

Board of Trustees

**Audit Committee**

May 16, 2024 12:30 p.m.

Zoom Meeting – No Physical Location Available

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

**AGENDA**

12:30 – 1:35 p.m.

TAB 1 [CliftonLarsonAllen LLP \(CLA\) – 2023 Single Audit Results and 2024 Audit Planning](#)

1:35 – 1:45 p.m.

TAB 2 [UM Department of Athletics Agreed-Upon Procedures Report – FY2023](#)

1:45 p.m.

**Executive Session**

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

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 – 2023 Single Audit Results and 2024 Audit Planning

**INITIATED BY:** Michael H. Michaud, 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:**

Brenda Scherer, Signing Director from CliftonLarsonAllen (CLA) will highlight the fiscal year 2023 Single Audit results as presented in the first section of the Audit Presentation and the Single Audit Compliance Reports which are also included in the meeting materials.

Darla Reynolds, Director of Accounting, will address the corrective action plans related to the fiscal year 2023 Single Audit findings and will be available to answer any questions the committee may have on the following meeting materials related to the fiscal year 2023 Single Audit:

- Single Audit Management Letter 2023
- Summary of Prior Audit Findings (update on the FY22 findings)
- Corrective Action Plan (related to the FY23 findings)

Michael Johns, Principal with CLA will review the remainder of the enclosed Audit Presentation, discussing the following items:

- 2024 Audit Plan Overview;
- Audit Committee Input;
- Trends in Higher Education;
- New Accounting Standards; and
- New Auditing Standards

**Attachments**

[Presentation – 2023 Single Audit Results and 2024 Audit Planning](#)

[UMS Single Audit Report 2023](#)

[Single Audit Management Letter 2023](#)

[Summary of Prior Year Audit Findings](#)

[Corrective Action Plan for F23 Single Audit Findings](#)

[Fitch U.S. Higher Education Outlook 2024 from 2023-12-04](#)



*We'll get you there.*

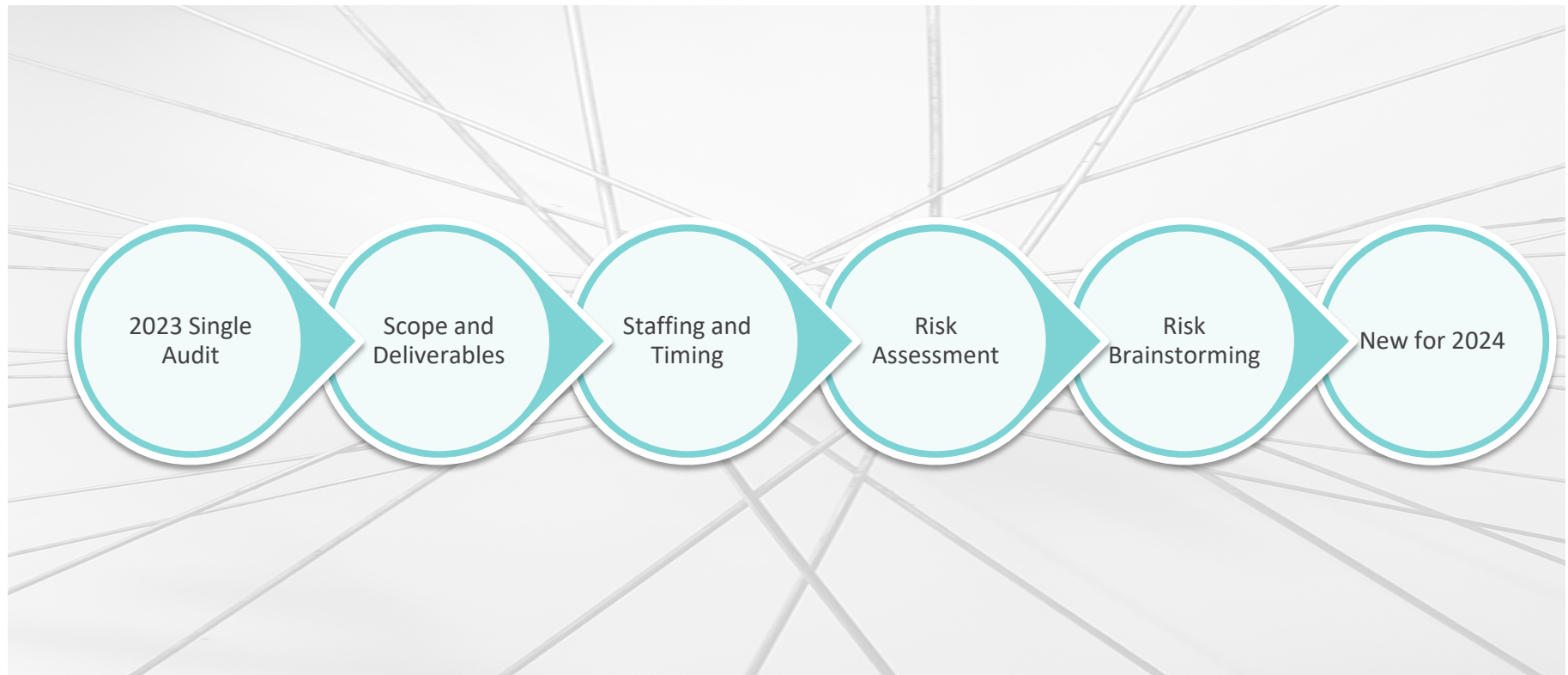
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# University of Maine System

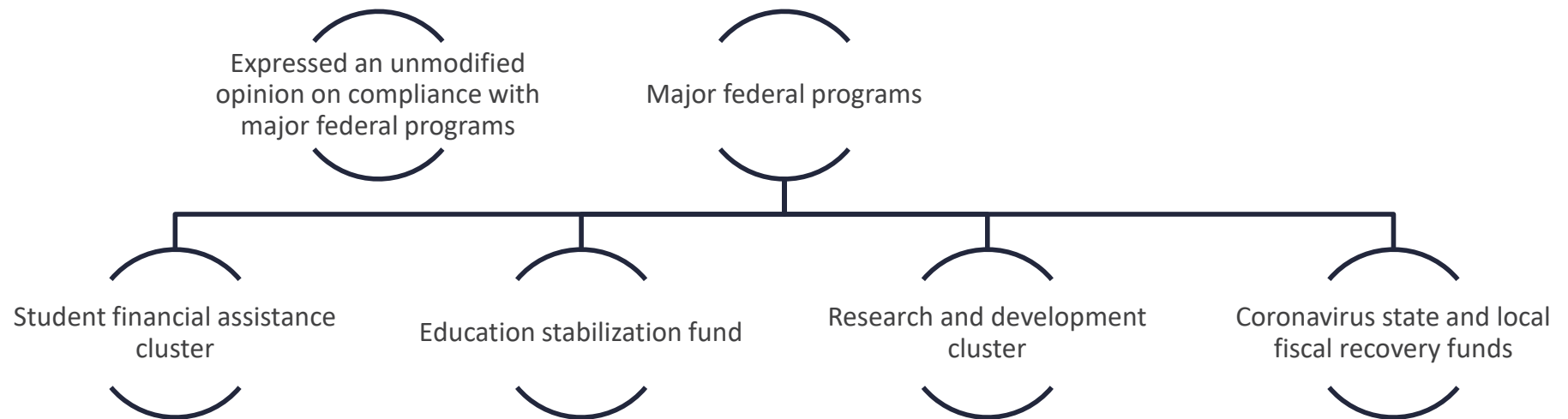
## 2024 Audit Planning Presentation

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Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

# Agenda



# 2023 Single Audit



# Scope of Services and Deliverables

Opinion on the financial statements for the year ending June 30, 2024

Opinion on internal controls over financial reporting and compliance in accordance with *Government Auditing Standards*

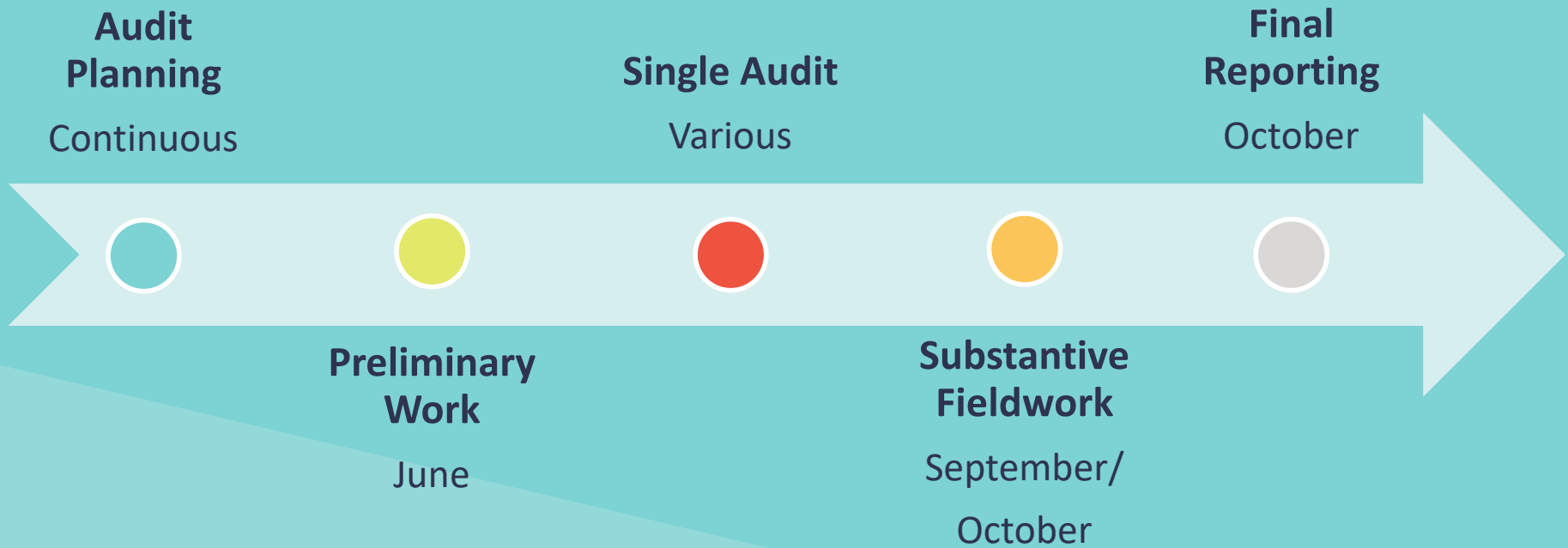
Opinion on internal control over compliance with major program requirements in accordance with *Uniform Guidance*

Governance communication letter

Management letter, if applicable



# Staffing and Timing



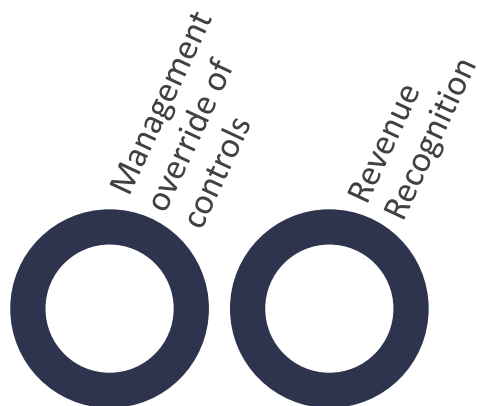
Any items of significance, warranting communication with governance, that arise throughout the audit process will be promptly communicated. If you do not hear from us prior to the final audit presentation, everything went as planned and discussed here today.



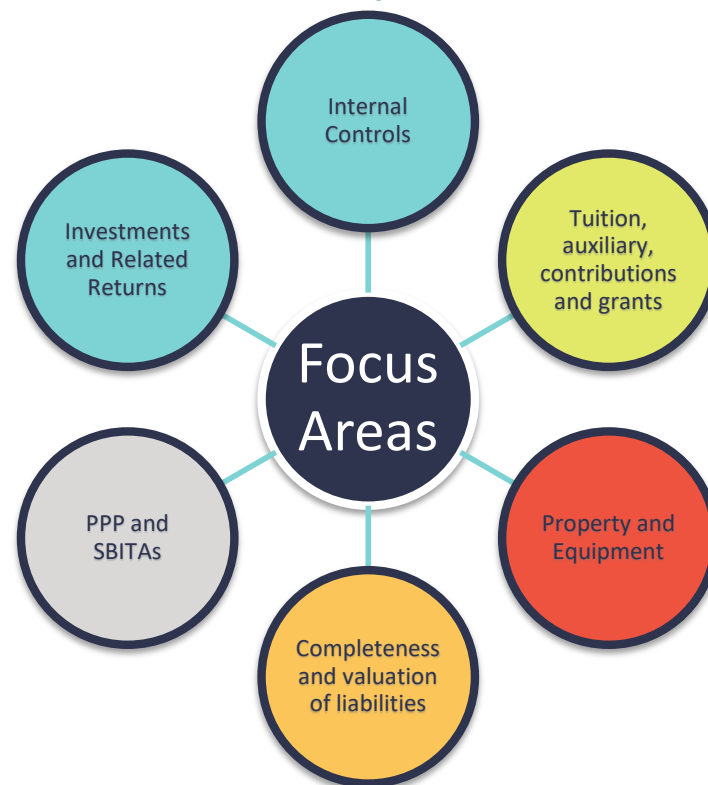


# Risk Assessment

## Significant Risks



## Areas of Focus



## Risk Assessment (Continued)



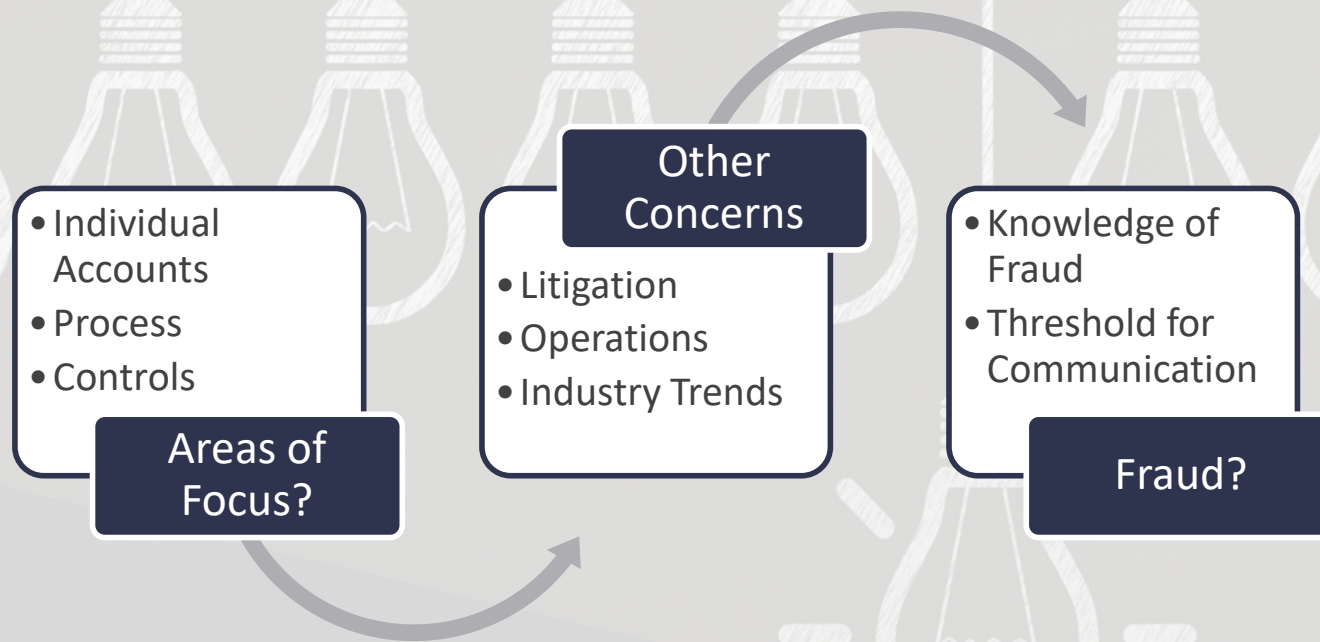
Must also consider and assess major programs for the single audit based off the Schedule of Expenditures of Federal Awards



Major Program Risk Assessments Over Compliance



# Risk Brainstorming



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.



# 2024 Trends in Higher Education



**Higher Education Outlook (Moody's and Fitch)**



**Enrollment**



**Financial Environment**



**Information Technology and AI**



**Scrutiny of Higher Education**



# New for 2024

## *GASB 100*

- Objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability

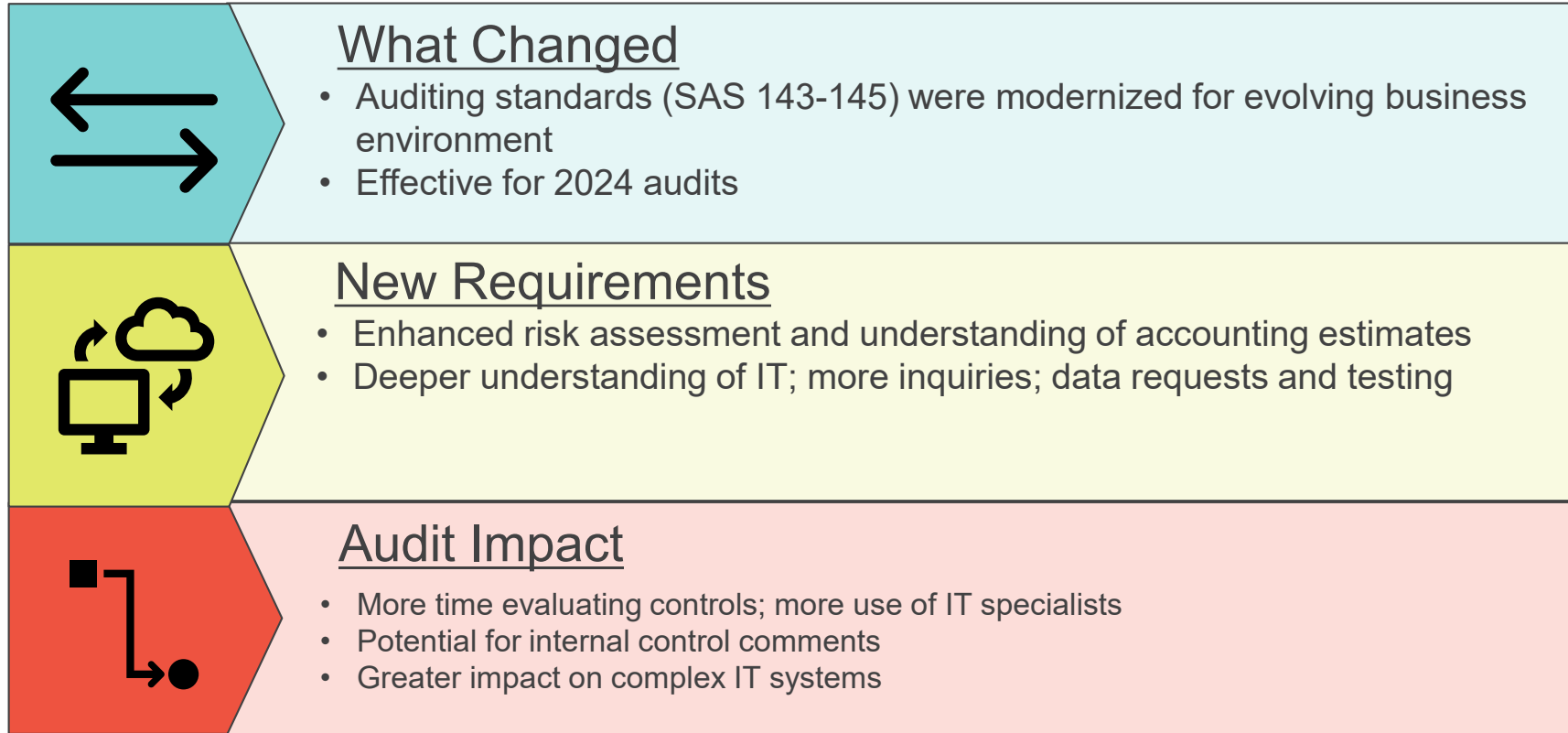
## *Year 2 SBITAs and PPPs*

- Be aware of new agreements, changes to current agreements, terminations, renewals, significant assumption changes



# New for 2024 (Continued)

## Auditing Standards



## New for 2024 (Continued)

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Final rule  
regarding  
required  
ratios  
(Institutional  
and Program  
Eligibility)

Each institution  
must prepare,  
and auditors  
must report  
on:

---

% of correspondence courses offered and the  
% of regular students that enroll in  
correspondence courses

---

% of regular students that are incarcerated

---

Completion rates for confined or incarcerated  
individuals enrolled in non-degree programs  
at nonprofit institutions

---

% of institutions regular students that lack a  
high school diploma or equivalent

---

Completion and placement rates for short  
term programs

---



***Michael Johns, CPA***  
*Principal*  
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*267-419-1620*



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Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



**UNIVERSITY OF MAINE SYSTEM  
SINGLE AUDIT COMPLIANCE REPORTS  
(UNDER UNIFORM GUIDANCE)  
YEAR ENDED JUNE 30, 2023**



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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 the business-type activities, the discretely presented component unit, and the fiduciary activities of the University of Maine System (the System) (a component unit of the state of Maine), as of and for the year ended June 30, 2023 for the business-type activities and the fiduciary activities, and as of and for the year ended December 31, 2022 for the discretely presented component unit, and the related notes to the financial statements, which collectively comprise the System's basic financial statements, and have issued our report thereon dated October 31, 2023. Our report includes a reference to other auditors who audited the financial statements of the University of Maine Foundation (Foundation), as described in our report on the System's financial statements. The financial statements of the Foundation were not audited in accordance with Government Auditing Standards, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Foundation.

***Report on 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 or significant deficiencies may exist that were not identified.

***Report on 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 results 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  
October 31, 2023



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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**

***Opinion on Each Major Federal Program***

We have audited the University of Maine System's (the System) (a component unit of the state of Maine) compliance with the types of compliance requirements identified as subject to audit 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, 2023. The System's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the System complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the System and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the System's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the System's federal programs.

Board of Trustees  
University of Maine System

### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the System's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the System's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the System's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the System's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the System's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***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 2023-001 and 2023-002. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the System's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The System's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

**Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-001 and 2023-002 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on the System's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The System's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the business-type activities, the discretely presented component unit, and the fiduciary activities of the System as of and for the year ended June 30, 2023 for the business-type activities and the fiduciary activities, and as of and for the year ended December 31, 2022 for the discretely presented component unit and the related notes to the financial statements, which collectively comprise the System's basic financial statements. We have issued our report thereon, dated October 31, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our audit and the report of other auditors, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

**CliftonLarsonAllen LLP**

Quincy, Massachusetts  
March 21, 2024



**UNIVERSITY OF MAINE SYSTEM  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Number	Assistance Listing Number (ALN)	Pass-Through to Subrecipients	Federal Expenditures
<b>Student Financial Assistance Cluster</b>				
<b>U.S. Department of Education</b>				
Federal Supplemental Educational Opportunity Grants		84.007A	\$ -	\$ 6,150,482
Federal Work-Study Program		84.033A	-	5,199,898
Federal Perkins Loan Program		84.038	-	10,422,368
Federal Pell Grant Program		84.063P	-	32,131,312
Federal Direct Student Loans		84.268	-	92,109,147
<b>Total U.S. Department of Education</b>			-	<b>146,013,207</b>
<b>U.S. Department of Health and Human Services</b>				
Nursing Student Loans - Beginning Balance		93.364	-	2,095,191
Nursing Student Loans		93.364	-	257,912
<b>Total U.S. Department of Health and Human Services</b>			-	<b>2,353,103</b>
<b>Total Student Financial Assistance Cluster</b>			-	<b>148,366,310</b>
<b>Economic Development Cluster</b>				
<b>U.S. Department of Commerce</b>				
Investments for Public Works and Economic Development Facilities		11.300	-	41,255
Economic Adjustment Assistance		11.307	104,848	146,536
Economic Adjustment Assistance - COVID-19		11.307	140,522	388,251
Passed-Through:				
Maine Space Grant Consortium				
Economic Adjustment Assistance	EDA-MTI-22-06	11.307	-	921
Maine Technology Institute				
Economic Adjustment Assistance	NSN1092	11.307	-	2,378
United States Endowment for Forestry and Communities				
Economic Adjustment Assistance	22-003399	11.307	-	196,996
Total ALN 11.307			245,370	735,082
<b>Total Economic Development Cluster</b>			<b>245,370</b>	<b>776,337</b>
<b>Fish and Wildlife Cluster</b>				
<b>U.S. Department of the Interior</b>				
Passed-Through:				
Alabama Department of Conservation and Natural Resources				
Wildlife Restoration and Basic Hunter Education and Safety	NSC	15.611	-	16,938
Maine Department of Inland Fisheries and Wildlife				
Wildlife Restoration and Basic Hunter Education and Safety	20160726*281	15.611	-	147
Wildlife Restoration and Basic Hunter Education and Safety	20220325*2210	15.611	-	9,345
Wisconsin Department of Natural Resources				
Wildlife Restoration and Basic Hunter Education and Safety	PO 37000-0000022609	15.611	-	103,321
Total ALN 15.611			-	129,751
<b>Total Fish and Wildlife Cluster</b>			-	<b>129,751</b>
<b>Highway Safety Cluster</b>				
<b>U.S. Department of Transportation</b>				
Passed-Through:				
Maine Department of Public Safety				
State and Community Highway Safety	20210611*3689	20.600	-	14,270
Total ALN 20.600			-	14,270
Passed-Through:				
Maine Department of Public Safety				
National Priority Safety Programs	20210611*3689	20.616	-	95,499
Total ALN 20.616			-	95,499
<b>Total Highway Safety Cluster</b>			-	<b>109,769</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

(7)

**UNIVERSITY OF MAINE SYSTEM**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Number	Assistance Listing Number (ALN)	Pass-Through to Subrecipients	Federal Expenditures
<b>Special Education Cluster (IDEA)</b>				
<b>U.S. Department of Education</b>				
Passed-Through:				
Maine Department of Education				
Special Education Grants to States	013-05A-3049-12-4099	84.027	\$ -	\$ 562,388
Special Education Grants to States	013-05A-3076-37-4099 / 013-05A-3049-12-4099	84.027	-	109,259
Total ALN 84.027			-	671,647
<b>Total Special Education Cluster (IDEA)</b>			-	<b>671,647</b>
<b>TRIO Cluster</b>				
<b>U.S. Department of Education</b>				
TRIO Student Support Services		84.042A	-	2,702,804
TRIO Talent Search		84.044A	-	861,404
TRIO Upward Bound		84.047A	-	2,424,883
TRIO Upward Bound		84.047M	-	302,114
TRIO Upward Bound		84.047V	-	293,414
TRIO Educational Opportunity Centers		84.066A	-	772,464
<b>Total TRIO Cluster</b>			-	<b>7,357,083</b>
<b>477 Cluster / CCDF Cluster</b>				
<b>U.S. Department of Health and Human Services</b>				
Services				
Passed-Through:				
Maine Children's Trust Fund				
Temporary Assistance for Needy Families	MCT-19-1601	93.558	-	(2,156)
Temporary Assistance for Needy Families	SUB CD0-23-4230	93.558	-	886
Temporary Assistance for Needy Families	SUB CDO-21-4230	93.558	-	216,504
Total ALN 93.558			-	215,234
Passed-Through:				
Maine Department of Health and Human Services				
Child Care and Development Block Grant - COVID-19	N/A	93.575	-	20,006
Child Care and Development Block Grant - COVID-19	NSN1025	93.575	-	4,873
Child Care and Development Block Grant - COVID-19	NSN1026	93.575	-	1,968
Child Care and Development Block Grant - COVID-19	NSN1027	93.575	-	1,335
Child Care and Development Block Grant - COVID-19	NSN1028	93.575	-	2,627
Child Care and Development Block Grant - COVID-19	NSN1029	93.575	-	1,968
Child Care and Development Block Grant - COVID-19	NSN1067	93.575	-	1,948
Child Care and Development Block Grant - COVID-19	NSN1068	93.575	-	4,978
Child Care and Development Block Grant - COVID-19	NSN1074	93.575	-	3,246
Child Care and Development Block Grant - COVID-19	NSN1075	93.575	-	2,597
Total ALN 93.575			-	45,546
Passed-Through:				
Maine Department of Health and Human Services				
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	CD0-22-5191	93.596	-	35,705
Total ALN 93.596			-	35,705
<b>Total 477 Cluster / CCDF Cluster</b>			-	<b>296,485</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

(8)

**UNIVERSITY OF MAINE SYSTEM**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Number	Assistance Listing Number (ALN)	Pass-Through to Subrecipients	Federal Expenditures
<b>Medicaid Cluster</b>				
<b>U.S. Department of Health and Human Services</b>				
<b>Passed-Through:</b>				
Maine Department of Health and Human Services				
Medical Assistance Program	OMS-22-228	93.778	\$ -	\$ 400,906
Medical Assistance Program	OMS-22-412	93.778	-	20
Medical Assistance Program	OMS-23-412	93.778	-	793,130
New Hampshire Department of Health and Human Services				
Medical Assistance Program	NSN-60741	93.778	-	1,635
Total ALN 93.778			-	1,195,691
<b>Total Medicaid Cluster</b>			-	<b>1,195,691</b>
<b>Foster Grandparent/Senior Companion Cluster</b>				
<b>Corporation for National and Community Service</b>				
AmeriCorps Seniors Senior Companion Program (SCP)		94.016	-	189,621
<b>Total Foster Grandparent/Senior Companion Cluster</b>			-	<b>189,621</b>
<b>Research and Development Cluster</b>				
<b>U.S. Department of Agriculture</b>				
U.S. Department of Agriculture with no ALN		10.000	-	30,896
<b>Passed-Through:</b>				
United States Endowment for Forestry and Communities				
U.S. Department of Agriculture with no ALN	21-00166	10.000	-	18,049
UT-Battelle, LLC				
U.S. Department of Agriculture with no ALN	4000172408	10.000	-	22,451
Total ALN 10.000			-	71,396
Agricultural Research Basic and Applied Research		10.001	-	2,125,723
Wholesale Farmers and Alternative Market Development		10.164	-	23,302
<b>Passed-Through:</b>				
Colorado State University				
Wholesale Farmers and Alternative Market Development	G-10134-02	10.164	-	35,187
Total ALN 10.164			-	58,489
<b>Passed-Through:</b>				
Maine Department of Agriculture				
Specialty Crop Block Grant Program - Farm Bill	20200918*0999	10.170	-	(6,519)
Specialty Crop Block Grant Program - Farm Bill	20200918*1000	10.170	-	40,031
Specialty Crop Block Grant Program - Farm Bill	20211029*1106	10.170	-	44,490
Specialty Crop Block Grant Program - Farm Bill	20220922*0883	10.170	-	6,828
Specialty Crop Block Grant Program - Farm Bill	20220614*3352	10.170	-	47,722
Specialty Crop Block Grant Program - Farm Bill	20220614*3364	10.170	-	51,701
Specialty Crop Block Grant Program - Farm Bill	20220614*3367	10.170	-	2,065
Maine Department of Agriculture, Conservation and Forestry				
Specialty Crop Block Grant Program - Farm Bill	20220922*0885	10.170	-	20,252
Total ALN 10.170			-	206,570
<b>Passed-Through:</b>				
Vermont Agency of Agriculture, Food & Markets				
Dairy Business Innovation Initiatives	02200-DBIC-22-01	10.176	-	113,585
Dairy Business Innovation Initiatives	43965	10.176	-	26,622
Total ALN 10.176			-	140,207

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Number	Assistance Listing Number (ALN)	Pass-Through to Subrecipients	Federal Expenditures
Grants for Agricultural Research, Special Research Grants		10.200	\$ 253,739	\$ 546,579
Passed-Through:				
University of Maryland				
Grants for Agricultural Research, Special Research Grants	98210-Z5220201	10.200	-	903
University of New Hampshire				
Grants for Agricultural Research, Special Research Grants	PZL0224	10.200	-	29
University of Rhode Island				
Grants for Agricultural Research, Special Research Grants	0008708/123120	10.200	-	8,679
Total ALN 10.200			253,739	556,190
Cooperative Forestry Research		10.202	-	939,321
Payments to Agricultural Experiment Stations Under the Hatch Act		10.203	-	2,539,502
Animal Health and Disease Research		10.207	-	20,482
Passed-Through:				
Cornell University				
Sustainable Agriculture Research and Education	88574-11316	10.215	-	14,558
Pennsylvania State University				
Sustainable Agriculture Research and Education	6099-UM-UV-3243	10.215	-	262
University of Massachusetts Amherst				
Sustainable Agriculture Research and Education	21-015580-A	10.215	-	6,309
University of Vermont				
Sustainable Agriculture Research and Education	ENE20-164-34268	10.215	-	6,359
Sustainable Agriculture Research and Education	GNE20-244-34268	10.215	-	3,023
Sustainable Agriculture Research and Education	GNE21-253-35383	10.215	-	12,192
Sustainable Agriculture Research and Education	GNE21-260-35383	10.215	-	6,422
Sustainable Agriculture Research and Education	LNE19-373 U MAINE 33	10.215	-	6,656
Sustainable Agriculture Research and Education	LNE19-374-33243	10.215	-	20,726
Sustainable Agriculture Research and Education	LNE19-377	10.215	1,900	6,440
Sustainable Agriculture Research and Education	LNE19-377-33243	10.215	8,307	9,230
Sustainable Agriculture Research and Education	LNE19-391R-33243	10.215	-	11,702
Sustainable Agriculture Research and Education	LNE21-416-35383	10.215	32,019	64,993
Sustainable Agriculture Research and Education	LNE22-448R-AWD000004	10.215	-	9,019
Sustainable Agriculture Research and Education	LNE22-451R-AWD000004	10.215	-	70,826
Sustainable Agriculture Research and Education	ONE20-359-34268	10.215	-	9,350
Sustainable Agriculture Research and Education	ONE20-366-34268	10.215	-	5,395
Sustainable Agriculture Research and Education	ONE21-384-35383	10.215	-	15,073
Sustainable Agriculture Research and Education	SNE21-007-ME-35383	10.215	-	39,620
West Virginia University Research Corporation				
Sustainable Agriculture Research and Education	20-307-UM	10.215	-	6,178
Total ALN 10.215			42,226	324,333
Higher Education - Institution Challenge Grants Program		10.217	36,320	215,402
Passed-Through:				
University of New Hampshire				
Integrated Programs	L0105	10.303	-	55,574
Total ALN 10.303			-	55,574
Food and Agriculture Defense Initiative (FADI)		10.304	88,861	136,997
Passed-Through:				
University of Florida				
Food and Agriculture Defense Initiative (FADI)	SUB00002449	10.304	-	(271)
Total ALN 10.304			88,861	136,726
Organic Agriculture Research and Extension Initiative		10.307	201,002	521,622
Passed-Through:				
Cornell University				
Organic Agriculture Research and Extension Initiative	143324-21721	10.307	-	65,396
Organic Agriculture Research and Extension Initiative	92406-20529	10.307	-	66,597
Total ALN 10.307			201,002	653,615

See accompanying 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, 2023**

Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Number	Assistance Listing Number (ALN)	Pass-Through to Subrecipients	Federal Expenditures
Passed-Through:				
Colorado State University				
Specialty Crop Research Initiative	G-01363-07	10.309	\$ -	\$ 10,179
Cornell University				
Specialty Crop Research Initiative	79598-10766	10.309	-	17,038
Texas A&M University				
Specialty Crop Research Initiative	M2002883	10.309	-	13,761
University of Georgia				
Specialty Crop Research Initiative	SUB00002405	10.309	-	43,794
University of Idaho				
Specialty Crop Research Initiative	AN4829-846762	10.309	-	5,416
University of Minnesota				
Specialty Crop Research Initiative	H007082507	10.309	-	239,450
University of Wisconsin				
Specialty Crop Research Initiative	0000000379	10.309	-	24,556
Total ALN 10.309			-	354,194
Agriculture and Food Research Initiative (AFRI)		10.310	97,006	1,125,385
Passed-Through:				
Atlantic Corporation				
Agriculture and Food Research Initiative (AFRI)	USDA_AFRY_FY2021	10.310	-	1,909
Purdue University				
Agriculture and Food Research Initiative (AFRI)	NSC	10.310	-	25,107
University of Maryland				
Agriculture and Food Research Initiative (AFRI)	USDA0007-02	10.310	-	235,456
University of Vermont				
Agriculture and Food Research Initiative (AFRI)	AWD0*809SUB0*322	10.310	-	11,579
West Virginia University Research Corporation				
Agriculture and Food Research Initiative (AFRI)	19-066-UM	10.310	-	23,090
Total ALN 10.310			97,006	1,422,526
Crop Protection and Pest Management				
Competitive Grants Program		10.329	37,708	182,574
Passed-Through:				
Cornell University				
Crop Protection and Pest Management				
Competitive Grants Program	86935-21750	10.329	-	4,816
Crop Protection and Pest Management				
Competitive Grants Program	86935-21753	10.329	-	25,971
Total ALN 10.329			37,708	213,361
Alfalfa Seed and Alfalfa Forage Systems Program (AFRP)		10.330	7,764	107,646
Passed-Through:				
University of Vermont				
Forestry Research	AWD00000051SUB0000000	10.652	-	13,800
Forestry Research	AWD00000051SUB0000002	10.652	4,622	106,655
Forestry Research	AWD00000637SUB0000002	10.652	-	49,128
Forestry Research	AWD00000637SUB0000003	10.652	-	123,669
Forestry Research	AWD00000637SUB000000398	10.652	-	1,668
Total ALN 10.652			4,622	294,920
Passed-Through:				
Wilson Engineering Services, PC				
Wood Utilization Assistance	0200	10.674	-	35,317
Total ALN 10.674			-	35,317
Forest Health Protection		10.680	-	47,668
Partnership Agreements		10.699	-	7,556
Research Joint Venture and Cost Reimbursable Agreements		10.707	-	377,813
Community Project Funds - Congressionally Directed Spending		10.723	-	113,764
Environmental Quality Incentives Program		10.912	-	43,230
<b>Total U.S. Department of Agriculture</b>			<b>769,248</b>	<b>11,061,525</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Number	Assistance Listing Number (ALN)	Pass-Through to Subrecipients	Federal Expenditures
<b>U.S. Department of Commerce</b>				
Passed-Through:				
Atlantic States Marine Fisheries Commission				
U.S. Department of Commerce with no ALN	22-0701	11.000	\$ -	\$ 44,928
The Nature Conservancy				
U.S. Department of Commerce with no ALN	P117687 A105045	11.000	-	1,525
University of Puerto Rico - Mayaguez				
U.S. Department of Commerce with no ALN	2020-2021-015	11.000	-	(3,150)
Total ALN 11.000			-	43,303
Passed-Through:				
Gulf of Maine Research Institute				
NOAA Mission-Related Education Awards	20-CRISE-20-UMO	11.008	-	12,997
Total ALN 11.008			-	12,997
Passed-Through:				
Caribbean Coastal Ocean Observing System Inc				
Integrated Ocean Observing System (IOOS)	2021-2022-003	11.012	-	221,384
NERACOOS				
Integrated Ocean Observing System (IOOS)	02_A008-002	11.012	-	19,828
Integrated Ocean Observing System (IOOS)	A008-002	11.012	-	53,539
Integrated Ocean Observing System (IOOS)	A011-002	11.012	-	69,703
Integrated Ocean Observing System (IOOS)	N21A013004	11.012	-	10,385
Integrated Ocean Observing System (IOOS)	N21A013005	11.012	-	595,425
Integrated Ocean Observing System (IOOS)	N21A013006	11.012	-	57,485
Total ALN 11.012			-	1,027,749
Passed-Through:				
Rutgers University				
Ocean Acidification Program (OAP)	1140	11.017	-	84,008
Total ALN 11.017			-	84,008
Passed-Through:				
Creare LLC				
NOAA Small Business Innovation Research				
(SBIR) Program	116831	11.021	-	25,610
FFN LLC				
NOAA Small Business Innovation Research				
(SBIR) Program	NSN1072	11.021	-	52,188
Total ALN 11.021			-	77,798
Sea Grant Support		11.417	760,398	2,617,902
Passed-Through:				
Cornell University				
Sea Grant Support	89553-20867	11.417	-	7,741
University of Connecticut				
Sea Grant Support	364465	11.417	-	12,595
University of Maryland Center for Environmental				
Science				
Sea Grant Support	SA75282140-C	11.417	-	83,468
University of Rhode Island				
Sea Grant Support	0008589/120720	11.417	-	23,058
Total ALN 11.417			760,398	2,744,764
Fisheries Development and Utilization Research				
and Development Grants and Cooperative				
Agreements Program		11.427	163,072	478,352
Passed-Through:				
Oregon State University				
Fisheries Development and Utilization				
Research and Development Grants and				
Cooperative Agreements Program	NA362A-A	11.427	-	45,591
University of New Hampshire				
Fisheries Development and Utilization				
Research and Development Grants and				
Cooperative Agreements Program	L0104	11.427	-	1,445
Total ALN 11.427			163,072	525,388

See accompanying 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, 2023**

Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Number	Assistance Listing Number (ALN)	Pass-Through to Subrecipients	Federal Expenditures
Climate and Atmospheric Research		11.431	\$ -	\$ 38,980
Passed-Through:				
Antioch University				
Climate and Atmospheric Research	NSN-60899	11.431	-	8,223
NERACOOS				
Climate and Atmospheric Research	N22A015001	11.431	-	12,182
Total ALN 11.431			-	59,385
Passed-Through:				
Woods Hole Oceanographic Institution				
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	A101445	11.432	-	377,531
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	E124040	11.432	-	17,789
Total ALN 11.432			-	395,320
Marine Mammal Data Program		11.439	-	37,069
Unallied Management Projects		11.454	76,200	132,146
Passed-Through:				
The Nature Conservancy				
Habitat Conservation	P117687 A105045	11.463	-	13,708
Total ALN 11.463			-	13,708
Congressionally Identified Awards and Projects		11.469	-	250,544
Unallied Science Program		11.472	60,765	394,905
Passed-Through:				
Atlantic States Marine Fisheries Commission				
Unallied Science Program	21-0802	11.472	9,759	77,747
Unallied Science Program	22-0704	11.472	-	42,960
Rutgers University				
Unallied Science Program	1111	11.472	-	45,885
Total ALN 11.472			70,524	561,497
<b>Total U.S. Department of Commerce</b>			<b>1,070,194</b>	<b>5,965,676</b>
<b>U.S. Department of Defense</b>				
U.S. Department of Defense Awards with no ALN		12.000	-	17,983,053
Passed-Through:				
Consortium for Energy, Environment and Demilitarization				
U.S. Department of Defense Awards with no ALN	C5-21-1011	12.000	-	4,277,566
U.S. Department of Defense Awards with no ALN	C5-23-1003	12.000	-	55,318
U.S. Department of Defense Awards with no ALN	CEED-17-0018 / W15QK	12.000	-	916
Cornerstone Research Group, Inc.				
U.S. Department of Defense Awards with no ALN	PO 2022-0777 / W912H	12.000	-	14,693
Martin Defense Group				
U.S. Department of Defense Awards with no ALN	SCN09728	12.000	-	549,243
U.S. Department of Defense Awards with no ALN	SCN09825	12.000	-	21,419
Navatek, LLC				
U.S. Department of Defense Awards with no ALN	P0000557	12.000	-	2,123
U.S. Department of Defense Awards with no ALN	SCN09351	12.000	-	(7,029)
U.S. Department of Defense Awards with no ALN	SCN09620	12.000	-	127,263
SOSSEC, Inc.				
U.S. Department of Defense Awards with no ALN	ERDC-MECI-PLA-0009	12.000	-	1,252,836
Total ALN 12.000			-	24,277,401
Conservation and Rehabilitation of Natural Resources on Military Installations		12.005	-	68,967
Passed-Through:				
National Center for Manufacturing Science				
Commercial Technologies for Maintenance Activities Program	201986-141017	12.225	-	127,369
Commercial Technologies for Maintenance Activities Program	2020115-142025	12.225	-	862,879
PPG Industries, Inc.				
Commercial Technologies for Maintenance Activities Program	2020122-142039	12.225	-	173,000
Commercial Technologies for Maintenance Activities Program	2022016-142122	12.225	-	29,591
Total ALN 12.225			-	1,192,839

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Number	Assistance Listing Number (ALN)	Pass-Through to Subrecipients	Federal Expenditures
Basic and Applied Scientific Research		12.300	\$ -	\$ 21,121
Passed-Through:				
University of New Hampshire				
Basic and Applied Scientific Research	PZL0293	12.300	-	13,008
Basic and Applied Scientific Research	PZL0298	12.300	-	6,142
Total ALN 12.300			-	40,271
Scientific Research - Combating Weapons of Mass Destruction		12.351	-	51,507
Passed-Through:				
The Geneva Foundation				
Military Medical Research and Development	S-11105-02	12.420	-	28,733
Total ALN 12.420			-	28,733
Passed-Through:				
Global Secure Shipping				
Air Force Defense Research Sciences Program	FA8650-19-2-5503-SUB	12.800	-	11,503
Total ALN 12.800			-	11,503
<b>Total U.S. Department of Defense</b>			-	<b>25,671,221</b>
<b>U.S. Department of the Interior</b>				
Passed-Through:				
West Virginia Division of Natural Resources				
U.S. Department of the Interior with no ALN	DNR-WRS-23-0018	15.000	-	45,378
Blue World Research Institute, Inc.				
U.S. Department of the Interior with no ALN	22-F17-05	15.000	-	46,521
Total ALN 15.000			-	91,899
Bureau of Ocean Energy Management				
Renewable Energy		15.408	-	26,433
Passed-Through:				
Maine Department of Inland Fisheries and Wildlife				
Fish and Wildlife Management Assistance	924367	15.608	-	66,545
Total ALN 15.608			-	66,545
Passed-Through:				
Texas Parks & Wildlife Department				
Cooperative Endangered Species Conservation Fund	CA-0001091	15.615	11,602	25,606
Total ALN 15.615			11,602	25,606
Passed-Through:				
Maine Department of Inland Fisheries and Wildlife				
State Wildlife Grants	20201119*1571	15.634	-	29,470
Total ALN 15.634			-	29,470
Migratory Bird Joint Ventures		15.637	-	7,441
Migratory Bird Monitoring, Assessment and Conservation		15.655	8,313	11,863
Passed-Through:				
National Council for Air and Stream Improvement, Inc.				
Adaptive Science	FO-EWG-2147	15.670	-	10,708
Total ALN 15.670			-	10,708
Passed-Through:				
University of Delaware				
Hurricane Sandy Disaster Relief Activities	48977	15.677	-	22,748
Total ALN 15.677			-	22,748
Assistance to State Water Resources Research Institutes		15.805	11,689	299,973
Passed-Through:				
Maine Department of Agriculture				
National Cooperative Geologic Mapping	20230111*1866	15.810	-	9,445
National Cooperative Geologic Mapping	20230327*2474	15.810	-	1,894
Total ALN 15.810			-	11,339

See accompanying 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, 2023**

Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Number	Assistance Listing Number (ALN)	Pass-Through to Subrecipients	Federal Expenditures
Cooperative Research Units		15.812	\$ -	\$ 356,474
Passed-Through:				
University of Massachusetts Amherst				
National and Regional Climate Adaptation Science Centers	22-016922 A 00	15.820	-	111,217
Total ALN 15.820			-	111,217
Passed-Through:				
Maine Historic Preservation Commission				
Historic Preservation Fund Grants-In-Aid	20210729*213 / ME-15	15.904	-	19,872
Total ALN 15.904			-	19,872
Cooperative Research and Training Programs - Resources of the National Park System		15.945	-	57,624
Passed-Through:				
Maine Department of Agriculture				
Cooperative Research and Training Programs - Resources of the National Park System	20220922-0888	15.945	-	16,202
Total ALN 15.945			-	73,826
Passed-Through:				
Wesleyan University				
National Park Service Conservation, Protection, Outreach, and Education	WESU5011298106-UM	15.954	-	2,916
Total ALN 15.954			-	2,916
<b>Total U.S. Department of the Interior</b>			<b>31,604</b>	<b>1,168,330</b>
<b>U.S. Department of State</b>				
Passed-Through:				
IKLIM ARASTIRMALARI DERNEGI				
Public Diplomacy Programs	UM10210323SA01	19.040	-	5,009
Total ALN 19.040			-	5,009
<b>Total U.S. Department of State</b>			-	<b>5,009</b>
<b>U.S. Department of Transportation</b>				
Passed-Through:				
Maine Department of Transportation				
U.S. Department of Transportation Awards with no ALN	20200506*3102	20.000	-	4,295
New Hampshire Department of Transportation				
U.S. Department of Transportation Awards with no ALN	40792M	20.000	-	20,000
Total ALN 20.000			-	24,295
Passed-Through:				
Maine Department of Transportation				
Highway Planning and Construction	2020112*262 / PIN #0	20.205	-	39,341
Highway Planning and Construction	20201120*0262	20.205	6,708	43,978
University of Massachusetts Lowell				
Highway Planning and Construction	S51800000049974	20.205	-	4,190
Total ALN 20.205			6,708	87,509
University Transportation Centers Program		20.701	1,525,454	2,904,380
Passed-Through:				
North Dakota State University				
Pipeline Safety Research Competitive Academic Agreement Program (CAAP)	#FAR0031367	20.724	-	9,553
Total ALN 20.724			-	9,553
<b>Total U.S. Department of Transportation</b>			<b>1,532,162</b>	<b>3,025,737</b>

See accompanying 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, 2023**

Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Number	Assistance Listing Number (ALN)	Pass-Through to Subrecipients	Federal Expenditures
<b>National Aeronautics and Space</b>				
<b>Administration</b>				
National Aeronautics and Space Administration				
Awards with no ALN		43.000	\$ -	\$ 68,265
Passed-Through:				
Jacobs				
National Aeronautics and Space				
Administration Awards with no ALN	PO # EN21302FMS	43.000	-	94,042
Oregon State University				
National Aeronautics and Space				
Administration Awards with no ALN	NS355B-A	43.000	-	219,335
Total ALN 43.000			-	381,642
Science		43.001	397,666	1,112,208
Passed-Through:				
Bryn Mawr College				
Science	44145-A	43.001	-	5,836
Montana State University				
Science	G333-22-W9649	43.001	-	72,224
Oregon State University				
Science	NS296A-A	43.001	-	2,894
Science	NS339A-A	43.001	-	7,536
Science	NS348A-A	43.001	-	13,945
The New York Botanical Garden				
Science	NSC	43.001	-	87,641
University of Florida				
Science	SUB00002319	43.001	-	15,738
Wesleyan University				
Science	WESU5011298104-UM	43.001	-	13,758
Western Environmental Technology				
Laboratories, Inc.				
Science	F2020-001	43.001	-	137,173
Total ALN 43.001			397,666	1,468,953
Passed-Through:				
Maine Space Grant Consortium				
Office of Stem Engagement (OSTEM)	EP-19-07	43.008	-	39,516
Office of Stem Engagement (OSTEM)	EP-20-03	43.008	-	1,934
Office of Stem Engagement (OSTEM)	EP-21-01	43.008	-	62,824
Office of Stem Engagement (OSTEM)	EP-21-04	43.008	-	(6)
Office of Stem Engagement (OSTEM)	EP-22-02	43.008	-	102,529
Office of Stem Engagement (OSTEM)	EP-23-02	43.008	-	8,022
Office of Stem Engagement (OSTEM)	EP-23-03	43.008	12,687	128,448
Office of Stem Engagement (OSTEM)	EP-23-04	43.008	-	60,612
Office of Stem Engagement (OSTEM)	EP-23-05	43.008	-	24,126
Office of Stem Engagement (OSTEM)	EP-23-07	43.008	2,588	19,296
Office of Stem Engagement (OSTEM)	EP-23-08	43.008	-	5,478
Office of Stem Engagement (OSTEM)	EP-24-02	43.008	-	7,285
Office of Stem Engagement (OSTEM)	SG-20-14	43.008	-	60
Office of Stem Engagement (OSTEM)	SG-22-01	43.008	-	(158)
Office of Stem Engagement (OSTEM)	SG-22-08	43.008	-	3,061
Office of Stem Engagement (OSTEM)	SG-22-23	43.008	-	12,315
Office of Stem Engagement (OSTEM)	SG-22-25	43.008	-	99
Office of Stem Engagement (OSTEM)	SG-23-01	43.008	-	2,708
Office of Stem Engagement (OSTEM)	SG-23-02	43.008	-	16,277
Office of Stem Engagement (OSTEM)	SG-23-10	43.008	-	11,424
Office of Stem Engagement (OSTEM)	SG-23-21	43.008	-	11,970
Office of Stem Engagement (OSTEM)	SG-23-23	43.008	-	64,999
Office of Stem Engagement (OSTEM)	SG-23-31	43.008	-	57,180
Office of Stem Engagement (OSTEM)	SG-23-34	43.008	-	11,433
Office of Stem Engagement (OSTEM)	SG-23-35	43.008	-	18,549
Office of Stem Engagement (OSTEM)	SG-23-36	43.008	-	12,000
Office of Stem Engagement (OSTEM)	SG-23-39	43.008	-	3,304
Office of Stem Engagement (OSTEM)	SG-24-06	43.008	-	1,645
Total ALN 43.008			15,275	686,930
Space Technology		43.012	14,270	16,932
<b>Total National Aeronautics and Space Administration</b>			<b>427,211</b>	<b>2,554,457</b>

See accompanying 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, 2023**

Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Number	Assistance Listing Number (ALN)	Pass-Through to Subrecipients	Federal Expenditures
<b>National Endowment for the Arts and Humanities</b>				
Promotion of the Humanities Division of Preservation and Access		45.149	\$ -	\$ 12,907
Passed-Through:				
National Trust for Historic Preservation				
Promotion of the Humanities Public Programs - COVID-19	NSN1044	45.164	-	36,995
Total ALN 45.164			-	36,995
Promotion of the Humanities Office of Digital Humanities		45.169	-	77,262
<b>Total National Endowment for the Arts and Humanities</b>			-	<b>127,164</b>
<b>National Science Foundation</b>				
Engineering		47.041	-	906,942
Passed-Through:				
Sequoia Scientific, Inc.				
Engineering	2136735-UMAINE	47.041	-	58,712
Total ALN 47.041			-	965,654
Mathematical and Physical Sciences		47.049	-	613,159
Passed-Through:				
Barnard College				
Mathematical and Physical Sciences	UM-2154819	47.049	-	47,296
Total ALN 47.049			-	660,455
Geosciences		47.050	16,137	2,121,796
Passed-Through:				
Tulane University				
Geosciences	TUL-SCC-556144-17/18	47.050	-	3,914
University of Massachusetts Lowell				
Geosciences	S52100000041358	47.050	-	216
University of Oklahoma				
Geosciences	2022-07	47.050	-	12,845
Total ALN 47.050			16,137	2,138,771
Computer and Information Science and Engineering		47.070	19,335	759,449
Biological Sciences		47.074	104,216	1,051,887
Passed-Through:				
University of Arkansas				
Biological Sciences	UA2022-286	47.074	-	86,737
University of California At Berkley				
Biological Sciences	9602	47.074	-	106,645
University of Minnesota				
Biological Sciences	P008946601	47.074	-	31,040
University of Notre Dame				
Biological Sciences	203912UM	47.074	-	12,509
University of Wisconsin				
Biological Sciences	0000001159	47.074	-	96,604
Total ALN 47.074			104,216	1,385,422
Social, Behavioral, and Economic Sciences		47.075	26,044	45,545
Passed-Through:				
Duke University				
Social, Behavioral, and Economic Sciences	333-2697	47.075	40,703	54,225
University of Georgia				
Social, Behavioral, and Economic Sciences	SUB00002959	47.075	-	231
University of Vermont				
Social, Behavioral, and Economic Sciences	AWD00001131SUB0000004	47.075	-	5,033
Total ALN 47.075			66,747	105,034
STEM Education		47.076	132,392	3,308,767
Passed-Through:				
Mathematical Association of America				
STEM Education	3-8-710-953	47.076	-	6,376
Southern Illinois University Edwardsville				
STEM Education	761832-001	47.076	-	18,218
University of Illinois				
STEM Education	096877-17620	47.076	-	132,188
Total ALN 47.076			132,392	3,465,549

See accompanying 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, 2023**

Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Number	Assistance Listing Number (ALN)	Pass-Through to Subrecipients	Federal Expenditures
Polar Programs		47.078	\$ -	\$ 590,404
Passed-Through:				
Bigelow Laboratory for Ocean Sciences				
Polar Programs	301025A	47.078	-	4,820
Colorado School of Mines				
Polar Programs	402457-5802	47.078	-	6,626
Kennesaw State University				
Polar Programs	A23-0076-001	47.078	-	11,747
Oregon State University				
Polar Programs	S2306M-L	47.078	-	9,157
Total ALN 47.078			-	622,754
Integrative Activities		47.083	2,606,533	8,926,203
Passed-Through:				
University of Cincinnati				
Integrative Activities	013204-002	47.083	-	63,827
University of New Hampshire				
Integrative Activities	19-005	47.083	-	407,005
Integrative Activities	PZL0205	47.083	-	7,063
University of Vermont				
Integrative Activities	AWD00000725SUB0000002	47.083	-	161,601
Total ALN 47.083			2,606,533	9,565,699
NSF Technology, Innovation, and Partnerships		47.084	-	23,394
<b>Total National Science Foundation</b>			<b>2,945,360</b>	<b>19,692,181</b>
<b>U.S. Small Business Administration</b>				
Congressional Grants		59.059	-	135,001
<b>Total U.S. Small Business Administration</b>			<b>-</b>	<b>135,001</b>
<b>U.S. Environmental Protection Agency</b>				
Passed-Through:				
Restore America's Estuaries				
National Estuary Program	NEPCWG-21- USM-CBEP	66.456	-	22,911
Total ALN 66.456			-	22,911
<b>Total U.S. Environmental Protection Agency</b>			<b>-</b>	<b>22,911</b>
<b>U.S. Department of Energy</b>				
U.S. Department of Energy with no ALN		81.000	-	10,802
Passed-Through:				
Battelle Energy Alliance, LLC				
U.S. Department of Energy with no ALN	238096	81.000	-	58,655
U.S. Department of Energy with no ALN	262250	81.000	-	6,010
U.S. Department of Energy with no ALN	263871	81.000	-	733,792
U.S. Department of Energy with no ALN	284911	81.000	-	2,225
Sandia National Laboratories				
U.S. Department of Energy with no ALN	PO 2475374	81.000	-	3,819
UT-Battelle, LLC				
U.S. Department of Energy with no ALN	4000174848	81.000	-	948,438
U.S. Department of Energy with no ALN	4000174848 MOD3 PHAS	81.000	-	3,909,337
U.S. Department of Energy with no ALN	CW3861	81.000	-	638,243
U.S. Department of Energy with no ALN	CW41134	81.000	-	1,723,452
Total ALN 81.000			-	8,034,773
Office of Science Financial Assistance Program		81.049	36,382	1,174,002
Passed-Through:				
University of Alaska				
Office of Science Financial Assistance Program	UA 23-0061	81.049	-	89,317
University of Rhode Island				
Office of Science Financial Assistance Program	193360/11102021	81.049	-	201,520
Total ALN 81.049			36,382	1,464,839
Conservation Research and Development		81.086	68,292	179,068
Passed-Through:				
University of Massachusetts Lowell				
Conservation Research and Development	S51900000041014	81.086	-	81,777
Total ALN 81.086			68,292	260,845

See accompanying 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, 2023**

Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Number	Assistance Listing Number (ALN)	Pass-Through to Subrecipients	Federal Expenditures
Renewable Energy Research and Development		81.087	\$ 137,507	\$ 2,853,288
Passed-Through:				
New York State Energy Research and Development Authority				
Renewable Energy Research and Development	154676	81.087	113,367	505,781
Oscilla Power				
Renewable Energy Research and Development	8625SUB	81.087	-	330,897
Total ALN 81.087			250,874	3,689,966
Fossil Energy Research and Development		81.089	-	299,076
Advanced Research Projects Agency - Energy		81.135	123,287	902,825
Passed-Through:				
Aspen Products Group, Inc.				
Advanced Research Projects Agency - Energy	AR0001642-01	81.135	-	8,854
Oregon State University				
Advanced Research Projects Agency - Energy	G0210E-A	81.135	-	22,982
Total ALN 81.135			123,287	934,661
<b>Total U.S. Department of Energy</b>			<b>478,835</b>	<b>14,684,160</b>
<b>U.S. Department of Education</b>				
Passed-Through:				
Worcester Polytechnic Institute				
Education Research, Development, and Dissemination	18-216430-02	84.305	-	74,449
Total ALN 84.305			-	74,449
<b>Total U.S. Department of Education</b>			<b>-</b>	<b>74,449</b>
<b>Northern Border Regional Commission</b>				
Northern Border Regional Development		90.601	-	396,494
<b>Total Northern Border Regional Commission</b>			<b>-</b>	<b>396,494</b>
<b>U.S. Department of Health and Human Services</b>				
Passed-Through:				
Georgia State University				
U.S. Department of Health and Human Services Awards with no ALN	SP00015027-07	93.000	-	7,261
Mount Desert Island Biological Laboratory				
U.S. Department of Health and Human Services Awards with no ALN	NSC	93.000	-	11,916
RTI International				
U.S. Department of Health and Human Services Awards with no ALN	21-312-0214448-52754	93.000	-	70,601
University of Vermont				
U.S. Department of Health and Human Services Awards with no ALN	AWD00000729SUB0000003	93.000	-	26,528
Total ALN 93.000			-	116,306
Passed-Through:				
University of Massachusetts Amherst				
Prevention of Disease, Disability, and Death by Infectious Diseases	23-017116 A 00	93.084	-	31,484
Total ALN 93.084			-	31,484
Environmental Health		93.113	-	41,429
Passed-Through:				
Mount Desert Island Biological Laboratory				
Environmental Health	R21ES033303/KING	93.113	-	69,472
Total ALN 93.113			-	110,901
Passed-Through:				
Maine Department of Health and Human Services				
Injury Prevention and Control Research and State and Community Based Programs	20141202*1940	93.136	-	13
Injury Prevention and Control Research and State and Community Based Programs	20221209*1637	93.136	-	21,607
Total ALN 93.136			-	21,620

See accompanying 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, 2023**

Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Number	Assistance Listing Number (ALN)	Pass-Through to Subrecipients	Federal Expenditures
Rural Health Research Centers		93.155	\$ -	\$ 568,127
Passed-Through:				
University of Iowa				
Rural Health Research Centers	S02119-02	93.155	-	70,621
Rural Health Research Centers	S02119-03	93.155	-	274,182
Total ALN 93.155			-	912,930
Research Related to Deafness and Communication Disorders		93.173	-	36,171
Passed-Through:				
Brigham Young University				
Research Related to Deafness and Communication Disorders	18-0528	93.173	-	31,605
Total ALN 93.173			-	67,776
Passed-Through:				
University of Minnesota				
State Rural Hospital Flexibility Program	P007036255	93.241	-	413,244
State Rural Hospital Flexibility Program	P010561255	93.241	-	22,669
Total ALN 93.241			-	435,913
Mental Health Research Grants		93.242	-	91,792
Passed-Through:				
University of Pittsburgh				
Drug Abuse and Addiction Research Programs	AWD00006300 (138503-	93.279	-	30,439
Total ALN 93.279			-	30,439
Passed-Through:				
University of Vermont				
Trans-NIH Research Support	AWD00000884SUB000003	93.310	-	176,685
Total ALN 93.310			-	176,685
Early Hearing Detection and Intervention Information System (EHD-IS) Surveillance Program		93.314	-	14,039
Passed-Through:				
Maine Medical Center				
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	NSN1008	93.323	-	6,008
Total ALN 93.323			-	6,008
Cancer Biology Research		93.396	-	167,696
Mental and Behavioral Health Education and Training Grants - COVID-19		93.732	-	2,401
Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance - COVID-19		93.733	-	220,154
Arthritis, Musculoskeletal, and Skin Diseases Research		93.846	-	485,506
Passed-Through:				
Seattle Children's Hospital				
Arthritis, Musculoskeletal, and Skin Diseases Research	12571SUB	93.846	-	26,410
Total ALN 93.846			-	511,916
Diabetes, Digestive, and Kidney Diseases Extramural Research		93.847	8,253	52,963
Passed-Through:				
University of Notre Dame				
Diabetes, Digestive, and Kidney Diseases Extramural Research	204157UM	93.847	-	152,720
Total ALN 93.847			8,253	205,683

See accompanying 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, 2023**

Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Number	Assistance Listing Number (ALN)	Pass-Through to Subrecipients	Federal Expenditures
Extramural Research Programs in the Neurosciences and Neurological Disorders		93.853	\$ -	\$ 104,237
Allergy and Infectious Diseases Research		93.855	-	172,044
Passed-Through:				
Central Michigan University	F64067	93.855	-	34,988
Allergy and Infectious Diseases Research				
University of Tennessee	A20-1196-S001	93.855	-	4,748
Allergy and Infectious Diseases Research				
Total ALN 93.855			-	211,780
Biomedical Research and Research Training		93.859	-	641,646
Passed-Through:				
Celdara Medical, LLC				
Biomedical Research and Research Training	NSN1019	93.859	-	23,802
Maine Medical Center				
Biomedical Research and Research Training	111605-ROSEN-CTR-2	93.859	-	234,028
Biomedical Research and Research Training	112366-ROSEN-CTR-2	93.859	-	308
MaineHealth				
Biomedical Research and Research Training	MH-SAWYER-111410-MAY	93.859	-	84,612
Biomedical Research and Research Training	P20GM139745	93.859	-	40,444
Mount Desert Island Biological Laboratory				
Biomedical Research and Research Training	5P20GM103423-22/UMA	93.859	-	12,251
Biomedical Research and Research Training	5P20GM103423-23/UMA	93.859	-	2,594
Biomedical Research and Research Training	P20GM103423-21/UMM	93.859	-	(5,778)
Biomedical Research and Research Training	P20GM103423-22/KING	93.859	-	43,985
Biomedical Research and Research Training	P20GM103423-22/MOLLO	93.859	-	73,488
Biomedical Research and Research Training	P20GM103423-22/UMHC	93.859	-	137,761
Biomedical Research and Research Training	P20GM103423-22/UMM	93.859	-	79,091
Biomedical Research and Research Training	P20GM103423-22/UMPI	93.859	-	43,600
Biomedical Research and Research Training	P20GM103423-22/UMF	93.859	-	53,597
Biomedical Research and Research Training	P20GM103423-23/UMHC	93.859	-	11,091
Biomedical Research and Research Training	P20GM103423-23/UMPI	93.859	-	49
Biomedical Research and Research Training	P20GM103423-23/UMF	93.859	-	14,059
Biomedical Research and Research Training	P20GM104318-10/ANGEL	93.859	-	34,251
Southern Illinois University Edwardsville				
Biomedical Research and Research Training	761830-001	93.859	-	17,031
Total ALN 93.859			-	1,541,910
Child Health and Human Development Extramural Research		93.865	21,971	239,342
Aging Research		93.866	-	6,405
Passed-Through:				
Global Tactile LLC				
Vision Research	20210226	93.867	-	(1,901)
Total ALN 93.867			-	(1,901)
Passed-Through:				
Dartmouth College				
Medical Library Assistance	R1062	93.879	-	2,352
Total ALN 93.879			-	2,352
<b>Total U.S. Department of Health and Human Services</b>			<b>30,224</b>	<b>5,227,868</b>
<b>Corporation for National and Community Service</b>				
Passed-Through:				
JBS International, Inc.				
Corporation for National and Community Service Awards with no ALN	S59198-UMAINE	94.000	-	2,337
Total ALN 94.000			-	2,337
AmeriCorps National Service and Civic Engagement Research Competition		94.026	-	90,687
<b>Total Corporation for National and Community Service</b>			<b>-</b>	<b>93,024</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Number	Assistance Listing Number (ALN)	Pass-Through to Subrecipients	Federal Expenditures
<b>U.S. Department of Homeland Security</b>				
Passed-Through:				
Global Secure Shipping				
U.S. Department of Homeland Security with no ALN	GSS 20-001	97.000	\$ -	\$ 688,678
Total ALN 97.000			-	688,678
Passed-Through:				
University of Nebraska				
Centers for Homeland Security	44-0108-1001-414	97.061	-	80,094
Total ALN 97.061			-	80,094
<b>Total U.S. Department of Homeland Security</b>			-	<b>768,772</b>
<b>U.S. Agency for International Development</b>				
Passed-Through:				
University of California				
USAID Foreign Assistance for Programs Overseas	A20-1825-S021	98.001	-	24,756
Total ALN 98.001			-	24,756
<b>Total U.S. Agency for International Development</b>			-	<b>24,756</b>
<b>Total Research and Development Cluster</b>			<b>7,284,838</b>	<b>90,698,735</b>
<b>U.S. Department of Agriculture</b>				
U.S. Department of Agriculture with no ALN		10.000	-	111,201
Plant and Animal Disease, Pest Control, and Animal Care		10.025	-	78,689
Conservation Reserve Program		10.069	-	364
Wholesale Farmers and Alternative Market Development		10.164	-	28,689
Passed-Through:				
Maine Organic Farmers & Gardeners Association				
Specialty Crop Block Grant Program - Farm Bill	NSN1078	10.170	-	2,002
Total ALN 10.170			-	2,002
Farmers Market and Local Food Promotion Program		10.175	26,813	62,232
Passed-Through:				
Tiny Seed Project, Inc.				
Regional Food System Partnerships	USM11577	10.177	-	1,571
Total ALN 10.177			-	1,571
Passed-Through:				
University of Maryland				
Grants for Agricultural Research, Special Research Grants	112061-Z5220207	10.200	-	18,035
Grants for Agricultural Research, Special Research Grants	91286-Z5111205	10.200	-	1,445
Grants for Agricultural Research, Special Research Grants	IR4SZ4327370	10.200	-	231
Total ALN 10.200			-	19,711
Higher Education - Multicultural Scholars Grant Program		10.220	-	8,456
Passed-Through:				
Cumberland County Food Security Council				
Community Food Projects	USM11944	10.225	-	1,785
Total ALN 10.225			-	1,785

See accompanying 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, 2023**

Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Number	Assistance Listing Number (ALN)	Pass-Through to Subrecipients	Federal Expenditures
Passed-Through: Extension Foundation Extension Collaborative on Immunization Teaching & Engagement Total ALN 10.229	EXC1-2021-2077	10.229	\$ - -	\$ 7,696 7,696
Passed-Through: University of Florida Food and Agriculture Defense Initiative (FADI) Total ALN 10.304	SUB00002898	10.304	- -	28,464 28,464
Agriculture and Food Research Initiative (AFRI) Passed-Through: Atlantic Corporation Agriculture and Food Research Initiative (AFRI) University of New Hampshire Agriculture and Food Research Initiative (AFRI) Total ALN 10.310	20230413USM L0120	10.310 10.310 10.310	16,150 - -	91,737 1,270 158,369 251,376
Beginning Farmer and Rancher Development Program		10.311	-	150,432
Women and Minorities in Science, Technology, Engineering, and Mathematics Fields		10.318	-	27,331
National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program Passed-Through: University of Vermont National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program Total ALN 10.328	AWD00001036SUB*370	10.328	- 32,017	5,442 62,936
Passed-Through: Northern Border Regional Commission Rural Business Development Grant Total ALN 10.351	NBRC20GUSDAME02	10.351	- -	177,225 177,225
Crop Insurance		10.450	-	12,988
Cooperative Extension Service Passed-Through: University of Delaware Cooperative Extension Service University of Minnesota Cooperative Extension Service University of New Hampshire Cooperative Extension Service Total ALN 10.500	58898 H007172409 L0108	10.500 10.500 10.500	- - -	14,177 34,989 10,194 323,285
Smith-Lever Extension Funding		10.511	-	2,703,411
Expanded Food and Nutrition Education Program		10.514	-	476,392
Renewable Resources Extension Act		10.515	-	134,978
Passed-Through: University of Delaware Agriculture Risk Management Education Partnerships Competitive Grants Program Total ALN 10.520	UDR0000347	10.520	- -	504 504
Food and Agriculture Service Learning Program		10.522	56,946	111,509

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Number	Assistance Listing Number (ALN)	Pass-Through to Subrecipients	Federal Expenditures
Passed-Through:				
Maine Department of Agriculture				
Farm and Ranch Stress Assistance Network				
Competitive Grants Program	20210920*0716	10.525	\$ -	\$ 290,060
National Young Farmers Coalition				
Farm and Ranch Stress Assistance Network				
Competitive Grants Program	2020-70028-32729	10.525	-	17,077
Farm and Ranch Stress Assistance Network				
Competitive Grants Program	NSN966	10.525	-	30,033
Total ALN 10.525			-	337,170
New Beginnings for Tribal Students		10.527	-	58,839
Passed-Through:				
Maine Department of Agriculture				
Child and Adult Care Food Program	19-476	10.558	-	7,430
Total ALN 10.558			-	7,430
Wood Utilization Assistance		10.674	-	53,545
Passed-Through:				
Karagozian & Case				
Wood Utilization Assistance	UOM200407.000	10.674	-	(1,255)
Total ALN 10.674			-	52,290
Infrastructure Investment and Jobs Act Firewood Bank Program		10.719	-	5,653
Distance Learning and Telemedicine Loans and Grants		10.855	-	41,735
Soil and Water Conservation		10.902	-	343
Conservation Stewardship Program		10.924	-	364
<b>Total U.S. Department of Agriculture</b>			<b>133,078</b>	<b>5,287,051</b>
<b>U.S. Department of Commerce</b>				
Passed-Through:				
North American Association for Environmental Education				
NOAA Mission-Related Education Awards	NA18SEC0080002	11.008	-	11,074
Total ALN 11.008			-	11,074
Broad Agency Announcement		11.015	-	152,301
Passed-Through:				
Piscataquis County Economic Development Council				
Economic Development Support for Planning Organizations	NSN1058	11.302	-	31,661
Total ALN 11.302			-	31,661
Economic Development Technical Assistance		11.303	-	135,431
Sea Grant Support		11.417	31,119	1,030,532
Passed-Through:				
University of Connecticut				
Sea Grant Support	165383160	11.417	-	14,312
Sea Grant Support	426130	11.417	-	3,941
Total ALN 11.417			31,119	1,048,785
Climate and Atmospheric Research		11.431	9,366	14,812
Passed-Through:				
President and Fellow of Middlebury College				
Climate and Atmospheric Research		11.431	-	21,921
Total ALN 11.431			9,366	36,733
Passed-Through:				
Maine Department of Marine Resources				
Unallied Management Projects	20220850*0424	11.454	46,799	123,135
Total ALN 11.454			46,799	123,135

See accompanying 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, 2023**

Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Number	Assistance Listing Number (ALN)	Pass-Through to Subrecipients	Federal Expenditures
Congressionally Identified Awards and Projects		11.469	\$ -	\$ 62,134
Passed-Through:				
Maine Manufacturing Extension Partnership				
Manufacturing Extension Partnership	70NANB19H073	11.611	-	160,203
Manufacturing Extension Partnership	70NANB22H033	11.611	-	134,830
Total ALN 11.611			-	295,033
<b>Total U.S. Department of Commerce</b>			<b>87,284</b>	<b>1,896,287</b>
<b>U.S. Department of Defense</b>				
Passed-Through:				
Maine Department of Defense, Veterans, and Emergency Management				
National Guard Military Operations and Maintenance (O&M) Projects	202105260*3385	12.401	2,220	10,306
Total ALN 12.401			2,220	10,306
<b>Total U.S. Department of Defense</b>			<b>2,220</b>	<b>10,306</b>
<b>U.S. Department of Housing and Urban Development</b>				
Economic Development Initiative, Community Project Funding, and Miscellaneous Grants		14.251	-	345
<b>Total U.S. Department of Housing and Urban Development</b>			-	<b>345</b>
<b>U.S. Department of the Interior</b>				
U.S. Department of the Interior with no ALN		15.000	-	16,276
Native American Graves Protection and Repatriation Act		15.922	-	8,696
<b>Total U.S. Department of the Interior</b>			-	<b>24,972</b>
<b>U.S. Department of Justice</b>				
OVW Research and Evaluation Program		16.026	-	1,373,353
Legal Assistance for Victims		16.524	141,703	230,155
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus		16.525	-	52,363
OVW Technical Assistance Initiative		16.526	-	(1)
Passed-Through:				
Maine Department of Corrections				
Juvenile Justice and Delinquency Prevention	20210607*3609	16.540	-	70,439
Total ALN 16.540			-	70,439
State Justice Statistics Program for Statistical Analysis Centers		16.550	-	188,783
Passed-Through:				
National 4-H Council				
Juvenile Mentoring Program	NSN1016	16.726	-	12,828
Juvenile Mentoring Program	NSN1051	16.726	-	28,307
Juvenile Mentoring Program	NSN900	16.726	-	(6,290)
Total ALN 16.726			-	34,845
Passed-Through:				
University of Minnesota				
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	PG23-6B014-01	16.758	-	12,413
Total ALN 16.758			-	12,413

See accompanying 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, 2023**

Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Number	Assistance Listing Number (ALN)	Pass-Through to Subrecipients	Federal Expenditures
Passed-Through:				
Maine Department of Corrections				
Second Chance Act Reentry Initiative	20191119*1607	16.812	\$ -	\$ 144,541
Total ALN 16.812			-	144,541
Passed-Through:				
Restorative Justice Project				
Byrne Criminal Justice Innovation Program	NSN-60819	16.817	-	51,623
Total ALN 16.817			-	51,623
<b>Total U.S. Department of Justice</b>			<b>141,703</b>	<b>2,158,514</b>
<b>U.S. Department of Labor</b>				
Occupational Safety and Health Susan Harwood Training Grants		17.502	-	134,785
Occupational Safety and Health Susan Harwood Training Grants - COVID-19		17.502	-	100,529
Total ALN 17.502			-	235,314
<b>Total U.S. Department of Labor</b>			<b>-</b>	<b>235,314</b>
<b>U.S. Department of State</b>				
Passed-Through:				
World Learning, Inc.				
Academic Exchange Programs - Undergraduate Programs	IDEA21-MAINE01	19.009	-	3,545
Total ALN 19.009			-	3,545
Passed-Through:				
University of Alaska				
AEECA/ESF PD Programs	UA 21-0080	19.900	-	288,454
Total ALN 19.900			-	288,454
<b>Total U.S. Department of State</b>			<b>-</b>	<b>291,999</b>
<b>U.S. Department of Transportation</b>				
Passed-Through:				
Maine Department of Transportation				
U.S. Department of Transportation Awards with no ALN	20210520*0608	20.000	-	(212)
U.S. Department of Transportation Awards with no ALN	20220405*442	20.000	-	50,269
Total ALN 20.000			-	50,057
Passed-Through:				
Maine Department of Transportation				
Highway Planning and Construction	20201120*0262	20.205	-	15,000
Highway Planning and Construction	202302030*0365	20.205	-	804
Highway Planning and Construction	20220330*0422	20.205	-	47,706
Total ALN 20.205			-	63,510
<b>Total U.S. Department of Transportation</b>			<b>-</b>	<b>113,567</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Number	Assistance Listing Number (ALN)	Pass-Through to Subrecipients	Federal Expenditures
<b>U.S. Department of the Treasury</b>				
Passed-Through:				
Maine Department of Administrative and Financial Services				
Coronavirus State and Local Fiscal Recovery Funds - COVID-19	20220607*3237	21.027	\$ 339,532	\$ 5,493,302
Maine Department of Economic and Community Development				
Coronavirus State and Local Fiscal Recovery Funds - COVID-19	NSN-60911	21.027	-	34,864
Maine Department of Education				
Coronavirus State and Local Fiscal Recovery Funds - COVID-19	20220803*386	21.027	-	73,958
Maine Department of Environmental Protection				
Coronavirus State and Local Fiscal Recovery Funds - COVID-19	20230504*3079	21.027	-	9,254
Maine Department of Health and Human Services				
Coronavirus State and Local Fiscal Recovery Funds - COVID-19	ADS-22-9006	21.027	-	20,845
Maine Department of Transportation				
Coronavirus State and Local Fiscal Recovery Funds - COVID-19	26634.00	21.027	-	113,852
Maine Governor's Energy Office				
Coronavirus State and Local Fiscal Recovery Funds - COVID-19	20221128*1444	21.027	-	96,286
Total ALN 21.027			<u>339,532</u>	<u>5,842,361</u>
<b>Total U.S. Department of the Treasury</b>			<b>339,532</b>	<b>5,842,361</b>
<b>National Aeronautics and Space Administration</b>				
Science		43.001	-	52,576
Passed-Through:				
Gulf of Maine Research Institute				
Science	30-NASARS-21 UM4H	43.001	-	122,906
Total ALN 43.001			-	175,482
Passed-Through:				
Maine Space Grant Consortium				
Office of Stem Engagement (OSTEM)	SA-20-16	43.008	-	(104)
Office of Stem Engagement (OSTEM)	SG-22-10	43.008	-	32,697
Office of Stem Engagement (OSTEM)	SG-22-13	43.008	-	(67)
Office of Stem Engagement (OSTEM)	SG-22-24	43.008	-	8,234
Office of Stem Engagement (OSTEM)	SG-23-11	43.008	-	15,581
Office of Stem Engagement (OSTEM)	SG-23-24	43.008	-	24,000
Office of Stem Engagement (OSTEM)	SG-23-30	43.008	-	13,072
Office of Stem Engagement (OSTEM)	SG-23-33	43.008	-	10,568
Office of Stem Engagement (OSTEM)	SG-24-01	43.008	-	10,460
Total ALN 43.008			-	114,441
Passed-Through:				
Maine Space Grant Consortium				
Mission Support	EM-23-04	43.009	-	29,152
Total ALN 43.009			-	29,152
<b>Total National Aeronautics and Space Administration</b>			<b>-</b>	<b>319,075</b>
<b>National Endowment for the Arts and Humanities</b>				
Passed-Through:				
Arts Midwest				
Promotion of the Arts Grants to Organizations and Individuals	00031268	45.024	-	19,300
Total ALN 45.024			-	19,300
Promotion of the Humanities Public Programs		45.164	-	(536)
<b>Total National Endowment for the Arts and Humanities</b>			<b>-</b>	<b>18,764</b>

See accompanying 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, 2023**

Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Number	Assistance Listing Number (ALN)	Pass-Through to Subrecipients	Federal Expenditures
<b>U.S. Small Business Administration</b>				
Small Business Development Centers		59.037	\$ -	\$ 839,852
Small Business Development Centers - COVID-19		59.037	12,000	179,106
Total ALN 59.037			<u>12,000</u>	<u>1,018,958</u>
<b>Total U.S. Small Business Administration</b>			<b>12,000</b>	<b>1,018,958</b>
<b>U.S. Environmental Protection Agency</b>				
Healthy Communities Grant Program		66.110	-	(3,845)
Geographic Programs - Southeast New England Coastal Watershed Restoration Program		66.129	333,936	1,053,271
Environmental Finance Center Grants		66.203	4,467	115,804
Passed-Through:				
University of North Carolina at Chapel Hill				
Environmental Finance Center Grants	5106034	66.203	-	72,357
Total ALN 66.203			<u>4,467</u>	<u>188,161</u>
Passed-Through:				
Regents of the University of New Mexico				
Surveys, Studies, Investigations, Demonstrations, and Training Grants -				
Section 1442 of the Safe Drinking Water Act	281131-87FW	66.424	-	72,635
Total ALN 66.424			<u>-</u>	<u>72,635</u>
National Estuary Program		66.456	40,346	690,291
Pollution Prevention Grants Program		66.708	-	125,064
Passed-Through:				
Extension Foundation				
Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies	SA-2022-04	66.716	-	2,864
Total ALN 66.716			<u>-</u>	<u>2,864</u>
Passed-Through:				
Ecology Education Inc				
Environmental Education Grants Program	NSN1043	66.951	-	1,682
Total ALN 66.951			<u>-</u>	<u>1,682</u>
<b>Total U.S. Environmental Protection Agency</b>			<b>378,749</b>	<b>2,130,123</b>
<b>U.S. Department of Energy</b>				
Passed-Through:				
Triton Systems, Inc.				
Office of Science Financial Assistance Program	TSI-5017-23-20211929	81.049	-	31,325
Total ALN 81.049			<u>-</u>	<u>31,325</u>
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance		81.117	71,290	375,671
Passed-Through:				
Efficiency Maine				
Energy Efficiency and Conservation Block Grant Program (EECBG)		81.128	-	(973,127)
Total ALN 81.128			<u>-</u>	<u>(973,127)</u>
<b>Total U.S. Department of Energy</b>			<b>71,290</b>	<b>(566,131)</b>

See accompanying 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, 2023**

Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Number	Assistance Listing Number (ALN)	Pass-Through to Subrecipients	Federal Expenditures
<b>U.S. Department of Education</b>				
National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program		84.015A	\$ 141,991	\$ 296,806
National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program		84.015B	-	84,331
Undergraduate International Studies and Foreign Language Programs		84.016A	-	24,241
Higher Education Institutional Aid		84.031A	-	519,601
Passed-Through: Maine Department of Education Career and Technical Education - Basic Grants to States	VO48A200019	84.048A	-	65,843
Total ALN 84.048A			-	65,843
Fund for the Improvement of Postsecondary Education		84.116Z	-	593,462
Passed-Through: Maine Aquaculture Innovation Center Fund for the Improvement of Postsecondary Education	NSC	84.116Z	-	2,583
Total ALN 84.116Z			-	596,045
Passed-Through: Maine Department of Labor Rehabilitation Services Vocational Rehabilitation Grants to States	20210511*3190	84.126	-	9,297
Rehabilitation Services Vocational Rehabilitation Grants to States	20220503*2725	84.126	-	3,595
Total ALN 84.126			-	12,892
School Safety National Activities		84.184X	-	32,966
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		84.325K	-	270,453
Gaining Early Awareness and Readiness for Undergraduate Programs		84.334S	356,165	385,200
Passed-Through: Maine Department of Education Supporting Effective Instruction State Grants	013-05A-3044-11-4099 / 014-05A-2422-28-4099	84.367	-	(353)
Total ALN 84.367			-	(353)
Higher Education Emergency Relief Fund Institutional Portion - COVID-19 - Education Stabilization Fund		84.425F	-	2,867,459
Higher Education Emergency Relief Fund Strengthening Institutions Program (SIP) - COVID-19 - Education Stabilization Fund		84.425M	-	309,740
Higher Education Emergency Relief Fund Student Aid Portion - COVID-19 - Education Stabilization Fund		84.425E	-	236,648
Total ALN 84.425			-	3,413,847
<b>Total U.S. Department of Education</b>			<b>498,156</b>	<b>5,701,872</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Number	Assistance Listing Number (ALN)	Pass-Through to Subrecipients	Federal Expenditures
<b>U.S. Department of Health and Human Services</b>				
Passed-Through:				
Actuarial Research Corporation				
U.S. Department of Health and Human Services Awards with no ALN	75FCMC19D0081	93.000	\$ -	\$ 19,209
U.S. Department of Health and Human Services Awards with no ALN	ARC2022-RMADA2-04	93.000	-	13,750
Maine Department of Health and Human Services				
U.S. Department of Health and Human Services Awards with no ALN	OMS-22-105	93.000	-	127
Maine Medical Center				
U.S. Department of Health and Human Services Awards with no ALN	NSN	93.000	-	468
Total ALN 93.000			-	33,554
Passed-Through:				
MaineHealth				
National Organizations of State and Local Officials	G3242632	93.011	-	35,101
Total ALN 93.011			-	35,101
Passed-Through:				
Maine Department of Agriculture				
Food and Drug Administration Research	20210917*713	93.103	-	229
Total ALN 93.103			-	229
Passed-Through:				
University of New Hampshire				
Maternal and Child Health Federal Consolidated Programs	L0154	93.110	-	103,703
Total ALN 93.110			-	103,703
Passed-Through:				
Maine Attorney General				
Injury Prevention and Control Research and State and Community Based Programs	20210809*0301	93.136	-	92,912
Injury Prevention and Control Research and State and Community Based Programs	2021809*0300	93.136	-	21,867
Maine Department of Health and Human Services				
Injury Prevention and Control Research and State and Community Based Programs	20210820*0416	93.136	-	192,704
Injury Prevention and Control Research and State and Community Based Programs	20220829*0624	93.136	-	759,394
Total ALN 93.136			-	1,066,877
Nursing Workforce Diversity		93.178	2,731	525,688
Graduate Psychology Education		93.191	-	133,997
Passed-Through:				
Western Maine Addiction Recovery Initiative				
Telehealth Programs	001	93.211	-	27,623
Total ALN 93.211			-	27,623
Passed-Through:				
Michigan State University				
State Rural Hospital Flexibility Program	002	93.241	-	10,016
Total ALN 93.241			-	10,016
Passed-Through:				
Greater Portland Health				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	1H79T1084417-01	93.243	-	80,697
Healthy Acadia Coalition				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	2020-2021-USM.SAMHSA	93.243	-	3,341
Maine Department of Health and Human Services				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	CD0-22-4465	93.243	-	18,156
University of Rhode Island				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	0009873/12232022	93.243	-	10,646
Total ALN 93.243			-	112,840

See accompanying 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, 2023**

Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Number	Assistance Listing Number (ALN)	Pass-Through to Subrecipients	Federal Expenditures
Passed-Through: Penobscot Community Health Center Advanced Nursing Education Workforce Grant Program Total ALN 93.247	NSN924	93.247	\$ - -	\$ 12,611 12,611
21st Century Cures Act - Brain Research through Advancing Innovative Neurotechnologies		93.372	-	32,009
Passed-Through: Maine Department of Health and Human Services The National Cardiovascular Health Program Total ALN 93.426	CD0-22-4542	93.426	- -	10,221 10,221
Passed-Through: Maine Department of Education ACL Assistive Technology ACL Assistive Technology Total ALN 93.464	013-05A-3076-37-3401 013-05A-3076-37-4099 / 013-05A-3049-12-4099	93.464 93.464	- -	2,534 327,777 330,311
Passed-Through: Aroostook Agency on Aging Alzheimer's Disease Program Initiative (ADPI) Total ALN 93.470	NSN1073	93.470	- -	5,319 5,319
Passed-Through: Maine Children's Trust Fund Title IV-E Prevention Program Total ALN 93.472	SUB CD0-23-4230	93.472	- -	2,783 2,783
Passed-Through: Children's Oral Health Network of Maine Congressional Directives Total ALN 93.493	HRSDA 22-135	93.493	- -	1,314 1,314
Passed-Through: Catholic Charities Maine Refugee and Entrant Assistance State/Replacement Designee Administered Programs Total ALN 93.566	OMRS-USM 2023.01	93.566	- -	2,048 2,048
University Centers for Excellence in Developmental Disabilities Education, Research, and Service		93.632	-	493,319
University Centers for Excellence in Developmental Disabilities Education, Research, and Service - COVID-19 Total ALN 93.632		93.632	- -	34,888 528,207
Passed-Through: State University of New York, University at Albany Child Welfare Research Training or Demonstration Child Welfare Research Training or Demonstration Total ALN 93.648	6-92159 6-95862	93.648 93.648	- -	29,168 131,761 160,929
Passed-Through: University of Denver (Colorado Seminary) Adoption Opportunities Total ALN 93.652	SC37941-02	93.652	- -	492,080 492,080
Passed-Through: University of Denver (Colorado Seminary) Foster Care Title IV-E Total ALN 93.658	SC37941-02-01	93.658	- -	196,782 196,782

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Number	Assistance Listing Number (ALN)	Pass-Through to Subrecipients	Federal Expenditures
Passed-Through:				
Maine Department of Health and Human Services				
John H. Chafee Foster Care Program for				
Successful Transition to Adulthood	20220427*2646	93.674	\$ -	\$ 10,680
Total ALN 93.674			-	10,680
Mental and Behavioral Health Education and				
Training Grants		93.732	-	332,410
Mental and Behavioral Health Education and				
Training Grants - COVID-19		93.732	5,855	244,580
Total ALN 93.732			5,855	576,990
Passed-Through:				
Greater Portland Health				
Opioid STR	NSN-60902	93.788	-	83,352
Total ALN 93.788			-	83,352
Passed-Through:				
Maine Children's Trust Fund				
Maternal, Infant and Early Childhood Home				
Visiting Grant	SUB CDO-23-4230	93.870	-	129,821
Maternal, Infant and Early Childhood Home				
Visiting Grant	SUB CDO-21-4230	93.870	-	21,114
Total ALN 93.870			-	150,935
Passed-Through:				
University of Massachusetts				
Medical Library Assistance	NSN-60914	93.879	-	2,000
Medical Library Assistance	NSN-60919	93.879	-	1,854
Total ALN 93.879			-	3,854
Passed-Through:				
Healthy Acadia Coalition				
Rural Health Care Services Outreach, Rural				
Health Network Development and Small Health				
Care Provider Quality Improvement	6282_FY22-FY25	93.912	-	32,143
Rural Health Care Services Outreach, Rural				
Health Network Development and Small Health				
Care Provider Quality Improvement	NSN-60860	93.912	-	21,196
Healthy Community Coalition				
Rural Health Care Services Outreach, Rural				
Health Network Development and Small Health				
Care Provider Quality Improvement	NSN-60901	93.912	-	30,868
MaineHealth				
Rural Health Care Services Outreach, Rural				
Health Network Development and Small Health				
Care Provider Quality Improvement	GA1RH33519	93.912	-	19,258
Rural Health Care Services Outreach, Rural				
Health Network Development and Small Health				
Care Provider Quality Improvement	NSN-60803	93.912	-	4,905
University of Vermont				
Rural Health Care Services Outreach, Rural				
Health Network Development and Small Health				
Care Provider Quality Improvement	34605SUB53138	93.912	-	236,141
Total ALN 93.912			-	344,511
Passed-Through:				
University of New England				
PPHF Geriatric Education Centers	23015A01	93.969	-	46,194
PPHF Geriatric Education Centers	23015-B01	93.969	-	18,748
PPHF Geriatric Education Centers	23015C01	93.969	-	183,308
Total ALN 93.969			-	248,250
<b>Total U.S. Department of Health and</b>				
<b>Human Services</b>			<b>8,586</b>	<b>5,242,814</b>

See accompanying 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, 2023**

Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Number	Assistance Listing Number (ALN)	Pass-Through to Subrecipients	Federal Expenditures
<b>Corporation for National and Community Service</b>				
AmeriCorps Seniors Retired and Senior Volunteer Program (RSVP)		94.002	\$ -	\$ 85,145
Passed-Through:				
Maine Department of Education				
AmeriCorps State and National	013-05A-3471-01-6401	94.006	-	216,043
Total ALN 94.006			-	216,043
<b>Total Corporation for National and Community Service</b>			-	301,188
<b>U.S. Department of Homeland Security</b>				
Passed-Through:				
Maine Emergency Management Agency				
Emergency Management Performance Grants	20201207*1746	97.042	-	3,152
Total ALN 97.042			-	3,152
Passed-Through:				
Maine Emergency Management Agency				
Homeland Security Grant Program	EMW-2021-SS-00065	97.067	-	126,000
Total ALN 97.067			-	126,000
<b>Total U.S. Department of Homeland Security</b>			-	129,152
<b>Total Other Federal Awards</b>			1,672,598	30,156,531
<b>Total Federal Expenditures</b>			<u>\$ 9,202,806</u>	<u>\$ 279,947,960</u>

See accompanying 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, 2023**

**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, 2023. 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 six campuses of the System and the administrative and management offices of the System (System-Wide Services). The six campuses and their respective federal identification numbers are as follows:

University of Maine at Augusta (UMA)	1-01-600-0769-A3
University of Maine at Farmington (UMF)	1-01-600-0769-B1
University of Maine at Fort Kent (UMFK)	1-01-600-0769-A5
University of Maine (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. This is except for ALN 81.128 for Efficiency Maine that relates to the balance of a loan. 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 2023. The base rates for other F&A cost recoveries range from 26% to 53% for fiscal year 2023.

**UNIVERSITY OF MAINE SYSTEM**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2023**

**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, 2023 consist of the following:

Federal Perkins Loans	\$6,623,497
Nursing Student Loans	2,025,256

**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, 2023:

Agency	ALN	Direct Funding	Passed- Through Funding	Total
Department of Agriculture	10xxx	\$ 13,585,769	\$ 2,762,807	\$ 16,348,576
Department of Commerce	11xxx	5,921,150	2,717,150	8,638,300
Department of Defense	12xxx	18,124,648	7,556,879	25,681,527
Department of Housing & Urban Development	14xxx	345	-	345
Department of the Interior	15xxx	784,780	538,273	1,323,053
Department of Justice	16xxx	1,844,653	313,861	2,158,514
Department of Labor	17xxx	235,314	-	235,314
Department of State	19xxx	-	297,008	297,008
Department of Transportation	20xxx	2,904,380	344,693	3,249,073
Department of the Treasury	21xxx	-	5,842,361	5,842,361
National Aeronautics & Space Administration	43xxx	1,249,981	1,623,551	2,873,532
National Endowment for the Arts	450xx	-	19,300	19,300
National Endowment for the Humanities	451xx	89,633	36,995	126,628
National Science Foundation	47xxx	18,347,546	1,344,635	19,692,181
Small Business Administration	59xxx	1,153,959	-	1,153,959
Environmental Protection Agency	66xxx	1,980,585	172,449	2,153,034
Department of Energy	81xxx	5,794,732	8,323,297	14,118,029
Department of Education	84xxx	158,991,197	827,061	159,818,258
Northern Border Regional Commission	90xxx	396,494	-	396,494
Department of Health & Human Services	93xxx	6,993,946	7,322,015	14,315,961
Corporation for National & Community Service	94xxx	365,453	218,380	583,833
Department of Homeland Security	97xxx	-	897,924	897,924
United States Agency for International Development	98xxx	-	24,756	24,756
		<u>\$ 238,764,565</u>	<u>\$ 41,183,395</u>	<u>\$ 279,947,960</u>

**UNIVERSITY OF MAINE SYSTEM  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2023**

---

**Section I – Summary of Auditors' Results**

---

**Financial Statements**

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

**Federal Awards**

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

**Identification of Major Federal Programs**

Assistance Listing Number(s)	Name of Federal Program or Cluster
84.007, 84.033, 84.038, 84.063, 84.268, 93.364 84.425E,F,M Various 21.027	Student Financial Assistance Cluster Education Stabilization Fund Research & Development Cluster Coronavirus State and Local Fiscal Recovery Funds

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

Type A - \$3,000,000

Auditee qualified as low-risk auditee?

  x   yes      \_\_\_\_\_ no

**UNIVERSITY OF MAINE SYSTEM  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2023**

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***Section II – Financial Statement Findings***

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

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***Section III – Findings and Questioned Costs – Major Federal Programs***

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**2023 – 001: National Student Loan Data System (NSLDS) Enrollment Reporting**

**Federal Agency:** Department of Education

**Federal Program Title:** Student Financial Assistance Cluster

**Assistance Listing Number:** Various

**Award Period:** July 01, 2022 – June 30, 2023

**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. 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 that seven of 17 University of Maine students tested had changes in enrollment status that were not reported in a timely manner.

**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.

**Cause:** The University did not have processes and controls in place to ensure that student status changes were properly and timely reported to NSLDS.

**Effect:** The NSLDS system is not updated with the student information which can cause over awarding should the student transfer to another institution and the students may not properly enter the repayment period.

**Repeat Finding:** Yes; 2022-003 (University of Maine at Fort Kent, University of Maine at Farmington, and University of Maine at Presque Isle)

**UNIVERSITY OF MAINE SYSTEM  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2023**

---

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

---

**2023 – 001: National Student Loan Data System (NSLDS) Enrollment Reporting (Continued)**

**Auditors' Recommendation:** We recommend the University review their reporting procedures to ensure that students' statuses are accurately and timely reported to NSLDS within the appropriate timeframe as required by regulations.

**Views of Responsible Officials:** There is no disagreement with the audit finding.

**2023 – 002: Reporting**

**Federal Agency:** Department of Education

**Federal Program Title:** Education Stabilization Funds

**Assistance Listing Number:** 84.425

**Award Period:** July 01, 2022 – June 30, 2023

**Type of Finding:**

- Significant Deficiency in Internal Control over Compliance
- Other Matters

**Criteria or Specific Requirement:** There are three components to reporting for the Higher Education Emergency Relief Funds (HEERF): 1) public reporting on the (a)(1) Student Aid Portion; 2) public reporting on the (a)(1) Institutional Portion (a)(2) and (a)(3) subprograms (Quarterly Reporting Form), as applicable; and 3) the annual report. The CARES Act 18004(e) and the CRRSAA 314(e) requires an institution receiving funds under HEERF I and HEERF II to submit a report to the secretary, at such time in such a manner as the secretary may require. While ARP does not explicitly identify procedures by which institutions must report on their uses of HEERF grant funds, Department of Education (ED) exercises this reporting authority under 2 CFR section 200.328 and 2 CFR section 200.329. Student Aid Portion and Institutional Portion reports are to be posted quarterly and be updated no later than 10 days after the end of each calendar quarter. The annual report for 2022 was due on March 24, 2023.

**Condition:** During our testing of 11 quarterly reports, it was noted that University of Maine at Farmington (UMF) had two reports of two sampled that were not submitted timely.

**Questioned Costs:** None

**Context:** The University did not have a process to track the reporting requirements.

**Cause:** The University did not have someone tracking the requirements to ensure that they posted the reporting timely.



**UNIVERSITY OF MAINE SYSTEM  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2023**

---

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

---

**2023 – 002: Reporting (Continued)**

**Effect:** The University did not comply with Department of Education (ED) regulations by reporting information timely.

**Repeat Finding:** Yes; 2022-004 (University of Maine at Farmington, University of Maine at Fort Kent, University of Maine, University of Maine at Presque Isle)

**Auditors' Recommendation:** We recommend the University review their reporting procedures to ensure reports are being uploaded and submitted timely.

**Views of Responsible Officials:** There is no disagreement with the audit finding.



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Management  
University of Maine System  
Bangor, Maine

In planning and performing our audit of the financial statements of University of Maine System as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the entity'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control.

However, during our audit we became aware of other matters that are opportunities to strengthen your internal control and improve the efficiency of your operations. Our comments and suggestions regarding those matters are summarized below. A separate communication dated March 21, 2024, contains our written communication of significant deficiencies in the System's internal control. This letter does not affect our report on the financial statements dated March 21, 2024. The University of Maine System consists of six individual universities and a rotating basis is utilized for the consideration of internal controls during the audit of the Federal Student Aid program. University of Maine at Augusta, University of Maine and University of Southern Maine were selected for internal control consideration for the year ended June 30, 2023.

### **Student Financial Aid**

#### **Outstanding Student Refund Checks**

During our testing of outstanding student refund checks for the University of Maine System, we discovered one check from University of Maine Presque Isle that included federal funds and has been outstanding for greater than 240 days. The student's outstanding refund check included \$50 of SEOG and \$12 of Pell funds. Per federal regulations, funds must be returned no later than 240 days after the date the institution issued the check. We recommend the University review and implement procedures to ensure student refunds are returned in a timely manner.

\*\*\*

We will review the status of this comment during our next audit engagement. We have already discussed this comment and suggestion with various entity personnel, and we will be pleased to discuss it in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendation.

This communication is intended solely for the information and use of management, board of trustees, and others within the entity and is not intended to be, and should not be, used by anyone other than these specified parties.

**CliftonLarsonAllen LLP**

Quincy, Massachusetts  
March 21, 2024

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The University of Maine

University of Maine  
at Augusta

University of Maine  
at Farmington

University of Maine  
at Fort Kent

University of Maine  
at Machias

University of Maine  
at Presque Isle

University of  
Southern Maine

United States Department of Education

University of Maine System respectfully submits the following summary schedule of prior audit findings for the year ended June 30, 2023.

Audit period: July 01, 2022 to June 30, 2023

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

### **FINDINGS—FINANCIAL STATEMENT AUDIT**

#### **2022 – 001: Wire Transfers**

**Condition:** The University of Maine System's wire payment set up and authentication procedures lack centralized control in some areas.

**Status:** Corrective action was taken.

### **FINDINGS— FEDERAL AWARD PROGRAMS AUDITS**

#### **2022 – 002: COD Reporting**

**Condition:** During our testing at the University of Maine at Presque Isle, we noted one Pell disbursement that was not reported within the required 15 days and two Pell disbursements where the disbursement date per COD did not match the disbursement date per the student's account.

**Status:** Corrective action was taken.

#### **2022 – 003: National Student Loan Data System (NSLDS) Enrollment Reporting**

**Condition:** During our testing of 40 students, we noted for five students at the University of Maine at Fort Kent, the change was not reported in a timely manner. We noted for one student at the University of Maine at Farmington, the enrollment effective date did not match the enrollment effective date per the University's records. Lastly, for two students at University of Maine at Presque Isle and one student at University of Maine at Farmington, the program enrollment effective date did not match the program enrollment effective date per the University's records.

**Status:** Not corrected. See current year finding 2023 – 001.

**UNIVERSITY OF MAINE SYSTEM  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE, 30, 2023**

**Reason for finding's recurrence:** Finding is only a repeat finding at the University of Maine System level. University of Maine at Fort Kent did not have a repeat finding as there is a new campus identified in the 2023 finding.

**Corrective Action:** The University will update its protocols for post-term reporting to the National Student Clearinghouse (NSC) each academic term to ensure students who have applied for graduation, and are pending final eligibility review, are assigned a withdrawn status until such time their degree(s) are conferred or they are reported as enrolled in a future term. Guidance received from the NSC School Operations team has been forwarded to UMS:IT, and steps to identify (or develop) and deploy the necessary reports are underway. The first round of updated reporting protocols is planned to take place in May 2024, for Spring 2024 graduation applicants.

**2022 – 004: Higher Education Emergency Relief Funds (HEERF) Reporting**

**Condition:** During our testing, we tested 12 quarterly student reports, 12 institutional quarterly reports, and 6 annual reports.

University of Maine at Farmington

- Supporting documentation for the 2021 annual report did not agree to the information in the report.

University of Maine at Fort Kent

- The quarterly student reports for September 30, 2021 and December 31, 2021 were missing a required disclosure item.

University of Maine

- Supporting documentation for the quarterly student reports for December 31, 2021 and March 31, 2022 did not agree to the information in the report.

University of Maine at Presque Isle

- The quarterly institutional report for June 30, 2021 was not posted timely.
- Supporting documentation for the quarterly student reports for December 31, 2021 and March 31, 2022 did not agree to the information in the report.

**Status:** Not corrected. See current year finding 2023 – 002.

**Reason for finding's recurrence:** This finding is only a repeat for the University of Maine at Farmington (UMF). The other three campuses of the University of Maine System identified in finding 2022-004 were successful in taking corrective actions with respect to HEERF reporting deficiencies.

**Corrective Action:** The upcoming reporting requirements have been added to the calendar and invoicing spreadsheet of UMF's Director of Finance. Additionally, due dates and requirements are noted by both UMF's Chief Business Officer (CBO) and its Vice President for Student Affairs and Enrollment Management. The CBO will continue to perform a final review prior to submission.

If the United States Department of Education has questions regarding this schedule, please contact Darla Reynolds at 207-262-7743 or [darlab@maine.edu](mailto:darlab@maine.edu).



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The University of Maine

University of Maine  
at Augusta

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University of Maine  
at Fort Kent

University of Maine  
at Machias

University of Maine  
at Presque Isle

University of  
Southern Maine

United States Department of Education

University of Maine System respectfully submits the following  
corrective action plan for the year ended June 30, 2023.

Audit period: July 1, 2022 to June 30, 2023

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

### **FINDINGS—FINANCIAL STATEMENT AUDIT**

There were no financial statement findings in the current year.

### **FINDINGS—FEDERAL AWARD PROGRAMS AUDITS**

United States Department of Education

2023-001 Student Financial Assistance Cluster – Assistance  
Listing No. Various

**Recommendation:** We recommend the University review  
their reporting procedures to ensure that students' statuses  
are accurately and timely reported to the National Student  
Loan Data System (NSLDS) within the appropriate timeframe  
as required by regulations.

#### **University of Maine**

**Condition:** During our testing of 40 students, we noted that  
seven of the 17 University of Maine (UM) students tested had  
changes in enrollment status that were not reported in a  
timely manner.

**Explanation of disagreement with audit finding:** There is  
no disagreement with the audit finding.

**Action taken in response to finding:** The University will  
update its protocols for post-term reporting to the National  
Student Clearinghouse (NSC) each academic term to ensure  
students who have applied for graduation, and are pending  
final eligibility review, are assigned a withdrawn status until  
such time their degree(s) are conferred or they are reported  
as enrolled in a future term. Guidance received from the NSC  
School Operations team has been forwarded to UMS:IT, and  
steps to identify (or develop) and deploy the necessary  
reports are underway. The first round of updated reporting  
protocols are planned to take place in May 2024, for Spring  
2024 graduation applicants.

**UNIVERSITY OF MAINE SYSTEM  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE, 30, 2023**

**Name(s) of the contact person(s) responsible for corrective action:**

W. Sam Carrell, Registrar for the University of Maine  
Connie Smith, Director of Financial Aid for the University of Maine

**Planned completion date for corrective action plan:** May 2024

2023-002 Higher Education Emergency Relief Funds – Assistance Listing No. 84.425

**Recommendation:** We recommend the University review their reporting procedures to ensure reports are being uploaded and submitted timely.

**University of Maine at Farmington**

**Condition:** During our testing of 11 quarterly reports, it was noted that University of Maine at Farmington (UMF) had two reports of two sampled that were not submitted timely.

**Explanation of disagreement with audit finding:** There is no disagreement with the audit finding.

**Action taken in response to finding:** The upcoming reporting requirements have been added to the calendar and invoicing spreadsheet of UMF's Director of Finance. Additionally, due dates and requirements are noted by both UMF's Chief Business Officer (CBO) and its Vice President for Student Affairs and Enrollment Management. The CBO will continue to perform a final review prior to submission.

**Name(s) of the contact person(s) responsible for corrective action:**

Kathleen Falco, Director of Finance for the University of Maine at Farmington

**Planned completion date for corrective action plan:** Completed

If the United States Department of Education or other agency has questions regarding this plan, please contact Darla Reynolds at 207-262-7743 or [darlab@maine.edu](mailto:darlab@maine.edu).

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## U.S. Higher Education Outlook 2024

### Credit Gap Widens Further

#### Fitch's Sector Outlook: Deteriorating

Fitch Ratings anticipates a deteriorating credit environment for U.S. public finance higher education in 2024 relative to 2023. Fundamental credit factors will be challenging across the sector, with meaningful macroeconomic headwinds, including labor and wage pressure and elevated interest rates, along with a mild and very uneven recovery in enrollment. All of these challenges could weaken operating margins and strain financial flexibility in 2024. Limited increases in tuition are unlikely to be sufficient to mitigate elevated operating costs. Sector bifurcation will continue to widen the credit gap between larger, more selective institutions versus their smaller, less selective and more tuition-dependent counterparts.

#### Rating Outlook Distribution

Despite these conditions, Rating Outlooks remain Stable for most Fitch-rated institutions and widespread downgrades are not anticipated. There were 10 upgrades versus six downgrades YTD November 2023. However, Outlook revisions have been decidedly negative, with 10 unfavorable revisions against just four favorable revisions. The key factor generally driving downgrades and unfavorable Outlook revisions was enrollment pressure, often resulting in diminished operating performance and eroding liquidity.

#### Emily Wadhvani, Senior Director

"Fundamental credit factors will be challenging across the sector, with meaningful macroeconomic headwinds including labor and wage pressure, elevated interest rates, and a very uneven recovery in enrollment. Sector bifurcation will continue to widen the credit gap between larger, more selective institutions versus their smaller, less selective and more tuition-dependent counterparts."



#### Core Credit Drivers: Higher Education

Subsectors	Revenues			Expenditures			Financial Profile			
	Personal Income/Affordability	Real Estate Values	Demand/Volumes	Labor Costs	Labor Availability	Non-Labor Operating Costs	Capital Input Costs	Leverage	Cost of Debt	Financial Reserves and Liquidity
Higher Education	↘	↔	↔	↘	↔	↘	↔	↔	↘	↔

↑ Improving – High relevance. ↗ Improving – Moderate relevance. ↔ Neutral. ↘ Deteriorating – Moderate relevance.

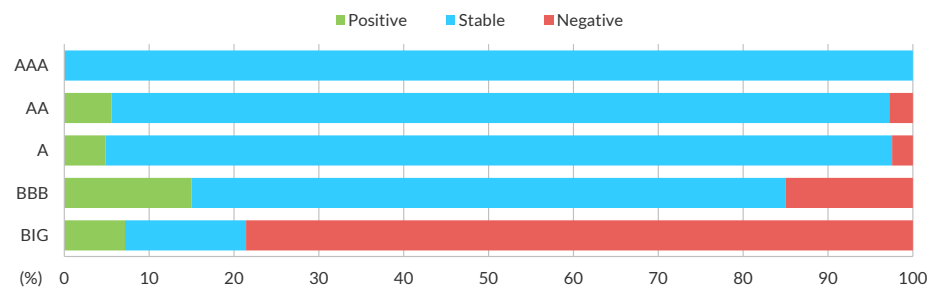
↓ Deteriorating – High relevance.

Source: Fitch Ratings

#### What to Watch

- A sector outlook revision to neutral would require evidence of steady net tuition growth prospects. Revenue growth prospects are limited as tuition increases have been muted for most non-selective institutions and a competitive pressure point. These concerns remain heightened in due to elevated expenses related to higher labor and benefit costs in a still-tight labor market.
- Further improvement in macro conditions (namely labor market pressures and equity market performance) sufficient to support longer-term operating stability could support a sector outlook revision to stable. While inflation continues to wane, most higher costs related to labor/benefits will have a long tail into 2024 and possibly beyond.
- Further stabilization in enrollment across student groups and institution types could also warrant a favorable revision in the sector outlook. Total enrollment is showing signs of stabilization but at a new post-pandemic low and with limited prospects for meaningful growth as demographic conditions continue to trend downward.

#### Outlook Distribution



Source: Fitch Ratings





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## Limited Revenue Growth Prospects

### Net Tuition Revenue Pressure

For the 2023-2024 academic year, Fitch expects lower net tuition growth of 2%-4% for most rated institutions. Rising discount rates will limit overall revenue growth prospects. Tuition growth between public and private institutions has diverged post-pandemic. Tuition increases at public universities have flattened, and Fitch expects future growth to remain modest. Legislative and public pressures to preserve access and affordability are likely to suppress any meaningful growth prospects. Private college tuition pricing briefly rebounded from pandemic lows in catch-up efforts, although Fitch expects the pace of increases to abate.

### New Low in Enrollment

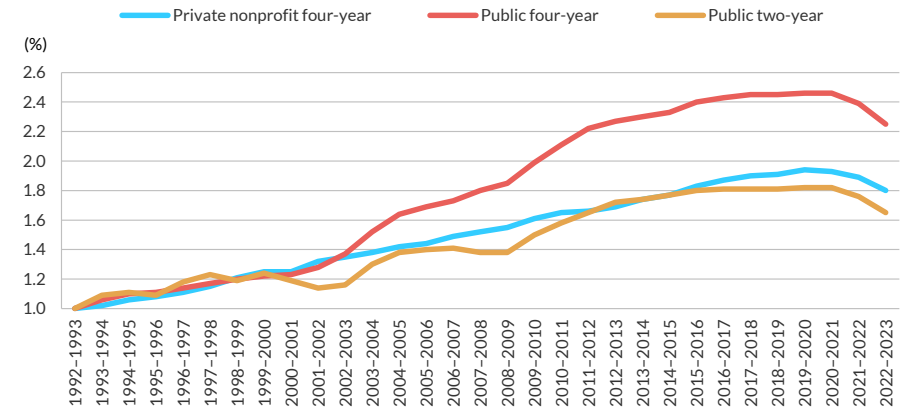
Despite some evidence of recovery in fall 2023 preliminary undergraduate enrollment, which is up 2% yoy, nearly all of that growth occurred outside the traditional four-year degree granting space. Moreover, overall undergraduate enrollment remains 15% below fall 2010 levels (most recent peak), reflecting evolving consumer sentiment and some relaxing of employer degree requirements. Flagship schools and selective private institutions are expected to experience relatively steady to favorable enrollment, while some regional public institutions and less-selective private schools in competitive markets have experienced declines.

The resumption of student loan payments, together with continued tight labor conditions, are expected to dampen overall enrollment prospects in 2024.

### Additional Key Sector Issues

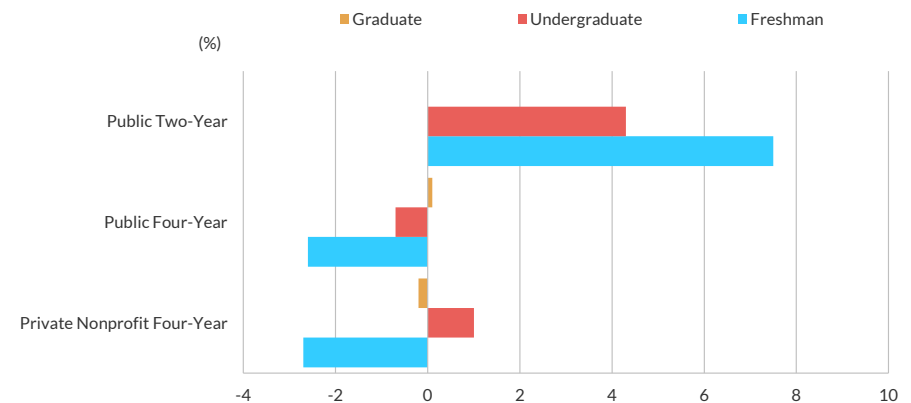
- Longer-term demographic trends for high school graduate totals remain pressured through 2035.
- Early indicators show increased demand at historically black colleges and universities and other minority serving institutions following the U.S. Supreme Court ruling on race-conscious admissions.
- The delayed rollout (from Oct. 1 to expected Dec. 31) for the Free Application for Federal Student Aid (FAFSA) for the upcoming academic cycle will effectively reduce the decision-making timeline for aid awards and acceptance decisions and could have residual effects on enrollment.

## Inflation-Adjusted Published Tuition and Fees Relative to 1992-1993



Note: Seasonally adjusted  
Source: U.S. Bureau of Labor Statistics

## Change in Enrollment, Fall 2021-Fall 2023



Source: National Center for Education Statistics



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## Improving, but Still Unfavorable Macroeconomic Conditions

### Core Assumptions

The U.S. economy is expected to slow in 2024, as elevated interest rates and tightened lending conditions weigh on consumer spending and private investment. Colleges and universities are likely to experience some slowdown in philanthropy, and the effective spending power of endowments will be limited by improving but still elevated inflation. Tight labor conditions will continue to pressure margins.

### Impact of Market Performance

Following the sharply positive endowment market performance in 2021, returns in 2022 and 2023 have been significantly less favorable, with early indicators for a 5% gain on average to date in 2023. Fitch anticipates that liquidity preservation will remain a key strategy in the coming year, as market conditions may impact fundraising success and decisions around strategic and capital spending.

Margins will be stressed in 2024, as evidenced by expense growth trajectories generally outpacing revenue growth expectations for many issuers.

### State and Federal Policies

State funding for higher education is expected to improve overall for an 11th straight year in 2023-2024, albeit at a slower pace as federal stimulus funds are fully utilized. State budgets are generally in strong positions entering fiscal 2024 but face slower revenue growth prospects, which will influence state funding decisions around expenditures.

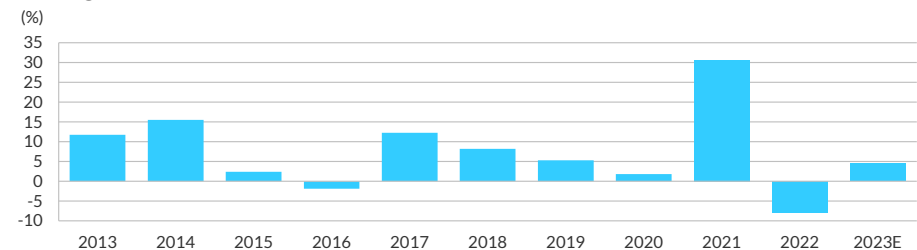
Federal policy remains somewhat muted, with limited widespread movement on student loan forgiveness, financial aid limits, or renewal of the Higher Education Act. Further, increasing scrutiny on the value and outcomes of attending degree-granting institutions remains a key policy narrative for federal, state, and other public platforms.

### Consolidation Will Continue

Further consolidation is expected to persist in 2024 and beyond, in varying forms from campus asset divestiture, programmatic realignment, affiliation/alignment with other institutions, and closures. Internally, continued efforts to align programmatic offerings with labor market dynamics are likely to translate into leaner program options focusing on shorter-term, job-focused outcomes and deliverables. The loosening of degree requirements across the public and private sector will lead to on-the-job alternatives to a degree and could exacerbate existing demand pressures, particularly for four-year degree-granting institutions.

More broadly, contraction is also expected to result in downsized capital outlay needs for many institutions, which in turn could defer maintenance and ultimately impact competitive positioning and demand prospects going forward.

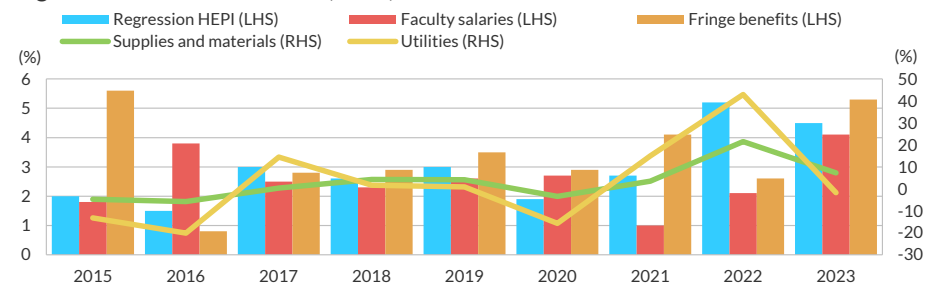
### Average Net Investment Return



E- Estimate (by Fitch)

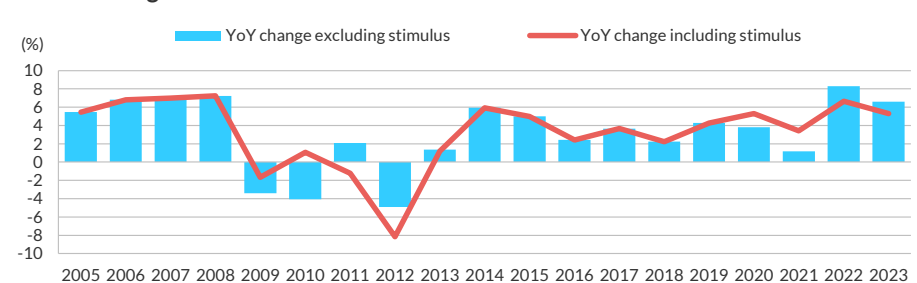
Source: Fitch Ratings, 2023 NACUBO-TIAA Study of Endowments

### Higher Education Price Index (HEPI) Forecast



Source: Common Fund Higher Education Price Index (2023)

### State Funding Over Time



Source: State Higher Education Executive Officers Association (SHEEOA, 2023)

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## Appendix: U.S. Higher Education Select Median Ratios

(%)	2017	2018	2019	2020	2021	2022	2023 <sup>a</sup>
<b>Public Median</b>							
Adjusted Operating Margin	-0.5	0.9	-0.4	-3.1	0.1	4.0	0.1
Cash Flow Margin - Adjusted	10	10.9	10.1	10.2	13.2	12.5	10.6
Available Funds (AF)/Adjusted Debt	53.1	60.5	54.2	61.1	81.9	83.4	79.4
<b>Private Median</b>							
Adjusted Operating Margin	2.7	2.0	1.2	1.2	3.0	0.7	-0.8
Cash Flow Margin	13.4	12.8	12.4	12.5	14.5	12.5	9.4
AF/Adjusted Debt	107.5	119	127.2	126.2	165	142	132.7

<sup>a</sup>2023 based on fiscal results where available or on Fitch's base case scenario assumptions  
Source: Fitch Ratings

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U.S.A.

Sector outlooks are a general forward-looking assessment of the underlying operational and business conditions of the sector compared to the previous calendar year. A neutral outlook is an assessment that these conditions will remain mostly unchanged. Sector outlooks are distinct from Rating Outlooks.

## Outlooks and Related Research

[2024 Outlooks](#)

[Global Economic Outlook](#)

[More U.S. Higher Ed Consolidation, Trimming or Closures to Come \(September 2023\)](#)

[SCOTUS College Rulings Have No Immediate Rating Impacts but May Affect Future Enrollment \(June 2023\)](#)

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University of Maine System  
Board of Trustees

**AGENDA ITEM SUMMARY**

**NAME OF ITEM:** UM Department of Athletics Agreed-Upon Procedures Report FY2023 Overview

**INITIATED BY:** Michael H. Michaud, 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:**  
Jenise Soucy, Finance Director will provide a brief overview regarding the following report on Agreed-Upon Procedures performed by Withum, Smith and Brown PC.

- *Agreed-Upon Procedures in Accordance with National Collegiate Athletic Association (NCAA) Bylaw 3.2.4.17 for the year ended June 30, 2023*

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

Attachment  
[2023 AUP Report FINAL](#)



January 15, 2024

Dr. Joan Ferrini-Mundy, President  
University of Maine  
5703 Alumni Hall, Suite 200  
Orono, ME 04469

Dr. Ferrini-Mundy:

We have enclosed a copy of the Independent Accountant's Report on Applying Agreed-Upon Procedures in Accordance with the National Collegiate Athletic Association Bylaw 20.2.4.17.1 for the University of Maine.

We have provided additional copies of the report to Jenise Soucy. She will be distributing the reports to the individuals listed below.

We appreciate the cooperation we received during the engagement. If you have any questions or would like to discuss the report, please call me at (617) 471-1120.

Very truly yours,

A handwritten signature in blue ink that reads "Withum Smith+Brown, PC".

Withum Smith+Brown, PC

Enclosures

Cc: Jude Killy  
Jenise Soucy  
Kelly Sparks  
Sue Myrden  
Tracy Elliott



January 15, 2024

Ms. Jenise Soucy  
University of Maine  
Athletic Business Office  
5747 Memorial Gym  
Orono, Maine 04469

Dear Ms. Soucy:

We have enclosed five copies of the Independent Accountant's Report on Applying Agreed-Upon Procedures in Accordance with the National Collegiate Athletic Association Bylaw 20.2.4.17.1 for the University of Maine.

We appreciate the cooperation we received during the engagement. If you have any questions or would like to discuss the report, please call me at (617) 471-1120.

Very truly yours,

Withum Smith+Brown, PC

Enclosures

Cc: Joan Ferrini-Mundy  
Jude Killy  
Kelly Sparks  
Sue Myrden  
Tracy Elliott



**UNIVERSITY OF MAINE DEPARTMENT OF ATHLETICS  
Independent Accountant's Report on Applying  
Agreed-Upon Procedures Report in Accordance with  
National Collegiate Athletic Association Bylaw 20.2.4.17.1  
June 30, 2023**

**University of Maine Department of Athletics  
Agreed-Upon Procedures in Accordance with  
National Collegiate Athletic Association Bylaw 20.2.4.17.1  
Table of Contents  
June 30, 2022**

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<b>Independent Accountant's Report on Applying Agreed-Upon Procedures in Accordance with National Collegiate Athletic Association Bylaw 20.2.4.17.1</b>	<b>1-17</b>
<b>Appendix A - Statement of Revenues and Expenditures</b>	<b>18</b>
<b>Appendix B - Notes to the Statement of Revenues and Expenditures</b>	<b>19-20</b>



**INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING  
AGREED-UPON PROCEDURES IN ACCORDANCE WITH  
NATIONAL COLLEGIATE ATHLETIC ASSOCIATION BYLAW 20.2.4.17.1**

To Dr. Joan Ferrini-Mundy, President of  
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") under National Collegiate Athletic Association (the "NCAA") Bylaw 20.2.4.17.1 for the year ended June 30, 2023. The University's management is responsible for the Statement and the Statement's compliance with those requirements.

The University has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of compliance with the NCAA Bylaw 20.2.4.17.1. 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, 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, 2023, as prepared by the University's management and shown in Appendix A. For the purpose of these procedures, materiality has been determined to be 4% of the total revenues for the revenue categories and 4% of the total expenses for the expense categories. 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 agreed 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 Department, instead they serve as a conduit by soliciting and collecting contributions designated for the Department.



We obtained and inspected the University's 2023 audited financial statements and observed 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 inspected the Foundation's 2023 audited financial statements and observed 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*.

As of the date of this report, the Alumni Association's reviewed financial statements for the year ended June 30, 2023 were not completed. 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 as of and for the year ended June 30, 2021.

## 2. Analytical Procedures

Compare each major revenue account over 10% of the total revenues to prior period amounts and budget estimates. Obtain and document an explanation of any variations greater than 10%. Report the analysis as a supplement to the final agreed-upon procedures report.

### **Results**

According to management, the budget prepared for the 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, 2023 to the respective figures for the year ended June 30, 2022. As agreed, we identified variances of greater than 10% for any revenue or expense account greater than 10% of the total revenues or expenses. We obtained explanations from management regarding the reasons for the variances. They are as follows:

### ***Revenues***

#### ***Direct Institutional Support***

Direct Institutional Support increased by \$1,653,917 or 10.3% from fiscal year 2022 to fiscal year 2023. The University calculates the direct support provided as the net budget (total expenses less projected revenue of the Department) as well as E&G scholarships. The current year base budget was \$2.43 million greater than the prior year.

#### ***Indirect Institutional Support***

Indirect Institutional Support increased by \$335,726 or 10.7% from fiscal year 2022 to fiscal year 2023. The University charges the Department 20% of the Department's base budget as indirect support to cover utilities and other indirect costs. This increase is due to the increase of the Department's budget over the prior year.

### ***Expenses***

#### ***Team Travel***

Team Travel expenses increased by \$643,963 or 29.8% from fiscal year 2022 to fiscal year 2023. The University observed an increase in travel costs as all sports participated in regular travel since COVID restrictions were lifted. The University also observed an increase in pricing due to inflation.



### *Indirect Facilities and Administrative Support*

Indirect Facilities and Administrative Support increased by \$335,726 or 10.7% from fiscal year 2022 to fiscal year 2023. The University charges the Department 20% of the Department's base budget as indirect support to cover utilities and other indirect costs. This increase is due to the increase of the Department's budget over the prior year.

### **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 institution 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 settlement sheets. 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 recalculated the total amount without exception.

<b>Sport</b>	<b>Opponent</b>	<b>Date</b>	<b>Amount</b>
Men's Basketball	New Jersey Institute of Technology	01/08/2023	\$ 1,282.00
Football	Colgate University	09/10/2022	\$ 10,195.00
Men's Ice Hockey	University of Massachusetts Lowell	01/14/2023	\$ 7,141.50
Women's Basketball	University of New Hampshire	02/22/2023	\$ 395.00

### **4. Direct State or Other Governmental Support**

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

#### **Results**

This procedure is not applicable. According to management and inspection of the general ledger, direct state or other governmental support received during fiscal year 2023 was immaterial in the aggregate.

### **5. Student Fees**

Compare and agree student fees reported by the institution in the statement for the reporting to student enrollments during the same reporting period and recalculate totals. Obtain documentation of institution's methodology for allocating student fees to intercollegiate athletics 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 institution during the reporting period with the institutional 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 institution with permanent transfers back to institution from the athletics department and recalculate totals.

### Results

This procedure is not applicable. Per management, there were no transfers back to the University during fiscal year 2023.

## 8. Indirect Institutional Support

Compare the indirect institutional support recorded by the institution during the reporting period with expense payments, cost allocation detail and other corroborative supporting documentation and recalculate totals.

### Results

As advised by the System Office, indirect support should represent 20% of the Department's 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 institution'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 institution'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.

Sport	Opponent	Date	Amount
Women's Basketball	Gonzaga University	11/28/2022	\$ 18,000.00
Football	Boston College	09/17/2022	\$ 400,000.00
Baseball	University of Pittsburgh	02/17-19/23	\$ 7,500.00
Men's Basketball	University of Nebraska	11/07/2022	\$ 100,000.00
Men's Ice Hockey	University of Denver	10/08/2022	\$ 20,000.00



## 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 were all received 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 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>
Alfond Fund Football Challenge	\$ 250,000.00
Alfond Fund Athletics Challenge	\$ 250,000.00

## 11. In-Kind

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

### Results

This procedure is not applicable. According to management and inspection of the general ledger, in-kind support received during fiscal year 2023 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 institution and select a sample of funds from the Summary and compare and agree each selection to supporting documentation, the institution'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 employees of the Department.

## 13. Media Rights

Obtain and inspect agreements to understand the institution's total media (broadcast, television, radio) rights received by the institution 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 institution's general ledger and recalculate totals. Ledger totals may be different for total conference distributions if media rights are not broken out separately.

### Results

This procedure is not applicable. According to management and inspection of the general ledger, media rights received during fiscal year 2023 were immaterial in the aggregate.



#### 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

This procedure is not applicable. According to management and inspection of the general ledger, NCAA distributions received during fiscal year 2023 were immaterial in the aggregate.

#### 15. Conference Distributions

Obtain and inspect agreements related to the institution'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 institution's general ledger and/or the statement and recalculate totals.

##### Results

This procedure is not applicable. According to management and inspection of the general ledger, conference distributions received during fiscal year 2023 were immaterial in the aggregate.

#### 16. Conference Distributions of Football Bowl Generated Revenue

Obtain and inspect agreements related to the institution'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 institution's general ledger and/or the statement and recalculate totals.

##### Results

This procedure is not applicable. Per management, the University did not receive any conference distributions of football bowl generated revenue during fiscal year 2023.

#### 17. 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 inspection of the general ledger, program sales, concessions, novelty sales and parking revenues generated during fiscal year 2023 were immaterial in the aggregate.

#### 18. Royalties, Licensing, Advertisements and Sponsorships

Obtain and inspect agreements related to the institution'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 institution's general ledger and/or the statement and recalculate totals.

##### Results

This procedure is not applicable. According to management and inspection of the general ledger, royalties, licensing, advertisements and sponsorships received during fiscal year 2023 were immaterial in the aggregate.





### 19. Sports Camp Revenues

Inspect sports camp contract(s) between the institution and person(s) conducting institutional sports camps or clinics during the reporting period to obtain documentation of the institution'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 institution's general ledger and/or the statement and recalculate totals.

#### Results

This procedure is not applicable. According to management and inspection of the general ledger, sports camp revenues received during fiscal year 2023 were immaterial in the aggregate.

### 20. Athletics Restricted 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

This procedure is not applicable. According to management and inspection of the general ledger, athletics restricted endowment and investment income during fiscal year 2023 were immaterial in the aggregate.

### 21. Other Operating Revenue

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

#### Results

This procedure is not applicable. According to management and inspection of the general ledger, other operating revenue received during fiscal year 2023 was immaterial in the aggregate.

### 22. Football Bowl Revenue

Obtain and inspect agreements related to the institution's revenues from post-season football bowl participation during the reporting period to gain an understanding of the relevant terms and conditions. Compare and agree the related revenues to the institution'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 in fiscal year 2023.

### 23. Athletic Student Aid

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

*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 20.02.7. 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.*



### **Results**

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 account with two exceptions. We inspected two student-athletes whose aid amount did not agree to the amount posted to the general ledger. The Finance Director advised that these were posting errors due to the cutoff for summer classes. We compared the information reported to the NCAA's CA software for all other testing without exception. We also ensured that all Pell Grants were included in the total value of Pell Grants for Revenue Distribution purposes as referenced in procedure 47. Student identification numbers were redacted from the report at the request of management for privacy purposes.

<b>Participant's Sport</b>	<b>Amount</b>
Baseball	\$ 19,833.80
Baseball	\$ 36,103.00
Baseball	\$ 5,375.00
Field Hockey	\$ 33,044.20
Field Hockey	\$ 19,874.25
Football	\$ 23,301.00
Football	\$ 41,304.00
Football	\$ 27,350.00
Men's Basketball	\$ 35,748.71
Men's Basketball	\$ 47,184.61
Men's Basketball	\$ 46,842.07
Men's Ice Hockey	\$ 38,169.21
Men's Ice Hockey	\$ 42,419.00
Men's Ice Hockey	\$ 22,333.00
Men's Track, Outdoor	\$ 6,822.90
Men's Track, Outdoor	\$ 20,783.70
Women's Basketball	\$ 46,910.00
Women's Basketball	\$ 41,968.00
Women's Ice Hockey	\$ 47,557.00
Women's Ice Hockey	\$ 26,549.00
Women's Soccer	\$ 32,679.00
Women's Soccer	\$ 27,349.00
Women's Softball	\$ 36,388.80
Women's Softball	\$ 20,468.70
Women's Swimming	\$ 21,000.00
Women's Swimming	\$ 8,000.00
Women's Track, Indoor	\$ 38,118.00
Women's Track, Outdoor	\$ 5,871.50



#### 24. Away-Game Guarantee Expense

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

##### Results

This procedure is not applicable. According to management and inspection of the general ledger, away-game guarantee expense during fiscal year 2023 was immaterial in the aggregate.

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

Obtain and inspect a listing of coaches employed by the institution 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 institution 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 institution and related entities expense recorded by the institution 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 30 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-2s 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 2023. We selected a sample to test from this list that includes the Men's Football 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.

Coach	Sport
Ben Barr	Men's Ice Hockey
Andrew Dresner	Football
Josette Babineau	Field Hockey
Molly Engstrom	Women's Ice Hockey
Gadson Lefft	Women's Basketball
Christopher Markwood	Men's Basketball



## 26. 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 institution in the statement during the reporting period. Obtain and inspect reporting period payroll summary registers for each selection. Compare and agree related payroll summary register to the coaching other compensation and benefits paid by a third-party recorded by the institution in the statement during the reporting period and recalculate totals.

### Results

According to discussions with management and inspection 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.

## 27. 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 institution and related entities during the reporting period. Obtain and inspect reporting period summary payroll register for each selection. Compare and agree related summary payroll register to the related support staff administrative salaries, benefits and bonuses paid by the institution and related entities expense recorded by the institution in the statement during the reporting period and recalculate totals.

### Results

As described above in procedure 25, employees of the University receive a single W-2.

We obtained and inspected a list of salaries for support staff and administrative personnel employed by the University during fiscal year 2023 and selected the sample listed below to test. We reconciled the salary recorded on the supporting schedules to each employee's annual wage rate according to Human Resources.

Employee	Title
Nick Fox	Assistant Athletics Director – Business Operations
Andrea Grant	Coordinator for Athletic Facilities & Special Events
Simon French	Director of Creative Services – Videography
Chandler Sperrey	Assistant Director of Compliance
Kevin Ritz	Head Equipment Manager

## 28. 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 administrative other compensation and benefits expense recorded by the institution in the statement during the reporting period and recalculate totals.

### Results

According to discussions with management and inspection 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.



## 29. Severance Payments

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

### Results

This procedure is not applicable. According to management and inspection of the general ledger, severance payments during fiscal year 2023 were immaterial in the aggregate.

## 30. Recruiting

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

### Results

This procedure is not applicable. According to management and inspection of the general ledger, recruiting during fiscal year 2023 was immaterial in the aggregate.

## 31. Team Travel

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

### Results

We obtained documentation of the University's travel policies and compared them to the NCAA policies observing no exceptions. We obtained the general ledger detail for team travel and compared to the amount report in the Statement and recalculated the total without exception.

Category	Description	Amount
Team Travel	Peyton, Matthew	\$ 27,299.77
Team Travel	Lizzotte, Susan	\$ 9,224.63
Team Travel	Fitzpatrick, Jordan	\$ 15,426.10
Team Travel	CYR BUS LINE	\$ 7,620.00
Team Travel	Heath, Scott	\$ 2,710.99
Team Travel	Fox, Nicholas	\$ 30,237.87
Team Travel	Hanscom, Thomas	\$ 11,621.42
Team Travel	CYR BUS LINE	\$ 3,050.00

## 32. Sports Equipment, Uniforms and Supplies

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.

Category	Description	Amount
Equipment, Uniforms & Supplies	B & H Photo Video Pro Audio	\$ 7,702.67
Equipment, Uniforms & Supplies	New Balance Athletic Shoe INC	\$ 13,912.73
Equipment, Uniforms & Supplies	CCM Hockey US INC	\$ 2,958.96
Equipment, Uniforms & Supplies	New Balance Athletic Show INC	\$ 5,165.01
Equipment, Uniforms & Supplies	JB Sports Mats	\$ 1,964.53
Equipment, Uniforms & Supplies	Rawlings Sporting Goods CO INC	\$ 4,628.50
Equipment, Uniforms & Supplies	Riddell All American	\$ 23,845.18
Equipment, Uniforms & Supplies	Bauer Hockey INC	\$ 17,559.80

### 33. Game 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

This procedure is not applicable. According to management and inspection of the general ledger, game expenses during fiscal year 2023 were immaterial in the aggregate.

### 34. Fundraising, Marketing and Promotion

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

This procedure is not applicable. According to management and inspection of the general ledger, fundraising, marketing and promotion expenses during fiscal year 2023 were immaterial in the aggregate.

### 35. Sport Camp 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

This procedure is not applicable. According to management and inspection of the general ledger, sport camp expenses during fiscal year 2023 were immaterial in the aggregate.

### 36. Spirit Groups

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

This procedure is not applicable. According to management and inspection of the general ledger, spirit group expenses during fiscal year 2023 were immaterial in the aggregate.



### **37. 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**

This procedure is not applicable. According to management and inspection of the general ledger, athletic facility debt service, leases and rental fees during fiscal year 2023 were immaterial in the aggregate.

### **38. Direct Overhead and Administrative 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**

This procedure is not applicable. According to management and inspection of the general ledger, direct overhead and administrative expenses during fiscal year 2023 were immaterial in the aggregate.

### **39. Indirect Institutional Support**

Tested with the revenue section - Indirect Institutional Support.

#### **Results**

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

### **40. Medical Expenses and Insurance**

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**

This procedure is not applicable. According to management and inspection of the general ledger, medical expenses and insurance during fiscal year 2023 were immaterial in the aggregate.

### **41. Membership Dues**

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**

This procedure is not applicable. According to management and inspection of the general ledger, membership dues during fiscal year 2023 were immaterial in the aggregate.

### **42. 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**

This procedure is not applicable. According to management and inspection of the general ledger, student meals (non-travel) during fiscal year 2023 were immaterial in the aggregate.



#### 43. Other Operating 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

We recalculated the total amount of other operating expenses 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.

Category	Description	Amount
Other Operating Expenses	Van Wagner College	\$ 40,000.00
Other Operating Expenses	Creative Office Resources	\$ 16,279.40
Other Operating Expenses	A L Tier II LLC	\$ 7,283.50
Other Operating Expenses	Spiideo AB	\$ 3,900.00
Other Operating Expenses	DVSPORT INC	\$ 1,825.00
Other Operating Expenses	Football Preseason 8/2 – 8/25	\$ 106,102.90

#### 44. Football Bowl Expenses and Bowl Expenses Coaching Compensation

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 in fiscal year 2023.

#### 45. Grants-in-Aid

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 or other report that supports the equivalency calculations from the institution. The NCAA Membership Financial Reporting System populates the sports from the NCAA Sports Sponsorship and Demographics Form as they are reported by the institution between May and August. 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, who 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.





#### **46. Sports Sponsorship and Demographics Forms Report**

Obtain the institution's Sports Sponsorship and Demographics Form submitted to NCAA Research for the reporting year. Validate that the countable NCAA sports reported by the institution met the minimum requirements, set forth in Bylaw 20.10.6.3, related to the number of contests and the number of participants. If the institution 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 institution 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.

#### **47. 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 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 observing no exceptions. We compared the amounts listed in the report to each student-athlete sampled during the Athletic Aid testing as well as the prior year and agreed without exception.

#### **48. Excess Transfers to Institution**

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 Department did not have any excess transfers to the University in fiscal year 2023.



#### 49. Conference Realignment 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 Department did not incur conference realignment expenses in fiscal year 2023.

#### 50. 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 to supporting documentation and the institution's general ledger, as applicable.

##### **Results**

According to discussions with management, this procedure is not applicable, as the Department did not incur any athletics-related debt.

#### 51. Total Institutional Debt

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

##### **Results**

We inspected the University's audited financial statements and agreed the total institutional debt for the year ended June 30, 2023.

#### 52. Value of Athletics Dedicated Endowments

Obtain a schedule of all athletics dedicated endowments maintained by athletics, the institution, 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.

#### 53. Value of Institutional Endowments

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

##### **Results**

We reviewed the University's audited financial statements and inspected the total value of institutional endowments for the year ended June 30, 2023.



#### 54. Total Athletics-Related Capital Expenditures

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

Category	Description	Amount
Athletics Related Capital Expenditures	Thorton Construction Inc	\$ 30,094.93
Athletics Related Capital Expenditures	Sargent Corp	\$ 692,758.19
Athletics Related Capital Expenditures	Sargent Corp	\$1,187,116.54
Athletics Related Capital Expenditures	Southern Bleacher Co Inc	\$ 342,118.27
Athletics Related Capital Expenditures	Sargent Corp	\$1,257,603.44
Athletics Related Capital Expenditures	Scoreboard Enterprises Inc	\$ 161,605.33
Athletics Related Capital Expenditures	WBRC Architects Engineers Inc	\$ 30,250.00
Athletics Related Capital Expenditures	Sullivan & Merritt Construction	\$ 14,606.01
Athletics Related Capital Expenditures	WBRC Architects Engineers Inc	\$ 207,360.00
Athletics Related Capital Expenditures	Air Structures American Technology	\$ 290,340.19

We were engaged by the University to perform this agreed-upon procedures engagement and conducted our engagement 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 University's Statement under NCAA Bylaw 20.2.4.17.1. 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 the University of Maine and is not intended to be, and should not be, used by anyone other than those specified parties.

*Withum Smith + Brown, PC*

January 15, 2024

## UNIVERSITY OF MAINE DEPARTMENT OF ATHLETICS

## Statement of Revenues and Expenditures

For the Year Ended June 30, 2023

## Appendix A

Operating Revenues	Football	Men's Basketball	Women's Basketball	Other Sports	Non-Program Specific	Total
1 Ticket Sales	\$ 189,367	\$ 31,365	\$ 65,101	\$ 707,453	\$ 176,068	\$ 1,169,354
2 Direct State or Gov. Support	-	-	-	-	57	57
3 Student Fees	-	-	-	-	-	-
4 Direct Institutional Support	4,152,245	1,628,443	1,494,788	8,199,019	2,283,929	17,758,425
5 Less - Transfers to Institution	-	-	-	-	-	-
6 Indirect Institutional Support	-	-	-	-	3,465,750	3,465,750
6A Indirect Institutional Support- Ath Facilities Debt	-	-	-	-	-	-
7 Guarantees	750,000	365,000	18,000	42,000	-	1,175,000
8 Contributions	632,602	56,347	42,998	870,307	90,223	1,692,478
9 In-Kind	-	-	-	-	-	-
Third-Party Support	-	-	1,000	3,500	81,000	85,500
10 Compensation & Benefits Provided by a Third Party	-	-	-	-	-	-
11 Media Rights	-	-	-	-	900,879	900,879
12 NCAA/Conference Distributions	930	-	-	-	736,733	737,663
13 Conference Distributions (Non-Media or Bowl)	-	-	-	930	124,336	125,266
13A Conference Distributions of Bowl Generated Rev	-	-	-	-	-	-
Program Sales, Concessions	-	-	-	-	-	-
14 Novelty Sales and Parking	-	-	-	-	15,744	15,744
Royalties, Advertisements	-	-	-	-	-	-
15 and Sponsorships	-	-	-	40,000	-	40,000
16 Sports Camp Revenue	105,315	-	17,150	139,411	-	261,876
17 Endowment and Investment Income	29,058	1,626	1,097	12,705	4,219	48,705
18 Other Operating Revenue	31,488	-	-	2,150	444,847	478,485
19 Bowl Revenues	-	-	-	-	-	-
<b>Subtotal Operating Revenues</b>	<b>5,891,005</b>	<b>2,082,782</b>	<b>1,640,134</b>	<b>10,017,476</b>	<b>8,323,784</b>	<b>27,955,181</b>
<b>Operating Expenses</b>						
20 Athletic Student Aid	1,940,697	550,229	542,918	3,585,571	-	6,619,416
21 Guarantees	-	2,000	5,000	58,000	-	65,000
22 Coaching Salaries, Benefits and Bonuses Paid by the Institution and Related Entities	1,142,529	576,023	505,466	2,348,157	-	4,572,175
23 Coaching Other Compensation and Benefits Paid by a Third-Party	-	-	-	-	-	-
24 Support-Staff/Administrative Salaries, Benefits and Bonuses Paid by the Institution and Related Entities	127,017	71,681	79,029	164,681	3,412,113	3,854,521
25 Support Staff/Administrative Other Compensation and Benefits Paid by a Third Party	-	-	-	-	-	-
26 Severance Payments	-	249,150	-	-	-	249,150
27 Recruiting	134,004	106,964	51,800	138,372	-	431,141
28 Team Travel	669,463	277,563	226,067	1,630,515	-	2,803,608
29 Equipment, Uniforms & Supplies	349,080	46,857	42,339	916,691	94,826	1,449,793
30 Game Expenses	68,943	78,720	64,150	87,711	336,088	635,612
31 Fund Raising, Marketing and Promotion	-	-	-	-	243,543	243,543
32 Sport Camp Expenses	65,619	-	4,334	47,047	500	117,500
33 Spirit Groups	-	-	-	-	103,963	103,963
34 Athletic Facilities Debt Service, Leases and Rental Fees	-	-	-	-	55,824	55,824
35 Direct Overhead and Administrative Exp	-	-	-	-	44,055	44,055
36 Indirect Administrative Support	-	-	-	-	3,465,750	3,465,750
37 Medical Expenses and Medical Insurance	32,733	1,456	1,890	5,719	179,002	220,800
38 Memberships and Dues	33,750	955	910	77,161	93,734	206,510
39 Student Athlete Meals (non-travel)	101,172	52,528	23,569	183,361	12,850	373,481
40 Other Operating Expenses	237,879	35,419	32,649	242,724	650,984	1,199,656
41 Bowl Expenses	-	-	-	-	-	-
41-A Bowl Expenses Coaching Compensation	-	-	-	-	-	-
<b>Total Operating Expenses</b>	<b>4,902,886</b>	<b>2,049,546</b>	<b>1,580,122</b>	<b>9,485,712</b>	<b>8,693,231</b>	<b>26,711,496</b>
<b>Excess (Deficiency) of Revenues over (Under) Expenses</b>	<b>\$ 988,119</b>	<b>\$ 33,236</b>	<b>\$ 60,012</b>	<b>\$ 531,764</b>	<b>\$ (369,446)</b>	<b>\$ 1,243,685</b>
50 Excess Transfers to Institution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51 Conference Realignment Expenses	-	-	-	-	-	-
52 Total Athletics-Related Debt	-	-	-	-	-	-
53 Total Institutional Debt	-	-	-	-	-	236,739,000
54 Value of Athletics-Dedicated Endowments	-	-	-	-	-	12,324,542
55 Value of Institutional Endowments	-	-	-	-	-	150,432,000
56 Total Athletics-Related Capital Expenditures	-	-	-	14,669,431	631,168	15,300,599

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, 2023

### 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 (the "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 (the "Statement") has been prepared using the economic resources measurement focus and the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America 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 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. The 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 as non-program specific. They include the Athletic Director's Office, Alford 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, 2023

### Appendix B

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

*Support From Outside Organizations*

The Foundation is the single largest donor source to athletics with 100.0% of cash contributions of the total contributions for the year ended June 30, 2023. The cash contributions received from the Foundation represent gifts from various donors made for the benefit of athletics. The Foundation is the single largest source of athletics restricted endowment and investments income.

The restricted endowments and investment income are used for various expenses for athletics. Total funds available by the Foundation for the benefit of athletics is \$4,027,036 as of June 30, 2023. Contributions that make up at least 10% of the total contribution revenue is listed in step 10.

*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 the 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.

*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**

*Contributions*

Contributions are received on behalf of the Department by affiliated organizations, including the Foundation and the 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 moneys does not occur until the related expenditure is imminent.