



usm

**GUIDELINES FOR USE
COMPLIANCE
WITHIN TAX-EXEMPT FUNDED
FACILITIES**

(June 2014)

General Overview

Tax-Exempt Bond Compliance

Before explaining some of the duties around Tax-Exempt bond compliance it is important to note that USM does not make determinations or decisions about when it is or is not in compliance with tax regulations. The bonds are issued through the University of Maine System and, because of this, the System has the ultimate responsibility and authority for these determinations – which are generally made with consultation with the System’s outside bond counsel. The person at the System office responsible for overseeing bonds is Darla Reynolds, Director of Accounting and the Tax-Exempt Debt Compliance Coordinator (darlab@maine.edu or 207-973-3317). USM’s liaison to the Tax-Exempt Debt Compliance Coordinator is Kelly Stevens, Regulatory Compliance Administrator for USM (kelly.stevens2@maine.edu or 207-228-8279).

Keeping in use compliance for Tax-Exempt bond funded facilities is a confusing, tedious and detail oriented experience. The variables are many and all must be tracked by detailed record keeping. In order to provide a general background and understanding of the issues involved, the DRAFT USM Guidelines for Use Compliance Within Tax-Exempt Funded Facilities (June 2014) has been developed. The document is still classified as a “Draft” but, since it has been reviewed and accepted by the System TED Compliance Coordinator and the University’s bond counsel, it is ready to be distributed and have the “Draft” removed from the title page.

In general, when tax-exempt debt is used to finance the acquisition, construction, or improvement of facilities and capital equipment, the University must comply with IRS laws and regulations applicable to Private Business Use. Pursuant to the Private Business Use test set forth at 26 USC §141, the tax-exempt status of a bond is jeopardized if more than a certain percentage of the proceeds are used for Private Business Use.

It is important to note that the type and the purpose of the bond funding will determine whether the allowable private business use is 5%, 10% or 15%. If the use is not related to, or disproportionate to, the stated use of the bond (e.g. having rental business space in a classroom building) then the cap is limited to 5%. USM does not have a facility with this type of use. If the private business use is related to the stated use of the facility then the cap is set at 10% of the facility. In our situation, the major concerns is in areas where research is carried out or where USM rents, or leases, the use of our facilities. However, if the bond was used to finance a Qualified Improvement in the facility then then cap is raised to 15%. (See Exhibit H for the requirements to determine whether the funding was for a Qualified Improvement.) In general a Qualified Improvement would be something that would benefit the whole facility and not just the area occupied by a private user – something like a new roof or installing energy efficient lighting.

The duties of the person who is designated as the USM “expert” on bonds is to make sure the people with the direct immediate responsibility and/or authority for Tax-Exempt Bond funded facilities understand the importance of complying with the IRS regulations and that they are tracking use and compliance regularly.

The determination of compliance is firmly based upon the foundation of control. If the University controls the space, the activity in the space, who uses the space and retains ownership of all intellectual property created or developed in the space then the activity is probably not considered a private use. However, if it does not retain all of these attributes then it may be deemed a private use and must fit into the compliance requirements of the bond.

In the case of research (whether basic or applied) when funding from an outside entity is involved, or if the activity is not fully designed or controlled by the University, or the University does not have exclusive IP rights then this might be considered as Private Use and would be included as part of the 10% private use limit allowed. (See Exhibit A of the document for a decision matrix to assist in determining private use in research areas.)

The tracking of compliance for research is best located under the Associate Provost for Research, Scholarly and Creative Activities. That office has the ability to track grants and contracts, the people involved in these research endeavors, and the location and area these activities occupy. There are essentially two ways to ascertain whether the University is within the 10% compliance limit. The easiest is to look at the percentage of the space being utilized by private use. (See Exhibit E for an example of such an inventory.) The second and more tedious method is to look at the revenue activity in the space and to ascertain whether the private use revenue is within the 10% limit. (See Exhibit F for an example of such an inventory.)

Leasing or renting of University spaces to outside entities also brings the issue of compliance to the fore. We are still held to the same 10% limit for private, non-university, use. The key elements to establishing private business use are the length of the agreement, the terms of payment, and how it relates to the purpose of the funded facility. (See Exhibit C for a decision matrix to assist in evaluation of leases and rental agreements.) Tab 2 provides an example of how to keep track of multiple rental/leases for one space or facility if the use does not fit into an exempt category. A more detailed discussion of these elements are found in UMS Administrative Practice Letter III-I.

While the campus can make a preliminary determination as to whether it fits within the compliance cap, if there is any question about Private Use or the calculations, then the UMS Tax-Exempt Debt Compliance Officer should be consulted. This is especially true if the proposed project raises the private business usage to above the allowable cap, then either another location for the use needs to be found or a current occupant will need to be relocated. In cases where the percentage use is over the cap but very close, the System Tax Exempt Debt Compliance Officer should be consulted.

The above has focused upon compliance with the regulations associated with Tax-Exempt funded facilities. There is another method that might help the University stay in compliance. This is when a facility is constructed or acquired using both private and tax-exempt bond funding. But, it must be exercised within a limited time frame. If a facility is constructed or acquired using both private funds and the proceeds of tax exempt bonds, the University has an opportunity to “protect” itself from being out of compliance. The University may, within 18 months of expenditures, designate the space(s) the private funds purchased. It may then locate some or all of the intended Private Use in that location, thus shielding these from the compliance cap. Unfortunately historically USM did not take advantage of this mechanism so all of our facilities with tax-exempt bond funding must be looked at in total.

These guidelines are not the last word on which uses in tax-exempt funded facilities are compliant and which are not. Rather, these are provided to give an overview of what needs to be considered when contemplating a new use or when an existing one ends. Any final decision on compliance will be made by the UMS TED Compliance Coordinator and/or the UMS Bond Counsel.

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GLOSSARY¹

Applicable Federal Law – Includes the Internal Revenue Code (IRC) and regulations promulgated thereunder, including IRC sections 103, 141, 147-150 and related regulations. Note: IRS publication 4079, Tax-Exempt Governmental Bonds Compliance Guide provides guidance and explanation for most areas of tax-exempt financing relevant to UMS.

Basic Research – An original investigation for the advancement of scientific knowledge not having a specific commercial objective (see IRS Rev. Proc. 2007-47). For example, product testing supporting the trade or business of a specific Non-Exempt Person is **not** Treated as basic research.

External Party – Any person other than a member of the university faculty, staff, or student body.

Management Contract – A management, service, or incentive payment contract between the University and a service provider under which the service provider provides services involving all, a portion of, or any function of, a facility.

Non-Exempt Person – The federal government, any agency or department of the federal government, any nonprofit corporation and any other firm, corporation, partnership, or entity that is not a state or local governmental unit.

Private Business Use – Use in a trade or business carried on by or for the benefit of any NonExempt Person. Private business use does not include use of a facility by a member of the general public where the facility is open to the public and the user has no special legal entitlement to use of the facility.

Qualified Improvement – A bond finance improvement to a facility where 1) the Building was placed in service more than one year before the construction of the improvement began; 2) the improvement is not an enlargement of the Building or an improvement of interior space occupied exclusively for any private business use; 3) no portion of the Building or any payments in respect of it are security for the payment of debt service on the Bonds; and no more than 15% of the improved Building is used for a private business use.

Qualified User - A state or local governmental unit.

Safe Harbor – A provision that shields a party from liability under the law provided that certain conditions are met. IRS regulations and revenue procedures contain several safe harbors relating to activities which could generate private business use, the most important of which pertain to management contracts and research contracts.

Service Provider - Any person other than a qualified user that provides services under a contract to, or for the benefit of, a qualified user. Common service providers include food vendors and facilities managers.

¹ Based upon definitions found in UMS Administrative Practice Letter III-I at page 18

State Bonds – Bonds issued and repaid by the State of Maine, the proceeds of which are used by the UMS in furtherance of its governmental purpose.

Tax certificate – The Non-Arbitrage and Use of Proceeds Certificate or other document signed by the Treasurer of the UMS at the closing of UMS bond issuance in which the UMS makes certain representations, warranties and covenants relating to the tax eligibility of the projects, expenditure and investment of bond proceeds and UMS operations.

TED Compliance Coordinator – Tax-Exempt Debt Compliance Coordinator. This is the person to whom the System Treasurer has delegated certain compliance responsibilities related to tax-exempt bond compliance.

Trade or Business – Any activity carried on by a Non-Exempt Person other than an individual acting as a member of the general public.

University Revenue Bonds – Tax-exempt bonds issued and repaid by the UMS, the proceeds of which are used in the furtherance of its governmental purpose.

GUIDELINES FOR USE COMPLIANCE WITHIN TAX-EXEMPT FUNDED FACILITIES

Introduction

When tax-exempt debt is used to finance the acquisition, construction, or improvement of facilities and capital equipment, the University must comply with IRS laws and regulations applicable to Private Business Use. Pursuant to the Private Business Use test set forth at 26 USC §141, the tax-exempt status of a bond issuance is jeopardized if more than 10% of the proceeds are used for related Private Business Use. If the property is utilized for activities not related to, or disproportionate to, the use stated in the bond, such as rental business space, then the applicable limit is 5% for the facility. However, if the proceeds for the bond are used for a Qualified Improvement then the limit is raised to 15%.

The calculation for finding the percentage is applied annually over the life of the bond. On a bond issue basis, the proceeds of the bond issue are allocated to private and governmental (or public) use of the facility to determine the amount of private business use over the term of the bond issue. On a facility basis, such use is generally measured by relative square footage. Other methods of measurement are percentage of cost (or revenue/expenditures) allocable to the private use, the fair market rental value comparison, or by relative time of usage.

Examples these methods would be the ratio of revenue between public/governmental and private use, the ratio of rentable square footage (not including common areas) or, in some cases, the relative fair market values of the differing public and private interests in the property are compared. In the case of time, on the other hand, the relative number of days or hours of public or private use are measured (noting that any periods during which the facility is not used by any such party are disregarded)². Thus if a hockey arena (located in a tax-exempt funded building that falls under the 10% private use limitation) is used by a school team for 180 days a year and by a local league for 30 days a year, then the local league exceeds 10 percent (i.e., 30 days/ 210 days = 14%).

If a facility is constructed or acquired using both private funds and the proceeds of tax exempt bonds, the University has an opportunity to “protect” itself from being out of compliance with allowable Private Use. The University may, within 18 months of expenditures, designate the space(s) the private funds purchased. It may then locate some or all of the intended Private Use in that location, thus shielding these from the compliance cap.

Private business use can be defined as use (directly or indirectly) in a trade of business carried on by any person other than a governmental unit. Private business use may be found even in situations where the private entity does not occupy the tax-exempt space, but enjoys special legal entitlements of use or special economic benefits, as may be the

² See, Federal Tax Limitations on Private Business Use, page 2 prepared for the University of Texas by McCall, Parkhurst & Horton, L.L.P., January 1, 2009. Found at: http://www.utsystem.edu/fin/Topics/Private%20Business%20Use%20Memo%20-%20Flanagan_2009-01-01.pdf

case in the licensing terms in a sponsored research agreement. The operating concepts behind the evaluation are purpose and control. The purpose stated in the bond for the facility is the overarching guide. Once we have the purpose then the more control the University has over the space (use, occupants, design, management, any revenue produced) the less likely a use would be classified private business use. For a much more detailed discussion see UMS Administrative Practice Letter III-I³

Tax Certificate to Receive Bond Proceeds

However, before Private Business Use can be contemplated, one must review the Tax Certificate the State of Maine has required the University to sign prior to receipt of the bond proceeds to see if this type of use is allowable.⁴ Since 1997 the following language has been in the basic certificate:

*The Facilities are and will be owned by the State of Maine or the Agency and will not be leased to any person who is not a state or local government unit. The Agency will not enter into any contracts or other arrangements including without limitation, management contracts, capacity guarantee contracts, take or pay contracts or put or pay contracts, with persons who are not state or local governments pursuant to which such persons have a right to use or make use of the Facilities on a basis not available to members of the general public.*⁵

Then, at some point after 2003, the following was added to the certificate:

*The Agency will not enter into any research agreements with respect to any portion of the Facilities with persons who are not state or local governments.*⁶

On its face this would seem, for any bond after 2003, to preclude any use that did not fit into one of the Safe Harbor situations defined below. This is not necessarily the case. The State is willing to consider a request for a waiver of the prohibition of research agreements with persons who are not state or local governments but only after the circumstances for the request have been favorably reviewed by the State's Bond Counsel. The most appropriate time to make this request is prior to the issuance and signing of the certificate.

How to Identify Private Business Use

Private Business Use can be established through many different actions. Contracts for management services, leases, and even use of facilities can trigger the IRS definition of Private Business Use. For USM, the most prevalent way it appears is through the various research arrangements we have.

Examples of permissible research uses (not considered private business use):

*Basic Research*⁷:

³ Found at: <http://www.maine.edu/pdf/III-ITax-ExemptDebtCompliance.pdf>

⁴ See Exhibit G for a copy of the Certificate for Tax Exempt General Obligation Bonds as of June 2012.

⁵ See Exhibit G, paragraph 6 for this text.

⁶ Ibid.

⁷ Defined in UMS APL III-I at page 18 and IRS Revenue Procedure 2007-47 Section 3.01.

1. An original investigation for the advancement of scientific knowledge, and
2. The research does not have a specific commercial objective.

Note: Product testing supporting the trade or business of a specific non-exempt person is not considered basic research.

Research agreements with a corporate sponsor⁸:

1. The University determines the research to be performed and the manner in which it is to be performed (for example, selection of the personnel to perform the research);
2. The University permits any license or other use of resulting technology by the sponsor on the same terms as such use by any unrelated, non-sponsoring party (that is, the sponsor must pay a competitive price for its use), and
3. The price paid for use of any license or other use of resulting technology is determined at the time the license or other resulting technology is available for use. (NOTE: the University need not permit persons other than the sponsor to use any license or other resulting technology, but the price paid by the sponsor must be no less than the price that would be paid by any non-sponsoring party for those same rights.)

Research agreements with industry sponsors⁹:

1. One or more sponsors agree to fund basic research performed by a qualified user;
2. The qualified user determines the research to be performed and the manner in which it is to be performed (for example, selection of the personnel to perform the research);
3. The qualified user retains exclusive title to any patent or other product incidentally resulting from the basic research; and
4. The sponsor or sponsors receive no more than a nonexclusive, royalty-free license to use the product of any of that research.

Research agreements with federal government sponsors¹⁰:

1. The Federal Government agrees to fund University performed basic research;
2. The University determines the research to be performed and the manner in which it is to be performed (for example, selection of the personnel to perform the research);

⁸ UMS APL III-I at page 24 and IRS Revenue Procedure 2007-47 Section 6.02.

⁹ UMS APL III-I at page 25 and IRS Revenue Procedure 2007-47 Section 6.03.

¹⁰ UMS APL III-I at page 25 and IRS Revenue Procedure 2007-47 Section 6.04.

3. The University retains exclusive title to any patent or other product incidentally resulting from the basic research; and
4. Any party other than the University is entitled to no more than a nonexclusive royalty-free license to use the product of any of that research.

Examples of research uses that would be considered private business use:

1. The research to be performed and/or the manner in which it is to be performed (for example, selection of the personnel to perform the research) is determined by the sponsor.
2. The sponsor is entitled to an exclusive title, license, etc. resulting from the research.
3. The research or work performed is essentially contractual or work for hire by the researcher. Included in this is product or materials testing supporting the trade or business of a specific non-exempt person or business.
4. Students, through a University program, performing work or research for an outside sponsor that solely benefits the sponsor and are utilizing a tax-exempt facility.

Non-research examples considered private business use:

1. The lease or rental of bond-financed property by a private user generally constitutes private use.
2. A management contract with respect to a bond financed property is generally considered private use if the contract provides for compensation for the services provided based, in whole or in part, on a share of net profits of the operation.
3. Contracts for services that are solely incidental to the primary function of the bond financed facility.

Protocol for measuring compliance

A three step protocol has been developed to ensure appropriate usage of facilities funded by tax-exempt bonds to protect the University from significant tax liability. Depending upon the intended use, the review will begin with one of three choices for the first step (one for research uses and two for non-research purposes).

The first step – to identify Private Business Uses:

- a) Research: Decide if a research use, in a facility that is funded by tax-exempt bonds, is considered a private business use. The Director of the Office of Sponsored Programs and the Associate Vice President of Academic Affairs for Research, Scholarship and Creative Activity will make a recommendation to the CFO, or his/her designee, who will make the ultimate decision. See Exhibit A for a decision matrix to assist with the evaluation of the research use.

b) Non Research Use:

- i. Management Contracts: Some of the elements that are key to establishing private business use are: length of the agreement, terms of payment, level of control over the area, and how it relates to the direct business(es) of the university. See Exhibit B for a decision matrix to assist in evaluation of management contracts. A more detailed discussion of these elements are found in UMS Administrative Practice Letter III-I¹¹.
- ii. Leases and Rental agreements: The key elements to establishing private business use are the length of the agreement, the terms of payment, and how it relates to the purpose of the funded facility. See Exhibit C for a decision matrix to assist in evaluation of leases and rental agreements. A more detailed discussion of these elements are found in UMS Administrative Practice Letter III-I¹².

In the case of a proposed non-research use in a tax-exempt funded facility, a request for approval must be made to the CFO prior to any commitment being made to the potential user.

The second step: Review the current inventory of facilities. This inventory should identify the funding source(s), the amount of the funding, any dates (life of bonds), the total square footage of the facility, the square footage of the space funded by each funding source. See Exhibit D for an example of this. This will provide the foundational facility information for deciding if the proposed use of the designated facility meets the funding terms.

The third step: When looking at current uses or proposing an additional use to a facility, a review of the inventory of all public/governmental and private uses in the tax-exempt facility must be done. The purpose is to ascertain what the extent of the private business use is and if there is space available for the proposed activity under the allowable percentage cap. One of the two following methods is the most common at USM.

- a. The inventory of allocated square footage of use. This inventory provides the types of uses (public or private), the projected time for each use, and the space occupied by each use. If, when adding the proposed new use, the private business use of the facility is still at or less than the cap then it meets the tax-exempt debt compliance rules. (See Exhibit E for an example.) For purposes of computing the ratios, see Exhibit I for a list of the square footage of all USM facilities. Or,
- b. The inventory of allocated use and revenue. This inventory provides the types of uses (public or private), the projected time for each use, and the revenue contributions for each use. If, when adding the proposed new use, the private business use of the facility is still at or less than the cap then it meets the tax-exempt debt compliance rules. (See Exhibit F for an example.)

¹¹ See UMS APL III-I at pages 27 – 34.

¹² See UMS APL III-I at pages 20 – 22.

It is important to note that the type and the purpose of the bond funding will determine whether the allowable private business use is 5%, 10% or 15%. If the use is not related to, or disproportionate to, the stated use of the bond (e.g. rental business space) then the cap is limited to 5%. If the private business use is related to the stated use of the facility (e.g. sponsored research) then the cap is set at 10% of the facility. However, if the bond was used to finance a Qualified Improvement in the facility then then cap is raised to 15%.¹³ See Exhibit H, for the questionnaire required by Bond Counsel for their determination whether the funding was for a Qualified Improvement.

While the campus can make a preliminary determination as to fitting within the compliance cap, if there is any question about Private Use or the calculations, then the UMS Tax-exempt Debt Compliance Officer should be consulted. This is especially true if the proposed project raises the private business usage to above the allowable cap, then either another location for the use needs to be found or a current occupant will need to be relocated. In cases where the percentage use is over the cap but very close, the System Tax Exempt Debt Compliance Officer should be consulted.

¹³ See UMS APL III-I at page 26.

EXHIBITS

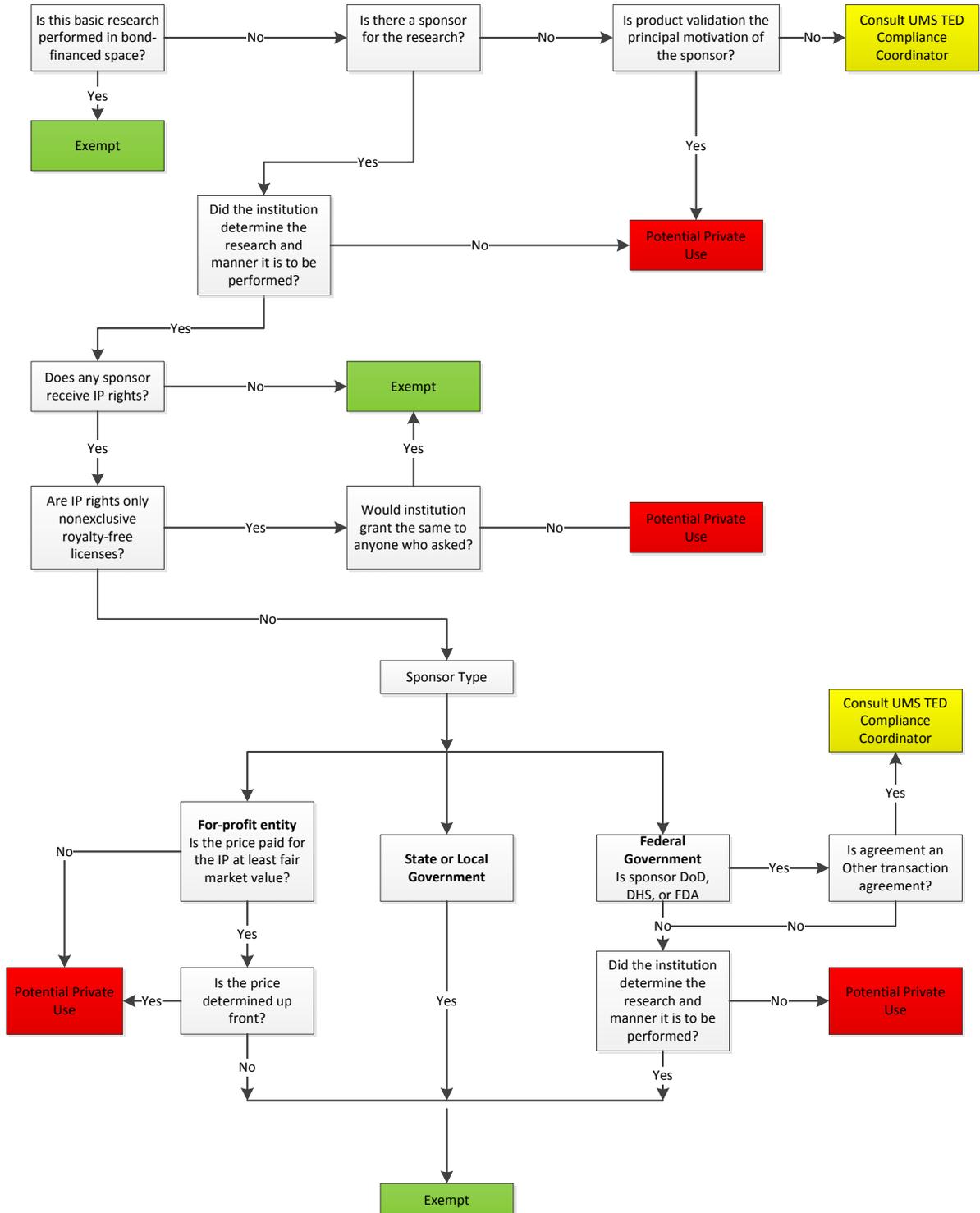
- A. Private Use Matrix**
- B. Management Contract Matrix**
- C. Lease and Rental Agreement Matrix**
- D. Sample Funding Inventory for a Facility**
- E. Sample Facility Use and Activity Inventory**
- F. Sample Facility Use and Revenue Activity**
- G. Bond Certificate of Use**
- H. Qualified Improvement Questionnaire**
- I. All USM Facilities Square Footage**

EXHIBIT A - Private Use Matrix

Exhibit A

DECISION MATRIX FOR IDENTIFYING PRIVATE USE IN RESEARCH¹⁴

Note: The CFO, in conjunction with the TED Compliance Coordinator and/or Bond Counsel will make the final determination.

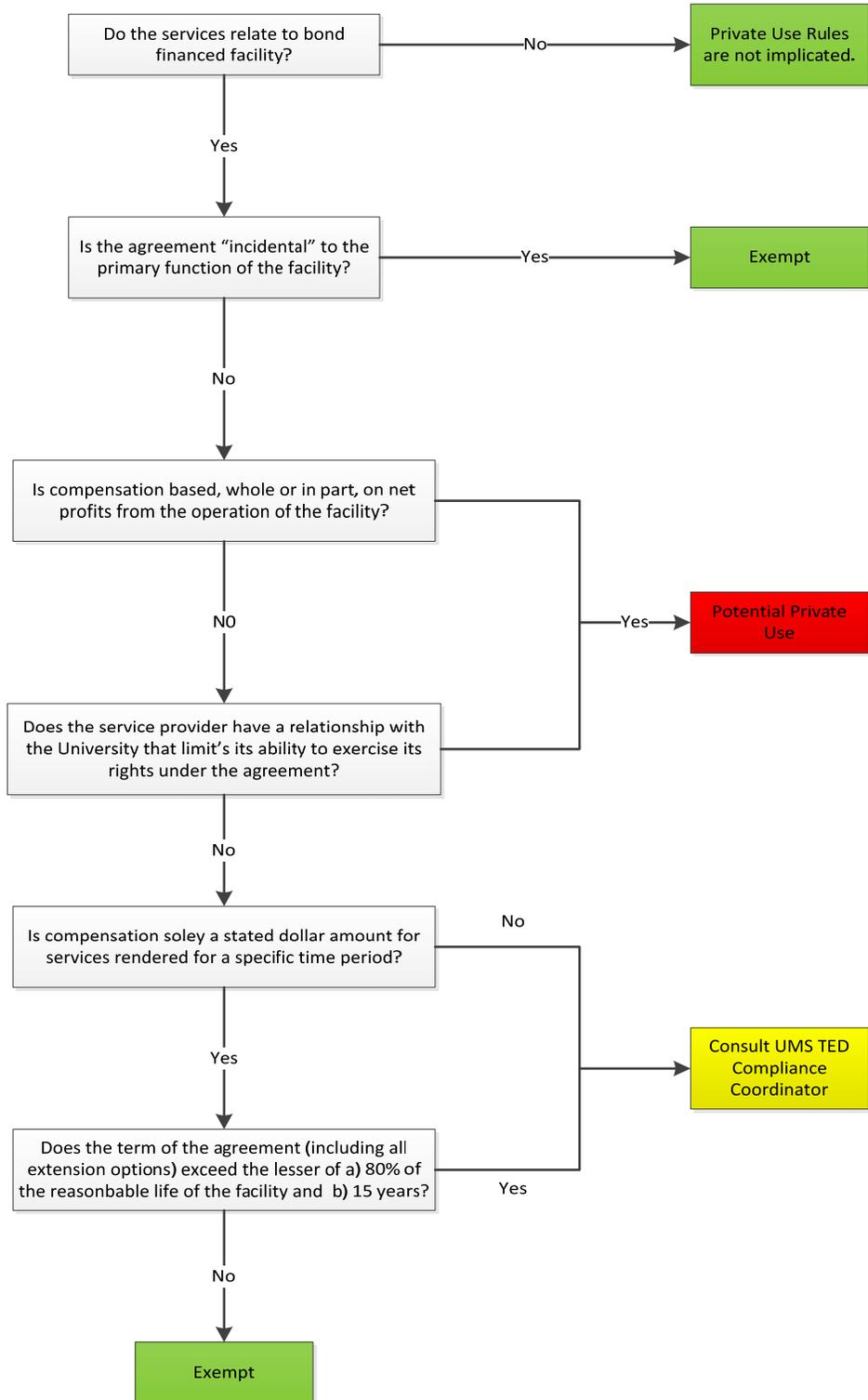


¹⁴ Based upon Compliance Guidelines for Tax-Exempt Bonds, Stanford University, Exhibit F. Found at http://www.stanford.edu/group/fms/fingate/docs/bond_taxExempt_guidelines.pdf

EXHIBIT B - Management Contract Matrix

Exhibit B
DECISION MATRIX FOR IDENTIFYING PRIVATE USE IN MANAGEMENT
CONTRACTS¹⁵

Note: The CFO, in conjunction with the TED Compliance Coordinator and/or Bond Counsel will make the final determination.



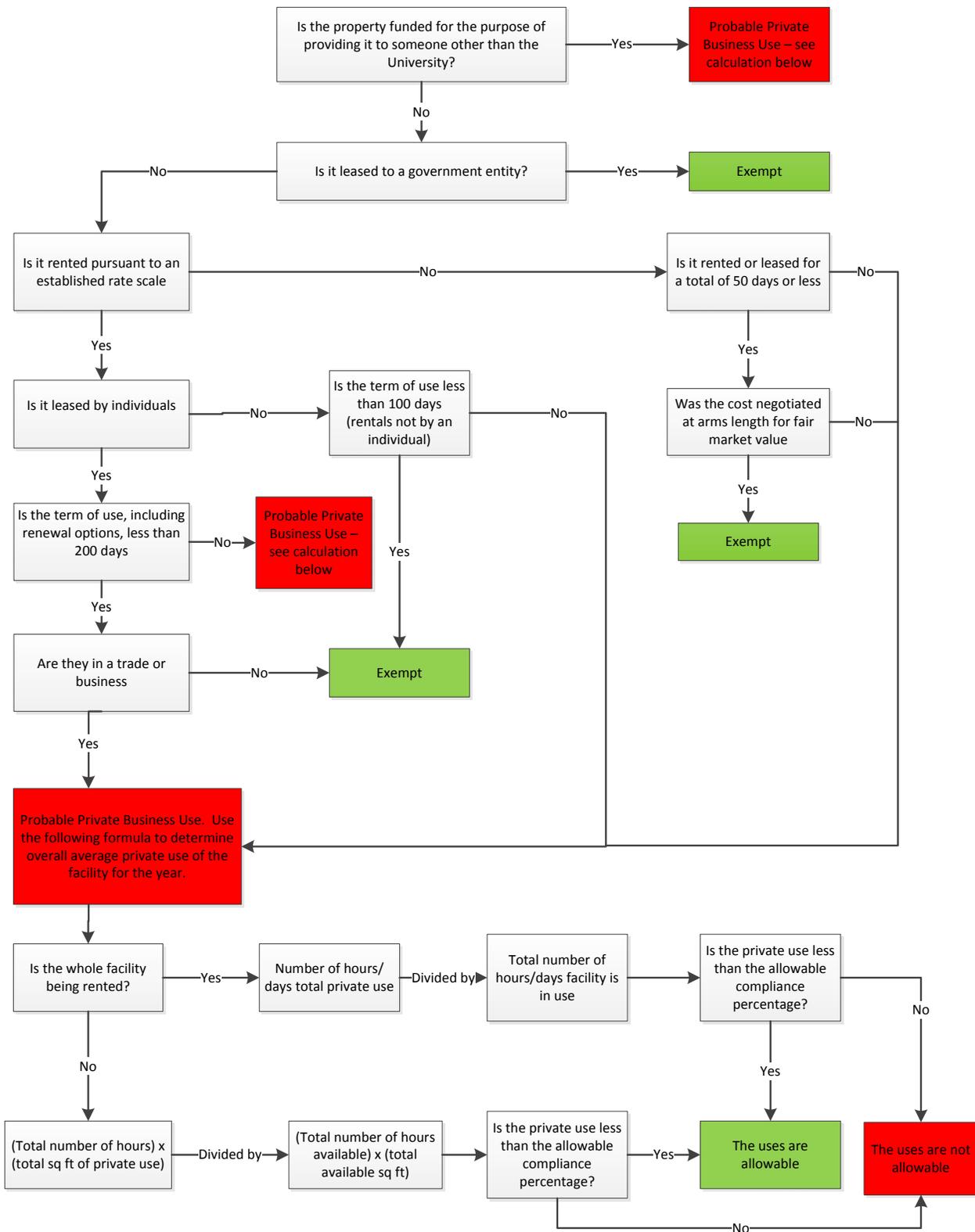
¹⁵ Compliance Guidelines for Tax-Exempt Bonds, Stanford University, Exhibit E. Found at http://www.stanford.edu/group/fms/fingate/docs/bond_taxExempt_guidelines.pdf

EXHIBIT C – Lease and Rental Agreement Matrix

Exhibit C

DECISION MATRIX FOR ALLOWABLE LEASES AND RENTAL AGREEMENTS

Note: The CFO, in conjunction with the TED Compliance Coordinator and/or Bond Counsel, will make the final determination.



Funding Sources for the John Mitchell Center - 6G497
As of June 30, 2012

CATEGORY	FUNDING	MINOR SOURCE	FAST ACCOUNT	FUND	PROGRAM	PROJECT	PROJECT DESCRIPTION	Depreciat on FY Year	Costs 06/30/2012	Bond Status	Date of last drawdown	Date of last BAN	Maturity Date
Nonbond Sources:													
BUILDINGS	Unknown						IETC	1965	\$543,951.53				
BUILDINGS	Unknown						IABLDG ENERGY MGT. SYS.	1987	\$8,509.00				
BUILDINGS	Unknown						TECH CENTER RENOVATIONS	1991	\$54,653.05				
BUILDINGS	Unknown						TECH CENTER INTERIOR	1994	\$1,018.89				
BUILDINGS	Unknown						TECH CTR WALL PANELS	1997	\$233,428.10				
BUILDINGS	Unknown		6776442				MITCHELL CTR R&D RENOVATION	2001	\$125,000.00				
BUILDINGS	Campus	Loan #61		18	69412	6100109	Mitchell Ctr Internal Loan	2006	\$1,400,000.00				
BUILDINGS	Campus			18		6100064	Jmc Expan - Fund Raising	2007	\$736,865.54				
BUILDINGS	Campus			18	69414	6100064	Jmc Expan - Fund Raising	2007	\$40,064.78				
BUILDINGS	Grant		6776157	28	69301	6100065	JMC EXPAN - FED DOE	2005	\$962,000.00				
BUILDINGS	Grant	US Dept of Education		28	69302	6100066	Jmc Expan - Fed Ded	2006	\$38,380.07				
BUILDINGS	Grant	US Dept of Education		28	69302	6100066	Jmc Expan - Fed Ded	2007	\$437.73				
BUILDINGS	GIK			18		6100011	Mitchell Ctr Expansion	2006	\$18,918.17				
BUILDINGS	Campus			18		6100011	Mitchell Ctr Expansion	2006	\$13,610.76				
BUILDINGS	Campus			18		6100011	Mitchell Ctr Expansion	2007	\$12,361.25				
BUILDINGS	Campus			18		6100011	Mitchell Ctr Expansion	2007	\$138.75				
Cap Equip	Campus					6100082	JMC Equipment E&G Funds	2006	\$189,340.72				
Cap Equip	Campus					6100082	JMC Equipment E&G Funds	2009	\$53,194.57				
Total Nonbond Sources									\$4,431,872.91				

Bond Sources:

Funding Sources for the John Mitchell Center - 6G497
As of June 30, 2012

CATEGORY	FUNDING	MINOR SOURCE	FAST ACCOUNT	FUND	PROGRAM	PROJECT	PROJECT DESCRIPTION	Depreciat on FY Year	Costs 06/30/2012	Bond Status	Date of last drawdown	Date of last BAN	Maturity Date
Nonbond Sources:													
BUILDINGS	State bond	1997 State Safety/Code	8776676				MITCHELL CENTER FIRE ALARM	1999	\$15,898.45				Fully matured
BUILDINGS	State bond	1998 State R&D Bonds	6776442	28	69102	6100020	MITCHELL CTR R&D RENOVATION	2001	\$379,144.35				
BUILDINGS	State bond	1998 State R&D Bonds	6776442	28	69102	6100020	MITCHELL CTR R&D RENOVATIO	2002	\$8,000.00				
									<u>\$387,144.35</u>		1/11/2002	Jun-01	6/15/2011
BUILDINGS	State Bond	2002 State R&D Bonds		28	69107	6100011	Mitchell Ctr Expansion	2006	\$3,777,292.64	Taxable			
NON BUILDING IMPROVEMENTS	State Bond	2002 State R&D Bonds		28	69107	6100011	Mitchell Ctr Expansion	2006	\$217,454.91				
Equipment				28	69107	6100011	Unidentified equipment		\$5,252.45	Taxable			
									<u>\$4,000,000.00</u>		6/27/2005	July-04	7/15/2014
BUILDINGS	State Bond	2003 State HEPL Bonds		28	69123	6100098	Jmc Hood & Eye Wash Upgade	2006	\$126,108.00	Tax-Ex			
BUILDINGS	State Bond	2003 State HEPL Bonds		28	69123	6100098	Jmc Hood & Eye Wash Upgade	2007	(\$1,108.00)				
									<u>\$125,000.00</u>		6/7/2006	April-06	6/15/2016
Total Bond Sources									<u><u>\$4,528,042.80</u></u>				
Total Sources									<u><u>\$8,959,915.71</u></u>				

EXHIBIT E – Sample Facility Use and Activity Inventory

FY 2014

FY 2014											EXHIBIT E	
Building	Room	Type of Space	Department	Assigned Users	Sq. Ft.	Type of Activity or Use B = Basic Research S = Sponsored Research W = Work for Hire O = Other Show All	Funding Source(s)	Timeline	Private Use Y or N	Private Use Sq Ft	If Revenue Generating Fees Determined By C = Negotiated Contract P = Price List O = Other	
JMC	104	OFFICE SERVICE	Provost	Erin Dowling	626	O						
JMC	106	OFFICE	Dean Csth	Andy Anderson	288	O						
JMC	108	OFFICE	Provost	Dahlia Lynn	168	O						
JMC	109	LAB-RESEARCH	ENG, EXT PRGM	Guvench, Wing	345	Solar Fabric Project, other projects unknown	US Army Parent technologies	2013/14	Y	345		
JMC	110	OFFICE SERVICE	Dean Csth		285	O						
JMC	111	LAB SERVICE ROOM	ENG, EXT PRGM	Guvench	128	Solar Fabric Project, other projects unknown			Y	128		
JMC	112	OFFICE	EXT. PRGMS.	Mariah Cunningham	180	Product design and development, fee for service, contract, product testing. Details unkown has not responded						
JMC	113	LAB-INDIVIDUAL STUDY	ENG, EXT PRGM	Guvench	122	Solar Fabric Project, other projects unknown			Y	122		
JMC	114	CONFERENCE ROOM	Dean Csth		303	O						
JMC	115	LAB-SPECIAL CLASSROOM	ENG, EXT PRGM	Guvench	452	Solar Fabric Project, other projects unknown			Y	452		
JMC	117	SHOP	ENG	Guvench	368	Solar Fabric Project, other projects unknown			Y	368		
JMC	119	LABORATORY	ENG	ENG	1,179	O						
JMC	123	OFFICE	ENG	Guvench	124	See room 109			Y	124		
JMC	125	OFFICE	ENG	Smith	124	O						
JMC	126	OFFICE	Dean Csth	Bonnie Stearns	180	O						
JMC	127	OFFICE	ENG	Jankowski	124	O						
JMC	129	OFFICE	ENG	Luck	134	O						
JMC	130	LOUNGE	Dean Csth		432	O						
JMC	131	OFFICE	ENG	Lin	118	O						
JMC	132	OFFICE	Dean Csth		330	O						
JMC	133	OFFICE	ENG	Mehrdaad	124	O						
JMC	135	OFFICE	ENG	Part-time instructor White	124	O						
JMC	137	OFFICE	ENG		127	O						
JMC	147	LAB-SPECIAL CLASSROOM	ENG		772	O						
JMC	149	STUDY ROOM	ENG		365	O						
JMC	150	LAB SERVICE ROOM	ENG		132	O						
JMC	151	SPECIAL CLASSROOM	ENG		702	O						
JMC	152	LAB-SPECIAL CLASSROOM	ENG		2,635	O						
JMC	157	OFFICE	TECH	Jason Howard	142	O						
JMC	159	LABORATORY Not a Lab- Tech Support Area	TECH	TECH	714	O						
JMC	164	CLASSROOM	TECH	Shared w/TECH & ENG	791	O						
JMC	165	LAB SERVICE ROOM	TECH	TECH	400	O						
JMC	167	LAB SERVICE ROOM - Storage Closet	TECH	TECH	130	O						
JMC	169	LAB-SPECIAL CLASSROOM	TECH	TECH	506	O						
JMC	173	LABORATORY	ENG,TECH, EXT PRGM		1,799	Product design and development, fee for service, contract, product testing. Details unkown has not responded						
JMC	176	LAB SERVICE ROOM	TECH	TECH	390	O						

FY 2014

Building	Room	Type of Space	Department	Assigned Users	Sq. Ft.	Type of Activity or Use B = Basic Research S = Sponsored Research W = Work for Hire O = Other Show All	Funding Source(s)	Timeline	Private Use Y or N	Private Use Sq Ft	EXHIBIT E If Revenue Generating Fees Determined By C = Negotiated Contract P = Price List O = Other
JMC	177	LAB SERVICE ROOM	TECH	ENG, TECH	63	O					
JMC	178	LAB SERVICE ROOM	TECH	TECH	294	O					
JMC	180	LABORATORY	TECH	TECH	442	O					
JMC	181	CLASSROOM	TECH	Shared w/ TECH & ENG	934	O					
JMC	183	LABORATORY	TECH	Shared w/ TECH & ENG	629	O					
JMC	184	LABORATORY	TECH	TECH	2,374	O					
JMC	185	LAB-SPECIAL CLASSROOM	TECH	Shared w/ TECH & ENG, EXT PRGM	2,376	Product design and development, fee for service, contract, product testing. Details unkown has not responded					
JMC	187	OFFICE	TECH	Chad Seeley	63	CSTH and External Programs support					
JMC	189	LAB-SPEC CLSRM SERVICE	TECH	TECH	195	O					
JMC	190	LABORATORY	TECH	TECH	757	O, W					
JMC	191	LAB-SPECIAL CLASSROOM	TECH	Shared w/ TECH & ENG	356	O					
JMC	192	LABORATORY	TECH	TECH	1,209	O, W					
JMC	206	OFFICE	TECH	Greg Cavanaugh	117	Product design and development, fee for service, contract, product testing. Details unkown has not responded					
JMC	208	OFFICE	TECH	Glenn Wilson	107	O					
JMC	210	OFFICE	TECH	Carl Blue	107	O					
JMC	211	OFFICE	TECH	Suzanne Moreau	209	O					
JMC	212	OFFICE	TECH, ENG	TECH & ENG Adjunct Faculty	107	O					
JMC	213	OFFICE	TECH	John Zaner	212	O					
JMC	214	OFFICE	TECH	Dave Early	107	O					
JMC	215	CONFERENCE ROOM	TECH	Shared w/ TECH & ENG & many other depts.	482	O					
JMC	216	OFFICE	EXT. PRGMS.	Greg Cavanaugh	107	Product design and development, fee for service, contract, product testing. Details unkown has not responded					
JMC	217	CLASSROOM	TECH, ENG	Shared w/TECH & ENG	1,068	O					
JMC	218	OFFICE	EXT. PRGMS.	Michael Wing	107	Product design and development, fee for service, contract, product testing. Details unkown has not responded	External Private				Unknown
JMC	220	OFFICE	TECH	John Marshall	104	O					
JMC	221	OFFICE SERVICE - Storage Closet	TECH	TECH	95	O					
JMC	222	OFFICE	TECH	Luke Huang	104	O					
JMC	224	OFFICE	TECH	William Moore	113	O					

FY 2014

Building	Room	Type of Space	Department	Assigned Users	Sq. Ft.	Type of Activity or Use B = Basic Research S = Sponsored Research W = Work for Hire O = Other Show All	Funding Source(s)	Timeline	Private Use Y or N	Private Use Sq Ft	EXHIBIT E If Revenue Generating Fees Determined By C = Negotiated Contract P = Price List O = Other
JMC	233	CLASSROOM	TECH, ENG	Shared w/TECH & ENG & other depts.	774						
JMC	235	CLASSROOM	TECH, ENG	Shared w/TECH & ENG & other depts.	638						
JMC	241	CLASSROOM	TECH	TECH	744						
JMC	242	LABORATORY	TECH, ESP	Martinez, Moore	1,539	O					
JMC	244	LAB-SPECIAL CLASSROOM	TECH, ESP	Martinez	422	O					
JMC	252	LAB-SPECIAL CLASSROOM	ENG, TECH		1,352	O					
JMC	253	LAB-SPECIAL CLASSROOM	TECH	TECH	92	O					
JMC	255	LAB-SPECIAL CLASSROOM	TECH	TECH	92	O					
JMC	257	LAB-SPECIAL CLASSROOM	TECH	TECH	315	O					
JMC	259	LAB-SPECIAL CLASSROOM	TECH	TECH	87	O					
JMC	260	OFFICE	EAST	Cindy McDonald	154		NSF HRD- 0833567				
JMC	261	OFFICE SERVICE - Storage Closet	TECH	TECH	83	O					
JMC	262	OFFICE	EAST	Lynn Lovewell	270	NSF Award HRD- 0833567	NSF HRD- 0833567	10/08-9/13			n/a
JMC	264	SERVER ROOM	TECH, ENG, EXT. PRGM			Product design and development, fee for service, contract, product testing. Details unkown has not responded					
JMC	265	LABORATORY & CLASSROOM	TECH, ART	TECH & Art Department	2,392	O					
JMC	266	OFFICE	EAST	Marty Blair	186	NSF Award HRD- 0833567					
JMC	267	STORAGE	TECH, ENG			O					
JMC	269	LAB SERVICE ROOM	TECH	TECH	42	O					
JMC	270	LAB-SPECIAL CLASSROOM	TECH, ENG	Shared w/TECH & Egnineering	1,703	Product design and development, fee for service, contract, product testing. Details unkown has not responded					
JMC	271	LAB-SPECIAL CLASSROOM	TECH	TECH	145	O					
					Inventory Sq Ft	39,731			Total Private Square Feet	1539	
					Bldg Gross Sq Ft	63,159	% Building Private Use				

EXHIBIT F – Sample Facility Use and Revenue Activity

University of Maine – USM Bio Science Building Sponsored Contracts & Grants

Exhibit F

University Personnel	Sponsor/ Participant	Contract Reference	Reviewed	Notes	USM Notes	Amounts	Allowable	Unallowable
Name	USM, MEIF, Maine Med Center Res. Inst., Maine Biotech Services	Monoclonal Antibodies			Internal competition – should not be on list			
	USM MEIF	Commercialization grant			Internal competition – should not be on list			
Name	Lupus Res. Inst.	Murine Lupus			Terminated – should not be on list			
Name	Various through Maine CDC	CDC 13-1420 Various projects	Reported to be not in Building	N/A	Not in Building - Takes place in Augusta			
Name	Various through Maine CDC		Reported to be Not in Building	N/A	Not in Building - Takes place in Augusta			
Name	MSGC	NASA RID Grant			Qualifying Contract - not yet underway	\$0	\$0	
Name	NSF	Biological Oceanography Grant			Not in building			
Name	NSF	RUI Metalolle Molecules	X	Qualifying Contract	Not in building			
Name	RCSA		X	Qualifying Contract		\$9,525	\$9,525	
Name	MEIF	CHY 464			Internal competition – should not be on list			
Name	USGS National Grants CCSWCD, LCWMD, WRRI	Long Creek Watershed	X	Qualifying Contract		\$4,835	\$4,835	
Name	MEIF , CCSWCD	Novel Water Analysis/ XRF			Terminated			
Name	MTI	Cybersecurity	X	Private use		\$19,897		\$19,897
Name	MEIF	Sensor Network			Internal competition – should not be on list			
Name	MEIF	Flash Memory Backup			Internal competition – should not be on list			
Name	State GeoLibrary	ME State GeoLibrary server hosting			State Government – use excluded			
Name	OSP	Server hosting for OSP			Terminated, and internal use - should not be on list			
Name	NSF	CAREER	X	Qualifying Contract		\$115,561	\$115,561	
Name	NIH with Dartmouth	COBRE	X	Qualifying Contract		\$73,311	\$73,311	
Name	Dartmouth	Models of Fisheries			Grant not funded			
Name	International Development Research Centre	Health Information Systems design and development			Terminated - Private Use	\$0		\$0
Name	Grameen Foundation, Seattle WA	Health information systems design and development	X	Private Use		\$79,319		\$79,319
Name	NSF	TUES Grant - pending		Qualifying Contract	Not yet funded			

University Personnel	Sponsor/ Participant	Contract Reference	Reviewed	Notes	USM Notes	Amounts	Allowable	Unallowable
Name	NSF	Sustaining the Maine ScienceCorps	X	Qualifying Contract		\$84,201	\$84,201	
Name	Maine Space Grant Consortium	Host-Bacteriophages from North American Soda Lakes	X	Qualifying Contract		\$4,916	\$4,916	
Name	Gates Foundation	Development of Extremophile Bacteriophage-based Vaccine Platforms	X	Qualifying contract		\$28,295	\$28,295	
Name	MSGC	Astrobiology-Scientific Ballooning	X	Qualifying Contract		\$14,008	\$14,008	
Name	MSGC	Grant -- Viruses in Extreme Environments	X	Qualifying Contract		\$16,768	\$16,768	
Name	NIH	Micro- and Nano-space Explorations of Health and Disease	X	Qualifying Contract		\$203,321	\$203,321	
Name	NIH	Admin supp to above	X	Qualifying Contract		\$0		
Name	MSGC (Pending)	Acid Tolerant and Acidophilic Bacteriophages		Qualifying Contract	Not yet funded			
Name	NASA EPSCoR (pending)	Bacteriophages from North American Soda Lakes		Qualifying Contract	Not yet funded			
Name	NSF (pending)	Convergence 2013		Qualifying Contract	Not yet funded			
Name	NASA (pending)	STEM 2012		Qualifying Contract	Not yet funded			
Name	MAINE EPSCoR (Pending)	Building Partnerships for Sustainability Solutions (may become NSF Grant)		Qualifying Contract	Not yet funded			
Name	External clients	Fee for Service Electron and Fluorescent Microscopy services		Private use		\$2,059		\$2,059
Name	NIEHS (NIH)	grant Centrosomes	X	Qualifying Contract		\$282,939	\$282,939	
Name	ARO	grant Toxic. Human Lungs	X	Qualifying Contract		\$194,364	\$194,364	
Name	Maine Space Grant Consortium	Multidisciplinary Balloon Payload	X	Qualifying Contract		\$13,128	\$13,128	
Name	Prince William Sound Regional Advisory Council		X	Qualifying Contract		\$42,818	\$42,818	
Name	NIEHS (NIH)	grant Arsenic	X	Qualifying Contract		\$105,746	\$105,746	
Name	Harvard-NIOSH Education and Research Center	Grant		Qualifying Contract		\$8,266	\$8,266	
Total Amounts						\$1,303,277	\$1,202,002	\$101,275
Percent						100.0%	92.2%	7.8%

EXHIBIT G – Bond Certificate of Use

STATE OF MAINE GENERAL OBLIGATION BOND
DEPARTMENTAL CERTIFICATE OF
INTENDED USE OF BOND PROCEEDS

DEPARTMENT, AUTHORITY, etc.: _____ (the "Agency")

AMOUNT REQUESTED: \$_____ (the "Funds")

PROJECT (the "Project") (check and complete any of the following that apply):

- \$_____ for acquisition, construction, or improvement of land, buildings or equipment owned or to be owned by the State (the "Facilities")
- \$_____ for grants to _____
(complete and attach Grants Rider)
- \$_____ for loans to _____
(complete and attach Loans Rider)
- \$_____ other: _____

AUTHORIZING ACT: Public/Private & Special Laws, 20__, Chapter __

PERSON PREPARING THIS CERTIFICATION:

Name: _____
Title: _____
Phone: _____

COMMISSIONER, EXECUTIVE DIRECTOR, etc. signing this Certificate:

BOND ISSUE DATE (projected, subject to change): June 7, 2012

DATE OF CERTIFICATE: May 31, 2012

As of the date of this certificate, the Agency has \$_____ previously borrowed but unspent proceeds from prior note and bond issues.

If the undersigned believes that any of the following certifications cannot be made, please provide a detailed explanation in the Certificate Deviations section.

The undersigned certifies and reasonably expects with respect to the Funds and the Project as follows:

1. The Funds will be used for the Project in accordance with the Authorizing Act referenced above and other applicable laws.

2. The Agency (or the Bureau of General Services acting for the Agency) has entered into (or will enter within six months after the Bond Issue Date) a binding commitment for the acquisition, construction or accomplishment of the Project, and the amount of such commitment with respect to the Project exceeds or will exceed an amount equal to 5% of the Funds.

3. Unless otherwise indicated, it is understood that the request for funds is required for expenditures within 18 months after the Bond Issue Date; and it is reasonably expected that the following minimum spending targets will be achieved: (1) 15% spent within six months from issue date, (2) 60% spent within 12 months from issue date, and (3) 100% within 18 months from the BOND Issue Date. Work on the acquisition, construction or accomplishment of the Project will proceed with due diligence to completion.

4. The Funds do not exceed the total cost of the Project.

5. It is not expected that the Facilities will be sold or otherwise disposed of in whole or in part. If the Project consists of remediation of hazardous substance sites or similar properties, the Agency does not expect that the State will recover any amounts expended for the Project.

6. The Facilities are and will be owned by the State of Maine or the Agency and will not be leased to any person who is not a state or local government unit. The Agency will not enter into any contracts or other arrangements including without limitation, management contracts, capacity guarantee contracts, take or pay contracts or put or pay contracts, with persons who are not state or local governments pursuant to which such persons have a right to use or make use of the Facilities on a basis not available to members of the general public. The Agency will not enter into any research agreements with respect to any portion of the Facilities with persons who are not state or local governments.

7. No Project costs to be paid or reimbursed with the Funds has been previously paid or reimbursed from the proceeds of any other obligation, whether issued by the State or any other party.

8. If Funds will be used to reimburse Project costs previously expended by the Agency, such reimbursement will be made not later than eighteen (18) months after the later of (A) the date such costs were originally paid; or (B) the date the Project component to which such expenditure relates is placed in service or abandoned, but in no event more than three (3) years after the original expenditure is paid. All such reimbursed costs will have been paid or incurred not earlier than sixty (60) days prior the date the State adopted the Authorizing Act related to such expenditure.

9. The Agency will do and perform all acts and things necessary or desirable with respect to the Project and the Funds in order to assure that interest paid on the general obligation bonds of the State of Maine shall for purposes of Federal income taxation, be excluded from the gross income of the owners thereof.

10. This Certificate is made for the purposes of establishing evidence of the expectations of the Agency as of the date hereof as to future events regarding the amount and use of the Funds.

11. To the best of my knowledge and belief, there are no other facts, estimates or circumstances that would materially change the foregoing statements and the Agency's

expectations contained therein that the Agency's expected use of the Funds is reasonable.

CERTIFICATION DEVIATIONS OR ADDITIONAL DISCLOSURE (Provide any additional information with respect to the Project that may be relevant to the certifications contained herein):

IN WITNESS WHEREOF, the undersigned has signed the Certificate as of the date set forth above.

Name:

Title:

Upon completion and signing, please return this Certificate, as soon as possible, but no later than May 4, 2012, to Barbara Raths, Deputy Treasurer, 39 State House Station, Augusta, Maine 04333-0039.

GRANTS RIDER

If the purpose of the Project is to make grants, the grants, in the amount of \$_____, will be made to persons which are not related parties to or agents of the State and which will not be obligated to directly or indirectly repay any amount to the State or the Agency. The grants will be used to make capital expenditures.

LOANS RIDER

If the purpose of the Project is to make loans:

(i) the Agency reasonably expects that:

(a) the Funds will be used to make loans, in the amount of \$_____, to local governmental units (the "Units");

(b) all loans will be made within three (3) years after the Bond Issue Date; and

(ii) the loan agreements with the Units will provide that:

(a) land, facilities or equipment which will be financed from proceeds of the loan (the "Local Projects") will be owned by the Unit which is the borrower and will not be leased to any person which is not a Unit;

(b) the Unit will not enter into any contracts or other arrangements including without limitation, management contracts, capacity guarantee contracts, take or pay contracts or put or pay contracts, with persons who are not state or local governments pursuant to which such persons have a right to use or make use of the Local Projects on a basis not available to members of the general public;

(c) each of the Units has entered into (or will enter into within one (1) month after the Bond Issue Date) a binding commitment for the acquisition, construction or accomplishment of the Local Projects, and the amount of such commitment(s) with respect to the Local Projects exceed(s) \$_____, which is an amount equal to five percent (5%) of the principal amount of the Funds to be used for the loans;

(d) each of the Units reasonably expects that more than eighty-five percent (85%) of the proceeds of its loan will be expended within three years from the Bond Issue Date;

(e) work on the acquisition, construction, or accomplishment of the Local Projects will proceed with due diligence to completion;

(f) no more than fifty percent (50%) of the proceeds of a loan will be invested in a nonpurpose investment with a term of four (4) years or more at a guaranteed rate; and

(g) the Unit will not create any sinking fund, pledged fund or other similar fund with respect to its loan other than a bona fide debt service fund which will be depleted each year.

EXHIBIT H – Qualified Improvement Questionnaire

QUALIFIED IMPROVEMENT TAX QUESTIONNAIRE

Proceeds of tax exempt bonds (the “Bonds”) that provide governmentally owned improvements to a governmentally owned building, such as _____ (“Building”) at the University of Southern Maine – _____ (“Campus”) of the University of Maine System (the “System”), will not be considered used for a private business use if four conditions are met:

- (i) The Building was placed in service more than one year before the construction of the improvement began;
- (ii) The improvement is not an enlargement of the Building or an improvement of interior space occupied exclusively for any private business use;
- (iii) No portion of the Building or any payments in respect of it are security for the payment of debt service on the Bonds; and
- (iv) No more than 15% of the improved Building is used for a private business use.

Whether the four conditions are met will be determined from the responses to the questions set forth below.

1. Please identify the Bond issue(s) proceeds of which provided or will provide financing for improvements of the Building.

2. Please describe, by Bond issue, the Bond financed improvements made or to be made to the Building and the dates on which (a) such improvements began or will begin and (b) such improvements were or will be placed in service.

3. When was the Building placed in service?

4. Was any Bond financed improvement (or will it be) an enlargement of the Building?

5. Was any Bond financed improvement (or will it be) an improvement of interior space occupied exclusively for any private business use?

6. Has any portion of the Building, or any payment in respect of the Building, been (or will it be) mortgaged or pledged as security for the payment of debt service on the Bonds? .

7. What is the total usable (assignable) area of the Building?

8. Please specify the usable (assignable) area of each portion of the Building which is being or will be used for a private business use.

9. Please describe briefly the arrangement between the Campus and any private business user of the Building. Has any such arrangement been (or will it be) memorialized in writing? If yes, please provide a copy of any such final or draft writing.

The undersigned, _____, Chief Financial Officer of the Campus, **HEREBY REPRESENTS** that the undersigned is authorized by the Campus to complete and execute this Qualified Improvement Tax Questionnaire on behalf of the Campus and that the undersigned has undertaken such consultation and investigation as the undersigned has deemed necessary to complete and execute this Qualified Improvement Tax Questionnaire, including without limitation review of a document entitled "Summary – Private Business Use – Governmental Bonds" provided to the undersigned with the form of this this Qualified Improvement Tax Questionnaire.

All information provided herein is true, accurate and correct, to the best of the undersigned's knowledge, and may be relied upon by the Vice Chancellor for Finance and Administration and Treasurer of the System and by Preti, Flaherty, Beliveau & Pachios, LLP, bond counsel to the System, for purposes of advising the System with respect to compliance with the requirements of the Internal Revenue Code of 1986, as amended (the "Code"), in order that interest to be paid to the holders of the Bonds will be excluded from gross income of such holders pursuant to the Code.

UNIVERSITY OF SOUTHERN MAINE

By: _____
Name: _____
Title: Chief Financial Officer

Date: March __, 2013

EXHIBIT I – All USM Facilities Square Footage

USM Property Sq. Footage

Campus: AUGUSTA

Campus	Old Asset ID	Property	Description	Gross
AUGUSTA	6X037	0037	COMMERCE ST-045,AUGUSTA	18,105
				AUGUSTA
				18,105

Campus: FREEPORT

Campus	Old Asset ID	Property	Description	Gross
FREEPORT	6F001	0001	STONE HOUSE	15,177
				FREEPORT
				15,177

Campus: GORHAM

Campus	Old Asset ID	Property	Description	Gross
GORHAM	6G495	0495	CORTHELL HALL	48,527
GORHAM	6G496	0496	COLLEGE AVE-019	4,094
GORHAM	6G497	0497	JOHN MITCHELL CTR	63,159
GORHAM	6G500	0500	WOODWARD HALL	20,709
GORHAM	6G501	0501	ANDERSON HALL	29,484
GORHAM	6G502	0502	COSTELLO SPORTS COMPLEX, HILL GYM	43,446
GORHAM	6G503	0503	CENTRAL HEAT PLANT-G	2,306
GORHAM	6G504	0504	MAINTENANCE TRADES BUILDING	2,917
GORHAM	6G505	0505	RUSSELL HALL	18,764
GORHAM	6G506	0506	PRESIDENTS HSE-USM	10,528
GORHAM	6G507	0507	ART GALLERY	2,590
GORHAM	6G508	0508	PRINT MAKING STUDIO	1,526
GORHAM	6G510	0510	MCLELLAN HOUSE	7,423
GORHAM	6G514	0514	UPPER CLASS HALL	101,167
GORHAM	6G516	0516	BAILEY HALL	144,118
GORHAM	6G517	0517	BROOKS STUDENT CTR	47,972
GORHAM	6G518	0518	DICKEY-WOOD DORMITORY	91,724
GORHAM	6G519	0519	CARPENTER SHOP	2,877
GORHAM	6G522	0522	ROBIE-ANDREWS HALL	79,076
GORHAM	6G523	0523	UPTON-HASTINGS HALL	102,932
GORHAM	6G524	0524	COLLEGE AVE-007	7,135
GORHAM	6G525	0525	COLLEGE AVE-051	9,690
GORHAM	6G528	0528	ADMISSION BARN	2,282
GORHAM	6G530	0530	WELDING SHOP-ART	610
GORHAM	6G532	0532	RECREATIONAL STORAGE 1	128
GORHAM	6G533	0533	RECREATIONAL STORAGE 2	60
GORHAM	6G536	0536	HAZ WASTE STORAGE	416
GORHAM	6G537	0537	DUGOUT 1	672
GORHAM	6G538	0538	DUGOUT 2	672
GORHAM	6G539	0539	HUSKEY DRIVE-026, PUBLIC SAFETY	6,374
GORHAM	6G540	0540	UNDERGRADUATE ADMISSION	11,758
GORHAM	6G541	0541	COSTELLO SPORTS COMPLEX, ICE ARENA	55,954

GORHAM	6G542	0542	COSTELLO SPORTS COMPLEX, FIELD HOUSE	89,716
GORHAM	6G543	0543	DRAWING STUDIO	3,940
GORHAM	6G544	0544	SCHOOL ST-128	8,611
GORHAM	6G545	0545	SCHOOL ST-062	3,411
GORHAM	6G546	0546	PHILIPPI HALL	60,944
GORHAM	6G548	0548	SCHOOL ST-134	4,194
GORHAM	6G549	0549	BASEBALL PRESSBOX	859
GORHAM	6G550	0550	BASEBALL STADIUM	7,930
GORHAM	6G551	0551	FACILITIES MANAGEMENT BUILDING	7,043
GORHAM	6G552	0552	SAND-SALT STORAGE SHED	1,000
GORHAM	6X001	0001	ACADEMY BLDG	8,244
GORHAM				1,116,983

Campus: LAC

Campus	Old Asset ID	Property	Description	Gross
LAC	6L075	0075	LEWISTON-AUBURN CENTER	128,070
LAC				128,070

Campus: PORTLAND

Campus	Old Asset ID	Property	Description	Gross
PORTLAND	6P001	0001	PAYSON SMITH HALL	52,603
PORTLAND	6P002	0002	LUTHER BONNEY HALL	76,590
PORTLAND	6P003	0003	BRIGHTON AVE-023	3,095
PORTLAND	6P006	0006	CENTRAL HEAT PLANT-P	4,290
PORTLAND	6P007	0007	WOODBURY CAMPUS CENTER	27,638
PORTLAND	6P008	0008	BEDFORD ST-092	6,726
PORTLAND	6P009	0009	BEDFORD ST-094	3,139
PORTLAND	6P010	0010	BEDFORD ST-120	7,129
PORTLAND	6P012	0012	DEERING AVE-209	3,955
PORTLAND	6P013	0013	SCIENCE BLDG, PTLD	141,384
PORTLAND	6P014	0014	SULLIVAN REC & FITNESS CTR	59,322
PORTLAND	6P015	0015	EXETER ST-045	2,489
PORTLAND	6P017	0017	LAW BLDG	90,611
PORTLAND	6P018	0018	EXETER ST-055	6,052
PORTLAND	6P019	0019	GRANITE ST-011	1,816
PORTLAND	6P021	0021	EXETER ST-047	4,325
PORTLAND	6P023	0023	CHAMBERLAIN AVE-007	3,439
PORTLAND	6P024	0024	BEDFORD ST-102	4,036
PORTLAND	6P025	0025	BEDFORD ST-126	5,447
PORTLAND	6P026	0026	BEDFORD ST-106	3,970
PORTLAND	6P027	0027	EXETER ST-049	4,677
PORTLAND	6P030	0030	DEERING AVE-228	4,063
PORTLAND	6P031	0031	EXETER ST 065	3,518
PORTLAND	6P033	0033	BEDFORD ST-118	4,399
PORTLAND	6P035	0035	MASTERTON HALL	34,588
PORTLAND	6P037	0037	GLICKMAN FAMILY LIBRARY	126,518
PORTLAND	6P039	0039	WISHCAMPER CTR	58,443

