



## **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**

**INDEX**

**Page(s)**

**Reports on Internal Control and Compliance**

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*

1 – 2

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

3 – 5

**Schedule of Expenditures of Federal Awards**

Schedule of Expenditures of Federal Awards

6 – 20

Notes to Schedule of Expenditures of Federal Awards

21 – 22

**Schedule of Findings and Questioned Costs**

Schedule of Findings and Questioned Costs

23 – 27

**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<br>Number   | Federal<br>CFDA<br>Number | Pass-through<br>To Subrecipients | Federal<br>Expenditures |
|---|--------------------------|---------------------------|----------------------------------|-------------------------|
| <b>Student Financial Assistance Cluster:</b>                                      |                          |                           |                                  |                         |
| <b>U.S. Department of Education</b>   |                          |                           |                                  |                         |
| 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             |
| <b>Total U.S. Department of Education</b>   |                          |                           | -                                | <b>177,986,749</b>      |
| <b>U.S. Dept of Health &amp; Human Svcs</b>                                       |                          |                           |                                  |                         |
| Nursing Student Loans (note 3)  |                          | 93.364                    | -                                | 365,624                 |
| <b>Total Student Financial Assistance Cluster</b>                                 |                          |                           | -                                | <b>178,352,373</b>      |
| <b>Supplemental Nutrition Assistance Program (SNAP) Cluster:</b>                  |                          |                           |                                  |                         |
| <b>U.S. Dept of Agriculture Food and Nutrition Service</b>                        |                          |                           |                                  |                         |
| 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                  |
| <b>Total SNAP Cluster</b>   |                          |                           | -                                | <b>28,789</b>           |
| <b>Economic Development Cluster:</b>  |                          |                           |                                  |                         |
| <b>U.S. Department of Commerce</b>  |                          |                           |                                  |                         |
| Economic Adjustment Assistance  |                          | 11.307                    | -                                | 182,040                 |
| <b>Total Economic Development Cluster</b>   |                          |                           | -                                | <b>182,040</b>          |
| <b>Fish and Wildlife Cluster:</b>   |                          |                           |                                  |                         |
| <b>U.S. Department of the Interior</b>  |                          |                           |                                  |                         |
| Passed-through:   |                          |                           |                                  |                         |
| Maine Inland Fisheries and Wildlife   |                          |                           |                                  |                         |
| Wildlife Restoration and Basic Hunter Education                                   | 09A-20160726*281         | 15.611                    | -                                | 61,301                  |
| <b>Total Fish and Wildlife Cluster</b>  |                          |                           | -                                | <b>61,301</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 | 17.207                    | -                                | 11,533                  |
| <b>Total Employment Services Cluster</b>  |                          |                           | -                                | <b>11,533</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                   | 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                   |
| <b>Total Highway Planning and Construction Cluster</b>                            |                          |                           | -                                | <b>52,007</b>           |
| <b>Special Education Cluster:</b>   |                          |                           |                                  |                         |
| <b>U.S. Department of Education</b>   |                          |                           |                                  |                         |
| 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                  |
| <b>Total Special Education Cluster</b>  |                          |                           | -                                | <b>291,935</b>          |
| <b>TRIO Cluster:</b>  |                          |                           |                                  |                         |
| <b>U. S. Department of Education</b>  |                          |                           |                                  |                         |
| 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                 |
| <b>Total TRIO Cluster</b>   |                          |                           | -                                | <b>5,820,475</b>        |
| <b>Maternal, Infant, and Early Childhood Home Visiting Cluster:</b>               |                          |                           |                                  |                         |
| <b>Department of Health &amp; Human Services</b>                                  |                          |                           |                                  |                         |
| 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**

| <b>Federal grantor/pass-through grantor/program title</b>                               | <b>Pass-through Number</b> | <b>Federal CFDA Number</b> | <b>Pass-through To Subrecipients</b> | <b>Federal Expenditures</b> |
|---|----------------------------|----------------------------|--------------------------------------|-----------------------------|
| Affordable Care Act (ACA) Maternal, Infant, Early Childhood                             | MCT-16-113                 | 93.505                     | -                                    | 154,412                     |
| <b>Total CFDA Number 93.505</b>   |                            |                            | -                                    | <b>216,864</b>              |
| 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                      |
| <b>Total CFDA Number 93.870</b>   |                            |                            | -                                    | <b>96,688</b>               |
| <b>Total Maternal, Infant, and Early Childhood Home Visiting Cluster</b>                |                            |                            | -                                    | <b>313,552</b>              |
| <b>TANF Cluster:</b>  |                            |                            |                                      |                             |
| <b>Department of Health &amp; Human Services</b>  |                            |                            |                                      |                             |
| Passed-through:   |                            |                            |                                      |                             |
| Maine Department of Health and Human Services   |                            |                            |                                      |                             |
| Temporary Assistance for Needy Families   | OFI-16-313                 | 93.558                     | -                                    | 247,169                     |
| <b>Total TANF Cluster</b>   |                            |                            | -                                    | <b>247,169</b>              |
| <b>CCDF Cluster:</b>  |                            |                            |                                      |                             |
| <b>U.S. Department of Health &amp; Human Services</b>                                   |                            |                            |                                      |                             |
| 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                       |
| <b>Total CFDA Number 93.575</b>   |                            |                            | -                                    | <b>41,904</b>               |
| Passed-through:   |                            |                            |                                      |                             |
| Maine Department of Health and Human Services   |                            |                            |                                      |                             |
| Child Care Mandatory & Matching Funds   | CFS-15-618                 | 93.596                     | -                                    | 1,209,502                   |
| <b>Total CFDA Number 93.596</b>   |                            |                            | -                                    | <b>1,209,502</b>            |
| <b>Total CCDF Cluster</b>   |                            |                            | -                                    | <b>1,251,406</b>            |
| <b>Medicaid Cluster:</b>  |                            |                            |                                      |                             |
| 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                          |
| <b>Total CFDA Number 93.777</b>   |                            |                            | -                                    | <b>488,681</b>              |
| Passed-through:   |                            |                            |                                      |                             |
| Maine Department of Health and Human Services   |                            |                            |                                      |                             |
| Medical Assistance Program  |                            | 93.778                     | -                                    | 9                           |
| <b>Total CFDA Number 93.778</b>   |                            |                            | -                                    | <b>9</b>                    |
| <b>Total Medicaid Cluster</b>   |                            |                            | -                                    | <b>488,690</b>              |
| <b>Foster Grandparent/Senior Companion Cluster:</b>                                     |                            |                            |                                      |                             |
| <b>Corporation for National &amp; Community Service</b>                                 |                            |                            |                                      |                             |
| Senior Companion Program  |                            | 94.016                     | -                                    | 347,390                     |
| <b>Total Foster Grandparent/Senior Companion Cluster</b>                                |                            |                            | -                                    | <b>347,390</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                      | -                                    | 468,498                     |
| Passed-through:   |                            |                            |                                      |                             |
| US Endowment for Forestry and Communities   | Y-16-2                     | 10.RD                      | -                                    | 28,810                      |
| <b>Total CFDA Number 10.RD</b>  |                            |                            | -                                    | <b>497,308</b>              |
| Agriculture Research-Basic & Applied  |                            | 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**

| <b>Federal grantor/pass-through grantor/program title</b> | <b>Pass-through<br/>Number</b> | <b>Federal<br/>CFDA<br/>Number</b> | <b>Pass-through<br/>To Subrecipients</b> | <b>Federal<br/>Expenditures</b> |
|---|--------------------------------|------------------------------------|--|---------------------------------|
| Specialty Crop Block Grant Program - Farm Bill            | NSN736                         | 10.170                             | -  | 74,225                          |
| Specialty Crop Block Grant Program - Farm Bill            | NSN789                         | 10.170                             | -  | 3,552                           |
| <b>Total CFDA Number 10.170</b>                           |                                |                                    | <b>3,853</b>                             | <b>285,786</b>                  |
| 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                          |
| <b>Total CFDA Number 10.200</b>                           |                                |                                    | <b>181,485</b>                           | <b>395,126</b>                  |
| 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                           |
| <b>Total CFDA Number 10.212</b>                           |                                |                                    | -  | <b>116,487</b>                  |
| 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                          |
| <b>Total CFDA Number 10.215</b>                           |                                |                                    | -  | <b>177,766</b>                  |
| Passed-through:   |                                |                                    |  |                                 |
| Cornell University  |                                |                                    |  |                                 |
| Homeland Security-Agricultural                            | 67826-9932                     | 10.304                             | -  | 511                             |
| Homeland Security-Agricultural                            | 80289-10772                    | 10.304                             | -  | 9,693                           |
| <b>Total CFDA Number 10.304</b>                           |                                |                                    | -  | <b>10,204</b>                   |
| 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                           |
| <b>Total CFDA Number 10.307</b>                           |                                |                                    | <b>135,265</b>                           | <b>462,462</b>                  |
| 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                          |
| <b>Total CFDA Number 10.309</b>                           |                                |                                    | -  | <b>263,731</b>                  |

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

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

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

| <b>Federal grantor/pass-through grantor/program title</b>  | <b>Pass-through<br/>Number</b> | <b>Federal<br/>CFDA<br/>Number</b> | <b>Pass-through<br/>To Subrecipients</b> | <b>Federal<br/>Expenditures</b> |
|--|--------------------------------|------------------------------------|--|---------------------------------|
| Passed-through:  |                                |                                    |  |                                 |
| State of Maine Department of Agriculture<br>Coastal Zone Management Admin Awards                         | NSN772                         | 11.419                             | -  | 7,470                           |
| Maine Department of Marine Resources<br>Coastal Zone Management Admin Awards                             | NSC                            | 11.419                             | -  | 19,313                          |
| <b>Total CFDA Number 11.419</b>  |                                |                                    | <b>-</b>                                 | <b>26,783</b>                   |
| Fisheries Development and Utilization Research & Development Grant                                       |                                | 11.427                             | 36,169                                   | 287,159                         |
| Passed-through:  |                                |                                    |  |                                 |
| Gulf of Maine Research Institute<br>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<br>Fisheries Development and Utilization Research & Development Grant | A101314                        | 11.427                             | -  | 3,264                           |
| Fisheries Development and Utilization Research & Development Grant                                       | A101311                        | 11.427                             | -  | 63,263                          |
| <b>Total CFDA Number 11.427</b>  |                                |                                    | <b>36,169</b>                            | <b>403,079</b>                  |
| Passed-through:  |                                |                                    |  |                                 |
| Columbia University<br>Climate & Atmospheric Research  | 1GG009002                      | 11.431                             | -  | 64,651                          |
| Climate & Atmospheric Research   | 1GG009015                      | 11.431                             | -  | 21,706                          |
| <b>Total CFDA Number 11.431</b>  |                                |                                    | <b>-</b>                                 | <b>86,357</b>                   |
| Passed-through:  |                                |                                    |  |                                 |
| Woods Hole Oceanographic Inst<br>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                          |
| <b>Total CFDA Number 11.432</b>  |                                |                                    | <b>33,019</b>                            | <b>341,514</b>                  |
| Passed-through:  |                                |                                    |  |                                 |
| Maine Department of Marine Resources<br>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<br>Congressionally Identified Awards and Projects                      | NA14NMF4630256                 | 11.469                             | -  | 198,869                         |
| <b>Total CFDA Number 11.469</b>  |                                |                                    | <b>18,403</b>                            | <b>218,171</b>                  |
| Unallied Science Program   |                                | 11.472                             | 53,946                                   | 227,706                         |
| Passed-through:  |                                |                                    |  |                                 |
| Gulf of Maine Research Institute<br>Unallied Science Program   | 10-ATLBFT-15 UMAINE            | 11.472                             | -  | 15,811                          |
| Maine Department of Marine Resources<br>Unallied Science Program   | CT#13A 20170404*2852           | 11.472                             | -  | 112,584                         |
| <b>Total CFDA Number 11.472</b>  |                                |                                    | <b>53,946</b>                            | <b>356,101</b>                  |
| Passed-through:  |                                |                                    |  |                                 |
| NERACOOS<br>Office for Coastal Management  | A007-002                       | 11.473                             | -  | 16,420                          |
| Passed-through:  |                                |                                    |  |                                 |
| Woods Hole Oceanographic Inst<br>Center for Sponsored Coastal Ocean Research Coastal Ocean Program       | A100872                        | 11.478                             | -  | 31,506                          |
| Passed-through:  |                                |                                    |  |                                 |
| Woods Hole Oceanographic Inst<br>NOAA Prog for Disaster Relief Approp. Act-Non-const & Const             | A101067                        | 11.483                             | -  | 141,963                         |
| <b>Total Department of Commerce</b>  |                                |                                    | <b>242,702</b>                           | <b>4,899,836</b>                |
| <b>U.S. Department of Defense</b>  |                                |                                    |  |                                 |
| US Department of Defense Awards with No CFDA Number  |                                | 12.RD                              | 24,775                                   | 1,537,235                       |
| Passed-through:  |                                |                                    |  |                                 |
| Consortium of Energy, Environment and Demilitarization<br>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<br>Dept of Defense Awards With No CFDA Number                                    | NSN685                         | 12.RD                              | -  | 6,681                           |

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

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

| Federal grantor/pass-through grantor/program title                                 | Pass-through Number  | Federal CFDA Number | Pass-through To Subrecipients | Federal Expenditures |
|--|----------------------|---------------------|-------------------------------|----------------------|
| Cooperative Research and Training Programs -Resources of the National Park Service |                      | 15.945              | -                             | 25,376               |
| <b>Total Department of the Interior</b>  |                      |                     | <b>279,692</b>                | <b>1,106,281</b>     |
| <b>U.S. Department of Justice</b>  |                      |                     |                               |                      |
| National Institute of Justice Research, Evaluation and Development Project Grants  |                      | 16.560              | -                             | 132,063              |
| <b>Total Department of Justice</b>   |                      |                     | <b>-</b>                      | <b>132,063</b>       |
| <b>U.S. Department of State</b>  |                      |                     |                               |                      |
| Passed-through:  |                      |                     |                               |                      |
| IREX   |                      |                     |                               |                      |
| Academic Exchange Programs - Undergraduate Programs                                | FY16-YALI-PM-MAINE-0 | 19.009              | -                             | 123,231              |
| <b>Total Department of State</b>   |                      |                     | <b>-</b>                      | <b>123,231</b>       |
| <b>U.S. Department of Transportation</b>   |                      |                     |                               |                      |
| 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               |
| <b>Total CFDA Number 20.RD</b>   |                      |                     | <b>-</b>                      | <b>64,892</b>        |
| 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                  |
| <b>Total CFDA Number 20.701</b>  |                      |                     | <b>-</b>                      | <b>281,756</b>       |
| <b>Total Department of Transportation</b>  |                      |                     | <b>-</b>                      | <b>346,648</b>       |
| <b>National Aeronautics &amp;Space Administration</b>                              |                      |                     |                               |                      |
| 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               |
| <b>Total CFDA Number 43.RD</b>   |                      |                     | <b>-</b>                      | <b>12,545</b>        |
| 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               |
| <b>Total CFDA Number 43.001</b>  |                      |                     | <b>491,860</b>                | <b>1,313,956</b>     |
| 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                |
| <b>Total CFDA Number 43.008</b>  |                      |                     | <b>29,647</b>                 | <b>449,347</b>       |
| Space Technology-National Aeronautics and Space Admin                              |                      | 43.012              | -                             | 50,629               |
| <b>Total National Aeronautics &amp; Space Administration</b>                       |                      |                     | <b>521,507</b>                | <b>1,826,477</b>     |

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

| Federal grantor/pass-through grantor/program title           | Pass-through<br>Number | Federal<br>CFDA<br>Number | Pass-through<br>To Subrecipients | Federal<br>Expenditures |
|--|------------------------|---------------------------|----------------------------------|-------------------------|
| <b>National Foundation for the Arts and Humanities</b>       |                        |                           |                                  |                         |
| Promotion of the Humanities-Office of Digital Humanities     |                        | 45.169                    | -                                | 42,411                  |
| <b>Total National Foundation for the Arts and Humanities</b> |                        |                           | -                                | 42,411                  |
| <b>National Science Foundation</b>                           |                        |                           |                                  |                         |
| 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                   |
| <b>Total CFDA Number 47.041</b>                              |                        |                           | -                                | 891,143                 |
| Mathematical & Physical Sciences                             |                        | 47.049                    | -                                | 848,154                 |
| Passed-through:  |                        |                           |                                  |                         |
| Barnard College  |                        |                           |                                  |                         |
| Mathematical & Physical Sciences                             | UM-1565843             | 47.049                    | -                                | 41,202                  |
| <b>Total CFDA Number 47.049</b>                              |                        |                           | -                                | 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                  |
| <b>Total CFDA Number 47.075</b>                              |                        |                           | 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                  |
| <b>Total CFDA Number 47.076</b>                              |                        |                           | 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                 |
| <b>Total CFDA Number 47.079</b>                              |                        |                           | 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               |
| <b>Total National Science Foundation</b>                     |                        |                           | 1,297,766                        | 15,564,105              |
| <b>U.S. Environmental Protection Agency</b>                  |                        |                           |                                  |                         |
| 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                   |
| <b>Total Environmental Protection Agency</b>                 |                        |                           | -                                | 17,107                  |

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

| <b>Federal grantor/pass-through grantor/program title</b>                     | <b>Pass-through<br/>Number</b> | <b>Federal<br/>CFDA<br/>Number</b> | <b>Pass-through<br/>To Subrecipients</b> | <b>Federal<br/>Expenditures</b> |
|---|--------------------------------|------------------------------------|--|---------------------------------|
| <b>U.S. Department of Energy</b>  |                                |                                    |  |                                 |
| Passed through:   |                                |                                    |  |                                 |
| Battelle  |                                |                                    |  |                                 |
| Department of Energy Awards with No CFDA Number                               | 275280                         | <b>81.RD</b>                       | -  | (2,499)                         |
| Department of Energy Awards with No CFDA Number                               | 4000154793                     | <b>81.RD</b>                       | -  | 15,063                          |
| Sandia National Laboratories  |                                |                                    |  |                                 |
| Department of Energy Awards with No CFDA Number                               | 1697030                        | <b>81.RD</b>                       | -  | 20,973                          |
| Department of Energy Awards with No CFDA Number                               | 1791011                        | <b>81.RD</b>                       | -  | 7,310                           |
| <b>Total CFDA Number 81.RD</b>  |                                |                                    | -  | <b>40,847</b>                   |
| Office of Science Financial Assist. Program                                   |                                | <b>81.049</b>                      | -  | 57,220                          |
| Passed-through:   |                                |                                    |  |                                 |
| Virginia Institute of Marine Science  |                                |                                    |  |                                 |
| Office of Science Financial Assistance Program                                | 720232-712683                  | <b>81.049</b>                      | -  | 1,368                           |
| <b>Total CFDA Number 81.049</b>   |                                |                                    | -  | <b>58,588</b>                   |
| University Coal Research  |                                | <b>81.057</b>                      | -  | 77,196                          |
| Renewable Energy R & D  |                                | <b>81.087</b>                      | 299,363                                  | 1,551,917                       |
| Passed-through:   |                                |                                    |  |                                 |
| Consortium for Research on Renewable Industrial Materials (CORRIM)            |                                |                                    |  |                                 |
| Renewable Energy R & D  | DE-EE0006879                   | <b>81.087</b>                      | -  | 62,021                          |
| Biodiversity Research Inst  |                                |                                    |  |                                 |
| Renewable Energy R & D  | NSN686                         | <b>81.087</b>                      | -  | 24,194                          |
| Mercurius Biofuels, LLC   |                                |                                    |  |                                 |
| Renewable Energy R & D  | DE-EE0006244                   | <b>81.087</b>                      | -  | 25,974                          |
| <b>Total CFDA Number 81.087</b>   |                                |                                    | <b>299,363</b>                           | <b>1,664,106</b>                |
| Fossil Energy Research & Development  |                                | <b>81.089</b>                      | 34,802                                   | 123,816                         |
| <b>Total Department of Energy</b>   |                                |                                    | <b>334,165</b>                           | <b>1,964,553</b>                |
| <b>U.S. Department of Education</b>   |                                |                                    |  |                                 |
| Passed-through:   |                                |                                    |  |                                 |
| SRI International   |                                |                                    |  |                                 |
| Education Research, Dev & Dissemination                                       | 128-000014(P20978)             | <b>84.305</b>                      | -  | 41,725                          |
| <b>Total Department of Education</b>  |                                |                                    | -  | <b>41,725</b>                   |
| <b>U.S. Department of Health and Human Services</b>                           |                                |                                    |  |                                 |
| Passed-through:   |                                |                                    |  |                                 |
| RTI International   |                                |                                    |  |                                 |
| Department of Health and Human Services Awards with no CFDA Number            | 21-312-0214448-52754           | <b>93.RD</b>                       | -  | 335,059                         |
| Social and Scientific Systems, Inc.   |                                |                                    |  |                                 |
| Department of Health and Human Services Awards with no CFDA Number            | HPDA-SSS-S-15-004406           | <b>93.RD</b>                       | -  | 118,610                         |
| <b>Total CFDA Number 93.RD</b>  |                                |                                    | -  | <b>453,669</b>                  |
| Birth Defects &Developmental Disabilities-Prevention & Surveillance           |                                | <b>93.073</b>                      | -  | 11,365                          |
| Environmental Health  |                                | <b>93.113</b>                      | -  | 118,965                         |
| Passed-through:   |                                |                                    |  |                                 |
| Harvard University  |                                |                                    |  |                                 |
| Environmental Health  | 113113-5096673                 | <b>93.113</b>                      | -  | 46,151                          |
| <b>Total CFDA Number 93.113</b>   |                                |                                    | -  | <b>165,116</b>                  |
| Passed-through:   |                                |                                    |  |                                 |
| Maine Department of Health and Human Services                                 | 26A20141201*1940               | <b>93.136</b>                      | -  | 32,260                          |
| Injury Prevention and Control Research and State and Community Based Programs |                                |                                    |  |                                 |
| Maine Department of Health and Human Services                                 | 26A20141202*1940               | <b>93.136</b>                      | -  | 116,146                         |
| Injury Prevention and Control Research and State and Community Based Programs |                                |                                    |  |                                 |
| <b>Total CFDA Number 93.136</b>   |                                |                                    | -  | <b>148,406</b>                  |
| Rural Health Research Centers   |                                | <b>93.155</b>                      | -  | 766,829                         |
| Passed-through:   |                                |                                    |  |                                 |
| University of Iowa  |                                |                                    |  |                                 |
| Rural Health Research Centers   | W000771322                     | <b>93.155</b>                      | -  | 7,093                           |
| Rural Health Research Centers   | 1001710643                     | <b>93.155</b>                      | -  | 107,761                         |
| Rural Health Research Centers   | W000892082                     | <b>93.155</b>                      | -  | 83,793                          |
| <b>Total CFDA Number 93.155</b>   |                                |                                    | -  | <b>965,476</b>                  |
| Research Related to Deafness and Communication Disorders                      |                                | <b>93.173</b>                      | -  | 99,055                          |
| Passed-through:   |                                |                                    |  |                                 |
| Federation of State Med Boards  |                                |                                    |  |                                 |
| Telehealth Network Grants   | H1MRH24097                     | <b>93.211</b>                      | -  | (100)                           |
| Passed-through:   |                                |                                    |  |                                 |
| University of Minnesota   |                                |                                    |  |                                 |
| State Rural Hospital Flexibility Program                                      | P004027955                     | <b>93.241</b>                      | -  | 291,755                         |

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

| <b>Federal grantor/pass-through grantor/program title</b>   | <b>Pass-through<br/>Number</b> | <b>Federal<br/>CFDA<br/>Number</b> | <b>Pass-through<br/>To Subrecipients</b> | <b>Federal<br/>Expenditures</b> |
|---|--------------------------------|------------------------------------|--|---------------------------------|
| Passed-through:<br>University of Maryland<br>Drug Abuse and Addiction Research Programs                                   |                                | <b>93.279</b>                      | -  | 49,861                          |
| Trans-NIH Research Support  |                                | <b>93.310</b>                      | -  | 217,974                         |
| Passed-through:<br>Jackson Labs<br>Cancer Treatment Research  | PO# 205532                     | <b>93.395</b>                      | -  | (9,608)                         |
| Passed-through:<br>RTI International<br>Centers for Medicare & Medicaid Services (CMS) Research, Demonstrations and Eval  | 3-312-0212790                  | <b>93.779</b>                      | -  | 250,540                         |
| Passed-through:<br>Jackson Labs<br>Arthritis Musculoskeletal Skin Research  | R01AR054170-09                 | <b>93.846</b>                      | -  | 2,716                           |
| Arthritis Musculoskeletal Skin Research   | PO 205169-0-SERV               | <b>93.846</b>                      | -  | 16,207                          |
| Arthritis Musculoskeletal Skin Research   | PO 207268-0-SERV               | <b>93.846</b>                      | -  | 18,497                          |
| <b>Total CFDA Number 93.846</b>   |                                |                                    | -  | <b>37,420</b>                   |
| Passed-through:<br>University of Kentucky<br>Extramural Research Programs in the Neurosciences and Neurological Disorders | 3200000884-17-066              | <b>93.853</b>                      | -  | 57,149                          |
| Passed-through:<br>Central Michigan University<br>Allergy and Infectious Diseases Research                                | 626301                         | <b>93.855</b>                      | -  | 18,592                          |
| Biomedical Research and Research Training   |                                | <b>93.859</b>                      | -  | 52,054                          |
| Passed-through:<br>Mount Desert Biological Laboratory<br>Biomedical Research and Research Training                        | P20GM103423-15/UMAIN           | <b>93.859</b>                      | -  | (68)                            |
| Biomedical Research and Research Training   | P20GM103423-16/UMAIN           | <b>93.859</b>                      | -  | 119,566                         |
| Biomedical Research and Research Training   | P20GM103423-17/UMAIN           | <b>93.859</b>                      | -  | 16,436                          |
| Biomedical Research and Research Training   | P20GM103423-17/SULLI           | <b>93.859</b>                      | -  | 22,903                          |
| Biomedical Research and Research Training   | P20GM103423-15/UMF             | <b>93.859</b>                      | -  | (2,055)                         |
| Biomedical Research and Research Training   | P20GM103423-16/UMF             | <b>93.859</b>                      | -  | 99,958                          |
| Biomedical Research and Research Training   | P20GM103423-17/UMF             | <b>93.859</b>                      | -  | 7,122                           |
| Biomedical Research and Research Training   | P20GM103423-15/UMHC            | <b>93.859</b>                      | -  | 13,475                          |
| Biomedical Research and Research Training   | P20GM103423-15/UMM             | <b>93.859</b>                      | -  | 72,170                          |
| Biomedical Research and Research Training   | P20GM103423-16UMPI             | <b>93.859</b>                      | -  | 43,255                          |
| Biomedical Research and Research Training   | P20GM103423-16UMAINE           | <b>93.859</b>                      | -  | 106,688                         |
| Biomedical Research and Research Training   | P20GM103423-16/UMHC            | <b>93.859</b>                      | -  | 82,773                          |
| Biomedical Research and Research Training   | P20GM103423-17/UMHC            | <b>93.859</b>                      | -  | 11,897                          |
| Passed-through:<br>Dartmouth College<br>Biomedical Research and Research Training   | 1622R41                        | <b>93.859</b>                      | -  | 22,173                          |
| <b>Total CFDA Number 93.859</b>   |                                |                                    | -  | <b>668,347</b>                  |
| Child Health and Human Development Extramural Research  |                                | <b>93.865</b>                      | -  | 51,260                          |
| Aging Research  |                                | <b>93.866</b>                      | 1,866                                    | 7,562                           |
| Passed-through:<br>RM Beaumont Corp<br>Aging Research   | 1R41AG052223-01A1              | <b>93.866</b>                      | -  | 41,414                          |
| <b>Total CFDA Number 93.866</b>   |                                |                                    | <b>1,866</b>                             | <b>48,976</b>                   |
| Passed-through:<br>Massachusetts Eye & Ear Infirmary<br>Vision Research   | 2RO1EY019924-07                | <b>93.867</b>                      | -  | 36,544                          |
| Passed-through:<br>Koronis Biomedical Technology<br>Vision Research   | KBT12-DOPPLER-24               | <b>93.867</b>                      | -  | 8,843                           |
| <b>Total CFDA Number 93.867</b>   |                                |                                    | -  | <b>45,387</b>                   |
| <b>Total Department of Health and Human Services</b>  |                                |                                    | <b>1,866</b>                             | <b>3,570,640</b>                |
| <b>Total Research and Development Cluster</b>   |                                |                                    | <b>3,587,731</b>                         | <b>41,827,008</b>               |
| <b>U.S. Department of Agriculture:</b>  |                                |                                    |  |                                 |
| U.S. Department of Agriculture with No CFDA Number  |                                | <b>10.U01</b>                      | -  | 13,664                          |
| Passed-through:<br>University of Vermont<br>Sustainable Agricultural Research & Education                                 | SNE-15-07-29994                | <b>10.215</b>                      | -  | 12,530                          |
| Sustainable Agricultural Research & Education   | SNE16-07-31064                 | <b>10.215</b>                      | -  | 24,167                          |
| <b>Total CFDA 10.215</b>  |                                |                                    |  | <b>36,697</b>                   |

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

| Federal grantor/pass-through grantor/program title   | Pass-through<br>Number | Federal<br>CFDA<br>Number | Pass-through<br>To Subrecipients | Federal<br>Expenditures |
|--|------------------------|---------------------------|----------------------------------|-------------------------|
| 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                  |
| <b>Total CFDA Number 10.500</b>  |                        |                           | <b>78,526</b>                    | <b>4,199,563</b>        |
| 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                  |
| <b>Total CFDA Number 10.558</b>  |                        |                           | -                                | <b>47,482</b>           |
| <b>Total Department of Agriculture</b>   |                        |                           | <b>78,526</b>                    | <b>4,711,496</b>        |
| <b>U.S. Department of Commerce:</b>  |                        |                           |                                  |                         |
| 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                 |
| <b>Total Department of Commerce</b>  |                        |                           | <b>5,735</b>                     | <b>630,056</b>          |
| <b>U.S. Department of Defense:</b>   |                        |                           |                                  |                         |
| Passed-through:  |                        |                           |                                  |                         |
| San Diego Composites, Inc.   |                        |                           |                                  |                         |
| Dept of Defense Award with no CFDA number  | SDC15-0145             | 12.U03                    | -                                | 20,389                  |
| <b>Total Department of Defense</b>   |                        |                           | -                                | <b>20,389</b>           |
| <b>U.S. Department of Justice:</b>   |                        |                           |                                  |                         |
| 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                  |
| <b>Total CFDA Number 16.575</b>  |                        |                           | -                                | <b>32,598</b>           |
| 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                  |
| <b>Total CFDA Number 16.726</b>  |                        |                           | -                                | <b>230,446</b>          |

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

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

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

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

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

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

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

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

# 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<br>Funding    | Passed-<br>Through<br>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:

CFDA Number(s)

Name of Federal Program or Cluster

84.007, 84.033, 84.038, 84.063, 84.268,  
93.364

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

Various

Research and Development Cluster

Dollar threshold used to distinguish  
between Type A and Type B programs

\$2,065,682

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**

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

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

**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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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

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.

The University of Maine

University of Maine  
at Augusta

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at Farmington

University of Maine  
at Fort Kent

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

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

**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.