



## **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, 2015**



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, 2015

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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**

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 discretely presented component unit of the University of Maine System (the System), a component unit of the State of Maine, which comprise the statement of net position and the statement of financial position for its component unit as of June 30, 2015, the related statements of revenues, expenses and changes in net position and cash flows, and the statement of activities for its component unit, as of and for the year ended June 30, 2015, 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 16, 2015, which contained an unmodified opinion on those financial statements. Our report includes a reference to other auditors, who audited the financial statements of the discretely presented component unit of the System, as described in our report on the System's financial statements. The audit of the financial statements of the component unit was not conducted 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 16, 2015



**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, 2015. 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, 2015 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, 2015.

### **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, 2015 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, 2015, and the related notes to the financial statements, which collectively comprise the System's basic financial statements. We issued our report thereon dated November 16, 2015, 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 17, 2016

University of Maine System  
Schedule of Expenditures of Federal Awards

Year ended June 30, 2015

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		84.007	\$ 4,122,068
Federal Work-Study Program		84.033	5,103,957
Federal Perkins Loans (note 3)		84.038	4,549,304
Federal Perkins Loan Program Administrative Cost Allowance		84.038	421,572
Federal Pell Grant Program		84.063	42,866,343
Federal Direct Student Loans		84.268	137,291,605
<b>Total U.S. Department of Education</b>			<u>194,354,849</u>
U.S. Department of Health and Human Services:			
Nursing Student Loans (note 3)		93.364	432,257
<b>Total Student Financial Assistance Cluster</b>			<u>194,787,106</u>
<b>SNAP Cluster:</b>			
Passed-through:			
Maine Department of Health and Human Services:			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	CA-DC-12-351 OFI-13-313	10.561	122,753
<b>Total SNAP Cluster</b>			<u>122,753</u>
<b>Fish and Wildlife Cluster:</b>			
Passed-through:			
Maine Department of Inland Fisheries and Wildlife			
Wildlife Restoration and Basic Hunter Education	CT09A20140506*3648	15.611	20,419
<b>Total Fish and Wildlife Cluster</b>			<u>20,419</u>
<b>Employment Services Cluster:</b>			
Passed-through:			
Maine Department of Labor:			
Employment Service/Wagner-Peyser Funded Activities		17.207	12,468
<b>Total Employment Services Cluster</b>			<u>12,468</u>
<b>Highway Planning and Construction Cluster</b>			
Passed-through:			
Maine Department of Conservation:			
Recreational Trails Program	CT-04A-2009032*5065	20.219	1,251
<b>Total Highway Planning and Construction Cluster</b>			<u>1,251</u>
<b>Special Education Cluster:</b>			
U.S. Department of Education:			
Passed-through:			
Maine Department of Education:			
	01305A307637 /		
Special Education - Grants to States	01305A304912	84.027	59,662
Special Education - Grants to States	01305A306314	84.027	89,952
Special Education - Grants to States	01305A304912	84.027	87,714
<b>Total Special Education Cluster</b>			<u>237,328</u>
<b>TRIO Cluster:</b>			
U.S. Department of Education:			
TRIO - Student Support Services		84.042	2,133,241
TRIO - Talent Search		84.044	791,113
TRIO - Upward Bound		84.047	2,008,035
TRIO - Educational Opportunity Centers		84.066	697,502
<b>Total TRIO Cluster</b>			<u>5,629,891</u>
<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-13-313	93.558	301,591
Temporary Assistance for Needy Families	OFI-13-801	93.558	80,133
Temporary Assistance for Needy Families	OFI-15-313	93.558	223,760
Temporary Assistance for Needy Families	OFI-15-801	93.558	91,748
<b>Total TANF Cluster</b>			<u>697,232</u>
<b>CCDF Cluster:</b>			
U.S. Department of Health and Human Services:			
Passed-through:			
Maine Department of Health and Human Services:			
Child Care and Development Block Grant	CFS-15-620	93.575	182,827
Child Care and Development Block Grant	CT 10A 20140520*4045	93.575	152,946
Child Care Mandatory and Matching Funds	CFS-13-616	93.596	962,207
Child Care Mandatory and Matching Funds	CFS-15-618	93.596	786,726
<b>Total CCDF Cluster</b>			<u>2,084,706</u>



**University of Maine System**  
**Schedule of Expenditures of Federal Awards**

Year ended June 30, 2015

<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
<b>Medicaid Cluster:</b>			
U.S. Department of Health and Human Services:			
Passed-through:			
Adcare Educational Institute			
Medical Assistance Program	NSN-60566	93.778	311,651
Medical Assistance Program	OSA-14-428	93.778	71
Maine Department of Health and Human Services:			
Medical Assistance Program	CA-LR-12-331	93.778	7,687
Medical Assistance Program	OMS-15-2017	93.778	319,965
Medical Assistance Program	OMS-15-2026	93.778	9,158
Medical Assistance Program	OMS-15-227	93.778	549,766
<b>Total Medicaid Cluster</b>			<b>1,198,298</b>
<b>Foster Grandparent/Senior Companion Cluster:</b>			
US Corp National & Community Service:			
Senior Companion Program		94.016	327,248
<b>Total Foster Grandparent/Senior Companion Cluster</b>			<b>327,248</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:			
State of Maine Dept. of Agriculture	CT01A20130507*3677	10.000	499,335
<b>Total CFDA Number 10.000</b>			<b>511,125</b>
Agricultural Research-Basic & Applied			
Passed-through:			
University of Rhode Island:			
Agricultural Research-Basic & Applied	031012/0003095	10.001	249,495
<b>Total CFDA Number 10.001</b>			<b>111</b>
Passed-through:			
Maine State Department of Agriculture:			
Specialty Crop Block Grant Program-Farm Bill	CT01A-20121101*1792	10.170	8,203
Specialty Crop Block Grant Program-Farm Bill	01A-2013-1023*1664	10.170	1,385
Specialty Crop Block Grant Program-Farm Bill	CT 01A20141022*1506	10.170	349
Specialty Crop Block Grant Program-Farm Bill	CT 01A 20141022*1503	10.170	8,202
Wild Blueberry Commission of Maine:			
Specialty Crop Block Grant Program-Farm Bill		10.170	122,919
<b>Total CFDA Number 10.170</b>			<b>141,058</b>
Grants for Agricultural Research - Spec. Research			
Passed-through:			
University of Rhode Island:			
Grants for Agricultural Research - Spec. Research	38401/022014	10.200	18,781
Cornell University:			
Grants for Agricultural Research - Spec. Research	70395-10148	10.200	4,493
Grants for Agricultural Research - Spec. Research	73375-10300	10.200	27,358
Grants for Agricultural Research - Spec. Research	74403-10353	10.200	1,383
University of Maryland:			
Grants for Agricultural Research - Spec. Research	Z555101	10.200	3,557
Grants for Agricultural Research - Spec. Research	Z555105	10.200	47,002
Marine Biological Laboratory:			
Grants for Agricultural Research - Spec. Research	49886	10.200	20,909
<b>Total CFDA Number 10.200</b>			<b>439,613</b>
Cooperative Forestry Research			
		10.202	665,836
Payments to Agricultural Experiment Stations-Hatch			
	31200-06023	10.203	3,360,271
Passed-through:			
South Dakota State University:			
Grants for Agric Research - Comp Research	2008-35201-04675	10.206	(278)
Animal Health & Disease Research			
		10.207	10,737
Passed-through:			
Pemaquid Mussel Farms:			
Small Business Innovation Research		10.212	23,646
Passed-through:			
University of Vermont:			
Sustainable Agricultural Research & Education	29001SUB51975	10.215	8,085
Sustainable Agricultural Research & Education	ENE14-131-29001	10.215	23,751
Sustainable Agricultural Research & Education	GNE13-053	10.215	7,424
Sustainable Agricultural Research & Education	GNE13-055	10.215	8,550
Sustainable Agricultural Research & Education	GNE13-069	10.215	14,316
Sustainable Agricultural Research & Education	GNE14-076-27806	10.215	1,219
Sustainable Agricultural Research & Education	LNE12-317	10.215	18,475
Sustainable Agricultural Research & Education	LNE13-325	10.215	30,889
Sustainable Agricultural Research & Education	LNE14-336-29001	10.215	5,279

**University of Maine System**  
**Schedule of Expenditures of Federal Awards**

Year ended June 30, 2015

<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
Sustainable Agricultural Research & Education	LNE14-337-29001	10.215	45,088
Sustainable Agricultural Research & Education	ONE-12-164	10.215	140
Sustainable Agricultural Research & Education	SNE14-07-29001	10.215	24,780
University of Massachusetts:			
Sustainable Agricultural Research & Education	13-007193A00	10.215	16,638
Cornell University:			
Sustainable Agricultural Research & Education	68427-10280	10.215	3,039
Northeast SARE:			
Sustainable Agricultural Research & Education	GNE14-072-27806	10.215	8,110
Sustainable Agricultural Research & Education	LNE11-306	10.215	487
<b>Total CFDA Number 10.215</b>			<u><b>216,270</b></u>
Passed-through:			
Cornell University:			
Homeland Security Agricultural	67826-9932	10.304	22,098
Organic Agriculture Research and Extension Initiative		10.307	37,660
Passed-through:			
University of New Hampshire:			
Organic Agriculture Research and Extension Initiative	12-034	10.307	56,788
Cornell University:			
Organic Agriculture Research and Extension Initiative	65520-9971	10.307	12,311
Organic Agriculture Research and Extension Initiative	67251-9977	10.307	445
Organic Agriculture Research and Extension Initiative	73676-10369	10.307	20,549
Ohio State University:			
Organic Agriculture Research and Extension Initiative	RF01194698-#60022854	10.307	18,052
<b>Total CFDA Number 10.307</b>			<u><b>145,805</b></u>
Specialty Crop Research Initiative		10.309	108,148
Passed-through:			
Cornell University:			
Specialty Crop Research Initiative	61314-9363	10.309	23,169
Specialty Crop Research Initiative	73999-10425	10.309	9,636
University of Mass-Amherst:			
Specialty Crop Research Initiative	12-007055-B-00	10.309	231,752
University of Wisconsin:			
Specialty Crop Research Initiative	350K895	10.309	98,147
<b>Total CFDA Number 10.309</b>			<u><b>470,852</b></u>
Agriculture and Food Research Initiative (AFRI)		10.310	882,121
Passed-through:			
University of Georgia:			
Agriculture and Food Research Initiative (AFRI)	RC293-365/4692058	10.310	(1)
University of California Riverside:			
Agriculture and Food Research Initiative (AFRI)	S000483	10.310	5,470
University of Tennessee:			
Agriculture and Food Research Initiative (AFRI)	A15-0169-S006	10.310	50,645
<b>Total CFDA Number 10.310</b>			<u><b>938,235</b></u>
Biomass Research and Development Initiative Competitive Grants Program		10.312	189,838
Passed-through:			
Cornell University:			
Department of Agriculture National Inst. of Food and Agric	73984-10408	10.329	7,312
University of Vermont:			
Department of Agriculture National Inst. of Food and Agric	29107 SUB51838 U ME	10.329	540
<b>Total CFDA Number 10.329</b>			<u><b>7,852</b></u>
Passed-through:			
Maine Fresh Farms:			
Dept of Agriculture Rural Development Project Grants		10.352	20,268
Cooperative Extension Service		10.500	37,734
Forestry Research		10.652	377,020
Passed-through:			
Virginia Polytech Institute:			
Forestry Research	422423-19697	10.652	6,857
<b>Total CFDA Number 10.652</b>			<u><b>383,877</b></u>
Passed-through:			
Cooperative Forestry Assistance:			
N3NANO	P3-5 / P3-6	10.664	258,162
Forest Health Protection		10.680	17,527
Passed-through:			
St of ME Dept of Conservation:			
Forest Health Protection	20110726*0440	10.680	60,345
<b>Total CFDA Number 10.680</b>			<u><b>77,872</b></u>

**University of Maine System**  
**Schedule of Expenditures of Federal Awards**

Year ended June 30, 2015

<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
Environmental Quality Incentives Program		10.912	964
Passed-through:			
Somerset City Waterville:			
Environmental Quality Incentives Program		10.912	4,030
<b>Total CFDA Number 10.915</b>			<u>4,994</u>
<b>Total U.S. Department of Agriculture</b>			<u>8,175,471</u>
<b>U.S. Department of Commerce:</b>			
Passed-through:			
Maine Fresh Sea Farms:			
U.S. Department of Commerce with No CFDA Number		11.000	9,892
Ted Stevens Research Institute:			
U.S. Department of Commerce with No CFDA Number	WE-133F-14-SE-3544	11.000	19,042
<b>Total CFDA Number 11.000</b>			<u>28,934</u>
Department of Commerce NOAA Ocean Exploration		11.011	1,022
Passed-through:			
NERACOOS:			
Integrated Ocean Observing System (IOOS)		11.012	1,063,987
University of Puerto-Rico Mayaguez:			
Integrated Ocean Observing System (IOOS)	2011-2012-012	11.012	(2,877)
Integrated Ocean Observing System (IOOS)	2013-2014-005	11.012	3,693
Integrated Ocean Observing System (IOOS)	2014-2015-004	11.012	222,930
Integrated Ocean Observing System (IOOS)		11.012	60,782
<b>Total CFDA Number 11.012</b>			<u>1,348,515</u>
Economic Development-Technical Assistance		11.307	2,210,112
Sea Grant Support		11.417	661,171
Passed-through:			
VA Inst of Marine Science:			
Sea Grant Support	718583-712683	11.417	5,214
The Research Foundation:			
Sea Grant Support	1100951-3-53266	11.417	3,302
<b>Total CFDA Number 11.417</b>			<u>669,687</u>
Fisheries Development and Utilization Research		11.427	184,288
Passed through:			
Marine Biological Laboratory:			
Fisheries Development and Utilization Research	49853	11.427	186
University of Minnesota:			
Fisheries Development and Utilization Research	H003660001	11.427	11,782
<b>Total CFDA Number 11.427</b>			<u>196,256</u>
Passed-through:			
Woods Hole Oceanographic Inst			
National Oceanic & Atmospheric Administration (NOAA) Coop. Institutes	A100746	11.432	7,670
National Oceanic & Atmospheric Administration (NOAA) Coop. Institutes	A100974	11.432	4
National Oceanic & Atmospheric Administration (NOAA) Coop. Institutes	A101059	11.432	23,985
National Oceanic & Atmospheric Administration (NOAA) Coop. Institutes	A101168	11.432	79,682
National Oceanic & Atmospheric Administration (NOAA) Coop. Institutes	A101171	11.432	5,089
National Oceanic & Atmospheric Administration (NOAA) Coop. Institutes	A101173	11.432	60,780
National Oceanic & Atmospheric Administration (NOAA) Coop. Institutes	A101184	11.432	43,297
National Oceanic & Atmospheric Administration (NOAA) Coop. Institutes	A101185	11.432	1,579
National Oceanic & Atmospheric Administration (NOAA) Coop. Institutes	A101186	11.432	164,919
<b>Total CFDA Number 11.432</b>			<u>387,005</u>
Passed-through:			
ME Dept of Marine Resources:			
Unallied Management Products	CT# 13A-20120420*4390	11.454	49,036
Passed-through:			
Penobscot River Restoration Trust:			
Habitat Conservation		11.463	257,505
Congressionally Identified Awards and Projects		11.469	78,071
Passed-through:			
Penobscot River Restoration Trust:			
Congressionally Identified Awards and Projects		11.469	150,040
<b>Total CFDA Number 11.469</b>			<u>228,111</u>
Unallied Science Program		11.472	164,510
Passed-through:			
University of Mass-Amherst:			
Unallied Science Program	13-007140A00	11.472	21,136
<b>Total CFDA Number 11.472</b>			<u>185,646</u>

**University of Maine System**  
**Schedule of Expenditures of Federal Awards**

Year ended June 30, 2015

<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: Woods Hole Oceanographic Inst: Coastal Services Center	A10204	11.473	17,509
Coastal Ocean Programs		11.478	123,355
Passed-through: Woods Hole Oceanographic Inst: Coastal Ocean Programs	A100872	11.478	98,904
<b>Total CFDA Number 11.478</b>			<u>222,259</u>
Passed-through: Woods Hole Oceanographic Inst: NOAA Prog for Disaster Relief Approp. Act-Non-const & Const	A101067	11.483	498,761
Passed-through: Axiom Technologies: ARRA - Department of Commerce Nat'l Telecomm. & Info. Admin.		11.557	372
<b>Total U.S. Department of Commerce</b>			<u>6,300,730</u>
<b>U.S. Department of Defense:</b>			
Dept of Defense Awards With No CFDA Number		12.000	16,655
Passed-through: Compotech Inc: Dept of Defense Awards With No CFDA Number		12.000	29,188
Environ Intl Corp: Dept of Defense Awards With No CFDA Number		12.000	68
Parent Technology Group: Dept of Defense Awards With No CFDA Number		12.000	57,527
Consort Energy Environ & Demilit: Dept of Defense Awards With No CFDA Number	OTA W15QKN-13-9-0001	12.000	758,912
<b>Total CFDA Number 12.000</b>			<u>862,350</u>
Basic & Applied Scientific Research		12.300	120,617
Basic Scientific Research		12.431	117,573
<b>Total U.S. Department of Defense</b>			<u>1,100,540</u>
<b>U.S. Department of the Interior:</b>			
Dept of the Interior Awards with No CFDA Number		15.000	23,879
Passed-through: Maine Marine Composites: Dept of the Interior Awards with No CFDA Number		15.000	43,593
University of Washington: Dept of the Interior Awards with No CFDA Number		15.000	3,517
Natl Fish & Wildlife Foundation: Dept of the Interior Awards with No CFDA Number	0104.13.036938	15.000	53,821
<b>Total CFDA Number 15.000</b>			<u>124,810</u>
National Fish and Wildlife Foundation: Department of the Interior Bureau of Reclamator	UNR-15-39	15.508	10,269
Fish & Wildlife Management Assistance		15.608	42,571
Passed-through: Maine Department of Inland Fisheries and Wildlife: Fish & Wildlife Management Assistance	924367	15.608	47,773
<b>Total CFDA Number 15.608</b>			<u>90,344</u>
Passed-through: Maine Department of Inland Fisheries and Wildlife: State Wildlife Grants	CT-09A-20100916-1612 CT09A20140506*3647	15.634	154,906
Research Grants (Generic)		15.650	16,644
Migratory Bird Monitoring, Assessment and Conservation		15.655	1,898
Endangered Species Conservation-Recovery Implementation		15.657	99
Passed-through: Wildlife Mgt Institute, Inc.: Fish and Wildlife Coord. and Assist. Programs	2011-08	15.664	10,505
FWS Hurricane Sandy Disaster Relief Activities-FWS		15.677	631,794
Passed-through: University of Connecticut: FWS Hurricane Sandy Disaster Relief Activities-FWS	68982	15.677	41,343
<b>Total CFDA Number 15.677</b>			<u>673,137</u>

**University of Maine System**  
**Schedule of Expenditures of Federal Awards**

Year ended June 30, 2015

<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
Assistance to States-Water Resource Research		15.805	87,792
Passed-through:			
University of New Hampshire:			
Assistance to States-Water Resource Research	11-130, 15-006	15.805	54,524
<b>Total CFDA Number 15.805</b>			<u>142,316</u>
U.S. Geological Survey-Research and Data Collection		15.808	94,510
Cooperative Research Units Program		15.812	265,834
Department of the Interior National Park Service		15.944	1
Cooperative Research and Training Programs-Resources of the National Park System		15.945	16,459
Cultural Resources Management		15.946	(57)
<b>Total U.S. Department of the Interior</b>			<u>1,601,675</u>
<b>U.S. Department of Labor:</b>			
Passed-through:			
State of ME Dept of Labor:			
Unemployment Insurance Administration	20120803*0553	17.225	5,520
<b>Total U.S. Department of Labor</b>			<u>5,520</u>
<b>U.S. Department of Transportation:</b>			
Passed-through:			
MIT:			
Federal Highway Admin Awards With No CFDA	5710003384		
ME Dept of Transportation:			
Federal Highway Admin Awards With No CFDA	CT#20111223*2878	20.000	201,889
<b>Total CFDA Number 20.000</b>			<u>252,684</u>
Passed-through:			
Vermont Agency of Transportation:			
Highway Planning and Construction	PS0206	20.205	18,733
Maine Department of Transportation:			
Highway Planning and Construction	2010506*5729	20.205	7,295
Highway Planning and Construction	20100506*0000	20.205	2,768
Highway Planning and Construction	20120412*4223	20.205	8,161
Highway Planning and Construction	20130102*2462	20.205	10,649
Highway Planning and Construction	20130731*5335	20.205	101,961
Highway Planning and Construction	20150317*2906	20.205	18,320
Highway Planning and Construction	2013053*4214	20.205	815
Highway Planning and Construction		20.205	1,326
<b>Total CFDA Number 20.205</b>			<u>170,028</u>
Passed-through:			
University of Vermont:			
State Planning & Research	26014-0903	20.515	75,679
Passed-through:			
MIT:			
University Transportation Centers Program	5710003795	20.701	20,078
Maine Maritime Academy:			
University Transportation Centers Program	MMA-2014-0002	20.701	150,643
<b>Total CFDA Number 20.701</b>			<u>170,721</u>
<b>Total U.S. Department of Transportation</b>			<u>669,112</u>
<b>National Aeronautics &amp; Space Administration</b>			
Passed-through:			
Maine Space Grant Consortium:			
NASA Awards With No CFDA Number	EP-14-04	43.000	8,395
NASA Awards With No CFDA Number	EP-14-05	43.000	6,185
NASA Awards With No CFDA Number	EP-15-05	43.000	561
NASA Awards With No CFDA Number	SG-13-25	43.000	1,333
NASA Awards With No CFDA Number	SG-14-06	43.000	4,858
NASA Awards With No CFDA Number	SG-14-11	43.000	11,426
NASA Awards With No CFDA Number	SG-14-23	43.000	847
NASA Awards With No CFDA Number	SG-14-24	43.000	14,571
NASA Awards With No CFDA Number	SG-14-25	43.000	5,941
NASA Awards With No CFDA Number	SG-14-28	43.000	19,428
NASA Awards With No CFDA Number	SG-15-09	43.000	1,000
NASA Awards With No CFDA Number	SG-15-11	43.000	23,383
NASA Awards With No CFDA Number		43.000	778
<b>Total CFDA Number 43.000</b>			<u>98,706</u>
Science		43.001	1,180,132
Passed-through:			
USRA:			
Science	06800.20-03	43.001	21,622
Western Environ Tech Labs Inc.:			
Science	F2014-002	43.001	67,791
MIT:			
Science	5710003440	43.001	78,177

**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>
Oregon State University: Science	NS251A-C	43.001	36,260
The John Hopkins University APL: Science	124393	43.001	52,858
University of Calif at Santa Cruz: Science	S0183664	43.001	22,700
Yale University: Science	C12N11223(N00190)	43.001	79,704
Prince William Sound Science Ctr: Science	10-65-11	43.001	6,545
<b>Total CFDA Number 43.001</b>			<u><b>1,545,789</b></u>
Passed-through:			
Maine Space Grant Consortium:			
Education	EP-13-02	43.008	79,289
Education	EP-14-06	43.008	157,378
Education	EP-14-07	43.008	3,040
Education	EP-14-08	43.008	8,728
Education	EP-15-02	43.008	36,593
Education	EP-15-04	43.008	2,207
Education	EP-16-01	43.008	11,692
Education	SG-14-26	43.008	7,755
Education	SG-14-29	43.008	5,703
Education	SG-15-21	43.008	229
<b>Total CFDA Number 43.008</b>			<u><b>312,614</b></u>
<b>Total National Aeronautics &amp; Space Administrator</b>			<u><b>1,957,109</b></u>
<b>National Science Foundation:</b>			
Engineering Grants		47.041	1,477,407
Passed-through:			
University of New Hampshire: Engineering Grants	13-029	47.041	9,601
University of Kansas: Engineering Grants	FY2013-030	47.041	66,663
Moai Technologies LLC: Engineering Grants		47.041	65,998
Alba-Technic, LLC: Engineering Grants		47.041	76,849
<b>Total CFDA Number 47.041</b>			<u><b>1,696,518</b></u>
Passed-through:			
Regents of The University of Calif: Scientific Research Project Support	201402675-02	47.047	16,234
Mathematical & Physical Sciences		47.049	638,159
Passed-through:			
The John Hopkins University APL: Mathematical & Physical Sciences	107902	47.049	29,126
<b>Total CFDA Number 47.049</b>			<u><b>667,285</b></u>
Geosciences Research-Basic & Applied		47.050	2,359,490
Passed-through:			
Rutgers University: Geosciences Research-Basic & Applied	4326	47.050	173,217
Monterey Bay Aquarium Res Inst: Geosciences Research-Basic & Applied	PO-1211270	47.050	654
University of Alaska: Geosciences Research-Basic & Applied	UAF 15-0073	47.050	4,764
<b>Total CFDA Number 47.050</b>			<u><b>2,538,125</b></u>
Comp/Information Science & Engineering		47.070	268,124
Biological Sciences		47.074	747,237
Passed-through:			
Conn Agric Exper Station: Biological Sciences	CAES-PP14-02	47.074	1,232
<b>Total CFDA Number 47.074</b>			<u><b>748,469</b></u>
Social Behavioral & Economic Sciences		47.075	452,137
Education & Human Resources		47.076	4,441,276
Passed-through:			
Kennebec Valley Community College: Education & Human Resources	135110726190	47.076	1,243
University of California: Education & Human Resources	98-ME01-NSF2014	47.076	14,171
University of Colorado-Boulder: Education & Human Resources	1549621	47.076	8,024
American Museum of Nat History: Education & Human Resources	8-2011	47.076	111,526

**University of Maine System**  
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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>
EdLab Group: Education & Human Resources	HRD-1103073	47.076	1,000
Maine Math & Science Alliance:  Education & Human Resources	MMSA-14-510-3 MMSA-15-510-3	47.076	52,991
<b>Total CFDA Number 47.076</b>			<u><b>4,630,231</b></u>
Polar Programs		47.078	1,118,773
Office of International Science and Engineering		47.079	3,508,474
Passed-through: US Civilian R&D: Office of International Science and Engineering	RUBI-7063-VL-12	47.079	8,208
<b>Total CFDA Number 47.079</b>			<u><b>3,516,682</b></u>
Office of Cyberinfrastructure		47.080	383,778
Passed-through: University of New Hampshire: Office of Cyberinfrastructure	12-076	47.080	19,557
<b>Total CFDA Number 47.080</b>			<u><b>403,335</b></u>
Office of Experimental Program to Stimulate Competitive Resource		47.081	49,324
<b>Total National Science Foundation</b>			<u><b>16,105,237</b></u>
<b>Environmental Protection Agency:</b>			
Passed-through: University of Maryland Ctr Env Svcs: Environmental Protection Agency Office of Water / Chesapeake	15155-SA07525740	66.466	15,383
Passed-through: ME Department of Environmental Protection: Performance Partnership Grants	06A20140305*2904	66.605	9,255
<b>Total Environmental Protection Agency</b>			<u><b>24,638</b></u>
<b>U.S. Department of Energy:</b>			
Passed-through: Sandia National Laboratories:  Dept of Energy Awards With No CFDA Number UChicago Argonne, LLC: Dept of Energy Awards With No CFDA Number	PO 1441319 SPO# 1198918 3F-30543, 3F-30561	81.000 81.000	15,863 100,417
<b>Total CFDA Number 81.000</b>			<u><b>116,280</b></u>
Office of Science Financial Assist. Program		81.049	132,923
Renewable Energy R & D		81.087	1,706,464
Passed-through: Biodiversity Research Inst: Renewable Energy R & D		81.087	418
<b>Total CFDA Number 81.087</b>			<u><b>1,706,882</b></u>
Fossil Energy Research & Development		81.089	199,612
<b>Total U.S. Department of Energy</b>			<u><b>2,155,697</b></u>
<b>U.S. Department of Education:</b>			
Passed-through: University of New Hampshire: National Inst on Disability & Rehabilitation Research	12-060	84.133	22,127
Koronis Biomedical Tech: National Inst on Disability & Rehabilitation Research	KBT11-PHIINIDRRROUTE-	84.133	8,582
<b>Total CFDA Number 84.133</b>			<u><b>30,709</b></u>
Passed-through: SRI International: Education Research, Dev & Dissemination	128-000014(P20978)	84.305	165,938
Passed-through: Schoodic Education and Research Ctr: Mathematics & Science Partnerships		84.366	11,725
<b>Total U.S. Department of Education</b>			<u><b>208,372</b></u>
<b>U.S. Department of Health and Human Services</b>			
Department of Health & Human Services With No CFDA Number		93.000	3,643
Passed-through: ME Dept Health/Human Services: Environmental Public Health & Emergency Response	DCD-14-1502	93.070	10,000

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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>
Environmental Health		93.113	516,077
Passed-through:			
West VA University Research Corp:			
Injury Prevention & Ctrl Research & St & Community Based Programs	04-441-UM	93.136	11,686
St of ME Attorney General:			
Injury Prevention & Ctrl Research & St & Community Based Programs	26A20141201*1940	93.136	57,589
<b>Total CFDA Number 93.136</b>			<b>69,275</b>
Rural Health Research Centers		93.155	683,285
Passed-through:			
Jackson Labs:			
Research Related to Deafness and Communication Disorders		93.173	14,934
Passed-through:			
Federation of State Med Boards:			
Telehealth Network Grants		93.211	22,468
Passed-through:			
University of Minnesota:			
State Rural Hospital Flexibility Program	P004027955 P004644855	93.241	342,261
Mental Health Research Grants		93.242	142,070
Passed-through:			
Crossroads for Women Inc:			
Substance Abuse & Mental Health Svcs Projects of Regional & Natl Sigr		93.243	34,485
Drug Abuse and Addiction Research Programs		93.279	(386)
Passed-through:			
Jackson Labs:			
Trans-NIH Research Support		93.310	39,029
Passed-through:			
Dartmouth College:			
National Center for Research Resources	1286	93.389	25,461
MDI Bio Lab:			
National Center for Research Resources	2P20GM103423-14UMM	93.389	42,571
National Center for Research Resources	5P20GM103423-13UMF	93.389	10,871
National Center for Research Resources	5P20GM103423-13UMHC	93.389	(8,164)
National Center for Research Resources	8P20GM103423-12/UMM	93.389	9,089
National Center for Research Resources	8P20GM103423-13	93.389	30,307
National Center for Research Resources	8P20GM103423-13/UMM	93.389	(1,966)
<b>Total CFDA Number 93.389</b>			<b>108,169</b>
Adoption Opportunities		93.652	367,476
Passed-through:			
Healthy Acadia Coalition:			
DHHS, CDC Community Trans. Grants -Small Communities	122013-CTG-HEALTH-07	93.737	219
Passed-through:			
ME Dept Health/Human Services:			
Children's Health Insurance Program	CA-MC-14-205	93.767	1,615,204
Passed-through:			
ME Dept Health/Human Services:			
Medical Assistance Program	CA-MC-13-227	93.778	141,634
Medical Assistance Program	CA-MC-14-412	93.778	5,134
Medical Assistance Program	CA-MC-15-412	93.778	490,213
<b>Total CFDA Number 93.778</b>			<b>636,981</b>
Passed-through:			
RTI International:			
Centers for Medicare & Medicaid Services (CMS) Research, Dem	3-312-0212790	93.779	392,344
Cardiovascular Disease Research		93.837	325,764
Passed-through:			
Jackson Labs:			
Arthritis Musculoskeletal and Skin Disease Research		93.846	107,022
Allergy and Infectious Diseases Research		93.855	221,340
Passed-through:			
Central Michigan University:			
Allergy and Infectious Diseases Research	626301	93.855	11,102
<b>Total CFDA Number 93.855</b>			<b>232,442</b>



**University of Maine System**  
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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>
Biomedical Research and Research Training		93.859	15,766
Passed-through:			
Dartmouth College:			
Biomedical Research and Research Training	1285	93.859	49,586
Biomedical Research and Research Training	1286	93.859	66,269
Biomedical Research and Research Training	1622	93.859	245,356
Biomedical Research and Research Training	R17	93.859	60,473
MDI Bio Lab:			
Biomedical Research and Research Training	2920GM103423-14UMAIN	93.859	108,478
Biomedical Research and Research Training	2P20GM103423-14UMF	93.859	106,013
Biomedical Research and Research Training	2P20GM103423-14UMHC	93.859	105,035
Biomedical Research and Research Training	P20GM103423-15/UMHC	93.859	4,048
Biomedical Research and Research Training		93.859	732
<b>Total CFDA Number 93.859</b>			<b>761,756</b>
Child Health & Hum Dev Extr Research		93.865	69,312
Aging Research		93.866	127,817
Passed-through:			
Koronis Biomedical Tech:			
Vision Research	KBT12-DOPPLER-24	93.867	4,633
Jackson Labs:			
Vision Research		93.867	16,769
<b>Total CFDA Number 93.867</b>			<b>21,402</b>
Rural Health Care Services Outreach Rural Health Network		93.912	61,654
<b>Total U.S. Department of Health and Human Services</b>			<b>6,704,703</b>
<b>Total Research and Development Cluster</b>			<b>45,008,804</b>
<b>U.S. Department of Agriculture:</b>			
Passed-through:			
University of Vermont:			
Sustainable Agricultural Research & Education	LNE10-294	10.215	6,006
Integrated Programs		10.303	12,824
Organic Agriculture Res & Extension Initiative		10.307	20,160
Women & Minorities in Science, Tech, Engineer, and Math Fields		10.318	16,766
Crop Insurance Education in Targeted States		10.458	106,997
Cooperative Extension Service		10.500	3,369,265
Passed-through:			
Kansas State University:			
Cooperative Extension Service	S14200	10.500	16,540
University of Vermont:			
Cooperative Extension Service	SNE13-07	10.500	12,454
National 4-H Council:			
Cooperative Extension Service	EYSC-12 RENEW	10.500	18,512
<b>Total CFDA Number 10.500</b>			<b>3,416,771</b>
Passed-through:			
ME Dept Health/Human Services:			
Child and Adult Care Food Program	CFS-15-618	10.558	11,140
State of Maine Dept of Agriculture:			
Child and Adult Care Food Program	FP # 15-475	10.558	19,152
Child and Adult Care Food Program	FP # 15-476	10.558	7,592
<b>Total CFDA Number 10.558</b>			<b>37,884</b>
Passed-through:			
NC Dept of Agriculture:			
Cooperative Forestry Assistance	G40100284714FOR	10.664	24,671
<b>Total U.S. Department of Agriculture:</b>			<b>3,642,079</b>
<b>U.S. Department of Commerce</b>			
U.S. Department of Commerce with No CFDA Number		11.000	21,477
Economic Development-Technical Assistance		11.303	96,940
Sea Grant Support		11.417	674,916
Passed-through:			
University of New Hampshire:			
Sea Grant Support	12-086	11.417	737
<b>Total CFDA Number 11.417</b>			<b>675,653</b>
Passed-through:			
State of Maine Department of Conservation:			
Coastal Zone Management Administration Awards	20130614*4668	11.419	(4,059)
Passed-through:			
Woods Hole Oceanographic Institute:			
Climate and Atmospheric Research		11.431	1,020

**University of Maine System**  
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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>
Passed-through: The Nature Conservancy: Habitat Conservation		11.463	21,193
Passed-through: NERACOOS: NOAA Prog for Disaster Relief Approp. Act-Non-const & Const	A003-002	11.483	12,300
Passed-through: Maine Manufacturing Extension Partnership: Manufacturing Extension Partnership		11.611	48,587
Dept. of Commerce National Institute Standards and Tech (NIST)		11.619	6,958
<b>Total U.S. Department of Commerce</b>			<u><u>880,069</u></u>
<b>U.S. Department of Defense</b>			
Passed-through: Lockheed Martin Energy Res Cor: Dept of Defense Awards With No CFDA Number	PO4101021157	12.000	(28)
Oceaneering International Inc: Dept of Defense Awards With No CFDA Number	FUOTM-46633	12.000	154
San Diego Composites, Inc: Dept of Defense Awards With No CFDA Number	SDC15-0145	12.000	9,611
Georgia Institute Technology: Dept of Defense Awards With No CFDA Number	D7084-S1	12.000	309
<b>Total CFDA Number 12.000</b>			<u>10,046</u>
<b>Total U.S. Department of Defense</b>			<u><u>10,046</u></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 14-0118-01	14.705	34,390
<b>Total U.S. Department of Housing and Urban Development</b>			<u><u>34,390</u></u>
<b>U.S. Department of the Interior</b>			
Passed-through: ME Dept Admin & Financial Svcs: Geological Survey-Research & Data Acquisition		15.808	(126)
<b>Total U.S. Department of the Interior</b>			<u><u>(126)</u></u>
<b>U.S. Department of Justice:</b>			
Legal Assistance for Victims		16.524	113,899
Grants to Reduce Violence, Dating Violence, Sexual Assault & Stalking on Camp		16.525	102,049
O V W Technical Assistance Initiative		16.526	1,288,505
Passed-through: ME Dept of Corrections: Juvenile Justice & Delinquency Prevention	20121129*2108 20131029*1711	16.540	31,334
Passed-through: ME Dept of Corrections: State Justice Statistic Prog for Statistic Analysis Ctrs	20130606-4426 20140917*1035	16.550	64,683
Passed-through: ME Coalit to End Dom Violence: Crime Victim Assistance		16.575	19,797
NH Dept of Justice: Crime Victim Assistance		16.575	19,230
<b>Total CFDA Number 16.575</b>			<u>39,027</u>
Corrections Training and Staff Development		16.601	18,534
Passed-through: ME Dept of Public Safety: Project Safe Neighborhoods	16A20140225*2806	16.609	16,161
Passed-through: Natl 4-H Council: Juvenile Mentoring Program		16.726	221,873
Passed-through: ME Dept of Corrections: Second Chance Act Reentry Initiative	20150313*2884	16.812	3,566
Central Connecticut State University: Second Chance Act Reentry Initiative		16.812	5,580
<b>Total CFDA Number 16.812</b>			<u>9,146</u>
<b>Total U.S. Department of Justice</b>			<u><u>1,905,211</u></u>

University of Maine System  
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Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Federal Expenditures
<b>U.S. Department of Labor:</b>			
Passed-through:			
Coastal Counties Workforce, Inc:			
H-1B Job Training Grants	PY11-WWC-01	17.268	13,639
Occupational Safety & Health-Susan Harwood Training Grants		17.502	<u>105,533</u>
<b>Total U.S. Department of Labor</b>			<u><b>119,172</b></u>
<b>U.S. Department of Transportation:</b>			
Passed-through:			
ME Dept of Transportation:			
Highway Training & Education	20140424*3403	20.215	34,087
Passed-through:			
MIT:			
University Transportation Centers Program	5710003173	20.701	<u>67,803</u>
<b>Total U.S. Department of Transportation</b>			<u><b>101,890</b></u>
<b>National Aeronautics &amp; Space Administration</b>			
Passed-through:			
Maine Space Grant Consortium:			
NASA Awards With No CFDA Number	SG-13-16	43.000	3,817
NASA Awards With No CFDA Number	SG-14-12	43.000	9,984
NASA Awards With No CFDA Number	SG-14-24	43.000	(6,432)
NASA Awards With No CFDA Number	SG-15-12	43.000	21,157
The John Hopkins University APL:			
NASA Awards With No CFDA Number	890572-AMENDT NO 14	43.000	<u>1,260</u>
<b>Total CFDA Number 43.000</b>			<u><b>29,786</b></u>
Science		43.001	140,372
Passed-through:			
Maine Space Grant Consortium:			
Education	SG-14-22	43.008	<u>2,027</u>
<b>Total National Aeronautics &amp; Space Administration</b>			<u><b>172,185</b></u>
<b>National Endowment for the Arts:</b>			
Passed-through:			
Musee Culturel Du Mont:			
Promotion of Arts: Grants To Organizations & Individuals		45.024	<u>1,947</u>
<b>Total National Endowment for the Arts:</b>			<u><b>1,947</b></u>
<b>National Endowment for the Humanities:</b>			
Promotion of the Humanities Professional Development		45.163	<u>3,881</u>
<b>Total National Endowment for the Humanities</b>			<u><b>3,881</b></u>
<b>Institute of Museum and Library Services</b>			
National Leadership Grants		45.312	<u>49,937</u>
<b>Total Institute of Museum and Library Services</b>			<u><b>49,937</b></u>
<b>U.S. Small Business Administration:</b>			
Small Business Development Center		59.037	<u>747,441</u>
<b>Total U.S. Small Business Administration</b>			<u><b>747,441</b></u>
<b>U.S. Department of Veterans Affairs:</b>			
All-Volunteer Force Educational Assistance		64.124	<u>232,013</u>
<b>Total U.S. Department of Veterans Affairs</b>			<u><b>232,013</b></u>
<b>Environmental Protection Agency:</b>			
Healthy Communities Grant Program		66.110	16,056
Environmental Finance Center Grants		66.203	80,353
Passed-through:			
University of NC at Chapel Hill:			
Surveys, Studies, Investigations, Demonstrations, and Training		66.424	6,015
New Mex Inst of Mining & Tech:			
Surveys, Studies, Investigations, Demonstrations, and Training		66.424	(8)
<b>Total CFDA Number 66.424</b>			<u><b>6,007</b></u>
National Estuary Program		66.456	533,998
Passed-through:			
ME Department of Environmental Protection:			
Beach Monitoring & Notification Program Implementation Grants	06A 20141217*2172	66.472	79,486
Beach Monitoring & Notification Program Implementation Grants	06A20131218*2250	66.472	<u>105,485</u>
<b>Total CFDA Number 66.472</b>			<u><b>184,971</b></u>

**University of Maine System**  
**Schedule of Expenditures of Federal Awards**

Year ended June 30, 2015

<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: ME Department of Environmental Protection: Performance Partnership Grants	20100608*6759	66.605	17,423
<b>Total Environmental Protection Agency</b>			<u><b>838,808</b></u>
<b>U.S. Department of Education:</b>			
Natl Res Center Fellow Prog for Language		84.015	242,055
Higher Education-Institutional Aid		84.031	315,330
Passed-through: ME Dept of Education: Career and Technical Education -- Basic Grants to States		84.048	50,192
Fund for Improvement of Postsecondary Education		84.116	12,920
Rehabilitation Long-Term Training		84.129	39,400
Bilingual Education-Professional Development		84.195	3,100
Passed-through: ME Dept of Education: State Grants-Assistive Technology	01305A307637 01305A304912	84.224	203,830
Passed-through: ME Dept of Education: Twenty-First Century Community Learning Centers	01305A305367 05A3UMFJAY3356TFG14	84.287	312,246
Passed-through: ME Dept of Education: Spec Ed St Pgm Improvement Grants for Children w Disabilities	01305A306314	84.323	16,420
Special Education-Personnel Development to Improve Services & Results for Children with Disabilities		84.325	180,113
Gaining Early Awareness and Readiness for Undergraduate Programs		84.334	784,471
Passed-through: Side X Side: Dept of Education Office of Innovation and Improvement		84.351	8,515
English Language Acquisition State Grants		84.365	433,569
Passed-through: ME Dept of Education: Mathematics & Science Partnerships	01305A307222 01305A304411	84.366	507,719
Passed-through: University of California: Improving Teacher Quality State Grants	10-ME02-SEED2012 98-ME01-SEED2012	84.367	17,258
ME Dept of Education: Improving Teacher Quality State Grants	01305A304311 01305A307222	84.367	29,382
<b>Total CFDA Number 84.367</b>			<u><b>46,640</b></u>
Passed-through: Finance Authority of ME (FAME): College Access Challenge Grant Program		84.378	14,190
Passed-through: Maine Department of Education: ARRA - Department of Education Institute of Education Sciences	02005A310106	84.384	50,885
Passed-through: Ohio State University: ARRA - St Fiscal Stab Fund - What Works and Innovation	60029198	84.396	108,900
<b>Total U.S. Department of Education</b>			<u><b>3,330,495</b></u>
<b>U.S. Department of Health and Human Services</b>			
Department of Health & Human Services With No CFDA Number		93.000	20,319
Passed-through: University of Maryland: Department of Health & Human Services With No CFDA Number	PUR01-0000028335	93.000	9,809
ME Dept Health/Human Services: Department of Health & Human Services With No CFDA Number	ADS-15-9102	93.000	1,164
Department of Health & Human Services With No CFDA Number	LRS-15-001	93.000	145,646
<b>Total CFDA Number 93.000</b>			<u><b>176,938</b></u>
Passed-through: ME Dept Health/Human Services: Alzheimer's Disease Demonstration Grants to States	ADS-14-9114 ADS-15-2058	93.051	14,310
Passed-through: ME Dept Health/Human Services: Public Health Emergency Preparedness	CDC-14-1428	93.069	52,072

**University of Maine System**  
**Schedule of Expenditures of Federal Awards**

Year ended June 30, 2015

<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: ME Dept Health/Human Services:			
Environmental Public Health & Emergency Response	CDC-15-1587 CDC-15-650	93.070	78,396
Passed-through: ME Dept Health/Human Services:			
Dept. Of Health and Human Svcs DC and Prevention HPP PHEP	CDC-15-1428	93.074	492,174
Passed-through: Families and Children Together:			
Enhance Safety of Children Affected by Substance Abuse		93.087	107,324
Passed-through: Dartmouth College:			
Maternal & Child Health Cons Program	1487	93.110	107,896
ME Dept Health/Human Services:			
Maternal & Child Health Cons Program	CDC-15-1420	93.110	123,702
<b>Total CFDA Number 93.110</b>			<u>231,598</u>
Passed-through: ME Dept Health/Human Services:			
Traumatic Brain Injury St Demonst Grant Prog	ADS-15-2703	93.234	13,412
Passed-through: ME Dept Health/Human Services:			
State Rural Hospital Flexibility Program	CDC-14-1580 CDC-15-1580	93.241	17,002
Substance Abuse & Mental Health Svcs Projects of Regional & Natl Sign		93.243	5,616
Passed-through: ME Dept Health/Human Services:			
Substance Abuse & Mental Health Svcs Projects of Regional & Natl Sign	CDC-14-3054 CDC-15-1420	93.243	53,057
<b>Total CFDA Number 93.243</b>			<u>58,673</u>
Passed-through: ME Dept Health/Human Services:			
Universal Newborn Hearing Screening	CT10A2013010200*2477 CT-10A-20140806*0486	93.251	28,955
Passed-through: ME Dept Health/Human Services:			
Adult Viral Hepatitis Prevention and Control	CDC-14-1535 CDC-15-1535	93.270	62,459
Passed-through: ME Dept Health/Human Services:			
Centers for Disease Control & Prevention - Invest & Tech	CDC-14-1428	93.283	1,291
Centers for Disease Control & Prevention - Invest & Tech	CDC-14-1441	93.283	55,663
Centers for Disease Control & Prevention - Invest & Tech	CDC-14-1587	93.283	14,123
Centers for Disease Control & Prevention - Invest & Tech	CDC-15-1015	93.283	64,522
Centers for Disease Control & Prevention - Invest & Tech	CDC-15-1420	93.283	56,853
Centers for Disease Control & Prevention - Invest & Tech	CDC-15-1587	93.283	48,421
Centers for Disease Control & Prevention - Invest & Tech	CT10A2013010200*2477	93.283	(1,267)
Centers for Disease Control & Prevention - Invest & Tech	CT-10A-20140806*0486	93.283	97,667
<b>Total CFDA Number 93.283</b>			<u>337,273</u>
Passed-through: Eastern Me Healthcare:			
Partnerships to Improve Community Health	1U58DP005930-01	93.331	62,702
Research Infrastructure Programs		93.351	16,741
Professional Nurse Traineeships		93.358	312,583
National Center for Research Resources		93.389	(167)
Passed-through: ME Dept Health/Human Services:			
Affordable Care Act (ACA) Maternal, Infant, Early Childhood	CDC-13-1500	93.505	96,355
Affordable Care Act (ACA) Maternal, Infant, Early Childhood	CDC-14-1518	93.505	75,688
Affordable Care Act (ACA) Maternal, Infant, Early Childhood	CDC-15-1500	93.505	270,567
Affordable Care Act (ACA) Maternal, Infant, Early Childhood	CFS-15-1412	93.505	15,036
Affordable Care Act (ACA) Maternal, Infant, Early Childhood	CT-10A-20140714*0181	93.505	130,429
<b>Total CFDA Number 93.505</b>			<u>588,075</u>
Passed-through: ME Dept Health/Human Services:			
PPHF National Public Health Improvement Initiative	CDC-14-1445 CDC-15-1445	93.507	125,680
Natl Network Public Health Inst:			
PPHF National Public Health Improvement Initiative	C625	93.507	21,048
<b>Total CFDA Number 93.507</b>			<u>146,728</u>
Passed-through: ME Dept Health/Human Services:			
Affordable Care Act-Pers & Home Care Aide St Training Pgm	CA-ES-11-329	93.512	250,913

**University of Maine System**  
**Schedule of Expenditures of Federal Awards**

Year ended June 30, 2015

<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: ME Dept Health/Human Services:			
Affordable Care Act: Building Epidemiology, Lab, and Health	CDC-14-1428 CDC-15-1428	93.521	88,773
Passed-through: ME Dept Health/Human Services:			
Affordable Care Act - Nat'l Env Public Health Tracking Progr	CDC-14-650 CDC-15-650	93.538	294,677
Passed-through: ME Dept Health/Human Services: Child Support Enforcement	OFI-13-313, OFI-15-313	93.563	141,109
Passed-through: ME Dept Health/Human Services: Head Start	CFS-14-1412 CFS-15-1412	93.600	125,509
Passed-through: AdCare Education Inst: ACA-State Innovation Models: Funding for Model Design and Model Testing Assistance		93.624	87,041
University Ctrs for Excellence in Dev. Disabilities Education, Research		93.632	525,931
Passed-through: ME Dept Health/Human Services: Stephanie Tubbs Jones Child Welfare Services Program	CFS-13-617	93.645	3,329
Passed-through: The Research Found. of SUNY: Child Welfare Services Training Grants Child Welfare Services Training Grants Child Welfare Services Training Grants	12-50 14-09 14-54	93.648 93.648 93.648	26,033 108,754 265,550
<b>Total CFDA Number 93.648</b>			<u><b>400,337</b></u>
Adoption Opportunities		93.652	224,348
Passed-through: University of Denver (Colorado Sem): Foster Care - Title IV(E) Colorado Dept of Human Service: Foster Care - Title IV(E) ME Dept Health/Human Services: Foster Care - Title IV(E)	SC37254-03-00 97-IHA-01452 CFS-13-617, CFS-15-617	93.658 93.658 93.658	290,742 29,735 35,020
<b>Total CFDA Number 93.658</b>			<u><b>355,497</b></u>
Passed-through: ME Dept Health/Human Services: Chafee Foster Care Independence Program	CFS-13-617, CFS-15-617	93.674	289,255
Passed-through: ME Dept Health/Human Services: PPHF: Health Care Surveillance/Health Statistic-Behave Risk	CDC-15-1441	93.745	25,004
Passed-through: Southern ME Agency on Aging: (ADI-SSS) thru Prevention and Public Health Funds (PPHF)		93.763	8,385
Passed-through: ME Dept Health/Human Services: Children's Health Insurance Program	OFI-13-313, OMS-15-227	93.767	114,059
Passed-through: ME Dept Health/Human Services: Money Follows the Person Rebalancing Demonstration	ADS-14-3001, ADS-15-9312	93.791	689,976
Passed-through: ME Dept Health/Human Services: Assistance Programs for Chronic Disease Prevention & Control	CDC-15-1420, CDC-15-1420	93.945	63,879
<b>Total U.S. Department of Health and Human Services</b>			<u><b>6,485,270</b></u>
<b>U.S. Corp National &amp; Community Service:</b> Retired & Senior Volunteer Program		94.002	94,812
<b>Total U.S. Corp National &amp; Community Service</b>			<u><b>94,812</b></u>
<b>Total Federal Expenditures</b>			<u><u><b>\$ 268,777,024</b></u></u>

**UNIVERSITY OF MAINE SYSTEM**

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

**Year Ended June 30, 2015**

**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, 2015. 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*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 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, 2015:

Federal Perkins Loans	\$ <u>30,488,915</u>
Nursing Student Loans	\$ <u>1,961,058</u>

UNIVERSITY OF MAINE SYSTEM

Notes to Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2015

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. During the year ended June 30, 2015, subrecipient expenditures by department were as follows:

Department of Agriculture	\$ 702,696
Department of Commerce	298,536
Department of the Interior	450,643
Department of Justice	52,190
National Aeronautics and Space Administration	480,921
National Science Foundation	1,029,110
Small Business Administration	1,700
Environmental Protection Agency	60,679
Department of Energy	239,178
Department of Education	778,250
Department of Health & Human Services	<u>1,368,785</u>
	<u>\$ 5,462,688</u>

5. Indirect Costs

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



**UNIVERSITY OF MAINE SYSTEM**

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

**Year Ended June 30, 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, 2015:

<b>Agency</b>	<b>CFDA</b>	<b>Direct Funding</b>	<b>Passed- Through Funding</b>	<b>Total</b>
U.S. Department of Agriculture	10.xxx	\$ 10,278,550	\$ 1,661,753	\$ 11,940,303
U.S. Department of Commerce	11.xxx	4,222,821	2,957,978	7,180,799
U.S. Department of Defense	12.xxx	254,845	855,741	1,110,586
U.S. Department of Housing and Urban Development	14.xxx	-	34,390	34,390
U.S. Department of the Interior	15.xxx	1,181,424	440,544	1,621,968
U.S. Department of Justice	16.xxx	1,522,987	382,224	1,905,211
U.S. Department of Labor	17.xxx	105,533	31,627	137,160
U.S. Department of Transportation	20.xxx	-	772,253	772,253
National Aeronautics and Space Administration	43.xxx	1,320,504	808,790	2,129,294
National Endowment for the Arts	45.0xx	-	1,947	1,947
National Endowment for the Humanities	45.1xx	3,881	-	3,881
Institute of Museum and Library Services	45.3xx	49,937	-	49,937
National Science Foundation	47.xxx	15,444,179	661,058	16,105,237
U.S. Small Business Administration	59.xxx	747,441	-	747,441
U.S. Department of Veterans Affairs	64.xxx	232,013	-	232,013
U.S. Environmental Protection Agency	66.xxx	630,407	233,039	863,446
U.S. Department of Energy	81.xxx	2,038,999	116,698	2,155,697
U.S. Department of Education	84.xxx	201,995,698 *	1,765,237	203,760,935
U.S. Department of Health and Human Services	93.xxx	4,071,446 **	13,531,020	17,602,466
U.S. Corporation for National and Community Service	94.xxx	<u>422,060</u>	<u>-</u>	<u>422,060</u>
Total Federal Assistance		<u>\$244,522,725</u>	<u>\$24,254,299</u>	<u>\$268,777,024</u>

\* Includes \$194,354,849 for Student Financial Aid

\*\* Includes \$432,257 for Student Financial Aid

**UNIVERSITY OF MAINE SYSTEM**

**Schedule of Findings and Questioned Costs**

**Year Ended June 30, 2015**

**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:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
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
84.042, 84.044, 84.047, 84.066	TRIO Cluster

Dollar threshold used to distinguish between Type A and Type B programs \$2,219,698

Auditee qualified as low-risk auditee?   X   Yes        No

**UNIVERSITY OF MAINE SYSTEM**

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

**Year Ended June 30, 2015**

**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, 2015**

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 website.

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.

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.

Prior Year 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.

Status: Resolved