

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



CPAs | CONSULTANTS | WEALTH ADVISORS

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

**UNIVERSITY OF MAINE SYSTEM  
TABLE OF CONTENTS  
YEAR ENDED JUNE 30, 2023**

|  |           |
|--|-----------|
| <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>34</b> |
| <b>SCHEDULE OF FINDINGS AND QUESTIONED COSTS</b>   | <b>36</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 the business-type activities, the discretely presented component unit, and the fiduciary activities of the University of Maine System (the System) (a component unit of the state of Maine), as of and for the year ended June 30, 2023 for the business-type activities and the fiduciary activities, and as of and for the year ended December 31, 2022 for the discretely presented component unit, and the related notes to the financial statements, which collectively comprise the System's basic financial statements, and have issued our report thereon dated October 31, 2023. Our report includes a reference to other auditors who audited the financial statements of the University of Maine Foundation (Foundation), as described in our report on the System's financial statements. The financial statements of the Foundation were not audited in accordance with Government Auditing Standards, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Foundation.

***Report on Internal Control Over Financial Reporting***

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

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

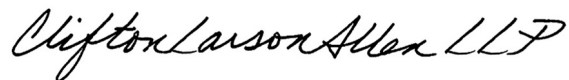
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

***Report on Compliance and Other Matters***

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

***Purpose of This Report***

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



**CliftonLarsonAllen LLP**

Quincy, Massachusetts  
October 31, 2023



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

Board of Trustees  
University of Maine System  
Orono, Maine

**Report on Compliance for Each Major Federal Program**

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

We have audited the University of Maine System's (the System) (a component unit of the state of Maine) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the System's major federal programs for the year ended June 30, 2023. The System's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

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

***Responsibilities of Management for Compliance***

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

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the System's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the System's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control over compliance. Accordingly, no such opinion is expressed.

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

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2023-001 and 2023-002. Our opinion on each major federal program is not modified with respect to these matters.

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

## **Report on Internal Control Over Compliance**

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-001 and 2023-002 to be significant deficiencies.

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

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

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

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

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



**CliftonLarsonAllen LLP**

Quincy, Massachusetts  
March 21, 2024



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

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

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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

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

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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

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

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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

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

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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

| Federal Grantor/Pass-Through Grantor/Program Title   | Pass-Through<br>Number | Assistance<br>Listing<br>Number (ALN) | Pass-Through<br>to Subrecipients | Federal<br>Expenditures |
|--|------------------------|---------------------------------------|----------------------------------|-------------------------|
| Passed-Through:  |                        |                                       |                                  |                         |
| Colorado State University<br>Specialty Crop Research Initiative                                  | G-01363-07             | 10.309                                | \$ -                             | \$ 10,179               |
| Cornell University<br>Specialty Crop Research Initiative   | 79598-10766            | 10.309                                | -                                | 17,038                  |
| Texas A&M University<br>Specialty Crop Research Initiative                                       | M2002883               | 10.309                                | -                                | 13,761                  |
| University of Georgia<br>Specialty Crop Research Initiative                                      | SUB00002405            | 10.309                                | -                                | 43,794                  |
| University of Idaho<br>Specialty Crop Research Initiative  | AN4829-846762          | 10.309                                | -                                | 5,416                   |
| University of Minnesota<br>Specialty Crop Research Initiative                                    | H007082507             | 10.309                                | -                                | 239,450                 |
| University of Wisconsin<br>Specialty Crop Research Initiative                                    | 0000000379             | 10.309                                | -                                | 24,556                  |
| Total ALN 10.309   |                        |                                       | -                                | 354,194                 |
| Agriculture and Food Research Initiative (AFRI)  |                        | 10.310                                | 97,006                           | 1,125,385               |
| Passed-Through:  |                        |                                       |                                  |                         |
| Atlantic Corporation<br>Agriculture and Food Research Initiative (AFRI)                          | USDA_AFRI_FY2021       | 10.310                                | -                                | 1,909                   |
| Purdue University<br>Agriculture and Food Research Initiative (AFRI)                             | NSC                    | 10.310                                | -                                | 25,107                  |
| University of Maryland<br>Agriculture and Food Research Initiative (AFRI)                        | USDA0007-02            | 10.310                                | -                                | 235,456                 |
| University of Vermont<br>Agriculture and Food Research Initiative (AFRI)                         | AWD0*809SUB0*322       | 10.310                                | -                                | 11,579                  |
| West Virginia University Research Corporation<br>Agriculture and Food Research Initiative (AFRI) | 19-066-UM              | 10.310                                | -                                | 23,090                  |
| Total ALN 10.310   |                        |                                       | 97,006                           | 1,422,526               |
| Crop Protection and Pest Management<br>Competitive Grants Program                                |                        | 10.329                                | 37,708                           | 182,574                 |
| Passed-Through:  |                        |                                       |                                  |                         |
| Cornell University<br>Crop Protection and Pest Management<br>Competitive Grants Program          | 86935-21750            | 10.329                                | -                                | 4,816                   |
| Cornell University<br>Crop Protection and Pest Management<br>Competitive Grants Program          | 86935-21753            | 10.329                                | -                                | 25,971                  |
| Total ALN 10.329   |                        |                                       | 37,708                           | 213,361                 |
| Alfalfa Seed and Alfalfa Forage Systems Program<br>(AFRP)  |                        | 10.330                                | 7,764                            | 107,646                 |
| Passed-Through:  |                        |                                       |                                  |                         |
| University of Vermont<br>Forestry Research   | AWD00000051SUB000000   | 10.652                                | -                                | 13,800                  |
| University of Vermont<br>Forestry Research   | AWD00000051SUB000002   | 10.652                                | 4,622                            | 106,655                 |
| University of Vermont<br>Forestry Research   | AWD00000637SUB000002   | 10.652                                | -                                | 49,128                  |
| University of Vermont<br>Forestry Research   | AWD00000637SUB000003   | 10.652                                | -                                | 123,669                 |
| University of Vermont<br>Forestry Research   | AWD000637SUB00000398   | 10.652                                | -                                | 1,668                   |
| Total ALN 10.652   |                        |                                       | 4,622                            | 294,920                 |
| Passed-Through:  |                        |                                       |                                  |                         |
| Wilson Engineering Services, PC<br>Wood Utilization Assistance                                   | 0200                   | 10.674                                | -                                | 35,317                  |
| Total ALN 10.674   |                        |                                       | -                                | 35,317                  |
| Forest Health Protection   |                        | 10.680                                | -                                | 47,668                  |
| Partnership Agreements   |                        | 10.699                                | -                                | 7,556                   |
| Research Joint Venture and Cost Reimbursable<br>Agreements                                       |                        | 10.707                                | -                                | 377,813                 |
| Community Project Funds - Congressionally<br>Directed Spending                                   |                        | 10.723                                | -                                | 113,764                 |
| Environmental Quality Incentives Program   |                        | 10.912                                | -                                | 43,230                  |
| <b>Total U.S. Department of Agriculture</b>  |                        |                                       | <b>769,248</b>                   | <b>11,061,525</b>       |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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

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

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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

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

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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

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

See accompanying Notes to Schedule of Expenditures of Federal Awards.



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

| Federal Grantor/Pass-Through Grantor/Program Title                                    | Pass-Through<br>Number | Assistance<br>Listing<br>Number (ALN) | Pass-Through<br>to Subrecipients | Federal<br>Expenditures |
|---|------------------------|---------------------------------------|----------------------------------|-------------------------|
| Cooperative Research Units  |                        | 15.812                                | \$ -                             | \$ 356,474              |
| Passed-Through:   |                        |                                       |                                  |                         |
| University of Massachusetts Amherst   |                        |                                       |                                  |                         |
| National and Regional Climate Adaptation<br>Science Centers                           | 22-016922 A 00         | 15.820                                | -                                | 111,217                 |
| Total ALN 15.820  |                        |                                       | -                                | 111,217                 |
| Passed-Through:   |                        |                                       |                                  |                         |
| Maine Historic Preservation Commission  |                        |                                       |                                  |                         |
| Historic Preservation Fund Grants-In-Aid  | 20210729*213 / ME-15   | 15.904                                | -                                | 19,872                  |
| Total ALN 15.904  |                        |                                       | -                                | 19,872                  |
| Cooperative Research and Training Programs -<br>Resources of the National Park System |                        | 15.945                                | -                                | 57,624                  |
| Passed-Through:   |                        |                                       |                                  |                         |
| Maine Department of Agriculture   |                        |                                       |                                  |                         |
| Cooperative Research and Training Programs<br>- Resources of the National Park System | 20220922-0888          | 15.945                                | -                                | 16,202                  |
| Total ALN 15.945  |                        |                                       | -                                | 73,826                  |
| Passed-Through:   |                        |                                       |                                  |                         |
| Wesleyan University   |                        |                                       |                                  |                         |
| National Park Service Conservation, Protection,<br>Outreach, and Education            | WESU5011298106-UM      | 15.954                                | -                                | 2,916                   |
| Total ALN 15.954  |                        |                                       | -                                | 2,916                   |
| <b>Total U.S. Department of the Interior</b>  |                        |                                       | <b>31,604</b>                    | <b>1,168,330</b>        |
| <b>U.S. Department of State</b>   |                        |                                       |                                  |                         |
| Passed-Through:   |                        |                                       |                                  |                         |
| IKLIM ARASTIRMALARI DERNEGI   |                        |                                       |                                  |                         |
| Public Diplomacy Programs   | UM10210323SA01         | 19.040                                | -                                | 5,009                   |
| Total ALN 19.040  |                        |                                       | -                                | 5,009                   |
| <b>Total U.S. Department of State</b>   |                        |                                       | <b>-</b>                         | <b>5,009</b>            |
| <b>U.S. Department of Transportation</b>  |                        |                                       |                                  |                         |
| Passed-Through:   |                        |                                       |                                  |                         |
| Maine Department of Transportation  |                        |                                       |                                  |                         |
| U.S. Department of Transportation Awards<br>with no ALN                               | 20200506*3102          | 20.000                                | -                                | 4,295                   |
| New Hampshire Department of Transportation  |                        |                                       |                                  |                         |
| U.S. Department of Transportation Awards<br>with no ALN                               | 40792M                 | 20.000                                | -                                | 20,000                  |
| Total ALN 20.000  |                        |                                       | -                                | 24,295                  |
| Passed-Through:   |                        |                                       |                                  |                         |
| Maine Department of Transportation  |                        |                                       |                                  |                         |
| Highway Planning and Construction   | 2020112*262 / PIN #0   | 20.205                                | -                                | 39,341                  |
| Highway Planning and Construction   | 20201120*0262          | 20.205                                | 6,708                            | 43,978                  |
| University of Massachusetts Lowell  |                        |                                       |                                  |                         |
| Highway Planning and Construction   | S5180000049974         | 20.205                                | -                                | 4,190                   |
| Total ALN 20.205  |                        |                                       | 6,708                            | 87,509                  |
| University Transportation Centers Program   |                        | 20.701                                | 1,525,454                        | 2,904,380               |
| Passed-Through:   |                        |                                       |                                  |                         |
| North Dakota State University   |                        |                                       |                                  |                         |
| Pipeline Safety Research Competitive<br>Academic Agreement Program (CAAP)             | #FAR0031367            | 20.724                                | -                                | 9,553                   |
| Total ALN 20.724  |                        |                                       | -                                | 9,553                   |
| <b>Total U.S. Department of<br/>Transportation</b>                                    |                        |                                       | <b>1,532,162</b>                 | <b>3,025,737</b>        |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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

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

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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

| Federal Grantor/Pass-Through Grantor/Program Title              | Pass-Through<br>Number | Assistance<br>Listing<br>Number (ALN) | Pass-Through<br>to Subrecipients | Federal<br>Expenditures |
|---|------------------------|---------------------------------------|----------------------------------|-------------------------|
| <b>National Endowment for the Arts and Humanities</b>           |                        |                                       |                                  |                         |
| Promotion of the Humanities Division of Preservation and Access |                        | 45.149                                | \$ -                             | \$ 12,907               |
| Passed-Through:   |                        |                                       |                                  |                         |
| National Trust for Historic Preservation                        |                        |                                       |                                  |                         |
| Promotion of the Humanities Public Programs - COVID-19          | NSN1044                | 45.164                                | -                                | 36,995                  |
| Total ALN 45.164  |                        |                                       | -                                | 36,995                  |
| Promotion of the Humanities Office of Digital Humanities        |                        | 45.169                                | -                                | 77,262                  |
| <b>Total National Endowment for the Arts and Humanities</b>     |                        |                                       | <b>-</b>                         | <b>127,164</b>          |
| <b>National Science Foundation</b>                              |                        |                                       |                                  |                         |
| Engineering   |                        | 47.041                                | -                                | 906,942                 |
| Passed-Through:   |                        |                                       |                                  |                         |
| Sequoia Scientific, Inc.  |                        |                                       |                                  |                         |
| Engineering   | 2136735-UMAINE         | 47.041                                | -                                | 58,712                  |
| Total ALN 47.041  |                        |                                       | -                                | 965,654                 |
| Mathematical and Physical Sciences                              |                        | 47.049                                | -                                | 613,159                 |
| Passed-Through:   |                        |                                       |                                  |                         |
| Barnard College   |                        |                                       |                                  |                         |
| Mathematical and Physical Sciences                              | UM-2154819             | 47.049                                | -                                | 47,296                  |
| Total ALN 47.049  |                        |                                       | -                                | 660,455                 |
| Geosciences   |                        | 47.050                                | 16,137                           | 2,121,796               |
| Passed-Through:   |                        |                                       |                                  |                         |
| Tulane University   |                        |                                       |                                  |                         |
| Geosciences   | TUL-SCC-556144-17/18   | 47.050                                | -                                | 3,914                   |
| University of Massachusetts Lowell                              |                        |                                       |                                  |                         |
| Geosciences   | S5210000041358         | 47.050                                | -                                | 216                     |
| University of Oklahoma  |                        |                                       |                                  |                         |
| Geosciences   | 2022-07                | 47.050                                | -                                | 12,845                  |
| Total ALN 47.050  |                        |                                       | 16,137                           | 2,138,771               |
| Computer and Information Science and Engineering                |                        | 47.070                                | 19,335                           | 759,449                 |
| Biological Sciences   |                        | 47.074                                | 104,216                          | 1,051,887               |
| Passed-Through:   |                        |                                       |                                  |                         |
| University of Arkansas  |                        |                                       |                                  |                         |
| Biological Sciences   | UA2022-286             | 47.074                                | -                                | 86,737                  |
| University of California At Berkeley                            |                        |                                       |                                  |                         |
| Biological Sciences   | 9602                   | 47.074                                | -                                | 106,645                 |
| University of Minnesota   |                        |                                       |                                  |                         |
| Biological Sciences   | P008946601             | 47.074                                | -                                | 31,040                  |
| University of Notre Dame  |                        |                                       |                                  |                         |
| Biological Sciences   | 203912UM               | 47.074                                | -                                | 12,509                  |
| University of Wisconsin   |                        |                                       |                                  |                         |
| Biological Sciences   | 0000001159             | 47.074                                | -                                | 96,604                  |
| Total ALN 47.074  |                        |                                       | 104,216                          | 1,385,422               |
| Social, Behavioral, and Economic Sciences                       |                        | 47.075                                | 26,044                           | 45,545                  |
| Passed-Through:   |                        |                                       |                                  |                         |
| Duke University   |                        |                                       |                                  |                         |
| Social, Behavioral, and Economic Sciences                       | 333-2697               | 47.075                                | 40,703                           | 54,225                  |
| University of Georgia   |                        |                                       |                                  |                         |
| Social, Behavioral, and Economic Sciences                       | SUB00002959            | 47.075                                | -                                | 231                     |
| University of Vermont   |                        |                                       |                                  |                         |
| Social, Behavioral, and Economic Sciences                       | AWD00001131SUB000004   | 47.075                                | -                                | 5,033                   |
| Total ALN 47.075  |                        |                                       | 66,747                           | 105,034                 |
| STEM Education  |                        | 47.076                                | 132,392                          | 3,308,767               |
| Passed-Through:   |                        |                                       |                                  |                         |
| Mathematical Association of America                             |                        |                                       |                                  |                         |
| STEM Education  | 3-8-710-953            | 47.076                                | -                                | 6,376                   |
| Southern Illinois University Edwardsville                       |                        |                                       |                                  |                         |
| STEM Education  | 761832-001             | 47.076                                | -                                | 18,218                  |
| University of Illinois  |                        |                                       |                                  |                         |
| STEM Education  | 096877-17620           | 47.076                                | -                                | 132,188                 |
| Total ALN 47.076  |                        |                                       | 132,392                          | 3,465,549               |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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

| Federal Grantor/Pass-Through Grantor/Program Title | Pass-Through<br>Number | Assistance<br>Listing<br>Number (ALN) | Pass-Through<br>to Subrecipients | Federal<br>Expenditures |
|--|------------------------|---------------------------------------|----------------------------------|-------------------------|
| Polar Programs                                     |                        | 47.078                                | \$ -                             | \$ 590,404              |
| Passed-Through:                                    |                        |                                       |                                  |                         |
| Bigelow Laboratory for Ocean Sciences              |                        |                                       |                                  |                         |
| Polar Programs                                     | 301025A                | 47.078                                | -                                | 4,820                   |
| Colorado School of Mines                           |                        |                                       |                                  |                         |
| Polar Programs                                     | 402457-5802            | 47.078                                | -                                | 6,626                   |
| Kennesaw State University                          |                        |                                       |                                  |                         |
| Polar Programs                                     | A23-0076-001           | 47.078                                | -                                | 11,747                  |
| Oregon State University                            |                        |                                       |                                  |                         |
| Polar Programs                                     | S2306M-L               | 47.078                                | -                                | 9,157                   |
| Total ALN 47.078                                   |                        |                                       | -                                | 622,754                 |
| Integrative Activities                             |                        | 47.083                                | 2,606,533                        | 8,926,203               |
| Passed-Through:                                    |                        |                                       |                                  |                         |
| University of Cincinnati                           |                        |                                       |                                  |                         |
| Integrative Activities                             | 013204-002             | 47.083                                | -                                | 63,827                  |
| University of New Hampshire                        |                        |                                       |                                  |                         |
| Integrative Activities                             | 19-005                 | 47.083                                | -                                | 407,005                 |
| Integrative Activities                             | PZL0205                | 47.083                                | -                                | 7,063                   |
| University of Vermont                              |                        |                                       |                                  |                         |
| Integrative Activities                             | AWD00000725SUB000002   | 47.083                                | -                                | 161,601                 |
| Total ALN 47.083                                   |                        |                                       | 2,606,533                        | 9,565,699               |
| NSF Technology, Innovation, and Partnerships       |                        | 47.084                                | -                                | 23,394                  |
| <b>Total National Science Foundation</b>           |                        |                                       | <b>2,945,360</b>                 | <b>19,692,181</b>       |
| <b>U.S. Small Business Administration</b>          |                        |                                       |                                  |                         |
| Congressional Grants                               |                        | 59.059                                | -                                | 135,001                 |
| <b>Total U.S. Small Business Administration</b>    |                        |                                       | -                                | <b>135,001</b>          |
| <b>U.S. Environmental Protection Agency</b>        |                        |                                       |                                  |                         |
| Passed-Through:                                    |                        |                                       |                                  |                         |
| Restore America's Estuaries                        |                        |                                       |                                  |                         |
| National Estuary Program                           | NEPCWG-21- USM-CBEP    | 66.456                                | -                                | 22,911                  |
| Total ALN 66.456                                   |                        |                                       | -                                | 22,911                  |
| <b>Total U.S. Environmental Protection Agency</b>  |                        |                                       | -                                | <b>22,911</b>           |
| <b>U.S. Department of Energy</b>                   |                        |                                       |                                  |                         |
| U.S. Department of Energy with no ALN              |                        | 81.000                                | -                                | 10,802                  |
| Passed-Through:                                    |                        |                                       |                                  |                         |
| Battelle Energy Alliance, LLC                      |                        |                                       |                                  |                         |
| U.S. Department of Energy with no ALN              | 238096                 | 81.000                                | -                                | 58,655                  |
| U.S. Department of Energy with no ALN              | 262250                 | 81.000                                | -                                | 6,010                   |
| U.S. Department of Energy with no ALN              | 263871                 | 81.000                                | -                                | 733,792                 |
| U.S. Department of Energy with no ALN              | 284911                 | 81.000                                | -                                | 2,225                   |
| Sandia National Laboratories                       |                        |                                       |                                  |                         |
| U.S. Department of Energy with no ALN              | PO 2475374             | 81.000                                | -                                | 3,819                   |
| UT-Battelle, LLC                                   |                        |                                       |                                  |                         |
| U.S. Department of Energy with no ALN              | 4000174848             | 81.000                                | -                                | 948,438                 |
| U.S. Department of Energy with no ALN              | 4000174848 MOD3 PHAS   | 81.000                                | -                                | 3,909,337               |
| U.S. Department of Energy with no ALN              | CW3861                 | 81.000                                | -                                | 638,243                 |
| U.S. Department of Energy with no ALN              | CW41134                | 81.000                                | -                                | 1,723,452               |
| Total ALN 81.000                                   |                        |                                       | -                                | 8,034,773               |
| Office of Science Financial Assistance Program     |                        | 81.049                                | 36,382                           | 1,174,002               |
| Passed-Through:                                    |                        |                                       |                                  |                         |
| University of Alaska                               |                        |                                       |                                  |                         |
| Office of Science Financial Assistance Program     | UA 23-0061             | 81.049                                | -                                | 89,317                  |
| University of Rhode Island                         |                        |                                       |                                  |                         |
| Office of Science Financial Assistance Program     | 193360/11102021        | 81.049                                | -                                | 201,520                 |
| Total ALN 81.049                                   |                        |                                       | 36,382                           | 1,464,839               |
| Conservation Research and Development              |                        | 81.086                                | 68,292                           | 179,068                 |
| Passed-Through:                                    |                        |                                       |                                  |                         |
| University of Massachusetts Lowell                 |                        |                                       |                                  |                         |
| Conservation Research and Development              | S51900000041014        | 81.086                                | -                                | 81,777                  |
| Total ALN 81.086                                   |                        |                                       | 68,292                           | 260,845                 |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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

| Federal Grantor/Pass-Through Grantor/Program Title  | Pass-Through<br>Number | Assistance<br>Listing<br>Number (ALN) | Pass-Through<br>to Subrecipients | Federal<br>Expenditures |
|---|------------------------|---------------------------------------|----------------------------------|-------------------------|
| Renewable Energy Research and Development<br>Passed-Through:  |                        | 81.087                                | \$ 137,507                       | \$ 2,853,288            |
| New York State Energy Research and<br>Development Authority   |                        |                                       |                                  |                         |
| Renewable Energy Research and Development<br>Oscilla Power  | 154676                 | 81.087                                | 113,367                          | 505,781                 |
| Renewable Energy Research and Development<br>Total ALN 81.087   | 8625SUB                | 81.087                                | -                                | 330,897                 |
|   |                        |                                       | <u>250,874</u>                   | <u>3,689,966</u>        |
| Fossil Energy Research and Development  |                        | 81.089                                | -                                | 299,076                 |
| Advanced Research Projects Agency - Energy<br>Passed-Through:   |                        | 81.135                                | 123,287                          | 902,825                 |
| Aspen Products Group, Inc.  |                        |                                       |                                  |                         |
| Advanced Research Projects Agency - Energy<br>Oregon State University   | AR0001642-01           | 81.135                                | -                                | 8,854                   |
| Advanced Research Projects Agency - Energy<br>Total ALN 81.135  | G0210E-A               | 81.135                                | -                                | 22,982                  |
|   |                        |                                       | <u>123,287</u>                   | <u>934,661</u>          |
| <b>Total U.S. Department of Energy</b>  |                        |                                       | <b>478,835</b>                   | <b>14,684,160</b>       |
| <b>U.S. Department of Education</b><br>Passed-Through:  |                        |                                       |                                  |                         |
| Worcester Polytechnic Institute<br>Education Research, Development, and<br>Dissemination  | 18-216430-02           | 84.305                                | -                                | 74,449                  |
| Total ALN 84.305  |                        |                                       | <u>-</u>                         | <u>74,449</u>           |
| <b>Total U.S. Department of Education</b>   |                        |                                       | <b>-</b>                         | <b>74,449</b>           |
| <b>Northern Border Regional Commission</b><br>Northern Border Regional Development  |                        | 90.601                                | -                                | 396,494                 |
| <b>Total Northern Border Regional<br/>Commission</b>  |                        |                                       | <b>-</b>                         | <b>396,494</b>          |
| <b>U.S. Department of Health and Human<br/>Services</b><br>Passed-Through:  |                        |                                       |                                  |                         |
| Georgia State University<br>U.S. Department of Health and Human<br>Services Awards with no ALN                                    | SP00015027-07          | 93.000                                | -                                | 7,261                   |
| Mount Desert Island Biological Laboratory<br>U.S. Department of Health and Human<br>Services Awards with no ALN                   | NSC                    | 93.000                                | -                                | 11,916                  |
| RTI International<br>U.S. Department of Health and Human<br>Services Awards with no ALN   | 21-312-0214448-52754   | 93.000                                | -                                | 70,601                  |
| University of Vermont<br>U.S. Department of Health and Human<br>Services Awards with no ALN                                       | AWD00000729SUB000003   | 93.000                                | -                                | 26,528                  |
| Total ALN 93.000  |                        |                                       | <u>-</u>                         | <u>116,306</u>          |
| Passed-Through:   |                        |                                       |                                  |                         |
| University of Massachusetts Amherst<br>Prevention of Disease, Disability, and Death<br>by Infectious Diseases                     | 23-017116 A 00         | 93.084                                | -                                | 31,484                  |
| Total ALN 93.084  |                        |                                       | <u>-</u>                         | <u>31,484</u>           |
| Environmental Health<br>Passed-Through:   |                        | 93.113                                | -                                | 41,429                  |
| Mount Desert Island Biological Laboratory<br>Environmental Health   | R21ES033303/KING       | 93.113                                | -                                | 69,472                  |
| Total ALN 93.113  |                        |                                       | <u>-</u>                         | <u>110,901</u>          |
| Passed-Through:   |                        |                                       |                                  |                         |
| Maine Department of Health and Human Services<br>Injury Prevention and Control Research and<br>State and Community Based Programs | 20141202*1940          | 93.136                                | -                                | 13                      |
| Injury Prevention and Control Research and<br>State and Community Based Programs  | 20221209*1637          | 93.136                                | -                                | 21,607                  |
| Total ALN 93.136  |                        |                                       | <u>-</u>                         | <u>21,620</u>           |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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

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

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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

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

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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

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

See accompanying Notes to Schedule of Expenditures of Federal Awards.



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

| Federal Grantor/Pass-Through Grantor/Program Title   | Pass-Through<br>Number       | Assistance<br>Listing<br>Number (ALN) | Pass-Through<br>to Subrecipients | Federal<br>Expenditures                          |
|--|------------------------------|---------------------------------------|----------------------------------|--|
| Passed-Through:<br>Extension Foundation<br>Extension Collaborative on Immunization<br>Teaching & Engagement<br>Total ALN 10.229  | EXC1-2021-2077               | 10.229                                | \$ -<br>-                        | \$ 7,696<br>7,696                                |
| Passed-Through:<br>University of Florida<br>Food and Agriculture Defense Initiative (FADI)<br>Total ALN 10.304   | SUB00002898                  | 10.304                                | -<br>-                           | 28,464<br>28,464                                 |
| Agriculture and Food Research Initiative (AFRI)<br>Passed-Through:<br>Atlantic Corporation<br>Agriculture and Food Research Initiative (AFRI)<br>University of New Hampshire<br>Agriculture and Food Research Initiative (AFRI)<br>Total ALN 10.310  | 20230413USM<br>L0120         | 10.310<br>10.310<br>10.310            | 16,150<br>-<br>-                 | 91,737<br>1,270<br>158,369<br>251,376            |
| Beginning Farmer and Rancher Development<br>Program  |                              | 10.311                                | -                                | 150,432  |
| Women and Minorities in Science, Technology,<br>Engineering, and Mathematics Fields  |                              | 10.318                                | -                                | 27,331   |
| National Food Safety Training, Education,<br>Extension, Outreach, and Technical Assistance<br>Competitive Grants Program<br>Passed-Through:<br>University of Vermont<br>National Food Safety Training, Education,<br>Extension, Outreach, and Technical Assistance<br>Competitive Grants Program<br>Total ALN 10.328 | AWD00001036SUB*370           | 10.328                                | 32,017<br>-<br>32,017            | 57,494<br>5,442<br>62,936                        |
| Passed-Through:<br>Northern Border Regional Commission<br>Rural Business Development Grant<br>Total ALN 10.351   | NBRC20GUSDAME02              | 10.351                                | -<br>-                           | 177,225<br>177,225                               |
| Crop Insurance   |                              | 10.450                                | -                                | 12,988   |
| Cooperative Extension Service<br>Passed-Through:<br>University of Delaware<br>Cooperative Extension Service<br>University of Minnesota<br>Cooperative Extension Service<br>University of New Hampshire<br>Cooperative Extension Service<br>Total ALN 10.500  | 58898<br>H007172409<br>L0108 | 10.500<br>10.500<br>10.500<br>10.500  | 1,152<br>-<br>-<br>-             | 263,925<br>14,177<br>34,989<br>10,194<br>323,285 |
| Smith-Lever Extension Funding  |                              | 10.511                                | -                                | 2,703,411  |
| Expanded Food and Nutrition Education Program  |                              | 10.514                                | -                                | 476,392  |
| Renewable Resources Extension Act  |                              | 10.515                                | -                                | 134,978  |
| Passed-Through:<br>University of Delaware<br>Agriculture Risk Management Education<br>Partnerships Competitive Grants Program<br>Total ALN 10.520  | UDR0000347                   | 10.520                                | -<br>-                           | 504<br>504                                       |
| Food and Agriculture Service Learning Program  |                              | 10.522                                | 56,946                           | 111,509  |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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

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

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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

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

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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

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

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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

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

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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

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

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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

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

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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

| Federal Grantor/Pass-Through Grantor/Program Title  | Pass-Through<br>Number | Assistance<br>Listing<br>Number (ALN) | Pass-Through<br>to Subrecipients | Federal<br>Expenditures |
|---|------------------------|---------------------------------------|----------------------------------|-------------------------|
| <b>U.S. Department of Health and Human Services</b>                                       |                        |                                       |                                  |                         |
| Passed-Through:   |                        |                                       |                                  |                         |
| Actuarial Research Corporation  |                        |                                       |                                  |                         |
| U.S. Department of Health and Human Services Awards with no ALN                           | 75FCMC19D0081          | 93.000                                | \$ -                             | \$ 19,209               |
| U.S. Department of Health and Human Services Awards with no ALN                           | ARC2022-RMADA2-04      | 93.000                                | -                                | 13,750                  |
| Maine Department of Health and Human Services   |                        |                                       |                                  |                         |
| U.S. Department of Health and Human Services Awards with no ALN                           | OMS-22-105             | 93.000                                | -                                | 127                     |
| Maine Medical Center  |                        |                                       |                                  |                         |
| U.S. Department of Health and Human Services Awards with no ALN                           | NSN                    | 93.000                                | -                                | 468                     |
| Total ALN 93.000  |                        |                                       | -                                | 33,554                  |
| Passed-Through:   |                        |                                       |                                  |                         |
| MaineHealth   |                        |                                       |                                  |                         |
| National Organizations of State and Local Officials                                       | G3242632               | 93.011                                | -                                | 35,101                  |
| Total ALN 93.011  |                        |                                       | -                                | 35,101                  |
| Passed-Through:   |                        |                                       |                                  |                         |
| Maine Department of Agriculture   |                        |                                       |                                  |                         |
| Food and Drug Administration Research   | 20210917*713           | 93.103                                | -                                | 229                     |
| Total ALN 93.103  |                        |                                       | -                                | 229                     |
| Passed-Through:   |                        |                                       |                                  |                         |
| University of New Hampshire   |                        |                                       |                                  |                         |
| Maternal and Child Health Federal Consolidated Programs                                   | L0154                  | 93.110                                | -                                | 103,703                 |
| Total ALN 93.110  |                        |                                       | -                                | 103,703                 |
| Passed-Through:   |                        |                                       |                                  |                         |
| Maine Attorney General  |                        |                                       |                                  |                         |
| Injury Prevention and Control Research and State and Community Based Programs             | 20210809*0301          | 93.136                                | -                                | 92,912                  |
| Injury Prevention and Control Research and State and Community Based Programs             | 2021809*0300           | 93.136                                | -                                | 21,867                  |
| Maine Department of Health and Human Services   |                        |                                       |                                  |                         |
| Injury Prevention and Control Research and State and Community Based Programs             | 20210820*0416          | 93.136                                | -                                | 192,704                 |
| Injury Prevention and Control Research and State and Community Based Programs             | 20220829*0624          | 93.136                                | -                                | 759,394                 |
| Total ALN 93.136  |                        |                                       | -                                | 1,066,877               |
| Nursing Workforce Diversity   |                        | 93.178                                | 2,731                            | 525,688                 |
| Graduate Psychology Education   |                        | 93.191                                | -                                | 133,997                 |
| Passed-Through:   |                        |                                       |                                  |                         |
| Western Maine Addiction Recovery Initiative   |                        |                                       |                                  |                         |
| Telehealth Programs   | 001                    | 93.211                                | -                                | 27,623                  |
| Total ALN 93.211  |                        |                                       | -                                | 27,623                  |
| Passed-Through:   |                        |                                       |                                  |                         |
| Michigan State University   |                        |                                       |                                  |                         |
| State Rural Hospital Flexibility Program  | 002                    | 93.241                                | -                                | 10,016                  |
| Total ALN 93.241  |                        |                                       | -                                | 10,016                  |
| Passed-Through:   |                        |                                       |                                  |                         |
| Greater Portland Health   |                        |                                       |                                  |                         |
| Substance Abuse and Mental Health Services Projects of Regional and National Significance | 1H79TI084417-01        | 93.243                                | -                                | 80,697                  |
| Healthy Acadia Coalition  |                        |                                       |                                  |                         |
| Substance Abuse and Mental Health Services Projects of Regional and National Significance | 2020-2021-USM.SAMHSA   | 93.243                                | -                                | 3,341                   |
| Maine Department of Health and Human Services   |                        |                                       |                                  |                         |
| Substance Abuse and Mental Health Services Projects of Regional and National Significance | CD0-22-4465            | 93.243                                | -                                | 18,156                  |
| University of Rhode Island  |                        |                                       |                                  |                         |
| Substance Abuse and Mental Health Services Projects of Regional and National Significance | 0009873/12232022       | 93.243                                | -                                | 10,646                  |
| Total ALN 93.243  |                        |                                       | -                                | 112,840                 |

See accompanying Notes to Schedule of Expenditures of Federal Awards.



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

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

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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

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

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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

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

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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

**NOTE 1 BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the University of Maine System (the System) under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the System, it is not intended to and does not present the financial position, changes in net position, or cash flows of the System. Therefore, some amounts presented in this Schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

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

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

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the same basis of accounting as the basic financial statements. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-21, *Cost Principles for Education Institutions*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. This is except for ALN 81.128 for Efficiency Maine that relates to the balance of a loan. Pass-through entity identifying numbers are presented where available.

The System has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance. The System has predetermined Facilities and Administrative (F&A) rates for fiscal year 2023. The base rates for other F&A cost recoveries range from 26% to 53% for fiscal year 2023.

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

**NOTE 3 LOAN BALANCES**

Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the schedule of federal expenditures. The balances of loans outstanding at June 30, 2023 consist of the following:

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

**NOTE 4 EXPENDITURES OF FEDERAL AWARDS SUMMARIZED BY AGENCY**

The following table summarizes the expenditures of federal awards by agency for the fiscal year ended June 30, 2023:

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

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

---

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

---

**Financial Statements**

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

**Federal Awards**

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

**Identification of Major Federal Programs**

| <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<br>84.425E,F,M<br>Various<br>21.027 | Student Financial Assistance Cluster<br>Education Stabilization Fund<br>Research & Development Cluster<br>Coronavirus State and Local Fiscal Recovery Funds |

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

Auditee qualified as low-risk auditee?     x     yes      \_\_\_\_\_ no

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

---

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

---

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

---

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

---

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

**Federal Agency:** Department of Education

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

**Assistance Listing Number:** Various

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

**Type of Finding:**

- Significant Deficiency in Internal Control over Compliance
- Other Matters

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

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

**Questioned Costs:** None

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

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

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

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

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

---

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

---

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

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

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

**2023 – 002: Reporting**

**Federal Agency:** Department of Education

**Federal Program Title:** Education Stabilization Funds

**Assistance Listing Number:** 84.425

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

**Type of Finding:**

- Significant Deficiency in Internal Control over Compliance
- Other Matters

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

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

**Questioned Costs:** None

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

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



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

---

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

---

**2023 – 002: Reporting (Continued)**

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

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

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

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



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.