



UNIVERSITY OF MAINE SYSTEM

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

Year Ended June 30, 2017



UNIVERSITY OF MAINE SYSTEM

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

Year Ended June 30, 2017

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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, 2017, the related statements of revenues, expenses and changes in net position, and cash flows, and the statement of activities for its component unit, for the year then ended, 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 20, 2017. 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 *Government 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 20, 2017



**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 (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, 2017. 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, 2017 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, 2017.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2017-001 and 2017-002. Our opinion on each major federal program is not modified with respect to these matters.

The System's responses to the noncompliance findings identified in our audit are described in the accompanying Management Response and Corrective Action Plan. The System's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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, 2017 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 certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2017-001 and 2017-002, that we consider to be significant deficiencies.

The System's responses to the internal control over compliance findings identified in our audit are described in the Management Response and Corrective Action Plan. The System's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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, 2017, and the related notes to the financial statements, which collectively comprise the System's basic financial statements. We issued our report thereon dated November 20, 2017, 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 21, 2018

University of Maine System
Schedule of Expenditures of Federal Awards
Year ended June 30, 2017

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Student Financial Assistance Cluster:				
U.S. Department of Education				
Federal Supplemental Educ Opportunity Grant		84.007	\$ -	\$ 4,393,236
Federal Work-Study Program		84.033	-	5,030,793
Federal Perkins Loan Program (note 3)		84.038	-	4,782,227
Federal Perkins Loan Program Administrative Cost Allowance		84.038	-	344,052
Federal Pell Grant Program		84.063	-	38,029,814
Federal Direct Student Loans		84.268	-	125,406,627
Total U.S. Department of Education			-	177,986,749
U.S. Dept of Health & Human Svcs				
Nursing Student Loans (note 3)		93.364	-	365,624
Total Student Financial Assistance Cluster			-	178,352,373
Supplemental Nutrition Assistance Program (SNAP) Cluster:				
U.S. Dept of Agriculture Food and Nutrition Service				
Passed-through:				
Maine Department of Health and Human Services				
State Administrative Matching Grants for the Supplemental Nutrition Assist. Prog.	OFI-15-313	10.561	-	28,789
Total SNAP Cluster			-	28,789
Economic Development Cluster:				
U.S. Department of Commerce				
Economic Adjustment Assistance		11.307	-	182,040
Total Economic Development Cluster			-	182,040
Fish and Wildlife Cluster:				
U.S. Department of the Interior				
Passed-through:				
Maine Inland Fisheries and Wildlife				
Wildlife Restoration and Basic Hunter Education	09A-20160726*281	15.611	-	61,301
Total Fish and Wildlife Cluster			-	61,301
Employment Services Cluster:				
U.S. Department of Labor				
Passed-through:				
Central/ Western Maine WIB				
Employment Service/Wagner-Peyser Funded Activities	CWMWIP-WWC DEI PY2014-01	17.207	-	11,533
Total Employment Services Cluster			-	11,533
Highway Planning and Construction Cluster:				
U.S. Department of Transportation				
Passed-through:				
Vermont Agency of Transportation				
Highway Planning and Construction	PS0206	20.205	-	2,145
Maine Department of Transportation				
Highway Planning and Construction	20130731*535	20.205	-	518
Highway Planning and Construction	20150617000000004564	20.205	-	47,397
Highway Planning and Construction	20160218*2605	20.205	-	1,947
Total Highway Planning and Construction Cluster			-	52,007
Special Education Cluster:				
U.S. Department of Education				
Passed-through:				
Maine Department of Education				
Special Education-Grants to States	013-05A3049-12-6401	84.027	-	29,915
Special Education-Grants to States	013-05A3049-12-6401	84.027	-	59,694
Special Education-Grants to States	013-05A-3049-12-4099	84.027	-	5,800
Special Education-Grants to States	013-05A-3063-14-6401	84.027	-	45,123
Special Education-Grants to States	013-05A-3049-12-4099	84.027	-	109,842
Special Education-Grants to States	013-05A-3049-12-4099	84.027	-	4,151
Special Education-Grants to States	013-05A-3049-12-4099	84.027	-	37,410
Total Special Education Cluster			-	291,935
TRIO Cluster:				
U. S. Department of Education				
TRIO - Student Support Services		84.042	-	2,173,074
TRIO -Talent Search		84.044	-	763,575
Trio-Upward Bound		84.047	-	2,155,411
Trio-Educational Opportunity Centers		84.066	-	728,415
Total TRIO Cluster			-	5,820,475
Maternal, Infant, and Early Childhood Home Visiting Cluster:				
Department of Health & Human Services				
Passed-through:				
Maine Department of Health and Human Services				
Affordable Care Act (ACA) Maternal, Infant, Early Childhood	CFS-15-1412	93.505	-	(245)
Affordable Care Act (ACA) Maternal, Infant, Early Childhood	10A-20140714*0181	93.505	-	(231)
Affordable Care Act (ACA) Maternal, Infant, Early Childhood	CDC-15-1500	93.505	-	62,928
Maine Children's Trust Fund				

University of Maine System
Schedule of Expenditures of Federal Awards

Year ended June 30, 2017

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Affordable Care Act (ACA) Maternal, Infant, Early Childhood	MCT-16-113	93.505	-	154,412
Total CFDA Number 93.505			-	216,864
Passed-through:				
Maine Department of Health and Human Services				
Maternal, Infant and Early Childhood Home Visiting Grant Program	MCT-16-113	93.870	-	96,688
Total CFDA Number 93.870			-	96,688
Total Maternal, Infant, and Early Childhood Home Visiting Cluster			-	313,552
TANF Cluster:				
Department of Health & Human Services				
Passed-through:				
Maine Department of Health and Human Services				
Temporary Assistance for Needy Families	OFI-16-313	93.558	-	247,169
Total TANF Cluster			-	247,169
CCDF Cluster:				
U.S. Department of Health & Human Services				
Child Care & Development Block Grant		93.575	-	36,350
Passed-through:				
Maine Department of Health and Human Services				
Child Care & Development Block Grant	CFS-15-620	93.575	-	2,436
Child Care & Development Block Grant	CT 10A 20140520*4045	93.575	-	3,118
Total CFDA Number 93.575			-	41,904
Passed-through:				
Maine Department of Health and Human Services				
Child Care Mandatory & Matching Funds	CFS-15-618	93.596	-	1,209,502
Total CFDA Number 93.596			-	1,209,502
Total CCDF Cluster			-	1,251,406
Medicaid Cluster:				
Passed-through:				
Maine Department of Health and Human Services				
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Mec	LRS-17-001	93.777	-	488,669
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Mec	LRS-16-001	93.777	-	12
Total CFDA Number 93.777			-	488,681
Passed-through:				
Maine Department of Health and Human Services				
Medical Assistance Program		93.778	-	9
Total CFDA Number 93.778			-	9
Total Medicaid Cluster			-	488,690
Foster Grandparent/Senior Companion Cluster:				
Corporation for National & Community Service				
Senior Companion Program		94.016	-	347,390
Total Foster Grandparent/Senior Companion Cluster			-	347,390
Research and Development Cluster:				
U.S. Department of Agriculture				
U.S. Department of Agriculture with No CFDA Number		10.RD	-	468,498
Passed-through:				
US Endowment for Forestry and Communities	Y-16-2	10.RD	-	28,810
Total CFDA Number 10.RD			-	497,308
Agriculture Research-Basic & Applied				
Plant & Animal Disease, Pest Control, and Animal Care		10.001	-	888,971
Plant & Animal Disease, Pest Control, and Animal Care		10.025	-	25,885
Passed-through:				
Maine Potato Board				
Specialty Crop Block Grant Program - Farm Bill	01A20151021*1584	10.170	-	65,672
Wild Blueberry Comm of ME				
Specialty Crop Block Grant Program - Farm Bill	NSN648	10.170	-	14,236
Specialty Crop Block Grant Program - Farm Bill	NSN678	10.170	-	3,890
Specialty Crop Block Grant Program - Farm Bill	NSN679	10.170	-	2,474
Specialty Crop Block Grant Program - Farm Bill	NSN787	10.170	-	31,423
State of Maine Dept of Agriculture				
Specialty Crop Block Grant Program - Farm Bill	01A 20150211*2595	10.170	-	9,746
Specialty Crop Block Grant Program - Farm Bill	01A20151021*1589	10.170	-	29,082
Specialty Crop Block Grant Program - Farm Bill	20161014-1338	10.170	-	9,239
Specialty Crop Block Grant Program - Farm Bill	CT 01A 20141022*1503	10.170	-	6,370
Specialty Crop Block Grant Program - Farm Bill	CT 01A20141022*1506	10.170	-	4,211
Specialty Crop Block Grant Program - Farm Bill	CT01A 20151021*1585	10.170	-	4,262
Specialty Crop Block Grant Program - Farm Bill	CT01A 20151021*1586	10.170	-	18,625
Specialty Crop Block Grant Program - Farm Bill	CT 01A20151021*1587	10.170	3,853	8,779

University of Maine System
Schedule of Expenditures of Federal Awards
Year ended June 30, 2017

<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through Number</u>	<u>Federal CFDA Number</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
Specialty Crop Block Grant Program - Farm Bill	NSN736	10.170	-	74,225
Specialty Crop Block Grant Program - Farm Bill	NSN789	10.170	-	3,552
Total CFDA Number 10.170			3,853	285,786
Grants for Agricultural Research Spec. Research		10.200	165,879	316,073
Passed-through:				
University of Maryland				
Grants for Agricultural Research Spec. Research	Z555105	10.200	15,606	19,824
Grants for Agricultural Research Spec. Research	41632-Z5659007	10.200	-	9,883
Grants for Agricultural Research Spec. Research	42681-Z5824001	10.200	-	18,709
Cornell University				
Grants for Agricultural Research Spec. Research	73375-10300	10.200	-	2,930
Grants for Agricultural Research Spec. Research	74403-10353	10.200	-	1,246
Rutgers University				
Grants for Agricultural Research Spec. Research	5717-NER15FRP-YARBOR	10.200	-	1,367
Grants for Agricultural Research Spec. Research	5733-NER15FRP-DRUMM	10.200	-	3,141
Grants for Agricultural Research Spec. Research	5952-NER16FRP-DRUMM	10.200	-	2,750
University of Rhode Island				
Grants for Agricultural Research Spec. Research	38401/022014	10.200	-	19,203
Total CFDA Number 10.200			181,485	395,126
Cooperative Forestry Research		10.202	-	573,077
Payments to Agricultural Experiment Stations-Hatch		10.203	-	2,623,821
Animal Health & Disease Research		10.207	-	30,230
Passed-through:				
Nano Terra, Inc				
Small Business Innovation Research	NSN695	10.212	-	114,737
US Endowment Forestry & Comm	E17-20	10.212	-	1,750
Total CFDA Number 10.212			-	116,487
Passed-through:				
University of Mass -Amherst				
Sustainable Agricultural Research & Education	16-009052 A 00	10.215	-	14,205
University of New Hampshire				
Sustainable Agricultural Research & Education	16-037	10.215	-	10,069
University of Vermont				
Sustainable Agricultural Research & Education	ENE14-131-29001	10.215	-	22,134
Sustainable Agricultural Research & Education	GNE14-074-27806	10.215	-	(2,174)
Sustainable Agricultural Research & Education	GNE14-076-27806	10.215	-	9,029
Sustainable Agricultural Research & Education	GNE15-110-29001	10.215	-	133
Sustainable Agricultural Research & Education	LNE13-325	10.215	-	24,587
Sustainable Agricultural Research & Education	LNE14-3336-29001	10.215	-	12,879
Sustainable Agricultural Research & Education	LNE14-337-29001	10.215	-	57,561
Sustainable Agricultural Research & Education	ONE16-268-29994	10.215	-	5,038
Sustainable Agricultural Research & Education	ONE16-283C-29994	10.215	-	366
Sustainable Agricultural Research & Education	ENE16-142-31064	10.215	-	23,939
Total CFDA Number 10.215			-	177,766
Passed-through:				
Cornell University				
Homeland Security-Agricultural	67826-9932	10.304	-	511
Homeland Security-Agricultural	80289-10772	10.304	-	9,693
Total CFDA Number 10.304			-	10,204
Organic Agriculture Res & Extension Initiative		10.307	135,265	334,295
Passed-through:				
University of New Hampshire				
Organic Agriculture Res & Extension Initiative	12-034	10.307	-	11,826
Cornell University				
Organic Agriculture Res & Extension Initiative	73676-10369	10.307	-	107,203
University of California				
Organic Agriculture Res & Extension Initiative	201603098-02	10.307	-	9,138
Total CFDA Number 10.307			135,265	462,462
Passed-through:				
University of Massachusetts at Amherst				
Specialty Crop Research Initiative	12-007055-B-00	10.309	-	150,820
Cornell University				
Specialty Crop Research Initiative	73999-10425	10.309	-	43,273
Specialty Crop Research Initiative	79598-10766	10.309	-	986
University of Wisconsin				
Specialty Crop Research Initiative	350K895	10.309	-	42,357
North Carolina State University				
Specialty Crop Research Initiative	2016-0228-04	10.309	-	26,295
Total CFDA Number 10.309			-	263,731

University of Maine System
Schedule of Expenditures of Federal Awards
Year ended June 30, 2017

<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through Number</u>	<u>Federal CFDA Number</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
Agriculture and Food Research Initiative (AFRI)		10.310	563,040	1,061,149
Passed-through:				
Ohio State University				
Agriculture and Food Research Initiative (AFRI)	60050299-UM	10.310	-	12,840
University of California Riverside				
Agriculture and Food Research Initiative (AFRI)	S000483	10.310	-	(186)
University of Delaware				
Agriculture and Food Research Initiative (AFRI)	39529	10.310	-	38,497
University of Massachusetts at Amherst				
Agriculture and Food Research Initiative (AFRI)	15008563 B 00	10.310	-	11,943
University of New Hampshire				
Agriculture and Food Research Initiative (AFRI)	15-014	10.310	-	33,158
University of Tennessee				
Agriculture and Food Research Initiative (AFRI)	A15-0169-S006	10.310	-	61,097
Total CFDA Number 10.310			563,040	1,218,498
Biomass Research and Development Initiative Competitive Grants Program		10.312	-	21,447
Passed through:				
University of Vermont				
Crop Protection and Pest Management Competitive Grants Program	29107 SUB51838 U ME	10.329	-	15,895
Cornell University				
Crop Protection and Pest Management Competitive Grants Program	73984-10408	10.329	-	28,934
Total CFDA Number 10.329			-	44,829
Passed-through:				
Kansas State University				
Cooperative Extension Service	S16127	10.500	-	2,492
Cooperative Extension Service	S16094	10.500	-	24,729
Purdue University				
Cooperative Extension Service	8000072172	10.500	-	56,479
Total CFDA Number 10.500			-	83,700
Forestry Research		10.652	1,615	194,692
Passed-through:				
Virginia Polytech Institute				
Forestry Research	422423-19697	10.652	-	57,555
Total CFDA Number 10.652			1,615	252,247
Passed-through:				
P3NANO				
Cooperative Forestry Assistance	P3-5, P3-6	10.664	-	97,384
Forest Health Protection		10.680	-	74,831
Environmental Quality Incentives Program		10.912	-	9,549
Passed-through:				
Somerset County Water Conservation District				
Environmental Quality Incentives Program	69-1218-14-5	10.912	-	6,983
Total CFDA Number 10.912			-	16,532
Total Department of Agriculture			885,258	8,160,322
U.S. Department of Commerce				
Passed-through:				
Coastal Enterprises, Inc				
U.S. Department of Commerce with No CFDA Number	NSN-60627	11.RD	-	9,226
Ted Stevens Research Institute				
U.S. Department of Commerce with No CFDA Number	WE-133F-15-SE-1463	11.RD	-	40,705
Maine Fresh Sea Farms				
U.S. Department of Commerce with No CFDA Number	WC-133R-15-CN-0091	11.RD	-	14,900
Total CFDA Number 11.RD			-	64,831
NOAA - Ocean Exploration		11.011	-	691,483
Passed-through:				
NERACOOS				
Integrated Ocean Observing System (IOOS)	A002-002	11.012	-	78,407
Integrated Ocean Observing System (IOOS)	A005-02	11.012	-	177,190
Integrated Ocean Observing System (IOOS)	A008-002	11.012	-	662,165
University of Puerto Rico- Mayaguez				
Integrated Ocean Observing System (IOOS)	2015-2016-004	11.012	-	45,181
Integrated Ocean Observing System (IOOS)	2016-2017-011	11.012	-	65,653
Total CFDA Number 11.012			-	1,028,596
Sea Grant Support		11.417	101,165	1,466,236

University of Maine System
Schedule of Expenditures of Federal Awards
Year ended June 30, 2017

<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through Number</u>	<u>Federal CFDA Number</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
Passed-through:				
State of Maine Department of Agriculture Coastal Zone Management Admin Awards	NSN772	11.419	-	7,470
Maine Department of Marine Resources Coastal Zone Management Admin Awards	NSC	11.419	-	19,313
Total CFDA Number 11.419			-	26,783
Fisheries Development and Utilization Research & Development Grant		11.427	36,169	287,159
Passed-through:				
Gulf of Maine Research Institute Fisheries Development and Utilization Research & Development Grant	10-SKAGE-15 UMAINE	11.427	-	36,226
Fisheries Development and Utilization Research & Development Grant	10-SKLOBS-16UM	11.427	-	13,167
Woods Hole Oceanographic Institute Fisheries Development and Utilization Research & Development Grant	A101314	11.427	-	3,264
Fisheries Development and Utilization Research & Development Grant	A101311	11.427	-	63,263
Total CFDA Number 11.427			36,169	403,079
Passed-through:				
Columbia University Climate & Atmospheric Research	1GG009002	11.431	-	64,651
Climate & Atmospheric Research	1GG009015	11.431	-	21,706
Total CFDA Number 11.431			-	86,357
Passed-through:				
Woods Hole Oceanographic Inst NOAA Cooperative Institutes	A101168	11.432	11,232	70,440
NOAA Cooperative Institutes	A101171	11.432	-	29,004
NOAA Cooperative Institutes	A101173	11.432	-	1,250
NOAA Cooperative Institutes	A101185	11.432	-	5,443
NOAA Cooperative Institutes	A101186	11.432	21,787	33,016
NOAA Cooperative Institutes	A101261	11.432	-	121,850
NOAA Cooperative Institutes	A101315	11.432	-	80,511
Total CFDA Number 11.432			33,019	341,514
Passed-through:				
Maine Department of Marine Resources Habitat Conservation	CT#13A-20160826*0653	11.454	-	26,796
Congressionally Identified Awards and Projects		11.469	18,403	19,302
Passed-through:				
Penobscot River Restoration Trust Congressionally Identified Awards and Projects	NA14NMF4630256	11.469	-	198,869
Total CFDA Number 11.469			18,403	218,171
Unallied Science Program		11.472	53,946	227,706
Passed-through:				
Gulf of Maine Research Institute Unallied Science Program	10-ATLBFT-15 UMAINE	11.472	-	15,811
Maine Department of Marine Resources Unallied Science Program	CT#13A 20170404*2852	11.472	-	112,584
Total CFDA Number 11.472			53,946	356,101
Passed-through:				
NERACOOS Office for Coastal Management	A007-002	11.473	-	16,420
Passed-through:				
Woods Hole Oceanographic Inst Center for Sponsored Coastal Ocean Research Coastal Ocean Program	A100872	11.478	-	31,506
Passed-through:				
Woods Hole Oceanographic Inst NOAA Prog for Disaster Relief Approp. Act-Non-const & Const	A101067	11.483	-	141,963
Total Department of Commerce			242,702	4,899,836
U.S. Department of Defense				
US Department of Defense Awards with No CFDA Number		12.RD	24,775	1,537,235
Passed-through:				
Consortium of Energy, Environment and Demilitarization Dept of Defense Awards With No CFDA Number	SINIT-15-0014	12.RD	-	1,069,564
Dept of Defense Awards With No CFDA Number	W15QKN-13-9-0001/SIN	12.RD	-	427,324
Dept of Defense Awards With No CFDA Number	OTA W15QKN-13-9-0001	12.RD	-	286,746
Dept of Defense Awards With No CFDA Number	SINIT-16-0013	12.RD	-	398,441
Parent Technology Group Dept of Defense Awards With No CFDA Number	NSN685	12.RD	-	6,681

University of Maine System
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Year ended June 30, 2017

<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through Number</u>	<u>Federal CFDA Number</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
E3, Inc Dept of Defense Awards With No CFDA Number	PO NO 9829	12.RD	-	29,114
Nano Terra, Inc. Dept of Defense Awards With No CFDA Number	NSN695	12.RD	-	80,523
Maritime Applied Physics Corporation	NSN808	12.RD	-	2,059
Total CFDA Number 12.RD			24,775	3,837,687
Basic & Applied Scientific Research Passed-through:		12.300	-	130,688
University of Texas at San Antonio Basic & Applied Scientific Research	326020115E	12.300	-	4,234
Total CFDA Number 12.300			-	134,922
Scientific Research - Combating Weapons of Mass Destruction		12.351	-	38,004
Department of Defense Office of the Secretary of Defense		12.632	-	20,996
Total Department of Defense			24,775	4,031,609
U.S. Department of the Interior				
Passed-through:				
National Fish & Wildlife Foundation Dept of the Interior Awards with No CFDA Number	0104.13.036938	15.RD	-	1,800
Maine Department of Transportation Dept of the Interior Awards with No CFDA Number	D15PC00013	15.RD	-	69,491
Total CFDA Number 15.RD			-	71,291
Passed-through:				
Passamaquoddy Tribal Government Consolidated Tribal Government	A00AV005	15.021	-	36,946
Wildland Fire Research and Studies		15.232	-	27,492
Passed-through:				
Maine Inland Fisheries & Wildlife Fish & Wildlife Management Assistance	924367	15.608	-	27,320
Passed-through:				
Maine Inland Fisheries & Wildlife State Wildlife Grants	CT09A20140506*3647	15.634	-	81,004
Passed-through:				
Ozaukee Washington Land Trust Neotropical Migratory Bird Conservation	NSN756	15.635	-	9,196
Passed-through:				
Oregon State University Migratory Bird Joint Ventures	J2187A-A	15.637	-	8,644
Research Grants		15.650	-	25,763
Passed-through:				
Michigan Technological University Migratory Bird Monitoring, Assessment and Conservation	1411063Z1	15.655	-	776
Endangered Species Conservation Recovery Implementation Funds		15.657	-	418
Hurricane Sandy Disaster Relief Activities-FWS		15.677	270,533	353,675
Passed-through:				
University of Connecticut Hurricane Sandy Disaster Relief Activities-FWS	68982	15.677	-	46,086
Total CFDA Number 15.677			270,533	399,761
Assistance to States Water Resources Research Institutes		15.805	-	32,283
Passed-through:				
University of New Hampshire Assistance to States Water Resources Research Institutes	15-006	15.805	-	15,294
Assistance to States Water Resources Research Institutes	15-006(A)	15.805	-	35,067
Total CFDA Number 15.805			-	82,644
U.S. Geological Survey_ Research and Data Collection		15.808	-	91,854
Cooperative Research Units		15.812	9,159	217,337
Passed-through:				
University of Virgin Islands Economic, Social, and Political Development of the Territories		15.875	-	459

University of Maine System
Schedule of Expenditures of Federal Awards
Year ended June 30, 2017

<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through Number</u>	<u>Federal CFDA Number</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
Cooperative Research and Training Programs -Resources of the National Park Service		15.945	-	25,376
Total Department of the Interior			<u>279,692</u>	<u>1,106,281</u>
U.S. Department of Justice				
National Institute of Justice Research, Evaluation and Development Project Grants		16.560	-	132,063
Total Department of Justice			<u>-</u>	<u>132,063</u>
U.S. Department of State				
Passed-through:				
IREX				
Academic Exchange Programs - Undergraduate Programs	FY16-YALI-PM-MAINE-0	19.009	-	123,231
Total Department of State			<u>-</u>	<u>123,231</u>
U.S. Department of Transportation				
Passed-through:				
Maine Dept of Transportation				
Total Federal Highway Admin Awards with no CFDA Number	CT#20111223*2878	20.RD	-	40,432
Maine Dept of Transportation				
Total Federal Highway Admin Awards with no CFDA Number	CT#201604130*3122	20.RD	-	24,460
Total CFDA Number 20.RD			<u>-</u>	<u>64,892</u>
Passed-through:				
Maine Maritime Academy				
University Transportation Centers Program	MMA-2014-0002	20.701	-	123,563
Passed-through:				
Massachusetts Institute of Technology				
University Transportation Centers Program	5710003795	20.701	-	84,834
University Transportation Centers Program	5710003796	20.701	-	72,640
University Transportation Centers Program	5710003797	20.701	-	719
Total CFDA Number 20.701			<u>-</u>	<u>281,756</u>
Total Department of Transportation			<u>-</u>	<u>346,648</u>
National Aeronautics &Space Administration				
Passed-through:				
Maine Space Grant Consortium				
NASA Awards With No CFDA Number	SG-15-22	43.RD	-	829
The John Hopkins University				
NASA Awards With No CFDA Number	124393	43.RD	-	11,716
Total CFDA Number 43.RD			<u>-</u>	<u>12,545</u>
Science		43.001	491,860	1,007,488
Passed-through:				
Western Environmental Technology Laboratories, Inc.				
Science	F2014-002	43.001	-	71,350
Passed-through:				
Massachusetts Institute of Technology				
Science	5710003440	43.001	-	6,544
Passed-through:				
Oregon State University				
Science	NS251A-C	43.001	-	147,291
Passed-through:				
Yale University				
Science	C12N11223(N00190)	43.001	-	71,072
Passed-through:				
Bigelow Lab for Ocean Science	BLOS-16-002	43.001	-	10,211
Total CFDA Number 43.001			<u>491,860</u>	<u>1,313,956</u>
Passed-through:				
Maine Space Grant Consortium				
Education	EP-15-04	43.008	-	664
Education	EP-14-06	43.008	-	1,853
Education	EP-17-01	43.008	-	29,158
Education	EP-17-03	43.008	29,647	82,261
Education	SG-17-07	43.008	-	50,960
Education	EP-15-06	43.008	-	133,190
Education	EP-16-01	43.008	-	540
Education	EP-16-02	43.008	-	(306)
Education	EP-16-04	43.008	-	75,005
Education	EP-16-05	43.008	-	19,205
Education	EP-17-05	43.008	-	12,545
Education	SG-15-21	43.008	-	4,331
Education	SG-16-08	43.008	-	16,831
Education	SG-16-22	43.008	-	18,105
Education	SG-17-28	43.008	-	5,005
Total CFDA Number 43.008			<u>29,647</u>	<u>449,347</u>
Space Technology-National Aeronautics and Space Admin		43.012	-	50,629
Total National Aeronautics & Space Administration			<u>521,507</u>	<u>1,826,477</u>

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Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
National Foundation for the Arts and Humanities				
Promotion of the Humanities-Office of Digital Humanities		45.169	-	42,411
Total National Foundation for the Arts and Humanities			-	42,411
National Science Foundation				
Engineering Grants		47.041	-	603,821
Passed-through:				
Acadia Harvest Inc.				
Engineering Grants	1430710	47.041	-	35,178
Engineering Grants	NSN770	47.041	-	50,574
Engineering Grants	NSN780	47.041	-	8,146
Moai Technologies LLC				
Engineering Grants	1534010	47.041	-	146,379
Revolution Research Inc.				
Engineering Grants	NSN700	47.041	-	45,449
University of New Hampshire				
Engineering Grants	13-029	47.041	-	1,596
Total CFDA Number 47.041			-	891,143
Mathematical & Physical Sciences		47.049	-	848,154
Passed-through:				
Barnard College				
Mathematical & Physical Sciences	UM-1565843	47.049	-	41,202
Total CFDA Number 47.049			-	889,356
Geosciences Research-Basic & Applied		47.050	158,666	2,714,201
Computer and Information Science & Engineering		47.070	-	371,526
Biological Sciences		47.074	329,242	1,056,227
Social Behavioral & Economic Sciences		47.075	103,932	535,125
Passed-through:				
National Endowment for the Humanities				
Social Behavioral & Economic Sciences		47.075	32,400	78,394
Total CFDA Number 47.075			136,332	613,519
Education & Human Resources		47.076	285,280	3,079,557
Passed-through:				
Mathematical Association of America				
Education & Human Resources	3-8-710-953	47.076	-	31,189
Passed-through:				
WestEd				
Education & Human Resources	S00028715.0	47.076	-	21,053
Passed-through:				
University of California				
Education & Human Resources	98-ME01-NSF2014	47.076	-	16,253
Passed-through:				
American Museum of Nat History				
Education & Human Resources	3-2013, 8-2011	47.076	-	65,097
Passed-through:				
Maine Math & Science Alliance				
Education & Human Resources	MMSA-15-510-3	47.076	-	77,768
Total CFDA Number 47.076			285,280	3,290,917
Polar Programs		47.078	-	187,753
Office of International Science and Engineering		47.079	37,462	1,233,243
Passed-through:				
University of New Hampshire				
Office of International Science and Engineering	16-018	47.079	-	424,286
Total CFDA Number 47.079			37,462	1,657,529
Office of Cyberinfrastructure	OIA-1028895	47.080	-	14,158
National Science Foundation Office of Integrative Activities		47.083	350,784	3,877,776
Total National Science Foundation			1,297,766	15,564,105
U.S. Environmental Protection Agency				
Passed-through:				
Maine Environmental Protection Agency				
Performance Partnership Grants	06A20140305*2904	66.605	-	3,603
Performance Partnership Grants	CT06A20161019*1382	66.605	-	9,492
Performance Partnership Grants	06A20170105*2050	66.605	-	4,012
Total Environmental Protection Agency			-	17,107

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<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through Number</u>	<u>Federal CFDA Number</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
U.S. Department of Energy				
Passed through:				
Battelle				
Department of Energy Awards with No CFDA Number	275280	81.RD	-	(2,499)
Department of Energy Awards with No CFDA Number	4000154793	81.RD	-	15,063
Sandia National Laboratories				
Department of Energy Awards with No CFDA Number	1697030	81.RD	-	20,973
Department of Energy Awards with No CFDA Number	1791011	81.RD	-	7,310
Total CFDA Number 81.RD			-	40,847
Office of Science Financial Assist. Program				
Passed-through:				
Virginia Institute of Marine Science				
Office of Science Financial Assistance Program	720232-712683	81.049	-	1,368
Total CFDA Number 81.049			-	58,588
University Coal Research				
		81.057	-	77,196
Renewable Energy R & D				
Passed-through:				
Consortium for Research on Renewable Industrial Materials (CORRIM)				
Renewable Energy R & D	DE-EE0006879	81.087	-	62,021
Biodiversity Research Inst				
Renewable Energy R & D	NSN686	81.087	-	24,194
Mercurius Biofuels, LLC				
Renewable Energy R & D	DE-EE0006244	81.087	-	25,974
Total CFDA Number 81.087			299,363	1,664,106
Fossil Energy Research & Development				
		81.089	34,802	123,816
Total Department of Energy			334,165	1,964,553
U.S. Department of Education				
Passed-through:				
SRI International				
Education Research, Dev & Dissemination	128-000014(P20978)	84.305	-	41,725
Total Department of Education			-	41,725
U.S. Department of Health and Human Services				
Passed-through:				
RTI International				
Department of Health and Human Services Awards with no CFDA Number	21-312-0214448-52754	93.RD	-	335,059
Social and Scientific Systems, Inc.				
Department of Health and Human Services Awards with no CFDA Number	HPDA-SSS-S-15-004406	93.RD	-	118,610
Total CFDA Number 93.RD			-	453,669
Birth Defects & Developmental Disabilities-Prevention & Surveillance				
		93.073	-	11,365
Environmental Health				
Passed-through:				
Harvard University				
Environmental Health	113113-5096673	93.113	-	46,151
Total CFDA Number 93.113			-	165,116
Passed-through:				
Maine Department of Health and Human Services				
Injury Prevention and Control Research and State and Community Based Programs	26A20141201*1940	93.136	-	32,260
Maine Department of Health and Human Services				
Injury Prevention and Control Research and State and Community Based Programs	26A20141202*1940	93.136	-	116,146
Total CFDA Number 93.136			-	148,406
Rural Health Research Centers				
Passed-through:				
University of Iowa				
Rural Health Research Centers	W000771322	93.155	-	7,093
Rural Health Research Centers	1001710643	93.155	-	107,761
Rural Health Research Centers	W000892082	93.155	-	83,793
Total CFDA Number 93.155			-	965,476
Research Related to Deafness and Communication Disorders				
		93.173	-	99,055
Passed-through:				
Federation of State Med Boards				
Telehealth Network Grants	H1MRH24097	93.211	-	(100)
Passed-through:				
University of Minnesota				
State Rural Hospital Flexibility Program	P004027955	93.241	-	291,755

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<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through Number</u>	<u>Federal CFDA Number</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
Passed-through: University of Maryland Drug Abuse and Addiction Research Programs		93.279	-	49,861
Trans-NIH Research Support		93.310	-	217,974
Passed-through: Jackson Labs Cancer Treatment Research	PO# 205532	93.395	-	(9,608)
Passed-through: RTI International Centers for Medicare & Medicaid Services (CMS) Research, Demonstrations and Eval	3-312-0212790	93.779	-	250,540
Passed-through: Jackson Labs Arthritis Musculoskeletal Skin Research Arthritis Musculoskeletal Skin Research Arthritis Musculoskeletal Skin Research Total CFDA Number 93.846	R01AR054170-09 PO 205169-0-SERV PO 207268-0-SERV	93.846 93.846 93.846	- - -	2,716 16,207 18,497 37,420
Passed-through: University of Kentucky Extramural Research Programs in the Neurosciences and Neurological Disorders	3200000884-17-066	93.853	-	57,149
Passed-through: Central Michigan University Allergy and Infectious Diseases Research	626301	93.855	-	18,592
Biomedical Research and Research Training Passed-through: Mount Desert Biological Laboratory Biomedical Research and Research Training Biomedical Research and Research Training Biomedical Research and Research Training Biomedical Research and Research Training Biomedical Research and Research Training Biomedical Research and Research Training Biomedical Research and Research Training Biomedical Research and Research Training Biomedical Research and Research Training Biomedical Research and Research Training Biomedical Research and Research Training Biomedical Research and Research Training Biomedical Research and Research Training Biomedical Research and Research Training	P20GM103423-15/UMAIN P20GM103423-16/UMAIN P20GM103423-17/UMAIN P20GM103423-17/SULLI P20GM103423-15/UMF P20GM103423-16/UMF P20GM103423-17/UMF P20GM103423-15/UMHC P20GM103423-15/UMM P20GM103423-16UMPI P20GM103423-16UMAINE P20GM103423-16/UMHC P20GM103423-17/UMHC	93.859 93.859 93.859 93.859 93.859 93.859 93.859 93.859 93.859 93.859 93.859 93.859 93.859 93.859 93.859	- - - - - - - - - - - - - - -	(68) 119,566 16,436 22,903 (2,055) 99,958 7,122 13,475 72,170 43,255 106,688 82,773 11,897
Passed-through: Dartmouth College Biomedical Research and Research Training Total CFDA Number 93.859	1622R41	93.859	- -	22,173 668,347
Child Health and Human Development Extramural Research		93.865	-	51,260
Aging Research Passed-through: RM Beaumont Corp Aging Research Total CFDA Number 93.866	1R41AG052223-01A1	93.866	1,866 - 1,866	7,562 41,414 48,976
Passed-through: Massachusetts Eye & Ear Infirmary Vision Research Passed-through: Koronis Biomedical Technology Vision Research Total CFDA Number 93.867	2RO1EY019924-07 KBT12-DOPPLER-24	93.867 93.867	- - -	36,544 8,843 45,387
Total Department of Health and Human Services			1,866	3,570,640
Total Research and Development Cluster			3,587,731	41,827,008
U.S. Department of Agriculture: U.S. Department of Agriculture with No CFDA Number		10.U01	-	13,664
Passed-through: University of Vermont Sustainable Agricultural Research & Education Sustainable Agricultural Research & Education Total CFDA 10.215	SNE-15-07-29994 SNE16-07-31064	10.215 10.215	- -	12,530 24,167 36,697

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Integrated Programs		10.303	-	194,387
Women & Minorities in Science, Tech, Engineer, and Math Flds		10.318	-	22,733
Crop Insurance Education in Targeted States		10.458	-	196,970
Cooperative Extension Service		10.500	78,526	4,174,959
Passed-through:				
Kansas State University				
Cooperative Extension Service		10.500	-	24,604
Total CFDA Number 10.500			78,526	4,199,563
Passed-through:				
State of Maine Dept of Agriculture				
Child and Adult Care Food Program	FP # 17-475	10.558	-	24,402
Child and Adult Care Food Program	FP # 17-476	10.558	-	5,953
Child and Adult Care Food Program	CFS-15-618	10.558	-	17,127
Total CFDA Number 10.558			-	47,482
Total Department of Agriculture			78,526	4,711,496
U.S. Department of Commerce:				
U.S. Department of Commerce grants with No CFDA Number		11.U02	-	1,767
Cluster Grants	NSN778	11.020	-	25,185
Economic Development-Technical Assistance		11.303	-	114,203
Sea Grant Support		11.417	5,735	163,613
Passed-through:				
Nature Conservancy (The)				
Habitat Conservation		11.463	-	24,647
Passed-through:				
Maine Manufacturing Extension Partnership				
Manufacturing Extension Partnership	70NANB15H207	11.611	-	100,000
Arrangements for Interdisciplinary Research Infrastructure		11.619	-	200,641
Total Department of Commerce			5,735	630,056
U.S. Department of Defense:				
Passed-through:				
San Diego Composites, Inc.				
Dept of Defense Award with no CFDA number	SDC15-0145	12.U03	-	20,389
Total Department of Defense			-	20,389
U.S. Department of Justice:				
Passed-through:				
Farleigh Dickinson University				
Promoting Evidence Integration in Sex Offender Management	DOJ0001-01	16.203	-	57,794
Legal Assistance for Victims		16.524	85,044	168,007
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault and Stalking on Campus		16.525	-	70,582
O V W Technical Assistance Initiative		16.526	-	1,185,594
Passed-through:				
Maine Dept of Corrections				
State Justice Statistics Program for Statistical Analysis Centers	2015093*1353	16.550	-	85,050
Passed-through:				
Maine Coalition to End Domestic Violence				
Crime Victim Assistance	NSC-60501	16.575	-	11,248
Crime Victim Assistance	NSN-60633	16.575	-	21,350
Total CFDA Number 16.575			-	32,598
Corrections-Training and Staff Development		16.601	-	(202)
Passed-through:				
National 4-H Program				
Juvenile Mentoring Program	2015-JU-FX-0015	16.726	-	194,409
Juvenile Mentoring Program	NSN677	16.726	-	(11)
Juvenile Mentoring Program	NSN793	16.726	-	36,048
Total CFDA Number 16.726			-	230,446

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Passed-through:				
Maine Dept of Corrections				
Second Chance Act Reentry Initiative	20150313*2884	16.812	-	65,867
Total Department of Justice			<u>85,044</u>	<u>1,895,736</u>
U.S. Department of Labor:				
Occupational Safety & Health-Susan Harwood Training Grants		17.502	-	131,082
Total Department of Labor			<u>-</u>	<u>131,082</u>
U.S. Department of State:				
Passed-through:				
IREX				
Academic Exchange Programs - Undergraduate Programs	FY17-YALI-PM-MAINE-0	19.009	-	24,336
Total Department of State			<u>-</u>	<u>24,336</u>
U.S. Department of Transportation:				
Passed-through:				
Maine Department of Transportation				
US Department of Transportation Awards with No CFDA Number	20170523*3622	20.U04	-	95
US Department of Transportation Awards with No CFDA Number	201605130*3462	20.U04	-	32,965
Total Department of Transportation			<u>-</u>	<u>33,060</u>
National Aeronautics and Space Administration:				
Passed-through:				
The John Hopkins University Applied Physics Lab				
NASA Awards with No CFDA Number	1537442	43.U05	-	1,328
Nasa Science Award 43.001		43.001	-	282,934
Passed-through:				
Maine Space Grant Consortium				
Education	SG-16-14	43.008	-	15,715
Education	SG-16-16	43.008	-	24,974
Education	EP-17-06	43.008	-	874
Total CFDA 43.008			<u>-</u>	<u>41,563</u>
Total National Aeronautics and Space Administration			<u>-</u>	<u>325,825</u>
National Endowment for the Arts & Humanities:				
Promotion of Arts: Grants To Organizations & Individuals		45.024	-	15,659
Passed-through:				
State of Maine Arts Commission				
Promotion of the Arts-Partnership Agreements		45.025	-	1,205
Passed-through:				
National Endowment for the Humanities				
Promotion of Humanities Division of Preservation and Access	PW-51635-14	45.149	-	115,211
Promotion of Humanities Division of Preservation and Access	PY-234524-16	45.149	-	7,513
Total CFDA Number 45.149			<u>-</u>	<u>122,724</u>
Total National Endowment for the Arts & Humanities			<u>-</u>	<u>139,588</u>
U.S. Small Business Administration:				
Small Business Development Center		59.037	-	742,629
Total U.S. Small Business Administration			<u>-</u>	<u>742,629</u>
U.S. Department of Veterans Affairs:				
US Veterans Affairs Awards with No CFDA		64.U06	-	169,424
All-Volunteer Force Educational Assistance		64.124	-	301
Total U.S. Department of Veterans Affairs			<u>-</u>	<u>169,725</u>
U.S. Environmental Protection Agency:				
Healthy Communities Grant Program		66.110	-	610
Environmental Finance Center Grants		66.203	3,200	172,384
Passed-through:				
University of North Carolina at Chapel Hill				
Surveys, Studies, Investigations, Demonstrations, and Training	5102457	66.424	-	6,704
Surveys, Studies, Investigations, Demonstrations, and Training	5-55152	66.424	-	(15)
Surveys, Studies, Investigations, Demonstrations, and Training	5106034	66.424	-	1,168
Total CFDA Number 66.424			<u>-</u>	<u>7,857</u>

University of Maine System
Schedule of Expenditures of Federal Awards
Year ended June 30, 2017

<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through Number</u>	<u>Federal CFDA Number</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
National Estuary Program		66.456	35,275	627,134
Passed-through:				
Maine Environmental Protection				
Beach Monitoring & Notification Prgm Implementation Grants	06A 20141217*2172	66.472	-	96,573
Beach Monitoring & Notification Prgm Implementation Grants	06A20151113*1801	66.472	-	78,380
Total CFDA Number 66.472			-	174,953
			38,475	982,938
Total U.S. Environmental Protection Agency				
U.S. Department of Education:				
Natl Res Center Fellow Prog for Language		84.015	241,954	455,230
Higher Education-Institutional Aid		84.031	-	363,609
Passed-through:				
Maine Department of Education				
Career & Tech. Education -- Basic Grants to States		84.048	-	49,996
Rehabilitation Long-Term Training		84.129	-	127,796
Passed-through:				
Maine Dept of Education				
State Grants-Assistive Technology	013-05A-3076-37-6401	84.224	-	994
Passed-through:				
Maine Dept of Education				
Twenty-First Century Community Learning Centers	S287C150019	84.287	-	75,592
Twenty-First Century Community Learning Centers	S287C160019	84.287	-	85,249
Twenty-First Century Community Learning Centers	S287C160019	84.287	-	49,507
Total CFDA Number 84.287			-	210,348
Passed-through:				
Oregon State University				
Education Research, Development & Dissemination	ED160B-B	84.305	-	32,384
Passed-through:				
Maine Dept of Education				
Spec Ed St Pgm Improvement Grants for Children w Disabilities Total	013-05A-3063-14-6401	84.323	-	20,935
Special Ed Personnel Prep - Children With Disabilities		84.325	-	218,280
Gaining Early Awareness & Readiness - Undergrad Program		84.334	2,828,934	2,988,711
Passed-through:				
Syntiro				
Gaining Early Awareness & Readiness - Undergrad Program	NSN-60620	84.334	-	10,656
Total CFDA Number 84.334			2,828,934	2,999,367
Passed-through:				
American Museum of Natural History				
Teacher Quality Enhancement Grants	1-2015	84.336	-	140,595
Passed-through:				
Side X Side				
Arts in Education	NSN-60619	84.351	-	11,374
Arts in Education	NSN-60661	84.351	-	9,876
Total CFDA Number 84.351			-	21,250
English Language Acquisition State Grants		84.365	-	185,244
Passed-through:				
Maine Dept of Education				
Mathematics & Science Partnerships	013-05A-3072-22	84.366	-	5,188
Mathematics & Science Partnerships	013-05A-3072-22	84.366	-	273,435
Total CFDA Number 84.366			-	278,623
Passed-through:				
University of California				
Supporting Effective Instruction State Grant	10-ME02-SEED2012	84.367	-	743
Supporting Effective Instruction State Grant	98-ME01-SEED2012	84.367	-	3,441
Supporting Effective Instruction State Grant	98-ME01-SEED2017-CAM	84.367	-	1,150
Supporting Effective Instruction State Grant	98-ME01-SEED2017-ILI	84.367	-	499
Supporting Effective Instruction State Grant	10-ME02-SEED2017-ILI	84.367	-	1,010
Total CFDA Number 84.367			-	6,843
			3,070,888	5,111,494
Total U.S. Department of Education				
National Archives and Records Administration:				
Passed-through:				
State of Maine Dept of State				

University of Maine System
Schedule of Expenditures of Federal Awards
Year ended June 30, 2017

<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through Number</u>	<u>Federal CFDA Number</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
National Historical Publications and Records Grants	AP16-5B	89.003	-	(46)
National Historical Publications and Records Grants	16ARC061	89.003	-	983
Total National Archives and Records Administration			-	937
U.S. Department of Health and Human Services:				
Passed-through:				
Maine Department of Health and Human Services				
US Department of Health and Human Services Awards with No CFDA Number	ADS-16-9102	93.U07	-	2,148
University of New England				
US Department of Health and Human Services Awards with No CFDA Number	2909	93.U07	-	5,000
Center for Social Innovation				
US Department of Health and Human Services Awards with No CFDA Number	12-OY4	93.U07	-	30,357
Total CFDA Number 93.U07			-	37,505
Passed-through:				
Maine Department of Health and Human Services				
Demonstration Grants-Alzheimer's Disease	ADS-15-2058	93.051	-	2,392
Passed-through:				
Maine Department of Health and Human Services				
Environmental Public Health & Emergency Response	CDC-15-1587	93.070	-	(528)
Environmental Public Health & Emergency Response	NSC-CDC-16-650	93.070	-	37
Total CFDA Number 93.070			-	(491)
Research on Research Integrity		93.085	-	43,649
Passed-through:				
Families and Children Together				
Enhance Safety of Children Affected by Substance Abuse	90CU0056-04-00	93.087	6,721	73,272
Enhance Safety of Children Affected by Substance Abuse	NSN776	93.087	1,185	40,585
Total CFDA Number 93.087			7,906	113,857
Passed-through:				
Dartmouth College				
Maternal & Child Health Cons Program	1487R9	93.110	-	9,323
Maternal & Child Health Cons Program	R878	93.110	-	102,245
Total CFDA Number 93.110			-	111,568
Passed-through:				
Maine Department of Health and Human Services				
State Rural Hospital Flexibility Program	CDC-16-1580	93.241	-	(3,101)
Passed-through:				
Maine Department of Health and Human Services				
Substance Abuse & Mental Hlth Svcs Prjs of Regl & Natl Sign	CDC-16-3054	93.243	-	3,026
Plymouth State University				
Substance Abuse & Mental Hlth Svcs Prjs of Regl & Natl Sign	2017119	93.243	-	80,000
THRIVE				
Substance Abuse & Mental Hlth Svcs Prjs of Regl & Natl Sign	NSN-60602	93.243	-	21,220
Total CFDA Number 93.243			-	104,246
Passed-through:				
Maine Department of Health and Human Services				
Adult Viral Hepatitis Prevention and Control	CDC-16-1535	93.270	-	(1,019)
Passed-through:				
Eastern Maine Healthcare Systems				
Partnerships to Improve Community Health	02012	93.331	-	31,017
Partnerships to Improve Community Health	03012	93.331	-	86,344
Total CFDA Number 93.331			-	117,361
Advanced Education Nursing Traineeships		93.358	-	75,977
Passed-through:				
Maine Department of Health and Human Services				
ACL Assistive Technology	013-05A-3076-37-6401	93.464	-	67,157
ACL Assistive Technology	013-05A-3076-37-6401	93.464	-	134,005
ACL Assistive Technology	90AG0027-01-00	93.464	-	919
Total CFDA Number 93.464			-	202,081
Passed-through:				
National Network Public Health Inst				
Public Health Training Centers Program	G849	93.516	-	29,098
Public Health Training Centers Program	C1029	93.516	-	40,686
Total CFDA Number 93.516			-	69,784
Passed-through:				
Maine Department of Health and Human Services				
Affordable Care Act: Building Epidemiology, Lab, and Health	CDC-16-1587	93.521	-	632

University of Maine System
Schedule of Expenditures of Federal Awards
Year ended June 30, 2017

<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through Number</u>	<u>Federal CFDA Number</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
Passed-through: Maine Department of Health and Human Services Child Support Enforcement	OFI-16-313	93.563	-	99,742
Passed-through: Maine Department of Health and Human Services Head Start	CFS-15-1412	93.600	-	(1,355)
University Ctrs for Excellence in Dev. Disabilities Educ, Research		93.632	-	546,465
Passed-through: The Research Found. of SUNY Child Welfare Services Training Grants Child Welfare Services Training Grants Total CFDA 93.648	15-46 16-33	93.648 93.648	- - <u>-</u>	98,061 281,069 <u>379,130</u>
Passed-through: University of Denver (Colorado Sem) Foster Care - Title IV(E) Foster Care - Title IV(E)	SC37254C-03 SC37254-03-01	93.658 93.658	- -	513,896 172,043
Passed-through: Maine Department of Health and Human Services Foster Care - Title IV(E) Total Foster Care - Title IV(E) Total Total CFDA 93.658	CFS-17-617 CFS-16-617	93.658 93.658	- - <u>-</u>	51,817 (738) <u>737,018</u>
Passed-through: Maine Department of Health and Human Services Chafee Foster Care Independence Program Chafee Foster Care Independence Program Total CFDA 93.674	CFS-16-617 CFS-17-617	93.674 93.674	- - <u>-</u>	4,757 193,410 <u>198,167</u>
Passed-through: Maine Department of Health and Human Services State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease an	LRS-16-001	93.757	-	2
Passed-through: Southern Me Agcy on Aging (ADI-SSS) thru Prevention and Public Health Funds (PPHF)	NSN-60579	93.763	-	20,776
Passed-through: Maine Department of Health and Human Services HIV/AIDS Surveillance	CDC-16-3098	93.944	-	(1,243)
Passed-through: Maine Department of Health and Human Services Assistance Programs for Chronic Disease Prevention and Control	LRS-16-001	93.945	-	40
Total Department of Health and Human Services			<u>7,906</u>	<u>2,853,183</u>
U.S. Corp for National and Community Service: Retired & Senior Volunteer Prog		94.002	-	88,808
Passed-through: Annie E Casey Found Social Innovation Fund Total Corp for National and Community Service	15SIHMD001	94.019	- <u>-</u>	69,917 <u>158,725</u>
U.S. Department of Homeland Security: Department of Homeland Security Port Security Grant Program Total Department for Homeland Security		97.056	- <u>-</u>	1,571 <u>1,571</u>
Total Other Programs			<u>\$ 3,286,574</u>	<u>\$ 17,932,770</u>
Total Expenditures of Federal Awards			<u>\$ 6,874,305</u>	<u>\$ 247,208,438</u>

UNIVERSITY OF MAINE SYSTEM

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2017

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, 2017. 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, 2017:

Federal Perkins Loans	\$ <u>30,256,558</u>
Nursing Student Loans	\$ <u>2,001,215</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 2017. The base rates for other F&A cost recoveries range from 26.0% to 50% for fiscal year 2017.

UNIVERSITY OF MAINE SYSTEM

Notes to Schedule of Expenditures of Federal Awards (Concluded)

Year Ended June 30, 2017

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, 2017:

Agency	CFDA	Direct Funding	Passed- Through Funding	Total
U.S. Department of Agriculture	10.xxx	\$11,225,232	\$1,675,378	\$12,900,610
U.S. Department of Commerce	11.xxx	3,354,151	2,357,781	5,711,932
U.S. Department of Defense	12.xxx	1,726,923	2,325,076	4,051,999
U.S. Department of Housing and Urban Development	14.xxx	-	-	-
U.S. Department of the Interior	15.xxx	843,688	323,893	1,167,581
U.S. Department of Justice	16.xxx	1,556,044	471,755	2,027,799
U.S. Department of Labor	17.xxx	131,082	11,533	142,615
U.S. Department of State	19.xxx	-	147,567	147,567
U.S. Department of Transportation	20.xxx	-	431,714	431,714
National Aeronautics and Space Administration	43.xxx	1,341,051	811,250	2,152,301
National Endowment for the Arts	45.0xx	15,658	1,205	16,863
National Endowment for the Humanities	45.1xx	165,134	-	165,134
Institute of Museum and Library Services	45.3xx	-	-	-
National Science Foundation	47.xxx	14,599,935	964,168	15,564,103
U.S. Small Business Administration	59.xxx	742,629	-	742,629
U.S. Department of Veterans Affairs	64.xxx	169,725	-	169,725
U.S. Environmental Protection Agency	66.xxx	800,127	199,916	1,000,043
U.S. Department of Energy	81.xxx	1,810,148	154,403	1,964,551
U.S. Department of Education	84.xxx	188,146,097*	1,106,284	189,252,381
National Archives and Records Administration	89.xxx	-	937	937
U.S. Department of Health and Human Services	93.xxx	2,393,128**	6,697,140	9,090,268
U.S. Corporation for National and Community Service	94.xxx	436,198	69,917	506,115
U.S. Department of Homeland Security	97.xxx	1,571	-	1,571
Total Federal Assistance		<u>\$229,458,521</u>	<u>\$17,749,917</u>	<u>\$247,208,438</u>

* Includes \$177,986,749 for Student Financial Aid

** Includes \$365,624 for Student Financial Aid

UNIVERSITY OF MAINE SYSTEM

Schedule of Findings and Questioned Costs

Year Ended June 30, 2017

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
Various	Research and Development Cluster

Dollar threshold used to distinguish between Type A and Type B programs \$2,065,682

Auditee qualified as low-risk auditee? X Yes No

UNIVERSITY OF MAINE SYSTEM

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2017

Section II **Financial Statement Findings**

None

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

Finding 2017-001

Information on the Federal Program

U.S. Department of Education - Student Financial Assistance Cluster award period July 1, 2016 – June 30, 2017. CFDA 84.268 Federal Direct Student Loans, CFDA 84.038 Federal Perkins Loan Program, CFDA 84.063 Federal Pell Grant Program.

Specific Criteria

Attendance changes for students within the National Student Loan Data System (NSLDS) Enrollment Detail must be updated within 30 days (unless the roster file will be submitted within 60 days); Direct Loan 34 CFR 685.309. A student's enrollment status determines eligibility for in school status, deferment, and grace periods. Changes required to be reported include an increase or decrease in attendance level, graduation, withdrawals, and approved leaves of absence.

Condition(s)

During testing of enrollment reporting, the following instances of noncompliance were identified:

1. Across the System, an "L" grade is given to a student who walks away from a course, but does not officially withdraw from that course. For the purpose of enrollment reporting to NSLDS, the grade should be treated the same as a "W" (withdrawn), because both "L" and "W" grades indicate that the student did not attend that course after a certain date. For each campus selected for testing (UM, USM and UMA), we noted that the enrollment status for students who had a combination of "L" grades and other letter grades were not properly reported to NSLDS as there was not a process in place to make the change to W for those students before NSLDS submission.
2. At UMA, students with all "L" grades in the fall semester were reported as withdrawn with an effective date as of the end of the semester, rather than the last day of attendance.
3. At UMA, 38 spring semester graduates were appropriately reported on the "degree record" on the NSLDS website, but not on the enrollment record as required. In line with the enrollment reporting guide, a student that has graduated should be reported with a "G" status on the enrollment record.

Questioned Costs

None noted.

UNIVERSITY OF MAINE SYSTEM

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2017

Context

UM	330 students with a mix of "L" and other grades; total students reported	12,534
USM	492 students with a mix of "L" and other grades; total students reported	9,756
UMA	426 students with a mix of "L" and other grades; total students reported	4,538
UMA	38 students not reported as "G"; total graduated students reported	365

Causes

1. For condition #1 noted above, while all campuses appear to have a policy in place to identify and report students that receive all "L" grades, there is not a mechanism in place to report a student's change in status resulting from receiving an "L" grade during the semester for some, but not all classes.
2. For condition #2 noted above, while UMA has a mechanism to timely report students with all "L" grades in the fall as withdrawn, the effective date is automatically listed as the last date of the semester, not the last date of attendance as required.
3. For condition #3 noted above, there was a delay in final grading and therefore some degrees were awarded later in the spring semester. There was no follow up transmission to NSLDS after these degrees were awarded.

Effect

Late or inaccurate reporting to NSLDS could impact the grace period or deferment status of loans and the timing of student repayment, and student eligibility for Pell funds.

Identification as a Repeat Finding, if Applicable

Not applicable.

Recommendation

We recommend the policy regarding reporting to NSLDS for students with "L" grades be refined to incorporate the treatment of "L" grades in specific situations as described above in order to ensure compliance with reporting requirements to NSLDS.

At UMA, we recommend the mechanism for reporting all "L" grades be applied to the end of the fall semester like UMA does for the spring semester.

At UMA, we recommend a report be generated that captures graduates who are awarded degrees after the final transmission to NSLDS and these graduates be reported timely.

Views of Responsible Officials and Planned Corrective Action Plan

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

UNIVERSITY OF MAINE SYSTEM

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2017

Finding 2017-002

Information on the Federal Program

U.S. Department of Education - Student Financial Assistance Cluster, award period July 1, 2016 – June 30, 2017.

Specific Criteria

Per 34 CFR 668.22, a school is required to determine the earned and unearned portions of Title IV aid as of the date the student ceased attendance based on the amount of time the student spent in attendance or, in the case of a clock-hour program, was scheduled to be in attendance.

Condition(s)

While testing return of Title IV funds, we noted the UMA calculation for the 2016 summer semester return of funds was based on an incorrect start of the semester date, which caused 47 return of Title IV aid calculations to be improperly calculated. Of these 47 students who withdrew, 15 should have had additional funds returned to the Department of Education.

Questioned Costs

For the 3 students tested \$432; total actual \$1,501.

Context

3 students out of 40 students selected for testing across the System should have had additional funds returned to the Department of Education.

Cause

The calculation worksheet parameters were not reviewed after preparation for correct start date.

Effect

Students withdrawing had improper calculations of aid earned due to the improper start date used.

Forty-seven students needed to have the return of Title IV funds calculation re-performed. Fifteen of those students required more funds to be returned to the Department of Education. UMA returned the funds using non-federal dollars.

Identification as a Repeat Finding, if Applicable

Not applicable.

Recommendation

We recommend that the return of Title IV funds worksheet include a documented review process around the parameters for start and end date.

UNIVERSITY OF MAINE SYSTEM

Schedule of Findings and Questioned Costs (Concluded)

Year Ended June 30, 2017

Views of Responsible Officials and Planned Corrective Action Plan

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



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UNIVERSITY OF MAINE SYSTEM

Summary Schedule of Prior Audit Findings

Year Ended June 30, 2017

Finding 2016-001

The University of Maine

University of Maine
at Augusta

University of Maine
at Farmington

University of Maine
at Fort Kent

University of Maine
at Machias

University of Maine
at Presque Isle

University of
Southern Maine

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.

Cause and Effect

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. As a result, subrecipients may not be aware that they are required to follow federal program requirements.

Prior Year 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.

Status

Resolved.



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

The University of Maine

University of Maine
at Augusta

University of Maine
at Farmington

University of Maine
at Fort Kent

University of Maine
at Machias

University of Maine
at Presque Isle

University of
Southern Maine

Finding Number: 2017-001
Federal Agency: U.S. Department of Education
Program: Student Financial Assistance Cluster –
CFDA 84.268 Federal Direct Student
Loans, CFDA 84.038 Federal Perkins
Loan Program, CFDA 84.063 Federal Pell
Grant Program
CFDA Numbers: 84.268, 84.038, 84.063
Award Numbers:
Award Period: July 1, 2016 – June 30, 2017
Finding: Late or inaccurate reporting of
enrollment status to NSLDS.

Condition #1

University of Maine:

The University of Maine concurs with the finding that students with some, but not all, “L” grades that resulted in an enrollment status change were not appropriately reported to the National Student Loan Data System for Students (NSLDS) (via the National Student Clearinghouse). Our Registrar’s office is collaborating with the USM Registrar’s office, and the UMS reporting team, to develop a system-wide report that will identify students who have one or more L grades that result in a change in enrollment status. The report will be written in a format such that they will be able to upload the output directly to the National Student Clearinghouse. Our goal is to have the system report ready by the end of spring semester; if it is not ready, manual updates will be made until it is. Either way, these students will now be identified at the end of every semester and reported appropriately to the National Student Clearinghouse. The University of Maine will be manually correcting the appropriate records for Fall 2017.

University of Southern Maine:

The University of Southern Maine concurs with the finding that students with “L” grades were not appropriately reported as withdrawn to the NSLDS (via the National Student Clearinghouse) by USM. USM has updated its procedures to incorporate the treatment of “L” grades in the specific situations as described in the finding to ensure compliance



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with reporting requirements to the NSLDS. USM has also retroactively corrected FY17 student records to report "L" grades as withdrawals where a change of enrollment status occurred and a manual override was permitted in the National Student Clearinghouse data-base. USM has also changed its procedures to apply this new process at the end of every semester when "L" grades are received. For the future, we are working with UM System IT staff to develop an electronic process to more efficiently report these changes

University of Maine at Augusta:

University of Maine at Augusta concurs with the finding that L grades were not reported as withdrawals to the NSLDS (via the National Student Loan Clearinghouse) for students with completed grades in other course work. UMA has incorporated a process by which we will identify students with L grades and appropriately report their enrollment status at the end of each semester. Although a manual process is possible, UMA has found that manually updating NSLDS is only a short term fix as a subsequent electronic file may override this data. An electronic process needs to be developed to ensure that these updates are handled in a timely and accurate manner. UMA has begun the process of identifying the students and will work with the NSC to update students' records.

Condition #2

University of Maine at Augusta:

The University of Maine at Augusta agrees that students with all "L" grades in the fall semester were reported as withdrawn with an effective date as of the end of the semester, rather than the last day of attendance. UMA has a process to identify and report the students with all L grades using the last date of attendance for the spring semester and we will apply the same process by identifying fall students with all L grades and reporting them as withdrawn using the last date of attendance. We will be updating records for students who did not return with the appropriate last date of attendance for the Fall 2017 semester.

Condition #3

University of Maine at Augusta:

The University of Maine at Augusta agrees that 38 of 345 spring graduates were not reported on the enrollment record. The Registrar completes reporting for enrollment and degree verify monthly. Because not all UMA students complete requirements at the



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time of the May graduation, it is not uncommon to report students on a rolling basis. UMA's review of the students shows that many graduated after the final spring 2017 NSC enrollment report was sent on June 21, 2017. A degree verify report was sent to the National Student Loan Clearing House (NSC) on July 7, 2017 but the NSC only updates the NSLDS at the beginning of the subsequent month (e.g., August in this particular case). In the future, UMA will send a file when notified a student has completed their degree requirements or at least the third week of every month.

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

The University of Maine	Finding Number:	2017-002
	Federal Agency:	U.S. Department of Education
	Program:	Student Financial Assistance
University of Maine at Augusta	CFDA Number:	
	Award Number:	
University of Maine at Farmington	Award Period:	July 1, 2016 – June 30, 2017
	Finding:	Improper calculation of aid earned due to the improper start date use.
University of Maine at Fort Kent		

University of Maine at Augusta:

The University of Maine at Augusta concurs with the finding that summer 2016 R2T4 calculations were performed using the incorrect start date of the term. As UMA attaches Independent/ Direct Studies to a 15 week term, the Financial Aid Office did not notice that all students registered for the whole summer were calculated using the 15 week calendar rather than the actual enrollment begin date of their specific course, which was a week later. Students who attend seven week sessions were calculated correctly. UMA reviewed the students and the time and returned additional funds to the Department of Education. The students were not held accountable for the error as UMA used non-federal dollars to replace the reduction of federal dollars.

UMA has already instituted a review process to insure that the actual dates of attendance are utilized. In the future, a staff person will use the students' enrollment screen and edit the dates of attendance, if different from the standard fifteen week semester. The R2T4 calculations will be reviewed by a second staff person for accuracy prior to the retraction of federal financial aid.

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