

UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019

**UNIVERSITY OF MAINE SYSTEM
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**INDEPENDENT AUDITORS' 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**

Board of Trustees
University of Maine System
Orono, Maine

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 University of Maine System (the System) and the discretely presented component unit of the System, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise University of Maine System's basic financial statements, and have issued our report thereon dated October 31, 2019. The System is a component unit of the state of Maine. The financial statements of the discretely presented component unit were not audited in accordance with *Government Auditing Standards*.

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 entity'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.

Internal Control Over Financial Reporting

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 result of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Quincy, Massachusetts
March 27, 2020

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND
REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

Board of Trustees
University of Maine System
Orono, Maine

Report on Compliance for Each Major Federal Program

We have audited the University of Maine System's (the System) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the System's major federal programs for the year ended June 30, 2019. The System's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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.

Auditors' 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 its major federal program for the year ended June 30, 2019.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2019-001. Our opinion on the System's Federal Student Financial Assistance Cluster is not modified with respect to this matter.

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.

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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2019-001, that we consider to be a significant deficiency.

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

We have audited the financial statements of the business-type activities, the aggregate discretely presented component unit of the System as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise System's basic financial statements. We issued our report thereon dated October 31, 2019, 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 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Quincy, Massachusetts
March 27, 2020

**UNIVERSITY OF MAINE SYSTEM - SINGLE AUDIT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019**

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Student Financial Assistance Cluster				
U.S. Department of Education				
Federal Supplemental Educational Opportunity Grant		84.007	-	\$ 4,613,087
Federal Work-Study Program		84.033	-	5,379,838
Federal Perkins Loan Program (note 3)		84.038	-	28,582,896
Federal Perkins Loan Program Administrative Cost Allowance		84.038	-	-
Federal Pell Grant Program		84.063	-	39,923,366
Federal Direct Student Loans		84.268	-	118,790,253
Total U.S. Department of Education			-	<u>197,289,440</u>
U.S. Department of Health and Human Services				
Nursing Student Loans (note 3)		93.364	-	2,719,658
Total Student Financial Assistance Cluster			-	<u>200,009,098</u>
Economic Development Cluster				
U.S. Department of Commerce				
Investments for Public Works and Economic Development Facilities		11.300	-	123,612
Economic Adjustment Assistance		11.307	302,511	312,354
Total Economic Development Cluster			<u>302,511</u>	<u>435,966</u>
Fish and Wildlife Cluster				
U.S. Department of the Interior				
Passed-through:				
Maine Inland Fisheries and Wildlife				
Wildlife Restoration and Basic Hunter Education	09A-20160726*281	15.611	-	47,440
Wildlife Restoration and Basic Hunter Education	CT-09A-20170725*346	15.611	-	60,777
Total Fish and Wildlife Cluster			-	<u>108,217</u>
Special Education Cluster				
U.S. Department of Education				
Passed-through:				
Maine Department of Education				
Special Education Grants to States	013-05A-3076-37-4099	84.027	-	56,479
Special Education Grants to States	013-05A-3049-12-4099	84.027	-	(13)
Special Education Grants to States	013-05A-3049-12-4099	84.027	-	76,641
Special Education Grants to States	013-05A-3049-12-4099	84.027	-	91,373
Special Education Grants to States	013-05A-3049-12-4099	84.027	-	4,524
Special Education Grants to States	013-05A-3049-12-4099	84.027	-	113,130
Special Education Grants to States	013-05A-3076-37-6401	84.027	-	24,321
Total Special Education Cluster			-	<u>366,455</u>
TRIO Cluster				
U.S. Department of Education				
TRIO Student Support Services		84.042	-	2,295,745
TRIO Talent Search		84.044	-	853,522
TRIO Upward Bound		84.047	-	2,912,559
TRIO Educational Opportunity Centers		84.066	-	745,730
Total TRIO Cluster			-	<u>6,807,556</u>
Maternal, Infant, and Early Childhood Home Visiting Cluster				
U.S. Department of Health and Human Services				
Passed-through:				
Maine Children's Trust Fund				
Maternal, Infant and Early Childhood Home Visiting Grant	MCT-19-1601	93.870	-	124,812
Passed-through:				
New Hampshire Department of Health and Human Services				
Maternal, Infant and Early Childhood Home Visiting Grant	NSN-60741	93.870	-	403,514
Total Maternal, Infant, and Early Childhood Home Visiting Cluster			-	<u>528,326</u>
TANF Cluster				
U.S. Department of Health and Human Services				
Passed-through:				
Maine Children's Trust Fund				
Temporary Assistance for Needy Families	NSN822	93.558	-	26,510
Temporary Assistance for Needy Families	MCT-19-1601	93.558	-	44,424
Passed-through:				
New Hampshire Department of Health and Human Services				
Temporary Assistance for Needy Families	NSN-60741	93.558	-	143,622
Total TANF Cluster			-	<u>214,556</u>
CCDF Cluster				
U.S. Department of Health and Human Services				
Child Care and Development Block Grant		93.575	-	12,004
Total CCDF Cluster			-	<u>12,004</u>

**UNIVERSITY OF MAINE SYSTEM - SINGLE AUDIT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019**

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Medicaid Cluster				
U.S. Department of Health and Human Services				
Passed-through:				
Maine Department of Health and Human Services				
State Survey & Certification of Health Care Providers & Suppliers (Title XVIII) Medicare	LRS-17-001	93.777	-	606
Total CFDA 93.777			-	606
Passed-through:				
Maine Department of Health and Human Services				
Medical Assistance Program	LRS-17-001	93.778	-	890
Total CFDA 93.778			-	890
Total Medicaid Cluster			-	1,496
Foster Grandparent/Senior Companion Cluster				
Corporation for National and Community Service				
Senior Companion Program		94.016	-	352,397
Total Foster Grandparent/Senior Companion Cluster			-	352,397
Research and Development Cluster:				
U.S. Department of Agriculture				
U.S. Department of Agriculture with No CFDA Number		10.000	-	773,571
Passed-through:				
Sandia National Laboratories				
U.S. Department of Agriculture with No CFDA Number	1816407	10.000	-	23,975
P3NANO				
U.S. Department of Agriculture with No CFDA Number	E18-23	10.000	-	65,266
Oregon State University				
U.S. Department of Agriculture with No CFDA Number	J2285A-A	10.000	-	52,983
Total CFDA Number 10.000			-	915,795
Agriculture Research Basic and Applied Research		10.001	4,421	1,022,189
Plant and Animal Disease, Pest Control, and Animal Care		10.025	-	30,158
Passed-through:				
Wild Blueberry Commission of Maine				
Specialty Crop Block Grant Program - Farm Bill	NSN789	10.170	-	301
State of Maine Department of Agriculture				
Specialty Crop Block Grant Program - Farm Bill	20161014*1337	10.170	-	770
Specialty Crop Block Grant Program - Farm Bill	20161014-1338	10.170	-	54,087
Specialty Crop Block Grant Program - Farm Bill	20171107*1617	10.170	-	16,820
Specialty Crop Block Grant Program - Farm Bill	20171107*1613	10.170	-	28,039
Specialty Crop Block Grant Program - Farm Bill	20171107*1611	10.170	-	59,424
Specialty Crop Block Grant Program - Farm Bill	20181004*1241	10.170	-	15,773
Specialty Crop Block Grant Program - Farm Bill	20181004*1238	10.170	-	7,620
Specialty Crop Block Grant Program - Farm Bill	20181004*1240	10.170	-	4,341
Specialty Crop Block Grant Program - Farm Bill	20181004*1237	10.170	-	27,619
Total CFDA Number 10.170			-	214,794
Grants for Agricultural Research, Special Research Grants		10.200	306,273	529,883
Passed-through:				
University of Maryland				
Grants for Agricultural Research, Special Research Grants	42681-Z5824001	10.200	11,793	57,872
Total CFDA Number 10.200			318,066	587,755
Cooperative Forestry Research		10.202	-	651,270
Payments to Agricultural Experiment Stations Under the Hatch Act		10.203	-	2,471,625
Animal Health and Disease Research		10.207	-	26,258
Passed-through:				
Atlantic Corp				
Small Business Innovation Research	UMAINE-AMC-20180601	10.212	-	7,177
Innovasea Systems, Inc.				
Small Business Innovation Research	NSN884	10.212	-	55,361
Nano Terra, Inc				
Small Business Innovation Research	NSN695	10.212	-	531
U.S. Endowment Forestry & Comm				
Small Business Innovation Research	E17-20	10.212	-	65,748
VitaminSea Seaweed				
Small Business Innovation Research	VSSBIRII20182020	10.212	-	19,410
Total CFDA Number 10.212			-	148,227

**UNIVERSITY OF MAINE SYSTEM - SINGLE AUDIT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019**

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Passed-through:				
University of Connecticut				
Sustainable Agricultural Research and Education	208207	10.215	-	675
University of Mass - Amherst				
Sustainable Agricultural Research and Education	16-009052 A 00	10.215	-	4,408
University of New Hampshire				
Sustainable Agricultural Research and Education	16-037	10.215	-	4,514
Sustainable Agricultural Research and Education	18-046	10.215	-	6,437
University of Vermont				
Sustainable Agricultural Research and Education	GNE18-184-32231	10.215	-	10,497
Sustainable Agricultural Research and Education	LNE14-336-29001	10.215	-	6,725
Sustainable Agricultural Research and Education	LNE14-337-29001	10.215	-	1,003
Sustainable Agricultural Research and Education	LNE19-374-33243	10.215	-	9,736
Sustainable Agricultural Research and Education	ONE16-268-29994	10.215	-	3,681
Sustainable Agricultural Research and Education	ONE16-283C-29994	10.215	-	4,641
Sustainable Agricultural Research and Education	ENE17-146-32231	10.215	8,795	33,734
Sustainable Agricultural Research and Education	32231SUB52722	10.215	-	20,687
Total CFDA Number 10.215			8,795	106,738
Passed-through:				
Cornell University				
Homeland Security Agricultural	80289-10772	10.304	-	35,460
Total CFDA Number 10.304			-	35,460
Organic Agriculture Research and Extension Initiative		10.307	142,781	569,924
Passed-through:				
Cornell University				
Organic Agriculture Research and Extension Initiative	73676-10369	10.307	-	67,146
University of California				
Organic Agriculture Research and Extension Initiative	201603098-02	10.307	-	37,783
Total CFDA Number 10.307			142,781	674,853
Passed-through:				
Colorado State University				
Specialty Crop Research Initiative	G-01363-07	10.309	-	117,128
Cornell University				
Specialty Crop Research Initiative	73999-10425	10.309	-	92,732
Specialty Crop Research Initiative	79598-10766	10.309	-	19,654
North Carolina State University				
Specialty Crop Research Initiative	2016-0228-04	10.309	-	119,276
Rutgers University				
Specialty Crop Research Initiative	6289-PP2017-Nurse	10.309	-	27,215
University of Minnesota				
Specialty Crop Research Initiative	H007082507	10.309	-	3,828
Total CFDA Number 10.309			-	379,833
Agriculture and Food Research Initiative (AFRI)		10.310	955,904	1,939,470
Passed-through:				
Atlantic Corp				
Agriculture and Food Research Initiative (AFRI)	USDA_AFRI_FY2018	10.310	-	434
Ohio State University				
Agriculture and Food Research Initiative (AFRI)	60050299-UM	10.310	-	21,123
Pennsylvania State University				
Agriculture and Food Research Initiative (AFRI)	5648-UM-USDA-6584	10.310	-	18,406
University of Delaware				
Agriculture and Food Research Initiative (AFRI)	39529	10.310	-	22,274
University of Massachusetts at Amherst				
Agriculture and Food Research Initiative (AFRI)	15008563 B 00	10.310	-	7,474
University of New England				
Agriculture and Food Research Initiative (AFRI)	230060-12	10.310	-	5,455
Agriculture and Food Research Initiative (AFRI)	230060-14	10.310	-	6,748
Agriculture and Food Research Initiative (AFRI)	230060-17	10.310	-	7,195
Agriculture and Food Research Initiative (AFRI)	230060-18	10.310	-	2,046
University of Tennessee				
Agriculture and Food Research Initiative (AFRI)	A15-0169-S006	10.310	-	(70)
University of Vermont				
Agriculture and Food Research Initiative (AFRI)	31489SUB52252	10.310	-	15,468
Agriculture and Food Research Initiative (AFRI)	31640SUB52279	10.310	-	21,827
Agriculture and Food Research Initiative (AFRI)	32458SUB52494	10.310	-	33,538
Utah State University				
Agriculture and Food Research Initiative (AFRI)	151160-510	10.310	-	4,072
Total CFDA Number 10.310			955,904	2,105,460

**UNIVERSITY OF MAINE SYSTEM - SINGLE AUDIT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019**

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Passed through:				
Pennsylvania State University				
Sun Grant Program	5699-UM-SDSU-G640	10.320	44,809	215,822
Sun Grant Program	5702-UM-SDSU-G640	10.320	-	124,831
Total CFDA Number 10.320			44,809	340,653
National Food Safety Training, Education, Extension		10.328	2,678	11,796
Crop Protection and Pest Management Competitive Grants Program		10.329	-	156,410
Passed through:				
Cornell University				
Crop Protection and Pest Management Competitive Grants Program	73984-10408	10.329	-	6,099
Crop Protection and Pest Management Competitive Grants Program	73984-10929	10.329	224	7,517
Crop Protection and Pest Management Competitive Grants Program	73984-10930	10.329	-	(64)
Northeastern IPM Center				
Crop Protection and Pest Management Competitive Grants Program	83935-11193	10.329	-	23,387
Total CFDA Number 10.329			224	193,349
Rural Business Development Grant		10.351	-	7,355
Cooperative Extension Service		10.500	-	90,475
Passed-through:				
University of Delaware				
Cooperative Extension Service	NSN790	10.500	-	284
Total CFDA Number 10.500			-	90,759
Forestry Research		10.652	7,787	90,618
Cooperative Forestry Assistance		10.664	-	2,927
Passed-through:				
P3NANO				
Cooperative Forestry Assistance	P3-5	10.664	-	530
Total CFDA Number 10.664			-	3,457
Forest Health Protection		10.680	-	4,390
Partnership Agreements		10.699	-	8,727
Environmental Quality Incentives Program		10.912	-	30,470
Total U.S. Department of Agriculture			1,485,465	1,015,989
U.S. Department of Commerce				
Passed-through:				
Maine Fresh Sea Farms				
U.S. Department of Commerce with No CFDA Number	WC-133R-15-CN-0091	11.000	-	(424)
Ocean Exploration		11.011	-	58,342
Passed-through:				
NERACOOS				
Integrated Ocean Observing System (IOOS)	NSN883	11.012	-	2,567
Integrated Ocean Observing System (IOOS)	A005-02	11.012	-	83,051
Integrated Ocean Observing System (IOOS)	A008-002	11.012	-	126,619
Integrated Ocean Observing System (IOOS)	02_A008-002	11.012	-	879,837
University of Puerto Rico - Mayaguez				
Integrated Ocean Observing System (IOOS)	2017-2018-010	11.012	-	39,017
Integrated Ocean Observing System (IOOS)	2018-2019-011	11.012	-	215,332
Total CFDA Number 11.012			-	1,346,423
Ocean Acidification Program (OAP)		11.017	61,936	153,824
Cluster Grants		11.020	-	148,242
Sea Grant Support		11.417	344,489	1,602,193
Passed-through:				
Virginia Institute of Marine Science				
Sea Grant Support	718583-712683	11.417	-	5,869
Total CFDA Number 11.417			344,489	1,608,062

**UNIVERSITY OF MAINE SYSTEM - SINGLE AUDIT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019**

<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through Number</u>	<u>Federal CFDA Number</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
Fisheries Development and Utilization Research and Development Grants		11.427	15,182	174,675
Passed-through:				
Gulf of Maine Research Institute				
Fisheries Development and Utilization Research and Development Grants	10-SKLOBS-16UM	11.427	-	20,944
Woods Hole Oceanographic Institution				
Fisheries Development and Utilization Research and Development Grants	A101314	11.427	-	9,716
Total CFDA Number 11.427			<u>15,182</u>	<u>205,335</u>
Climate and Atmospheric Research		11.431	-	58,120
Passed-through:				
Woods Hole Oceanographic Institution				
NOAA Cooperative Institutes	A101168	11.432	-	10,233
NOAA Cooperative Institutes	A101171	11.432	-	(10,794)
NOAA Cooperative Institutes	A101173	11.432	-	10,182
NOAA Cooperative Institutes	A101185	11.432	-	27,367
NOAA Cooperative Institutes	A101186	11.432	-	39,628
NOAA Cooperative Institutes	A101315	11.432	-	264,882
Total CFDA Number 11.432			<u>-</u>	<u>341,498</u>
Marine Mammal Data Program		11.439	-	34,815
Unallied Management Products		11.454	-	75,330
Passed-through:				
Maine Department of Marine Resources				
Unallied Management Products	CT#13A-20160826*0653	11.454	-	(858)
Total CFDA Number 11.454			<u>-</u>	<u>74,472</u>
Unallied Science Program		11.472	65,962	258,887
Passed-through:				
Maine Department of Marine Resources				
Unallied Science Program	CT#13A 20170404*2852	11.472	-	131,039
Total CFDA Number 11.472			<u>65,962</u>	<u>389,926</u>
Center for Sponsored Coastal Ocean Research Coastal Ocean Program		11.478	-	11,385
Passed-through:				
NERACOOS				-
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	A010-002	11.478	-	26,064
Total CFDA Number 11.478			<u>-</u>	<u>37,449</u>
Total U.S. Department of Commerce			<u>487,569</u>	<u>4,456,084</u>
U.S. Department of Defense				
U.S. Department of Defense Awards with No CFDA Number		12.000	-	4,998,995
Passed-through:				
Consortium of Energy, Environment and Demilitarization				
U.S. Department of Defense Awards with No CFDA Number	SINIT-15-0014	12.000	-	(429)
U.S. Department of Defense Awards with No CFDA Number	W15QKN-13-9-0001/SIN	12.000	-	738,753
U.S. Department of Defense Awards with No CFDA Number	SINIT-16-0013	12.000	-	533,740
U.S. Department of Defense Awards with No CFDA Number	SINIT-17-0018	12.000	-	290,958
U.S. Department of Defense Awards with No CFDA Number	CEED-17-0018 / W15QK	12.000	-	1,402,726
Nano Terra, Inc.				
U.S. Department of Defense Awards with No CFDA Number	NSN695	12.000	-	66,792
Navatek, LLC				
U.S. Department of Defense Awards with No CFDA Number	SCN09287	12.000	-	67,839
U.S. Department of Defense Awards with No CFDA Number	SCN09351	12.000	-	274,696
U.S. Department of Defense Awards with No CFDA Number	SCN09423	12.000	-	20,604
University of Illinois - Chicago				
U.S. Department of Defense Awards with No CFDA Number	084424-16187	12.000	-	30,247
Total CFDA Number 12.000			<u>-</u>	<u>8,424,921</u>
Basic and Applied Scientific Research		12.300	-	57,881
Scientific Research - Combating Weapons of Mass Destruction		12.351	425,187	603,416

**UNIVERSITY OF MAINE SYSTEM - SINGLE AUDIT
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YEAR ENDED JUNE 30, 2019**

<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through Number</u>	<u>Federal CFDA Number</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
Passed-through: Global Secure Shipping Air Force Defense Research Sciences Program	FA8650-19-2-5503-SUB	12.800	-	108,261
Total U.S. Department of Defense			<u>425,187</u>	<u>9,194,479</u>
U.S. Department of the Interior				
Passed-through: Passamaquoddy Tribal Government Consolidated Tribal Government	NSN737	15.021	-	11,610
Passed-through: Maine Inland Fisheries & Wildlife Fish and Wildlife Management Assistance	924367	15.608	-	30,589
Passed-through: Maine Inland Fisheries & Wildlife State Wildlife Grants	CT 09A 20170607*3819	15.634	-	11,562
Willistown Conservation Trust State Wildlife Grants	NSN911	15.634	-	1,443
Total CFDA Number 15.634			<u>-</u>	<u>13,005</u>
Migratory Bird Monitoring, Assessment and Conservation		15.655	-	10,918
Passed-through: Michigan Technological University Migratory Bird Monitoring, Assessment and Conservation	1411063Z1	15.655	-	12,969
Total CFDA Number 15.655			<u>-</u>	<u>23,887</u>
Endangered Species Conservation - Recovery Implementation Funds		15.657	-	105
Passed-through: Maine Inland Fisheries & Wildlife Endangered Species Conservation - Recovery Implementation Funds	CT-09A-20180810*504	15.657	-	33,384
Total CFDA Number 15.657			<u>-</u>	<u>33,489</u>
Passed-through: University of Delaware Hurricane Sandy Disaster Relief Activities - FWS	48977	15.677	-	99,046
Assistance to States Water Resources Research Institutes		15.805	6,569	97,002
Passed-through: University of New Hampshire Assistance to States Water Resources Research Institutes	18-055	15.805	-	88,257
Total CFDA Number 15.805			<u>6,569</u>	<u>185,259</u>
U.S. Geological Survey Research and Data Collection		15.808	-	51,270
Cooperative Research Units		15.812	-	189,605
Natural Resource Stewardship		15.944	-	4,868
Cooperative Research and Training Programs - Resources of the National Park System		15.945	7,531	31,781
Total U.S. Department of the Interior			<u>14,100</u>	<u>674,409</u>
U.S. Department of Justice				
National Institute of Justice Research, Evaluation, and Development Project Grants		16.560	-	20,521
Total U.S. Department of Justice			<u>-</u>	<u>20,521</u>
U.S. Department of Transportation				
Passed-through: Maine Department of Transportation Total Federal Highway Admin Awards with no CFDA Number	CT#201604130*3122	20.000	-	6,858
Total Federal Highway Admin Awards with no CFDA Number	20180626000000000798	20.000	-	47,006
Total CFDA Number 20.000			<u>-</u>	<u>53,864</u>

**UNIVERSITY OF MAINE SYSTEM - SINGLE AUDIT
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YEAR ENDED JUNE 30, 2019**

<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through Number</u>	<u>Federal CFDA Number</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
University Transportation Centers Program		20.701	223,108	770,060
Passed-through:				
Maine Maritime Academy				
University Transportation Centers Program	MMA-2014-002	20.701	-	84,107
University Transportation Centers Program	MMA-2014-0002	20.701	-	36,135
Total CFDA Number 20.701			223,108	890,302
Total U.S. Department of Transportation			223,108	944,166
National Aeronautics and Space Administration				
National Aeronautics and Space Administration Awards With No CFDA Number		43.000	-	20,132
Passed-through:				
California Institute of Technology - Jet Propulsion Laboratory				
National Aeronautics and Space Administration Awards With No CFDA Number	1578374	43.000	-	521
The John Hopkins University				
National Aeronautics and Space Administration Awards With No CFDA Number	124393	43.000	-	11,619
Total CFDA Number 43.000			-	32,272
Science		43.001	128,005	673,742
Passed-through:				
Boise State University				
Science	NSC	43.001	-	14,004
Columbia University				
Science	1(GG013122)	43.001	-	85,907
Oregon State University				
Science	NS296A-A	43.001	-	140,705
The Trustees of Princeton University				
Science	SUB0000207	43.001	-	1,175
Bigelow Lab for Ocean Science				
Science	BLOS-16-002	43.001	-	24,034
Total CFDA Number 43.001			128,005	939,567
Passed-through:				
Maine Space Grant Consortium				
Education	EP-17-03	43.008	3,555	85,608
Education	EP-18-01	43.008	28,806	155,422
Education	EP-19-04	43.008	-	8,353
Education	EP-19-05	43.008	-	20,139
Education	EP-19-07	43.008	-	2,700
Education	SG-18-05	43.008	-	12,238
Education	SG-18-07	43.008	-	9,593
Education	SG-18-10	43.008	-	13,607
Education	SG-18-11	43.008	-	8,421
Education	SG-18-21	43.008	-	4,280
Education	SG-18-25	43.008	-	15,753
Education	SG-19-06	43.008	-	14,479
Education	SG-19-07	43.008	-	13,658
Education	SG-19-08	43.008	-	66,000
Education	SG-19-15	43.008	-	20,521
Education	SG-19-16	43.008	-	5,844
Total CFDA Number 43.008			32,361	456,616
Total National Aeronautics and Space Administration Awards			160,366	1,428,455
National Foundation for the Arts and Humanities				
Promotion of the Humanities Office of Digital Humanities		45.169	-	20,181
Total National Foundation for the Arts and Humanities			-	20,181
National Science Foundation				
Engineering		47.041	4,360	876,278
Passed-through:				
Glucan Biorenewables, LLC				
Engineering	NSN845	47.041	-	73,267
Moai Technologies LLC				
Engineering	1534010	47.041	-	18,285

**UNIVERSITY OF MAINE SYSTEM - SINGLE AUDIT
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YEAR ENDED JUNE 30, 2019**

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
University of New Hampshire Engineering	18-051	47.041	-	5,156
Total CFDA Number 47.041			<u>4,360</u>	<u>972,986</u>
Mathematical and Physical Sciences		47.049	24,105	763,395
Passed-through: Barnard College Mathematical and Physical Sciences	UM-1565843	47.049	-	63,668
Total CFDA Number 47.048			<u>24,105</u>	<u>827,063</u>
Geosciences		47.050	139,919	2,335,389
Passed-through: Boise State University Geosciences	8743-PO134721	47.050	-	4,355
Tulane University Geosciences	TUL-SCC-556144-17/18	47.050	-	98,084
Total CFDA Number 47.050			<u>139,919</u>	<u>2,437,828</u>
Computer and Information Science and Engineering		47.070	-	351,572
Passed-through: Colby College Computer and Information Science and Engineering	1659142-01	47.070	-	31,999
Massachusetts Green High Performance Computing Center, Inc. Computer and Information Science and Engineering	1659377-UM	47.070	-	79,092
Total CFDA Number 47.070			<u>-</u>	<u>462,663</u>
Biological Sciences		47.074	217,373	1,122,735
Passed-through: State University of New York - Albany Biological Sciences	19-14-82252	47.074	-	23,482
University of California at Berkeley Biological Sciences	9602	47.074	-	28,239
Total CFDA Number 47.074			<u>217,373</u>	<u>1,174,456</u>
Social, Behavioral, and Economic Sciences		47.075	64,236	456,283
Education and Human Resources		47.076	143,589	2,042,154
Passed-through: American Museum of Natural History Education and Human Resources	3-2013	47.076	-	10,032
Education and Human Resources	8-2011	47.076	-	781
Maine Math & Science Alliance Education and Human Resources	MMSA-15-510-3	47.076	-	21,114
Mathematical Assoc of America Education and Human Resources	3-8-710-953	47.076	-	43,619
Sonoma State University Education and Human Resources	117792	47.076	-	83,599
University of Illinois - Chicago Education and Human Resources	087106-16423	47.076	-	11,195
Total CFDA Number 47.076			<u>143,589</u>	<u>2,212,494</u>
Office of International Science and Engineering		47.079	-	135,103
Passed-through: University of New Hampshire Office of International Science and Engineering	16-018	47.079	-	447,454
Total CFDA Number 47.079			<u>-</u>	<u>582,557</u>
Integrative Activities		47.083	407,018	4,687,007
Passed-through: University of New Hampshire Integrative Activities	19-005	47.083	-	118,578

**UNIVERSITY OF MAINE SYSTEM - SINGLE AUDIT
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YEAR ENDED JUNE 30, 2019**

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Passed-through:				
University of Rhode Island				
Integrative Activities	0005916/112518	47.083	-	29,027
Total CFDA Number 47.083			<u>407,018</u>	<u>4,834,612</u>
Total National Science Foundation			<u>1,000,600</u>	<u>13,960,942</u>
U.S. Environmental Protection Agency				
Passed-through:				
Go Lab Inc.				
U.S. Environmental Protection Agency Awards with No CFDA Number	68HE0D18C0024-SUB	66.000	-	27,413
Passed-through:				
Maine Environmental Protection Agency				
Beach Monitoring and Notification Program Implementation Grants	06A-20171108*1644	66.472	-	60,685
Passed-through:				
Maine Environmental Protection Agency				
Performance Partnership Grants	06A20170105*2050	66.605	-	(646)
Performance Partnership Grants	06A 20170522*3610	66.605	-	35,044
Total CFDA Number 66.605			<u>-</u>	<u>34,398</u>
Total U.S. Environmental Protection Agency			<u>-</u>	<u>122,496</u>
U.S. Department of Energy				
Passed through:				
Battelle				
U.S. Department of Energy Awards with No CFDA Number	4000154793	81.000	-	34,037
Sandia National Laboratories				
U.S. Department of Energy Awards with No CFDA Number	1791011	81.000	-	(492)
Total Department of Energy Awards with No CFDA			<u>-</u>	<u>33,545</u>
Office of Science Financial Assistance Program		81.049	-	22,523
Passed-through:				
Virginia Institute of Marine Science				
Office of Science Financial Assistance Program	720232-712683	81.049	-	13,915
Total CFDA Number 81.049			<u>-</u>	<u>36,438</u>
University Coal Research		81.057	-	197,465
Renewable Energy Research and Development		81.087	143,695	1,215,448
Passed-through:				
Consortium for Research on Renewable Industrial Materials (CORRIM)				
Renewable Energy Research and Development	1012	81.087	-	1,262
Ocean Renewable Power Co				
Renewable Energy Research and Development	SUB-16067	81.087	-	157,733
Total CFDA Number 81.087			<u>143,695</u>	<u>1,374,443</u>
Fossil Energy Research and Development		81.089	198,593	338,219
Total U.S. Department of Energy			<u>342,288</u>	<u>1,980,110</u>
U.S. Department of Education				
Passed-through:				
Worcester Polytechnic Institute				
Education Research, Development and Dissemination	18-216430-02	84.305	-	11,789
Total U.S. Department of Education			<u>-</u>	<u>11,789</u>
U.S. Department of Health and Human Services				
U.S. Department of Health and Human Services Awards with no CFDA		93.000	-	25,863
Passed-through:				
RTI International				
U.S. Department of Health and Human Services Awards with no CFDA	21-312-0214448-52754	93.000	-	203,731
Social and Scientific Systems, Inc.				
U.S. Department of Health and Human Services Awards with no CFDA	HPDA-SSS-S-15-004406	93.000	-	41,380
Total CFDA Number 93.000			<u>-</u>	<u>270,974</u>
Environmental Health		93.113	-	23,352

**UNIVERSITY OF MAINE SYSTEM - SINGLE AUDIT
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YEAR ENDED JUNE 30, 2019**

<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through Number</u>	<u>Federal CFDA Number</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
Child Health and Human Development Extramural Research		93.865	-	123,526
Passed-through:				
Activas Diagnostics LLC				
Aging Research	AD-2018-09-001N	93.866	-	32,009
Alba-Technic, LLC				
Aging Research	2017-1212	93.866	-	13,326
Total CFDA Number 93.866			-	45,335
Passed-through:				
Fauxsee Innovations				
Vision Research	17101101	93.867	-	77,266
Massachusetts Eye and Ear Infirmary				
Vision Research	01	93.867	-	19,443
Total CFDA Number 93.867			-	96,709
Passed-through:				
Dartmouth College				
Medical Library Assistance	R1062	93.879	-	9,038
Total U.S. Department of Health and Human Services			-	9,038
			32,032	4,651,567
Corporation for National and Community Service				
National Service and Civic Engagement Research Competition		94.026	-	42,054
Total Corporation for National and Community Service			-	42,054
Total Research and Development Cluster			4,170,715	47,659,242
U.S. Department of Agriculture				
U.S. Department of Agriculture Awards with No CFDA Number		10.000	-	56,543
Plant and Animal Disease, Pest Control, and Animal Care		10.025	-	49,990
Passed-through:				
University of Vermont				
Sustainable Agricultural Research and Education	ENE17-147-32231	10.215	-	14,550
Sustainable Agricultural Research and Education	SNE-17-07-31064	10.215	-	18,829
Sustainable Agricultural Research and Education	SNE18-07-33243	10.215	-	26,674
Total CFDA 10.215			-	60,053
Passed-through:				
Cultivating Community				
Beginning Farmer and Rancher Development Program	NSN852	10.311	-	3,928
Technical Assistance to Cooperatives		10.350	-	3,730
Passed-through:				
Maine Aquaculture Innovation Center				
Rural Business Development Grant	17-17	10.351	-	11,771
Farm Operating Loans		10.406	-	9,075
Crop Insurance Education in Targeted States		10.458	-	179,030
Cooperative Extension Service		10.500	53,431	3,131,973
Passed-through:				
Purdue University				
Cooperative Extension Service	F9000837602043	10.500	-	26,008
University of Delaware				
Cooperative Extension Service	52326	10.500	-	33,062
Total CFDA Number 10.500			53,431	3,191,043
Expanded Food and Nutrition Education Program		10.514	-	3,586
Renewable Resources Extension Act and National Focus Fund Projects		10.515	-	16,158
Passed-through:				
State of Maine Department of Agriculture				
Child and Adult Care Food Program	19-476	10.558	-	5,467
Total CFDA Number 10.558			-	5,467
Total U.S. Department of Agriculture			53,431	3,590,374

**UNIVERSITY OF MAINE SYSTEM - SINGLE AUDIT
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YEAR ENDED JUNE 30, 2019**

<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through Number</u>	<u>Federal CFDA Number</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
U.S. Department of Commerce				
Passed-through:				
Maine Center for Entrepreneurial Development Cluster Grants	NSN778	11.020	-	17,370
Economic Development Technical Assistance		11.303	-	134,117
Sea Grant Support		11.417	26,936	262,727
Passed-through:				
Maine Department of Marine Resources Coastal Zone Management Administration Awards	20180315*2687	11.419	-	34,193
Passed-through:				
The Nature Conservancy Habitat Conservation	CONTRACT_UMAINE_PENO	11.463	-	311
Passed-through:				
Maine Manufacturing Extension Partnership Manufacturing Extension Partnership	70NANB17H004	11.611	-	99,949
Arrangements for Interdisciplinary Research Infrastructure		11.619	-	2,924
Total U.S. Department of Commerce			26,936	551,591
U.S. Department of Defense				
U.S. Department of Defense Awards with No CFDA Number		12.000	-	116,273
Passed-through:				
Maine International Trade Center U.S. Department of Defense Awards with No CFDA Number	OEA APPLICATION #34	12.000	-	8,390
Total CFDA Number 12.000			-	124,663
Total U.S. Department of Defense			-	124,663
U.S. Department of Justice				
Passed-through:				
Farleigh Dickinson University Promoting Evidence Integration in Sex Offender Management	DOJ0001-01	16.203	-	108,513
Legal Assistance for Victims		16.524	99,490	191,471
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault and Stalking on Campus		16.525	-	162,214
OVW Technical Assistance Initiative		16.526	-	1,336,002
State Justice Statistics Program for Statistical Analysis Centers		16.550	-	86,484
Passed-through:				
Justice Research and Statistics Association Crime Victim Assistance/Discretionary Grants	NSN-60699	16.582	-	7,093
Crime Victim Assistance/Discretionary Grants	MAINE-5200-020	16.582	-	10,354
Total CFDA Number 16.582			-	17,447
Passed-through:				
National 4-H Council Juvenile Mentoring Program	NSN863	16.726	-	57,960
Total U.S. Department of Justice			99,490	1,960,091
U.S. Department of Labor				
Occupational Safety and Health Susan Harwood Training Grants		17.502	-	67,325
Total U.S. Department of Labor			-	67,325
U.S. Department of Transportation				
Passed-through:				
Maine Department of Transportation U.S. Department of Transportation Awards with No CFDA	20170523*3622	20.000	-	34,988
U.S. Department of Transportation Awards with No CFDA	20190305*0427	20.000	-	800
Total CFDA Number 20.000			-	35,788
Total U.S. Department of Transportation			-	35,788

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YEAR ENDED JUNE 30, 2019**

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
National Aeronautics and Space Administration				
Science		43.001	-	125,460
Passed-through:				
Maine Space Grant Consortium				
Education	SG-16-16	43.008	-	2
Education	SG-17-08	43.008	-	262
Education	SG-18-14	43.008	-	24,000
Total CFDA Number 43.008			-	24,264
Total National Aeronautics and Space Administration				149,724
National Endowment for the Arts and Humanities				
Passed-through:				
State of Maine Arts Commission				
Promotion of the Arts Partnership Agreements	13740	45.025	-	1,000
Total National Endowment for the Arts and Humanities				1,000
U.S. Small Business Administration				
Small Business Development Centers		59.037	-	817,473
Total U.S. Small Business Administration				817,473
U.S. Veterans Affairs				
U.S. Veterans Affairs Awards with No CFDA		64.000	-	243,606
Total U.S. Veterans Affairs				243,606
U.S. Environmental Protection Agency				
Environmental Finance Center Grants		66.203	11,829	113,711
Passed-through:				
University of North Carolina at Chapel Hill				
Surveys, Studies, Investigations, Demonstrations, and Training Grants	5108706	66.424	-	14,862
Surveys, Studies, Investigations, Demonstrations, and Training Grants	5111290	66.424	-	5,978
Total CFDA Number 66.424			-	20,840
National Estuary Program		66.456	66,554	641,486
Pollution Prevention Grants Program		66.708	-	6,181
Passed-through:				
Extension Foundation				
Research, Development, Monitoring, Public Education, Outreach, Training	SA-2017-48	66.716	-	22,700
Passed-through:				
Manomet				
Environmental Education Grants	NSN-60668	66.951	-	337
Total U.S. Environmental Protection Agency				805,255
U.S. Department of Energy				
Energy Efficiency & Renewable Energy Information Dissemination, Outreach, Training & Technical Analysis		81.117	101,811	317,322
Passed-through:				
Efficiency Maine				
Energy Efficiency and Conservation Block Grant Program (EECBG)		81.128	-	(2,011,129)
Total U.S. Department of Energy				(1,693,807)
U.S. Department of Education				
National Resource Centers Program for Foreign Language and Area Studies		84.015	97,418	288,846
Higher Education Institutional Aid		84.031	-	628,782
Passed-through:				
Maine Department of Education				
Career and Technical Education - Basic Grants to States	NSN	84.048	-	171
Career and Technical Education - Basic Grants to States	DOE_GENDER_FY19	84.048	-	48,663
Total CFDA Number 84.048			-	48,834
Rehabilitation Long-Term Training		84.129	-	61,350

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Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Passed-through: Oregon State University Education Research, Development and Dissemination	ED160B-B	84.305	-	847
Passed-through: Maine Department of Education Special Education - State Personnel Development	013-05A-3049-12-4099	84.323	-	55,656
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		84.325	-	318,112
Gaining Early Awareness and Readiness for Undergraduate Program		84.334	2,865,963	2,983,939
Passed-through: American Museum of Natural History Teacher Quality Partnership Grants	1-2015	84.336	-	115,825
Passed-through: National Writing Project Supporting Effective Instruction State Grants	98-ME01-SEED2017-CAM	84.367	-	12,832
Supporting Effective Instruction State Grants	98-ME01-SEED2017-ILI	84.367	-	8,201
Total CFDA Number 84.367			-	21,033
Total U.S. Department of Education			2,963,381	4,523,224
U.S. Department of Health and Human Services				
Passed-through: Maine Department of Health and Human Services U.S. Department of Health and Human Services Awards with No CFDA	LRS-17-001	93.000	-	300,990
Passed-through: Maine Department of Agriculture Food and Drug Administration Research	20190405*2827	93.103	-	1,174
Passed-through: Association of University Centers on Disabilities Maternal and Child Health Federal Consolidated Programs	NSN892	93.110	3,770	8,000
Dartmouth College Maternal and Child Health Federal Consolidated Programs	GC00139-00-01	93.110	-	107,461
Utah State University Maternal and Child Health Federal Consolidated Programs	051322-524	93.110	-	30,000
Total CFDA Number 93.110			3,770	145,461
Passed-through: Penobscot Community Health Center Substance Abuse and Mental Health Services Projects of Regional and National Significance	NSN838	93.243	-	4,006
Healthy Acadia Coalition Substance Abuse and Mental Health Services Projects of Regional and National Significance	2018-USM.SAMHSA.MAT	93.243	-	27,352
Total CFDA Number 93.243			-	31,358
Passed-through: Maine Department of Education ACL Assistive Technology	013-05A-3076-37-6401	93.464	-	72,652
ACL Assistive Technology	013-05A-3076-37-4099	93.464	-	168,716
ACL Assistive Technology	013-05A-3076-37-6401	93.464	-	307
ACL Assistive Technology	013-05A-3076-37-6401	93.464	-	1,049
ACL Assistive Technology	013-05A-3076-37-6401	93.464	-	8,635
Total CFDA Number 93.464			-	251,359
Passed-through: Maine Department of Health and Human Services ACA - State Innovation Models: Funding for Model Design & Model Testing	LRS-17-001	93.624	-	35
University Centers for Excellence in Developmental Disabilities Education, Research, and Service		93.632	-	561,613
Passed-through: The Research Foundation of SUNY Child Welfare Research Training or Demonstration	18-10	93.648	-	135,767
Child Welfare Research Training or Demonstration	19-21-82905	93.648	-	162,108
Total CFDA 93.648			-	297,875
Passed-through: University of Denver (Colorado Seminary) Foster Care - Title IV(E)	SC37254C-03	93.658	-	210,862
Foster Care - Title IV(E)	SC37254-03	93.658	-	571,898
Total CFDA 93.658			-	782,760

**UNIVERSITY OF MAINE SYSTEM - SINGLE AUDIT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019**

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Passed-through: Maine Department of Health and Human Services State & Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease & Stroke	LRS-17-001	93.757	-	59
Passed-through: MaineHealth (ADI-SSS) thru Prevention and Public Health Funds (PPHF)	NSN-60716	93.763	-	25,777
Passed-through: West Virginia University Opioid STR	19-519-USM	93.788	-	20,410
Passed-through: Maine Department of Health and Human Services Assistance Programs for Chronic Disease Prevention and Control	LRS-17-001	93.945	-	27
Total U.S. Department of Health and Human Services			<u>3,770</u>	<u>2,418,898</u>
Corporation for National and Community Service Retired and Senior Volunteer Program		94.002	-	126,581
Passed-through: Maine Commission for Community Service Americorps Americorps Total CFDA Number 94.006	20160822*0716 20180719*0192	94.006 94.006	- - -	26,133 145,266 171,399
Passed-through: New Hampshire Campus Compact Volunteers in Service to America Volunteers in Service to America Total CFDA Number 94.013	NSN-60690 NSN-60743	94.013 94.013	- - -	5,192 9,872 15,064
Passed-through: Annie E Casey Found Social Innovation Fund	15SIHMD001	94.019	-	153,835
Total Corporation for National and Community Service			<u>-</u>	<u>466,879</u>
U.S. Department of Homeland Security Port Security Grant Program		97.056	-	50,369
Total U.S. Department for Homeland Security			<u>-</u>	<u>50,369</u>
Total Other Clusters			3,327,202	14,112,453
Total Expenditures			7,800,428	270,607,766

**UNIVERSITY OF MAINE SYSTEM - SINGLE AUDIT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019**

NOTE 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, 2019. The information in this 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* (the "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 August (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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the same basis of accounting as the basic financial statements. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-21, *Cost Principles for Education 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 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.

The System has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance. The System has predetermined Facilities and Administrative (F&A) rates for fiscal year 2019. The base rates for other F&A cost recoveries range from 26% to 51% for fiscal year 2019.

**UNIVERSITY OF MAINE SYSTEM - SINGLE AUDIT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019**

NOTE 3 LOAN BALANCES

Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the schedule of federal expenditures. The balances of loans outstanding at June 30, 2019 consist of the following:

Federal Perkins Loans	\$24,336,776
Nursing Student Loans	2,339,008

NOTE 4 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, 2019:

<u>Agency</u>	<u>CFDA</u>	<u>Direct Funding</u>	<u>Passed- Through Funding</u>	<u>Total</u>
Department of Agriculture	10xxx	\$ 11,867,601	\$ 1,874,762	\$ 13,742,363
Department of Commerce	11xxx	3,411,547	2,032,094	5,443,641
Department of Defense	12xxx	5,776,565	3,542,577	9,319,142
Department of the Interior	15xxx	385,549	397,077	782,626
Department of Justice	16xxx	1,796,692	183,920	1,980,612
Department of Labor	17xxx	67,325		67,325
Department of Transportation	20xxx	770,060	209,894	979,954
National Aeronautics & Space Administration	43xxx	819,334	758,845	1,578,179
National Endowment for the Arts	450xx	-	1,000	1,000
National Endowment for the Humanities	451xx	20,181		20,181
National Science Foundation	47xxx	12,769,916	1,191,026	13,960,942
Small Business Administration	59xxx	817,473		817,473
Department of Veterans Affairs	64xxx	243,606		243,606
Environmental Protection Agency	66xxx	761,378	166,373	927,751
Department of Energy	81xxx	2,090,977	(1,804,674)	286,303
Department of Education	84xxx	208,378,025	620,439	208,998,464
Department of Health & Human Services	93xxx	5,284,680	5,261,825	10,546,505
Corporation for National & Community Service	94xxx	521,032	340,298	861,330
Department of Homeland Security	97xxx	50,369	-	50,369
Total Federal Assistance		\$ 255,832,310	\$ 14,775,456	\$ 270,607,766

* Includes \$197,882,132 for Student Financial Aid

** Includes \$2,719,658 for Student Financial Aid

**UNIVERSITY OF MAINE SYSTEM - SINGLE AUDIT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2019**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
3. Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? x yes _____ none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? x yes _____ no

Identification of Major Federal Programs

CFDA Number(s)	Name of Federal Program or Cluster
84.007, 84.033, 84.038, 84.063, 84.268, 93.364 10.500 84.334	Student Financial Assistance Cluster Cooperative Extension Service Gaining Early Awareness and Readiness for Undergraduate Program
Dollar threshold used to distinguish between Type A and Type B programs:	Type A - \$2,117,960
Auditee qualified as low-risk auditee?	<u> x </u> yes _____ no

**UNIVERSITY OF MAINE SYSTEM - SINGLE AUDIT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2019**

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs – Major Federal Programs

2019 – 001

Federal Agency: Department of Education

Federal Program Title: Student Financial Assistance Cluster

CFDA Number: Various

Award Period: July 01, 2018 – June 30, 2019

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matters

Criteria or Specific Requirement: The Code of Federal Regulations, 34 CFR 668.25(e) requires that the Eligibility and Certification Approval Report (ECAR) be updated within 10 days for any changes in third-party servicers.

Condition: During our testing of accurate and timely reporting on the ECAR, we noted the following instances of noncompliance:

1. University of Maine Orono (UM) did not list the National Student Clearinghouse (NSC) as a third-party servicer.
2. University of Maine Fort Kent (UMFK) did not list the National Student Clearinghouse (NSC) as a third-party servicer.

Questioned Costs: None

Context: When there was a change in third party servicer, the ECAR was not updated for the change.

Cause: The University's processes and controls did not ensure that the ECAR was timely updated.

Effect: Outdated information was reported on the ECAR.

Repeat Finding: No

Auditor's Recommendation: We recommend the University carefully review the ECAR before it is filed to ensure it includes current information. We recommend any changes be filed in a timely manner.

Views of Responsible Officials and Planned Corrective Actions: There is no disagreement with the audit finding.



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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

United States Department of Education

University of Maine System respectfully submits the following summary schedule of prior audit findings for the year ended June 30, 2019.

Audit period: July 01, 2018 to June 30, 2019

The findings from the prior audit's schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the prior year.

FINDINGS—FINANCIAL STATEMENT AUDIT

There were no financial statement findings in the prior year.

FINDINGS— FEDERAL AWARD PROGRAMS AUDITS

Finding 2018–001

Information on the Federal Program

U.S. Department of Education - Student Financial Assistance Cluster award period July 1, 2017 – June 30, 2018. CFDA 84.063 Federal Pell Grant Program

Specific Criteria

Per 34 CFR 690.83(b)(1), the institution shall submit the student's Payment Data reporting any change to the Secretary by the reporting deadlines published by the Secretary in the Federal Register. Per the Federal Register (82 FR 29061) Department of Education Notice on June 27, 2017, an institution must submit Pell Grant, Iraq and Afghanistan Service Grant, Direct Loan, and TEACH Grant disbursement records to the Department's Common Origination and Disbursement (COD) System, no later than 15 days after making the disbursement or becoming aware of the need to adjust a previously reported disbursement.

Condition and Context

As part of testing of Pell Grant disbursements, the requirement to report payment data to COD within the 15 day requirement was tested. Of the 18 total Pell students selected for testing, 8 students were selected at the University of Maine Farmington (UMF). Of the 8 students, 1 had a disbursement reported with an effective date in advance of the actual disbursement and 7 had disbursements for the fall semester that were not reported to COD within 15 days after the disbursement. The COD reporting for these 7 students was completed within 18 days of the disbursement. UMF had approximately 900 Pell Grant disbursements for the fall semester. The majority of Pell Grant disbursements are completed on the same day, near the beginning of the semester

**UNIVERSITY OF MAINE SYSTEM
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2019**

Questioned Costs

None noted.

Cause and Effect

Due to an extended staff vacancy, coupled with the volume of activity at the start of the semester, the COD reporting for Pell Grant disbursements was delayed by 3 days on the initial report for the fall semester. Per the Dear Colleague Letter ID: GEN-13-14; an institution that does not report Pell Grant disbursement within the required 15 day timeframe may be liable for any overpayment that results from another institution disbursing Pell Grant funds with incomplete information because of the late reporting.

Prior Year Recommendation

It was recommended the System reinforce the 15 day reporting deadline to all staff who are responsible for reporting to COD. It was also recommended that UMF fill the vacant staff position or reassign COD reporting responsibilities to ensure timely and accurate reporting. This should lead to a reduction in the reporting timeframe and would limit those circumstances for potential overpayments.

Status: Finding was resolved in the current year.

If the United States Department of Education has questions regarding this schedule, please call Darla Reynolds at 207-581-5490.



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Presque Isle

University of
Southern Maine

United States Department of Education

University of Maine System respectfully submits the following corrective action plan for the year ended June 30, 2019.

Audit period: July 01, 2018 to June 30, 2019

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS—FINANCIAL STATEMENT AUDIT

There were no financial statement findings in the current year.

FINDINGS—FEDERAL AWARD PROGRAMS AUDITS

United States Department of Education

2019-001 Student Financial Aid Cluster – CFDA No. Various

Recommendation: We recommend the following Universities carefully review the ECAR before it is filed to ensure it includes current information. We recommend any changes be filed in a timely manner.

University of Maine

Condition: The University did not list the National Student Clearinghouse (NSC) a third party servicer on the ECAR.

Explanation of disagreement with audit finding: The University of Maine does not dispute the finding and recognizes that we need to carefully review the ECAR as changes are made to the University of Maine System's third party vendor list.

Action taken in response to finding: When this item was identified, the campus took corrective action and added the National Student Clearinghouse (NSC) as a third party servicer to our participation agreement.

Name(s) of the contact person(s) responsible for corrective action: This action was initiated by Connie Smith, Director of Student Financial Aid for the University of Maine and submitted to the Department of Education on March 3, 2020.

Planned completion date for corrective action plan: March 3, 2020

**UNIVERSITY OF MAINE SYSTEM
CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2019**

University of Maine Fort Kent

Condition: The University did not list the National Student Clearinghouse (NSC) a third party servicer on the ECAR.

Explanation of disagreement with audit finding: The University of Maine at Fort Kent does not dispute this finding and recognizes that we need to carefully review the ECAR as changes are made to the University of Maine System's third party vendor list

Action taken in response to finding: When this item was identified, the campus immediately took corrective action and added the National Student Clearinghouse (NSC) as a third party servicer to our participation agreement. This action was initiated by Christopher Bell, Director of Financial Aid and submitted to the Department of Education on January 7, 2020.

Name(s) of the contact person(s) responsible for corrective action: Christopher Bell, Director of Financial Aid for the University of Maine Fort Kent.

Planned completion date for corrective action plan: January 7, 2020

If the United States Department of Education has questions regarding this plan, please call Darla Reynolds at 207-581-5490.