

UNIVERSITY OF MAINE SYSTEM
SINGLE AUDIT COMPLIANCE REPORTS
(UNDER UNIFORM GUIDANCE)
YEAR ENDED JUNE 30, 2021



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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Trustees
University of Maine System
Orono, Maine

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of University of Maine System (the System) and the discretely presented component unit of the System, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise University of Maine System's basic financial statements, and have issued our report thereon dated November 30, 2021. The System is a component unit of the state of Maine. The financial statements of the discretely presented component unit were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the System's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, we do not express an opinion on the effectiveness of the System's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the System's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Quincy, Massachusetts
November 30, 2021



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

Board of Trustees
University of Maine System
Orono, Maine

Report on Compliance for Each Major Federal Program

We have audited the University of Maine System's (the System) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the System's major federal programs for the year ended June 30, 2021. The System's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the System's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the System's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the System's compliance.

Opinion on Each Major Federal Program

In our opinion, the System complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2021.

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 2021-001 through 2021-004. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control Over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.


Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2021-001 through 2021-004, that we consider to be a significant deficiencies.

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

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

Report on Schedule of Expenditures of Federal Awards

We have audited the financial statements of the business-type activities, the aggregate discretely presented component unit of the System as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise System's basic financial statements. We issued our report thereon dated November 30, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Quincy, Massachusetts
May 2, 2022

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021**

Federal grantor/pass-through grantor/program title	Pass-through Number	Assistance Listing Number (ALN)	Pass-through To Subrecipients	Federal Expenditures
Student Financial Assistance Cluster				
U.S. Department of Education				
Federal Supplemental Educational Opportunity Grant		84.007	\$ -	\$ 5,688,552
Federal Work-Study Program		84.033	-	5,431,366
Federal Perkins Loan Program (note #5)		84.038	-	19,803,595
Federal Pell Grant Program		84.063	-	34,590,878
Federal Direct Student Loans		84.268	-	103,357,978
Total U.S. Department of Education			-	168,872,369
U.S. Department of Health and Human Services				
Nursing Student Loans (note #5) - Beginning Balance		93.364	-	2,239,884
Nursing Student Loans (note #5)		93.364	-	345,625
Total ALN 93.364			-	2,585,509
Total Student Financial Assistance Cluster				
			-	171,457,878
Economic Development Cluster				
U.S. Department of Commerce				
Investments for Public Works and Economic Development Facilities		11.300	-	2,382,889
Economic Adjustment Assistance		11.307	611,717	641,166
COVID-19 - Economic Adjustment Assistance		11.307	-	160,930
Total ALN 11.307			611,717	802,096
Total Economic Development Cluster				
			611,717	3,184,985
Fish and Wildlife Cluster				
U.S. Department of the Interior				
Passed-through:				
Maine Inland Fisheries and Wildlife				
Sport Fish Restoration Program	CT-09A-20190605*3717	15.605	-	24,721
Total ALN 15.605			-	24,721
Passed-through:				
Maine Inland Fisheries and Wildlife				
Wildlife Restoration and Basic Hunter Education	09A-20160726*281	15.611	-	62,526
Wildlife Restoration and Basic Hunter Education	CT-09A-20170725*346	15.611	-	35,408
Total ALN 15.611			-	97,934
Total Fish and Wildlife Cluster				
			-	122,655
Special Education Cluster				
U.S. Department of Education				
Passed-through:				
Maine Department of Education				
Special Education Grants to States	013-05A-3076-37-4099 / 013-05A-3049-12-4099	84.027A	-	48,936
Special Education Grants to States	013-05A-3076-37-4099 / 013-05A-3049-12-6401	84.027A	-	19,534
Special Education Grants to States	013-05A-3049-12-4099	84.027A	-	88,785
Special Education Grants to States	013-05A-3049-12-4099 / 010-05A-1450-75-4099	84.027A	-	82,587
Special Education Grants to States	013-05A-3049-12-4099	84.027A	-	30,425
Total Special Education Cluster			-	270,267
TRIO Cluster				
U.S. Department of Education				
TRIO Student Support Services		84.042	-	2,524,903
TRIO Talent Search		84.044	-	837,826
TRIO Upward Bound		84.047A	-	2,174,080
TRIO Upward Bound		84.047M	-	343,847
TRIO Upward Bound		84.047V	-	282,687
TRIO Educational Opportunity Centers		84.066	-	723,834
Total TRIO Cluster			-	6,887,177
U.S. Department of Health and Human Services				
Passed-through:				
Maine Children's Trust Fund				
Temporary Assistance for Needy Families	SUB CDO-21-4230	93.558	-	32,073
Temporary Assistance for Needy Families	SUB-CFS-19-1601A	93.558	-	18,609
Maine Department of Health and Human Services				
Temporary Assistance for Needy Families	CT-10A-20191023*1371	93.558	-	401,703
Total ALN 93.558			-	452,385
Passed-through:				
Maine Department of Health and Human Services				
COVID-19 - Child Care & Development Block Grant	NSN	93.575	-	3,580
COVID-19 - Child Care & Development Block Grant	NSN987	93.575	-	2,280
COVID-19 - Child Care & Development Block Grant	NSN988	93.575	-	2,280
COVID-19 - Child Care & Development Block Grant	NSN989	93.575	-	7,160
COVID-19 - Child Care & Development Block Grant	NSN991	93.575	-	3,580
Total ALN 93.575			-	18,880

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

Federal grantor/pass-through grantor/program title	Pass-through Number	Assistance Listing Number (ALN)	Pass-through To Subrecipients	Federal Expenditures
Medicaid Cluster				
U.S. Department of Health and Human Services				
Passed-through:				
AdCare Educational Institute of Maine, Inc. Medical Assistance Program	NSC-60481	93.778	-	373,150
Maine Department of Health and Human Services Medical Assistance Program	OMS-22-412	93.778	-	46
New Hampshire Department of Health and Human Services Medical Assistance Program	NSN-60741	93.778	-	300,708
Total Medicaid Cluster			-	673,904
Foster Grandparent/Senior Companion Cluster				
Corporation for National and Community Service				
Senior Companion Program		94.016	-	325,800
Total Foster Grandparent/Senior Companion Cluster			-	325,800
Research and Development Cluster:				
U.S. Department of Agriculture				
U.S. Department of Agriculture with No ALN		10.000	-	133,226
Passed-through:				
Battelle				
U.S. Department of Agriculture with No ALN	4000172408	10.000	-	7,838
P3NANO				
U.S. Department of Agriculture with No ALN	E18-23	10.000	-	47,141
Oregon State University				
U.S. Department of Agriculture with No ALN	J2285A-A	10.000	-	(1,197)
Total ALN 10.000			-	187,008
Agriculture Research Basic and Applied Research		10.001	-	2,090,981
Plant and Animal Disease, Pest Control, and Animal Care		10.025	-	6,606
Passed-through:				
Maine Department of Agriculture				
Specialty Crop Block Grant Program - Farm Bill	20171107*1613	10.170	-	985
Specialty Crop Block Grant Program - Farm Bill	20181004*1237	10.170	-	15,339
Specialty Crop Block Grant Program - Farm Bill	20181004*1238	10.170	-	50,394
Specialty Crop Block Grant Program - Farm Bill	20181004*1241	10.170	-	2,291
Specialty Crop Block Grant Program - Farm Bill	20190913*0879	10.170	-	42,118
Specialty Crop Block Grant Program - Farm Bill	20190913*0880	10.170	-	11,949
Specialty Crop Block Grant Program - Farm Bill	20190913*0881	10.170	-	48,041
Specialty Crop Block Grant Program - Farm Bill	20190916*0885	10.170	-	2,913
Specialty Crop Block Grant Program - Farm Bill	20191223*1919	10.170	-	16,235
Specialty Crop Block Grant Program - Farm Bill	CT 01A 20200918*0999	10.170	-	885
Specialty Crop Block Grant Program - Farm Bill	CT 01A 20200918*1001	10.170	-	11,052
Specialty Crop Block Grant Program - Farm Bill	CT01A20200918*0996	10.170	-	35,298
Specialty Crop Block Grant Program - Farm Bill	CT01A20200918*0998	10.170	-	30,996
Maine Department of State				
Specialty Crop Block Grant Program - Farm Bill	CT01A20200918*0997	10.170	-	30,639
Total ALN 10.170			-	299,135
Grants for Agricultural Research, Special Research Grants		10.200	294,262	612,903
Passed-through:				
University of Rhode Island				
Grants for Agricultural Research, Special Research Grants	0008708/123120	10.200	-	15,227
Total ALN 10.200			294,262	628,130
Cooperative Forestry Research		10.202	-	937,132
Payments to Agricultural Experiment Stations Under the Hatch Act		10.203	-	2,474,851
Animal Health and Disease Research		10.207	-	14,536
Passed-through:				
United States Endowment for Forestry and Communities				
Small Business Innovation Research	E17-20	10.212	-	44,998
VitaminSea Seaweed				
Small Business Innovation Research	VSSBIRII20182020	10.212	-	17,950
Total ALN 10.212			-	62,948

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

Federal grantor/pass-through grantor/program title	Pass-through Number	Assistance Listing Number (ALN)	Pass-through To Subrecipients	Federal Expenditures
Passed-through:				
Cornell University				
Sustainable Agricultural Research and Education	88574-11316	10.215	-	3,754
Penn State University				
Sustainable Agricultural Research and Education	6099-UM-UV-3243	10.215	-	3,625
University of Connecticut				
Sustainable Agricultural Research and Education	208207	10.215	-	416
University of Massachusetts - Amherst				
Sustainable Agricultural Research and Education	21-015580-A	10.215	-	41
University of Vermont				
Sustainable Agricultural Research and Education	32231SUB52722	10.215	-	5,971
Sustainable Agricultural Research and Education	ENE20-164-34268	10.215	-	24,036
Sustainable Agricultural Research and Education	GNE19-194-33243	10.215	-	7,599
Sustainable Agricultural Research and Education	GNE19-218-33243	10.215	-	11,946
Sustainable Agricultural Research and Education	GNE20-244-34268	10.215	-	2,044
Sustainable Agricultural Research and Education	LNE19-373 U MAINE 33	10.215	-	780
Sustainable Agricultural Research and Education	LNE19-374-33243	10.215	-	45,608
Sustainable Agricultural Research and Education	LNE19-377	10.215	9,904	43,166
Sustainable Agricultural Research and Education	LNE19-391R-33243	10.215	-	3,637
Sustainable Agricultural Research and Education	LNE21-416-35383	10.215	-	7,587
Sustainable Agricultural Research and Education	ONE20-359-34268	10.215	-	13,925
Sustainable Agricultural Research and Education	ONE20-366-34268	10.215	-	4,167
Sustainable Agricultural Research and Education	SNE20-007-ME-34268	10.215	-	33,780
West Virginia University Research Corp				
Sustainable Agricultural Research and Education	20-307-UM	10.215	-	13,886
Total ALN 10.215			9,904	225,968
Higher Education - Institution Challenge Grants Program		10.217	109,456	192,716
Passed-through:				
University of New Hampshire				
Integrated Programs	L0105	10.303	-	15,496
Total ALN 10.303			-	15,496
Passed-through:				
Cornell University				
Homeland Security Agricultural	80289-10772	10.304	-	9,312
University of Florida				
Homeland Security Agricultural	SUB00002449	10.304	-	23,841
Total ALN 10.304			-	33,153
Organic Agriculture Research and Extension Initiative		10.307	97,780	240,787
Passed-through:				
Cornell University				
Organic Agriculture Research and Extension Initiative	92406-20529	10.307	-	78,510
Total ALN 10.307			97,780	319,297
Passed-through:				
Colorado State University				
Specialty Crop Research Initiative	G-01363-07	10.309	-	128,678
Cornell University				
Specialty Crop Research Initiative	79598-10766	10.309	-	5,212
North Carolina State University				
Specialty Crop Research Initiative	2016-0228-04	10.309	-	928
Rutgers University				
Specialty Crop Research Initiative	0701-PP2018-NURSE	10.309	-	27,306
Texas A&M University				
Specialty Crop Research Initiative	M2002883	10.309	-	13,714
University of Georgia				
Specialty Crop Research Initiative	SUB00002405	10.309	-	1,273
University of Minnesota				
Specialty Crop Research Initiative	H007082507	10.309	-	106,417
University of Wisconsin				
Specialty Crop Research Initiative	379	10.309	-	8,172
Total ALN 10.309			-	291,700
Agriculture and Food Research Initiative (AFRI)		10.310	138,409	939,002
Passed-through:				
Atlantic Corp				
Agriculture and Food Research Initiative (AFRI)	USDA_AFRI_FY2018	10.310	-	4,798
Ohio State University				
Agriculture and Food Research Initiative (AFRI)	60075943-UM	10.310	-	2,454
Pennsylvania State University				
Agriculture and Food Research Initiative (AFRI)	5648-UM-USDA-6584	10.310	-	17,858
University of New England				
Agriculture and Food Research Initiative (AFRI)	230060-17	10.310	-	7,927
University of Vermont				
Agriculture and Food Research Initiative (AFRI)	31489SUB52252	10.310	-	28,260
Agriculture and Food Research Initiative (AFRI)	32458SUB52494	10.310	-	26,078
West Virginia University				
Agriculture and Food Research Initiative (AFRI)	19-066-UM	10.310	-	38,946
Total ALN 10.310			138,409	1,065,323

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

Federal grantor/pass-through grantor/program title	Pass-through Number	Assistance Listing Number (ALN)	Pass-through To Subrecipients	Federal Expenditures
Passed through:				
Pennsylvania State University				
Sun Grant Program	5702-UM-SDSU-G640	10.320	-	425
Total ALN 10.320			-	425
National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program		10.328	9,400	9,532
Crop Protection and Pest Management Competitive Grants Program		10.329	-	178,257
Passed through:				
Cornell University				
Crop Protection and Pest Management Competitive Grants Program	86935-11346	10.329	-	5,511
Northeastern IPM Center				
Crop Protection and Pest Management Competitive Grants Program	83935-11193	10.329	-	(8)
Total ALN 10.329			-	183,760
Forestry Research		10.652	-	42,656
Cooperative Forestry Assistance		10.664	-	77,177
Forest Health Protection		10.680	-	25,184
Partnership Agreements		10.699	30,468	247,307
Research Joint Venture and Cost Reimbursable Agreements		10.707	-	239,803
Total U.S. Department of Agriculture			689,680	9,670,824
U.S. Department of Commerce				
Passed-through:				
Create LLC				
U.S. Department of Commerce with No ALN	S732	11.000	-	25,804
The Nature Conservancy				
U.S. Department of Commerce with No ALN	P117687 A105045	11.000	-	46,830
Total ALN 11.000			-	72,634
Passed-through:				
Gulf of Maine Research Institute				
NOAA Mission-Related Education Awards	20-CRISE-20-UMO	11.008	-	16,437
Total ALN 11.008			-	16,437
Passed-through:				
NERACOOS				
Integrated Ocean Observing System (IOOS)	NSC	11.012	-	867,546
Integrated Ocean Observing System (IOOS)	02_A008-002	11.012	-	22,529
Integrated Ocean Observing System (IOOS)	A005-002	11.012	-	2,940
Integrated Ocean Observing System (IOOS)	A008-002	11.012	-	236,789
Integrated Ocean Observing System (IOOS)	A008-002B	11.012	-	31,740
Integrated Ocean Observing System (IOOS)	A011-002	11.012	-	1,101
University of Puerto Rico- Mayaguez				
Integrated Ocean Observing System (IOOS)	2018-2019-011	11.012	-	(70)
Integrated Ocean Observing System (IOOS)	2019-2020-006	11.012	-	37,407
Integrated Ocean Observing System (IOOS)	2019-2020-007	11.012	-	107,994
Integrated Ocean Observing System (IOOS)	2020-2021-015	11.012	-	47,737
Total ALN 11.012			-	1,355,713
Ocean Acidification Program (OAP)		11.017	46,269	83,204
Passed-through:				
Rutgers University				
Ocean Acidification Program (OAP)	1140-826440	11.017	-	38,594
Total ALN 11.017			46,269	121,798
Cluster Grants		11.020	-	56,715
Sea Grant Support		11.417	956,684	3,142,371
Passed-through:				
Maryland Sea Grant College				
Sea Grant Support	SA75282140-C	11.417	-	24,812
University of Connecticut				
Sea Grant Support	364465	11.417	-	7,250
University of Rhode Island				
Sea Grant Support	0008589/120720	11.417	-	1,526
Total ALN 11.417			956,684	3,175,959
Fisheries Development and Utilization Research and Dev Grants		11.427	9,696	382,325
Passed-through:				
Bigelow Lab for Ocean Science				
Fisheries Development and Utilization Research and Dev Grants	BLOS 19-003	11.427	-	22,541
Total ALN 11.427			9,696	404,866
Climate and Atmospheric Research		11.431	-	178,140
Passed-through:				
Woods Hole Oceanographic Institution				
NOAA Cooperative Institutes	A101173	11.432	-	(1)
NOAA Cooperative Institutes	A101315	11.432	-	122
NOAA Cooperative Institutes	A101445	11.432	-	120,472
Total ALN 11.432			-	120,593

See Notes to Schedule of Expenditures of Federal Awards.

UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021

Federal grantor/pass-through grantor/program title	Pass-through Number	Assistance Listing Number (ALN)	Pass-through To Subrecipients	Federal Expenditures
Marine Mammal Data Program		11.439	-	2,502
Unallied Management Products		11.454	-	28,608
Passed-through:				
The Nature Conservancy				
Habitat Conservation	P117687 A105045	11.463	-	42,440
Total ALN 11.463			-	42,440
Unallied Science Program		11.472	87,056	224,819
Passed-through:				
Gulf of Maine Research Institute				
Unallied Science Program	10-CCBFT-19 UM	11.472	-	4,353
Rutgers University				
Unallied Science Program	1111	11.472	-	35,101
Total ALN 11.472			87,056	264,273
Center for Sponsored Coastal Ocean Research Coastal Ocean Program		11.478	-	11,084
Passed-through:				
NERACOOS				
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	A010-002	11.478	-	8,054
Total ALN 11.478			-	19,138
Total U.S. Department of Commerce			1,099,705	5,859,816
U.S. Department of Defense				
U.S. Department of Defense Awards with No ALN		12.000	-	9,313,701
Passed-through:				
Consortium of Energy, Environment and Demilitarization				
U.S. Department of Defense Awards with No ALN	CEED-17-0018 / W15QK	12.000	-	2,666,681
Connecticut Center for Advanced Technology, Inc.				
U.S. Department of Defense Awards with No ALN	NSN995	12.000	-	9,146
Martin Defense Group				
U.S. Department of Defense Awards with No ALN	SCN09728	12.000	-	240,629
U.S. Department of Defense Awards with No ALN	SCN09825	12.000	-	278,806
Nano Terra, Inc.				
U.S. Department of Defense Awards with No ALN	NSN695	12.000	-	(1,664)
Navatek, LLC				
U.S. Department of Defense Awards with No ALN	SCN09351	12.000	-	591,437
U.S. Department of Defense Awards with No ALN	SCN09620	12.000	-	852,741
U.S. Department of Defense Awards with No ALN	SCN09754	12.000	-	67,632
University of Illinois - Chicago				
U.S. Department of Defense Awards with No ALN	084424-16187	12.000	-	(2,007)
Total ALN 12.000			-	14,017,102
Passed-through:				
National Center for Manufacturing Science				
Commercial Technologies for Maintenance Activities Program	201986-141017	12.225	-	1,625,596
Commercial Technologies for Maintenance Activities Program	2020115-142025	12.225	-	59,549
Total ALN 12.225			-	1,685,145
Basic and Applied Scientific Research		12.300	-	57,174
Scientific Research - Combating Weapons of Mass Destruction		12.351	-	269,353
Passed-through:				
Geneva Foundation				
Military Medical Research and Development	S-11105-02	12.420	-	9,211
Total ALN 12.420			-	9,211
Passed-through:				
Global Secure Shipping				
Air Force Defense Research Sciences Program	FA8650-19-2-5503-SUB	12.800	-	1,064,026
Total ALN 12.800			-	1,064,026
Total U.S. Department of Defense			-	17,102,011
U.S. Department of the Interior				
Bureau of Ocean Energy Management Renewable Energy Program		15.408	-	64,743
Passed-through:				
George Mason University				
Water Desalination Research and Development Program	E2050681	15.506	-	16,958
Total ALN 15.506			-	16,958
Passed-through:				
Maine Inland Fisheries and Wildlife				
Fish and Wildlife Management Assistance	924367	15.608	-	36,370
Total ALN 15.608			-	36,370
Passed-through:				
The Missouri Department of Conservation				
State Wildlife Grants	703	15.634	-	11,718
Willistown Conservation Trust				
State Wildlife Grants	NSN911	15.634	-	5,927
Total ALN 15.634			-	17,645

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

Federal grantor/pass-through grantor/program title	Pass-through Number	Assistance Listing Number (ALN)	Pass-through To Subrecipients	Federal Expenditures
Migratory Bird Monitoring, Assessment and Conservation		15.655	-	11,775
Passed-through:				
Maine Inland Fisheries and Wildlife				
Endangered Species Recovery Implementation	CT-09A-20180810*504	15.657	-	20,477
Total ALN 15.657			-	20,477
Passed-through:				
University of Delaware				
Hurricane Sandy Disaster Relief Activities - FWS	48977	15.677	-	103,416
Total ALN 15.677			-	103,416
Assistance to States Water Resources Research Institutes		15.805	17,879	96,731
Cooperative Research Units		15.812	-	179,265
Passed-through:				
Maine Historic Preservation Commission				
Historic Preservation Fund Grants-In-Aid	20200729*333 / ME-20	15.904	-	8,501
Total ALN 15.904			-	8,501
Natural Resource Stewardship		15.944	-	32,324
Cooperative Research and Training Programs - Resources of the National Park System		15.945	-	40,864
Passed Through				
Wesleyan University				
National Park Service Conservation, Protect, Outreach, and Education	WESU5011298103	15.954	-	4,478
Total ALN 15.954			-	4,478
Total U.S. Department of the Interior			17,879	633,547
U.S. Department of Transportation				
Passed-through:				
Maine Department of Transportation				
Total U.S. Department of Transportation Awards with no ALN	CT#201908060000000000	20.000	-	21,535
Total U.S. Department of Transportation Awards with no ALN	20180626000000000798	20.000	-	767
Total U.S. Department of Transportation Awards with no ALN	20180803000000000081	20.000	-	53,410
Total U.S. Department of Transportation Awards with no ALN	202005060000000003102	20.000	-	78,075
Total ALN 20.000			-	153,787
University Transportation Centers Program		20.701	884,420	1,753,091
Passed-through:				
Maine Maritime Academy				
University Transportation Centers Program	MMA-2014-002	20.701	-	(102)
Total ALN 20.701			884,420	1,752,989
Passed-through:				
University of North Dakota				
Pipeline Safety Research Competitive Academic Agreement	FAR0031367	20.724	-	47,606
Total ALN 20.724			-	47,606
Total U.S. Department of Transportation			884,420	1,954,382
National Aeronautics and Space Administration				
Passed-through:				
Navatek, LLC				
National Aeronautics and Space Administration With No ALN	SCN09543	43.000	-	40,000
Maine Space Grant Consortium				
National Aeronautics and Space Administration With No ALN	SG-20-28	43.000	-	54,573
Total ALN 43.000			-	94,573
Science		43.001	22,419	328,004
Passed-through:				
Bigelow Lab for Ocean Science				
Science	BLOS-16-002	43.001	-	30,778
Columbia University				
Science	1(GG013122)	43.001	-	76,699
Northern Arizona University				
Science	1004072-03	43.001	-	12,730
Oregon State University				
Science	NS296A-A	43.001	-	107,985
Science	NS303A-A	43.001	-	13,986
The Trustees of Princeton University				
Science	SUB0000207	43.001	-	20,861
University of Florida				
Science	SUB00002319	43.001	-	21,955
Wesleyan University				
Science	WESU5011298104-UM	43.001	-	11,352
Western Environmental Technology Laboratories, Inc				
Science	F2020-001	43.001	-	135,054
Total ALN 43.001			22,419	759,404

See Notes to Schedule of Expenditures of Federal Awards.

UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021

Federal grantor/pass-through grantor/program title	Pass-through Number	Assistance Listing Number (ALN)	Pass-through To Subrecipients	Federal Expenditures
Passed-through:				
Maine Space Grant Consortium				
Office of Stem Engagement (OSTEM)	EP-18-01	43.008	-	1,857
Office of Stem Engagement (OSTEM)	EP-19-04	43.008	-	7,053
Office of Stem Engagement (OSTEM)	EP-19-07	43.008	27,971	77,015
Office of Stem Engagement (OSTEM)	EP-20-03	43.008	-	89,954
Office of Stem Engagement (OSTEM)	EP-21-01	43.008	-	118,194
Office of Stem Engagement (OSTEM)	EP-21-03	43.008	-	21,754
Office of Stem Engagement (OSTEM)	EP-21-04	43.008	-	10,766
Office of Stem Engagement (OSTEM)	EP-21-05	43.008	-	116
Office of Stem Engagement (OSTEM)	EP-22-01	43.008	-	1,067
Office of Stem Engagement (OSTEM)	SG-18-11	43.008	-	(1,518)
Office of Stem Engagement (OSTEM)	SG-20-13	43.008	-	12,543
Office of Stem Engagement (OSTEM)	SG-20-14	43.008	-	15,385
Office of Stem Engagement (OSTEM)	SG-20-15	43.008	-	4,050
Office of Stem Engagement (OSTEM)	SG-20-17	43.008	-	24,906
Office of Stem Engagement (OSTEM)	SG-20-21	43.008	-	1,478
Office of Stem Engagement (OSTEM)	SG-20-22	43.008	-	824
Office of Stem Engagement (OSTEM)	SG-21-07	43.008	-	45,400
Office of Stem Engagement (OSTEM)	SG-21-15	43.008	-	16,375
Office of Stem Engagement (OSTEM)	SG-22-01	43.008	-	4,150
Office of Stem Engagement (OSTEM)	SG-22-08	43.008	-	343
Montana State University				
Office of Stem Engagement (OSTEM)	G281-21-W8962	43.008	-	5,780
Total ALN 43.008			<u>27,971</u>	<u>457,492</u>
Space Technology		43.012	-	71,274
Total National Aeronautics and Space Administration Awards			<u>50,390</u>	<u>1,382,743</u>
National Foundation for the Arts and Humanities				
Passed-through:				
Dartmouth College				
Promotion of the Humanities Division of Preservation & Access	R1184	45.149	-	40,668
Total ALN 45.149			-	40,668
Promotion of the Humanities Office of Digital Humanities		45.169	22,326	102,309
Total National Foundation for the Arts and Humanities			<u>22,326</u>	<u>142,977</u>
National Science Foundation				
Engineering		47.041	-	642,637
Passed-through:				
Neuright Inc.				
Engineering	STTR-2020-001	47.041	-	43,343
Paramount Planet Products				
Engineering	2020-002	47.041	-	30,563
Total ALN 47.041			-	716,543
Mathematical and Physical Sciences		47.049	6,581	256,509
Passed-through:				
University of Arizona				
Mathematical and Physical Sciences	518808	47.049	-	27,490
Worcester Polytechnic Institute				
Mathematical and Physical Sciences	10824-GR	47.049	-	24,444
Total ALN 47.049			<u>6,581</u>	<u>308,443</u>
Geosciences		47.050	52,739	1,425,155
Passed-through:				
Tulane University				
Geosciences	TUL-SCC-556144-17/18	47.050	-	61,044
University of Massachusetts Lowell				
Geosciences	S52100000041358	47.050	-	348
Total ALN 47.050			<u>52,739</u>	<u>1,486,547</u>
Computer and Information Science and Engineering		47.070	17,619	777,143
Passed-through:				
Colby College				
Computer and Information Science and Engineering	1659142-01	47.070	-	10,845
Massachusetts Green High Performance Computing Center, Inc.				
Computer and Information Science and Engineering	1659377-UM	47.070	-	10,310
Total ALN 47.070			<u>17,619</u>	<u>798,298</u>
Biological Sciences		47.074	94,527	848,833
Passed-through:				
State University of New York - Albany				
Biological Sciences	19-14-82252	47.074	-	15,937
University of California at Berkley				
Biological Sciences	9602	47.074	-	44,321
University of Minnesota				
Biological Sciences	P008946601	47.074	-	12,097
University of Notre Dame				
Biological Sciences	203912UM	47.074	-	15,316
University of Wisconsin				
Biological Sciences	1159	47.074	-	131,894

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

Federal grantor/pass-through grantor/program title	Pass-through Number	Assistance Listing Number (ALN)	Pass-through To Subrecipients	Federal Expenditures
Social, Behavioral, and Economic Sciences		47.075	9,965	103,952
Education and Human Resources		47.076	34,449	1,860,499
Passed-through:				
Education Development Center				
Education and Human Resources	NSN926	47.076	-	60,316
Education and Human Resources	12423	47.076	-	4,932
Mathematical Association of America				
Education and Human Resources	3-8-710-953	47.076	-	7,724
Southern Illinois University - Edwards				
Education and Human Resources	761832-001	47.076	-	7,579
University of Illinois - Chicago				
Education and Human Resources	087106-16423	47.076	-	1
Education and Human Resources	096877-17620	47.076	-	46,756
University of Louisiana - Lafayette				
Education and Human Resources	330117-01	47.076	-	9,541
Total ALN 47.076			34,449	1,997,348
Polar Programs		47.078	-	69,275
Passed-through:				
University of New Hampshire				
Office of International Science and Engineering	16-018	47.079	-	61,492
Total ALN 47.079			-	61,492
Integrative Activities		47.083	1,665,365	5,090,286
Passed-through:				
University of Cincinnati				
Integrative Activities	012454-002	47.083	-	31,132
Integrative Activities	013204-002	47.083	-	38,429
University of New Hampshire				
Integrative Activities	19-005	47.083	-	372,974
University of Rhode Island				
Integrative Activities	0005916/112518	47.083	-	21,684
Total ALN 47.083			1,665,365	5,554,505
Total National Science Foundation			1,881,245	12,164,801
U.S. Department of Energy				
Passed through:				
Battelle Energy Alliance, LLC				
U.S. Department of Energy Awards with No ALN	238096	81.000	-	55,334
UT Battelle, LLC				
U.S. Department of Energy Awards with No ALN	4000174848	81.000	-	2,524,717
U.S. Department of Energy Awards with No ALN	4000174848 MOD3 PHAS	81.000	-	527,057
Total ALN 81.000			-	3,107,108
Office of Science Financial Assistance Program		81.049	-	545,876
Passed-through:				
Virginia Institute of Marine Science				
Office of Science Financial Assistance Program	720232-712683	81.049	-	28,480
Total ALN 81.049			-	574,356
Passed-through:				
University of Massachusetts Lowell				
Conservation Research and Development	S51900000041014	81.086	-	205,710
Total ALN 81.086			-	205,710
Renewable Energy Research and Development		81.087	-	1,121,682
Passed-through:				
New York State Energy Research and Development Authority				
Renewable Energy Research and Development	154676	81.087	-	84,973
Ocean Renewable Power Co				
Renewable Energy Research and Development	SUB-16067	81.087	-	15,198
Oscilla Power				
Renewable Energy Research and Development	8625SUB	81.087	-	6,256
University of California				
Renewable Energy Research and Development	2019-1244	81.087	-	100,003
Total ALN 81.087			-	1,328,112
Fossil Energy Research and Development		81.089	244,599	458,284
Advanced Research Projects Agency - Energy		81.135	161,020	1,027,679
Total U.S. Department of Energy			405,619	6,701,249
U.S. Department of Education				
Passed-through:				
Worcester Polytechnic Institute				
Education Research, Development and Dissemination	18-216430-02	84.305	-	82,373
Total ALN 84.305			-	82,373

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

Federal grantor/pass-through grantor/program title	Pass-through Number	Assistance Listing Number (ALN)	Pass-through To Subrecipients	Federal Expenditures
Northern Border Regional Commission				
Northern Border Regional Development		90.601	-	985,127
Total Northern Border Regional Commission			-	985,127
U.S. Department of Health and Human Services				
U.S. Department of Health and Human Services with no ALN		93.000	-	7,767
Passed-through:				
RTI International				
U.S. Department of Health and Human Services with no ALN	21-312-0214448-52754	93.000	-	129,194
Social and Scientific Systems, Inc.				
U.S. Department of Health and Human Services with no ALN	HPDA-SSS-S-15-004406	93.000	-	58
Total ALN 93.000			-	137,019
Passed-through:				
Harvard University				
Environmental Health	113113-5096673	93.113	-	39,847
Total ALN 93.113			-	39,847
Passed-through:				
Maine Department of Health and Human Services				
Injury Prevention and Control Research and State and Community Based Programs	26A20141202*1940	93.136	-	(305)
Maine Attorney General				
Injury Prevention and Control Research and State and Community Based Programs	CT 26A 20190820*0563	93.136	-	21,500
Total ALN 93.136			-	21,195
Rural Health Research Centers		93.155	-	664,924
Passed-through:				
University of Iowa				
Rural Health Research Centers	S00478-02	93.155	-	35,107
Rural Health Research Centers	S02119-01	93.155	-	25,471
Total ALN 93.155			-	725,502
Research Related to Deafness and Communication Disorders		93.173	42,741	66,224
Passed-through:				
Brigham Young University				
Research Related to Deafness and Communication Disorders	18-0528	93.173	-	64,878
Total ALN 93.173			42,741	131,102
Passed-through:				
University of Minnesota				
State Rural Hospital Flexibility Program	P007036255	93.241	-	427,919
Total ALN 93.241			-	427,919
Mental Health Research Grants		93.242	-	127,768
Trans-NIH Research Support		93.310	-	106,013
Cancer Biology Research		93.396	-	48,168
Passed-through:				
Maine Developmental Disabilities Council				
Developmental Disabilities Basic Support and Advocacy Grants	172202	93.630	-	50,859
Total ALN 93.630			-	50,859
Arthritis Musculoskeletal Skin Research		93.846	-	342,734
Diabetes, Digestive, and Kidney Diseases Extramural Research		93.847	-	73,766
Extramural Research Programs in the Neurosciences and Neurological Disorders		93.853	-	50,974
Passed-through:				
University of Kentucky				
Extramural Research Programs in the Neurosciences and Neurological Disorders	320000884-17-066	93.853	-	30,765
Total ALN 93.853			-	81,739
Allergy and Infectious Diseases Research		93.855	-	376,592
Passed-through:				
Central Michigan University				
Allergy and Infectious Diseases Research	F64067	93.855	-	23,948
University of Tennessee				
Allergy and Infectious Diseases Research	A20-1196-S001	93.855	-	2,927

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

Federal grantor/pass-through grantor/program title	Pass-through Number	Assistance Listing Number (ALN)	Pass-through To Subrecipients	Federal Expenditures
Biomedical Research and Research Training		93.859	-	524,781
Passed-through:				
Maine Medical Center				
Biomedical Research and Research Training	LIAW-111001-2	93.859	-	267
Biomedical Research and Research Training	112366-ROSEN-CTR-2	93.859	-	230,767
Biomedical Research and Research Training	112366-ROSEN-CTR-PIL	93.859	-	14,460
MaineHealth				
Biomedical Research and Research Training	MH-SAWYER-111410-MAY	93.859	-	2,958
Mount Desert Island Biological Laboratory				
Biomedical Research and Research Training	P20GM103423-18/UMHC	93.859	-	1,463
Biomedical Research and Research Training	P20GM103423-19/KING	93.859	-	(1,283)
Biomedical Research and Research Training	P20GM103423-19/MOLLO	93.859	-	(1,925)
Biomedical Research and Research Training	P20GM103423-19/UMHC	93.859	-	54,714
Biomedical Research and Research Training	P20GM103423-19/UMPI	93.859	-	10,404
Biomedical Research and Research Training	P20GM103423-20/KING	93.859	-	43,013
Biomedical Research and Research Training	P20GM103423-20/MOLLO	93.859	-	107,280
Biomedical Research and Research Training	P20GM103423-20/UMF	93.859	-	101,827
Biomedical Research and Research Training	P20GM103423-20/UMHC	93.859	-	147,586
Biomedical Research and Research Training	P20GM103423-20/UMM	93.859	-	24,991
Biomedical Research and Research Training	P20GM103423-20/UMPI	93.859	-	128,121
Biomedical Research and Research Training	P20GM103423-21	93.859	-	3,153
Biomedical Research and Research Training	P20GM103423-21/MOLLO	93.859	-	11,875
Biomedical Research and Research Training	P20GM103423-21/UMHC	93.859	-	6,712
Biomedical Research and Research Training	P20GM103423-21/UMM	93.859	-	23,913
Biomedical Research and Research Training	P20GM103423-21/UMPI	93.859	-	8,984
Biomedical Research and Research Training	P20GM104318-07/SMITH	93.859	-	4,104
Total ALN 93.859			-	1,448,165
Child Health and Human Development Extramural Research		93.865	-	175,274
Passed-through:				
Activas Diagnostics LLC				
Aging Research	AD-2018-09-001N	93.866	-	6,810
Total ALN 93.866			-	6,810
Passed-through:				
Global Tactile LLC				
Vision Research	20210226	93.867	-	102
UNAR Labs, LLC				
Vision Research	UM-SUB-1R43EY031628-	93.867	-	1,460
Total ALN 93.867			-	1,562
Passed-through:				
Dartmouth College				
Medical Library Assistance	R1062	93.879	-	39,353
Total ALN 93.879			-	39,353
Total U.S. Department of Health and Human Services			42,741	4,388,262
Corporation for National and Community Service				
National Service and Civic Engagement Research Competition		94.026	-	69,101
Total Corporation for National and Community Service			-	69,101
U.S. Department of Homeland Security				
Passed-through:				
Global Secure Shipping				
U.S. Department of Homeland Security Awards with no ALN	GSS 20-001	97.000	-	44,963
Total ALN 97.000			-	44,963
Passed-through:				
University of Nebraska				
Centers for Homeland Security	44-0108-1001-403	97.061	-	59,061
Total ALN 97.061			-	59,061
Total U.S. Department of Homeland Security			-	104,024
Total Research and Development Cluster			5,094,003	61,241,237
U.S. Department of Agriculture				
U.S. Department of Agriculture Awards with No ALN		10.000	-	113,960
Plant and Animal Disease, Pest Control, and Animal Care		10.025	-	85,569
Acer Access Development Program		10.174	74,201	189,487
Farmers Market and Local Food Promotion Program		10.175	-	4,288
Passed-through:				
University of Maryland				
Grants for Agricultural Research, Special Research Grants	91286-Z5111205	10.200	-	2,355
Total ALN 10.200			-	2,355

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
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YEAR ENDED JUNE 30, 2021**

<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through Number</u>	<u>Assistance Listing Number (ALN)</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
Passed-through:				
University of Vermont				
Sustainable Agricultural Research and Education	SNE18-07-33243	10.215	-	(155)
Sustainable Agricultural Research and Education	SNE19-07-34268	10.215	-	11,588
Total ALN 10.215			-	11,433
Higher Education - Multicultural Scholars Grant Program		10.220	-	3,989
Agriculture and Food Research Initiative (AFRI)		10.310	-	18,800
Passed-through:				
University of New Hampshire				
Agriculture and Food Research Initiative	L0120	10.310	-	72,423
Total ALN 10.310			-	91,223
Passed-through:				
Cultivating Community				
Beginning Farmer and Rancher Development Program	NSN852	10.311	-	315
Total ALN 10.311			-	315
Women and Minorities in Science, Technology, Engineering, and Mathematics Fields		10.318	-	21,159
Passed-through:				
Northern Border Regional Commission				
Rural Business Development Grant	NBRC20GUSDAME02	10.351	-	27,357
Total ALN 10.351			-	27,357
Crop Insurance Education in Targeted States		10.458	-	(2,661)
Cooperative Extension Service		10.500	6,385	382,929
Passed-through:				
University of Delaware				
Cooperative Extension Service	56969	10.500	-	29,242
Cooperative Extension Service	58598	10.500	-	412
University of Minnesota				
Cooperative Extension Service	H007172409	10.500	-	52,107
Total ALN 10.500			6,385	464,690
Smith-Lever Funding (Various Programs)		10.511	-	2,222,019
Expanded Food and Nutrition Education Program		10.514	-	383,449
Renewable Resources Extension Act and National Focus Fund Projects		10.515	-	48,768
Passed-through:				
National Young Farmers Coalition				
Farm and Ranch Stress Assistance Network Comp Grants	NSN996	10.525	-	26,455
Total ALN 10.525			-	26,455
New Beginnings for Tribal Students		10.527	-	7,941
Passed-through:				
Maine Department of Agriculture				
Child and Adult Care Food Program	19-476	10.558	-	4,189
Total ALN 10.558			-	4,189
Passed-through:				
United States Endowment for Forestry and Communities				
Cooperative Forestry Assistance	E19-56	10.664	-	39,478
Total ALN 10.664			-	39,478
Wood Utilization Assistance		10.674	-	81,647
Distance Learning and Telemedicine Loans and Grants		10.855	-	321,736
Total U.S. Department of Agriculture			80,586	4,148,846
U.S. Department of Commerce				
Passed-through:				
Maine Center for Entrepreneurial Development				
Cluster Grants	NSN778	11.020	-	11,348
Total ALN 11.020			-	11,348
Economic Development Technical Assistance		11.303	-	113,970
Sea Grant Support		11.417	-	420,216
Passed-through:				
Maine Department of Marine Resources				
Coastal Zone Management Administration Awards	20180315*2687	11.419	-	6,429

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

Federal grantor/pass-through grantor/program title	Pass-through Number	Assistance Listing Number (ALN)	Pass-through To Subrecipients	Federal Expenditures
Passed-through: President and Fellow of Middlebury College Climate and Atmospheric Research Total ALN 11.431	510279_01	11.431	- -	32,104 32,104
Passed-through: Atlantic States Marine Fisheries Commission Unallied Science Program Total ALN 11.472	19-0807	11.472	- -	65,591 65,591
Passed-through: Maine Manufacturing Extension Partnership Manufacturing Extension Partnership Manufacturing Extension Partnership Total ALN 11.611 Total U.S. Department of Commerce	70NANB17H004 70NANB19H073	11.611 11.611	- - -	99,928 396,561 496,489 1,146,147
U.S. Department of Defense U.S. Department of Defense Awards with No ALN Total U.S. Department of Defense		12.000	- -	24,658 24,658
U.S. Department of the Interior Cooperative Research and Training Programs – Resources of the National Park System Total U.S. Department of the Interior		15.945	- -	21,155 21,155
U.S. Department of Justice OVW Research and Evaluation Program		16.026	88,045	157,260
Passed-through: Maine Department of Public Safety COVID-19 - Coronavirus Emergency Supplemental Funding Total ALN 16.034	CT16A20201019*1240	16.034	- -	5,000 5,000
Legal Assistance for Victims		16.524	29,992	77,830
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault and Stalking on Campus		16.525	-	161,861
OVW Technical Assistance Initiative		16.526	-	1,231,172
State Justice Statistics Program for Statistical Analysis Centers		16.550	-	202,609
Passed-through: Maine Department of Health and Human Services Crime Victim Assistance/Discretionary Grants Total ALN 16.575	OVP-21-1000	16.575	- -	7,495 7,495
Corrections Training and Staff Development		16.601	-	15,962
Passed-through: National 4-H Council Juvenile Mentoring Program Juvenile Mentoring Program Total ALN 16.726	NSN900 NSN949	16.726 16.726	- - -	1,525 109,399 110,924
Passed-through: Maine Department of Corrections Second Chance Act Reentry Initiative Total ALN 16.812	20191119*1607	16.812	- -	31,122 31,122
Passed-through: Restorative Justice Project Innovations in Community-Based Crime Reduction Total ALN 16.817 Total U.S. Department of Justice	NSN-60819	16.817	- - 118,037	67,085 67,085 2,068,320
U.S. Department of Labor Passed-through: Jobs for the Future U.S. Department of Labor Awards with No ALN Total ALN 17.000	20-060	17.000	- -	9,697 9,697
Occupational Safety and Health Susan Harwood Training Grants Total U.S. Department of Labor		17.502	-	137,762 147,459

See Notes to Schedule of Expenditures of Federal Awards.

UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021

Federal grantor/pass-through grantor/program title	Pass-through Number	Assistance Listing Number (ALN)	Pass-through To Subrecipients	Federal Expenditures
U.S. Department of State				
Passed-through:				
University of Alaska				
AEECA/ESF PD Programs	UA 21-0080	19.900	-	7,011
Total ALN 19.900			-	7,011
Total U.S. Department of State			-	7,011
U.S. Department of Transportation				
Passed-through:				
Maine Department of Transportation				
U.S. Department of Transportation Awards with No ALN	20190305*0427	20.000	-	4,937
U.S. Department of Transportation Awards with No ALN	2021051*568	20.000	-	919
U.S. Department of Transportation Awards with No ALN	20210520*0608	20.000	-	6,008
U.S. Department of Transportation Awards with No ALN	NSN	20.000	-	41,468
Total ALN 20.000			-	53,332
Total U.S. Department of Transportation			-	53,332
U.S. Department of the Treasury				
Passed-through:				
Maine Department of Administrative and Financial Services				
COVID-19 - Coronavirus Relief Fund	CRF_DAFS_1.27.21	21.019	-	7,434,249
Maine Department of Health and Human Services				
COVID-19 - Coronavirus Relief Fund	SLT0081/SLT0029	21.019	-	37,600
Total ALN 21.019			-	7,471,849
Total U.S. Department of the Treasury			-	7,471,849
National Aeronautics and Space Administration				
Science				
Passed-through:				
Gulf of Maine Research Institute				
Science	30-NASARS-15-UM	43.001	-	4,738
Science	30-NASARS-21 UM4H	43.001	-	15,594
Total ALN 43.001			-	33,450
Passed-through:				
Maine Space Grant Consortium				
Office of Stem Engagement (OSTEM)	SA-20-16	43.008	-	2,093
Office of Stem Engagement (OSTEM)	SG-21-04	43.008	-	51,597
Office of Stem Engagement (OSTEM)	SG-21-05	43.008	-	6,215
Office of Stem Engagement (OSTEM)	SG-21-08	43.008	-	20,999
Office of Stem Engagement (OSTEM)	SG-21-16	43.008	-	8,178
Total ALN 43.008			-	89,082
Total National Aeronautics and Space Administration			-	122,532
National Endowment for the Arts and Humanities				
Passed-through:				
Maine Arts Commission				
Promotion of the Arts Partnership Agreements	NSN	45.025	-	4,970
Promotion of the Arts Partnership Agreements	NSN-60801	45.025	-	4,049
Total ALN 45.025			-	9,019
Promotion of the Humanities Division of Preservation and Access		45.149	-	45,134
Promotion of the Humanities Public Programs		45.164	-	29,685
Total National Endowment for the Arts and Humanities			-	83,838
U.S. Small Business Administration				
Small Business Development Centers				
COVID-19 - Small Business Development Centers		59.037	-	717,520
COVID-19 - Small Business Development Centers		59.037	134,588	579,579
Total ALN 59.037			134,588	1,297,099
Total U.S. Small Business Administration			134,588	1,297,099
U.S. Veterans Affairs				
U.S. Veterans Affairs Awards with No ALN				
		64.000	-	194,903
Total U.S. Veterans Affairs			-	194,903

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

Federal grantor/pass-through grantor/program title	Pass-through Number	Assistance Listing Number (ALN)	Pass-through To Subrecipients	Federal Expenditures
U.S. Environmental Protection Agency				
Healthy Communities Grant Program		66.110	-	4,375
Southeast New England Coastal Watershed Restoration		66.129	523,628	1,480,262
Environmental Finance Center Grants		66.203	2,082	88,154
Passed-through:				
University of North Carolina at Chapel Hill				
Surveys, Studies, Investigations, Demonstrations, and Training Grants	5111290	66.424	-	12,060
Total ALN 66.424			-	12,060
National Estuary Program		66.456	72,709	714,482
Pollution Prevention Grants Program		66.708	-	35,684
Passed-through:				
Extension Foundation				
Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies	SA-2020-06	66.716	-	(540)
Total ALN 66.716			-	(540)
Total U.S. Environmental Protection Agency			598,419	2,334,477
U.S. Department of Energy				
Passed-through:				
Alliance for Sustainable Energy LLC				
U.S. Department of Energy with no ALN	PO NO 223142	81.000	-	152,809
Total ALN 81.000			-	152,809
Passed-through:				
Pacific Ocean Energy Trust				
Renewable Energy Research & Development	TASK ORDER #UMAINE 1	81.087	-	22,287
Total ALN 81.087			-	22,287
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance		81.117	84,756	334,999
Passed-through:				
Efficiency Maine				
Energy Efficiency and Conservation Block Grant Program (EECBG)		81.128	-	(1,492,128)
Total ALN 81.128			-	(1,492,128)
Total U.S. Department of Energy			84,756	(982,033)
U.S. Department of Education				
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	37,007	85,345
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	-	107,998
Total ALN 84.015			37,007	193,343
Undergraduate International Studies and Foreign Language Programs		84.016A	-	40,978
Higher Education Institutional Aid		84.031A	-	746,239
Passed-through:				
Maine Department of Education				
Career and Technical Education - Basic Grants to States	NSN	84.048	-	52,247
Total ALN 84.048			-	52,247
Rehabilitation Long-Term Training		84.129B	-	6,861
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		84.325K	-	112,622
Gaining Early Awareness and Readiness for Undergraduate Program		84.334S	2,620,105	2,706,670
Passed-through:				
American Museum of Natural History				
Teacher Quality Partnership Grants	1-2015	84.336	-	789
Total ALN 84.336			-	789
COVID-19 - Higher Education Emergency Relief Fund Student Aid Portion		84.425E	-	8,884,068
COVID-19 - Higher Education Emergency Relief Fund Institutional Portion		84.425F	-	37,806,291
Higher Education Emergency Relief Fund				
COVID-19 - Strengthening Institutions Program		84.425M	-	545,959
Total ALN 84.425			-	47,236,318

See Notes to Schedule of Expenditures of Federal Awards.

UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021

<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through Number</u>	<u>Assistance Listing Number (ALN)</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
Total U.S. Department of Education			2,657,112	51,096,067
U.S. Department of Health and Human Services				
Passed-through:				
Maine Medical Center				
U.S. Department of Health and Human Services with no ALN	NSN	93.000	-	1,691
Total ALN 93.000			-	1,691
Passed-through:				
University of New Hampshire				
Maternal and Child Health Federal Consolidated Programs	L0055	93.110	-	168,419
Total ALN 93.110			-	168,419
Passed-through:				
Maine Attorney General				
Injury Prevention and Control Research and State and Community Based Programs	CT 026A 20200806*041	93.136	-	116,613
Maine Department of Health and Human Services				
Injury Prevention and Control Research and State and Community Based Programs	CT-10A-20200804*0372	93.136	-	350,878
Total ALN 93.136			-	467,491
Passed-through:				
Penobscot Community Health Center				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	NSN838	93.243	-	1,555
Healthy Acadia Coalition				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	2019-2020-USM.SAMHSA	93.243	-	32,008
Substance Abuse and Mental Health Services Projects of Regional and National Significance	2020-2021-USM.SAMHSA	93.243	-	36,258
Total ALN 93.243			-	69,821
Passed-through:				
Penobscot Community Health Center				
Advanced Nursing Education Workforce Grant Program	NSN924	93.247	-	16,166
Total ALN 93.247			-	16,166
21st Century Cures Act - Brain Research through Advancing Innovative Neurotechnologies		93.372	-	120,468
Passed-through:				
Maine Department of Education				
ACL Assistive Technology	013-05A-3076-37-4099 / 013-05A-3049-12-4099	93.464	-	146,028
ACL Assistive Technology	013-05A-3076-37-4099 / 013-05A-3049-12-6401	93.464	-	58,291
ACL Assistive Technology	013-05A-3076-37-6401	93.464	-	17,575
Total ALN 93.464			-	221,894
University Centers for Excellence in Developmental Disabilities Education, Research, and Service		93.632	-	546,222
Passed-through:				
Maine Department of Health and Human Services				
Child Welfare Research Training or Demonstration	CFS-21-1000	93.648	-	1,452,186
The Research Foundation of SUNY				
Child Welfare Research Training or Demonstration	19-21-82905	93.648	-	212,825
Total ALN 93.648			-	1,665,011
Passed-through:				
University of Denver (Colorado Seminary)				
Foster Care - Title IV(E)	SC37254C-03	93.658	-	(106,948)
Foster Care - Title IV(E)	SC37941-02-00	93.658	-	171,954
Foster Care - Title IV(E)	SC37941-02-01	93.658	-	448,178
Total ALN 93.658			-	513,184
Passed-through:				
Maine Department of Health and Human Services				
Substance Use-Disorder Prevention that Promotes Opioid Recovery and Treatment (SUPPORT) for Patients and Communities Act	OMS-20-110	93.664	-	215,825
Total ALN 93.664			-	215,825
Mental and Behavioral Health Education and Training Grants		93.732	-	37,300
Passed-through:				
MaineHealth				
Alzheimer's Disease Initiative: Specialized Supportive Services Project (ADI-SSS) thru Prevention and Public Health Funds (PPHF)	NSN-60716	93.763	-	1,156
Total ALN 93.763			-	1,156
Passed-through:				
Maine Children's Trust Fund				
Maternal, Infant and Early Childhood Home Visiting Grant	SUB CDO-21-4230	93.870	-	117,106
Maternal, Infant and Early Childhood Home Visiting Grant	SUB-CFS-19-1601A	93.870	-	86,528

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through Number</u>	<u>Assistance Listing Number (ALN)</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
Passed-through:				
MaineHealth				
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	NSN-60803	93.912	-	63,328
University of Vermont				
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	34605SUB53138	93.912	-	211,385
Total ALN 93.912			-	274,713
Passed-through:				
University of New England				
PPHF Geriatric Education Center	23015A01	93.969	-	213,009
COVID-19 - PPHF Geriatric Education Center	23021-112	93.969	-	4,540
Total ALN 93.969			-	217,549
Total U.S. Department of Health and Human Services			-	4,740,544
Corporation for National and Community Service				
Retired and Senior Volunteer Program		94.002	-	157,338
Passed-through:				
Maine Commission for Community Service				
AmeriCorps	20190814*0527	94.006	-	29,874
AmeriCorps	20201124*1617	94.006	-	73,960
Maine Department of Education				
AmeriCorps	013-05A-3470-01-6401	94.006	-	50,086
Total ALN 94.006			-	153,920
Passed-through:				
New Hampshire Campus Compact				
Volunteers in Service to America	NSN-60792	94.013	-	7,496
Total ALN 94.013			-	7,496
Total Corporation for National and Community Service			-	318,754
U.S. Department of Homeland Security				
Passed-through:				
Maine Emergency Management Association	CT 20201207*1746	97.042	-	18,857
Emergency Management Performance Grants			-	18,857
Total ALN 97.042			-	18,857
Total U.S. Department for Homeland Security			-	18,857
Total Other			3,673,498	74,313,815
Total Expenditures			\$ 9,379,218	\$ 318,948,983

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021**

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, 2021. 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 August (UMA)	1-01-600-0769-A3
University of Maine at Farmington (UMF)	1-01-600-0769-B1
University of Maine at Fort Kent (UMFK)	1-01-600-0769-A5
University of Maine (UM)	1-01-600-0769-A2
University of Maine at Presque Isle (UMPI)	1-01-600-0769-A6
University of Southern Maine (USM)	1-01-600-0769-A8

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the same basis of accounting as the basic financial statements. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-21, *Cost Principles for Education Institutions*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

The System has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance. The System has predetermined Facilities and Administrative (F&A) rates for fiscal year 2021. The base rates for other F&A cost recoveries range from 26% to 51% for fiscal year 2021.

**UNIVERSITY OF MAINE SYSTEM
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

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, 2021 consist of the following:

Federal Perkins Loans	\$15,354,753
Nursing Student Loans	2,140,457

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, 2021:

<u>Agency</u>	<u>ALN</u>	<u>Direct Funding</u>	<u>Passed- Through Funding</u>	<u>Total</u>
Department of Agriculture	10xxx	\$ 12,373,092	\$ 1,446,574	\$ 13,819,666
Department of Commerce	11xxx	7,828,939	2,362,007	10,190,946
Department of Defense	12xxx	9,664,886	7,461,782	17,126,668
Department of Housing & Urban Development	14xxx	-	-	-
Department of the Interior	15xxx	446,858	330,499	777,357
Department of Justice	16xxx	1,846,694	221,627	2,068,321
Department of Labor	17xxx	137,762	9,697	147,459
Department of State	19xxx	-	7,011	7,011
Department of Transportation	20xxx	1,753,091	254,622	2,007,713
Department of the Treasury	21xxx	-	7,471,849	7,471,849
National Aeronautics & Space Administration	43xxx	412,396	1,092,877	1,505,273
National Endowment for the Arts	450xx	-	-	-
National Endowment for the Humanities	451xx	177,127	49,687	226,814
Institute of Museum and Library Services	453xx	-	-	-
National Science Foundation	47xxx	11,074,290	1,090,509	12,164,799
Small Business Administration	59xxx	1,297,099	-	1,297,099
Department of Veterans Affairs	64xxx	194,903	-	194,903
Environmental Protection Agency	66xxx	2,322,956	11,521	2,334,477
Department of Energy	81xxx	3,488,520	2,230,696	5,719,216
Department of Education	84xxx	226,802,584	405,676	227,208,260
National Archives & Records Administration	89xxx	-	-	-
Northern Border Regional Commission	90xxx	985,127	-	985,127
Department of Health & Human Services	93xxx	5,854,484	7,005,006	12,859,490
Corporation for National & Community Service	94xxx	552,238	161,416	713,654
Department of Homeland Security	97xxx	-	122,881	122,881
Total Federal Assistance		<u>\$ 287,213,046</u>	<u>\$ 31,735,937</u>	<u>\$ 318,948,983</u>

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021**

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 84.042, 84.044, 84.047, 84.066 84.425	Student Financial Assistance Cluster TRIO Cluster COVID-19 Higher Education Emergency Relief Funds
21.019	COVID-19 Coronavirus Relief Fund

Dollar threshold used to distinguish between Type A and Type B programs: Type A - \$3,000,000; Type B - \$750,000

Auditee qualified as low-risk auditee? x yes _____ no

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

Section II – Financial Statement Findings

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

Section III – Findings and Questioned Costs – Major Federal Programs

2021 – 001: COD Reporting

Federal Agency: Department of Education

Federal Program Title: Student Financial Assistance Cluster

Assistance Listing Number: Various

Award Period: July 01, 2020 – June 30, 2021

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matters

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

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

Questioned Costs: None

Context: During our testing, it was noted the University does have a process in place to ensure disbursements are accurately reported to COD; however, there were still three reporting issues due to a lack of resources and turnover of personnel in the student financial aid department.

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

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

Repeat Finding: Yes; 2020-001

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

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

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

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

2021 – 002: Eligibility and Certification Approval Report (ECAR)

Federal Agency: Department of Education

Federal Program Title: Student Financial Assistance Cluster

Assistance Listing Number: Various

Award Period: July 01, 2020 – June 30, 2021

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matters

Criteria or Specific Requirement: The Code of Federal Regulations, 34 CFR 668.25(e) requires that the Eligibility and Certification Approval Report (ECAR) be updated within 10 days for any changes in third-party servicers as well as an institution must notify the Department of Education by way of the ECAR within 10 days of a change in a position of an official at the University.

Condition: During our testing of accurate and timely reporting on the ECAR, we noted the University of Maine at Augusta did not list the National Student Clearinghouse (NSC) as a third-party servicer and they failed to notify the Department of Education within the required 10 days for the change in student financial aid director.

Questioned Costs: None

Context: When there was a change in third-party servicer and change in position of an official, the ECAR was not updated for the change.

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

Effect: Outdated information was reported on the ECAR.

Repeat Finding: No

Auditors' Recommendation: We recommend the University review its procedures for identifying and reporting required changes to the Department of Education so these changes can be filed in a timely manner.

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

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

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

2021 – 003: Outstanding Student Refund Checks

Federal Agency: Department of Education

Federal Program Title: Student Financial Assistance Cluster

Assistance Listing Number: Various

Award Period: July 01, 2020 – June 30, 2021

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matters

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

Condition: During our testing, we noted there were 20 uncashed checks worth \$24,153.44 that had not been returned to the Department of Education within the required 240 days. The instances of noncompliance by campus location were as follows:

- University of Maine at Augusta (UMA) – 12 uncashed checks worth \$11,712.94
- University of Maine (UM) – 1 uncashed check worth \$39.50
- University of Maine at Presque Isle (UMPI) – 7 uncashed checks worth \$12,401.00

Questioned Costs: \$24,153.44

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

Cause: Management is continuing to work on refining their policies and procedures around this area and there were checks missed during the current process.

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

Repeat Finding: Yes, 2020-004

Auditors' Recommendation: We recommend that the universities above review their procedures related to outstanding student refund checks to ensure they are being returned to the Department of Education after 240 days.

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

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

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

2021 – 004: NSLDS Error Correcting

Federal Agency: Department of Education

Federal Program Title: Student Financial Assistance Cluster

Assistance Listing Number: Various

Award Period: July 01, 2020 – June 30, 2021

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matters

Criteria or Specific Requirement: The Code of Federal Regulations, 34 CFR 685.309, requires that enrollment status changes for students be reported to NSLDS within 30 days or within 60 days if the student with the status change will be reported on a scheduled transmission within 60 days of the change in status. Regulations require the status include an accurate effective date. In addition, regulations require that an institution make necessary corrections and return the records within 10 days for any roster files that do not pass the NSLDS enrollment reporting edits.

Condition: During our testing at University of Maine at Augusta, we noted that the rosters returned for the University yielded error reports that were not corrected and resubmitted within the required 10 days.

Questioned Costs: None

Context: During our review of the SCHER1 reports, we noted error records were not being corrected and resubmitted within the required 10 days.

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: No

Auditors' Recommendation: We recommend the University review its reporting procedures to ensure that students' statuses are accurately and timely reported to NSLDS and all errors are corrected with the appropriate timeframe as required by regulations.

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

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