

**UNIVERSITY OF MAINE SYSTEM**  
**SINGLE AUDIT COMPLIANCE REPORTS**  
**(UNDER UNIFORM GUIDANCE)**  
**YEAR ENDED JUNE 30, 2022**



CPAs | CONSULTANTS | WEALTH ADVISORS

[CLAcconnect.com](https://CLAcconnect.com)

**UNIVERSITY OF MAINE SYSTEM  
TABLE OF CONTENTS  
YEAR ENDED JUNE 30, 2022**

<b>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 <i>GOVERNMENT AUDITING STANDARDS</i></b>	<b>1</b>
<b>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</b>	<b>3</b>
<b>SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b>	<b>7</b>
<b>NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b>	<b>26</b>
<b>SCHEDULE OF FINDINGS AND QUESTIONED COSTS</b>	<b>28</b>



**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, 2022, and the related notes to the financial statements, which collectively comprise University of Maine System's basic financial statements, and have issued our report thereon dated October 28, 2022. 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*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the discretely presented component unit.

***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.

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as item 2022-001 that we consider to be a significant deficiency.

***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*.

***System’s Response to Findings***

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

**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  
October 28, 2022



**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) 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, 2022. 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, 2022.

***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.

### ***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 2022-002, 2022-003, and 2022-004. 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 2022-002, 2022-003, and 2022-004, to be significant deficiencies.

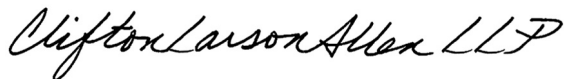
Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*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 aggregate discretely presented component unit of the System as of and for the year ended June 30, 2022, 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 28, 2022, 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, 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, 2023



**UNIVERSITY OF MAINE SYSTEM  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2022**

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 Grant		84.007A	\$ -	\$ 6,167,385
Federal Work-Study Program		84.033A	-	5,056,220
Federal Perkins Loan Program (note #5)		84.038	-	15,354,753
Federal Pell Grant Program		84.063P	-	33,734,727
Federal Direct Student Loans		84.268	-	96,449,539
<b>Total U.S. Department of Education</b>			<u>-</u>	<u>156,762,624</u>
<b>U.S. Department of Health and Human Services</b>				
Nursing Student Loans (note #5) - Beginning Balance		93.364	-	2,140,457
Nursing Student Loans (note #5)		93.364	-	317,341
<b>Total ALN 93.364</b>			<u>-</u>	<u>2,457,798</u>
<b>Total Student Financial Assistance Cluster</b>			<u>-</u>	<u>159,220,422</u>
<b>Economic Development Cluster</b>				
<b>U.S. Department of Commerce</b>				
Investments for Public Works and Economic Development Facilities		11.300	-	496,969
Economic Adjustment Assistance		11.307	347,289	384,611
COVID-19 - Economic Adjustment Assistance		11.307	118,423	444,496
Passed-through:				
Maine Space Grant Consortium				
Economic Adjustment Assistance	EDA-MTI-22-06	11.307	-	28,982
Passed-through:				
United States Endowment for Forestry and Communities				
Economic Adjustment Assistance	22-003399	11.307	-	7,358
<b>Total ALN 11.307</b>			<u>465,712</u>	<u>865,447</u>
<b>Total Economic Development Cluster</b>			<u>465,712</u>	<u>1,362,416</u>
<b>Fish and Wildlife Cluster</b>				
<b>U.S. Department of Transportation</b>				
Passed-through:				
Maine Department of Inland Fisheries and Wildlife				
Sport Fish Restoration Program	20190605*3717	15.605	-	3,391
<b>Total ALN 15.605</b>			<u>-</u>	<u>3,391</u>
Passed-through:				
Maine Department of Inland Fisheries and Wildlife				
Wildlife Restoration and Basic Hunter Education	20160726*281	15.611	-	31,907
Wildlife Restoration and Basic Hunter Education	20220325*2210	15.611	-	1,330
Wildlife Restoration and Basic Hunter Education	20170725*346	15.611	-	51,376
Passed-through:				
Alabama Department of Conservation and Natural Resources				
Wildlife Restoration and Basic Hunter Education	NSC	15.611	-	1,113
<b>Total ALN 15.611</b>			<u>-</u>	<u>85,726</u>
<b>Total Fish and Wildlife Cluster</b>			<u>-</u>	<u>89,117</u>
<b>Highway Planning and Construction Cluster</b>				
<b>U.S. Department of Transportation</b>				
Passed-through:				
Maine Department of Transportation				
Highway Planning and Construction	20201120000000000262	20.205	-	50,419
Highway Planning and Construction	20220330000000000422	20.205	-	1,662
Passed-through:				
University of Massachusetts Lowell	S51800000049974	20.205	-	6,946
Highway Planning and Construction				
<b>Total ALN 20.205</b>			<u>-</u>	<u>59,027</u>
<b>Total Highway Planning and Construction Cluster</b>			<u>-</u>	<u>59,027</u>
<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	-	19,230
<b>Total ALN 20.600</b>			<u>-</u>	<u>19,230</u>
Passed-through:				
Maine Department of Public Safety				
National Priority Safety Programs	20210611*3689	20.616	-	128,702
<b>Total ALN 20.616</b>			<u>-</u>	<u>128,702</u>
<b>Total Highway Safety Cluster</b>			<u>-</u>	<u>147,932</u>

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2022**

<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>
<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	84.027A	\$ -	\$ 172,948
Special Education Grants to States	013-05A-3049-12-6401	84.027A	-	40,199
	013-05A-3076-37-4099 /			
Special Education Grants to States	013-05A-3049-12-4099	84.027A	-	62,745
<b>Total Special Education Cluster (IDEA)</b>			<b>-</b>	<b>275,892</b>
<b>TRIO Cluster</b>				
<b>U.S. Department of Education</b>				
TRIO Student Support Services		84.042A	-	2,784,569
TRIO Talent Search		84.044A	-	914,456
TRIO Upward Bound		84.047A	-	2,610,930
TRIO Upward Bound		84.047M	-	408,251
TRIO Upward Bound		84.047V	-	305,384
TRIO Educational Opportunity Centers		84.066A	-	815,588
<b>Total TRIO Cluster</b>			<b>-</b>	<b>7,839,178</b>
<b>CCDF Cluster / 477 Cluster</b>				
<b>U.S. Department of Health and Human Services</b>				
Passed-through:				
Maine Children's Trust Fund				
Temporary Assistance for Needy Families	SUB CDO-21-4230	93.558	-	17,196
Maine Department of Health and Human Services				
Temporary Assistance for Needy Families	20191023*1371	93.558	-	2,616
<b>Total ALN 93.558</b>			<b>-</b>	<b>19,812</b>
Passed-through:				
Maine Department of Health and Human Services				
COVID-19 - Child Care & Development Block Grant	N/A	93.575	-	10,323
COVID-19 - Child Care & Development Block Grant	NSN1001	93.575	-	3,773
COVID-19 - Child Care & Development Block Grant	NSN1002	93.575	-	2,202
COVID-19 - Child Care & Development Block Grant	NSN1003	93.575	-	3,458
COVID-19 - Child Care & Development Block Grant	NSN1004	93.575	-	2,830
COVID-19 - Child Care & Development Block Grant	NSN1005	93.575	-	4,716
COVID-19 - Child Care & Development Block Grant	NSN1025	93.575	-	11,162
COVID-19 - Child Care & Development Block Grant	NSN1026	93.575	-	5,828
COVID-19 - Child Care & Development Block Grant	NSN1027	93.575	-	5,828
COVID-19 - Child Care & Development Block Grant	NSN1028	93.575	-	7,768
COVID-19 - Child Care & Development Block Grant	NSN1029	93.575	-	6,261
<b>Total ALN 93.575</b>			<b>-</b>	<b>64,149</b>
<b>Total CCDF Cluster / 477 Cluster</b>			<b>-</b>	<b>83,961</b>
<b>Medicaid Cluster</b>				
<b>U.S. Department of Health and Human Services</b>				
Passed-through:				
AdCare Educational Institute of Maine, Inc.				
Medical Assistance Program	NSC-60481	93.778	-	(11)
Maine Department of Health and Human Services				
Medical Assistance Program	OMS-22-228	93.778	-	141,259
Medical Assistance Program	OMS-22-412	93.778	-	1,347,578
New Hampshire Department of Health and Human Services				
Medical Assistance Program	NSN-60741	93.778	-	250,388
<b>Total Medicaid Cluster</b>			<b>-</b>	<b>1,739,214</b>
<b>Foster Grandparent/Senior Companion Cluster</b>				
<b>Corporation for National and Community Service</b>				
AmeriCorps Seniors Senior Companion Program (SCP)		94.016	-	254,167
<b>Total Foster Grandparent/Senior Companion Cluster</b>			<b>-</b>	<b>254,167</b>
<b>Research and Development Cluster:</b>				
<b>U.S. Department of Agriculture</b>				
U.S. Department of Agriculture with No ALN		10.000	-	69,518
Passed-through:				
P3NANO				
U.S. Department of Agriculture with No ALN	E18-23	10.000	-	12,220
United States Endowment for Forestry and Communities				
U.S. Department of Agriculture with No ALN	21-00166	10.000	-	31,579
UT-Battelle, LLC				
U.S. Department of Agriculture with No ALN	4000172408	10.000	-	5,602
<b>Total ALN 10.000</b>			<b>-</b>	<b>118,919</b>
Agriculture Research Basic and Applied Research		10.001	-	1,853,234
Wholesale Farmers and Alternative Market Development		10.164	-	2,041

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

<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:				
Maine Department of Agriculture				
Specialty Crop Block Grant Program - Farm Bill	20181004*1237	10.170	\$ -	\$ 6,682
Specialty Crop Block Grant Program - Farm Bill	20181004*1238	10.170	-	22,785
Specialty Crop Block Grant Program - Farm Bill	20190913*0879	10.170	-	1,402
Specialty Crop Block Grant Program - Farm Bill	20190913*0880	10.170	-	(3)
Specialty Crop Block Grant Program - Farm Bill	20200918*0999	10.170	-	10,529
Specialty Crop Block Grant Program - Farm Bill	20200918*1001	10.170	-	8,880
Specialty Crop Block Grant Program - Farm Bill	20211029*1106	10.170	-	61,524
Specialty Crop Block Grant Program - Farm Bill	20200918*0996	10.170	-	49,349
Specialty Crop Block Grant Program - Farm Bill	20200918*0998	10.170	-	17,230
Specialty Crop Block Grant Program - Farm Bill	20200918*1000	10.170	-	43,290
Maine Department of State				
Specialty Crop Block Grant Program - Farm Bill	20200918*0997	10.170	-	49,343
Maine Maple Producers Association				
Specialty Crop Block Grant Program - Farm Bill	NSN997	10.170	-	12,021
<b>Total ALN 10.170</b>			-	<b>283,032</b>
Passed-through:				
Vermont Agency of Agriculture, Food & Markets				
Dairy Business Innovation Initiatives	02200-DBIC-22-01	10.176	-	1,210
<b>Total ALN 10.176</b>			-	<b>1,210</b>
Grants for Agricultural Research, Special Research Grants		10.200	214,897	543,462
Passed-through:				
University of Maryland				
Grants for Agricultural Research, Special Research Grants	98210-Z5220201	10.200	-	17,012
University of Rhode Island				
Grants for Agricultural Research, Special Research Grants	0008708/123120	10.200	-	22,751
<b>Total ALN 10.200</b>			214,897	<b>583,225</b>
Cooperative Forestry Research		10.202	-	1,222,622
Payments to Agricultural Experiment Stations Under the Hatch Act		10.203	-	3,012,552
Animal Health and Disease Research		10.207	-	24,638
Passed-through:				
Cornell University				
Sustainable Agricultural Research and Education	88574-11316	10.215	-	47,704
Pennsylvania State University				
Sustainable Agricultural Research and Education	6099-UM-UV-3243	10.215	-	4,125
University of Massachusetts Amherst				
Sustainable Agricultural Research and Education	21-015580-A	10.215	-	6,175
University of Vermont				
Sustainable Agricultural Research and Education	ENE20-164-34268	10.215	-	68,733
Sustainable Agricultural Research and Education	GNE19-194-33243	10.215	-	2,895
Sustainable Agricultural Research and Education	GNE20-244-34268	10.215	-	5,655
Sustainable Agricultural Research and Education	GNE21-260-35383	10.215	-	4,106
Sustainable Agricultural Research and Education	LNE19-373 U MAINE 33	10.215	-	15,714
Sustainable Agricultural Research and Education	LNE19-374-33243	10.215	-	37,899
Sustainable Agricultural Research and Education	LNE19-377	10.215	10,570	47,421
Sustainable Agricultural Research and Education	LNE19-377-33243	10.215	2,881	23,574
Sustainable Agricultural Research and Education	LNE19-391R-33243	10.215	-	167
Sustainable Agricultural Research and Education	LNE21-416-35383	10.215	22,860	62,970
Sustainable Agricultural Research and Education	LNE22-448R-AWD000004	10.215	-	4,873
Sustainable Agricultural Research and Education	LNE22-451R-AWD000004	10.215	-	5,411
Sustainable Agricultural Research and Education	ONE20-359-34268	10.215	-	6,330
Sustainable Agricultural Research and Education	ONE20-366-34268	10.215	-	14,302
Sustainable Agricultural Research and Education	SNE20-007-ME-34268	10.215	-	11,907
Sustainable Agricultural Research and Education	SNE21-007-ME-35383	10.215	-	30,135
West Virginia University Research Corporation				
Sustainable Agricultural Research and Education	20-307-UM	10.215	-	26,009
<b>Total ALN 10.215</b>			36,311	<b>426,105</b>
Higher Education - Institution Challenge Grants Program		10.217	83,398	153,115
Passed-through:				
University of New Hampshire				
Integrated Programs	L0105	10.303	-	62,790
<b>Total ALN 10.303</b>			-	<b>62,790</b>

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

<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 Florida				
Homeland Security Agricultural	SUB00002449	10.304	\$ -	\$ 6,430
<b>Total ALN 10.304</b>			<u>-</u>	<u>6,430</u>
Organic Agriculture Research and Extension Initiative		10.307	179,872	289,281
Passed-through:				
Cornell University				
Organic Agriculture Research and Extension Initiative	92406-20529	10.307	-	111,922
<b>Total ALN 10.307</b>			<u>179,872</u>	<u>401,203</u>
Passed-through:				
Colorado State University				
Specialty Crop Research Initiative	G-01363-07	10.309	-	67,727
Cornell University				
Specialty Crop Research Initiative	79598-10766	10.309	-	12,985
Rutgers University				
Specialty Crop Research Initiative	0701-PP2018-NURSE	10.309	-	2,139
Texas A&M University				
Specialty Crop Research Initiative	M2002883	10.309	-	13,876
University of Georgia				
Specialty Crop Research Initiative	SUB00002405	10.309	-	22,588
University of Idaho				
Specialty Crop Research Initiative	AN4829-846762	10.309	-	29,285
University of Minnesota				
Specialty Crop Research Initiative	H007082507	10.309	-	140,209
University of Wisconsin				
Specialty Crop Research Initiative	0000000379	10.309	-	14,490
<b>Total ALN 10.309</b>			<u>-</u>	<u>303,299</u>
Agriculture and Food Research Initiative (AFRI)		10.310	103,418	1,140,068
Passed-through:				
Ohio State University				
Agriculture and Food Research Initiative (AFRI)	60079109	10.310	-	21,160
Pennsylvania State University				
Agriculture and Food Research Initiative (AFRI)	5648-UM-USDA-6584	10.310	-	23,438
University of Maryland				
Agriculture and Food Research Initiative (AFRI)	USDA0007-02	10.310	-	151,731
University of Vermont				
Agriculture and Food Research Initiative (AFRI)	31489SUB52252	10.310	-	(3,960)
Agriculture and Food Research Initiative (AFRI)	32458SUB52494	10.310	-	48,245
West Virginia University Research Corporation				
Agriculture and Food Research Initiative (AFRI)	19-066-UM	10.310	-	50,890
<b>Total ALN 10.310</b>			<u>103,418</u>	<u>1,431,572</u>
National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program		10.328	4,490	7,803
Crop Protection and Pest Management Competitive Grants Program		10.329	-	128,307
Passed through:				
Cornell University				
Crop Protection and Pest Management Competitive Grants Program	86935-11346	10.329	-	12,559
Crop Protection and Pest Management Competitive Grants Program	86935-21750	10.329	-	1,721
Crop Protection and Pest Management Competitive Grants Program	86935-21753	10.329	-	1,272
<b>Total ALN 10.329</b>			<u>-</u>	<u>143,859</u>
Passed through:				
University of Vermont				
Forestry Research	AWD00000051SUB000000	10.652	-	30,425
Forestry Research	AWD00000051SUB000002	10.652	1,743	31,702
Forestry Research	AWD00000637SUB000002	10.652	-	4,359
<b>Total ALN 10.652</b>			<u>1,743</u>	<u>66,486</u>
Passed through:				
Wilson Engineering Services, PC				
Wood Utilization Assistance	0200	10.674	-	10,319
Forest Health Protection		10.680	-	13,575
Partnership Agreements		10.699	-	138,412
Research Joint Venture and Cost Reimbursable Agreements		10.707	-	303,488
Environmental Quality Incentives Program		10.912	-	50,421
<b>Total U.S. Department of Agriculture</b>			<u>624,129</u>	<u>10,620,350</u>

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

<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>
<b>U.S. Department of Commerce</b>				
Passed-through:				
The Nature Conservancy				
U.S. Department of Commerce with No ALN	P117687 A105045	11.000	\$ -	\$ 29,995
University of Puerto Rico - Mayaguez				
U.S. Department of Commerce with No ALN	2020-2021-015	11.000	-	257,312
Create LLC				
U.S. Department of Commerce with no ALN	S732	11.000	-	3,926
<b>Total ALN 11.000</b>			<b>-</b>	<b>291,233</b>
Passed-through:				
Gulf of Maine Research Institute				
NOAA Mission-Related Education Awards	20-CRISE-20-UMO	11.008	-	24,858
<b>Total ALN 11.008</b>			<b>-</b>	<b>24,858</b>
Passed-through:				
Caribbean Coastal Ocean Observing System Inc				
Integrated Ocean Observing System (IOOS)	2021-2022-003	11.012	-	77,094
NERACOOS				
Integrated Ocean Observing System (IOOS)	02_A008-002	11.012	-	(26)
Integrated Ocean Observing System (IOOS)	A008-002	11.012	-	13,050
Integrated Ocean Observing System (IOOS)	A008-002A	11.012	-	38,985
Integrated Ocean Observing System (IOOS)	A008-002B	11.012	-	34,930
Integrated Ocean Observing System (IOOS)	A011-002	11.012	-	1,541
Integrated Ocean Observing System (IOOS)	N21A013005	11.012	-	800,449
Integrated Ocean Observing System (IOOS)	N21A013006	11.012	-	83,471
University of Puerto Rico - Mayaguez				
Integrated Ocean Observing System (IOOS)	2019-2020-006	11.012	-	12,470
Integrated Ocean Observing System (IOOS)	2019-2020-007	11.012	-	35
Integrated Ocean Observing System (IOOS)	2020-2021-015	11.012	-	(23,742)
<b>Total ALN 11.012</b>			<b>-</b>	<b>1,038,257</b>
Ocean Acidification Program (OAP)		11.017	3,438	3,446
Passed-through:				
Rutgers University				
Ocean Acidification Program (OAP)	1140	11.017	-	94,430
<b>Total ALN 11.017</b>			<b>3,438</b>	<b>97,876</b>
Passed-through:				
Create LLC				
NOAA Small Business Innovation Research (SBIR) Program	116831	11.021	-	36,834
<b>Total ALN 11.021</b>			<b>-</b>	<b>36,834</b>
Sea Grant Support		11.417	786,239	2,890,248
Passed-through:				
Cornell University				
Sea Grant Support	89553-20867	11.417	-	7,638
University of Connecticut				
Sea Grant Support	364465	11.417	-	7,287
University of Maryland Center for Environmental Science				
Sea Grant Support	SA75282140-C	11.417	-	39,704
University of Rhode Island				
Sea Grant Support	0008589/120720	11.417	-	41,977
<b>Total ALN 11.417</b>			<b>786,239</b>	<b>2,986,854</b>
Fisheries Development and Utilization Research and Development				
Grants and Cooperative Agreements Program		11.427	42,438	324,475
Passed-through:				
Bigelow Lab for Ocean Sciences				
Fisheries Development and Utilization Research and Development				
Grants and Cooperative Agreements Program	BLOS 19-003	11.427	-	9,357
Oregon State University				
Fisheries Development and Utilization Research and Development				
Grants and Cooperative Agreements Program	NA362A-A	11.427	-	199
University of New Hampshire				
Fisheries Development and Utilization Research and Development				
Grants and Cooperative Agreements Program	L0104	11.427	-	7,004
<b>Total ALN 11.427</b>			<b>42,438</b>	<b>341,035</b>
Climate and Atmospheric Research		11.431	-	61,238

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

<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:				
Woods Hole Oceanographic Institution				
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	A101445	11.432	\$ -	\$ 424,376
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	NSC	11.432	-	7,400
<b>Total ALN 11.432</b>			-	<b>431,776</b>
Unallied Management Products		11.454	-	37,296
Passed-through:				
The Nature Conservancy				
Habitat Conservation	P117687 A105045	11.463	-	45,083
<b>Total ALN 11.463</b>			-	<b>45,083</b>
Unallied Science Program		11.472	67,392	233,906
Passed-through:				
Atlantic States Marine Fisheries Commission				
Unallied Science Program	21-0802	11.472	-	2,050
Rutgers University				
Unallied Science Program	1111	11.472	-	17,907
<b>Total ALN 11.472</b>			<b>67,392</b>	<b>253,863</b>
<b>Total U.S. Department of Commerce</b>			<b>899,507</b>	<b>5,646,203</b>
<b>U.S. Department of Defense</b>				
U.S. Department of Defense Awards with No ALN		12.000	-	14,912,520
Passed-through:				
Bowhead Total Enterprise Solutions, LLC				
U.S. Department of Defense Awards with No ALN	NSN1011	12.000	-	5,611
Connecticut Center for Advanced Technology, Inc.				
U.S. Department of Defense Awards with No ALN	NSN995	12.000	-	17,354
Consortium for Energy, Environment and Demilitarization				
U.S. Department of Defense Awards with No ALN	C5-21-1011	12.000	-	4,625,727
U.S. Department of Defense Awards with No ALN	CEED-17-0018 / W15QK	12.000	-	1,127,464
Martin Defense Group				
U.S. Department of Defense Awards with No ALN	SCN09728	12.000	-	1,592,811
U.S. Department of Defense Awards with No ALN	SCN09825	12.000	-	320,989
Navatek, LLC				
U.S. Department of Defense Awards with No ALN	P0000557	12.000	-	37,667
U.S. Department of Defense Awards with No ALN	SCN09351	12.000	-	42,593
U.S. Department of Defense Awards with No ALN	SCN09620	12.000	-	1,386,383
U.S. Department of Defense Awards with No ALN	SCN09754	12.000	-	25,100
SOSSEC, Inc.				
U.S. Department of Defense Awards with No ALN	ERDC-MECI-PLA-0009	12.000	-	251,136
University of Illinois				
U.S. Department of Defense Awards with No ALN	084424-16187	12.000	-	13,383
<b>Total ALN 12.000</b>			-	<b>24,358,738</b>
Passed-through:				
National Center for Manufacturing Science				
Commercial Technologies for Maintenance Activities Program	201986-141017	12.225	-	825,434
Commercial Technologies for Maintenance Activities Program	2020115-142025	12.225	-	868,037
PPG Industries, Inc.				
Commercial Technologies for Maintenance Activities Program	2020122-142039	12.225	-	24,080
<b>Total ALN 12.225</b>			-	<b>1,717,551</b>
Basic and Applied Scientific Research		12.300	-	26,477
Scientific Research - Combating Weapons of Mass Destruction		12.351	-	74,954
Passed-through:				
The Geneva Foundation				
Military Medical Research and Development	S-11105-02	12.420	-	27,909
<b>Total ALN 12.420</b>			-	<b>27,909</b>
Passed-through:				
Global Secure Shipping				
Air Force Defense Research Sciences Program	FA8650-19-2-5503-SUB	12.800	-	842,209
<b>Total ALN 12.800</b>			-	<b>842,209</b>
<b>Total U.S. Department of Defense</b>			-	<b>27,047,838</b>
<b>U.S. Department of the Interior</b>				
Bureau of Ocean Energy Management Renewable Energy Program		15.408	-	94,954
Passed-through:				
George Mason University				
Water Desalination Research and Development Program	E2050681	15.506	-	18,398
<b>Total ALN 15.506</b>			-	<b>18,398</b>

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

<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: Maine Department of Inland Fisheries and Wildlife Fish and Wildlife Management Assistance <b>Total ALN 15.608</b>	924367	15.608	\$ - -	\$ 38,281 <b>38,281</b>
Passed-through: Texas Parks & Wildlife Department Cooperative Endangered Species Conservation Fund <b>Total ALN 15.615</b>	CA-0001091	15.615	24,232 <b>24,232</b>	31,868 <b>31,868</b>
Passed-through: Maine Department of Inland Fisheries and Wildlife State Wildlife Grants <b>Total ALN 15.634</b>	20201119000000001571	15.634	- -	7,087 <b>7,087</b>
Migratory Bird Monitoring, Assessment and Conservation		15.655	-	3,566
Passed-through: University of Delaware Hurricane Sandy Disaster Relief Activities - FWS <b>Total ALN 15.677</b>	48977	15.677	- -	91,161 <b>91,161</b>
Assistance to States Water Resources Research Institutes		15.805	6,615	237,714
Cooperative Research Units		15.812	-	321,838
Passed-through: University of Massachusetts Amherst National and Regional Climate Adaptation Science Centers <b>Total ALN 15.820</b>	22-016922 A 00	15.820	- -	21,600 <b>21,600</b>
Passed-through: Maine Historic Preservation Commission Historic Preservation Fund Grants-In-Aid Historic Preservation Fund Grants-In-Aid <b>Total ALN 15.904</b>	20200729*333 / ME-20 20210729*213 / ME-15	15.904 15.904	- -	9,031 3,128 <b>12,159</b>
Natural Resource Stewardship		15.944	-	5,358
Cooperative Research and Training Programs – Resources of the National Park System <b>Total U.S. Department of the Interior</b>		15.945	-	62,844 <b>946,828</b>
<b>U.S. Department of Transportation</b>			<b>30,847</b>	<b>946,828</b>
Passed-through: Maine Department of Transportation U.S. Department of Transportation Awards with no ALN <b>Total ALN 20.000</b>	20200506000000003102	20.000	- -	18,156 <b>18,156</b>
University Transportation Centers Program		20.701	1,047,638	2,247,738
Passed-through: University of North Dakota Pipeline Safety Research Competitive Academic Agreement Program <b>Total ALN 20.724</b>	FAR0031367	20.724	- -	6,462 <b>6,462</b>
<b>Total U.S. Department of Transportation</b>			<b>1,047,638</b>	<b>2,272,356</b>
<b>National Aeronautics and Space Administration</b>				
Passed-through: Maine Space Grant Consortium National Aeronautics and Space Administration With No ALN Jacobs National Aeronautics and Space Administration With No ALN <b>Total ALN 43.000</b>	SG-20-28 PO # EN21302FMS	43.000 43.000	- -	21,198 25,958 <b>47,156</b>
Science		43.001	395,176	879,916
Passed-through: Bigelow Laboratory for Ocean Sciences Science Montana State University Science Oregon State University Science Science Science Science	BLOS-16-002 G333-22-W9649 NS296A-A NS303A-A NS339A-A NS348A-A	43.001 43.001 43.001 43.001 43.001 43.001	- - - - -	21,061 292 32,115 12,351 11,663 3,000

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

<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>
University of Florida Science	SUB00002319	43.001	\$ -	\$ 41,650
Wesleyan University Science	WESU5011298104-UM	43.001	-	15,381
Western Environmental Technology Laboratories, Inc. Science	F2020-001	43.001	-	254,102
<b>Total ALN 43.001</b>			<b>395,176</b>	<b>1,271,531</b>
Passed-through:				
Maine Space Grant Consortium				
Office of Stem Engagement (OSTEM)	EP-19-04	43.008	-	175
Office of Stem Engagement (OSTEM)	EP-19-05	43.008	-	317
Office of Stem Engagement (OSTEM)	EP-19-07	43.008	-	63,715
Office of Stem Engagement (OSTEM)	EP-20-03	43.008	-	1,480
Office of Stem Engagement (OSTEM)	EP-21-01	43.008	-	102,845
Office of Stem Engagement (OSTEM)	EP-21-03	43.008	-	(3,022)
Office of Stem Engagement (OSTEM)	EP-21-04	43.008	-	34,602
Office of Stem Engagement (OSTEM)	EP-21-05	43.008	-	24,854
Office of Stem Engagement (OSTEM)	EP-22-01	43.008	7,300	38,932
Office of Stem Engagement (OSTEM)	EP-22-02	43.008	-	89,547
Office of Stem Engagement (OSTEM)	EP-22-03	43.008	-	25,000
Office of Stem Engagement (OSTEM)	EP-23-02	43.008	-	8,856
Office of Stem Engagement (OSTEM)	SG-20-13	43.008	-	133
Office of Stem Engagement (OSTEM)	SG-20-14	43.008	-	20,175
Office of Stem Engagement (OSTEM)	SG-20-15	43.008	-	5,041
Office of Stem Engagement (OSTEM)	SG-20-21	43.008	-	1,104
Office of Stem Engagement (OSTEM)	SG-21-15	43.008	-	3,000
Office of Stem Engagement (OSTEM)	SG-22-01	43.008	-	69,849
Office of Stem Engagement (OSTEM)	SG-22-08	43.008	-	16,222
Office of Stem Engagement (OSTEM)	SG-22-12	43.008	-	52,000
Office of Stem Engagement (OSTEM)	SG-22-19	43.008	-	42,000
Office of Stem Engagement (OSTEM)	SG-22-23	43.008	-	3,314
Office of Stem Engagement (OSTEM)	SG-22-28	43.008	-	1,747
Office of Stem Engagement (OSTEM)	SG-23-01	43.008	-	585
Office of Stem Engagement (OSTEM)	SG-23-02	43.008	-	2,932
Office of Stem Engagement (OSTEM)	SG-23-10	43.008	-	20,390
Montana State University Office of Stem Engagement (OSTEM)	G281-21-W8962	43.008	-	29,604
<b>Total ALN 43.008</b>			<b>7,300</b>	<b>655,397</b>
Space Technology		43.012	-	86,685
<b>Total National Aeronautics and Space Administration Awards</b>			<b>402,476</b>	<b>2,060,769</b>
<b>National Foundation on the Arts and Humanities</b>				
Passed-through:				
Dartmouth College				
Promotion of the Humanities Division of Preservation & Access	R1184	45.149	-	14,168
<b>Total ALN 45.149</b>			-	<b>14,168</b>
Promotion of the Humanities Office of Digital Humanities		45.169	6,957	63,190
<b>Total National Foundation on the Arts and Humanities</b>			<b>6,957</b>	<b>77,358</b>
<b>National Science Foundation</b>				
Engineering		47.041	-	1,065,263
Passed-through:				
Neuright Inc.				
Engineering	STTR-2020-001	47.041	-	28,441
Paramount Planet Products				
Engineering	2020-002	47.041	-	(89)
Sequoia Scientific, Inc.				
Engineering	2136735-UMAINE	47.041	-	21,670
<b>Total ALN 47.041</b>			-	<b>1,115,285</b>
Mathematical and Physical Sciences		47.049	-	472,645
Passed-through:				
University of Arizona				
Mathematical and Physical Sciences	518808	47.049	-	27,748
Worcester Polytechnic Institute				
Mathematical and Physical Sciences	10824-GR	47.049	-	14,975
<b>Total ALN 47.049</b>			-	<b>515,368</b>

See Notes to Schedule of Expenditures of Federal Awards.



**UNIVERSITY OF MAINE SYSTEM  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

<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>
Geosciences		47.050	\$ 15,774	\$ 1,581,913
Passed-through:				
Tulane University				
Geosciences	TUL-SCC-556144-17/18	47.050	-	30,625
University of Massachusetts Lowell				
Geosciences	S52100000041358	47.050	-	17,436
<b>Total ALN 47.050</b>			<b>15,774</b>	<b>1,629,974</b>
Computer and Information Science and Engineering		47.070	30,469	403,677
Passed-through:				
Massachusetts Green High Performance Computing Center, Inc.				
Computer and Information Science and Engineering	1659377-UM	47.070	-	3,500
<b>Total ALN 47.070</b>			<b>30,469</b>	<b>407,177</b>
Biological Sciences		47.074	74,289	636,189
Passed-through:				
University of Arkansas				
Biological Sciences	UA2022-286	47.074	-	39,766
University of California At Berkley				
Biological Sciences	9602	47.074	-	60,642
University of Minnesota				
Biological Sciences	P008946601	47.074	-	12,119
University of Notre Dame				
Biological Sciences	203912UM	47.074	-	24,180
University of Wisconsin				
Biological Sciences	0000001159	47.074	-	184,319
State University of New York, University at Albany				
Biological Sciences	19-14-82252	47.074	-	(3,843)
<b>Total ALN 47.074</b>			<b>74,289</b>	<b>953,372</b>
Social, Behavioral, and Economic Sciences		47.075	25,245	211,269
Passed-through:				
Duke University				
Social, Behavioral, and Economic Sciences	333-2697	47.075	-	24,279
<b>Total ALN 47.075</b>			<b>25,245</b>	<b>235,548</b>
Education and Human Resources		47.076	65,996	2,862,559
Passed-through:				
Education Development Center				
Education and Human Resources	NSN926	47.076	-	705
Mathematical Association of America				
Education and Human Resources	3-8-710-953	47.076	-	1,718
Southern Illinois University - Edwardsville				
Education and Human Resources	761832-001	47.076	-	20,533
University of Illinois				
Education and Human Resources	096877-17620	47.076	-	91,675
<b>Total ALN 47.076</b>			<b>65,996</b>	<b>2,977,190</b>
Polar Programs		47.078	-	202,009
Integrative Activities		47.083	1,982,615	6,319,648
Passed-through:				
University of Cincinnati				
Integrative Activities	013204-002	47.083	-	56,913
University of New Hampshire				
Integrative Activities	19-005	47.083	-	445,586
Integrative Activities	PZL0205	47.083	-	14,139
University of Vermont				
Integrative Activities	AWD00000725SUB0000002	47.083	-	29,331
<b>Total ALN 47.083</b>			<b>1,982,615</b>	<b>6,865,617</b>
NSF Technology, Innovation, and Partnerships		47.084	-	4,000
<b>Total National Science Foundation</b>			<b>2,194,388</b>	<b>14,905,540</b>
<b>U.S. Department of Energy</b>				
Passed through:				
Battelle Energy Alliance, LLC				
U.S. Department of Energy Awards with No ALN	238096	81.000	-	58,199
U.S. Department of Energy Awards with No ALN	262250	81.000	-	22,802
U.S. Department of Energy Awards with No ALN	263871	81.000	-	42,130
UT Battelle, LLC				
U.S. Department of Energy Awards with No ALN	4000174848	81.000	-	3,193,002
U.S. Department of Energy Awards with No ALN	4000174848 MOD3 PHAS	81.000	-	3,685,512
<b>Total ALN 81.000</b>			<b>-</b>	<b>7,001,645</b>

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

<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>
Office of Science Financial Assistance Program		81.049	\$ -	\$ 633,807
Passed-through:				
University of Rhode Island				
Office of Science Financial Assistance Program	193360/11102021	81.049	-	82,616
<b>Total ALN 81.049</b>			-	<b>716,423</b>
Conservation Research and Development		81.086	-	563,243
Passed-through:				
University of Massachusetts Lowell				
Conservation Research and Development	S51900000041014	81.086	-	77,059
<b>Total ALN 81.086</b>			-	<b>640,302</b>
Renewable Energy Research and Development		81.087	85,819	3,022,352
Passed-through:				
New York State Energy Research and Development Authority				
Renewable Energy Research and Development	154676	81.087	40,000	389,145
Oscilla Power				
Renewable Energy Research and Development	8625SUB	81.087	-	9,863
Renewable Energy Research and Development	NSC	81.087	-	8,973
University of California				
Renewable Energy Research and Development	2019-1244	81.087	-	(3)
<b>Total ALN 81.087</b>			<b>125,819</b>	<b>3,430,330</b>
Fossil Energy Research and Development		81.089	79,862	350,279
Advanced Research Projects Agency - Energy		81.135	43,729	821,879
<b>Total U.S. Department of Energy</b>			<b>249,410</b>	<b>12,960,858</b>
<b>U.S. Department of Education</b>				
Passed-through:				
Worcester Polytechnic Institute				
Education Research, Development and Dissemination	18-216430-02	84.305	-	121,191
<b>Total ALN 84.305</b>			-	<b>121,191</b>
<b>Total U.S. Department of Education</b>			-	<b>121,191</b>
<b>Northern Border Regional Commission</b>				
Northern Border Regional Development		90.601	-	(105,450)
Passed-through:				
Maine Department of Economic and Community Development				
Northern Border Regional Development	20210729*218	90.601	-	12,031
<b>Total ALN 90.601</b>			-	<b>(93,419)</b>
<b>Total Northern Border Regional Commission</b>			-	<b>(93,419)</b>
<b>U.S. Department of Health and Human Services</b>				
Passed-through:				
Georgia State University				
U.S. Department of Health and Human Services with no ALN	SP00015027-07	93.000	-	56,169
RTI International				
U.S. Department of Health and Human Services with no ALN	21-312-0214448-52754	93.000	-	56,333
<b>Total ALN 93.000</b>			-	<b>112,502</b>
Passed-through:				
Harvard University				
Environmental Health	113113-5096673	93.113	-	(2,414)
Mount Desert Island Biological Laboratory				
Environmental Health	R21ES033303/KING	93.113	-	7,246
<b>Total ALN 93.113</b>			-	<b>4,832</b>
Passed-through:				
Maine Department of Health and Human Services				
National Research Service Award in Primary Care Medicine	20141202*1940	93.136	-	(13)
<b>Total ALN 93.136</b>			-	<b>(13)</b>
Rural Health Research Centers		93.155	-	649,854
Passed-through:				
University of Iowa				
Rural Health Research Centers	S02119-01	93.155	-	18,877
Rural Health Research Centers	S02119-02	93.155	-	163,578
<b>Total ALN 93.155</b>			-	<b>832,309</b>
Research Related to Deafness and Communication Disorders		93.173	-	34,741

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

<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:				
Brigham Young University				
Research Related to Deafness and Communication Disorders	18-0528	93.173	\$ -	\$ 84,914
University of Cincinnati				
Research Related to Deafness and Communication Disorders	013505-00003	93.173	-	25,797
<b>Total ALN 93.173</b>			-	<b>145,452</b>
Passed-through:				
University of Minnesota				
State Rural Hospital Flexibility Program	P007036255	93.241	-	412,592
<b>Total ALN 93.241</b>			-	<b>412,592</b>
Mental Health Research Grants		93.242	-	189,012
Trans-NIH Research Support		93.310	-	3,284
Passed-through:				
University of Vermont				
Trans-NIH Research Support	AWD00000884SUB000003	93.310	-	17,148
<b>Total ALN 93.310</b>			-	<b>20,432</b>
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program		93.314	-	13,681
<b>Total ALN 93.314</b>			-	<b>13,681</b>
Passed-through:				
Maine Medical Center				
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	NSN1008	93.323	-	18,974
<b>Total ALN 93.323</b>			-	<b>18,974</b>
Cancer Biology Research		93.396	-	88,152
Passed-through:				
Maine Developmental Disabilities Council				
Developmental Disabilities Basic Support and Advocacy Grants	172202	93.630	-	32,489
COVID-19 Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance		93.733	-	187,441
Arthritis, Musculoskeletal and Skin Diseases Research		93.846	-	234,022
Passed-through:				
University of Notre Dame				
Diabetes, Digestive, and Kidney Diseases Extramural Research	204157UM	93.847	-	115,365
Extramural Research Programs in the Neurosciences and Neurological Disorders		93.853	-	90,631
Allergy and Infectious Diseases Research		93.855	-	261,910
Passed-through:				
Central Michigan University				
Allergy and Infectious Diseases Research	F64067	93.855	-	28,359
<b>Total ALN 93.855</b>			-	<b>290,269</b>
Biomedical Research and Research Training		93.859	-	590,003
Passed-through:				
Celdara Medical, LLC				
Biomedical Research and Research Training	NSN1019	93.859	-	907
Maine Medical Center				
Biomedical Research and Research Training	112366-ROSEN-CTR-2	93.859	-	297,869
MaineHealth				
Biomedical Research and Research Training	MH-SAWYER-111410-MAY	93.859	-	72,364
Biomedical Research and Research Training	P20GM139745	93.859	-	14,783
Mount Desert Island Biological Laboratory				
Biomedical Research and Research Training	P20GM103423-21 UMF	93.859	-	91,920
Biomedical Research and Research Training	P20GM103423-21/KING	93.859	-	114,197
Biomedical Research and Research Training	P20GM103423-21/MOLLO	93.859	-	110,364
Biomedical Research and Research Training	P20GM103423-21/UMHC	93.859	-	128,099
Biomedical Research and Research Training	P20GM103423-21/UMM	93.859	-	61,539
Biomedical Research and Research Training	P20GM103423-21/UMPI	93.859	-	31,997
Biomedical Research and Research Training	P20GM103423-22/MOLLO	93.859	-	5,683
Biomedical Research and Research Training	P20GM103423-22/UMHC	93.859	-	3,450
Biomedical Research and Research Training	P20GM103423-22/UMPI	93.859	-	7,033
Biomedical Research and Research Training	P20GM103423-22UMF	93.859	-	1,050
Biomedical Research and Research Training	P20GM104318-07/SMITH	93.859	-	5
Southern Illinois University Edwardsville				
Biomedical Research and Research Training	761830-001	93.859	-	18,414
<b>Total ALN 93.859</b>			-	<b>1,549,677</b>

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

<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>
Child Health and Human Development Extramural Research		93.865	\$ 30,236	\$ 210,761
Passed-through:				
Global Tactile LLC				
Vision Research	20210226	93.867	-	15,204
UNAR Labs, LLC				
Vision Research	UM-SUB-1R43EY031628-	93.867	-	21,986
<b>Total ALN 93.867</b>			<b>-</b>	<b>37,190</b>
Passed-through:				
Dartmouth College				
Medical Library Assistance	R1062	93.879	-	26,263
<b>Total ALN 93.879</b>			<b>-</b>	<b>26,263</b>
<b>Total U.S. Department of Health and Human Services</b>			<b>30,236</b>	<b>4,612,033</b>
<b>Corporation for National and Community Service</b>				
AmeriCorps National Service and Civic Engagement Research Competition		94.026	-	15,179
<b>Total Corporation for National and Community Service</b>			<b>-</b>	<b>15,179</b>
<b>U.S. Department of Homeland Security</b>				
Passed-through:				
Global Secure Shipping				
U.S. Department of Homeland Security Awards with no ALN	GSS 20-001	97.000	-	1,048,797
<b>Total ALN 97.000</b>			<b>-</b>	<b>1,048,797</b>
Passed-through:				
University of Nebraska				
Centers for Homeland Security	44-0108-1001-414	97.061	-	71,260
<b>Total ALN 97.061</b>			<b>-</b>	<b>71,260</b>
<b>Total U.S. Department of Homeland Security</b>			<b>-</b>	<b>1,120,057</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	-	11,796
<b>Total ALN 98.001</b>			<b>-</b>	<b>11,796</b>
<b>Total U.S. Agency for International Development</b>			<b>-</b>	<b>11,796</b>
<b>Total Research and Development Cluster</b>			<b>5,485,588</b>	<b>82,324,937</b>
<b>U.S. Department of Agriculture</b>				
U.S. Department of Agriculture Awards with No ALN		10.000	-	76,167
Plant and Animal Disease, Pest Control, and Animal Care		10.025	-	250,271
Acer Access Development Program		10.174	35,933	98,901
Farmers Market and Local Food Promotion Program		10.175	33,000	179,533
Passed-through:				
Tiny Seed Project, Inc.				
Regional Food System Partnerships	USM11577	10.177	-	23,846
<b>Total ALN 10.177</b>			<b>-</b>	<b>23,846</b>
Passed-through:				
University of Maryland				
Grants for Agricultural Research, Special Research Grants	91286-Z5111205	10.200	-	4,960
<b>Total ALN 10.200</b>			<b>-</b>	<b>4,960</b>
Passed-through:				
Cornell University				
Sustainable Agricultural Research and Education	NSN1030	10.215	-	2,507
<b>Total ALN 10.215</b>			<b>-</b>	<b>2,507</b>
Higher Education - Multicultural Scholars Grant Program		10.220	-	15,362
Passed-through:				
Cumberland County Food Security Council				
Community Food Projects	USM11944	10.225	-	31,758
<b>Total ALN 10.225</b>			<b>-</b>	<b>31,758</b>
Passed-through:				
Extension Foundation				
Extension Collaborative on Immunization Teaching & Engagement	EXC1-2021-2077	10.229	-	16,482
<b>Total ALN 10.229</b>			<b>-</b>	<b>16,482</b>

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

<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 Florida Homeland Security Agricultural <b>Total ALN 10.304</b>	SUB00002898	10.304	\$ - -	\$ 26,495 <b>26,495</b>
Agriculture and Food Research Initiative (AFRI)		10.310	12,800	68,931
Passed-through: University of New Hampshire Agriculture and Food Research Initiative (AFRI) <b>Total ALN 10.310</b>	L0120	10.310	- <b>12,800</b>	188,125 <b>257,056</b>
Beginning Farmer and Rancher Development Program		10.311	-	57,214
Women and Minorities in Science, Technology, Engineering, and Mathematics Fields		10.318	-	11,906
National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program		10.328	16,286	23,252
Passed-through: Northern Border Regional Commission Rural Business Development Grant <b>Total ALN 10.351</b>		10.351	- -	20,229 <b>20,229</b>
Cooperative Extension Service		10.500	10,367	331,348
Passed-through: University of Delaware Cooperative Extension Service Cooperative Extension Service University of Minnesota Cooperative Extension Service University of New Hampshire Cooperative Extension Service <b>Total ALN 10.500</b>	56959 58898 H007172409 L0108	10.500 10.500 10.500 10.500	- - - - <b>10,367</b>	7,311 18,402 13,146 16,865 <b>387,072</b>
Smith-Lever Funding (Various Programs)		10.511	-	2,873,787
Expanded Food and Nutrition Education Program		10.514	-	334,948
Renewable Resources Extension Act and National Focus Fund Projects		10.515	-	58,746
Food and Agriculture Service Learning Program		10.522	19,712	29,224
Passed-through: Maine Department of Agriculture Farm and Ranch Stress Assistance Network Competitive Grants Program National Young Farmers Coalition Farm and Ranch Stress Assistance Network Competitive Grants Program Farm and Ranch Stress Assistance Network Competitive Grants Program <b>Total ALN 10.525</b>	20210920*0716 NSN966 NSN996	10.525 10.525 10.525	- - - <b>-</b>	210,872 87,662 2,711 <b>301,245</b>
New Beginnings for Tribal Students		10.527	-	56,076
Passed-through: Maine Department of Agriculture Child and Adult Care Food Program <b>Total ALN 10.558</b>	19-476	10.558	- -	5,439 <b>5,439</b>
Wood Utilization Assistance		10.674	-	215,650
Passed-through: Karagozian & Case Wood Utilization Assistance <b>Total ALN 10.674</b>	UOM200407.000	10.674	- -	28,821 <b>244,471</b>
Distance Learning and Telemedicine Loans and Grants <b>Total U.S. Department of Agriculture</b>		10.855	- <b>128,098</b>	353,306 <b>5,740,253</b>
<b>U.S. Department of Commerce</b>				
Passed-through: North American Association for Environmental Education NOAA Mission-Related Education Awards <b>Total ALN 11.008</b>	NA18SEC0080002	11.008	- -	1,636 <b>1,636</b>
Broad Agency Announcement		11.015	-	16,566
Economic Development Technical Assistance		11.303	-	91,495
Sea Grant Support		11.417	1,149	603,276

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

<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 Connecticut Sea Grant Support <b>Total ALN 11.417</b>	426130	11.417	\$ - <u>1,149</u>	\$ 12,529 <u>615,805</u>
Passed-through: President and Fellow of Middlebury College Climate and Atmospheric Research <b>Total ALN 11.431</b>	510279_01	11.431	- <u>-</u>	28,795 <u>28,795</u>
Passed-through: Atlantic States Marine Fisheries Commission Unallied Science Program <b>Total ALN 11.472</b>	19-0807	11.472	- <u>-</u>	27,173 <u>27,173</u>
Passed-through: Maine Manufacturing Extension Partnership Manufacturing Extension Partnership Manufacturing Extension Partnership Manufacturing Extension Partnership <b>Total ALN 11.611</b>	70NANB17H004 70NANB19H073 70NANB22H033	11.611 11.611 11.611	- - - <u>-</u>	75,059 280,859 27,670 <u>383,588</u>
<b>Total U.S. Department of Commerce</b>			<u>1,149</u>	<u>1,165,058</u>
<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 <b>Total ALN 12.401</b>	202105260*3385	12.401	- <u>-</u>	15,785 <u>15,785</u>
<b>Total U.S. Department of Defense</b>			<u>-</u>	<u>15,785</u>
<b>U.S. Department of the Interior</b>				
U.S. Department of the Interior with no ALN		15.000	-	7,637
Native American Graves Protection and Repatriation Act		15.922	-	23,151
Cooperative Research and Training Programs – Resources of the National Park System <b>Total U.S. Department of the Interior</b>		15.945	- <u>-</u>	2,113 <u>32,901</u>
<b>U.S. Department of Justice</b>				
OVW Research and Evaluation Program		16.026	85,525	685,107
Passed-through: Maine Department of Public Safety COVID-19 - Coronavirus Emergency Supplemental Funding <b>Total ALN 16.034</b>	20201019*1240	16.034	- <u>-</u>	4,350 <u>4,350</u>
Recreation Resources Management		16.524	144,959	228,830
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus		16.525	-	96,020
OVW Technical Assistance Initiative		16.526	-	658,924
Passed-through: Maine Department of Corrections Juvenile Justice and Delinquency Prevention <b>Total ALN 16.540</b>	20210607*3609	16.540	- <u>-</u>	38,252 <u>38,252</u>
State Justice Statistics Program for Statistical Analysis Centers		16.550	-	139,488
Passed-through: Maine Department of Health and Human Services Crime Victim Assistance <b>Total ALN 16.575</b>	OVP-21-1000	16.575	- <u>-</u>	163,939 <u>163,939</u>
Corrections Training and Staff Development		16.601	-	3,151
Passed-through: National 4-H Council Juvenile Mentoring Program <b>Total ALN 16.726</b>	NSN1016	16.726	- <u>-</u>	45,132 <u>45,132</u>

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

<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:				
Maine Department of Corrections				
Second Chance Act Reentry Initiative	20191119*1607	16.812	\$ -	\$ 49,988
<b>Total ALN 16.812</b>			-	<b>49,988</b>
Passed-through:				
Restorative Justice Project				
Byrne Criminal Justice Innovation Program	NSN-60819	16.817	-	69,670
<b>Total ALN 16.817</b>			-	<b>69,670</b>
<b>Total U.S. Department of Justice</b>			<b>230,484</b>	<b>2,182,851</b>
<b>U.S. Department of Labor</b>				
Occupational Safety and Health Susan Harwood Training Grants		17.502	-	97,095
COVID-19 Occupational Safety and Health Susan Harwood Training Grants		17.502	-	57,474
<b>Total ALN 17.502</b>			-	<b>154,569</b>
<b>Total U.S. Department of Labor</b>			-	<b>154,569</b>
<b>U.S. Department of State</b>				
Passed-through:				
University of Alaska				
AEECA/ESF PD Programs	UA 21-0080	19.900	-	32,817
<b>Total ALN 19.900</b>			-	<b>32,817</b>
<b>Total U.S. Department of State</b>			-	<b>32,817</b>
<b>U.S. Department of Transportation</b>				
Passed-through:				
Maine Department of Transportation				
U.S. Department of Transportation Awards with No ALN	2021051*568	20.000	-	34,456
U.S. Department of Transportation Awards with No ALN	20210520*0608	20.000	-	44,027
U.S. Department of Transportation Awards with No ALN	20200128*2160	20.000	-	(257)
<b>Total ALN 20.000</b>			-	<b>78,226</b>
<b>Total U.S. Department of Transportation</b>			-	<b>78,226</b>
<b>U.S. Department of the Treasury</b>				
Passed-through:				
Maine Department of Administrative and Financial Services				
COVID-19 - Coronavirus Relief Fund	CRF_DAFS_1.27.21	21.019	-	8,205,414
COVID-19 - Coronavirus Relief Fund	NSC	21.019	-	9,800
<b>Total ALN 21.019</b>			-	<b>8,215,214</b>
Passed-through:				
Maine Department of Administrative and Financial Services				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	20220607*3237	21.027	-	16,499
Maine Department of Health and Human Services				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	ADS-22-9006	21.027	-	2,281
<b>Total ALN 21.027</b>			-	<b>18,780</b>
<b>Total U.S. Department of the Treasury</b>			-	<b>8,233,994</b>
<b>National Aeronautics and Space Administration</b>				
Science		43.001	-	137,562
Passed-through:				
Gulf of Maine Research Institute				
Science	30-NASARS-21 UM4H	43.001	-	58,844
<b>Total ALN 43.001</b>			-	<b>196,406</b>
Passed-through:				
Maine Space Grant Consortium				
Office of Stem Engagement (OSTEM)	SA-20-16	43.008	-	13,802
Office of Stem Engagement (OSTEM)	SG-21-04	43.008	-	28,403
Office of Stem Engagement (OSTEM)	SG-21-05	43.008	-	7,097
Office of Stem Engagement (OSTEM)	SG-21-16	43.008	-	3,781
Office of Stem Engagement (OSTEM)	SG-22-10	43.008	-	46,880
Office of Stem Engagement (OSTEM)	SG-22-13	43.008	-	24,067
Office of Stem Engagement (OSTEM)	SG-23-11	43.008	-	280
<b>Total ALN 43.008</b>			-	<b>124,310</b>
<b>Total National Aeronautics and Space Administration</b>			-	<b>320,716</b>

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

<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>
<b>National Foundation on the Arts and Humanities</b>				
Passed-through:				
Maine Arts Commission				
Promotion of the Arts Partnership Agreements	NSN	45.025	\$ -	\$ 30
<b>Total ALN 45.025</b>			<u>-</u>	<u>30</u>
Promotion of the Humanities Division of Preservation and Access		45.149	-	14,860
Promotion of the Humanities Public Programs		45.164	-	36,826
<b>Total Foundation on the Arts and Humanities</b>			<u>-</u>	<u>51,716</u>
<b>U.S. Small Business Administration</b>				
Small Business Development Centers		59.037	-	810,983
COVID-19 - Small Business Development Centers		59.037	56,664	480,786
<b>Total ALN 59.037</b>			<u>56,664</u>	<u>1,291,769</u>
COVID-19 - Shuttered Venue Operators Grant Program		59.075	-	707,324
<b>Total U.S. Small Business Administration</b>			<u>56,664</u>	<u>1,999,093</u>
<b>U.S. Department of Veterans Affairs</b>				
U.S. Department of Veterans Affairs Awards with No ALN		64.000	-	6,742
All-Volunteer Force Educational Assistance		64.124	-	(6)
<b>Total U.S. Department of Veterans Affairs</b>			<u>-</u>	<u>6,736</u>
<b>U.S. Environmental Protection Agency</b>				
Healthy Communities Grant Program		66.110	-	22,465
Geographic Programs - Southeast New England				
Coastal Watershed Restoration Program		66.129	460,492	1,567,046
Environmental Finance Center Grants		66.203	106,896	250,004
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	-	14,085
University of North Carolina at Chapel Hill				
Surveys, Studies, Investigations, Demonstrations, and				
Training Grants - Section 1442 of the Safe Drinking Water Act	5111290	66.424	-	7,628
<b>Total ALN 66.424</b>			<u>-</u>	<u>21,713</u>
National Estuary Program		66.456	42,848	674,276
Pollution Prevention Grants Program		66.708	-	43,018
Passed-through:				
Extension Foundation				
Research, Development, Monitoring, Public Education, Outreach,				
Training, Demonstrations, and Studies	SA-2022-04	66.716	-	16,311
<b>Total ALN 66.716</b>			<u>-</u>	<u>16,311</u>
Passed-through:				
Ecology Education Inc				
Environmental Education Grants	NSN1043	66.951	-	2,265
<b>Total ALN 66.951</b>			<u>-</u>	<u>2,265</u>
<b>Total U.S. Environmental Protection Agency</b>			<u>610,236</u>	<u>2,597,098</u>
<b>U.S. Department of Energy</b>				
Passed-through:				
Pacific Ocean Energy Trust				
Renewable Energy Research and Development	TASK ORDER #UMAINE 1	81.087	-	37,713
<b>Total ALN 81.087</b>			<u>-</u>	<u>37,713</u>
Energy Efficiency and Renewable Energy Information				
Dissemination, Outreach, Training and Technical Analysis/Assistance		81.117	136,719	423,198
Passed-through:				
Efficiency Maine				
Energy Efficiency and Conservation Block Grant Program (EECBG)		81.128	-	(1,232,627)
<b>Total ALN 81.128</b>			<u>-</u>	<u>(1,232,627)</u>
<b>Total U.S. Department of Energy</b>			<u>136,719</u>	<u>(771,716)</u>

See Notes to Schedule of Expenditures of Federal Awards.



**UNIVERSITY OF MAINE SYSTEM  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

<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: Maine Department of Education U.S. Department of Education Awards with no ALN <b>Total ALN 84.000</b>	013-05A-3106-13-4099	<b>84.000</b>	\$ - -	\$ 4,498 <b>4,498</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		<b>84.015A</b>	89,766	200,003
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 <b>Total ALN 84.015</b>		<b>84.015B</b>	- <b>89,766</b>	55,800 <b>255,803</b>
Undergraduate International Studies and Foreign Language Programs		<b>84.016A</b>	-	<b>34,309</b>
Higher Education Institutional Aid		<b>84.031A</b>	-	<b>976,839</b>
Passed-through: Maine Department of Education Career and Technical Education - Basic Grants to States <b>Total ALN 84.048</b>	NSN	<b>84.048</b>	- -	53,844 <b>53,844</b>
Passed-through: Maine Department of Labor Rehabilitation Services Vocational Rehabilitation Grants to States <b>Total ALN 84.126</b>	20210511*3190	<b>84.126</b>	- -	6,435 <b>6,435</b>
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		<b>84.325K</b>	-	<b>284,488</b>
Gaining Early Awareness and Readiness for Undergraduate Program		<b>84.334S</b>	<b>1,078,052</b>	<b>1,135,783</b>
Passed-through: Maine Department of Education Supporting Effective Instruction State Grants <b>Total ALN 84.367</b>	013-05A-3044-11-4099 / 014-05A-2422-28-4099	<b>84.367</b>	- -	18,468 <b>18,468</b>
COVID-19 - Higher Education Emergency Relief Fund Student Aid Portion		<b>84.425E</b>	-	27,639,232
COVID-19 - Higher Education Emergency Relief Fund Institutional Aid Portion		<b>84.425F</b>	-	8,252,435
COVID-19 - Higher Education Emergency Relief Fund Strengthening Institutions Program (SIP)		<b>84.425M</b>	-	954,660
COVID-19 - Higher Education Emergency Relief Fund for the Improvement of Postsecondary Education (FIPSE) <b>Total ALN 84.425</b>		<b>84.425N</b>	- -	(137) <b>36,846,190</b>
<b>Total U.S. Department of Education</b>			<b>1,167,818</b>	<b>39,616,657</b>
<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 American Society of Addiction Medicine, Inc. U.S. Department of Health and Human Services Awards with no ALN Maine Department of Health and Human Services U.S. Department of Health and Human Services Awards with no ALN Maine Medical Center U.S. Department of Health and Human Services Awards with no ALN <b>Total ALN 93.000</b>	75FCMC19D0081 NSN986 OMS-22-105 NSN	<b>93.000</b> <b>93.000</b> <b>93.000</b> <b>93.000</b>	- - - -	3,187 5,000 129,764 5,402 <b>143,353</b>
Passed-through: MaineHealth National Organizations of State and Local Officials <b>Total ALN 93.011</b>	G3242632	<b>93.011</b>	- -	24,926 <b>24,926</b>
Passed-through: Maine Department of Agriculture Food and Drug Administration Research <b>Total ALN 93.103</b>	20210917*713	<b>93.103</b>	- -	19,897 <b>19,897</b>
Passed-through: University of New Hampshire Maternal and Child Health Federal Consolidated Programs <b>Total ALN 93.110</b>	L0154	<b>93.110</b>	- -	112,146 <b>112,146</b>
Passed-through:				

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

<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:				
Maine Attorney General				
National Research Service Award in Primary Care Medicine	20200806*041	93.136	\$ -	\$ 38,927
National Research Service Award in Primary Care Medicine	20210809*0301	93.136	-	391,214
National Research Service Award in Primary Care Medicine	2021809*0300	93.136	-	107,678
Maine Department of Health and Human Services				
National Research Service Award in Primary Care Medicine	20200804*0372	93.136	-	147,660
National Research Service Award in Primary Care Medicine	20210820*0416	93.136	-	600,596
<b>Total ALN 93.136</b>			-	<b>1,286,075</b>
Nursing Workforce Diversity		93.178	-	270,436
Passed-through:				
Greater Portland Health				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	1H79TI084417-01	93.243	-	20,056
Healthy Acadia Coalition				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	2020-2021-USM.SAMHSA	93.243	-	23,414
Maine Department of Health and Human Services				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	CD0-22-4465	93.243	-	12,130
<b>Total ALN 93.243</b>			-	<b>55,600</b>
Passed-through:				
Penobscot Community Health Center				
Advanced Nursing Education Workforce Grant Program	NSN924	93.247	-	33,652
<b>Total ALN 93.247</b>			-	<b>33,652</b>
21st Century Cures Act - Brain Research through Advancing Innovative Neurotechnologies		93.372	-	129,996
Passed-through:				
Maine Department of Health and Human Services				
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	CD0-22-4542	93.426	-	4,967
<b>Total ALN 93.426</b>			-	<b>4,967</b>
Passed-through:				
Maine Department of Education				
ACL Assistive Technology	013-05A-3076-37-3401	93.464	-	547
ACL Assistive Technology	013-05A-3076-37-4099 / 013-05A-3049-12-4099	93.464	-	188,236
ACL Assistive Technology	013-05A-3076-37-6401	93.464	-	(461)
<b>Total ALN 93.464</b>			-	<b>188,322</b>
Passed-through:				
Maine Judicial Branch				
State Court Improvement Program	NSN-60865	93.586	-	59,651
<b>Total ALN 93.586</b>			-	<b>59,651</b>
University Centers for Excellence in Developmental Disabilities Education, Research, and Service				
COVID-19 - University Centers for Excellence in Developmental Disabilities Education, Research, and Service		93.632	-	506,328
<b>Total ALN 93.586</b>			-	<b>22,988</b>
			-	<b>529,316</b>
Passed-through:				
The Research Foundation of SUNY				
Child Welfare Research Training or Demonstration	19-21-82905	93.648	-	54,783
Child Welfare Research Training or Demonstration	6-92159	93.648	-	134,507
<b>Total ALN 93.648</b>			-	<b>189,290</b>
Passed-through:				
Maine Department of Health and Human Services				
Foster Care Title IV-E	CFS-22-617	93.658	-	55,052
University of Denver (Colorado Seminary)				
Foster Care - Title IV(E)	SC37254C-03	93.658	-	106,956
Foster Care - Title IV(E)	SC37941-02-01	93.658	-	723,561
<b>Total ALN 93.658</b>			-	<b>885,569</b>
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	-	8,344
<b>Total ALN 93.664</b>			-	<b>8,344</b>

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

<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: Maine Department of Health and Human Services John H. Chafee Foster Care Program for Successful Transition to Adulthood <b>Total ALN 93.674</b>	CFS-22-617	<b>93.674</b>	\$ - -	\$ 207,108 <b>207,108</b>
Mental and Behavioral Health Education and Training Grants		<b>93.732</b>	-	<b>292,860</b>
Passed-through: Greater Portland Health Opioid STR <b>Total ALN 93.788</b>	NSC-60484	<b>93.788</b>	- -	84,182 <b>84,182</b>
Passed-through: Maine Children's Trust Fund Maternal, Infant and Early Childhood Home Visiting Grant <b>Total ALN 93.870</b>	SUB CDO-21-4230	<b>93.870</b>	- -	73,307 <b>73,307</b>
Passed-through: Healthy Acadia Coalition Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Healthy Community Coalition Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement MaineHealth Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement University of Vermont Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement <b>Total ALN 93.912</b>	6282_FY22-FY25 NSN-60860 NSC-60482 NSN-60803 34605SUB53138	<b>93.912</b> <b>93.912</b> <b>93.912</b> <b>93.912</b> <b>93.912</b>	- - - - -	15,202 15,192 19,917 74,387 275,607 <b>400,305</b>
Passed-through: University of New England PPHF Geriatric Education Centers PPHF Geriatric Education Centers <b>Total ALN 93.969</b>	23015A01 23015-B01	<b>93.969</b> <b>93.969</b>	- - -	11,345 180,698 <b>192,043</b>
<b>Total U.S. Department of Health and Human Services</b>			-	<b>5,191,345</b>
<b>Corporation for National and Community Service</b> AmeriCorps Seniors Retired and Senior Volunteer Program (RSVP)		<b>94.002</b>	-	<b>78,554</b>
Passed-through: Maine Commission for Community Service AmeriCorps State and National Maine Department of Education AmeriCorps State and National AmeriCorps State and National <b>Total ALN 94.006</b>	20201124*1617 013-05A-3470-01-6401 013-05A-3471-01-6401	<b>94.006</b> <b>94.006</b> <b>94.006</b>	- - -	39,725 (614) 111,583 <b>150,694</b>
<b>Total Corporation for National and Community Service</b>			-	<b>229,248</b>
<b>U.S. Department of Homeland Security</b> Passed-through: Maine Emergency Management Agency <b>Total ALN 97.042</b>	20201207*1746	<b>97.042</b>	- -	41,416 <b>41,416</b>
<b>Total U.S. Department for Homeland Security</b>			-	<b>41,416</b>
<b>Total Other</b>			<b>2,331,168</b>	<b>66,918,763</b>
<b>Total Expenditures</b>			<b>\$ 8,282,468</b>	<b>\$ 320,315,026</b>

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, 2022**

**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, 2022. 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. This is except for Assistance Listing 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principles, 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 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 2022. The base rates for other F&A cost recoveries range from 26% to 53% for fiscal year 2022.

**UNIVERSITY OF MAINE SYSTEM**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2022**

**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, 2022 consist of the following:

Federal Perkins Loans	\$10,422,368
Nursing Student Loans	2,095,191

**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, 2022:

Agency	ALN	Direct Funding	Passed- Through Funding	Total
Department of Agriculture	10xxx	\$ 14,007,388	\$ 2,353,215	\$ 16,360,603
Department of Commerce	11xxx	5,588,022	2,585,655	8,173,677
Department of Defense	12xxx	15,013,951	12,049,672	27,063,623
Department of the Interior	15xxx	759,175	309,671	1,068,846
Department of Justice	16xxx	1,811,520	371,331	2,182,851
Department of Labor	17xxx	154,569	-	154,569
Department of State	19xxx	-	32,817	32,817
Department of Transportation	20xxx	2,247,738	309,803	2,557,541
Department of the Treasury	21xxx	-	8,233,994	8,233,994
National Aeronautics & Space Administration	43xxx	1,104,163	1,277,322	2,381,485
National Endowment for the Arts	450xx	-	30	30
National Endowment for the Humanities	451xx	114,876	14,168	129,044
National Science Foundation	47xxx	13,759,172	1,146,368	14,905,540
Small Business Administration	59xxx	1,999,093	-	1,999,093
Department of Veterans Affairs	64xxx	6,736	-	6,736
Environmental Protection Agency	66xxx	2,556,809	40,289	2,597,098
Department of Energy	81xxx	5,814,758	6,374,384	12,189,142
Department of Education	84xxx	204,135,214	480,328	204,615,542
Northern Border Regional Commission	90xxx	(105,450)	12,031	(93,419)
Department of Health & Human Services	93xxx	6,233,898	7,850,453	14,084,351
Corporation for National & Community Service	94xxx	347,900	150,694	498,594
Department of Homeland Security	97xxx	-	1,161,473	1,161,473
United States Agency for International Development	98xxx	-	11,796	11,796
Total Federal Assistance		\$ 275,549,532	\$ 44,765,494	\$ 320,315,026

**UNIVERSITY OF MAINE SYSTEM  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2022**

---

**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?   x   yes      \_\_\_\_\_ 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**

<b>Assistance Listing Number(s)</b>	<b>Name of Federal Program or Cluster</b>
84.007, 84.033, 84.038, 84.063, 84.268, 93.364 84.425	Student Financial Assistance Cluster COVID-19 Higher Education Emergency Relief Funds
Dollar threshold used to distinguish between Type A and Type B programs:	Type A - \$3,000,000
Auditee qualified as low-risk auditee?	<u>  x  </u> yes      _____ no

**UNIVERSITY OF MAINE SYSTEM  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2022**

---

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

---

**2022 – 001: Wire Transfers**

**Type of Finding:**

- Significant Deficiency in Internal Control over Compliance

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

**Criteria or Specific Requirement:** Internal controls should be established to provide reasonable assurance that the financial statements will not be misstated due to error or fraud and System assets are appropriately safeguarded.

**Cause:** The System does not have formally documented policies and controls regarding the authentication of vendor banking information.

**Effect:** The current internal control structure may not identify wire transfers made to an incorrect bank account.

**Repeat Finding:** No

**Auditors’ Recommendation:** The System should evaluate their processes and controls surrounding wire transfers to determine if additional controls can be implemented.

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

**UNIVERSITY OF MAINE SYSTEM  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2022**

---

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

---

**2022 – 002: COD Reporting**

**Federal Agency:** Department of Education

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

**Assistance Listing Number:** Various

**Award Period:** July 01, 2021 – June 30, 2022

**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 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.

**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 reporting issues due to a specific remote access connectivity issue and transition of responsibilities during the phased retirement of the student financial aid director.

**Cause:** The University's processes and controls did not ensure the disbursements were accurately and timely 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; 2021-001 (University of Maine at Augusta)

**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.



**UNIVERSITY OF MAINE SYSTEM  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2022**

---

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

---

**2022 – 002: COD Reporting (Continued)**

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

**2022 – 003: 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, 2021 – June 30, 2022

**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 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.

**Questioned Costs:** None

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

**Cause:** The Universities 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

**UNIVERSITY OF MAINE SYSTEM  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2022**

---

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

---

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

**Auditors’ Recommendation:** We recommend the Universities review their reporting procedures to ensure that students’ statuses are accurately and timely reported to NSLDS as well as the effective dates of status changes.

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

**2022 – 004: Reporting**

**Federal Agency:** Department of Education  
**Federal Program:** Higher Education Emergency Relief Funds  
**ALN** 84.425

**Award Period:** July 1, 2021 to June 30, 2022

**Type of Finding:**

- Significant Deficiency in Internal Control Over Compliance
- Other Matters

**Criteria or Specific Requirement:** Per Uniform Guidance 2 CFR 200.303, non-federal entities receiving federal awards are required to establish and maintain internal controls designed to reasonably ensure compliance with federal laws, regulations and program compliance requirements. The initial reporting for this grant requires the report to be submitted to the college or university’s website within 30 days of the signed Certification Agreement or 30 days after the electronic announcement dated May 6, whichever is later. Colleges and universities were then required to update their websites every 45 days after initial upload. This was changed to quarterly on August 31, 2020. In addition, an annual report is required.

**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 SYSTEM  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2022**

---

***Section III – Findings and Questioned Costs (Continued)***

---

**2022-004 Reporting (Continued)**

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.

**Questioned Costs:** None

**Context:** A control system to prevent and detect errors in the reporting process was not created at the time the reports were filed.

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

**Effect:** The universities did not comply with ED regulations by reporting accurate information as well as retaining support for the information reported to ensure accuracy.

**Repeat Finding:** No

**Recommendation:** We recommend the universities review their reporting procedures to ensure all required steps are included as well as ensuring the supporting documentation used to prepare the report is retained.

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



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See [CLAGlobal.com/disclaimer](http://CLAGlobal.com/disclaimer). Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.