



## **UNIVERSITY OF MAINE SYSTEM**

**AUDITOR'S REPORTS IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS  
AND THE UNIFORM GUIDANCE**

**Year Ended June 30, 2016**



UNIVERSITY OF MAINE SYSTEM

AUDITOR'S REPORTS AS REQUIRED BY THE UNIFORM GUIDANCE AND  
GOVERNMENT AUDITING STANDARDS AND RELATED INFORMATION

Year Ended June 30, 2016

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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, 2016, 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, 2016, 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 14, 2016, 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 14, 2016



**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 AS REQUIRED BY THE  
UNIFORM GUIDANCE**

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 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, 2016. 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, 2016 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 federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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, 2016.

### ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as finding 2016-001. 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 and the corrective action plan. 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 the Uniform Guidance, 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, 2016 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 would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies, and therefore material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as finding 2016-001, which we consider to be a significant deficiency.

The System's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs and the corrective action plan. 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.

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

#### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

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, 2016, and the related notes to the financial statements, which collectively comprise the System's basic financial statements. We issued our report thereon dated November 14, 2016, 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 the Uniform Guidance 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 U.S. generally accepted auditing standards. In our opinion, the information 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 9, 2017

University of Maine System  
Schedule of Expenditures of Federal Awards  
Year ended June 30, 2016

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
<b>Student Financial Assistance Cluster:</b>				
<b>U.S. Department of Education</b>				
Federal Supplemental Educational Opportunity Grant		84.007	\$ -	\$ 4,219,363
Federal Work-Study Program		84.033	-	5,409,658
Federal Perkins Loan Program (note 3)		84.038	-	4,382,215
Federal Perkins Loan Program Administrative Cost Allowance		84.038	-	542,186
Federal Pell Grant Program		84.063	-	41,345,871
Federal Direct Student Loans		84.268	-	129,284,443
<b>Total U.S. Department of Education</b>			-	<b>185,183,736</b>
<b>U.S. Department of Health and Human Services</b>				
Nursing Student Loans (note 3)		93.364	-	423,091
<b>Total Student Financial Assistance Cluster</b>			-	<b>185,606,827</b>
<b>Supplemental Nutrition Assistance Program (SNAP) Cluster</b>				
<b>U.S. Department of Agriculture</b>				
Passed-through:				
Maine Department of Health and Human Services				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		OFI-15-313	-	59,814
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		OFI-16-313	-	13,702
<b>Total SNAP Cluster</b>			-	<b>73,516</b>
<b>Economic Development Cluster:</b>				
<b>U.S. Department of Commerce</b>				
Economic Adjustment Assistance		11.307	-	353,478
<b>Total Economic Development Cluster</b>			-	<b>353,478</b>
<b>Employment Services Cluster:</b>				
<b>U.S. Department of Labor</b>				
Passed-through:				
Central/ Western Maine WIB				
Employment Service/Wagner-Peyser Funded Activities		CWMWIP-WWC DEI PY2014-01	-	22,505
<b>Total Employment Services Cluster</b>			-	<b>22,505</b>
<b>Highway Planning and Construction Cluster</b>				
<b>U.S. Department of Transportation</b>				
Passed-through:				
Vermont Agency of Transportation				
Highway Planning and Construction		PS0206	-	2,046
Maine Department of Transportation				
Highway Planning and Construction		20130731*535	-	36,772
Highway Planning and Construction		2015061700000004564	-	39,173
Highway Planning and Construction		20160218*2605	-	7,963
<b>Total Highway Planning and Construction Cluster</b>			-	<b>85,954</b>
<b>Special Education Cluster (IDEA):</b>				
<b>U.S. Department of Education</b>				
Passed-through:				
Maine Department of Education				
Special Education-Grants to States		20150821*774	-	62,660
Special Education-Grants to States		20120112*3071	-	63,390
Special Education-Grants to States		20131016*1580	-	157,348
<b>Total Special Education Cluster (IDEA)</b>			-	<b>283,398</b>
<b>TRIO Cluster:</b>				
<b>U.S. Department of Education</b>				
TRIO - Student Support Services		84.042	-	2,048,824
TRIO - Talent Search		84.044	-	740,058
Passed-through:				
Office of the Commissioner of Higher Education-Montana				
TRIO - Talent Search		51020-1222	-	610
<b>Total CFDA 84.044</b>			-	<b>740,668</b>
TRIO - Upward Bound		84.047	-	2,067,073
TRIO - Educational Opportunity Centers		84.066	-	663,557
<b>Total TRIO Cluster</b>			-	<b>5,520,122</b>
<b>TANF Cluster:</b>				
<b>U.S. Department of Health and Human Services</b>				
Passed-through:				
Maine Department of Health and Human Services				
Temporary Assistance for Needy Families		OFI-15-313	-	328,265
Temporary Assistance for Needy Families		OFI-16-313	-	64,179
Temporary Assistance for Needy Families		OFI-15-801	-	180,928
<b>Total TANF Cluster</b>			-	<b>573,372</b>

The accompanying notes are an integral part of this schedule.



University of Maine System  
Schedule of Expenditures of Federal Awards  
Year ended June 30, 2016

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
<b>CCDF Cluster:</b>				
<b>U.S. Department of Health and Human Services</b>				
Child Care and Development Block Grant		93.575	-	24,329
Passed-through:				
Maine Department of Health and Human Services				
Child Care and Development Block Grant	CFS-15-620	93.575	-	84,629
Child Care and Development Block Grant	CT 10A 20140520*4045	93.575	-	19,504
<b>Total CFDA 93.575</b>			-	<b>128,462</b>
Passed-through:				
Maine Department of Health and Human Services				
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	CFS-13-616	93.596	-	(10,885)
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	CFS-15-618	93.596	-	1,870,627
<b>Total CFDA 93.596</b>			-	<b>1,859,742</b>
<b>Total CCDF Cluster</b>			-	<b>1,988,204</b>
<b>Medicaid Cluster:</b>				
<b>U.S. Department of Health and Human Services</b>				
Passed-through:				
Maine Department Health and Human Services:				
Medical Assistance Program	CA-MC-15-412	93.778	-	300
Medical Assistance Program	CA-MC-16-412	93.778	-	463,429
Medical Assistance Program	ADS-16-9312	93.778	-	603,725
Medical Assistance Program	OMS-15-2017	93.778	-	108,009
Medical Assistance Program	OMS-15-2026	93.778	-	78,148
Medical Assistance Program	LRS-16-001	93.778	-	136,184
Medical Assistance Program	OMS-16-2017	93.778	-	253,272
Medical Assistance Program	OMS-15-227	93.778	-	124,863
AdCare Educational Institute of Maine				
Medical Assistance Program	NSN-60566,60589	93.778	-	266,718
<b>Total Medicaid Cluster</b>			-	<b>2,034,648</b>
<b>Foster Grandparent/Senior Companion Cluster:</b>				
<b>Corporation for National and Community Service</b>				
Senior Companion Program		94.016	-	322,116
<b>Total Foster Grandparent/Senior Companion Cluster</b>			-	<b>322,116</b>
<b>Research and Development Cluster:</b>				
<b>U.S. Department of Agriculture</b>				
U.S. Department of Agriculture with No CFDA Number		10.RD	-	465,536
Agriculture Research_Basic & Applied Research		10.001	-	513,340
Plant and Animal Disease, Pest Control, and Animal Care		10.025	-	41,603
Passed-through:				
Maine Potato Board				
Specialty Crop Block Grant Program - Farm Bill	NSN747	10.170	-	34,328
Wild Blueberry Commission of Maine				
Specialty Crop Block Grant Program - Farm Bill	NSN612	10.170	-	12,364
Specialty Crop Block Grant Program - Farm Bill	NSN645	10.170	-	844
Specialty Crop Block Grant Program - Farm Bill	NSN648	10.170	-	20,205
Specialty Crop Block Grant Program - Farm Bill	NSN678	10.170	-	43,155
Specialty Crop Block Grant Program - Farm Bill	NSN679	10.170	-	82,717
State of Maine Department of Agriculture				
Specialty Crop Block Grant Program - Farm Bill	01A 20150211*2595	10.170	-	13,989
Specialty Crop Block Grant Program - Farm Bill	01A20151021*1589	10.170	-	17,721
Specialty Crop Block Grant Program - Farm Bill	CT 01A 20141022*1503	10.170	-	9,716
Specialty Crop Block Grant Program - Farm Bill	CT 01A20141022*1506	10.170	-	6,650
Specialty Crop Block Grant Program - Farm Bill	CT 01A20151021*1587	10.170	-	12,849
Specialty Crop Block Grant Program - Farm Bill	CT01A 20151021*1586	10.170	-	7,065
Specialty Crop Block Grant Program - Farm Bill	NSN736	10.170	-	24,087
<b>Total CFDA Number 10.170</b>			-	<b>285,690</b>
Grants for Agricultural Research Special Research Grants		10.200	167,342	469,485
Passed-through:				
University of Maryland				
Grants for Agricultural Research Special Research Grants	Z555105	10.200	26,473	53,334
Cornell University				
Grants for Agricultural Research Special Research Grants	73375-10300	10.200	-	29,480
Grants for Agricultural Research Special Research Grants	74403-10353	10.200	-	6,492
Marine Biological Library				
Grants for Agricultural Research Special Research Grants	49886	10.200	-	20,462
Rutgers University				
Grants for Agricultural Research Special Research Grants	5717-NER15FRP-YARBOR	10.200	-	10,633
Grants for Agricultural Research Special Research Grants	5733-NER15FRP-DRUMM	10.200	-	2,859
University of Rhode Island				
Grants for Agricultural Research Special Research Grants	38401/022014	10.200	-	15,874
<b>Total CFDA Number 10.200</b>			<b>193,815</b>	<b>608,619</b>

The accompanying notes are an integral part of this schedule.

University of Maine System  
Schedule of Expenditures of Federal Awards  
Year ended June 30, 2016

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Cooperative Forestry Research		10.202	-	899,689
Payments to Agricultural Experiment Stations Under the Hatch Act		10.203	-	2,533,769
Animal Health and Disease Research		10.207	-	17,756
Passed-through:				
Nano Terra, Inc.				
Small Business Innovation Research	NSN695	10.212	-	75,254
Pemaquid Mussel Farms				
Small Business Innovation Research	NSN632	10.212	-	11,292
<b>Total CFDA Number 10.212</b>			-	<b>86,546</b>
Passed-through:				
University of Massachusetts				
Sustainable Agricultural Research and Education	13-007193A00	10.215	-	5,009
University of Massachusetts -Amherst				
Sustainable Agricultural Research and Education	16-009052 A 00	10.215	-	6,744
Cornell University				
Sustainable Agricultural Research and Education	68427-10280	10.215	-	1,211
Northeast SARE				
Sustainable Agricultural Research and Education	GNE14-072-27806	10.215	-	5,037
University of New Hampshire				
Sustainable Agricultural Research and Education	16-037	10.215	-	1,577
University of Vermont				
Sustainable Agricultural Research and Education	29001SUB51975	10.215	-	18,844
Sustainable Agricultural Research and Education	ENE14-131-29001	10.215	-	22,024
Sustainable Agricultural Research and Education	GNE13-053	10.215	-	(657)
Sustainable Agricultural Research and Education	GNE14-074-27806	10.215	-	16,119
Sustainable Agricultural Research and Education	GNE14-076-27806	10.215	-	4,401
Sustainable Agricultural Research and Education	GNE15-110-29001	10.215	-	7,483
Sustainable Agricultural Research and Education	LNE12-317	10.215	-	(7)
Sustainable Agricultural Research and Education	LNE13-325	10.215	-	43,589
Sustainable Agricultural Research and Education	LNE14-336-29001	10.215	-	24,181
Sustainable Agricultural Research and Education	LNE14-337-29001	10.215	-	71,468
Sustainable Agricultural Research and Education	SNE14-07-29001	10.215	-	14,987
<b>Total CFDA Number 10.215</b>			-	<b>242,010</b>
Passed-through:				
Cornell University				
Homeland Security_Agricultural	67826-9932	10.304	-	26,583
Organic Agriculture Research and Extension Initiative		10.307	8,271	46,593
Passed-through:				
University of New Hampshire				
Organic Agriculture Res and Extension Initiative	12-034	10.307	-	33,759
Cornell University				
Organic Agriculture Res and Extension Initiative	65520-9971	10.307	-	9,926
Organic Agriculture Res and Extension Initiative	73676-10369	10.307	-	98,690
<b>Total CFDA Number 10.307</b>			8,271	<b>188,968</b>
Passed-through:				
University of Massachusetts-Amherst				
Specialty Crop Research Initiative	12-007055-B-00	10.309	-	427,317
Cornell University				
Specialty Crop Research Initiative	61314-9363	10.309	-	28,818
Specialty Crop Research Initiative	73999-10425	10.309	-	45,432
University of Wisconsin				
Specialty Crop Research Initiative	350K895	10.309	-	129,598
<b>Total CFDA Number 10.309</b>			-	<b>631,165</b>
Agriculture and Food Research Initiative (AFRI)		10.310	63,381	937,368
Passed-through:				
University of California-Riverside				
Agriculture and Food Research Initiative (AFRI)	S000483	10.310	-	38,832
University of Delaware				
Agriculture and Food Research Initiative (AFRI)	39529	10.310	-	5,365
University of Massachusetts-Amherst				
Agriculture and Food Research Initiative (AFRI)	15008563 B 00	10.310	-	11,615
University of New Hampshire				
Agriculture and Food Research Initiative (AFRI)	15-014	10.310	-	63,238
University of Tennessee				
Agriculture and Food Research Initiative (AFRI)	A15-0169-S006	10.310	-	71,784
<b>Total CFDA Number 10.310</b>			63,381	<b>1,128,202</b>

The accompanying notes are an integral part of this schedule.

University of Maine System  
Schedule of Expenditures of Federal Awards  
Year ended June 30, 2016

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Biomass Research and Development Initiative Competitive Grants Program (BRDI)		10.312	-	6,772
Passed through:				
University of Vermont				
Crop Protection and Pest Management Competitive Grants Program	29107 SUB51838 U ME	10.329	-	11,299
Cornell University				
Crop Protection and Pest Management Competitive Grants Program	73984-10408	10.329	2,265	23,262
<b>Total CFDA Number 10.329</b>			<b>2,265</b>	<b>34,561</b>
Passed-through:				
Maine Fresh Sea Farms				
Value-Added Producer Grants	NSN687	10.352	-	18,531
Passed-through:				
Pennsylvania State University				
Cooperative Extension Service	5203-UM-USDA-2628	10.500	-	4,799
Purdue University				
Cooperative Extension Service	8000072172	10.500	-	450
<b>Total CFDA Number 10.500</b>			-	<b>5,249</b>
Forestry Research		10.652	40,485	337,145
Passed-through:				
Virginia Polytechnic Institute and State University				
Forestry Research	422423-19697	10.652	-	19,206
<b>Total CFDA Number 10.652</b>			<b>40,485</b>	<b>356,351</b>
Passed-through:				
P3NANO				
Cooperative Forestry Assistance	P3-5, P3-6	10.664	-	234,813
Forest Health Protection		10.680	-	66,777
Environmental Quality Incentives Program		10.912	-	1,176
Passed-through:				
Somerset County Soil and Water Conservation District				
Environmental Quality Incentives Program	NSN703	10.912	-	5,093
<b>Total CFDA Number 10.912</b>			-	<b>6,269</b>
<b>Total Department of Agriculture</b>			<b>308,217</b>	<b>8,398,799</b>
<b>U.S. Department of Commerce</b>				
Passed-through:				
Maine Fresh Sea Farms				
U.S. Department of Commerce with No CFDA Number	NSN749	11.RD	-	524
Ted Stevens Research Institute				
U.S. Department of Commerce with No CFDA Number	WE-133F-14-SE-3544	11.RD	-	29,284
U.S. Department of Commerce with No CFDA Number	WE-133F-15-SE-1463	11.RD	-	15,969
<b>Total CFDA Number 11.RD</b>			-	<b>45,777</b>
NOAA - Ocean Exploration		11.011	-	70,987
Passed-through:				
NERACOOS				
Integrated Ocean Observing System (IOOS)	A002-002	11.012	-	769,180
Integrated Ocean Observing System (IOOS)	A005-02	11.012	-	261,817
Integrated Ocean Observing System (IOOS)	NSC	11.012	-	3,005
University of Puerto Rico - Mayaguez				
Integrated Ocean Observing System (IOOS)	2015-2016-004	11.012	-	142,671
<b>Total CFDA Number 11.012</b>			-	<b>1,176,673</b>
Sea Grant Support		11.417	-	670,072
Passed-through:				
Virginia Institute of Marine Science				
Sea Grant Support	718583-712683	11.417	-	15,240
<b>Total CFDA Number 11.417</b>			-	<b>685,312</b>
Passed-through:				
State of Maine Department of Agriculture				
Coastal Zone Management Administration Awards	CT-01A-2015052*3878	11.419	-	31,047

University of Maine System  
Schedule of Expenditures of Federal Awards  
Year ended June 30, 2016

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program		11.427	1,391	288,248
Passed-through:				
Gulf of Maine Research Institute				
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	10-SKAGE-15 UMAINE	11.427	-	18,309
Marine Biological Laboratory				
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	49853	11.427	-	8,780
<b>Total CFDA Number 11.427</b>			<b>1,391</b>	<b>315,337</b>
Passed-through:				
Columbia University				
Climate and Atmospheric Research	1(GG009002)	11.431	-	49,347
Passed-through:				
Woods Hole Oceanographic Institution				
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	A101168	11.432	91,620	120,606
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	A101171	11.432	-	20,582
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	A101173	11.432	-	50,188
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	A101184	11.432	-	23,596
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	A101185	11.432	-	19,339
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	A101186	11.432	-	42,792
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	A101258	11.432	-	62,179
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	A101261	11.432	-	53,205
<b>Total CFDA Number 11.432</b>			<b>91,620</b>	<b>392,487</b>
Passed-through:				
The Nature Conservancy				
Habitat Conservation	NSN488	11.463	-	(13,842)
Habitat Conservation	NSN649	11.463	-	(3,116)
<b>Total CFDA Number 11.463</b>			-	<b>(16,958)</b>
Congressionally Identified Awards and Projects		11.469	56,905	78,514
Passed-through:				
Penobscot River Restoration Trust				
Congressionally Identified Awards and Projects		11.469	-	369,999
<b>Total CFDA Number 11.469</b>			<b>56,905</b>	<b>448,513</b>
Unallied Science Program		11.472	40,944	248,464
Passed-through:				
Woods Hole Oceanographic Institution				
Office for Coastal Management	A10204	11.473	-	10,931
Center for Sponsored Coastal Ocean Research_Coastal Ocean Program		11.478	-	5,454
Passed-through:				
Woods Hole Oceanographic Institution				
Center for Sponsored Coastal Ocean Research_Coastal Ocean Program	A100872	11.478	-	24,266
<b>Total CFDA Number 11.478</b>			-	<b>29,720</b>
Passed-through:				
Woods Hole Oceanographic Institution				
NOAA Program for Disaster Relief Appropriations Act-Non-construction and Construction	A101067	11.483	-	86,442
<b>Total U.S. Department of Commerce:</b>			<b>190,860</b>	<b>3,574,079</b>
<b>U.S. Department of Defense:</b>				
Passed-through:				
Consortium of Energy, Environment and Demilitarization				
Department of Defense Awards With No CFDA Number	SINIT-15-0014	12.RD	-	112,243
Department of Defense Awards With No CFDA Number	OTA W15QKN-13-9-0001	12.RD	-	354,944
Compotech Inc.				
Department of Defense Awards With No CFDA Number	NSN684	12.RD	-	7,299
Hodgdon Defense Composites				
Department of Defense Awards With No CFDA Number	HDC-11-010	12.RD	-	(14,783)
Parent Technology Group				
Department of Defense Awards With No CFDA Number	NSN685	12.RD	-	60,042
ES3, Inc.				
Department of Defense Awards With No CFDA Number	PO NO 9829	12.RD	-	21,335
<b>Total CFDA Number 12.RD</b>			-	<b>541,080</b>

The accompanying notes are an integral part of this schedule.

University of Maine System  
Schedule of Expenditures of Federal Awards  
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Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Basic and Applied Scientific Research		12.300	-	41,576
Passed-through:				
University of Texas at San Antonio				
Basic and Applied Scientific Research	326020115E	12.300	-	10,695
<b>Total CFDA Number 12.300</b>			-	<b>52,271</b>
<b>Total U.S. Department of Defense:</b>			-	<b>593,351</b>
<b>U.S. Department of the Interior:</b>				
Department of the Interior Awards with No CFDA Number		15.RD	-	12,661
Passed-through:				
National Fish and Wildlife Foundation				
Department of the Interior Awards with No CFDA Number	0104.13.036938	15.RD	-	32,665
Maine Marine Composites				
Department of the Interior Awards with No CFDA Number	MMC-13-01	15.RD	-	9,597
<b>Total CFDA Number 15.RD</b>			-	<b>54,923</b>
Passed-through:				
Passamaquoddy Tribal Government				
Consolidated Tribal Government Program	NSN737	15.021	-	11,441
Wildland Fire Research and Studies Program		15.232	-	33,453
Passed-through:				
University of Nevada at Reno				
Providing Water to At-Risk Natural Desert Terminal Lakes	UNR-15-39	15.508	-	10,569
Fish and Wildlife Management Assistance		15.608	-	8,239
Passed-through:				
Maine Inland Fisheries and Wildlife				
Fish and Wildlife Management Assistance	924367	15.608	-	58,087
<b>Total CFDA Number 15.608</b>			-	<b>66,326</b>
Passed-through:				
Maine Inland Fisheries and Wildlife				
State Wildlife Grants	CT09A20140506*3647	15.634	-	98,894
Research Grants (Generic)		15.650	-	20,583
Passed-through:				
Michigan Tech University				
Migratory Bird Monitoring, Assessment and Conservation	141106321	15.655	-	8,807
Endangered Species Conservation Recovery Implementation Funds		15.657	-	18,760
Hurricane Sandy Disaster Relief Activities-FWS		15.677	630,308	803,002
Passed-through:				
University of Connecticut				
Hurricane Sandy Disaster Relief Activities-FWS	68982	15.677	-	103,908
<b>Total CFDA Number 15.677</b>			<b>630,308</b>	<b>906,910</b>
Assistance to State Water Resource Research Institutes		15.805	15,000	133,624
Passed-through:				
University of New Hampshire				
Assistance to State Water Resource Research Institutes	15-006	15.805	-	38,437
<b>Total CFDA Number 15.805</b>			<b>15,000</b>	<b>172,061</b>
U.S. Geological Survey_ Research and Data Collection		15.808	-	82,495
Passed-through:				
State of Maine Department of Conservation				
National Cooperative Geologic Mapping Program	04A-20110526*6037	15.810	-	369
Cooperative Research Units Program		15.812	-	288,545
Cooperative Research and Training Programs Resources of the National Park System		15.945	8,521	21,460
<b>Total U.S. Department of the Interior:</b>			<b>653,829</b>	<b>1,795,596</b>
<b>U.S. Department of Justice</b>				
National Institute of Justice Research, Evaluation, and Development Project Grants		16.560	-	5,371
<b>Total U.S. Department of Justice:</b>			-	<b>5,371</b>

The accompanying notes are an integral part of this schedule.

University of Maine System  
Schedule of Expenditures of Federal Awards  
Year ended June 30, 2016

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
<b>U.S. Department of State:</b>				
Passed-through:				
IREX				
Academic Exchange Programs - Undergraduate Programs	FY16-YALI-PM-MAINE-0	19.009	-	19,016
<b>Total U.S. Department of State:</b>			-	<b>19,016</b>
<b>U.S. Department of Transportation:</b>				
Passed-through:				
Massachusetts Institute of Technology				
U.S. Department of Transportation Awards with no CFDA Number	5710003385	20.RD	-	4,481
Maine Department of Transportation				
U.S. Department of Transportation Awards with no CFDA Number	CT#20111223*2878	20.RD	-	5,923
U.S. Department of Transportation Awards with no CFDA Number	2016041300000003122	20.RD	-	955
<b>Total CFDA Number 20.RD</b>			-	<b>11,359</b>
Passed-through:				
University of Vermont				
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	26014-0903	20.505	-	36,102
Passed-through:				
Maine Maritime Academy				
University Transportation Centers Program	MMA-2014-0002	20.701	-	132,324
Massachusetts Institute of Technology				
University Transportation Centers Program	5710003795	20.701	-	20,829
University Transportation Centers Program	5710003796	20.701	-	49,000
<b>Total CFDA Number 20.701</b>			-	<b>202,153</b>
<b>Total U.S. Department of Transportation:</b>			-	<b>249,614</b>
<b>National Aeronautics and Space Administration (NASA)</b>				
Passed-through:				
Maine Space Grant Consortium				
NASA Awards With No CFDA Number	SG-14-11	43.RD	-	4,036
NASA Awards With No CFDA Number	SG-14-28	43.RD	-	(191)
NASA Awards With No CFDA Number	SG-14-28	43.RD	-	3,454
NASA Awards With No CFDA Number	SG-14-24	43.RD	-	5
NASA Awards With No CFDA Number	SG-15-11	43.RD	-	(1,426)
NASA Awards With No CFDA Number	SG-15-11	43.RD	-	22,043
NASA Awards With No CFDA Number	SG-15-22	43.RD	-	1,524
NASA Awards With No CFDA Number	SG-15-22	43.RD	-	17,002
NASA Awards With No CFDA Number	EP-15-05	43.RD	-	(31)
NASA Awards With No CFDA Number	EP-15-05	43.RD	-	17,422
<b>Total CFDA Number 43.RD</b>			-	<b>63,838</b>
Science		43.001	397,911	1,478,567
Passed-through:				
Western Environ Tech Labs Inc.				
Science	F2014-002	43.001	-	83,605
Maine Space Grant Consortium				
Science	SG-16-07	43.001	-	1,000
Science	SG-16-19	43.001	-	14,656
Massachusetts Institute of Technology				
Science	5710003440	43.001	-	89,249
Oregon State University				
Science	NS251A-C	43.001	45,916	128,070
University of California at Santa Cruz				
Science	S0183664	43.001	-	32,653
Yale University				
Science	C12N11223(N00190)	43.001	-	37,165
<b>Total CFDA Number 43.001</b>			<b>443,827</b>	<b>1,864,965</b>
Passed-through:				
Maine Space Grant Consortium				
Education	EP-15-04	43.008	5,990	10,720
Education	EP-14-03	43.008	-	(244)
Education	EP-14-06	43.008	-	70,269
Education	EP-14-08	43.008	-	(92)
Education	EP-15-02	43.008	-	3,842
Education	EP-15-06	43.008	-	87,471
Education	EP-16-01	43.008	-	37,758
Education	EP-16-02	43.008	-	35,536
Education	EP-16-04	43.008	-	50
Education	SG-14-26	43.008	-	(225)
Education	SG-14-29	43.008	-	(307)
Education	SG-15-21	43.008	-	20,440
Education	SG-16-08	43.008	-	27,168
<b>Total CFDA Number 43.008</b>			<b>5,990</b>	<b>292,386</b>

The accompanying notes are an integral part of this schedule.

University of Maine System  
Schedule of Expenditures of Federal Awards  
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Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Space Technology		43.012	-	50,656
<b>Total National Aeronautics and Space Administration:</b>			<u>449,817</u>	<u>2,271,845</u>
<b>National Foundation for the Arts and Humanities</b>				
Promotion of the Humanities_Office of Digital Humanities		45.169	-	3,511
<b>Total National Foundation for the Arts and Humanities</b>			<u>-</u>	<u>3,511</u>
<b>National Science Foundation</b>				
Engineering Grants		47.041	-	703,157
Passed-through:				
Acadia Harvest Inc.				
Engineering Grants	NSN725	47.041	-	61,243
Alba-Technic, LLC				
Engineering Grants	NSN663	47.041	-	5,349
Moai Technologies LLC				
Engineering Grants	NSN730	47.041	-	24,164
Revolution Research Inc.				
Engineering Grants	NSN700	47.041	-	11,252
University of New Hampshire				
Engineering Grants	13-029	47.041	-	14,226
University of Kansas				
Engineering Grants	FY2013-030	47.041	-	4,207
<b>Total CFDA Number 47.041</b>			<u>-</u>	<u>823,598</u>
Passed-through:				
Regents of The University of California				
Scientific Research Project Support	201402675-02	47.047	-	6,672
Mathematical and Physical Sciences		47.049	-	649,611
Passed-through:				
The John Hopkins University APL				
Mathematical and Physical Sciences	107902	47.049	-	24,686
<b>Total CFDA Number 47.049</b>			<u>-</u>	<u>674,297</u>
Geosciences		47.050	245,282	3,153,369
Passed-through:				
University of Alaska				
Geosciences		47.050	-	26,012
Rutgers University				
Geosciences	4326	47.050	-	(62)
Bigelow Lab for Ocean Science				
Geosciences	BLOS 13-001	47.050	-	22,499
<b>Total CFDA Number 47.050</b>			<u>245,282</u>	<u>3,201,818</u>
Computer and Information Science and Engineering		47.070	-	127,170
Biological Sciences		47.074	1,708	648,566
Passed-through:				
New York Botanical Garden				
Biological Sciences	NYBG-1115104-03-UM	47.074	-	107
<b>Total CFDA Number 47.074</b>			<u>1,708</u>	<u>648,673</u>
Social, Behavioral, and Economic Sciences		47.075	64,954	470,340
Education and Human Resources		47.076	443,454	3,820,988
Passed-through:				
Mathematical Association of America				
Education and Human Resources	3-8-710-953	47.076	-	5,070
Puget Sound Center				
Education and Human Resources	EQ2011-27	47.076	-	158
WestEd				
Education and Human Resources	S00028715.0	47.076	-	23,294
University of California				
Education and Human Resources	98-ME01-NSF2014	47.076	5,000	15,829
Education and Human Resources	98-ME01-NSF2014	47.076	6,000	13,595
American Museum of Natural History				
Education and Human Resources	3-2013, 8-2011	47.076	-	170,570
Maine Math and Science Alliance				
Education and Human Resources	MMSA-15-510-10, MMSA-15-510-3	47.076	-	102,220
<b>Total CFDA Number 47.076</b>			<u>454,454</u>	<u>4,151,724</u>
Polar Programs		47.078	312,586	417,840

The accompanying notes are an integral part of this schedule.

University of Maine System  
Schedule of Expenditures of Federal Awards  
Year ended June 30, 2016

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Office of International Science and Engineering		47.079	255,375	3,781,283
Passed-through:				
University of New Hampshire				
Office of International Science and Engineering	IIA-1330691	47.079	30,557	105,618
<b>Total CFDA Number 47.079</b>			<b>285,932</b>	<b>3,886,901</b>
Office of Cyberinfrastructure		47.080	-	82,194
Office of Integrative Activities		47.083	185,829	2,100,210
<b>Total National Science Foundation:</b>			<b>1,550,745</b>	<b>16,591,437</b>
<b>U.S. Environmental Protection Agency</b>				
Passed-through:				
University of Maryland Center for Environmental Science				
Chesapeake Bay Program	15155-SA07525740	66.466	-	9,911
Passed-through:				
Maine Department of Environmental Protection				
Performance Partnership Grants	06A20140305*2904	66.605	-	13,142
<b>Total Environmental Protection Agency</b>			<b>-</b>	<b>23,053</b>
<b>U.S. Department of Energy</b>				
Passed-through:				
Battelle				
Department of Energy Awards With No CFDA Number	275280	81.RD	-	11,337
Department of Energy Awards With No CFDA Number	252512	81.RD	-	15,500
UChicago Argonne, LLC				
Department of Energy Awards With No CFDA Number	3F-30561	81.RD	-	22,887
<b>Total CFDA Number 81.RD</b>			<b>-</b>	<b>49,724</b>
Office of Science Financial Assistance Program		81.049	-	34,415
University Coal Research		81.057	-	44,878
Renewable Energy Research and Development		81.087	604,500	1,792,431
Passed-through:				
American Process Inc.				
Renewable Energy Research and Development	DE-EE0006879	81.087	-	150,714
Biodiversity Research Inst				
Renewable Energy Research and Development	NSN686	81.087	-	39,950
Mercurius Biofuels, LLC				
Renewable Energy Research and Development	DE-EE0006244	81.087	-	147,705
<b>Total CFDA Number 81.087</b>			<b>604,500</b>	<b>2,130,800</b>
Fossil Energy Research and Development		81.089	113,199	232,125
<b>Total U.S. Department of Energy:</b>			<b>717,699</b>	<b>2,491,942</b>
<b>U.S. Department of Education</b>				
Passed-through:				
SRI International				
Education Research, Development and Dissemination	128-000014(P20978)	84.305	-	136,908
Passed-through:				
Maine Department of Education				
ARRA Statewide Data Systems Recovery Act	20110712*0169	84.384	-	23
<b>Total U.S. Department of Education:</b>			<b>-</b>	<b>136,931</b>
<b>U.S. Department of Health and Human Services</b>				
Passed-through:				
Social and Scientific Systems, Inc.				
Department of Health and Human Services with No CFDA	HPDA-SSS-S-15-004406	93.RD	-	108,321
Environmental Health		93.113	-	88,926
Passed-through:				
West Virginia University Research Corp				
Injury Prevention and Control Research and State and Community Based Programs	04-441-UM	93.136	-	558
Maine Department of Health and Human Services				
Injury Prevention and Control Research and State and Community Based Programs	26A20141201*1940	93.136	-	66,436
State of Maine Attorney General				
Injury Prevention and Control Research and State and Community Based Programs	26A20141201*1940	93.136	-	74,047
<b>Total CFDA Number 93.136</b>			<b>-</b>	<b>141,041</b>

The accompanying notes are an integral part of this schedule.



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Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Rural Health Research Centers		93.155	-	483,238
Passed-through:				
University of Iowa				
Rural Health Research Centers	W000771322	93.155	-	5,286
<b>Total CFDA Number 93.155</b>			-	<b>488,524</b>
Research Related to Deafness and Communication Disorders		93.173	-	105,219
Passed-through:				
Federation of State Medical Boards				
Telehealth Programs	NSN625	93.211	-	30,672
Passed-through:				
University of Minnesota				
State Rural Hospital Flexibility Program	P004644855	93.241	-	1,050
State Rural Hospital Flexibility Program	P004027955	93.241	-	425,857
<b>Total CFDA Number 93.241</b>			-	<b>426,907</b>
Mental Health Research Grants		93.242	-	50,828
Passed-through:				
Crossroads for Women Inc.				
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	NSN-60511	93.243	-	43,902
Passed-through:				
Mount Desert Island Bio Lab				
National Center for Research Resources	8P20GM103423	93.389	-	8,700
Passed-through:				
Jackson Labs				
Cancer Treatment Research	PO# 205532	93.395	-	47,476
Adoption Opportunities		93.652	-	41,700
Passed-through:				
Maine Department of Health and Human Services				
Children's Health Insurance Program	CA-MC-14-205	93.767	49,349	450,988
Passed-through:				
RTI International				
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	3-312-0212790	93.779	-	514,374
Cardiovascular Diseases Research		93.837	14,444	14,444
Passed-through:				
Jackson Labs				
Arthritis, Musculoskeletal and Skin Diseases Research	NSN662	93.846	-	9,960
Arthritis, Musculoskeletal and Skin Diseases Research	NSN666	93.846	-	17,720
Arthritis, Musculoskeletal and Skin Diseases Research	NSN719	93.846	-	7,189
Arthritis, Musculoskeletal and Skin Diseases Research	PO 205169-0-SERV	93.846	-	41,132
<b>Total CFDA Number 93.846</b>			-	<b>76,001</b>
Allergy, Immunology and Transplantation Research		93.855	-	23,478
Passed-through:				
Central Michigan University				
Allergy, Immunology and Transplantation Research	626301	93.855	-	23,180
<b>Total CFDA Number 93.855</b>			-	<b>46,658</b>
Biomedical Research and Research Training		93.859	-	61,543
Passed-through:				
Mount Desert Island Biological Laboratory				
Biomedical Research and Research Training	2P20GM103423-14UMF	93.859	-	119,328
Biomedical Research and Research Training	P20GM103423-15/UMAIN	93.859	-	118,401
Biomedical Research and Research Training	P20GM103423-15/UMF	93.859	-	106,367
Biomedical Research and Research Training	P20GM103423-15/UMHC	93.859	-	79,798
Biomedical Research and Research Training	P20GM103423-15/UMM	93.859	-	123,014
Biomedical Research and Research Training	P20GM103423-16	93.859	-	936
Biomedical Research and Research Training	P20GM103423-16/UMAINE	93.859	-	14,228
Biomedical Research and Research Training	P20GM103423-16/UMAIN	93.859	-	9,394
Mount Desert Island Hospital				
Biomedical Research and Research Training	P20GM103423-16/UMHC	93.859	-	10,334
Dartmouth College				
Biomedical Research and Research Training	1622R41	93.859	-	177,325
<b>Total CFDA Number 93.859</b>			-	<b>820,668</b>

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Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Child Health and Human Development Extramural Research		93.865	-	12,973
Aging Research		93.866	3,298	89,015
Passed-through:				
RM Beaumont Corp				
Aging Research	NSN721	93.866	-	50,260
<b>Total CFDA Number 93.866</b>			<u>3,298</u>	<u>139,275</u>
Passed-through:				
Mass Eye and Ear Infirmary				
Vision Research	2R01EY019924-07	93.867	-	36,019
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program		93.912	-	3,967
<b>Total U.S. Department of Health and Human Services:</b>			<u>67,091</u>	<u>3,697,583</u>
<b>Total Research and Development Cluster</b>			<u>3,938,257.52</u>	<u>39,852,128</u>
<b>U.S. Department of Agriculture</b>				
U.S. Department of Agriculture with No CFDA Number		10.U01	-	10,633
Livestock Forage Program-2014 Farm Bill		10.109	-	8,643
Passed-through:				
University of Vermont				
Sustainable Agricultural Research and Education	SNE-15-07-29994	10.215	-	22,773
Integrated Programs		10.303	-	89,262
Organic Agriculture Research and Extension Initiative		10.307	-	1,500
Women and Minorities in Science, Technology, Engineering, and Mathematics Fields		10.318	-	27,862
Crop Insurance Education in Targeted States		10.458	-	167,928
Cooperative Extension Service		10.500	90,999	3,442,299
Passed-through:				
National 4-H Council				
Cooperative Extension Service	EYSC-12 RENEW	10.500	-	1,338
Kansas State University				
Cooperative Extension Service	S15208	10.500	-	16,934
<b>Total CFDA Number 10.500</b>			<u>90,999</u>	<u>3,460,571</u>
Passed-through:				
State of Maine Department of Agriculture				
Child and Adult Care Food Program	FP # 17-475	10.558	-	21,027
Child and Adult Care Food Program	FP # 17-476	10.558	-	7,592
Child and Adult Care Food Program	CFS-15-618	10.558	-	26,488
<b>Total CFDA Number 10.558</b>			<u>-</u>	<u>55,107</u>
Passed-through:				
North Carolina Department of Agriculture				
Cooperative Forestry Assistance	G40100284714FOR	10.664	-	(12)
Passed-through:				
Maine Department of Agriculture				
Urban and Community Forestry Program	14-DG-184	10.675	-	5,525
<b>Total U.S. Department of Agriculture:</b>			<u>90,999</u>	<u>3,849,792</u>
<b>U.S. Department of Commerce</b>				
Department of Commerce with No CFDA Number		11.U02	-	1,238
Economic Development-Technical Assistance		11.303	-	117,863
Sea Grant Support		11.417	50,232	881,440
Passed-through:				
Nature Conservancy (The)				
Habitat Conservation		11.463	-	912

The accompanying notes are an integral part of this schedule.

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Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Passed-through:				
Maine Manufacturing Extension Partnership Manufacturing Extension Partnership	70NANB15H207	11.611	-	75,000
Arrangements for Interdisciplinary Research Infrastructure		11.619	-	188,694
<b>Total U.S. Department of Commerce:</b>			<u>50,232</u>	<u>1,265,147</u>
<b>U.S. Department of Justice:</b>				
Legal Assistance for Victims		16.524	27,217	79,526
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault and Stalking on Campus		16.525	-	56,153
O V W Technical Assistance Initiative		16.526	-	1,217,148
Passed-through:				
Maine Department of Corrections Juvenile Justice and Delinquency Prevention_ Allocation to States	20131029*1711	16.540	-	(747)
Passed-through:				
Maine Department of Corrections State Justice Statistics Program for Statistical Analysis Centers	20140917*1035	16.550	-	37,417
State Justice Statistics Program for Statistical Analysis Centers	2015093*1353	16.550	-	24,185
<b>Total CFDA Number 16.550</b>			-	<u>61,602</u>
Passed-through:				
New Hampshire Department of Justice Crime Victim Assistance	NSN-60567	16.575	-	84
Maine Coalition to End Domestic Violence Crime Victim Assistance	NSC-60501	16.575	-	16,764
Crime Victim Assistance	NSN-60571	16.575	-	3,028
<b>Total CFDA Number 16.575</b>			-	<u>19,876</u>
Corrections_Training and Staff Development		16.601	-	41,160
Passed-through:				
Maine Department of Public Safety Project Safe Neighborhoods	16A20140225*2806	16.609	-	14,859
Passed-through:				
National 4-H Program Juvenile Mentoring Program	2015-JU-FX-0015	16.726	-	104,824
Juvenile Mentoring Program	NSN677	16.726	-	235,718
<b>Total CFDA Number 16.726</b>			-	<u>340,542</u>
Passed-through:				
Central Connecticut State University Second Chance Act Reentry Initiative	NSN-60519	16.812	-	(161)
Maine Department of Corrections Second Chance Act Reentry Initiative	20150313*2884	16.812	-	30,033
<b>Total CFDA Number 16.812</b>			-	<u>29,872</u>
<b>Total U.S. Department of Justice:</b>			<u>27,217</u>	<u>1,859,991</u>
<b>U.S. Department of Labor</b>				
Passed-through:				
Coastal Counties Workforce, Inc. H-1B Job Training Grants	PY11-WWC-01	17.268	-	9,516
Occupational Safety and Health-Susan Harwood Training Grants		17.502	-	88,980
<b>Total U.S. Department of Labor:</b>			-	<u>98,496</u>
<b>U.S. Department of Transportation</b>				
Passed-through:				
Maine Department of Transportation Department of Transportation with No CFDA	20160513000000000000	20.U03	-	397
Passed-through:				
Maine Department of Transportation Highway Training and Education	20140424*3403	20.215	-	(400)
Highway Training and Education	CT# 20150615*4474	20.215	-	34,898
<b>Total CFDA Number 20.215</b>			-	<u>34,498</u>

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Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Passed-through:				
Massachusetts Institute of Technology				
University Transportation Centers Program	5710003173	20.701	-	20,339
University Transportation Centers Program	5710003797	20.701	-	50,084
<b>Total CFDA Number 20.701</b>			-	<b>70,423</b>
<b>Total U.S. Department of Transportation:</b>				
			-	<b>105,318</b>
<b>National Aeronautics and Space Administration</b>				
Passed-through:				
Maine Space Grant Consortium				
NASA Awards with No CFDA Number	SG-14-11	43.U04	-	(157)
The John Hopkins University APL				
NASA Awards with No CFDA Number	890572-AMENDT NO 14	43.U04	-	4,563
California Institute of Technology Jet Propulsion Laboratory				
NASA Awards with No CFDA Number	1459277	43.U04	-	46,476
NASA Awards with No CFDA Number	1537442	43.U04	-	55,217
<b>Total CFDA Number 43.U04</b>			-	<b>106,099</b>
Science		43.001	-	100,517
Passed-through:				
Maine Space Grant Consortium				
Education	SG-16-16	43.008	-	146
<b>Total National Aeronautics and Space Administration:</b>				
			-	<b>206,762</b>
<b>National Endowment for the Arts and Humanities</b>				
Promotion of Arts: Grants To Organizations & Individuals		45.024	-	5,191
Promotion of the Humanities_Division of Preservation and Access		45.149	-	144,025
Passed-through:				
American Folklore Society				
Promotion of the Humanities_Division of Preservation and Access	NSN706	45.149	-	2,145
<b>Total CFDA Number 45.149</b>			-	<b>146,170</b>
<b>Total National Endowment for the Arts and Humanities:</b>				
			-	<b>151,361</b>
<b>Institute of Museum and Library Services</b>				
National Leadership Grants		45.312	-	9,687
<b>Total Institute of Museum and Library Services:</b>				
			-	<b>9,687</b>
<b>U.S. Small Business Administration</b>				
Small Business Development Centers		59.037	-	703,354
<b>Total U.S. Small Business Administration</b>				
			-	<b>703,354</b>
<b>U.S. Department of Veterans Affairs</b>				
All-Volunteer Force Educational Assistance		64.124	-	217,343
<b>Total U.S. Department of Veterans Affairs:</b>				
			-	<b>217,343</b>
<b>U.S. Environmental Protection Agency</b>				
Healthy Communities Grant Program		66.110	-	8,333
Environmental Finance Center Grants		66.203	-	148,281
Passed-through:				
University of North Carolina at Chapel Hill				
Surveys, Studies, Investigations, Demonstrations, and Training Grants - Section 1442 of the Safe Drinking Water Act	5102457	66.424	-	3,244
Surveys, Studies, Investigations, Demonstrations, and Training Grants - Section 1442 of the Safe Drinking Water Act	5-55152	66.424	-	3,200
<b>Total CFDA Number 66.424</b>			-	<b>6,444</b>
National Estuary Program		66.456	125,171	668,873
Passed-through:				
Maine Environmental Protection				
Beach Monitoring and Notification Program Implementation Grants	06A 20141217*2172	66.472	-	97,763
Beach Monitoring and Notification Program Implementation Grants	06A20151113*1801	66.472	-	78,385
<b>Total CFDA Number 66.472</b>			-	<b>176,148</b>
Passed-through:				
Maine Environmental Protection				
Performance Partnership Grants	20100608*6759	66.605	-	11,171
<b>Total U.S. Environmental Protection Agency:</b>				
			125,171	<b>1,019,250</b>

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Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
<b>U.S. Department of Education</b>				
National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program			90,906	242,255
Higher Education-Institutional Aid		84.031	-	392,430
Passed-through:				
Maine Department of Education				
Career and Technical Education - Basic Grants to States		84.048	-	25,784
Rehabilitation Long-Term Training		84.129	-	103,918
Passed-through:				
Maine Department of Education				
Special Education - Grants for Infants and Families	ESDM-1	84.181	-	139,531
Passed-through:				
Maine Department of Education				
Assistive Technology	20130723*427	84.224	-	3,623
Assistive Technology	20140818*619	84.224	-	6,443
Assistive Technology	20150821*774	84.224	-	103,718
<b>Total CFDA Number 84.224</b>			-	<b>113,784</b>
Passed-through:				
Maine Department of Education				
Twenty-First Century Community Learning Centers	05A 3UMFJAY3356TFG14	84.287	-	131,909
Twenty-First Century Community Learning Centers	05A2UMFRSU733356TFG1	84.287	-	88,143
Twenty-First Century Community Learning Centers	05A4UMFJAY3356TFG16	84.287	-	89,087
<b>Total CFDA Number 84.287</b>			-	<b>309,139</b>
Passed-through:				
Oregon State University				
Education Research, Development and Dissemination	ED160B-B	84.305	-	13,024
Passed-through:				
Maine Department of Education				
Special Education - State Personnel Development	20150122*2443	84.323	-	14,189
Special Education Personnel Development to Improve Services and Results for Children with Disabilities		84.325	-	268,814
Gaining Early Awareness and Readiness for Undergraduate Programs		84.334	2,546,819	2,659,330
Passed-through:				
Syntiro				
Gaining Early Awareness and Readiness for Undergraduate Programs	NSN-60620	84.334	-	9
<b>Total CFDA Number 84.334</b>			<b>2,546,819</b>	<b>2,659,339</b>
Passed-through:				
American Museum of Natural History				
Teacher Quality Partnership Grants	1-2015	84.336	-	55,085
Passed-through:				
Side X Side				
Arts in Education		84.351	-	8,742
Arts in Education		84.351	-	5,692
<b>Total CFDA Number 84.351</b>			-	<b>14,434</b>
English Language Acquisition State Grants		84.365	-	336,462
Passed-through:				
Maine Department of Education				
Mathematics and Science Partnerships	20140818*0620	84.366	-	271,127
Mathematics and Science Partnerships	20150727*0363	84.366	-	331,638
Mathematics and Science Partnerships	CT20130724*0456	84.366	-	(1,204)
<b>Total CFDA Number 84.366</b>			-	<b>601,561</b>
Passed-through:				
University of California				
Improving Teacher Quality State Grants	10-ME02-SEED2012	84.367	-	8,831
Improving Teacher Quality State Grants	98-ME01-SEED2012	84.367	-	8,885
<b>Total CFDA Number 84.367</b>			-	<b>17,716</b>
Passed-through:				
Ohio State University				
ARRA - State Fiscal Stabilization Fund (SFSF)	60029198	84.396	-	(50)
<b>Total U.S. Department of Education:</b>			-	<b>5,307,415</b>

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Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
<b>National Archives and Records Administration</b>				
Passed-through:				
State of Maine Department of the Secretary of State National Historical Publications and Records Grants	AP16-5B	89.003	-	622
<b>Total National Archives and Records Administration</b>				<b>622</b>
<b>U.S. Department of Health and Human Services</b>				
Passed-through:				
Maine Department of Health and Human Services Center for Social Innovation Demonstration Grants-Alzheimer's Disease	12-OY4	93.U05	-	9,643
University of Maryland Center for Social Innovation	PUR01-0000028335	93.U05	-	191
<b>Total CFDA Number 93.U05</b>				<b>9,834</b>
Passed-through:				
Maine Department of Health and Human Services Alzheimer's Disease Demonstration Grants to States	ADS-15-9102	93.051	-	3,836
Alzheimer's Disease Demonstration Grants to States	ADS-15-2058	93.051	-	13,348
Alzheimer's Disease Demonstration Grants to States	ADS-16-9102	93.051	-	2,852
Alzheimer's Disease Demonstration Grants to States	ADS-16-9312	93.051	-	25,216
<b>Total CFDA Number 93.051</b>				<b>45,252</b>
Passed-through:				
Maine Department of Health and Human Services Environmental Public Health and Emergency Response	CDC-15-1587	93.070	-	7,800
Environmental Public Health and Emergency Response	CDC-16-1420	93.070	-	93,141
Environmental Public Health and Emergency Response	CDC-16-1587	93.070	-	40,927
Environmental Public Health and Emergency Response	NSC-CDC-16-650	93.070	-	365,183
<b>Total CFDA Number 93.070</b>				<b>507,051</b>
Passed-through:				
Maine Department of Health and Human Services Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	CDC-15-1428	93.074	-	52,810
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	CDC-16-1428	93.074	-	585,255
<b>Total CFDA Number 93.074</b>				<b>638,065</b>
Passed-through:				
Families and Children Together Enhance Safety of Children Affected by Substance Abuse	90CU0056-04-00	93.087	13,653	61,463
Enhance Safety of Children Affected by Substance Abuse	NSN668	93.087	-	82,882
<b>Total CFDA Number 93.087</b>				<b>144,345</b>
Passed-through:				
Dartmouth College Maternal and Child Health Consolidated Programs	1487	93.110	-	107,861
Passed-through:				
Maine Department of Health and Human Services Traumatic Brain Injury State Demonstration Grant Program	ADS-15-2703	93.234	-	578
Traumatic Brain Injury State Demonstration Grant Program	ADS-16-2703	93.234	-	19,607
<b>Total CFDA Number 93.234</b>				<b>20,185</b>
Passed-through:				
Maine Department of Health and Human Services State Rural Hospital Flexibility Program	CDC-15-1580	93.241	-	16,599
State Rural Hospital Flexibility Program	CDC-16-1580	93.241	-	23,429
<b>Total CFDA Number 93.241</b>				<b>40,028</b>
Passed-through:				
Maine Department of Health and Human Services Substance Abuse and Mental Health Services - Projects of Regional and National Significance	CDC-14-3054	93.243	-	10,815
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	CDC-16-1420	93.243	-	119,248
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	CDC-16-3054	93.243	-	6,974
THRIVE Substance Abuse and Mental Health Services - Projects of Regional and National Significance	NSN-60602	93.243	-	18,749
<b>Total CFDA Number 93.243</b>				<b>155,786</b>

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Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Passed-through:				
Maine Department of Health and Human Services Universal Newborn Hearing Screening	CT-10A-20150824*0783	93.251	-	29,956
Passed-through:				
Maine Department of Health and Human Services Adult Viral Hepatitis Prevention and Control	CDC-15-1535	93.270	-	7,110
Adult Viral Hepatitis Prevention and Control	CDC-16-1535	93.270	-	79,353
<b>Total CFDA Number 93.270</b>			-	<b>86,463</b>
Passed-through:				
Maine Department of Health and Human Services Centers for Disease Control and Prevention_ Investigations and Technical Assistance	CDC-15-1015	93.283	-	4,380
Centers for Disease Control and Prevention_ Investigations and Technical Assistance	CDC-15-1587	93.283	-	9,413
Centers for Disease Control and Prevention_ Investigations and Technical Assistance	CDC-16-1420	93.283	-	29,259
Centers for Disease Control and Prevention_ Investigations and Technical Assistance	CT-10A-20150824*0783	93.283	-	98,340
Centers for Disease Control and Prevention_ Investigations and Technical Assistance	CDC-16-1420	93.283	-	36,728
<b>Total CFDA Number 93.283</b>			-	<b>178,120</b>
Passed-through:				
Eastern Maine Healthcare Systems Partnerships to Improve Community Health	02012	93.331	-	91,559
Partnerships to Improve Community Health	1U58DP005930-01	93.331	-	66,962
<b>Total CFDA Number 93.331</b>			-	<b>158,521</b>
Research Infrastructure Programs		93.351	-	35
Advanced Education Nursing Traineeships		93.358	-	207,601
Passed-through:				
Maine Department of Health and Human Services ACL Assistive Technology	20150821*774	93.464	-	140,663
Passed-through:				
Maine Department of Health and Human Services Affordable Care Act (ACA) Maternal, Infant, Early Childhood Home Visiting Program	CFS-15-1412	93.505	-	7,536
Affordable Care Act (ACA) Maternal, Infant, Early Childhood Home Visiting Program	CT-10A-20140714*0181	93.505	-	37,034
Affordable Care Act (ACA) Maternal, Infant, Early Childhood Home Visiting Program	10A 20140714*0181	93.505	-	60,025
Affordable Care Act (ACA) Maternal, Infant, Early Childhood Home Visiting Program	CDC-15-1500	93.505	-	267,762
Affordable Care Act (ACA) Maternal, Infant, Early Childhood Home Visiting Program	CDC-13-1500	93.505	-	(70)
<b>Total CFDA Number 93.505</b>			-	<b>372,287</b>
Passed-through:				
Maine Department of Health and Human Services PPHF National Public Health Improvement Initiative	CDC-15-1445	93.507	-	21,902
PPHF National Public Health Improvement Initiative	CDC-16-1420	93.507	-	9,447
National Network Public Health Institutes PPHF National Public Health Improvement Initiative	C625	93.507	-	12,823
<b>Total CFDA Number 93.507</b>			-	<b>44,172</b>
Passed-through:				
National Network Public Health Institutes Affordable Care Act (ACA) Public Health Training Centers Program	G849	93.516	-	52,781
Passed-through:				
Maine Department of Health and Human Services The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements; PPHF	CDC-15-1428	93.521	-	6,940
The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements; PPHF	CDC-16-1428	93.521	-	77,253
The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements; PPHF	CDC-16-1587	93.521	-	49,278
<b>Total CFDA Number 93.521</b>			-	<b>133,471</b>

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Passed-through:				
Maine Department of Health and Human Services				
Child Support Enforcement	OFI-15-313	93.563	-	141,750
Child Support Enforcement	OFI-16-313	93.563	-	47,471
<b>Total CFDA Number 93.563</b>			-	<b>189,221</b>
Passed-through:				
Maine Department of Health and Human Services				
Head Start	CFS-14-1412	93.600	-	(79)
Head Start	CFS-15-1412	93.600	-	41,716
<b>Total CFDA Number 93.600</b>			-	<b>41,637</b>
Passed-through:				
AdCare Educational Institute of Maine				
ACA - State Innovation Models: Funding for Model Design and Model Testing Assistance	NSN-60566	93.624	-	883
ACA - State Innovation Models: Funding for Model Design and Model Testing Assistance	NSN-60589	93.624	-	73,857
<b>Total CFDA Number 93.624</b>			-	<b>74,740</b>
University Centers for Excellence in Developmental Disabilities Education, Research, and Service		93.632	-	550,517
Passed-through:				
The Research Foundation of SUNY				
Child Welfare Research Training or Demonstration	14-54	93.648	-	91,607
Child Welfare Research Training or Demonstration	15-46	93.648	-	226,336
<b>Total CFDA Number 93.648</b>			-	<b>317,943</b>
Passed-through:				
University of Denver (Colorado Seminary)				
Foster Care - Title IV-E	SC37254-03-00	93.658	-	112,719
Foster Care - Title IV-E	SC37254-03-01	93.658	-	405,381
Colorado Department of Human Services				
Foster Care - Title IV-E	97-IHA-01452	93.658	-	(621)
Maine Department of Health and Human Services				
Foster Care - Title IV-E	CFS-17-617	93.658	-	6
Foster Care - Title IV-E	CFS-16-617	93.658	-	180,315
<b>Total CFDA Number 93.658</b>			-	<b>697,800</b>
Passed-through:				
Maine Department of Health and Human Services				
Chafee Foster Care Independence Program	CFS-15-617	93.674	-	6,626
Chafee Foster Care Independence Program	CFS-16-617	93.674	-	359,551
Chafee Foster Care Independence Program	CFS-17-617	93.674	-	24
<b>Total CFDA Number 93.674</b>			-	<b>366,201</b>
Passed-through:				
Maine Department of Health and Human Services				
PPHF: Health Care Surveillance/Health Statistics Surveillance Program Announcement: Behavioral Risk Factor Surveillance System Financed in Part by Prevention and Public Health Fund	CDC-15-1441	93.745	-	67,881
Passed-through:				
Maine Department of Health and Human Services				
State Public Health Actions to Prevent and Control Diabetes, Heart Disease, Obesity and Associated Risk Factors and Promote School Health Financed in Part by Prevention and Public Health Funding (PPHF)	LRS-16-001	93.757	-	5,906
Passed-through:				
Maine Department of Health and Human Services				
Preventive Health and Health Services Block Grant Funded Solely with Prevention and Public Health Funds (PPHF)	CDC-16-1420	93.758	-	83,941
Passed-through:				
Southern Maine Agency on Aging				
Alzheimer's Disease Initiative: Specialized Supportive Services Project (ADI-SSS) Thru Prevention and Public Health Funds (PPHF)	NSN-60579	93.763	-	20,712
Passed-through:				
Maine Department of Health and Human Services				
Children's Health Insurance Program	OMS-15-227	93.767	-	25,498
Passed-through:				
Maine Department of Health and Human Services				
Family Smoking Prevention & Tobacco Control Act Regulatory Research	LRS-15-001	93.777	-	31,421
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	LRS-16-001	93.777	-	70,555
<b>Total CFDA Number 93.777</b>			-	<b>101,976</b>

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Passed-through:				
Maine Department of Health and Human Services				
Money Follows the Person Rebalancing Demonstration	ADS-14-3001	93.791	-	(2,555)
Money Follows the Person Rebalancing Demonstration	ADS-15-9312	93.791	-	3,354
Money Follows the Person Rebalancing Demonstration	ADS-16-9312	93.791	-	66,010
<b>Total CFDA Number 93.791</b>			-	<b>66,809</b>
Passed-through:				
Maine Department of Health and Human Services				
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	CDC-16-3098	93.944	-	34,276
Passed-through:				
Maine Department of Health and Human Services				
Assistance Programs for Chronic Disease Prevention and Control	CDC-16-1420	93.945	-	124,924
Assistance Programs for Chronic Disease Prevention and Control	LRS-16-001	93.945	-	5,906
<b>Total CFDA Number 93.945</b>			-	<b>130,830</b>
<b>Total U.S. Department of Health and Human Services:</b>			<b>13,653</b>	<b>5,848,365</b>
<b>U.S. Corp for National and Community Service</b>				
Retired and Senior Volunteer Program		94.002	-	96,190
Passed-through:				
Annie E Casey Foundation				
Social Innovation Fund	15SIHMD001	94.019	-	13,159
<b>Total U.S. Corp for National and Community Service</b>			-	<b>109,349</b>
<b>Total Federal Expenditures</b>			<b>\$ 6,883,255</b>	<b>\$ 257,468,520</b>

**UNIVERSITY OF MAINE SYSTEM**

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

**Year Ended June 30, 2016**

**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, 2016. The information in the Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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, as applicable, either the cost principles contained in Office of Management and Budget Circular A-21, *Cost Principles for Educational Institutions*, or the cost principles contained in the Uniform Guidance, 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, 2016:

Federal Perkins Loans	\$ <u>30,058,524</u>
Nursing Student Loans	\$ <u>2,024,522</u>

**4. Indirect Costs**

The System has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance. The System has predetermined Facilities and Administrative (F&A) rates for fiscal year 2016. The base rates for other F&A cost recoveries range from 26.0% to 49.6% for fiscal year 2016.

**UNIVERSITY OF MAINE SYSTEM**

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

**Year Ended June 30, 2016**

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

The following table summarizes the expenditures of federal awards by agency for the fiscal year ended June 30, 2016:

<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	\$ 10,082,460	\$ 2,239,647	\$ 12,322,107
U.S. Department of Commerce	11.xxx	2,904,452	2,288,252	5,192,704
U.S. Department of Defense	12.xxx	41,576	551,775	593,351
U.S. Department of Housing and Urban Development	14.xxx	-	-	-
U.S. Department of the Interior	15.xxx	1,422,822	372,774	1,795,596
U.S. Department of Justice	16.xxx	1,399,358	466,004	1,865,362
U.S. Department of Labor	17.xxx	88,980	32,021	121,001
U.S. Department of State	19.xxx	-	19,016	19,016
U.S. Department of Transportation	20.xxx	-	440,886	440,886
National Aeronautics and Space Administration	43.xxx	1,629,740	848,867	2,478,607
National Endowment for the Arts	45.0xx	5,191	-	5,191
National Endowment for the Humanities	45.1xx	147,536	2,145	149,681
Institute of Museum and Library Services	45.3xx	9,687	-	9,687
National Science Foundation	47.xxx	15,954,728	636,709	16,591,437
U.S. Small Business Administration	59.xxx	703,354	-	703,354
U.S. Department of Veterans Affairs	64.xxx	217,343	-	217,343
U.S. Environmental Protection Agency	66.xxx	825,487	216,816	1,042,303
U.S. Department of Energy	81.xxx	2,103,849	388,093	2,491,942
U.S. Department of Education	84.xxx	195,129,547 *	1,302,054	196,431,601
National Archives and Records Administration	89.xxx	-	622	622
U.S. Department of Health and Human Services	93.xxx	1,757,813 **	12,807,450	14,565,263
U.S. Corporation for National and Community Service	94.xxx	<u>418,307</u>	<u>13,159</u>	<u>431,466</u>
Total Federal Assistance		<u>\$234,842,230</u>	<u>\$22,626,290</u>	<u>\$257,468,520</u>

\* Includes \$185,183,736 for Student Financial Aid

\*\* Includes \$423,091 for Student Financial Aid

**UNIVERSITY OF MAINE SYSTEM**

**Schedule of Findings and Questioned Costs**

**Year Ended June 30, 2016**

**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)?   X   Yes        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 2 CFR Section 200.516(a)?   X   Yes        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
10.500	Cooperative Extension Service
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs

Dollar threshold used to distinguish between Type A and Type B programs \$2,168,544

Auditee qualified as low-risk auditee?   X   Yes        No

UNIVERSITY OF MAINE SYSTEM

Schedule of Findings and Questioned Costs (Concluded)

Year Ended June 30, 2016

**Section II**     **Financial Statement Findings**

None

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

**Finding 2016-001**

Information on the Federal Program

Department of Education, CFDA number 84.334 - Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP), award number P334S140018, performance period September 25, 2014 – September 24, 2021.

Specific Criteria

The System must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes specific information at the time of the subaward (2 CFR Section 200.331(a) Requirements for pass through entities).

Condition(s) and Context

Twelve out of the fourteen subaward contracts supplied to subrecipients did not clearly identify the CFDA number and the name of the federal agency.

Questioned Costs

None noted.

Cause

The campus that was awarded the federal contract and entered into agreements with subrecipients had not previously entered into significant agreements with subrecipients. While the System as a whole does appear to have standards in place that promote the inclusion of the required elements within these agreements, the campus personnel did not have the adequate training to ensure these elements were included in the agreements.

Effect

Subrecipients may not be aware that they are required to follow federal program requirements.

Identification as a Repeat Finding, if Applicable

Not applicable.

Recommendation

We recommend the System establish a subaward contract template for all subrecipients for the GEAR UP grant that identifies all information required by CFR 200.331(a) and provide training to campus personnel involved in the GEAR UP program.

Views of Responsible Officials and Planned Corrective Action Plan

Management agrees with the finding. See attached for Planned Corrective Action.

**UNIVERSITY OF MAINE SYSTEM**  
**Summary Schedule of Prior Audit Findings**  
**Year Ended June 30, 2016**

**None**

**University of Maine System  
Management's Corrective Action Plan – Current Year Findings**

<b>Finding Number:</b>	2016-001
<b>Federal Agency:</b>	U.S. Department of Education
<b>Program:</b>	Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP)
<b>CFDA Number:</b>	84.334
<b>Award Number:</b>	P3345140018
<b>Award Period:</b>	September 25, 2014 – September 24, 2021
<b>Finding:</b>	Twelve of fourteen subaward agreements supplied to subrecipients did not clearly identify the CFDA number and the name of the federal agency.

**University of Maine System:**

The University of Maine System Controller's Office (System) has provided to the University of Maine at Farmington (UMF) a subaward agreement template developed by the Federal Demonstration Partnership (FDP) that complies with federal regulations and policies, and that enables expedited review and negotiation of routine subawards. The FDP has specifically updated the subaward template to incorporate all data elements required by the Uniform Guidance located at 2 CFR Part 200, Subpart D, §200.331(a), which specifies the required information that must be clearly identified to a subrecipient receiving federal pass-through funding. In addition, direct training has been provided to UMF staff on the administrative requirements for a pass-through entity, including federal award identification requirements for subrecipient agreements as well as guidance and examples to satisfy federal subrecipient monitoring requirements.

**University of Maine at Farmington:**

Beginning with the GEAR UP year three-budget period, UMF is now using the FDP subaward template for all subrecipients. As such, all required federal award information, including the CFDA number and name of the federal awarding agency, is being provided to each subrecipient.