

University of Maine System
Board of Trustees

Audit Committee

May 17, 2021 12:30 p.m. – 2:30 p.m.
Via Zoom

The public is invited to view the meeting on YouTube. The link to the Board of Trustees YouTube page can be found the Board website: <https://www.maine.edu/board-of-trustees/>

AGENDA

12:30 – 1:30 p.m.

TAB 1 [CliftonLarsonAllen LLP \(CLA\) – Audit Presentation](#)

1:30 – 1:45 p.m.

TAB 2 [UM Department of Athletics Agreed-Upon Procedures Report – FY2020 Overview](#)

1:45 pm

EXECUTIVE SESSION

The Audit Committee will enter Executive Session under the provisions of: 1
MRSA Section 405 6-A & E.

Action items within the Committee purview are noted in green.

Items for Committee decisions and recommendations are noted in red.

Note: Times are estimated based upon the anticipated length for presentation or discussion of a particular topic. An item may be brought up earlier or the order of items changed for effective deliberation of matters before the Committee.

University of Maine System
Board of Trustees

AGENDA ITEM SUMMARY

NAME OF ITEM: CliftonLarsonAllen – Audit Presentation

INITIATED BY: David M. MacMahon, Chair

BOARD INFORMATION: X

BOARD ACTION:

BOARD POLICY:

Bylaws – Section 3

UNIFIED ACCREDITATION CONNECTION:

Supports central management and oversight of the University of Maine System's audit.

BACKGROUND:

CliftonLarsonAllen (CLA) Principals Michael Johns and Daniel Persaud will review the enclosed Audit Presentation. Discussion items will include:

- Higher Education Industry Trends;
- Professional Services Team, Scope, and Deliverables;
- Audit Plan Overview; and
- Audit Committee Input.

Additionally, Brenda Scherer, CLA Signing Director, will highlight the fiscal year 2020 Uniform Guidance audit results as presented in the draft report which is also included in the meeting materials.

05/06/2021



University of Maine System

Audit Committee – Audit Planning
May 17, 2021

WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

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Agenda

Higher Education Industry Trends

Professional Services Team, Scope, and Deliverables

Audit Plan Overview

Audit Committee Input





Higher Education Industry Trends

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Update on COVID-19 and Impact



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Significant New Accounting Standards

GASB 84, *Fiduciary Activities*

- Effective for year end June 30, 2021
- Requires fiduciary activities to be presented in separate fund financial statements
 - Statement of Fiduciary Net Position
 - Statement of Changes in Fiduciary Net Position

GASB 87, *Leases*

- Current accounting treatment for operating leases removed
- Right to use asset and lease liability recorded on the Statement of Net Position
- Embedded leases

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Your Service Team

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CLA Service Team – Higher Ed Expertise



Michael Johns

- Engagement Principal
- 20+ years of experience serving higher education
- Responsible for the Overall Delivery of the Engagement



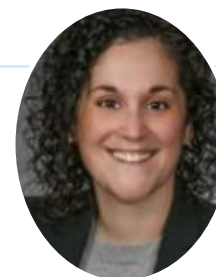
Brenda Scherer

- Signing Director
- 20+ years of experience serving higher education
- Responsible for the single audit



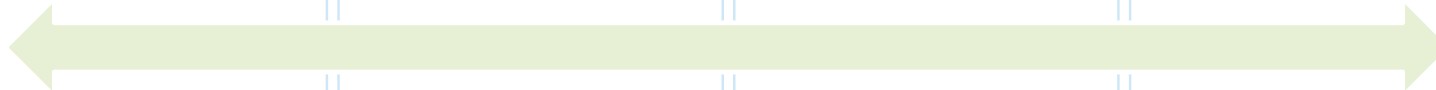
Daniel Persaud

- Principal
- 13+ years of experience serving higher education
- Main Point of Contact for the Engagement



Sara Doyle

- Director
- 10+ years of experience serving higher education
- Responsible for day-to-day fieldwork



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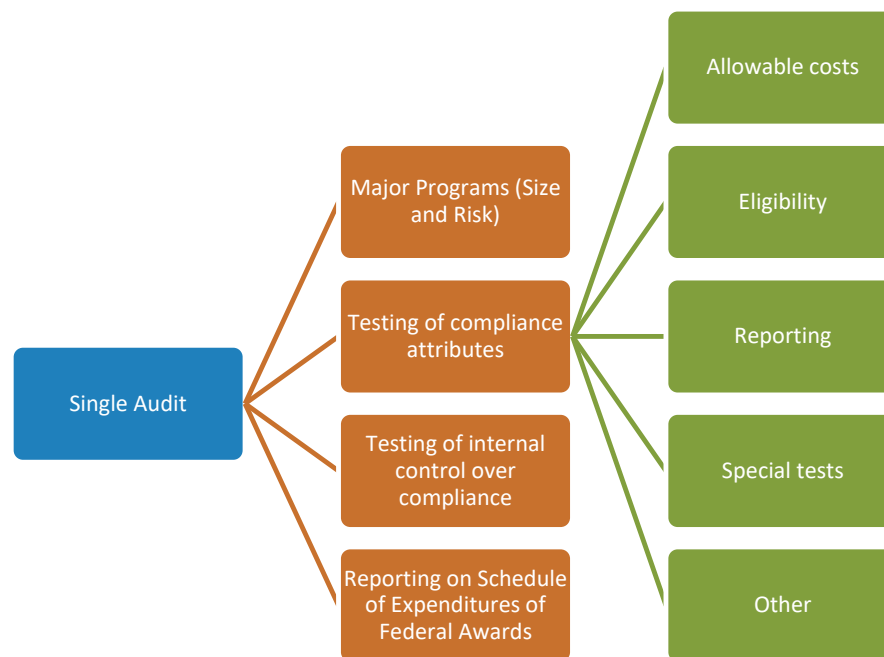
2020 Single Audit

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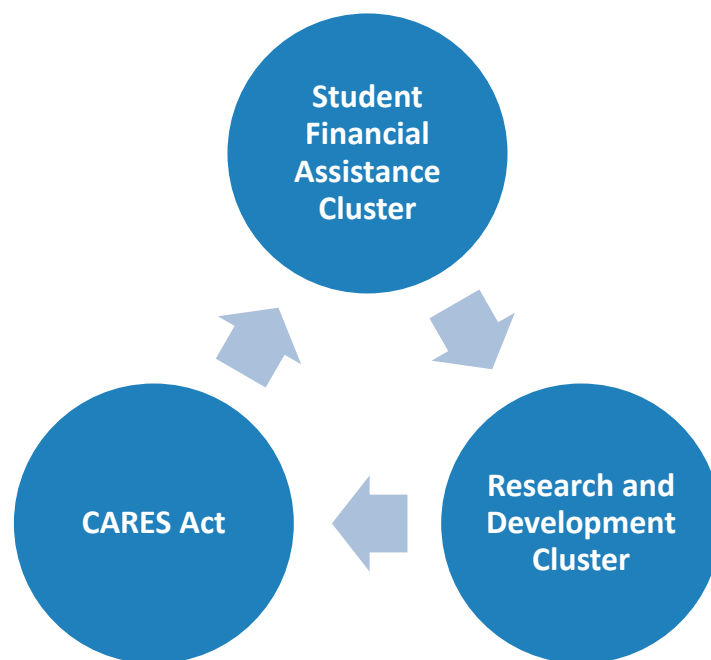
Uniform Guidance Audit Overview



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Major Programs



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Schedule of Expenditures of Federal Awards



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Single Audit Timing

**CARES Act
Compliance
Supplement
Released
December 23,
2020**

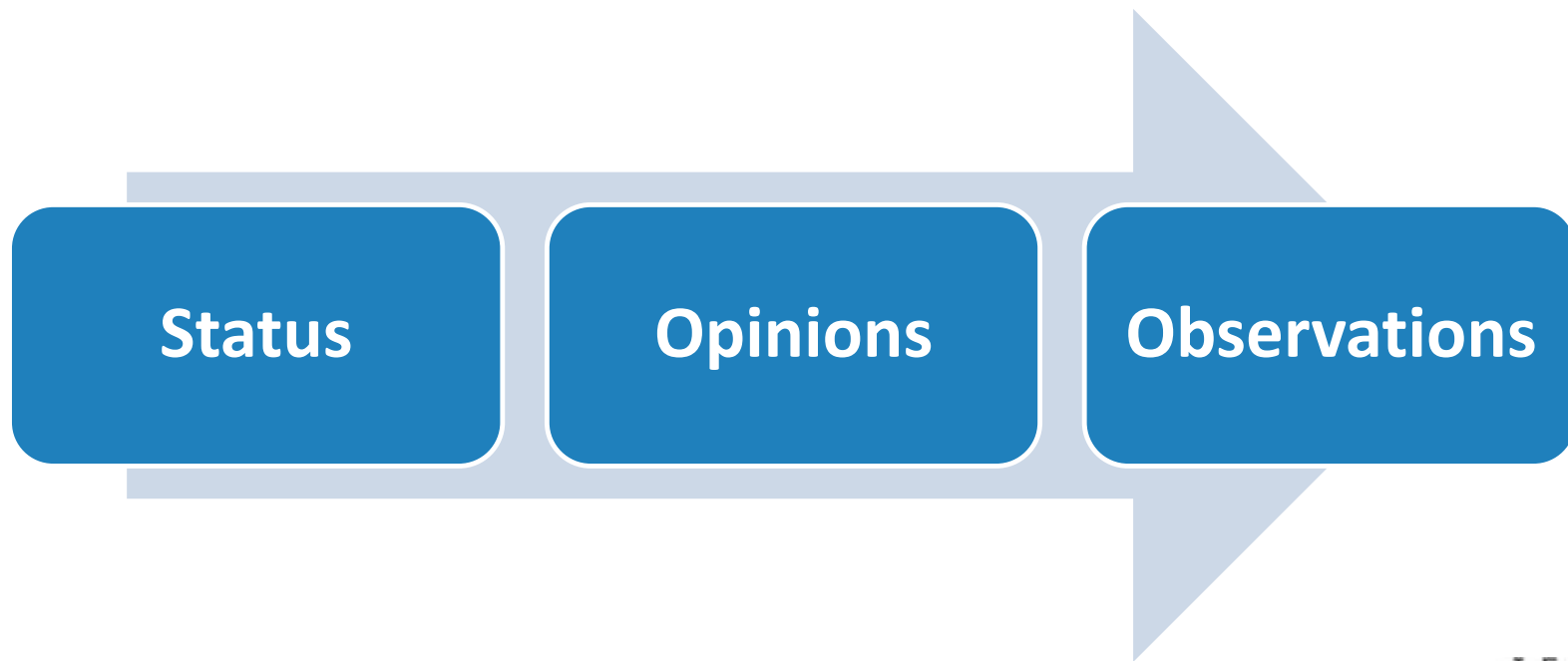
- Compliance supplement details tests auditors are required to perform
- Contained a 3-month extension for single audit due dates
- Remote audit

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Single Audit Results

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Your 2021 Service Plan

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Scope of Services and Deliverables

Opinion on financial statements for the years ending June 30, 2021 and 2020

Report on internal control over compliance with major program requirements
(Financial Aid, HEERF)

Governance communication letter

Internal control letter
(included in single audit report, if applicable)

Management letter, if applicable

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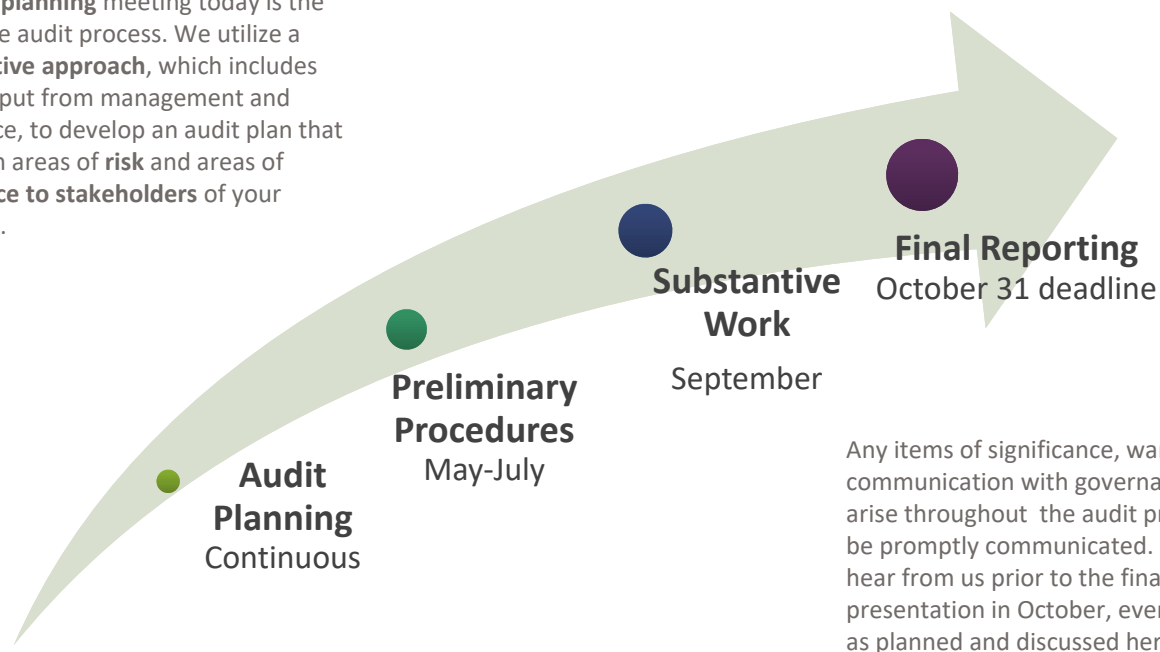


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Timeline

The **audit planning** meeting today is the start of the audit process. We utilize a **collaborative approach**, which includes seeking input from management and governance, to develop an audit plan that focuses on areas of **risk** and areas of **significance to stakeholders** of your University.



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Responsibilities



Responsibilities of Parties Involved

Governance	Strategic Direction
	Accountability, including financial reporting
Management	Internal Controls
	Accounting Policies
	Management Decisions
	Fair Presentation of Financial Statements
	Programs to Prevent and Detect Fraud
Independent Auditor	Opinion on Fair Presentation of Financial Statements
	Audit in Accordance with GAAS and GAGAS
	Reasonable, not Absolute Assurance
	Understanding of Internal Controls
	Risk Based Audit Approach

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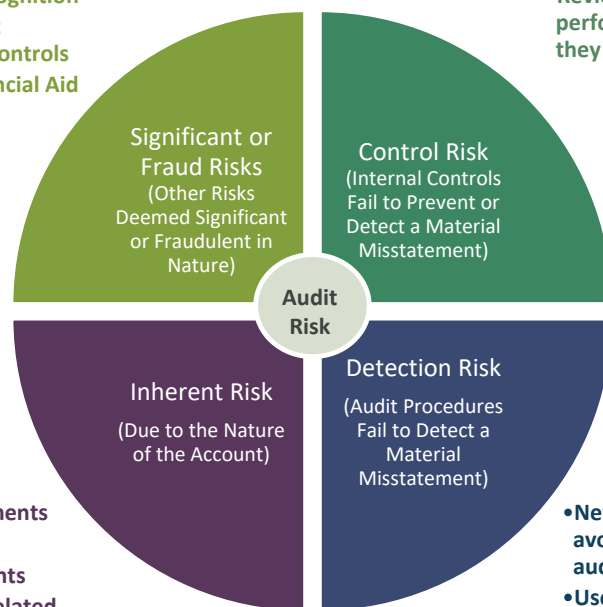
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Risk Assessment

Audit Risk = the risk of an undetected material misstatement due to error or fraud.

Preliminary Risk Assessment to reduce the audit risk to an appropriately low level.

- Revenue Recognition
- Management Override of Controls
- Student Financial Aid



- Review design and perform tests to validate they are functioning

- Cash/Investments
- Restrictions
- Debt Covenants
- Payroll and related expenses

- New tests annually to avoid familiarity with audit process
- Use of data analytics on large volumes of data

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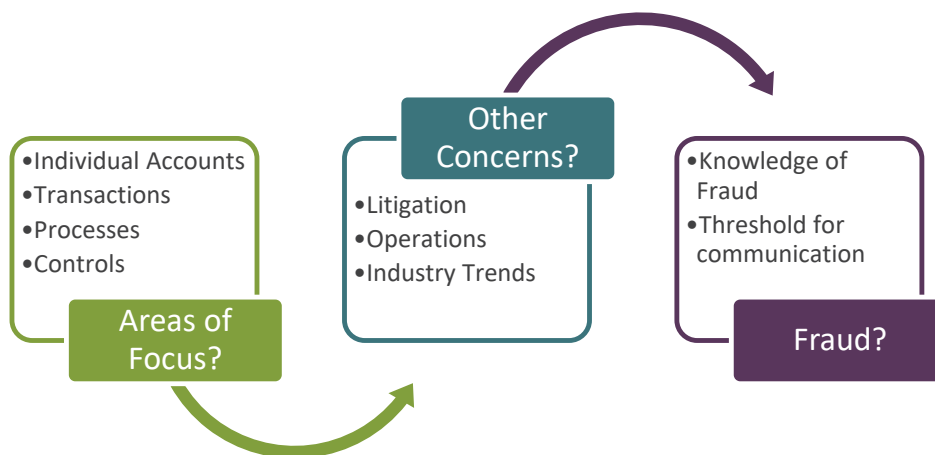
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Governance Input

As independent auditors, we work **for** governance and work **with** management to accomplish the audit. Your input is valued as we develop our audit plan and approach.



Questions for the Committee

Current Year Activities

- 2021 Financial Results –anticipated results?
- Any significant, complex or unusual transactions?
- Any areas of audit emphasis suggested by governance?
- Any claims, risks, or uncertainties?



Questions for the Committee (Con't)

Fraud Brainstorming

- Are you aware of any actual or allegations of fraud?
- Are you aware of any areas where the University is more particularly susceptible to fraud?
- Any extraordinary pressure to meet budget or achieve certain target earnings?
- Any noncompliance with laws, regulations, contracts, and/or grant agreements?





Appendix

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Resources

Articles, Webinars, and Tools
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Purpose and Goals of GASB 84

- **The purpose of GASB 84 is to clarify what constitutes a fiduciary activity for accounting and financial reporting purposes and how they should be reported**
 - Existing standards require reporting of fiduciary responsibilities, but do not define what they are
 - Use of private purpose trust funds and agency funds is inconsistent
 - Business type activities are uncertain about how to report fiduciary activities
- **Effective for fiscal year ending June 30, 2021**



84 Fiduciary Activities

- **Specific Issues**

- Fiduciary activities will be reported in one of four fund types
 - ◇ Pension (and other employee benefit) trust funds
 - ◇ Investment trust funds
 - ◇ Private purpose trust funds
 - ◇ Custodial funds (formerly agency funds)





GASB 87

Leases

Effective Date: For reporting periods beginning
after December 15, 2020

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Objectives

- Improve consistency in the information that is disclosed in the notes to governmental financial statements relating to debt, including direct borrowings and direct placements.
- Provide financial statement users with additional essential information about debt.



Overview

- GASB No. 87 now requires the recognition of certain lease assets and liabilities for leases that were previously classified as operating leases, and establishes a single model for lease accounting.
- Retroactive adoption required, if practical for all periods presented (i.e. restate opening net position).
- If *impractical (NOT inconvenient)*, must disclose reasons.
- Effective for reporting periods beginning after December 15, 2020.



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UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020

DRAFT

**UNIVERSITY OF MAINE SYSTEM
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YEAR ENDED JUNE 30, 2020**

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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, 2020, 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 28, 2020. 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) as a basis for designing 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.

Board of Trustees
University of Maine System

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 financial statements. 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
REPORT DATE



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**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, 2020. 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, 2020.

Board of Trustees
University of Maine System

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2020-001 through 2020-005. Our opinion on each major federal program is not modified with respect to these matters.

The System's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The System's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the System is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the System's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the System's internal control over compliance.

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 certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2020-001 through 2020-005, that we consider to be a significant deficiencies.

The System's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The System's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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University of Maine System

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, 2020, and the related notes to the financial statements, which collectively comprise System's basic financial statements. We issued our report thereon dated October 28, 2020, 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
REPORT DATE

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

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	-	\$ 4,589,576
Federal Work-Study Program		84.033	-	4,940,555
Federal Perkins Loan Program (note #5) - Beginning Balance		84.038	-	24,336,776
Federal Perkins Loan Program Administrative Cost Allowance		84.038	-	510,175
Federal Pell Grant Program		84.063	-	37,807,824
Federal Direct Student Loans		84.268	-	112,554,836
Total U.S. Department of Education			-	184,739,742
U.S. Department of Health and Human Services				
Nursing Student Loans (note #5) - Beginning Balance		93.364	-	2,339,008
Nursing Student Loans (note #5)		93.364	-	351,740
Total CFDA 93.364			-	2,690,748
Total Student Financial Assistance Cluster			-	187,430,490
Economic Development Cluster				
U.S. Department of Commerce				
Investments for Public Works and Economic Development Facilities		11.300	-	235,667
Economic Adjustment Assistance		11.307	211,591	241,111
Total Economic Development Cluster			211,591	476,778
Fish and Wildlife Cluster				
U.S. Department of the Interior				
Passed-through:				
Maine Inland Fisheries and Wildlife				
Sport Fish Restoration Program	CT-09A-20190605*3717	15.605	-	38,006
Total CFDA 15.605			-	38,006
Passed-through:				
Maine Inland Fisheries and Wildlife				
Wildlife Restoration and Basic Hunter Education	09A-20160726*281	15.611	-	60,936
Wildlife Restoration and Basic Hunter Education	CT-09A-20170725*346	15.611	-	50,849
Total CFDA 15.611			-	111,785
Total Fish and Wildlife Cluster			-	149,791
Special Education Cluster				
U.S. Department of Education				
Passed-through:				
Maine Department of Education				
Special Education Grants to States	013-05A-3076-37-4099 / 013-05A-3049-12	84.027	-	15,441
Special Education Grants to States	013-05A-3076-37-4099 / 013-05A-3049-12	84.027	-	56,882
Special Education Grants to States	013-05A-3049-12-4099	84.027	-	61,959
Special Education Grants to States	013-05A-3049-12-4099 / 010-05A-1450-75	84.027	-	110,494
Total Special Education Cluster			-	244,776
TRIO Cluster				
U.S. Department of Education				
TRIO Student Support Services		84.042	-	2,532,213
TRIO Talent Search		84.044	-	834,894
TRIO Upward Bound		84.047	-	3,005,351
TRIO Educational Opportunity Centers		84.066	-	729,394
Total TRIO Cluster			-	7,101,852
477 Cluster				
U.S. Department of Health and Human Services				
Passed-through:				
Maine Children's Trust Fund				
Temporary Assistance for Needy Families	MCT-19-1601	93.558	-	15,968
Temporary Assistance for Needy Families	SUB-CFS-19-1601A	93.558	-	30,676
Passed-through:				
Maine Department of Health and Human Services				
Temporary Assistance for Needy Families	CT-10A-20191023*1371	93.558	-	131,949
Total 477 Cluster			-	178,593
Medicaid Cluster				
U.S. Department of Health and Human Services				
Passed-through:				
New Hampshire Department of Health and Human Services				
Medical Assistance Program	NSN-60741	93.778	-	594,479
Total Medicaid Cluster			-	594,479
Foster Grandparent/Senior Companion Cluster				
Corporation for National and Community Service				
Senior Companion Program		94.016	-	328,446

See Notes to Schedule of Expenditures of Federal Awards.

(6)

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2020**

<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>
Total Foster Grandparent/Senior Companion Cluster			-	328,446
Research and Development Cluster:				
U.S. Department of Agriculture				
U.S. Department of Agriculture with No CFDA Number		10.000	-	348,655
Passed-through:				
Battelle				
U.S. Department of Agriculture with No CFDA Number	4000172408	10.000	-	44,393
P3NANO				
U.S. Department of Agriculture with No CFDA Number	E18-23	10.000	-	52,198
Oregon State University				
U.S. Department of Agriculture with No CFDA Number	J2285A-A	10.000	-	47,141
Total CFDA Number 10.000			-	492,387
Agriculture Research Basic and Applied Research		10.001	-	850,775
Plant and Animal Disease, Pest Control, and Animal Care		10.025	-	8,876
Passed-through:				
State of Maine Department of Agriculture				
Specialty Crop Block Grant Program - Farm Bill	20161014-1338	10.170	-	12,366
Specialty Crop Block Grant Program - Farm Bill	20171107*1613	10.170	-	38,897
Specialty Crop Block Grant Program - Farm Bill	20171107*1617	10.170	-	2,927
Specialty Crop Block Grant Program - Farm Bill	20181004*1237	10.170	-	46,566
Specialty Crop Block Grant Program - Farm Bill	20181004*1238	10.170	-	18,773
Specialty Crop Block Grant Program - Farm Bill	20181004*1240	10.170	-	41,890
Specialty Crop Block Grant Program - Farm Bill	20181004*1241	10.170	-	25,823
Specialty Crop Block Grant Program - Farm Bill	20190913*0879	10.170	-	42,833
Specialty Crop Block Grant Program - Farm Bill	20190913*0880	10.170	-	5,628
Specialty Crop Block Grant Program - Farm Bill	20190913*0881	10.170	-	41,125
Specialty Crop Block Grant Program - Farm Bill	20190916*0885	10.170	-	2,803
Specialty Crop Block Grant Program - Farm Bill	20191223*1919	10.170	-	2,376
Total CFDA Number 10.170			-	282,007
Grants for Agricultural Research, Special Research Grants		10.200	194,330	427,204
Passed-through:				
University of Maryland				
Grants for Agricultural Research, Special Research Grants	42681-Z5824001	10.200	-	14,467
Total CFDA Number 10.200			194,330	441,671
Cooperative Forestry Research		10.202	-	855,200
Payments to Agricultural Experiment Stations Under the Hatch Act		10.203	-	2,309,201
Animal Health and Disease Research		10.207	-	7,370
Passed-through:				
Innovasea Systems, Inc.				
Small Business Innovation Research	NSN884	10.212	-	(16,361)
Nano Terra, Inc				
Small Business Innovation Research	NSN695	10.212	-	1,009
United States Endowment for Forestry and Communities				
Small Business Innovation Research	E17-20	10.212	-	67,745
VitaminSea Seaweed				
Small Business Innovation Research	VSSBIRII20182020	10.212	-	22,598
Total CFDA Number 10.212			-	74,991
Passed-through:				
University of Connecticut				
Sustainable Agricultural Research and Education	208207	10.215	-	1,363
University of New Hampshire				
Sustainable Agricultural Research and Education	16-037	10.215	-	20,206
Sustainable Agricultural Research and Education	18-046	10.215	-	5,717
University of Vermont				
Sustainable Agricultural Research and Education	GNE18-172-32231	10.215	-	14,588
Sustainable Agricultural Research and Education	GNE19-194-33243	10.215	-	4,125
Sustainable Agricultural Research and Education	GNE19-218-33243	10.215	-	101
Sustainable Agricultural Research and Education	LNE19-374-33243	10.215	-	63,794
Sustainable Agricultural Research and Education	LNE19-377	10.215	16,269	48,402
Sustainable Agricultural Research and Education	LNE19-391R-33243	10.215	-	5,815
Sustainable Agricultural Research and Education	ONE16-268-29994	10.215	-	19
Sustainable Agricultural Research and Education	ENE17-146-32231	10.215	2,303	4,700
Sustainable Agricultural Research and Education	32231SUB52722	10.215	-	15,504
Total CFDA Number 10.215			18,572	184,334

See Notes to Schedule of Expenditures of Federal Awards.

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**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2020**

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Higher Education - Institution Challenge Grants Program		10.217	62,964	121,127
Passed-through:				
Cornell University				
Homeland Security Agricultural	80289-10772	10.304	-	26,613
Total CFDA Number 10.304			-	26,613
Organic Agriculture Research and Extension Initiative		10.307	206,316	561,696
Passed-through:				
Cornell University				
Organic Agriculture Research and Extension Initiative	73676-10369	10.307	-	10,325
University of California				
Organic Agriculture Research and Extension Initiative	201603098-02	10.307	-	11,449
Total CFDA Number 10.307			206,316	583,470
Passed-through:				
Colorado State University				
Specialty Crop Research Initiative	G-01363-07	10.309	-	130,580
Cornell University				
Specialty Crop Research Initiative	73999-10425	10.309	-	3,089
Specialty Crop Research Initiative	79598-10766	10.309	-	14,447
North Carolina State University				
Specialty Crop Research Initiative	2016-0228-04	10.309	-	59,459
Rutgers University				
Specialty Crop Research Initiative	6289-PP2017-NURSE	10.309	-	65
Specialty Crop Research Initiative	0701-PP2018-NURSE	10.309	-	34,395
University of Minnesota				
Specialty Crop Research Initiative	H007082507	10.309	-	87,795
Total CFDA Number 10.309			-	329,830
Agriculture and Food Research Initiative (AFRI)		10.310	994,521	1,935,055
Passed-through:				
Atlantic Corp				
Agriculture and Food Research Initiative (AFRI)	USDA_AFRI_FY2018	10.310	-	30,062
Ohio State University				
Agriculture and Food Research Initiative (AFRI)	60075943-UM	10.310	-	12,956
Pennsylvania State University				
Agriculture and Food Research Initiative (AFRI)	5648-UM-USDA-6584	10.310	-	1,954
University of Delaware				
Agriculture and Food Research Initiative (AFRI)	39529	10.310	-	1,524
University of Massachusetts at Amherst				
Agriculture and Food Research Initiative (AFRI)	15008563 B 00	10.310	-	714
University of New England				
Agriculture and Food Research Initiative (AFRI)	230060-14	10.310	-	215
Agriculture and Food Research Initiative (AFRI)	230060-17	10.310	-	9,991
Agriculture and Food Research Initiative (AFRI)	230060-18	10.310	-	679
University of Vermont				
Agriculture and Food Research Initiative (AFRI)	31489SUB52252	10.310	-	35,407
Agriculture and Food Research Initiative (AFRI)	31640SUB52279	10.310	-	1,314
Agriculture and Food Research Initiative (AFRI)	32458SUB52494	10.310	-	75,856
West Virginia University				
Agriculture and Food Research Initiative (AFRI)	19-066-UM	10.310	-	40,811
Total CFDA Number 10.310			994,521	2,146,538
Passed through:				
Pennsylvania State University				
Sun Grant Program	5699-UM-SDSU-G640	10.320	6,469	6,469
Sun Grant Program	5702-UM-SDSU-G640	10.320	-	29
Total CFDA Number 10.320			6,469	6,498
Competitive Grants Program		10.328	23,433	39,084
Crop Protection and Pest Management Competitive Grants Program		10.329	-	219,942
Passed through:				
University of Vermont				
Crop Protection and Pest Management Competitive Grants Program	29107 SUB51838 U ME	10.329	-	821
Northeastern IPM Center				
Crop Protection and Pest Management Competitive Grants Program	83935-11193	10.329	-	26,601
Total CFDA Number 10.329			-	247,364
Rural Business Development Grant		10.351	-	3,161

See Notes to Schedule of Expenditures of Federal Awards.

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**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2020**

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Forestry Research		10.652	3,318	73,355
Cooperative Forestry Assistance		10.664	-	30,075
Forest Health Protection		10.680	-	8,234
Partnership Agreements		10.699	14,477	130,249
Research Joint Venture and Cost Reimbursable Agreements		10.707	-	179,236
Environmental Quality Incentives Program		10.912	-	9,091
Total U.S. Department of Agriculture			1,524,400	9,440,737
U.S. Department of Commerce				
Passed-through:				
Creare LLC				
U.S. Department of Commerce with No CFDA Number	S608	11.000	-	53,826
Ocean Exploration		11.011	-	8,514
Passed-through:				
NERACOOS				
Integrated Ocean Observing System (IOOS)	NSC	11.012	-	1,153
Integrated Ocean Observing System (IOOS)	A008-002	11.012	-	854,853
Integrated Ocean Observing System (IOOS)	02_A008-002	11.012	-	78,832
University of Puerto Rico- Mayaguez				
Integrated Ocean Observing System (IOOS)	2017-2018-010	11.012	-	(456)
Integrated Ocean Observing System (IOOS)	2018-2019-011	11.012	-	10,298
Integrated Ocean Observing System (IOOS)	2019-2020-006	11.012	-	110,100
Integrated Ocean Observing System (IOOS)	2019-2020-007	11.012	-	174,290
Total CFDA Number 11.012			-	1,229,070
Ocean Acidification Program (OAP)		11.017	40,651	133,467
Passed-through:				
Rutgers University				
Ocean Acidification Program (OAP)	1140-826440	11.017	-	35,404
Total CFDA Number 11.017			40,651	168,871
Cluster Grants		11.020	-	172,826
Sea Grant Support		11.417	784,857	2,579,282
Passed-through:				
Maryland Sea Grant College				
Sea Grant Support	SA75282140-C	11.417	-	10,945
University of Connecticut				
Sea Grant Support	364465	11.417	-	7,802
Total CFDA Number 11.417			784,857	2,598,029
Fisheries Development and Utilization Research and Development Grants		11.427	13,851	312,769
Passed-through:				
Bigelow Lab for Ocean Science				
Fisheries Development and Utilization Research and Development Grants	BLOS 19-003	11.427	-	27,423
Gulf of Maine Research Institute				
Fisheries Development and Utilization Research and Development Grants	10-SKLOBS-16UM	11.427	-	1,103
Woods Hole Oceanographic Institute				
Fisheries Development and Utilization Research and Development Grants	A101314	11.427	-	367
Total CFDA Number 11.427			13,851	341,662
Climate and Atmospheric Research		11.431	-	82,940
Passed-through:				
Woods Hole Oceanographic Institution				
NOAA Cooperative Institutes	A101168	11.432	-	523
NOAA Cooperative Institutes	A101173	11.432	-	(227)
NOAA Cooperative Institutes	A101185	11.432	-	13,332
NOAA Cooperative Institutes	A101186	11.432	-	(194)
NOAA Cooperative Institutes	A101315	11.432	-	163,259
Total CFDA Number 11.432			-	176,693

See Notes to Schedule of Expenditures of Federal Awards.

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UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2020

<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>
Marine Mammal Data Program		11.439	-	26,896
Unallied Management Products		11.454	-	15,483
Passed-through:				
Maine Department of Marine Resources				
Unallied Management Products	CT-13A-20190607*3743	11.454	-	20,389
Total CFDA Number 11.454			-	35,872
Passed-through:				
The Nature Conservancy				
Habitat Conservation	P117687 A105045	11.463	-	715
Total CFDA Number 11.463			-	715
Unallied Science Program		11.472	80,110	222,175
Passed-through:				
Gulf of Maine Research Institute				
Unallied Science Program	10-CCBFT-19 UM	11.472	-	6,305
Maine Department of Marine Resources				
Unallied Science Program	CT#13A 20170404*2852	11.472	-	4,896
Rutgers University				
Unallied Science Program	1111	11.472	-	5,551
Total CFDA Number 11.472			80,110	238,927
Center for Sponsored Coastal Ocean Research Coastal Ocean Program		11.478	-	52,795
Passed-through:				
NERACOOS				
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	A010-002	11.478	-	31,369
Total CFDA Number 11.478			-	84,164
Total U.S. Department of Commerce			919,469	5,219,005
U.S. Department of Defense				
U.S. Department of Defense Awards with No CFDA Number		12.000	-	5,129,392
Passed-through:				
Consortium of Energy, Environment and Demilitarization				
U.S. Department of Defense Awards with No CFDA Number	CEED-17-0018	12.000	-	36,617
U.S. Department of Defense Awards with No CFDA Number	CEED-17-0018 / W15QK	12.000	-	3,546,951
U.S. Department of Defense Awards with No CFDA Number	SINIT-15-0014	12.000	-	80,876
U.S. Department of Defense Awards with No CFDA Number	SINIT-16-0013	12.000	-	605,624
U.S. Department of Defense Awards with No CFDA Number	W15QKN-13-9-0001/SIN	12.000	-	64,119
Nano Terra, Inc.				
U.S. Department of Defense Awards with No CFDA Number	NSN695	12.000	-	13,268
National Center for Manufacturing Sciences				
U.S. Department of Defense Awards with No CFDA Number	201986-141017	12.000	-	414,890
Navatek, LLC				
U.S. Department of Defense Awards with No CFDA Number	SCN09279	12.000	-	17,743
U.S. Department of Defense Awards with No CFDA Number	SCN09351	12.000	-	1,315,415
U.S. Department of Defense Awards with No CFDA Number	SCN09423	12.000	-	5,941
U.S. Department of Defense Awards with No CFDA Number	SCN09620	12.000	-	36,606
University of Illinois - Chicago				
U.S. Department of Defense Awards with No CFDA Number	084424-16187	12.000	-	15,463
Total CFDA Number 12.000			-	11,282,905
Basic and Applied Scientific Research		12.300	-	90,897
Scientific Research - Combating Weapons of Mass Destruction		12.351	99,531	262,997
Passed-through:				
Global Secure Shipping				
Air Force Defense Research Sciences Program	FA8650-19-2-5503-SUB	12.800	-	2,187,617
			-	2,187,617
Total U.S. Department of Defense			99,531	13,824,416

See Notes to Schedule of Expenditures of Federal Awards.

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UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2020

<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 the Interior				
Bureau of Ocean Energy Management Renewable Energy Program		15.408	-	22,826
Passed-through:				
George Mason University				
Water Desalination Research and Development Program	E2050681	15.506	-	23,644
Total CFDA Number 15.506			-	23,644
Passed-through:				
Maine Inland Fisheries and Wildlife				
Fish and Wildlife Management Assistance	924367	15.608	-	19,919
Total CFDA Number 15.608			-	19,919
Passed-through:				
Maine Inland Fisheries and Wildlife				
State Wildlife Grants	CT 09A 20170607*3819	15.634	-	738
Willistown Conservation Trust				
State Wildlife Grants	NSN911	15.634	-	170
Total CFDA Number 15.634			-	908
Migratory Bird Monitoring, Assessment and Conservation		15.655	-	18,298
Passed-through:				
Maine Inland Fisheries and Wildlife				
Endangered Species Recovery Implementation	CT-09A-20180810*504	15.657	-	48,249
Total CFDA Number 15.657			-	48,249
Passed-through:				
University of Delaware				
Hurricane Sandy Disaster Relief Activities - FWS	48977	15.677	-	72,857
Total CFDA Number 15.677			-	72,857
Assistance to States Water Resources Research Institutes		15.805	-	117,179
Passed-through:				
University of New Hampshire				
Assistance to States Water Resources Research Institutes	18-055	15.805	-	82,604
Total CFDA Number 15.805			-	199,783
U.S. Geological Survey Research and Data Collection		15.808	-	24,632
Cooperative Research Units		15.812	-	141,101
Natural Resource Stewardship		15.944	-	18,931
Cooperative Research and Training Programs - Resources of the National Park System		15.945	12,728	45,802
Passed Through				
Wesleyan University				
National Park Service Conservation, Protection, Outreach, and Education	WESU5011298103	15.954	-	920
Total CFDA Number 15.954			-	920
Total U.S. Department of the Interior			12,728	637,870
U.S. Department of Transportation				
Passed-through:				
Maine Department of Transportation				
Total U.S. Department of Transportation Awards with no CFDA Number	CT#201908060000000000	20.000	-	33,464
Total U.S. Department of Transportation Awards with no CFDA Number	20180626000000000798	20.000	-	34,236
Total U.S. Department of Transportation Awards with no CFDA Number	20180803000000000081	20.000	-	32,237
Total U.S. Department of Transportation Awards with no CFDA Number	202005060000000003102	20.000	-	3,111
Total CFDA Number 20.000			-	103,048
University Transportation Centers Program		20.701	911,188	1,910,231
Passed-through:				
Maine Maritime Academy				
University Transportation Centers Program	MMA-2014-002	20.701	-	(1,102)
Total CFDA Number 20.701			911,188	1,909,129

See Notes to Schedule of Expenditures of Federal Awards.

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UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2020

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Passed-through:				
University of North Dakota				
Pipeline Safety Research CAAP	FAR0031367	20.724	-	48,451
Total CFDA Number 20.724			-	48,451
Total U.S. Department of Transportation			911,188	2,060,628
National Aeronautics and Space Administration				
National Aeronautics and Space Administration Awards With No CFDA Number		43.000	-	8,333
Passed-through:				
Maine Space Grant Consortium				
National Aeronautics and Space Administration Awards With No CFDA Number	SG-20-28	43.000	-	229
Total CFDA Number 43.000			-	8,562
Science		43.001	33,522	199,477
Passed-through:				
Bigelow Lab for Ocean Science				
Science	BLOS-16-002	43.001	-	19,329
Boise State University				
Science	8742-PO135489	43.001	-	25,758
Columbia University				
Science	1(GG013122)	43.001	-	52,647
Northern Arizona University				
Science	1004072-03	43.001	-	19,070
Oregon State University				
Science	NS296A-A	43.001	-	119,268
Science	NS303A-A	43.001	-	10,075
The Trustees of Princeton University				
Science	SUB0000207	43.001	-	2,414
Total CFDA Number 43.001			33,522	448,038
Passed-through:				
Maine Space Grant Consortium				
Office of Stem Engagement (OSTEM)	EP-17-03	43.008	-	(339)
Office of Stem Engagement (OSTEM)	EP-18-01	43.008	-	67,877
Office of Stem Engagement (OSTEM)	EP-19-04	43.008	-	33,766
Office of Stem Engagement (OSTEM)	EP-19-05	43.008	-	29,506
Office of Stem Engagement (OSTEM)	EP-19-07	43.008	1,700	67,438
Office of Stem Engagement (OSTEM)	EP-20-03	43.008	-	78,835
Office of Stem Engagement (OSTEM)	SG-18-10	43.008	-	1,818
Office of Stem Engagement (OSTEM)	SG-18-25	43.008	-	2,536
Office of Stem Engagement (OSTEM)	SG-19-07	43.008	-	6,280
Office of Stem Engagement (OSTEM)	SG-19-15	43.008	-	3,178
Office of Stem Engagement (OSTEM)	SG-20-05	43.008	-	64,407
Office of Stem Engagement (OSTEM)	SG-20-13	43.008	-	6,875
Office of Stem Engagement (OSTEM)	SG-20-14	43.008	-	3,659
Office of Stem Engagement (OSTEM)	SG-20-15	43.008	-	552
Office of Stem Engagement (OSTEM)	SG-20-17	43.008	-	11,700
Office of Stem Engagement (OSTEM)	SG-20-21	43.008	-	2,200
Office of Stem Engagement (OSTEM)	SG-20-22	43.008	-	8,618
Total CFDA Number 43.008			1,700	388,906
Space Technology		43.012	-	30,777
Total National Aeronautics and Space Administration Awards			35,222	876,283
National Foundation for the Arts and Humanities				
Passed-through:				
Dartmouth College				
Promotion of the Humanities Division of Preservation and Access	R1184	45.149	-	34,929
Total CFDA Number 45.149			-	34,929
Promotion of the Humanities Office of Digital Humanities		45.169	26,537	89,595
Total National Foundation for the Arts and Humanities			26,537	124,524

See Notes to Schedule of Expenditures of Federal Awards.

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**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2020**

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
National Science Foundation				
Engineering		47.041	-	622,247
Passed-through:				
Glucan Biorenewables, LLC	NSN845	47.041	-	76,178
UNAR Labs, LLC	UM-SUB1843485	47.041	-	61,704
University of New Hampshire	18-051	47.041	-	1,017
Total CFDA Number 47.041			-	761,146
Mathematical and Physical Sciences		47.049	24,397	170,004
Passed-through:				
Barnard College	UM-1565843	47.049	-	129
Mathematical and Physical Sciences	518808	47.049	-	26,050
University of Arizona			24,397	196,183
Total CFDA Number 47.049				
Geosciences		47.050	39,954	1,940,755
Passed-through:				
Boise State University	8743-PO134721	47.050	-	4,292
Geosciences	TUL-SCC-556144-17/18	47.050	-	62,283
Tulane University			39,954	2,007,330
Total CFDA Number 47.050				
Computer and Information Science and Engineering		47.070	17,613	548,453
Passed-through:				
Colby College	1659142-01	47.070	-	44,068
Computer and Information Science and Engineering	1659377-UM	47.070	-	8,785
Massachusetts Green High Performance Computing Center, Inc.			17,613	601,306
Total CFDA Number 47.070				
Biological Sciences		47.074	200,007	1,315,819
Passed-through:				
State University of New York - Albany	19-14-82252	47.074	-	50,919
Biological Sciences	UA2020-147	47.074	-	9,040
University of Arkansas	9602	47.074	-	90,084
Biological Sciences			200,007	1,465,862
University of California at Berkeley				
Total CFDA Number 47.074				
Social, Behavioral, and Economic Sciences		47.075	31,044	343,403
Education and Human Resources		47.076	186,691	2,120,246
Passed-through:				
American Museum of Natural History	Mar-13	47.076	-	5,747
Education and Human Resources	NSN926	47.076	-	13,900
Education Development Center	12423	47.076	-	32,111
Education and Human Resources	3-8-710-953	47.076	-	40,140
Mathematical Association of America				
Education and Human Resources	117792	47.076	-	11,743
Sonoma State University	087106-16423	47.076	-	(6)
Education and Human Resources	096877-17620	47.076	-	66,357
Total CFDA Number 47.076			186,691	2,290,238

See Notes to Schedule of Expenditures of Federal Awards.

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UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2020

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Polar Programs		47.078	-	4,982
Office of International Science and Engineering		47.079	-	2,056
Passed-through:				
University of New Hampshire				
Office of International Science and Engineering	16-018	47.079	-	259,275
Total CFDA Number 47.079			-	261,331
Integrative Activities		47.083	917,259	3,790,927
Passed-through:				
University of Cincinnati				
Integrative Activities	012454-002	47.083	-	50,306
University of New Hampshire				
Integrative Activities	19-005	47.083	-	367,700
University of Rhode Island				
Integrative Activities	0005916/112518	47.083	-	34,760
Total CFDA Number 47.083			917,259	4,243,693
Total National Science Foundation			1,416,965	12,175,474
U.S. Environmental Protection Agency				
Passed-through:				
Maine Environmental Protection Agency				
Performance Partnership Grants	06A 20170522*3610	66.605	-	36,068
Total CFDA Number 66.605			-	36,068
Total U.S. Environmental Protection Agency			-	36,068
U.S. Department of Energy				
Passed through:				
Battelle				
U.S. Department of Energy Awards with No CFDA Number	4000154793	81.000	-	(3,650)
UT Battelle, LLC				
U.S. Department of Energy Awards with No CFDA Number	4000174848	81.000	-	1,194,169
Total CFDA Number 81.000			-	1,190,519
Office of Science Financial Assistance Program		81.049	-	71,434
Passed-through:				
Virginia Institute of Marine Science				
Office of Science Financial Assistance Program	720232-712683	81.049	-	72,709
Total CFDA Number 81.049			-	144,143
University Coal Research		81.057	-	24,488
Passed-through:				
University of Massachusetts Lowell				
Conservation Research and Development	S51900000041014	81.086	-	86,166
Total CFDA Number 81.086			-	86,166
Renewable Energy Research and Development		81.087	9,237	533,270
Passed-through:				
Ocean Renewable Power Co				
Renewable Energy Research and Development	SUB-16067	81.087	-	37,479
Oscilla Power				
Renewable Energy Research and Development	8625SUB	81.087	-	6,647
Total CFDA Number 81.087			9,237	577,396
Fossil Energy Research and Development		81.089	123,270	462,501
Advanced Research Projects Agency - Energy		81.135	-	179,611
Total U.S. Department of Energy			132,507	2,664,824
U.S. Department of Education				
Passed-through:				
Worcester Polytechnic Institute				
Education Research, Development and Dissemination	18-216430-02	84.305	-	60,380
Total CFDA Number 84.305			-	60,380
Total U.S. Department of Education			-	60,380

See Notes to Schedule of Expenditures of Federal Awards.

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UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2020

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Northern Border Regional Commission				
Northern Border Regional Development		90.601	-	14,873
Total Northern Border Regional Commission			-	14,873
U.S. Department of Health and Human Services				
U.S. Department of Health and Human Services Awards with no CFDA		93.000	-	25,608
Passed-through:				
RTI International				
U.S. Department of Health and Human Services Awards with no CFDA	21-312-0214448-52754	93.000	-	127,076
Social and Scientific Systems, Inc.				
U.S. Department of Health and Human Services Awards with no CFDA	HPDA-SSS-S-15-004406	93.000	-	6,168
Total CFDA Number 93.000			-	158,852
Passed-through:				
Harvard University				
Environmental Health	113113-5096673	93.113	-	16,488
Total CFDA Number 93.113			-	16,488
Passed-through:				
Maine Department of Health and Human Services				
Injury Prevention and Control Research and State and Community Based Programs	26A20141202*1940	93.136	-	(58,106)
Maine Attorney General				
Injury Prevention and Control Research and State and Community Based Programs	CT 26A 20190820*0563	93.136	-	64,033
Total CFDA Number 93.136			-	5,927
Rural Health Research Centers		93.155	-	829,320
Passed-through:				
University of Iowa				
Rural Health Research Centers	S00478-01	93.155	-	70,029
Rural Health Research Centers	S00478-02	93.155	-	195,927
Total CFDA Number 93.155			-	1,095,276
Research Related to Deafness and Communication Disorders		93.173	121,286	253,226
Passed-through:				
Brigham Young University				
Research Related to Deafness and Communication Disorders	18-0528	93.173	-	46,244
University of Cincinnati				
Research Related to Deafness and Communication Disorders	009600-012	93.173	-	67,053
Total CFDA Number 93.173			121,286	366,523
Passed-through:				
University of Minnesota				
State Rural Hospital Flexibility Program	P007036255	93.241	-	438,348
Total CFDA Number 93.241			-	438,348
Mental Health Research Grants		93.242	-	157,008
Passed-through:				
Mary Imogene Bassett Hospital				
Occupational Safety and Health Programs	5U54OH007542-18	93.262	-	1,727
Total CFDA Number 93.262			-	1,727
Trans-NIH Research Support		93.310	-	175,770
Passed-through:				
Maine Developmental Disabilities Council				
Developmental Disabilities Basic Support and Advocacy Grants	MDDC.20.CCIDS.REST.S	93.630	-	16,652
Total CFDA Number 93.630			-	16,652
Arthritis Musculoskeletal Skin Research		93.846	-	181,732
Diabetes, Digestive, and Kidney Diseases Extramural Research		93.847	-	121,835
Extramural Research Programs in the Neurosciences and Neurological Disorders		93.853	-	15,144
Passed-through:				
University of Kentucky				
Extramural Research Programs in the Neurosciences and Neurological Disorders	3200000884-17-066	93.853	-	15,891
Total CFDA Number 93.853			-	31,035

See Notes to Schedule of Expenditures of Federal Awards.

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**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2020**

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Allergy and Infectious Diseases Research		93.855	-	341,992
Passed-through:				
Central Michigan University				
Allergy and Infectious Diseases Research	626301	93.855	-	10,776
Allergy and Infectious Diseases Research	F64067	93.855	-	730
Total CFDA Number 93.855			-	353,498
Biomedical Research and Research Training		93.859	-	282,674
Passed-through:				
Maine Medical Center				
Biomedical Research and Research Training	LIAW-111001-2	93.859	-	55,332
Biomedical Research and Research Training	112366-ROSEN-CTR-2	93.859	-	234,106
Biomedical Research and Research Training	112366-ROSEN-CTR-PIL	93.859	-	22,040
Passed-through:				
Mount Desert Island Biological Laboratory				
Biomedical Research and Research Training	P20GM103423-19/KING	93.859	-	46,095
Biomedical Research and Research Training	P20GM103423-19/MOLLO	93.859	-	104,223
Biomedical Research and Research Training	P20GM103423-19/UMF	93.859	-	70,420
Biomedical Research and Research Training	P20GM103423-19/UMHC	93.859	-	248,221
Biomedical Research and Research Training	P20GM103423-19/UMM	93.859	-	62,416
Biomedical Research and Research Training	P20GM103423-19/UMPI	93.859	-	140,029
Biomedical Research and Research Training	P20GM103423-20/MOLLO	93.859	-	20,466
Biomedical Research and Research Training	P20GM103423-20/UMF	93.859	-	32
Biomedical Research and Research Training	P20GM103423-20/UMHC	93.859	-	8,190
Biomedical Research and Research Training	P20GM103423-20/UMPI	93.859	-	11,805
Biomedical Research and Research Training	P20GM104318-07/SMITH	93.859	-	55,891
Total CFDA Number 93.859			-	1,361,940
Child Health and Human Development Extramural Research		93.865	-	81,883
Passed-through:				
Activas Diagnostics LLC				
Aging Research	AD-2018-09-001N	93.866	-	85,891
Alba-Technic, LLC				
Aging Research	2017-1212	93.866	-	26
Total CFDA Number 93.866			-	85,917
Passed-through:				
Fauxsee Innovations				
Vision Research	17101101	93.867	-	27,292
Massachusetts Eye and Ear Infirmary				
Vision Research	01	93.867	-	(6,515)
Total CFDA Number 93.867			-	20,777
Passed-through:				
Dartmouth College				
Medical Library Assistance	R1062	93.879	-	45,804
Total U.S. Department of Health and Human Services			121,286	4,716,992
Corporation for National and Community Service				
National Service and Civic Engagement Research Competition		94.026	-	80,036
Total Corporation for National and Community Service			-	80,036
Total Research and Development Cluster			5,199,833	51,932,110
U.S. Department of Agriculture				
U.S. Department of Agriculture Awards with No CFDA Number		10.000	-	68,337
Plant and Animal Disease, Pest Control, and Animal Care		10.025	-	140,075
Acer Access Development Program		10.174	27,046	144,406
Passed-through:				
University of Vermont				
Sustainable Agricultural Research and Education	SNE18-07-33243	10.215	-	18,402
Sustainable Agricultural Research and Education	SNE19-07-34268	10.215	-	22,718
Total CFDA 10.215			-	41,120
Passed-through:				
Cultivating Community				
Beginning Farmer and Rancher Development Program	NSN852	10.311	-	2,788
Total CFDA 10.311			-	2,788

See Notes to Schedule of Expenditures of Federal Awards.

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UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2020

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Crop Insurance Education in Targeted States		10.458	-	106,440
Cooperative Extension Service		10.500	36,251	1,820,624
Passed-through:				
Kansas State University	S19156	10.500	-	7,920
Purdue University	F9000837602043	10.500	-	116,735
University of Delaware				
Cooperative Extension Service	52326	10.500	-	12,273
Cooperative Extension Service	56959	10.500	-	7,311
Total CFDA Number 10.500			36,251	1,964,863
Smith-Lever Funding (Various Programs)		10.511	-	1,060,198
Expanded Food and Nutrition Education Program		10.514	-	427,141
Renewable Resources Extension Act and National Focus Fund Projects		10.515	-	57,381
Passed-through:				
Maine Department of Agriculture				
Child and Adult Care Food Program	19-476	10.558	-	5,506
Total CFDA Number 10.558			-	5,506
Passed-through:				
United States Endowment for Forestry and Communities				
Cooperative Forestry Assistance	E19-56	10.664	-	60,522
Total CFDA Number 10.664			-	60,522
Wood Utilization Assistance		10.674	-	21,668
Distance Learning and Telemedicine Loans and Grants		10.855	-	14,819
Total U.S. Department of Agriculture			63,297	4,115,264
U.S. Department of Commerce				
Economic Development Technical Assistance		11.303	-	111,440
Sea Grant Support		11.417	-	349,667
Passed-through:				
Maine Department of Marine Resources				
Coastal Zone Management Administration Awards	20180315*2687	11.419	-	45,887
Total CFDA Number 11.419			-	45,887
Passed-through:				
President and Fellow of Middlebury College				
Climate and Atmospheric Research	510279_01	11.431	-	18,634
Total CFDA Number 11.431			-	18,634
Passed-through:				
Atlantic States Marine Fisheries Commission				
Unallied Science Program	19-0807	11.472	-	30,876
Total CFDA Number 11.472			-	30,876
Passed-through:				
Maine Aquaculture Innovation Center				
Atlantic Coastal Fisheries Cooperative Management Act	18-11	11.474	-	11,580
Total CFDA Number 11.474			-	11,580
Passed-through:				
Maine Manufacturing Extension Partnership				
Manufacturing Extension Partnership	70NANB17H004	11.611	-	100,013
Manufacturing Extension Partnership	70NANB19H073	11.611	-	26,988
Total CFDA Number 11.611			-	127,001
Total U.S. Department of Commerce			-	695,085
U.S. Department of Justice				
OVW Research and Evaluation Program		16.026	66,052	132,442

See Notes to Schedule of Expenditures of Federal Awards.

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UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2020

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Passed-through: Farleigh Dickinson University Promoting Evidence Integration in Sex Offender Management Total CFDA Number 16.203	DOJ0001-01	16.203	- - -	79,687 79,687
Legal Assistance for Victims		16.524	69,453	114,613
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault and Stalking on Campus		16.525	-	204,660
OVW Technical Assistance Initiative		16.526	-	1,253,010
State Justice Statistics Program for Statistical Analysis Centers		16.550	-	172,575
Passed-through: Justice Research and Statistics Association Crime Victim Assistance/Discretionary Grants Total CFDA Number 16.582	MAINE-5200-020	16.582	- -	9,630 9,630
Corrections Training and Staff Development		16.601	-	40,571
Passed-through: National 4-H Council Juvenile Mentoring Program Total CFDA Number 16.726	NSN900	16.726	- -	60,332 60,332
Passed-through: Restorative Justice Project Innovations in Community-Based Crime Reduction Total CFDA Number 16.817	NSN-60819	16.817	- -	4,002 4,002
Total U.S. Department of Justice			135,505	2,071,522
U.S. Department of Labor				
Occupational Safety and Health Susan Harwood Training Grants		17.502	-	117,772
Total U.S. Department of Labor			-	117,772
U.S. Department of Transportation				
Passed-through: Maine Department of Transportation U.S. Department of Transportation Awards with No CFDA U.S. Department of Transportation Awards with No CFDA Total CFDA Number 20.000	20190305*0427 NSN	20.000 20.000	- - -	42,123 8,784 50,907
Total U.S. Department of Transportation			-	50,907
National Aeronautics and Space Administration				
Science		43.001	64,032	134,788
Passed-through: Maine Space Grant Consortium Office of Stem Engagement (OSTEM) Office of Stem Engagement (OSTEM) Total CFDA Number 43.008	EP-20-04 SG-20-12	43.008 43.008	- - -	13,253 24,000 37,253
Total National Aeronautics and Space Administration			64,032	172,041
National Endowment for the Arts and Humanities				
Passed-through: State of Maine Arts Commission Promotion of the Arts Partnership Agreements Total CFDA Number 45.025	NSN-60801	45.025	- -	2,951 2,951
Promotion of the Humanities Public Programs		45.164	-	4,040
Total National Endowment for the Arts and Humanities			-	6,991
U.S. Small Business Administration				
Small Business Development Centers		59.037	-	792,408
Small Business Development Centers - CARES Total CFDA Number 59.037		59.037	- -	29,172 821,580
Total U.S. Small Business Administration			-	821,580

See Notes to Schedule of Expenditures of Federal Awards.

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UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2020

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
U.S. Veterans Affairs				
U.S. Veterans Affairs Awards with No CFDA		64.000	-	239,629
Total U.S. Veterans Affairs			-	239,629
U.S. Environmental Protection Agency				
Healthy Communities Grant Program		66.110	-	1,821
Southeast New England Coastal Watershed Restoration		66.129	194,196	577,351
Environmental Finance Center Grants		66.203	-	69,606
Passed-through:				
University of North Carolina at Chapel Hill				
Surveys, Studies, Investigations, Demonstrations, and Training Grants	5111290	66.424	-	14,322
Total CFDA Number 66.424			-	14,322
National Estuary Program		66.456	41,975	606,910
Pollution Prevention Grants Program		66.708	9,069	30,545
Passed-through:				
Extension Foundation				
Demonstrations, and Studies	SA-2019-32	66.716	-	18,925
Demonstrations, and Studies	SA-2020-06	66.716	-	17,876
Total CFDA Number 66.716			-	36,801
Total U.S. Environmental Protection Agency			245,240	1,337,356
U.S. Department of Energy				
Technical Analysis/Assistance		81.117	154,904	320,446
Passed-through:				
Efficiency Maine				
Energy Efficiency and Conservation Block Grant Program (EECBG)		81.128	-	(1,751,628)
Total CFDA Number 81.128			-	(1,751,628)
Total U.S. Department of Energy			154,904	(1,431,182)
U.S. Department of Education				
Language and International Studies Program and Foreign Language and Area Studies		84.015	56,201	210,144
Higher Education Institutional Aid		84.031	-	825,402
Passed-through:				
Maine Department of Education				
Career and Technical Education - Basic Grants to States	NSN	84.048	-	46,760
Career and Technical Education - Basic Grants to States	DOE_GENDER_FY19	84.048	-	1,337
Total CFDA Number 84.048			-	48,097
Rehabilitation Long-Term Training		84.129	-	28,069
Special Education - Personnel Development to Improve Services and Results for Children with		84.325	-	131,664
Gaining Early Awareness and Readiness for Undergraduate Program		84.334	2,751,864	2,873,805
Passed-through:				
American Museum of Natural History				
Teacher Quality Partnership Grants	1-2015	84.336	-	86,936
Total CFDA Number 84.336			-	86,936
Passed-through:				
National Writing Project				
Supporting Effective Instruction State Grants	98-ME01-SEED2017-CAM	84.367	-	44
Total CFDA Number 84.367			-	44
Higher Education Emergency Relief Fund Student Aid Portion (COVID-19)		84.425E	-	7,961,478
Higher Education Emergency Relief Fund Institutional Portion (COVID-19)		84.425F	-	7,591,228
Higher Education Emergency Relief Fund Strengthening Institutions Program (COVID-19)		84.425M	-	113,051
Higher Education Emergency Relief Fund Fund for the Improvement of Postsecondary Education Formula Grant (COVID-19)		84.425N	-	192,066
Total U.S. Department of Education			2,808,065	20,061,984

See Notes to Schedule of Expenditures of Federal Awards.

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UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2020

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
U.S. Department of Health and Human Services				
Passed-through:				
Maine Department of Agriculture				
Food and Drug Administration Research	20190405*2827	93.103	-	(41)
Total CFDA Number 93.103			-	(41)
Passed-through:				
University of New Hampshire				
Maternal and Child Health Federal Consolidated Programs	L0055	93.110	-	128,021
Total CFDA Number 93.110			-	128,021
Passed-through:				
Penobscot Community Health Center				
Significance	NSN838	93.243	-	6,233
Healthy Acadia Coalition				
Significance	2018-USM.SAMHSA.MAT	93.243	-	26,894
Significance	2019-2020-USM.SAMHSA	93.243	-	19,434
Total CFDA Number 93.243			-	52,561
Passed-through:				
Penobscot Community Health Center				
Advanced Nursing Education Workforce Grant Program	NSN924	93.247	-	26,652
Total CFDA Number 93.247			-	26,652
21st Century Cures Act - Brain Research through Advancing Innovative Neurotechnologies		93.372	-	63,663
Passed-through:				
Maine Department of Education				
Every Student Succeeds Act/Preschool Development Grants	013-05A-1818-18-4099	93.434	-	21,642
Total CFDA Number 93.434			-	21,642
Passed-through:				
Maine Department of Education				
ACL Assistive Technology	013-05A-3076-37-4099 / 013-05A-3049-17	93.464	-	46,125
ACL Assistive Technology	013-05A-3076-37-4099 / 013-05A-3049-17	93.464	-	169,921
ACL Assistive Technology	013-05A-3076-37-6401	93.464	-	5,750
Total CFDA Number 93.464			-	221,796
Passed-through:				
Maine Department of Health and Human Services				
Child Care Development Block Grant - CARES	NSN	93.575	-	3,675
Total CFDA Number 93.575			-	3,675
Service		93.632	-	572,775
Passed-through:				
The Research Foundation of SUNY				
Child Welfare Research Training or Demonstration	18-10	93.648	-	41,780
Child Welfare Research Training or Demonstration	19-21-82905	93.648	-	238,200
Total CFDA 93.648			-	279,980
Passed-through:				
University of Denver (Colorado Seminary)				
Foster Care - Title IV(E)	SC37254-03	93.658	-	291,529
Foster Care - Title IV(E)	SC37941-02-00	93.658	-	399,178
Total CFDA 93.658			-	690,707
Passed-through:				
Maine Department of Health and Human Services				
(SUPPORT) for Patients and Communities Act	OMS-20-110	93.664	-	111,330
Total CFDA 93.664			-	111,330
Mental and Behavioral Health Education and Training Grants		93.732	-	32,197

See Notes to Schedule of Expenditures of Federal Awards.

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UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2020

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Passed-through:				
MaineHealth				
Prevention and Public Health Funds (PPHF)	NSN-60716	93.763	-	20,727
Total CFDA 93.763			-	20,727
Passed-through:				
West Virginia University				
Opioid STR	19-519-USM	93.788	-	2,822
Maine Department of Corrections				
Opioid STR	03A-20190722*218	93.788	-	34,447
Total CFDA Number 93.788			-	37,269
Passed-through:				
Maine Children's Trust Fund				
Maternal, Infant and Early Childhood Home Visiting Grant	MCT-19-1601	93.870	-	44,864
Maternal, Infant and Early Childhood Home Visiting Grant	SUB-CFS-19-1601A	93.870	-	142,190
Total CFDA Number 93.870			-	187,054
Passed-through:				
MaineHealth				
Health Care Provider Quality Improvement	NSN-60803	93.912	-	27,568
University of Vermont				
Health Care Provider Quality Improvement	34605SUB53138	93.912	-	64,973
Total CFDA Number 93.912			-	92,541
Passed-through:				
University of New England				
PPHF Geriatric Education Center	U1QHP33080-01-00	93.969	-	188,111
PPHF Geriatric Education Center	23015-011	93.969	-	700
Total CFDA Number 93.969			-	188,811
Total U.S. Department of Health and Human Services			-	2,731,360
Corporation for National and Community Service				
Retired and Senior Volunteer Program		94.002	-	134,513
Passed-through:				
Maine Commission for Community Service				
AmeriCorps	20180719*0192	94.006	-	28,374
AmeriCorps	20190814*0527	94.006	-	131,699
Total CFDA Number 94.006			-	160,073
Passed-through:				
New Hampshire Campus Compact				
Volunteers in Service to America	NSN-60743	94.013	-	3,585
Volunteers in Service to America	NSN-60792	94.013	-	8,007
Total CFDA Number 94.013			-	11,592
Passed-through:				
Annie E Casey Foundation				
Social Innovation Fund	15SIHMD001	94.019	-	12,357
Total CFDA Number 94.019			-	12,357
Total Corporation for National and Community Service			-	318,535
U.S. Department of Homeland Security				
Port Security Grant Program		97.056	-	36,140
Total U.S. Department for Homeland Security			-	36,140
Total Other Clusters			3,471,043	31,344,984
Total Expenditures			8,670,876	279,782,299

See Notes to Schedule of Expenditures of Federal Awards.

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**UNIVERSITY OF MAINE SYSTEM
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

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, 2020. 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 2020. The base rates for other F&A cost recoveries range from 26% to 51% for fiscal year 2020.

UNIVERSITY OF MAINE SYSTEM
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2020

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, 2020 consist of the following:

Federal Perkins Loans	\$19,803,595
Nursing Student Loans	2,239,884

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, 2020:

Agency	CFDA	Direct Funding	Passed- Through Funding	Total
Department of Agriculture	10xxx	\$ 11,978,676	\$ 1,577,325	\$ 13,556,001
Department of Commerce	11xxx	4,545,032	1,845,833	6,390,865
Department of Defense	12xxx	5,483,286	8,341,130	13,824,416
Department of the Interior	15xxx	388,770	398,893	787,663
Department of Justice	16xxx	1,917,871	153,651	2,071,522
Department of Labor	17xxx	117,772	-	117,772
Department of Transportation	20xxx	1,910,231	201,304	2,111,535
National Aeronautics & Space Administration	43xxx	373,375	674,951	1,048,326
National Endowment for the Arts	450xx	-	2,951	2,951
National Endowment for the Humanities	451xx	93,636	34,929	128,565
National Science Foundation	47xxx	10,858,893	1,316,580	12,175,473
Small Business Administration	59xxx	821,581	-	821,581
Department of Veterans Affairs	64xxx	239,629	-	239,629
Environmental Protection Agency	66xxx	1,286,233	87,191	1,373,424
Department of Energy	81xxx	1,591,750	(358,108)	1,233,642
Department of Education	84xxx	211,768,500 *	440,234	212,208,734
Northern Border Regional Commission	90xxx	14,873	-	14,873
Department of Health & Human Services	93xxx	5,825,576 *	5,086,594	10,912,170
Corporation for National & Community Service	94xxx	542,995	184,022	727,017
Department of Homeland Security	97xxx	36,140	-	36,140
Total Federal Assistance		\$ 259,794,819	\$ 19,987,480	\$ 279,782,299

* Includes \$184,739,742 for Student Financial Aid

** Includes \$2,690,748 for Student Financial Aid

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2020**

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 _____ ☒ no
 - Significant deficiency(ies) identified? _____ yes _____ ☒ none reported
3. Noncompliance material to financial statements noted? _____ yes _____ ☒ no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? _____ yes _____ ☒ no
 - Significant deficiency(ies) identified? ☒ 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)? ☒ 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	Student Financial Assistance Cluster
Various	Research & Development Cluster
84.425E, 84.425F	Coronavirus Aid, Relief, and Economic Security
Act	

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

Type A - \$3,000,000; Type B - \$750,000

Auditee qualified as low-risk auditee?

☒ yes _____ no

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2020**

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

2020 – 001: COD Reporting

Federal Agency: Department of Education

Federal Program Title: Student Financial Assistance Cluster

CFDA Number: Various

Award Period: July 01, 2019 – June 30, 2020

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matters

Criteria or Specific Requirement: The Department of Education requires institutions to report the disbursement dates and amounts to the Common Origination and Disbursement (COD) system within 15 days of disbursing Pell (34 CFR 690.83(b)(2) and Direct Loan (34 CFR 685.309) funds to a student.

Condition: During our testing at the University of Maine at Augusta (UMA), we noted two Pell disbursements that were not reported within the required 15 days.

Questioned Costs: None

Context: During our testing, it was noted that the University does have a process in place to ensure disbursements are accurately reported to COD; however, there were still two reporting issues.

Cause: The University's processes and controls did not ensure the disbursements were accurately reported to COD.

Effect: Various agencies rely on the data in the COD system for reporting purposes and not including timely data may skew the data.

Repeat Finding: No

Auditor's Recommendation: We recommend the University evaluate its procedures and policies around reporting disbursements to COD to ensure that student information is reported accurately and timely.

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

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2020**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2020 – 002: Perkins Loan Servicer

Federal Agency: Department of Education

Federal Program Title: Federal Perkins Loan Program

CFDA Number: 84.038

Award Period: July 01, 2019 – June 30, 2020

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(c) requires contracts with third-party servicers contain certain language stating the third-party will:

- Comply with all statutory or regulatory provisions, and special arrangements, agreements, limitations, suspensions, and terminations entered into under Title IV HEA Programs.
- Refer to the ED Office of Inspector General for Investigations any information indicating there is reasonable cause to believe:
 - the institution might have engaged in fraud or other criminal misconduct in connection with the institution's administration of any Title IV, HEA program, or
 - an applicant for Title IV, HEA program assistance might have engaged in fraud or other criminal misconduct in connection with his or her application.
- Be jointly and severally liable with the institution for any violation by the servicer of any statutory or regulatory provisions, and special arrangements, agreements, limitations, suspensions, and terminations entered into under Title IV HEA Programs.

Condition: During our testing, we noted ECSI's contract did not comply with the Third-Party Eligibility Compliance Requirements listed in Section IV of the Department of Education SFA Guide.

Questioned Costs: None

Context: During our review of the ECSI's attestation report, it was noted they were either unable to locate executed contracts or executed contracts did not include all the requirements 34 CFR 668.25(c) concerning compliance, liability, referrals, disbursements and returns, and repayments of Title IV funds.

Cause: The contracts did not include required information.

Effect: ECSI is not in compliance with all statutory or regulatory provisions, and special arrangements, agreements, limitations, suspensions, and terminations entered into under the Title IV HEA Programs. This finding must also be reported for the University's ECSI services.

Repeat Finding: No

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2020**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2020 – 002: Perkins Loan Service (Continued)

Auditor’s Recommendation: We recommend the University implement a thorough review process of all third-party servicer contracts to make sure they comply with all Department of Education Rules and Regulations.

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

2020 – 003: National Student Loan Data System (NSLDS) Enrollment Reporting

Federal Agency: Department of Education

Federal Program Title: Student Financial Assistance

CFDA Number: Various

Award Period: July 01, 2019 – June 30, 2020

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matters

Criteria or Specific Requirement: The Code of Federal Regulations, 34 CFR 682.610, states that institutions must report accurately the enrollment status of all students regardless if they receive aid from the institution or not. This includes the enrollment effective date and related enrollment status, which must be reported for both the Campus-Level and the Program-Level as well as the program begin date. In addition, at a minimum, schools are required to certify enrollment every 60 days, and respond within 15 days of the date that NSLDS sends a Roster file to the school or its third-party servicer.

Condition: During our testing of 40 students, we noted two students at the University of Maine at Farmington (UMF) whose campus enrollment date was not timely reported. In addition, the enrollment effective date was incorrect. Two additional students withdrew from UMF and their campus enrollment effective date was the students’ last date of attendance while their program enrollment effective date was the date the students’ withdrawal was processed by the registrar. These two dates should match as the students withdrew from the institution entirely.

Questioned Costs: None

Context: During our testing, it was noted the University does not have a process in place to ensure timeliness and accuracy of NSLDS reporting.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2020**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2020 – 003: National Student Loan Data System (NSLDS) Enrollment Reporting (continued)

Cause: The University did not timely or properly report student enrollment information to NSLDS through their third-party servicer, National Student Clearinghouse (NSC).

Effect: The University did not comply with Department of Education (ED) regulations by reporting student enrollment status changes accurately and timely.

Repeat Finding: No

Auditor's Recommendation: We recommend the University reevaluate its procedures and review policies surrounding reporting status changes and other enrollment information to NSLDS to ensure timely and accurate reporting.

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

2020 – 004: Outstanding Student Refund Checks

Federal Agency: Department of Education

Federal Program Title: Student Financial Assistance Cluster

CFDA Number: Various

Award Period: July 01, 2019 – June 30, 2020

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matters

Criteria or Specific Requirement: The Code of Federal Regulations, 34 CFR 668.164(h)(2) states that an institution that attempts to disburse funds by check and the check is not cashed, the institution must return the funds to the Secretary no later than 240 days after the date it issued that check.

Condition: During our testing, we noted there was 32 uncashed checks worth \$29,657 that had not been returned to the Department of Education within the required 240 days. The instances of noncompliance by campus location were as follows:

- University of Maine at Augusta (UMA) - 7 uncashed checks worth \$8,451.00
- University of Maine at Farmington (UMF) - 4 uncashed checks worth \$1,206.50
- University of Maine (UM) - 13 uncashed checks worth \$9,904.32
- University of Maine at Machias (UMM) - 4 uncashed checks worth \$9,693.50
- University of Maine at Presque Isle (UMPI) - 4 uncashed checks worth \$401.50

Questioned Costs: \$29,657

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2020**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2020 – 004: Outstanding Student Refund Checks (continued)

Context: During our testing, it was noted the University do not have a process in place to ensure checks were returned to the Secretary prior to the 240-Day limit.

Cause: Management was not aware of the requirement to return checks that are not cashed within 240 days.

Effect: The University is not in compliance with Department of Education requirements that all student refund checks that are outstanding for more than 240 days be returned to the Department.

Repeat Finding: No

Auditor's Recommendation: We recommend that the University review its procedures related to outstanding student refund checks to ensure they are being returned to the Department of Education after 240 days.

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

2020 – 005: Equipment

Federal Agency: Various

Federal Program Title: Research and Development Cluster

CFDA Number: Various

Award Period: July 01, 2019 – June 30, 2020

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matters

Criteria or Specific Requirement: Per federal regulations 2 CFR section 200.313(d)(3), a control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated. In addition, per 2 CFR section 200.313(d)(2), a physical inventory of the property must be taken, and the results reconciled with the property records at least once every two years.

Condition: During our testing at the University of Maine, we noted 3 of the 16 assets tested were no longer in use due to inaccessibility or damage and should have been classified as disposed. It was also noted there is no documented review process for physical inventory over federally funded equipment.

Questioned Costs: None

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2020**

Section III – Findings and Questioned Costs – Major Federal Programs (continued)

2020 – 005: Equipment (Continued)

Context: During our testing, we noted that two of the assets no longer in use were designated for ocean research. The third asset was a removable cell used in nano lab equipment.

Cause: The two assets used in ocean research experienced battery failure and the units sank to the ocean floor. The removable cell had been destroyed as a result of smoke and water damage sustained in a fire. The University did not have procedures in place to identify these disposals timely.

Effect: The University was not in compliance with federal regulations over equipment purchased with federal funds.

Repeat Finding: No

Auditor's Recommendation: We recommend reviewing the University's procedures around physical inventory and federally funded equipment to ensure equipment is properly disposed of timely and physical inventory is reviewed.

Views of responsible officials: There is no disagreement with the audit finding.

University of Maine System
Board of Trustees

AGENDA ITEM SUMMARY

NAME OF ITEM: UM Department of Athletics Agreed-Upon Procedures Report FY20 Overview

INITIATED BY: David M. MacMahon, Chair

BOARD INFORMATION: X

BOARD ACTION:

BOARD POLICY:

Bylaws – Section 3

UNIFIED ACCREDITATION CONNECTION:

Supports central management and oversight of the University of Maine System's audits.

BACKGROUND:

Ken Ralph, University of Maine Athletics Director, will provide a brief overview regarding the following report on Agreed-Upon Procedures performed by O'Connor & Drew.

- *Agreed-Upon Procedures in Accordance with National Collegiate Athletic Association (NCAA) Bylaw 3.2.4.15 for the year ended June 30, 2020*

This report addresses evaluation of the Statement of Revenues and Expenditures of the UM Department of Athletics for compliance with specific NCAA Bylaw requirements.

05/06/2021

UNIVERSITY OF MAINE DEPARTMENT OF ATHLETICS

Agreed-Upon Procedures in Accordance with National Collegiate Athletic Association Bylaw 3.2.4.17

June 30, 2020

UNIVERSITY OF MAINE DEPARTMENT OF ATHLETICS

Agreed-Upon Procedures in Accordance with National Collegiate Athletic Association Bylaw 3.2.4.17

June 30, 2020

C O N T E N T S

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES IN ACCORDANCE WITH NCAA BYLAW 3.2.4.17

Dr. Joan Ferrini-Mundy, President
University of Maine
Orono, Maine

We have performed the procedures enumerated below on the Statement of Revenues and Expenditures (the "Statement") of the Intercollegiate Athletics Department (the "Department") of the University of Maine (the "University") for the year ended June 30, 2020. The University's management is responsible for the compliance with those requirements.

Dr. Joan Ferrini-Mundy, President, has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose solely to assist in evaluating whether the Statement of the Department of the University is in compliance with the National Collegiate Athletic Association (the "NCAA") Bylaw 3.2.4.17. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report, which includes Dr. Joan Ferrini-Mundy, President, and the Board of Trustees and management of the University, and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Procedures Related to Program Revenues and Expenditures

We obtained the Statement for the year ended June 30, 2020, as prepared by the University's management and shown in Appendix A. For the purpose of these procedures, materiality has been determined to be \$34,705 and changes of at least 10% from the respective prior year account balance. We recalculated the mathematical accuracy of the amounts in each column. We compared and agreed the amounts on each line to the corresponding amounts on the supporting schedules and/or worksheets, which agree to the general ledger.

1. Financial Statements and Affiliated Organizations

The University shall identify all intercollegiate athletics-related affiliated and outside organizations and obtain those organizations' statements for the reporting period. Once the University has made these statements available, the independent accountant shall agree the amounts reported in the statement to the organization's general ledger or, alternatively, confirm revenues and expenses directly with a responsible official of the organization. In addition, the University shall prepare a summary of revenues and

expenses for or on behalf of intercollegiate athletics programs affiliated and outside organizations to be included with the agreed-upon procedures report.

Results

According to management, the affiliated organizations of the University are the University of Maine Foundation (the "Foundation") and the University of Maine Alumni Association (the "Alumni Association"). Management has advised us that the affiliated organizations do not incur expenses on behalf of the Athletic Department, instead they serve as a conduit by soliciting and collecting contributions designated for the Athletic Department.

We obtained and examined the University's audited financial statements and noted no items that were listed as material weaknesses or significant deficiencies on the 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*.

We obtained and examined the 2020 audited financial statements of the Foundation. The Foundation received an unmodified opinion. As of the date of this report, the Alumni Association's reviewed financial statements for the year ended June 30, 2020 were in the process of being completed. As a result, we obtained and examined the reviewed financial statements of the Alumni Association for the years ended June 30, 2020. The independent accountant stated in their report that they were not aware of any material modifications that should be made to the Alumni Association's financial statements.

2. Analytical Procedures

Compare each material revenue and expense account to the prior period amounts and current year budget estimates. Obtain and document an understanding of any significant variations.

Results

According to management, the budget prepared for the Athletic Department is primarily used for operations. Consequently, the budget is not presented in a format comparable with the attached Statement. As a result, a comparison between the Statement's amounts and the current year budget was unable to be performed.

We compared the actual revenues and expenses in the Statement for the year ended June 30, 2020 to the respective figures for the year ended June 30, 2019. As agreed, we identified variances of greater than \$34,705 and 10%. We obtained explanations from management regarding the reasons for the variances. They are as follows:

Revenues

Away-Game Guarantees

Away-Game Guarantees decreased by \$339,200 or 24.1% from fiscal year 2019 to fiscal year 2020. While football played the same number of games in FY2019 as FY2020, guarantee revenue from these games went down by approximately \$70,000. Additionally,

Men's Basketball played fewer games in comparison to prior year, resulting in a decrease of approximately \$200,000.

Contributions

Total contributions decreased by \$257,971 or 14.9% from fiscal year 2019 to fiscal year 2020. In FY2019, the University received a gift of \$100,000 to fly the band to a football playoff game. Additionally, the Athletic Department fundraised \$100,000 for a international trip for Women's Basketball. As this was unique to 2019, contribution revenue decreased.

NCAA/Conference Distributions

NCAA/Conference Distributions revenue decreased by \$227,115 or 18.1% from fiscal year 2019 to fiscal year 2020. In fiscal year 2019, Football received \$104,000 from the NCAA for postseason expenses not received in the current year. Additionally, Women's Basketball received \$45,000 from the NCAA for postseason travel expenses that was not received in the current year as the postseason was canceled due to COVID-19. The University also used and recognized \$100,000 more of mental health restricted funds from the NCAA in FY2019 as compared to FY2020.

Expenses

Away-Game Guarantee Expense

Away-Guarantee expenses increased by \$157,189 or 582.5% from fiscal year 2019 to fiscal year 2020. Football did not have a home guarantee game in FY2019, whereas they did in 2020. Additionally, Men's Ice Hockey had an increase of \$38,500 in FY2020. Guarantees vary based on scheduling year-to-year.

Team Travel

Team Travel expenses decreased by \$509,330 or 19.2% from fiscal year 2019 to fiscal year 2020. The decrease resulted as all sports games were cancelled from March 2020 on from COVID-19 restrictions.

Game Expenses

Game Expenses decreased by \$103,359 or 17.4% from fiscal year 2019 to fiscal year 2020. This decrease is a result of a reclassification of expenses related to the rental of the Cross Center of approximately \$200,000 to Athletic Facilities Debt Services, Leases and Rental Fees. Without this reclassification, Game expenses would have increased \$100,000 as security costs increased by approximately \$25,000, game officials for basketball increased by approximately \$20,000. Additionally, minimum wage was increased in the state of Maine in FY20 which increased the cost of gameday staff.

Fundraising, Marketing and Promotion

Fundraising, Marketing and Promotion increased by \$72,773 or 57.1% from fiscal year 2019 to fiscal year 2020. The increase in the current year is due to the University running the broadcast of games for Learfield, which resulted in approximately \$75,000 of expenses to purchase equipment and additional staffing.

Spirit Groups

Spirit Group expenses decreased by \$153,668 or 87.1% from fiscal year 2019 to fiscal year 2020. In FY2019, the University sent the Spirit Group to a football playoff game, resulting in an expense of approximately \$154,000.

Athletic facilities, Debt Service, Leases, and Rental Fees

Athletic facilities, Debt Service, Leases, and Rental Fees increased by \$191,533 or 925% from fiscal year 2019 to fiscal year 2020. This is related to a reclassification of expenses from Game Expenses, of approximately \$200,000.

Other Operating Expenses

Other Operating Expenses decreased by \$211,089 or 16.1% from fiscal year 2019 to fiscal year 2020. The decrease is attributable to COVID-19 as budgets in the Athletic Department were frozen.

3. Ticket Sales

Compare tickets sold during the reporting period, complimentary tickets provided during the reporting period, and unsold tickets to the related revenue reported by the University in the statement and the related attendance figures and recalculate totals.

Results

We agreed the total sales from the general ledger to the Statement without exception. We selected a sample of athletic contest settlement sheets to test. From the sample of ticket sales selected, we compared and agreed tickets sold and complimentary tickets provided to the related revenue and attendance reported by the University for each game. We were able to recalculate the total amount of revenue without exception.

The Men's Basketball game against the University of Vermont, on March 4, 2020 and the Women's Basketball game against Quinnipiac University, on December 15, 2019, were played at the Cross Center, rather than on-campus, and ticket sales were recorded by a third party. The Cross Center provided the University with a ticket sales report that provided the total revenue reimbursed to the University for the year with detail broken down by game. As a result, we were able to perform the procedure as described.

<u>Sport</u>	<u>Opponent</u>	<u>Date</u>	<u>Amount</u>
Football	College of William & Mary	10/26/2019	\$ 10,055.00
Men's Ice Hockey	Merrimack College	1/31/2020	\$ 4,212.00
Women's Basketball	Quinnipiac University	12/15/2019	\$ 2,328.02
Men's Basketball	University of Vermont	3/4/2020	\$ 14,775.00

4. Direct State or Other Governmental Support

Compare direct state or other governmental support recorded by the University during the reporting period with state appropriations, University authorizations and/or other corroborative supporting documentation and recalculate totals.

Results

According to discussions with management, these funds represent work-study funds from the Federal Government used to pay student employees in the Department. We recalculated the total amount without exception to employee reports.

5. Student Fees

Compare and agree student fees reported by the University in the statement for the reporting to student enrollments during the same reporting period and recalculate totals. Obtain documentation of the University's methodology for allocating student fees to intercollegiate athletic programs. If the athletics department is reporting that an allocation of student fees should be countable as generated revenue, recalculate the totals of their methodology for supporting that they are able to count each sport. Tie the calculation to supporting documents such as seat manifests, ticket sales reports and student fee totals.

Results

This procedure is not applicable. Per management, the University does not assess or collect student fees of this type.

6. Direct Institutional Support

Compare the direct institutional support recorded by the University during the reporting period with the University supporting budget transfers documentation and other corroborative supporting documentation and recalculate totals.

Results

We recalculated the total amount without exception.

We agreed the total of the detailed schedule of Direct Institutional support to the Statement.

7. Transfers Back to Institution

Compare the transfers back to the University with permanent transfers back to the University from athletics department and recalculate totals.

Results

This procedure is not applicable. Per management, there were no transfers back to the University.

8. Indirect Institutional Support

Compare the direct institutional support recorded by the University during the reporting period with the institutional supporting budget transfers documentation and other corroborative supporting documentation and recalculate totals.

Results

As advised by the System Office, indirect support should represent 20% of the University Athletic Department base budget. We recalculated the total amounts without exception.

9. Away-Game Guarantee Revenue

Select a sample of settlement reports for away games during the reporting period and agree each selection to the University's general ledger and/or the statement and recalculate totals. Select a sample of contractual agreements pertaining to revenues derived from guaranteed contests during the reporting period and compare and agree each selection to the University's general ledger and/or the statement and recalculate totals.

Results

We agreed the away-game guarantee revenue from the general ledger to the Statement without exception.

We selected a sample of revenue guarantees from the general ledger provided by the University. For each of the sampled items listed below, we traced and agreed the revenue recorded on the general ledger to the signed contract with the opponent.

<u>Sport</u>	<u>Opponent</u>	<u>Date</u>	<u>Amount</u>
Women's Basketball	North Carolina State	11/19/2019	\$ 18,000.00
Football	Georgia Southern	9/7/2019	\$325,000.00
Baseball	Louisiana Tech	2/28-3/1/2020	\$ 10,000.00
Men's Basketball	University of Connecticut	12/1/2019	\$ 85,000.00
Men's Basketball	University of Washington	12/2/2019	\$ 90,000.00

10. Contributions

Any contributions of moneys, goods or services received directly by an intercollegiate athletics program from any affiliated or outside organization, agency or group of individuals (two or more) not included above (e.g., contributions by corporate sponsors) that constitutes 10 percent or more in aggregate for the reporting year of all contributions received for intercollegiate athletics during the reporting periods shall obtain and review supporting documentation for each contribution and recalculate totals.

Results

We traced the following contributions, which are all from the Foundation, to the proper supporting documentation. The contributions constituted 10% or more of all contributions received for intercollegiate athletics during the reporting period. We reconciled to supporting documentation to the amount recognized and allocated for the fiscal year. Only contributions allocated in the current year are recognized as revenue.

<u>Description</u>	<u>Amount</u>	<u>Amount Allocated</u>
Alfond Fund Football Challenge	\$ 250,000.00	\$250,000.00
Alfond Fund Athletics Challenge	\$ 250,000.00	\$250,000.00
Doyle Family Athletic Scholarship	\$ 106,000.00	\$ 0.00
John R. Huard Sr. '67 Football Fund	\$ 100,281.21	\$ 0.00
Marcelle Coffin Men's Ice Hockey Fund	\$ 132,477.52	\$ 0.00
John R. Huard, Sr. '67 Football Fund	\$ 50,000.00	\$ 0.00

<u>Description</u>	<u>Amount</u>	<u>Amount Allocated</u>
Tom & Sally Savage Hockey Challenge Fund	\$ 101,140.20	\$ 0.00

11. In Kind

Compare the in-kind recorded by the University during the reporting period with a schedule of in-kind donations and recalculate totals.

Results

This procedure is not applicable. According to management and review of the general ledger, in-kind support received during the year ended 2020 was immaterial in the aggregate.

12. Compensation and Benefits Provided by a Third Party

Obtain the summary of revenues from affiliated and outside organizations (the "Summary" as of the end of the reporting period from the University and select a sample of funds from the Summary and compare and agree each selection to supporting documentation, the University's general ledger and/or the Summary and recalculate totals.

Results

According to discussions with management, this procedure is not applicable, as third parties do not provide compensation and benefits to the Athletic Department.

13. Media Rights

Obtain and inspect agreements to understand the University's total media (broadcast, television, radio) rights received by the University or through their conference offices as reported in the statement. Compare and agree the media right revenues to a summary statement of all media rights identified, if applicable, and the University's general ledger and recalculate totals. Ledger totals may be different for total conference distributions if media rights are not broken out separately.

Results

We obtained the supporting schedule that agrees to the Statement. We selected the sample listed below and obtained and inspected the agreements to gain an understanding of the relevant terms and conditions. Item (a) represents the annual fee that the University receives from Black Bear Sports Properties, LLC in exchange for the radio broadcast rights of the University's sporting events, promotional, signage, and sponsorship rights.

The contract between Black Bear Sports Properties, LLC ("BBSP") and the University states that the University was scheduled to receive \$750,000 in fiscal year 2020. We compared and agreed the amount below to the general ledger and contract.

<u>Vendor</u>	<u>Amount</u>
a. Black Bear Sports Properties, LLC	\$ 750,000.00

14. NCAA Distributions

Compare the amounts recorded in the revenue and expense reporting to general ledger detail for NCAA distributions and other corroborative supporting documents and recalculate totals.

Results

We recalculated the total amount without exception.

According to management, no written agreements exist for the payout from the NCAA affiliations. The funds for items (a) through (d) are not restricted and are classified as non-program specific.

We obtained and agreed a detail schedule of NCAA distributions to the general ledger and the Statement. We selected the sample listed below and traced and agreed to the deposits made with the University without exception.

<u>Description</u>	<u>Amount</u>
a. NCAA – Grants-in-Aid	\$488,836.00
b. NCAA – Sports Sponsorship	\$149,340.00
c. NCAA – Other Income	\$ 6,889.00
d. NCAA – Grants-in-Aid	\$ 23,045.00

15. Conference Distributions

Obtain and inspect agreements related to the University's conference distributions and participation in revenues from tournaments during the reporting period for relevant terms and conditions. Compare and agree the related revenues to the University's general ledger, and/or the statement and recalculate totals.

Results

We obtained and agreed a detail schedule of conference distributions to the general ledger and the Statement. We selected the sample listed below and traced and agreed to the deposits made with the University without exception. We recalculated the total amount without exception.

<u>Description</u>	<u>Amount</u>
a. Hockey East – MIH Postseason	\$ 12,944.40
b. America East – TV Distribution	\$ 97,636.00

16. Program Sales, Concessions, Novelty Sales and Parking

Compare the amount recorded in the revenue reporting category to a general ledger detail of program sales, concessions, novelty sales, and parking as well as any other corroborative supporting documents and recalculate totals.

Results

This procedure is not applicable. According to management and review of the general ledger, program sales, concessions, novelty sales, and parking revenue received during the year ended 2020 was immaterial in the aggregate.

17. Royalties, Licensing, Advertisements and Sponsorships

Obtain and inspect agreements related to the University's participation in revenues from royalties, licensing, advertisements, and sponsorships during the reporting period for relevant terms and conditions. Compare and agree the related revenues to the University's general ledger, and/or the statement and recalculate totals.

Results

We obtained the supporting schedule that agrees to the Statement. We selected the sample listed below, and management provided sufficient documentation to gain an understanding of the relevant terms and conditions.

<u>Description</u>	<u>Amount</u>
a. Trademark Licensing	\$ 40,000.00
b. CAA Football Flosports	\$ 21,179.00
c. Athletic Pouring Rights Fund	\$ 20,000.00
d. NCAA/Copyright Royalty	\$ 1,809.00

18. Sports-Camp Revenues

Inspect sports-camp contract(s) between the University and person(s) conducting University sports-camps or clinics during the reporting period to obtain documentation of the University's methodology for recording revenues from sports- camps. Obtain schedules of camp participants and select a sample of individual camp participant cash receipts from the schedule of sports- camp participants and agree each selection to the University's general ledger, and/or the statement and recalculate totals.

Results

We recalculated the total amount without exception. According to management, University sports camps and clinics are conducted under the auspices of the University and its Athletic Department. We obtained participation listings for all sports camps and clinics and selected a sample to test. For each participant selected, we verified that the participant paid the appropriate amount according to the sport camp price listing, and the respective payment was properly recorded on the general ledger.

<u>Last Name</u>	<u>Sport</u>	<u>Amount</u>
Ewer-Cousin	Men's Basketball	\$ 225.00
Antoniette	Men's Ice Hockey	\$ 636.00
Thorton	Men's Ice Hockey	\$ 312.70
Day	Women's Basketball	\$ 425.00
Hichborn	Women's Basketball	\$ 238.50

<u>Last Name</u>	<u>Sport</u>	<u>Amount</u>
Milligan	Softball	\$ 339.20
Aselton	Baseball	\$ 636.00
Brooks	Field Hockey	\$ 477.00
Ahefeld	Field Hockey	\$ 477.00
Russell	Field Hockey	\$ 371.00

19. Endowment and Investment Income

Obtain and inspect endowment agreements (if any) for relevant terms and conditions. Compare and agree the classification and use of endowment and investment income reported in the statement during the reporting period to the uses of income defined within the related endowment agreement and recalculate totals.

Results

We recalculated the total amount without exception.

We obtained a corresponding schedule listing all athletic-related endowment funds and sampled the following. For sampled items, we traced to the original endowment agreements and noted the funds were distributed in accordance with the terms of the endowment.

<u>Endowment Fund</u>	<u>Amount</u>
Corbett Donald P Fund	\$ 19,822.95
M Chamberlain Peirce Fund	\$ 2,284.08
William P Palmer Ss Fund	\$ 1,136.07
Guy Susi (Athletic) Fund	\$ 1,003.50
Russell V Lathrop Athletic	\$ 1,094.56

20. Other Income

Perform minimum agreed-upon procedures referenced for all revenue categories and recalculate totals.

Results

We recalculated the total amount without exception. We received a supporting schedule, from the University Athletic Business Office, to support the other income amount contained on the Statement and selected a sample to test. For each item sampled, we compared and agreed the receipts listed below to adequate supporting documentation without exception.

<u>Department</u>	<u>Description</u>	<u>Amount</u>
Facility Rental	General Alumni	\$ 4,140.00
Facility Rental	MPA-ME Principals	\$ 2,331.50
Facility Rental	Old Town	\$ 6,255.00
Facility Rental	National Guard	\$ 120.00

<u>Department</u>	<u>Description</u>	<u>Amount</u>
Track-Women	Student Athlete Funds	\$ 634.90
Baseball	Baseball Gloves	\$ 1,640.00
Community Engagement	Learfield Broadcasting	\$ 85,000.00
Fundraising	Swim/Diving Spring Training	\$ 13,609.90
Fundraising	Women's Ice Hockey Clinic	\$ 2,250.00
Fundraising	Baseball Grizzlies	\$ 6,860.00

21. Bowl Revenue

Obtain and inspect agreements related to the University's revenues from postseason bowl participation during the reporting period to gain an understanding of the relevant terms and conditions. Compare and agree the related revenues to the University's general ledger, and/or the statement and recalculate totals.

Results

According to discussions with management, this procedure is not applicable, as the University did not participate or receive bowl revenue.

22. Athletic Student Aid

Select a sample of students (10% of the total student-athletes for universities who have used NCAA's Compliance Assistant (CA) software to prepare athletic aid detail, with a maximum sample size of 40, and 20% of total student-athletes for universities who have not, with a maximum sample size of 60) from the listing of University student aid recipients during the reporting period. Data should be captured by the University through the creation of a squad/eligibility list for each sponsored sport. Note: The Division I revenue distribution equivalencies (athletic grant amount divided by the full grant amount) should only include tuition, fees, room, board, and required course-related books, per Bylaw 20. Cost of Attendance or Other Expenses Related to Attendance are not countable for revenue distribution purposes. To access revenue distribution equivalencies within Compliance Assistant (CA), go to Reports > Standard Reports > Calculation of Revenue Distribution Equivalencies Report (CRDE)

Obtain individual student account detail for each selection and compare total aid in the University's student system to the student's detail in CA or the University report that ties directly to the NCAA Membership Financial Reporting System.

Perform a check of each student selected to ensure their information was reported accurately in either the NCAA's CA software or entered directly into the NCAA Membership Financial Reporting System using the following criteria:

- *The equivalency value for each student-athlete in all sports, including head-count sports, needs to be converted to a full-time equivalency value. The full-time equivalency value is calculated using the athletic grant amount reported on the Calculation of Revenue Distribution Equivalencies Report (CRDE) from CA as the numerator and the full grant amount which is the total cost for tuition, fees, required course-related books, room and*

board for an academic year as the denominator. If using the NCAA CA software, this equivalency value will be calculated for you on the CRDE report labeled "Revenue Distribution Equivalent Award".

- *Grants-in-aid is calculated by using the revenue distribution equivalencies by sport and in aggregate. (Athletic grant amount divided by the full grant amount).*
- *Other expenses related to attendance (also known as cost of attendance) should not be included in grants-in-aid revenue distribution equivalencies. Only tuition, fees, room, board and course-related books are countable for grants-in-aid revenue distribution per Bylaw 20.02.7). Note: for compliance purposes equivalencies may include other expenses related to attendance per Bylaw 15.02.2, however these expenses are not allowed to be included for revenue distribution equivalencies.*
- *Full grant amount should be entered as a full year of tuition, not a semester or quarter.*
- *Student-athletes are to be counted once, regardless of multiple sport participation, and should not receive a revenue distribution equivalency greater than 1.00.*
- *Athletics grants are valid for revenue distribution purposes only in sports in which the NCAA conducts championships competition, emerging sports for women and bowl subdivision football.*
- *Grants-in-aid are valid for revenue distribution purposes in NCAA sports that do not meet the minimum contests and participants' requirements of Bylaw 20.9.6.3.*
- *Universities providing grants to student-athletes listed on the CRDE as "Exhausted Eligibility (fifth-year)" or "Medical" receive credit in the grants-in-aid component.*
- *The athletics aid equivalency cannot exceed maximum equivalency limits. However, the total revenue distribution equivalency can exceed maximum equivalency limits due to exhausted eligibility and medical equivalencies (reference Bylaw 15.5.3.1).*
- *If a sport is discontinued and the athletic grant(s) are still being honored by the University, the grant(s) are included in student-athlete aid for revenue distribution purposes.*
- *All equivalency calculations should be rounded to two decimal places.*
- *If a selected student received a Pell Grant, ensure the value of the grant is not included in the calculation of equivalencies or the total dollar amount of student athletic aid expense for the University.*

- *If a selected student received a Pell Grant, ensure the student's grant was included in the total number and total dollar value of Pell Grants reported for Revenue Distribution purposes in the NCAA Membership Financial Reporting System.*
- *Recalculate totals for each sport and overall.*

Results

We performed the procedures listed above for athletic student aid and did not note any findings. We recalculated the total amount with three exceptions to the supporting schedule. We obtained a list of students receiving athletic aid from the University. Pursuant to the University's use of the NCAA CA software, our sample size was 28 student-athletes, representing 10% of the total. For each student identified below, we agreed the student's respective aid amount to the amount listed on the award letter and student's business account with three exceptions. We noted three student-athletes whose aid amount did not agree to the amount posted to the general ledger. The Associate Athletic Director for Business advised us that these were posting errors from FY2019 and corrected in the FY2020. We compared the information reported to the NCAA's CA Software without exception. We also ensured that all Pell Grants were included in the total value of Pell Grants for Revenue Distribution purposes as noted in procedure 38. Student identification numbers were redacted from the report at the request of management for privacy purposes.

<u>Participant's Sport</u>	<u>Amount</u>
Baseball	\$ 8,500.00
Baseball	\$24,816.00
Baseball	\$ 1,824.71
Football	\$33,216.83
Football	\$30,691.85
Football	\$14,959.00
Football	\$32,203.44
Men's Basketball	\$36,082.66
Men's Cross Country	\$ 4,051.08
Men's Ice Hockey	\$37,639.61
Men's Ice Hockey	\$37,226.75
Men's Ice Hockey	\$36,701.53
Men's Track, Indoor	\$ 6,941.78
Men's Track, Indoor	\$18,351.50
Men's Track, Outdoor	\$ 4,955.51
Men's Track, Outdoor	\$ 6,304.10
Field Hockey	\$21,993.83
Women's Basketball	\$43,325.77
Women's Ice Hockey	\$38,380.81
Women's Ice Hockey	\$36,009.83
Women's Soccer	\$12,200.83
Softball	\$ 11,687.72
Women's Swimming	\$ 3,480.80

<u>Participant's Sport</u>	<u>Amount</u>
Women's Swimming	\$ 10,000.00
Women's Indoor Track	\$ 6,730.52
Women's Indoor Track	\$ 21,132.50
Women's Outdoor Track	\$ 11,184.42
Women's Track & Field	\$ 15,134.89

Recommendation

The Financial Aid Office should inform the Athletic Business Office of any adjustments pertaining to athletic aid made subsequent to the close of the fiscal year. The Associate Athletic Director for Business should ensure that the adjustment is included in the Statement in the correct fiscal year.

Management Response

Management agrees with the recommendation. The Athletic Business Office will communicate clearly with the Financial Aid Office to ensure that any adjustments made close to year end are reflected within the correct fiscal year reporting statement.

23. Away-Game Guarantee Expense

Obtain and inspect visiting University's away-game settlement reports received by the University during the reporting period and agree related expenses to the University's general ledger and/or the statement and recalculate totals. Obtain and inspect contractual agreements pertaining to expenses recorded by the University from guaranteed contests during the reporting period. Compare and agree related amounts expensed by the University during to the University's general ledger and/or the statement and recalculate totals.

Results

We agreed the total of the detailed schedule to the Statement.

We received a supporting schedule and selected a sample of contests to test. For each selected item listed below, we agreed the amount per the contract to the amount recorded in the general ledger.

<u>Sport</u>	<u>Opponent</u>	<u>Date</u>	<u>Amount</u>
Women's Basketball	Stonehill College	10/27/2019	\$ 1,500.00
Women's Swimming	College of the Holy Cross	11/9/2019	\$ 2,000.00
Men's Basketball	Merrimack College	11/6/2019	\$ 10,000.00
Men's Ice Hockey	University of Alaska	10/11-10/12/2019	\$ 25,000.00
Men's Ice Hockey	University of Nebraska	1/3-1/4/2020	\$ 15,000.00

24. Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities

Obtain and inspect a listing of coaches employed by the University and related entities during the reporting period. Select a sample of coaches' contracts that must include football, and men's and women's basketball from the listing. Compare and agree the financial terms and conditions of each selection to the related coaching salaries, benefits, and bonuses recorded by the University and related entities in the statement during the reporting period. Obtain and inspect payroll summary registers for the reporting year for each selection. Compare and agree payroll summary registers from the reporting period to the related coaching salaries, benefits and bonuses paid by the University and related entities expense recorded by the University in the statement during the reporting period. Compare and agree the totals recorded to any employment contracts executed for the sample selected and recalculate totals.

Results

Forms W-2 are prepared on a calendar-year basis reflecting wages that are currently taxable. The University operates on a fiscal year of June 30th and records all salary and wage payments, whether currently taxable, non-taxable or deferred as a current expense in the Statement. The University of Maine System ("System") prepares and issues W-2's for all University employees. Accordingly, an employee, who is compensated by more than one state University receives a single W-2 reporting all earned compensation.

We obtained and inspected a list of coaches employed by the University during fiscal year 2020. We selected a sample to test from this list that includes the Men's Football, Men's Basketball and Women's Basketball coaches. We traced the compensation from the general ledger to the payroll reports and contracts provided by Human Resources and agreed without exception.

<u>Coach</u>	<u>Sport</u>
Kurt Von Bargaen	Football
Ben Guite	Men's Ice Hockey
Parise Rossignol	Women's Basketball
Richard Barron	Men's Basketball
Sara Reichenbach	Women's Ice Hockey

25. Coaching Other Compensation and Benefits Paid by a Third Party

Obtain and inspect a listing of coaches employed by third parties during the reporting period. Select a sample of coaches' contracts that must include football, and men's and women's basketball from the listing. Compare and agree the financial terms and conditions of each selection to the related coaching other compensation and benefits paid by a third party and recorded by the University in the statement during the reporting period. Obtain and inspect reporting period payroll summary registers for each selection. Compare and agree payroll summary register to the coaching other compensation and benefits paid by third-party expenses recorded by the University in the statement during the reporting period and recalculate totals.

Results

According to discussions with management and review of the general ledger, this procedure is not applicable, as third parties do not provide compensation or benefits to coaches on behalf of the University.

26. Support Staff and Administrative Salaries, Benefits and Bonuses Paid by the University and Related Entities

Select a sample of support staff/administrative personnel employed by the University and related entities during the reporting period. Obtain and inspect reporting period summary payroll register for each selection. Compare and agree related summary payroll registers to the related support staff administrative salaries, benefits and bonuses paid by the University and related entities expense recorded by the University in the statement during the reporting period and recalculate totals.

Results

As described above in procedure 24, employees of the University receive a single W-2.

We obtained and inspected a list of support staff and administrative personnel salaries employed by the University during fiscal year 2020 and selected a sample of Department employees listed below to test. We reconciled the salary for the sampled support staff and administrative personnel on the supporting schedule to the respective employee's annual wage rate according to human resources.

<u>Employee</u>	<u>Title</u>
Samantha Hegman	Associate Athletic Director for Compliance/Senior Woman Administrator
Matt Curtis	Associate Athletic Director for Business
Kevin Ritz	Head Equipment Manager
Orla Curran	Assistant Athletic Trainer
Ed Youngblood	Athletic Grounds

27. Support Staff and Administrative Other Compensation and Benefits Paid by a Third Party

Select a sample of support staff/administrative personnel employed by the third parties during the reporting period. Obtain and inspect reporting period payroll summary registers for each selection. Compare and agree related payroll summary registers to the related support staff and administrative other compensation and benefits expense recorded by the University in the statement during the reporting period and recalculate totals.

Results

According to discussions with management and review of the general ledger, this procedure is not applicable, as third parties do not provide compensation or benefits to support staff and administrative personnel on behalf of the University.

28. Severance Payments

Select a sample of employees receiving severance payments by the University during the reporting period and agree each severance payment to the related termination letter or employment contract and recalculate totals.

Results

According to discussions with management and review of the general ledger, this procedure is not applicable, as there were no severance payments made by the Athletic Department in fiscal year 2020.

29. Recruiting

Obtain documentation of the University's recruiting expense policies. Compare and agree to existing University and NCAA-related policies. Obtain general ledger detail and compare to the total expenses reported and recalculate totals.

Results

We traced the total expense reported on the supporting schedule and recalculated the totals based on the receipts without exception.

According to management, recruiting expenses are only incurred and approved if the expense is for activity allowed per the current version of the NCAA Division I Manual. Each sports office and coach have either a printed copy of the most recent NCAA Division I Manual or access to an electronic version.

On an annual basis, each coach must pass the NCAA recruiting exam before the coach is allowed to recruit. The University has safeguards to ensure that only coaches who pass the exam can recruit. To ensure safeguards are effective, the University is required to have an NCAA compliance audit annually. We reviewed the 2020 compliance audit which we preformed and noted no issues that will impact this engagement.

Each test is proctored by the Associate Athletic Director for Compliance. For new coaches previously employed by another institution, the Department contacts the Compliance Officer from the other institution and receives written confirmation of the test score and date of the exam. Head coaches submit a list of individuals who recruit annually to the Associate Athletic Director of Compliance, who is responsible for ensuring that all coaches must pass the exam before they are allowed to perform off-campus recruiting. The Associate Athletic Director of Compliance is also responsible for approving all recruiting expenses. Before an expense is approved, she verifies that the coach submitting the cost for approval passed the recruiting exam.

We compared the University's policies to the *NCAA Division Manual*, and the University's policies appear to conform with NCAA-related policies.

30. Team Travel

Obtain documentation of the University's team travel policies. Compare and agree to existing University and NCAA-related policies. Obtain general ledger detail and compare to the total expenses reported and recalculate totals.

Results

We traced the total expense reported on the supporting schedule and recalculated the totals based on the receipts without exception.

On an annual basis, a budget for team travel is developed for each sport. Coaches make arrangements for team travel within budgetary limitations. Coaches receive quotes and create a purchase order, which is approved by the Department's business office.

The University has several travel agencies with which it has contracted for travel arrangements. Coaches are responsible for making hotel arrangements. Meals are either purchased for the team by the coaches, or the students are provided meal money in advance of the trip. On the receipt of meal money, students are required to sign an acknowledgement of receipt.

Each coach has a travel card to be used for hotel, meals and other charges. They are required to submit a copy of the receipts to the Associate Athletic Director for Business who compares the receipt to the charges on the on-line statement. The coach is responsible for the monthly reconciliation of the statement which must also be reviewed by the coaches' supervisor. A receipt is not needed if the coach is using their travel card to pay for his or her own individual meals. A coach is permitted to spend up to \$46 per day on meals, and is required to reimburse the University for expenditures in excess of that amount.

We compared the University's policies to the *NCAA Division I Manual*, and the University's policies appear to conform with NCAA-related policies.

31. Indirect Facilities and Administrative Support

Tested with revenue section- Indirect Institutional Support.

Results

As advised by the System Office, indirect support should represent 20% of the University Athletic Department base budget. We recalculated the total amounts without exception.

32. Athletic Facility Debt Service, Leases and Rental Fees

Obtain a listing of debt service schedules, lease payments and rental fees for athletics facilities for the reporting year. Compare a sample of facility payments including the top two highest facility payments to additional supporting documentation (e.g., debt financing agreements, leases, rental agreements). Compare amounts recorded to amounts listed in the general ledger detail and recalculate totals.

Results

We recalculated the total amount without exception.

We received documentation to support amounts indicated in the Statement and selected a sample to test. For each selection we compared and agreed the expense listed below to supporting documentation.

<u>Description</u>	<u>Amount</u>
Cross Center	\$199,770.57

33. Operating Expenses

Obtain the general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

Results

We recalculated the total amount without exception.

We received documentation to support amounts indicated in the Statement and selected a sample to test. For each selection we compared and agreed the expense listed below to supporting documentation.

Note: Identifying numbers included in the category description refer to the identifiers noted on the Statement of Revenues and Expenditures (Appendix A).

<u>Category</u>	<u>Description</u>	<u>Amount</u>
27-Recruiting	Vachon, Amy	\$ 948.93
27-Recruiting	Vachon, Amy	\$ 3,422.61
27-Recruiting	Jan Dept ME Card/Women Soccer	\$ 200.00
27-Recruiting	12/19 Tradv Flores/Recruits	\$ 180.00
27-Recruiting	Verizon Wireless	\$ 783.73
28-Team Travel	Air Planning LLC	\$ 101,055.00
28-Team Travel	Peyton, Matthew	\$ 6,330.50
28-Team Travel	Peyton, Matthew	\$ 14,810.20
28-Team Travel	Babineau, Josette	\$ 9,208.05
28-Team Travel	Lech, Mark	\$ 1,770.30
28-Team Travel	Lizzotte, Susan	\$ 14,028.00
28-Team Travel	Fox, Nicholas	\$ 1,639.18
28-Team Travel	Fox, Nicholas	\$ 1,535.25
28-Team Travel	Air Planning LLC	\$ 105,500.00
29-Equipment, Uniforms & Supplies	IDO- Sherpa	\$ 1,424.00
29-Equipment, Uniforms & Supplies	WS Emerson CO Inc	\$ 903.00
29-Equipment, Uniforms & Supplies	NBW* New Balance	\$ 920.22
29-Equipment, Uniforms & Supplies	Boathouse Sports	\$ 3,315.60
29-Equipment, Uniforms & Supplies	LLBean Freeport	\$ 248.98
29-Equipment, Uniforms & Supplies	IDO-sports bras	\$ 912.00
29-Equipment, Uniforms & Supplies	New Balance Athletic Shoe LLC	\$ 7,497.39
29-Equipment, Uniforms & Supplies	Coach Comm LLC	\$ 62,096.09

<u>Category</u>	<u>Description</u>	<u>Amount</u>
30-Game Expenses	Kenneth Dias	\$ 505.00
30-Game Expenses	Narciso Torres	\$ 150.00
30-Game Expenses	Dusan Basta	\$ 583.88
30-Game Expenses	Police 12/15-1/10	\$ 3,254.89
30-Game Expenses	Police 2/9-22	\$ 6,496.33
30-Game Expenses	Barry A Cohen	\$ 200.00
31-Fundraising, Marketing & Promotions	Hibu Inc Mid Atlantic Hibu PAC	\$ 8,100.00
31-Fundraising, Marketing & Promotions	Atlantic Coast Radio LLC	\$ 800.00
31-Fundraising, Marketing & Promotions	Atlantic Coast Radio LLC	\$ 400.00
31-Fundraising, Marketing & Promotions	Townsquare Media Bangor LLC	\$ 538.48
31-Fundraising, Marketing & Promotions	Yourmembership Careers	\$ 299.00
31-Fundraising, Marketing & Promotions	Vrzina,Igor	\$ 599.00
32-Sport Camp Expenses	7/28-8/1 Baseball Overnight	\$ 17,533.60
32-Sport Camp Expenses	7/8-11 Boys Ice Hockey Mites	\$ 694.40
32-Sport Camp Expenses	7/14-19 Field Hockey	\$ 39,217.92
32-Sport Camp Expenses	IDO 7/7-11 Girls Soccer Overnight	\$ 15,120.00
32-Sport Camp Expenses	IDO 7/8-12 Girls Soccer Day	\$ 1,411.20
32-Sport Camp Expenses	FH Camp Lifeguards August 2019	\$ 103.50
35-Direct Overhead & Administrative Expenses	US Cellular	\$ 2,500.00
35-Direct Overhead & Administrative Expenses	01/02 Credit Card Fees Dec	\$ 185.06
35-Direct Overhead & Administrative Expenses	Derba, Nicholas	\$ 100.00
35-Direct Overhead & Administrative Expenses	Brewer Timing Services Inc	\$ 500.00
35-Direct Overhead & Administrative Expenses	Laundry Loops Inc	\$ 1,687.00
37-Medical Expenses & Insurance	Down East Orthopedic Associate	\$ 670.58
37-Medical Expenses & Insurance	Eastern Maine Medical Center	\$ 455.42
37-Medical Expenses & Insurance	RB Sports DBA Recovery Pump	\$ 6,015.53
37-Medical Expenses & Insurance	Cross Insurance	\$ 79,508.00
37-Medical Expenses & Insurance	Performance Health Supply	\$ 9,040.48
38-Membership & Dues	America East Conference	\$ 55,000.00
38-Membership & Dues	NE Intercollegiate Amateur	\$ 300.00
38-Membership & Dues	Feichenbach, Richard	\$ 601.90
38-Membership & Dues	CAA Football	\$ 33,750.00
38-Membership & Dues	Hockey East	\$ 60,000.00
40-Other Operating Expenses	A-L Tier II LLC	\$ 20,000.00
40-Other Operating Expenses	A-L Tier II LLC	\$ 15,268.37
40-Other Operating Expenses	Awards Signs & Trophies LLC	\$ 543.42
40-Other Operating Expenses	Verizon Wireless	\$ 592.00
40-Other Operating Expenses	Football Luncheon	\$ 5,600.00

34. Student Meals (Non-Travel)

Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

Results

We recalculated the total amount without exception.

We received documentation to support amounts indicated in the Statement and selected a sample to test. For each selection we compared and agreed the expense listed below to supporting documentation.

<u>Sport</u>	<u>Description</u>	<u>Amount</u>
Women's Basketball	Rossignol, Parise	\$ 2,843.69
Women's Track	Track-Women	\$ 1,905.85
Men's Basketball	Barron, Richard	\$ 5,250.00
Men's Cross Country	Lech, Mark	\$ 504.58
Ice Hockey	Culina, Pual	\$13,815.00

35. Bowl Expenses

Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

Results

According to discussions with management, this procedure is not applicable, as the University did not participate or incur bowl expenses.

36. NCAA Membership Financial Reporting System

Compare and agree the sports sponsored reported in the NCAA Membership Financial Reporting System to the Calculation of Revenue Distribution Equivalencies Report (CRDE) from Compliance Assistant (CA) or other report that supports the equivalency calculations from the University. The NCAA Membership Financial Reporting System populates the sports from the NCAA Sports Sponsorship and Demographics Form as they are reported by the University. If there is a discrepancy in the sports sponsored between the NCAA Membership Financial Reporting System and the CRDE or other report that supports the equivalency calculations, inquire about the discrepancy and report the justification in the AUP report. Compare current year Grants-in-Aid revenue distribution equivalencies to prior year reported equivalencies per the Membership Financial Report submission. Inquire and document an explanation for any variance great than +/- 4%.

Results

Squad lists maintained by the Department are retrieved directly from Compliance Assistant, which submits and retrieves information directly to the NCAA Membership Financial Reporting System. As a result, all squad lists that are maintained agree with the NCAA Membership Financial Reporting System.

37. Sports Sponsorship and Demographics Forms Report

Obtain the University's Sports Sponsorship and Demographics Form submitted to the NCAA for the reporting year. Validate that the countable NCAA sports reported by the University met the minimum requirements, set forth in Bylaw 20.9.6.3, related to the

number of contests and the number of participants. If the University requested and/or received a waiver related to minimum contests or minimum participants for a sport, that sport would not qualify as a sponsored sport for the purposes of revenue distribution. Also, only sports in which the NCAA conducts championships competition, emerging sports for women and bowl subdivision football are eligible. Once countable sports have been validated, ensure that the University has properly reported these sports as countable for revenue distribution purposes within the NCAA Membership Financial Reporting System. Note: Any discrepancies MUST be resolved within the NCAA Membership Financial Reporting System prior to the report being submitted to the NCAA. Compare current year number of Sports Sponsored to prior year reported total per the Membership Financial Report submission. Inquire and document an explanation for any variance.*

Results

We received the Sports Sponsorship and Demographics Forms Report and validated that the sports reported met the minimum requirements for the number of games played as well as the minimum participants, where applicable. These sports statistics are maintained also with the squad lists, which are in agreement with the NCAA Membership Financial Reporting System. There were no variances when compared to the prior year.

38. Pell Grants

Agree the total number of Division I student-athletes who, during the academic year, received a Pell Grant award (e.g., Pell Grant recipients on Full Athletic Aid, Pell Grant recipients on Partial Athletic Aid and Pell Grant recipients with no Athletic Aid) and the total dollar amount of these Pell Grants reported in the NCAA Membership Financial Reporting System to a report generated out of the University's financial aid records of all student-athlete Pell Grants. Note: individual student-aid file testing in step 31 above should tie any selected student athletes who received Pell Grants back to the report of all student athlete Pell Grants to test the completeness and accuracy of the report. Compare current year Pell Grants total to prior year reported total per the Membership Financial Report submission. Inquire and document an explanation for any variance greater than +/- 20 grants.

Results

We received a report detailing the Pell Grant award amount each student-athlete received and compared it to the amount of Pell Grants indicated in the NCAA Membership Financial Reporting System. We compared the amounts listed in the report to each student-athlete sampled during the Athletic Aid testing and agreed without exception.

39. Excess Transfers to Institution and Conference Realignment Expenses

Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transactions and accuracy of recording and recalculate totals.

Results

According to discussions with management, this procedure is not applicable, as the Athletic Department did not have any excess transfers to the University and did not incur realignment expenses.

40. Total Athletics-Related Debt

Obtain repayment schedules for all outstanding intercollegiate athletics debt during the reporting period. Recalculate annual maturities (consisting of principal and interest) provided in the schedules obtained.

Agree the total annual maturities and total outstanding athletic-related debt to supporting documentation and the University's general ledger, as applicable.

Results

According to discussions with management, this procedure is not applicable, as there is no athletics-related debt.

41. Total Institutional Debt

Agree the total outstanding University debt to supporting documentation and the University's audited financial statements, if available, or the University's general ledger.

Results

We reviewed the University's audited financial statements and noted the total Institutional debt for the year ending June 30, 2020.

42. Value of Athletics-Dedicated Endowments

Obtain a schedule of all athletics-dedicated endowments maintained by athletics, the University, and affiliated organizations. Agree the fair market value in the schedule(s) to supporting documentation, the general ledger(s) and audited financial statements, if available.

Results

We agreed the University's and Foundation's schedule of athletics dedicated endowments at fair market value to supporting documentation and the general ledger without exception.

43. Value of Institutional Endowments

Agree the total fair market value of University endowments to supporting documentation, the University's general ledger and/or audited financial statements, if available.

Results

We reviewed the University's audited financial statements and noted the total value of Institutional Endowments for the year ending June 30, 2020.

44. Total Athletics-Related Capital Expenditures

Obtain a schedule of athletics-related capital expenditures made by athletics, the University, and affiliated organizations during the reporting period.

Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

Results

According to discussions with management, this procedure is not applicable, as the University did not incur any athletics-related capital expenditures in 2020.

We were engaged by the University to perform this agreed-upon procedures engagement and conducted our engagements in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the compliance of the accompanying statement of revenue and expenses of the University. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the University and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of Dr. Joan Ferrini-Mundy, President, and the Board of Trustees and management of the University and is not intended to be and should not be used by anyone other than those specified parties.



**Certified Public Accountants
Braintree, Massachusetts**

January 7, 2021

UNIVERSITY OF MAINE DEPARTMENT OF ATHLETICS

Statement of Revenues and Expenditures

For the Year Ended June 30, 2020

Appendix A

<u>Operating Revenues</u>	<u>Football</u>	<u>Men's Basketball</u>	<u>Women's Basketball</u>	<u>Other Sports</u>	<u>Non-Program Specific</u>	<u>Total</u>
1 Ticket Sales	\$ 175,562	\$ 34,235	\$ 98,389	\$ 793,236	\$ 41,854	\$ 1,143,277
2 Direct State or Governmental Support	-	-	-	-	87,590	87,590
3 Student Fees	-	-	-	-	-	-
4 Direct Institutional Support	3,734,889	1,104,021	1,247,969	6,589,614	943,707	13,620,201
5 Less - Transfers to Institution	-	-	-	-	-	-
6 Indirect Institutional Support	-	-	-	-	2,167,167	2,167,167
7 Guarantees	630,000	402,000	18,000	20,300	-	1,070,300
8 Contributions	465,427	24,613	40,296	769,529	176,797	1,476,663
9 In Kind- Third-Party Support	-	-	-	719	1,094	1,812
10 Compensation and Benefits Provided by a Third Party	-	-	-	-	-	-
11 Media Rights	-	-	-	-	751,965	751,965
12 NCAA Distributions	-	-	-	-	1,027,873	1,027,873
13 Conference Distributions (Non-Media or Bowl)	-	-	-	12,944	97,636	110,580
13A Conference Distributions of Bowl Generated Revenue	-	-	-	-	-	-
14 Program, Novelty, Parking and Concession Sales	10,192	680	1,518	2,111	5,863	20,364
15 Royalties, Licensing, Advertisements and Sponsorships	-	-	-	40,000	42,988	82,988
16 Sports Camp Revenues	23,727	5,025	36,313	380,486	-	445,551
17 Athletics Restricted Endowment and Investment Income	25,332	1,506	64	6,227	2,578	35,707
18 Other Operating Revenue	-	-	-	6,680	336,824	343,504
19 Bowl Revenue	-	-	-	-	-	-
Subtotal Operating Revenues	5,065,128	1,572,081	1,442,549	8,621,846	5,683,937	22,385,541
Operating Expenses						
20 Athletic Student Aid	2,172,079	543,305	528,489	3,620,987	-	6,864,859
21 Guarantees	\$95,355.00	\$15,841.05	23,976	49,000	-	184,172
22 Coaching Salaries, Benefits and Bonuses Paid by the University and Related Entities	868,093	518,424	379,934	1,949,710	-	3,716,162
23 Coaching Salaries, Benefits and Bonuses paid by a Third Party	-	-	-	-	-	-
24 Support Staff/Administrative, Compensation, Benefits and Bonuses paid by the University and Related Entities	57,235	10,896	62,411	101,821	3,210,660	3,443,023
25 Support Staff/Administrative Compensation, Benefits and Bonuses paid by a Third Party	-	-	-	-	-	-
26 Severance Payments	-	-	-	-	-	-
27 Recruiting	91,950	41,496	35,291	141,362	-	310,100
28 Team Travel	717,435	192,888	169,276	1,059,463	-	2,139,062
29 Sports Equipment, Uniforms and Supplies	184,712	35,320	20,250	420,148	72,351	732,780
30 Game Expenses	52,490	91,451	88,401	42,214	217,162	491,718
31 Fundraising, Marketing and Promotion	-	-	-	-	200,173	200,173
32 Sports Camp Expenses	6,449	3,819	16,928	240,434	-	267,630
33 Spirit Groups	-	-	-	-	22,788	22,788
34 Athletic Facilities Debt Service, Leases and Rental Fees	\$-	\$88,742.54	\$111,028.03	\$-	\$12,468.56	212,239
35 Direct Overhead and Administrative Expenses	-	-	-	61	33,923	33,984
36 Indirect Institutional Support	-	-	-	-	2,167,167	2,167,167
37 Medical Expenses and Insurance	14,846	-	-	2,056	138,480	155,381
38 Memberships and Dues	34,210	1,500	1,500	100,851	88,827	226,888
39 Student Athlete Meals (non-travel)	17,895	7,144	5,824	55,779	\$30,024.17	116,666
40 Other Operating Expenses	211,035	31,357	24,686	154,529	680,283	1,101,890
41 Bowl Expenses	-	-	-	-	-	-
Total Operating Expenses	4,523,784	1,582,184	1,467,993	7,938,414	6,874,307	22,386,682
Excess (Deficiency) of Revenues over (Under) Expenses	\$ 541,344	\$ (10,104)	\$ (25,443)	\$ 683,432	\$ (1,190,370)	\$ (1,141)
50 Excess Transfers to Institution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51 Conference Realignment Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52 Total Athletics-Related Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53 Total Institutional Debt	\$ -	\$ -	\$ -	\$ -	\$ 137,551,000	\$ 137,551,000
54 Value of Athletics-Dedicated Endowments	\$ 823,829	\$ 165,246	\$ 59,020	\$ 4,262,250	\$ 4,959,799	\$ 10,270,144
55 Value of Institutional Endowments	\$ -	\$ -	\$ -	\$ -	\$ 160,540,000	\$ 160,540,000
56 Total Athletics-Related Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See accompanying notes to the Statement of Revenues and Expenditures.

UNIVERSITY OF MAINE DEPARTMENT OF ATHLETICS

Notes to the Statement of Revenues and Expenditures

June 30, 2020

Appendix B

Note 1 - Organization

The University of Maine System (the "System") consists of seven universities, eight regional outreach centers and a central administrative office. The University of Maine Department of Athletics (the "Department") is incorporated in the financial statements of the System.

The System is a component unit of the State of Maine and is therefore generally exempt from income taxes under Section 115 of the Internal Revenue Code.

The University of Maine Foundation ("Foundation") and the University of Maine Alumni Association (the "Association") are legally separate tax-exempt component units of the System.

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

The Department's Statement of Revenues and Expenditures have been prepared using the economic resources measurement focus and the accrual basis of accounting in accordance with U.S. generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board ("GASB"). Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows except for contributions and summer financial aid as described in Note 4. The Statement is presented in a manner that intends to report all activity of the University's Intercollegiate Athletics Department in accordance with the requirements of National Collegiate Athletic Association (the "NCAA") Financial Audit Guidelines issued by the NCAA. This Statement is a statement of activity related to the Department and does not purport to present the results of operations for the University as a whole.

Non-program Specific Revenues and Expenses

Certain of the Department's expenses and/or functions are reported in the Statement of Revenues and Expenditures as non-program specific. They include the Athletic Director's Office, Alfond Arena, Athletic Information, Administration, Cheerleaders, Pool, Ticket Office, Hall of Fame, Goods and Services, Equipment Rooms, Athletic Development, Athletic Training, Academic Support Services, Latti Fitness Center, Compliance Office, NCAA Needy Student Fund, Athletic Marketing, Strength and Conditioning, and the Black Bear Fund.

UNIVERSITY OF MAINE DEPARTMENT OF ATHLETICS

Notes to the Statement of Revenues and Expenditures - Continued

June 30, 2020

Appendix B

Note 2 - **Summary of Significant Accounting Policies - Continued**

Support From Outside Organizations

Contributions to the Department are received from the Foundation and the Association. Contributions from these groups are deposited into restricted scholarship, gift, or Friends' accounts for use by the sport named on the account.

All booster groups are required to deposit their funds into the University of Maine restricted accounts. Those accounts are subject to overall University accounting controls.

The Black Bear athletic scholarship fund receives regular contributions from the Foundation. This scholarship fund provides scholarship assistance to athletes and is not restricted by sport. The Foundation holds endowment funds, which are designated for the support of University of Maine Athletics.

Receipt and Use of Non-Cash Contributions

As with all gifts, in-kind gifts must be approved by the System's Board of Trustees and the official record appears in the Board's minutes. These gifts are used during the year by Department's staff and teams to accomplish their missions.

Employee Outside Income

Coaches and administrative staff may receive outside income for speaking engagements and non-university sponsored sports camps. They also may receive goods for endorsement or consultation contracts with athletic apparel and equipment manufacturers. NCAA compliance rules require the Department to report outside income to the President.

UNIVERSITY OF MAINE DEPARTMENT OF ATHLETICS

Notes to the Statement of Revenues and Expenditures - Continued

June 30, 2020
Appendix B

Note 2 - **Summary of Significant Accounting Policies - Continued**

Capital Assets

The University expends funds to build and maintain its athletic facilities. Such costs have been recorded elsewhere in the University's accounting records and are not reflected in the accompanying Statement.

Note 3 - **Endowment Funds**

The System follows the pooled investment concept for its endowed funds, whereby all invested funds are included in one pool, except for funds that are separately invested as directed by the donor.

Note 4 - **Presentation Differences**

Summer Financial Aid

A single summer session spans two fiscal years at the University because the fiscal year ends on June 30.

The NCAA statement requires reporting the total amount of athletic-related student aid awarded, including summer school. This presentation combines the entire summer session including June, July and August with the financial transactions from the preceding spring and winter semesters. The University's statements, however, include aid in the period in which the classes are taken, and therefore differs from the statement herein.

The inherent differences between the University and NCAA reporting require users to understand these differences when using the NCAA statement for any purpose other than reporting to the NCAA.

Contributions

Contributions are received on behalf of the University's athletic department by affiliated organizations including the University of Maine Foundation and the University of Maine Alumni Association. The University does not record funds received by its affiliate organizations until the funds have been transferred to the University. Typically transfer of these monies does not occur until the related expenditure is imminent.