CFDA Number	32413	93.000	7,409

**University of Maine System**  
**Schedule of Expenditures of Federal Awards**  
**Year ended June 30, 2014**

<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:			
Alzheimer's Disease Demonstration Grants to States		93.051	21,886
Public Health Emergency Preparedness		93.069	592,253
Environmental Public Health and Emergency Response		93.070	179,225
Birth Defects and Developmental Disabilities-Prevention & Surveillance		93.073	15,505
Passed-through:			
Families and Children Together:			
Enhance Safety of Children Affected by Substance Abuse		93.087	173,818
Dartmouth College:			
Maternal & Child Health Federal Consolidated Programs	912, 1262	93.110	116,584
Maine Department of Health and Human Services:			
Maternal & Child Health Federal Consolidated Programs		93.110	<u>112,482</u>
Total CFDA Number 93.110			<u>229,066</u>
Actuarial Research Corporation:			
Policy Research and Evaluation Grants	ARC2012-6	93.239	27,596
Maine Department of Health and Human Services:			
State Rural Hospital Flexibility Program		93.241	32,096
Substance Abuse & Mental Hlth Svcs-Projects of Reg & National Significance		93.243	112,375
Passed-through:			
Maine Department of Health and Human Services:			
Substance Abuse & Mental Hlth Svcs-Projects of Reg & National Significance	CDC-14-1420	93.243	<u>47,605</u>
Total CFDA Number 93.243			<u>159,980</u>
Universal Newborn Hearing Screening	CT10A2013010200*2477	93.251	108,097
Adult Viral Hepatitis Prevention and Control	CDC-13-1428, CDC-14-1535	93.270	105,850
Centers for Disease Control & Prev - Investigations & Technical Assistance		93.283	377,048
National Network Public Health Institute:			
Centers for Disease Control & Prev - Investigations & Technical Assistance	C323	93.283	<u>28,405</u>
Total CFDA Number 93.283			<u>405,453</u>
Research Infrastructure Programs		93.351	74,128
National Center for Research Resources		93.389	21,721
Passed-through:			
Maine Department of Health and Human Services:			
Affordable Care Act (ACA) Maternal, Infant, Early Childhood		93.505	702,289
Strengthening Public Health Infrastructure for Improved Health Outcomes		93.507	473,107
National Network Public Health Institute:			
Strengthening Public Health Infrastructure for Improved Health Outcomes	C625	93.507	<u>19,504</u>
Total CFDA Number 93.507			<u>492,611</u>
Maine Department of Health and Human Services:			
Affordable Care Act (ACA) Personal & Home Care Aide Training Prog	CA-ES-11-329	93.512	555,408
Affordable Care Act Aging and Disability Resource Center	14-007, 14-001	93.517	59,598
The Affordable Care Act: Building Epidemiology, Lab & Health Inf Systems		93.521	137,368
Association of State and Territorial Health Officials (ASTHO):			
Affordable Care Act Program for Early Detection of Certain Med Conditions	16032.1	93.534	1,451
Maine Department of Health and Human Services:			
Affordable Care Act-National Environmental Public Health Tracking Prog.		93.538	203,554
Child Support Enforcement	OFI-13-313	93.563	129,742
Head Start	CFS-14-1412	93.600	99,893
University Centers for Excellence in Developmental Disabilities		93.632	472,343
Passed-through:			
Maine Department of Health and Human Services:			
Stephanie Tubbs Jones Child Welfare Services Program	CFS-13-617	93.645	20,929
The Research Foundation of SUNY:			
Child Welfare Research Training or Demonstration	12-50, 14-09	93.648	510,559
Adoption Opportunities		93.652	938,812
Passed-through:			
Colorado Department of Human Services:			
Foster Care - Title IV(E)	97-IHA-01452	93.658	115,348
Maine Department of Health and Human Services:			
Foster Care - Title IV(E)	CFS-13-617	93.658	<u>33,294</u>
Total CFDA Number 93.658			<u>148,642</u>

**University of Maine System**  
**Schedule of Expenditures of Federal Awards**  
**Year ended June 30, 2014**

<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	PO IHA STFC1343529	93.667	27,766
Maine Department of Health and Human Services: Chafee Foster Care Independence Program	CFS-13-617	93.674	257,834
Passed-through:			
Rutgers University: Recovery Act Comparative Effectiveness Research - AHRQ	4878	93.715	18,356
Maine Department of Health and Human Services: ARRA - Prevention and Wellness-State, Territories and Pacific Islands	CA-DC-10-352	93.723	(4)
Children's Health Insurance Program	OFI-13-313	93.767	5,228
Money Follows the Person Rebalancing Demonstration	CA-ES-12-328	93.791	79,883
Red Wind Consulting, Inc.: Demonstration Projects for Indian Health	MUSKOPT.1 2011-2012	93.933	31
Maine Department of Health and Human Services: DHHS, CDC, Assist. Programs for Chronic Disease Prevention & Control	CDC-14-1420	93.945	143,371
<b>Total U.S. Department of Health and Human Services</b>			<u><b>7,159,747</b></u>
<b>U.S. Corp. for National and Community Service:</b>			
Retired and Senior Volunteer Program		94.002	90,183
<b>Total U.S. Corp. for National and Community Service</b>			<u><b>90,183</b></u>
<b>U.S. Department of Homeland Security:</b>			
U.S. Department of Homeland Security Awards With No CFDA		97.000	1,856
<b>Total U.S. Department of Homeland Security</b>			<u><b>1,856</b></u>
<b>Total Federal Expenditures</b>			<u><b>\$ 287,360,300</b></u>

**UNIVERSITY OF MAINE SYSTEM**

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

**Year Ended June 30, 2014**

**1. Basis of Presentation**

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

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

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

**2. Summary of Significant Accounting Policies**

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

**3. Loan Program Balances**

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

Federal Perkins Loans	\$ <u>30,994,014</u>
Nursing Student Loans	\$ <u>1,862,487</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 practical to report the amounts of expenditures passed through from each federal program for purposes of this report. During the year ended June 30, 2014, subrecipient expenditures totaled \$7,029,007.

**UNIVERSITY OF MAINE SYSTEM**

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

**Year Ended June 30, 2014**

**5. Indirect Costs**

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

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

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

<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	\$ 13,357,711	\$ 1,464,379	\$ 14,822,090
U.S. Department of Commerce	11.xxx	2,417,275	2,498,020	4,915,295
U.S. Department of Defense	12.xxx	1,805,181	448,113	2,253,294
U.S. Department of Housing and Urban Development	14.xxx	-	98,055	98,055
U.S. Department of the Interior	15.xxx	577,736	395,189	972,925
U.S. Department of Justice	16.xxx	1,525,729	255,005	1,780,734
U.S. Department of Labor	17.xxx	64,230	50,156	114,386
U.S. Department of Transportation	20.xxx	-	1,154,222	1,154,222
National Aeronautics and Space Administration	43.xxx	788,469	920,209	1,708,678
National Endowment for the Arts	45.0xx	15,000	-	15,000
National Endowment for the Humanities	45.1xx	165	-	165
Institute of Museum and Library Services	45.3xx	265,436	-	265,436
National Science Foundation	47.xxx	16,848,014	602,496	17,450,510
U.S. Small Business Administration	59.xxx	660,557	-	660,557
U.S. Department of Veterans Affairs	64.xxx	256,217	-	256,217
U.S. Environmental Protection Agency	66.xxx	661,226	271,388	932,614
U.S. Department of Energy	81.xxx	6,074,362	242,937	6,317,299
U.S. Department of Education	84.xxx	210,331,952 *	2,152,436	212,484,388
National Archives & Records Administration	89.xxx	-	1,000	1,000
U.S. Department of Health and Human Services	93.xxx	5,843,721 **	14,804,582	20,648,303
U.S. Corporation for National and Community Service	94.xxx	434,626	-	434,626
U.S. Department of Homeland Security	97.xxx	<u>1,856</u>	<u>72,650</u>	<u>74,506</u>
<b>Total Federal Assistance</b>		<b><u>\$261,929,463</u></b>	<b><u>\$25,430,837</u></b>	<b><u>\$287,360,300</u></b>

\* Includes \$203,895,083 for Student Financial Aid

\*\* Includes \$437,930 for Student Financial Aid



**UNIVERSITY OF MAINE SYSTEM**

**Schedule of Findings and Questioned Costs**

**Year Ended June 30, 2014**

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

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?        Yes   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?   X   Yes        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

Various

Research and Development Cluster

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

Auditee qualified as low-risk auditee?   X   Yes        No

**UNIVERSITY OF MAINE SYSTEM**

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

**Year Ended June 30, 2014**

**Section II Financial Statement Findings**

**None**

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

Finding 2014-001

Federal Program: Research and Development Cluster, CFDA number 81.087 – U.S. Department of Energy - Renewable Energy Research and Development.

Federal Award Number: DE-EE0005990

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

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

Questioned Costs: None noted

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

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

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

**UNIVERSITY OF MAINE SYSTEM**  
**Summary Schedule of Prior Audit Findings**  
**Year Ended June 30, 2014**

**None Reported.**