

UNIVERSITY OF MAINE SYSTEM
SINGLE AUDIT COMPLIANCE REPORTS
(UNDER UNIFORM GUIDANCE)
YEAR ENDED JUNE 30, 2025



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

Board of Trustees
University of Maine System
Orono, Maine

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities, the discretely presented component unit, and the aggregate remaining fund information 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, 2025 for the business-type activities and the fiduciary activities, and as of and for the year ended December 31, 2024 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 30, 2025. 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.

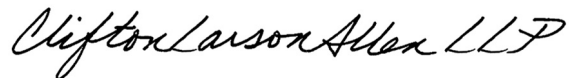
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 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 30, 2025



**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, 2025. 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, 2025.

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 2025-001 through 2025-003. 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 2025-001 through 2025-003, 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 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.

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 aggregate remaining fund information of the System as of and for the year ended June 30, 2025, 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 30, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Quincy, Massachusetts
February 27, 2026

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2025**

Federal grantor/pass-through grantor/program title	Assistance Listing Number (ALN)	Pass-through Number	Pass-through To Subrecipients	Federal Expenditures
Student Financial Assistance Cluster				
U.S. Department of Education				
Federal Supplemental Educational Opportunity Grants	84.007A		\$ -	\$ 5,382,768
Federal Work-Study Program	84.033A		-	3,426,742
Federal Perkins Loan Program	84.03B		-	3,486,610
Federal Pell Grant Program	84.063P		-	45,958,388
Federal Direct Student Loans	84.26B		-	95,375,024
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379T		-	27,267
Total U.S. Department of Education			-	153,656,799
U.S. Department of Health and Human Services				
Nursing Student Loans - Beginning Balance	93.364		-	1,930,363
Nursing Student Loans	93.364		-	214,543
Total ALN 93.364			-	2,144,906
Total U.S. Department of Health and Human Services			-	2,144,906
Total Student Financial Assistance Cluster			-	155,801,705
Economic Development Cluster				
U.S. Department of Commerce				
Passed-through				
Maine Department of Economic and Community Development COVID-19 - Economic Adjustment Assistance	11.307	19A 20250318*2132	-	45,457
Total ALN 11.307			-	45,457
Total Economic Development Cluster			-	45,457
Special Education Cluster (IDEA)				
U.S. Department of Education				
Passed-through				
Maine Department of Education				
Special Education Grants to States	84.027A	010-05A-4710-27-4099	-	436,809
Special Education Grants to States	84.027A	013-05A-3049-12-4099	-	316,182
Special Education Grants to States	84.027A	013-05A-3076-37-4099 / 013-05A-3049-12-4099	-	(10,981)
Special Education Grants to States	84.027A	013-05A-Z08012-4099	-	22,195
Special Education Grants to States	84.027A	20240206*2168	-	148,046
Total ALN 84.027A			-	912,251
Total Special Education Cluster (IDEA)			-	912,251
TRIO Cluster				
U.S. Department of Education				
TRIO Student Support Services	84.042A		-	3,109,991
TRIO Talent Search	84.044A		-	874,461
TRIO Upward Bound	84.047A		-	2,429,503
TRIO Upward Bound	84.047M		-	319,479
TRIO Upward Bound	84.047V		-	320,009
TRIO Educational Opportunity Centers	84.066A		-	764,154
Total TRIO Cluster			-	7,817,597
477 Cluster				
U.S. Department of Health and Human Services				
Passed-through				
Maine Children's Trust Fund				
Temporary Assistance for Needy Families	93.558	SUB CD0-23-4230	-	2,838
Temporary Assistance for Needy Families	93.558	SUB CD0-25-4230	-	8,410
Temporary Assistance for Needy Families	93.558	SUB CDO-21-4230	-	(566)
Total ALN 93.558			-	10,682
Total 477 Cluster			-	10,682
CCDF Cluster				
U.S. Department of Health and Human Services				
Passed-through				
Maine Department of Health and Human Services				
COVID-19 - Child Care and Development Block Grant	93.575	N/A	-	23,549
Child Care and Development Block Grant	93.575	2023110800000001352	-	107,362
Total ALN 93.575			-	130,911
Total CCDF Cluster			-	130,911
Medicaid Cluster				
U.S. Department of Health and Human Services				
Passed-through				
Maine Department of Health and Human Services				
Grants to States for Medicaid	93.778	OMS-22-228	-	(18)
Total ALN 93.778			-	(18)
Total Medicaid Cluster			-	(18)

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, 2025**

Federal grantor/pass-through grantor/program title	Assistance Listing Number (ALN)	Pass-through Number	Pass-through To Subrecipients	Federal Expenditures
Foster Grandparent/Senior Companion Cluster				
Corporation for National and Community Service				
AmeriCorps Seniors Senior Companion Program (SCP)	94.016		\$ -	\$ 240,207
Total Foster Grandparent/Senior Companion Cluster			-	240,207
Research and Development Cluster				
U.S. Department of Agriculture				
Agricultural Research Basic and Applied Research				
Passed-through	10.001		-	5,275,562
University of Vermont				
Agricultural Research Basic and Applied Research	10.001	AWD00001571SUB000005	-	21,992
Total ALN 10.001			-	5,297,554
Plant and Animal Disease, Pest Control, and Animal Care	10.025		-	61,668
Wildlife Services	10.028		282,628	1,082,068
Passed-through				
Maine Department of Agriculture, Conservation and Forestry				
Specialty Crop Block Grant Program - Farm Bill	10.170	20220922*0883	-	23,738
Specialty Crop Block Grant Program - Farm Bill	10.170	20220922*0885	-	1,406
Specialty Crop Block Grant Program - Farm Bill	10.170	20220922*0886	-	7,158
Specialty Crop Block Grant Program - Farm Bill	10.170	20230919*0806	-	41,601
Specialty Crop Block Grant Program - Farm Bill	10.170	20230919*0807	-	67,358
Specialty Crop Block Grant Program - Farm Bill	10.170	20230919*0809	-	9,614
Specialty Crop Block Grant Program - Farm Bill	10.170	20240828*0439	-	20,007
Specialty Crop Block Grant Program - Farm Bill	10.170	20240828*0441	-	13,600
Specialty Crop Block Grant Program - Farm Bill	10.170	20240828*0442	-	2,221
Specialty Crop Block Grant Program - Farm Bill	10.170	20240828*0444	-	10,435
Specialty Crop Block Grant Program - Farm Bill	10.170	20220614*3367	-	2,506
Specialty Crop Block Grant Program - Farm Bill	10.170	20220614*3352	-	1,412
Specialty Crop Block Grant Program - Farm Bill	10.170	20220614*3364	-	4,989
Specialty Crop Block Grant Program - Farm Bill	10.170	20230919*0808	-	21,015
Specialty Crop Block Grant Program - Farm Bill	10.170	20220922*0888	-	3,073
Total ALN 10.170			-	230,133
Acer Access Development Program	10.174		35,282	186,925
Passed-through				
University of New Hampshire				
Dairy Business Innovation Initiatives	10.176	PZL0343	-	10,033
Vermont Agency of Agriculture, Food & Markets				
Dairy Business Innovation Initiatives	10.176	02200-DBIC-22-01	-	53,633
Total ALN 10.176			-	63,666
Grants for Agricultural Research, Special Research Grants	10.200		498,743	738,893
Passed-through				
University of Maryland				
Grants for Agricultural Research, Special Research Grants	10.200	0001502-Z2198601	-	22,266
Grants for Agricultural Research, Special Research Grants	10.200	CON-00001507-Z219880	-	1,174
University of New Hampshire				
Grants for Agricultural Research, Special Research Grants	10.200	PZL0224	-	43,549
Total ALN 10.200			498,743	805,882
Cooperative Forestry Research	10.202		-	1,024,450
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203		-	2,593,746
Animal Health and Disease Research	10.207		-	22,983
Passed-through				
Home Grown Fuels, LLC				
Small Business Innovation Research (SBIR) Program / Small Business Technology Transfer (STTR) Program	10.212	43478	-	61,576
VISIMO, LLC				
Small Business Innovation Research (SBIR) Program / Small Business Technology Transfer (STTR) Program	10.212	NSN-026037	-	42,764
Total ALN 10.212			-	104,340
Passed-through				
University of Vermont				
Sustainable Agriculture Research and Education	10.215	GNE21-253-35383	-	73
Sustainable Agriculture Research and Education	10.215	GNE24-333-AWD0000135	-	759
Sustainable Agriculture Research and Education	10.215	LNE22-448R-AWD0000004	-	78,732
Sustainable Agriculture Research and Education	10.215	LNE22-451R-AWD0000004	-	55,425
Sustainable Agriculture Research and Education	10.215	SNE21-007-ME-35383	-	12,749
Total ALN 10.215			-	147,738
Agricultural Market and Economic Research	10.290		-	12,668
Food and Agriculture Defense Initiative (FADI)	10.304		363,382	573,305

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, 2025**

Federal grantor/pass-through grantor/program title	Assistance Listing Number (ALN)	Pass-through Number	Pass-through To Subrecipients	Federal Expenditures
Organic Agriculture Research and Extension Initiative	10.307		\$ 496,715	\$ 671,707
Passed-through				
Cornell University				
Organic Agriculture Research and Extension Initiative	10.307	143324-21721	-	112,803
Organic Agriculture Research and Extension Initiative	10.307	158619-22495	-	88,443
Organic Agriculture Research and Extension Initiative	10.307	92406-20529	-	66
Total ALN 10.307			496,715	873,019
Passed-through				
Michigan State University				
Specialty Crop Research Initiative	10.309	RC115670A	-	124,567
University of Georgia				
Specialty Crop Research Initiative	10.309	SUB00002405	-	61,057
University of Idaho				
Specialty Crop Research Initiative	10.309	AN4829-846762	-	55,656
University of Wisconsin				
Specialty Crop Research Initiative	10.309	0000000379	-	32,701
Washington State University				
Specialty Crop Research Initiative	10.309	140342 WSU001342	-	45,706
Total ALN 10.309			-	319,687
Agriculture and Food Research Initiative (AFRI)	10.310		837,335	3,925,698
Passed-through				
Atlantic Corporation				
Agriculture and Food Research Initiative (AFRI)	10.310	USDA_AFRI_FY2021	-	5,216
Oregon State University				
Agriculture and Food Research Initiative (AFRI)	10.310	C0657A-A	-	8,648
Purdue University				
Agriculture and Food Research Initiative (AFRI)	10.310	17001009-038	-	385,668
Agriculture and Food Research Initiative (AFRI)	10.310	17001189-004	-	12,261
University of Maryland				
Agriculture and Food Research Initiative (AFRI)	10.310	USDA0007-02	10,000	378,532
University of Vermont				
Agriculture and Food Research Initiative (AFRI)	10.310	AWDO*809SUB0*322	-	81,315
Total ALN 10.310			847,335	4,797,338
Passed-through				
Pennsylvania State University				
Sun Grant Program	10.320	S005078-USDA	-	(2,218)
Sun Grant Program	10.320	S005198-USDA	-	87,861
Sun Grant Program	10.320	S005487-USDA	-	5,971
Sun Grant Program	10.320	S006551-USDA	-	59,986
Total ALN 10.320			-	151,600
Crop Protection and Pest Management Competitive Grants Program	10.329		41,318	146,046
Passed-through				
Cornell University				
Crop Protection and Pest Management Competitive Grants Program	10.329	143809-22468	-	43,399
Total ALN 10.329			41,318	189,445
Alfalfa Seed and Alfalfa Forage Systems Program	10.330		83,684	231,033
Passed-through				
National Council for Air and Stream Improvement, Inc.				
Forestry Research	10.652	FO-SFG-2673	-	221,921
Penobscot Nation				
Forestry Research	10.652	NSN-025671	-	4,758
United States Endowment for Forestry and Communities				
Forestry Research	10.652	22-00470	-	123,315
University of Vermont				
Forestry Research	10.652	AWD00000051SUB000002	-	100,305
Forestry Research	10.652	AWD00001354SUB000000	-	255,294
Forestry Research	10.652	AWD0000637SUB000003	-	169,105
Forestry Research	10.652	AWD0001927SUB000006	-	1,557
Forestry Research	10.652	AWD000637SUB00000398	-	48,733
Total ALN 10.652			-	924,988
Passed-through				
University of Vermont				
Cooperative Forestry Assistance	10.664	AWD0000938SUB000005	-	13,386
Total ALN 10.664			-	13,386
Forest Health Protection	10.680		-	22,790
International Forestry Programs	10.684		-	14,270
Partnership Agreements	10.699		-	33,008
Research Joint Venture and Cost Reimbursable Agreements	10.707		7,777	541,211
Infrastructure Investment and Job Act Joint Fire Science Program (Research & Development)	10.714		-	65,364
Community Project Funds - Congressionally Directed Spending	10.723		-	92,666
Soil and Water Conservation	10.902		-	31,417

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, 2025**

Federal grantor/pass-through grantor/program title	Assistance Listing Number (ALN)	Pass-through Number	Pass-through To Subrecipients	Federal Expenditures
Environmental Quality Incentives Program	10.912		\$ 18,005	\$ 204,836
Passed-through				
Center for Wildlife Studies				
Environmental Quality Incentives Program	10.912	CWS-UM-1	-	3,132
Total ALN 10.912			18,005	207,968
Total U.S. Department of Agriculture			2,674,869	20,716,316
U.S. Department of Commerce				
Passed-through				
Gulf of Maine Research Institute				
NOAA Mission-Related Education Awards	11.008	20-CRISE-20-UMO	-	354
Total ALN 11.008			-	354
Passed-through				
NERACOOS				
Integrated Ocean Observing System (IOOS)	11.012	N21A013004	-	3,567
Integrated Ocean Observing System (IOOS)	11.012	N21A013005	-	25,840
Integrated Ocean Observing System (IOOS)	11.012	N21A013006	-	102,528
Integrated Ocean Observing System (IOOS)	11.012	N21A013033	-	34,820
Integrated Ocean Observing System (IOOS)	11.012	N24A024001	-	21,052
Integrated Ocean Observing System (IOOS)	11.012	NSC	-	416,809
Total ALN 11.012			-	604,616
Sea Grant Support	11.417		945,486	3,146,181
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427		-	243,858
Passed-through				
Oregon State University				
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427	NA362A-A	-	16,069
Total ALN 11.427			-	259,927
Climate and Atmospheric Research	11.431		116,790	388,321
Passed-through				
Gulf of Maine Research Institute				
Climate and Atmospheric Research	11.431	10-NECLIM-20UMAINE	-	359,919
NERACOOS				
Climate and Atmospheric Research	11.431	N22A015001	-	15,770
Total ALN 11.431			116,790	764,010
Passed-through				
University of Massachusetts Boston				
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432	37031	-	10,640
University of Massachusetts Dartmouth				
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432	35870	-	12,713
Woods Hole Oceanographic Institution				
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432	A101445	64,145	143,761
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432	K129393	-	13,043
Total ALN 11.432			64,145	180,157
Marine Mammal Data Program	11.439		7,146	25,729
Passed-through				
New England Fishery Management Council				
Regional Fishery Management Councils	11.441	23-26	-	47,117
Total ALN 11.441			-	47,117
Unallied Management Projects	11.454		-	9,164
Passed-through				
Penobscot Nation				
Habitat Conservation	11.463	PIN/UM	-	53,167
Total ALN 11.463			-	53,167
Congressionally Identified Awards and Projects	11.469		-	775,394
Unallied Science Program	11.472		(1,333)	186,939
Passed-through				
Atlantic States Marine Fisheries Commission				
Unallied Science Program	11.472	22-0704	-	(357)
Gulf of Maine Research Institute				
Unallied Science Program	11.472	10-NACBFT-22-UME	-	63,673
Rutgers University				
Unallied Science Program	11.472	PO 25651539	-	13,944
Woods Hole Oceanographic Institution				
Unallied Science Program	11.472	A101445	15,791	35,680
Total ALN 11.472			14,458	299,879
Congressionally-Identified Projects	11.617		-	270,818
Total U.S. Department of Commerce			1,148,025	6,436,513

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, 2025**

Federal grantor/pass-through grantor/program title	Assistance Listing Number (ALN)	Pass-through Number	Pass-through To Subrecipients	Federal Expenditures
U.S. Department of Defense				
U.S. Department of Defense Awards with no Assistance Listing Number	12.000		\$ 151,409	\$ 18,706,994
Passed-through Re:3D Inc.				
U.S. Department of Defense Awards with no Assistance Listing Number	12.000	NSN-026096	-	428,901
Total ALN 12.000			<u>151,409</u>	<u>19,135,895</u>
Conservation and Rehabilitation of Natural Resources on Military Installations	12.005		-	113,410
Passed-through				
National Center for Manufacturing Science				
Commercial Technologies for Maintenance Activities Program	12.225	201986-141017	-	18,579
Commercial Technologies for Maintenance Activities Program	12.225	2020115-142025	-	92,208
PPG Industries, Inc.				
Commercial Technologies for Maintenance Activities Program	12.225	2022016-142122	-	88
Total ALN 12.225			<u>-</u>	<u>110,875</u>
Basic and Applied Scientific Research	12.300		-	681,055
Total U.S. Department of Defense			<u>151,409</u>	<u>20,041,235</u>
U.S. Department of the Interior				
Passed-through				
Blue World Research Institute, Inc.				
U.S. Department of the Interior with no Assistance Listing Number	15.000	22-F17-05	-	1
West Virginia Division of Natural Resources				
U.S. Department of the Interior with no Assistance Listing Number	15.000	NSC	-	59,670
Total ALN 15.000			<u>-</u>	<u>59,671</u>
Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	15.423		80,981	148,025
Passed-through				
Maine Department of Inland Fisheries and Wildlife				
Sport Fish Restoration	15.605	20250127*1810	-	26,896
Sport Fish Restoration	15.605	20250127*1811	-	47,989
Total ALN 15.605			<u>-</u>	<u>74,885</u>
Passed-through				
Maine Department of Inland Fisheries and Wildlife				
Fish and Aquatic Conservation - Aquatic Invasive Species	15.608	924367	-	101,228
Total ALN 15.608			<u>-</u>	<u>101,228</u>
Passed-through				
Maine Department of Inland Fisheries and Wildlife				
Wildlife Restoration and Basic Hunter Education and Safety	15.611	20250204*1854	-	56,817
Wildlife Restoration and Basic Hunter Education and Safety	15.611	20220325*2210	-	17,249
Wisconsin Department of Natural Resources				
Wildlife Restoration and Basic Hunter Education and Safety	15.611	370001-C23-C020-WM17	-	58,331
Total ALN 15.611			<u>-</u>	<u>132,397</u>
Passed-through				
Texas Parks & Wildlife Department				
Cooperative Endangered Species Conservation Fund	15.615	CA-0001091	9,820	13,133
Total ALN 15.615			<u>9,820</u>	<u>13,133</u>
Passed-through				
Alaska Department of Fish and Game				
State Wildlife Grants	15.634	25-076	-	3,375
Total ALN 15.634			<u>-</u>	<u>3,375</u>
Migratory Bird Joint Ventures	15.637		-	7,604
Migratory Bird Monitoring, Assessment and Conservation	15.655		22,902	33,114
Passed-through				
National Council for Air and Stream Improvement, Inc.				
Adaptive Science	15.670	FO-EWG-2147	-	17,732
Total ALN 15.670			<u>-</u>	<u>17,732</u>
Assistance to State Water Resources Research Institutes	15.805		75,508	363,492
U.S. Geological Survey Research and Data Collection	15.808		-	383,361
Passed-through				
Maine Department of Agriculture, Conservation and Forestry				
National Cooperative Geologic Mapping	15.810	202301110*1866	-	8,143
National Cooperative Geologic Mapping	15.810	NSC	-	2,680
National Cooperative Geologic Mapping	15.810	20240611*3650	-	11,349
National Cooperative Geologic Mapping	15.810	20240611*3653	-	4,596
National Cooperative Geologic Mapping	15.810	20230602*3508	-	38
Total ALN 15.810			<u>-</u>	<u>26,806</u>
Cooperative Research Units	15.812		-	312,229

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, 2025**

Federal grantor/pass-through grantor/program title	Assistance Listing Number (ALN)	Pass-through Number	Pass-through To Subrecipients	Federal Expenditures
Passed-through University of Vermont National and Regional Climate Adaptation Science Centers Total ALN 15.820	15.820	AWD00001641SUB000005	\$ - -	\$ 51,564 51,564
Cooperative Research and Training Programs – Resources of the National Park System	15.945		-	98,716
Passed-through Wesleyan University National Park Service Conservation, Protection, Outreach, and Education Total ALN 15.954	15.954	WESU5011298106-UM	- -	(80) (80)
Total U.S. Department of the Interior			189,211	1,827,252
U.S. Department of Justice				
Passed-through Trekters Inc. Delinquency Prevention Program Total ALN 16.548	16.548	15PJDP-23-GK-06144-T	15,000 15,000	29,986 29,986
Total U.S. Department of Justice			15,000	29,986
U.S. Department of Transportation				
Highway Research and Development Program Passed-through University of Connecticut Highway Research and Development Program Total ALN 20.200	20.200	164610123	- -	962,034 23,983 986,017
Passed-through Maine Department of Transportation Highway Planning and Construction Total ALN 20.205	20.205	2020112000000000262	- -	2,961 2,961
University Transportation Centers Program Passed-through University of Massachusetts Amherst University Transportation Centers Program Total ALN 20.701	20.701	017775-9086	865,399 865,399	1,946,800 2,009,957
Bridge and Other Transportation Infrastructure Research Program Total U.S. Department of Transportation	20.950		- 865,399	161,525 3,160,460
U.S. Department of the Treasury				
Passed-through Maine Department of Economic and Community Development COVID-19 - Coronavirus State and Local Fiscal Recovery Funds Maine Department of Marine Resources COVID-19 - Coronavirus State and Local Fiscal Recovery Funds Total ALN 21.027	21.027	19A202410701*10	- -	38,058 1,400 39,458
Total U.S. Department of the Treasury			-	39,458
National Aeronautics and Space Administration				
National Aeronautics and Space Administration Awards with no Assistance Listing Number Passed-through Jacobs National Aeronautics and Space Administration Awards with no Assistance Listing Number Total ALN 43.000	43.000	J2N32638FMS	- -	9,237 2,135 11,372
Science Passed-through Michigan Technological University Science Montana State University Science Northern Arizona University Science Oregon State University Science The New York Botanical Garden Science University of Washington Science Total ALN 43.001	43.001	23-9314-Z2 G333-22-W9649 1005331-01 NS348A-A UNIVERSITY OF MAINE UWSC15545	47,292 - - - - -	1,244,257 29,937 13,062 3,333 57,564 142,364 19,444 1,509,961

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, 2025**

Federal grantor/pass-through grantor/program title	Assistance Listing Number (ALN)	Pass-through Number	Pass-through To Subrecipients	Federal Expenditures
Passed-through				
Maine Space Grant Consortium				
Office of Stem Engagement (OSTEM)	43.008	EP-23-03	\$ -	\$ 9,264
Office of Stem Engagement (OSTEM)	43.008	EP-23-08	-	21,457
Office of Stem Engagement (OSTEM)	43.008	EP-24-06	55,230	156,322
Office of Stem Engagement (OSTEM)	43.008	EP-25-05	-	6,315
Office of Stem Engagement (OSTEM)	43.008	SG-22-23	-	122
Office of Stem Engagement (OSTEM)	43.008	SG-22-25	-	626
Office of Stem Engagement (OSTEM)	43.008	SG-23-02	-	3
Office of Stem Engagement (OSTEM)	43.008	SG-23-10	-	310
Office of Stem Engagement (OSTEM)	43.008	SG-23-34	2,025	2,227
Office of Stem Engagement (OSTEM)	43.008	SG-23-35	-	766
Office of Stem Engagement (OSTEM)	43.008	SG-24-06	5,984	14,908
Office of Stem Engagement (OSTEM)	43.008	SG-24-13	-	(12,000)
Office of Stem Engagement (OSTEM)	43.008	SG-24-19	-	(6,000)
Office of Stem Engagement (OSTEM)	43.008	SG-24-20	-	9,240
Office of Stem Engagement (OSTEM)	43.008	SG-24-21	-	21,036
Office of Stem Engagement (OSTEM)	43.008	SG-24-29	-	10,934
Office of Stem Engagement (OSTEM)	43.008	SG-24-30	-	17,562
Office of Stem Engagement (OSTEM)	43.008	SG-24-31	5,163	13,911
Office of Stem Engagement (OSTEM)	43.008	SG-25-03	-	5,682
Office of Stem Engagement (OSTEM)	43.008	SG-25-19	-	7,811
Office of Stem Engagement (OSTEM)	43.008	SG-25-20	2,942	17,906
Office of Stem Engagement (OSTEM)	43.008	SG-25-21	-	60,000
Office of Stem Engagement (OSTEM)	43.008	SG-25-29	-	18,000
Office of Stem Engagement (OSTEM)	43.008	SG-25-33	-	6,857
Office of Stem Engagement (OSTEM)	43.008	SG-25-50	-	4,798
Total ALN 43.008			71,344	388,057
Passed-through				
Arizona State University				
Space Technology	43.012	ASUB00001686	-	46,110
Total ALN 43.012			-	46,110
Total National Aeronautics and Space Administration			118,636	1,955,500
National Endowment for the Humanities				
Promotion of the Humanities Office of Digital Humanities				
	45.169		-	13,703
Total National Endowment for the Humanities			-	13,703
National Science Foundation				
Engineering				
	47.041		-	595,248
Mathematical and Physical Sciences				
	47.049		-	341,005
Passed-through				
Barnard College				
Mathematical and Physical Sciences	47.049	UM-2154819	-	195,718
Total ALN 47.049			-	536,723
Geosciences				
Passed-through				
Gulf of Maine Research Institute				
Geosciences	47.050	15-NSFCIV-23UMAINE	6,240	24,178
University of Oklahoma				
Geosciences	47.050	2022-07	-	8,252
Total ALN 47.050			40,026	2,154,270
Computer and Information Science and Engineering				
Passed-through				
San Diego State University Foundation				
Computer and Information Science and Engineering	47.070	D12966-02 SA1196 A0	-	60,569
Total ALN 47.070			73,528	632,380
Biological Sciences				
Passed-through				
University of Arkansas				
Biological Sciences	47.074	UA2022-286	-	109,968
University of Minnesota				
Biological Sciences	47.074	P008946601	-	85,179
University of Notre Dame				
Biological Sciences	47.074	203912UM	-	1,562
University of Wisconsin				
Biological Sciences	47.074	0000001159	-	15,997
Total ALN 47.074			2,599	1,433,388
Social, Behavioral, and Economic Sciences				
Passed-through				
Duke University				
Social, Behavioral, and Economic Sciences	47.075	333-2697	-	24,013
University of Georgia				
Social, Behavioral, and Economic Sciences	47.075	SUB00002959	-	101,843
University of Vermont				
Social, Behavioral, and Economic Sciences	47.075	AWD00001131SUB000004	-	64,550
Total ALN 47.075			17,402	425,900

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, 2025**

Federal grantor/pass-through grantor/program title	Assistance Listing Number (ALN)	Pass-through Number	Pass-through To Subrecipients	Federal Expenditures
STEM Education	47.076		\$ 5,681	\$ 3,576,636
Passed-through				
United States Coast Guard Academy Sponsored Programs and Research, Inc				
STEM Education	47.076	MAINE-102024	-	13,507
University of Illinois				
STEM Education	47.076	096877-17620	-	2,920
Total ALN 47.076			5,681	3,593,063
Polar Programs	47.078		4,234	459,275
Passed-through				
Colorado School of Mines				
Polar Programs	47.078	402457-5802	-	21,596
Kennesaw State University				
Polar Programs	47.078	A23-0076-001	-	23,396
Oregon State University				
Polar Programs	47.078	S2306M-L	-	97,864
Total ALN 47.078			4,234	602,131
Integrative Activities	47.083		1,957,204	8,817,867
Passed-through				
University of Cincinnati				
Integrative Activities	47.083	013204-002	-	(56)
University of Massachusetts Amherst				
Integrative Activities	47.083	017819-9135	-	143,301
University of New Hampshire				
Integrative Activities	47.083	19-005	-	41,186
Integrative Activities	47.083	PZL0205	-	24,460
University of Vermont				
Integrative Activities	47.083	AWD0000725SUB000002	-	167,070
Total ALN 47.083			1,957,204	9,193,828
NSF Technology, Innovation, and Partnerships	47.084		236,494	550,768
Passed-through				
Massachusetts Institute of Technology				
NSF Technology, Innovation, and Partnerships	47.084	S6583 PO # 1204398	-	50,259
Paramount Planet Product				
NSF Technology, Innovation, and Partnerships	47.084	NSN1140	-	29,449
The Northern Forest Center				
NSF Technology, Innovation, and Partnerships	47.084	NSN-025610	-	92,518
Total ALN 47.084			236,494	722,994
Total National Science Foundation			2,337,168	19,889,925
U.S. Small Business Administration				
Congressional Grants	59.059		70,500	656,063
Total U.S. Small Business Administration			70,500	656,063
U.S. Environmental Protection Agency				
Congressionally Mandated Projects	66.202		93,299	708,446
Science To Achieve Results (STAR) Research Program	66.509		52,884	331,840
Total U.S. Environmental Protection Agency			146,183	1,040,286
U.S. Nuclear Regulatory Commission				
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		-	121,513
Total U.S. Nuclear Regulatory Commission			-	121,513
U.S. Department of Energy				
Passed-through				
Battelle Energy Alliance, LLC				
U.S. Department of Energy with no Assistance Listing Number	81.000	263871	-	776,556
Sandia National Laboratories				
U.S. Department of Energy with no Assistance Listing Number	81.000	PO 2475374	-	59,554
UT-Battelle, LLC				
U.S. Department of Energy with no Assistance Listing Number	81.000	4000174848	-	431,781
U.S. Department of Energy with no Assistance Listing Number	81.000	4000174848 MOD3 PHAS	-	387,068
U.S. Department of Energy with no Assistance Listing Number	81.000	CW3861	-	134,199
U.S. Department of Energy with no Assistance Listing Number	81.000	CW41134	-	3,487,111
Total ALN 81.000			-	5,276,269
Office of Science Financial Assistance Program	81.049		28,508	708,445
Passed-through				
University of Alaska				
Office of Science Financial Assistance Program	81.049	NSC	-	(30,255)
Office of Science Financial Assistance Program	81.049	UA 23-0061	-	137,718
University of Rhode Island				
Office of Science Financial Assistance Program	81.049	10269/101923	-	190,617
Office of Science Financial Assistance Program	81.049	193360/11102021	-	89,427
Total ALN 81.049			28,508	1,095,952
Conservation Research and Development	81.086		75,000	550,168

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, 2025**

Federal grantor/pass-through grantor/program title	Assistance Listing Number (ALN)	Pass-through Number	Pass-through To Subrecipients	Federal Expenditures
Renewable Energy Research and Development	81.087		\$ 66,962	\$ 347,940
Passed-through				
New York State Energy Research and Development Authority				
Renewable Energy Research and Development	81.087	154676	-	34,081
Oregon State University				
Renewable Energy Research and Development	81.087	G0217A-D	-	62,762
Oscilla Power				
Renewable Energy Research and Development	81.087	8625SUB	-	13
Total ALN 81.087			<u>66,962</u>	<u>444,796</u>
Advanced Research Projects Agency - Energy	81.135		101,725	6,410,399
Passed-through				
Aspen Products Group, Inc.				
Advanced Research Projects Agency - Energy	81.135	DE-AR0001642-01	-	4,513
Massachusetts Institute of Technology				
Advanced Research Projects Agency - Energy	81.135	S6588 PO #1207411	-	85,770
Oregon State University				
Advanced Research Projects Agency - Energy	81.135	G0210E-A	-	90,713
Total ALN 81.135			<u>101,725</u>	<u>6,591,395</u>
Total U.S. Department of Energy			<u>272,195</u>	<u>13,958,580</u>
Northern Border Regional Commission				
Northern Border Regional Development	90.601		-	50,218
Total Northern Border Regional Commission			<u>-</u>	<u>50,218</u>
U.S. Department of Health and Human Services				
Passed-through				
Mount Desert Island Biological Laboratory				
Alzheimer's Disease Demonstration Grants to States	93.051	P20GM103423-23/ANGEL	-	(1,639)
Total ALN 93.051			<u>-</u>	<u>(1,639)</u>
University of Massachusetts Amherst				
Prevention of Disease, Disability, and Death by Infectious Diseases	93.084	23-017116 A 00	-	140,202
Total ALN 93.084			<u>-</u>	<u>140,202</u>
Environmental Health	93.113		-	181,570
Passed-through				
City of Portland				
Injury Prevention and Control Research and State and Community Based Programs	93.136	PPH001	-	214,100
Total ALN 93.136			<u>-</u>	<u>214,100</u>
Rural Health Research Centers	93.155		301,761	682,555
Passed-through				
University of Iowa				
Rural Health Research Centers	93.155	S02119-03	29,311	93,299
Rural Health Research Centers	93.155	S02119-04	-	188,906
University of Vermont				
Rural Health Research Centers	93.155	AWD00001912SUB0000006	-	187,856
Total ALN 93.155			<u>331,072</u>	<u>1,152,616</u>
Passed-through				
Smart Information Flow Technologies				
Human Genome Research	93.172	GENOMIC-UMAINE-01	-	25,832
Total ALN 93.172			<u>-</u>	<u>25,832</u>
Passed-through				
University of Minnesota				
State Rural Health Flexibility Program	93.241	P010467955	-	494,018
Total ALN 93.241			<u>-</u>	<u>494,018</u>
Passed-through				
University of Pittsburgh				
Drug Use and Addiction Research Programs	93.279	AWD00006300 (138503-	-	60,687
Drug Use and Addiction Research Programs	93.279	AWD00008287 (139598-	-	57,779
Total ALN 93.279			<u>-</u>	<u>118,466</u>
Passed-through				
University of Vermont				
Trans-NIH Research Support	93.310	AWD0000884SUB0000003	-	795
Total ALN 93.310			<u>-</u>	<u>795</u>
Early Hearing Detection and Intervention Information System (EHD-IS) Surveillance Program	93.314		-	25,628
Passed-through				
MaineHealth				
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	NSN-025588	-	13,040
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	NSN-025589	-	6,101
Total ALN 93.323			<u>-</u>	<u>19,141</u>
Research Infrastructure Programs	93.351		-	349,978
Passed-through				
WAVED Medical LLC				
Cancer Cause and Prevention Research	93.393	1R41CA285182-01	-	110,453
Total ALN 93.393			<u>-</u>	<u>110,453</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, 2025**

Federal grantor/pass-through grantor/program title	Assistance Listing Number (ALN)	Pass-through Number	Pass-through To Subrecipients	Federal Expenditures
Cancer Biology Research	93.396		\$ -	\$ 83,335
Congressional Directives	93.493		-	531,689
Passed-through				
Educare Central Maine				
Head Start	93.600	NSN-025567	-	9,080
Head Start	93.600	NSN-026106	-	18,227
Total ALN 93.600			-	27,307
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		-	213,737
Passed-through				
Seattle Children's Hospital				
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	12571SUB	-	3,112
Total ALN 93.846			-	216,849
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		39,520	207,367
Passed-through				
Emory University				
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	A1085941	-	74,852
University of Notre Dame				
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	204157UM	-	69,894
Total ALN 93.847			39,520	352,113
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	50,779
Passed-through				
The Jackson Laboratory				
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	210267-0524-03	-	18,532
Total ALN 93.853			-	69,311
Allergy and Infectious Diseases Research	93.855		-	277,042
Passed-through				
Central Michigan University				
Allergy and Infectious Diseases Research	93.855	F65626	-	2,518
University of Tennessee				
Allergy and Infectious Diseases Research	93.855	A20-1196-S001	-	1,354
Total ALN 93.855			-	280,914
Biomedical Research and Research Training	93.859		373,885	3,038,941
Passed-through				
MaineHealth				
Biomedical Research and Research Training	93.859	111605-ROSEN-CTR-2	-	261,424
Biomedical Research and Research Training	93.859	CTR-PILOT-YR7-UM-KIN	-	23,124
Biomedical Research and Research Training	93.859	MCOBRESUPP-FLAME-USM	-	24,667
Mount Desert Island Biological Laboratory				
Biomedical Research and Research Training	93.859	P20GM103423-22/UMM	-	(499)
Biomedical Research and Research Training	93.859	P20GM103423-23/UMM	-	(10,834)
Biomedical Research and Research Training	93.859	P20GM103423-24	-	80,607
Biomedical Research and Research Training	93.859	P20GM103423-24/ANGEL	-	168,389
Biomedical Research and Research Training	93.859	P20GM103423-24/KING	-	48,335
Biomedical Research and Research Training	93.859	P20GM103423-24/UMA	-	44,486
Biomedical Research and Research Training	93.859	P20GM103423-24/UMFK	-	57,274
Biomedical Research and Research Training	93.859	P20GM103423-24/UMHC	-	215,184
Biomedical Research and Research Training	93.859	P20GM103423-24/UMM	-	77,127
Biomedical Research and Research Training	93.859	P20GM103423-24/USM	-	105,929
Biomedical Research and Research Training	93.859	P20GM103423-24/UMF	-	98,496
Smart Information Flow Technologies				
Biomedical Research and Research Training	93.859	GUT GRIEF-UMAINE-01	-	21,602
Total ALN 93.859			373,885	4,254,252
Child Health and Human Development Extramural Research	93.865		3,890	104,352
Aging Research	93.866		-	62,387
Vision Research	93.867		370,851	389,012
Passed-through				
Regents of the University of California, Santa Cruz				
Vision Research	93.867	A24-0054-S001	-	124,456
Total ALN 93.867			370,851	513,468
Total U.S. Department of Health and Human Services			1,119,218	9,327,137
Corporation for National and Community Service				
AmeriCorps National Service and Civic Engagement Research Competition	94.026		-	515,295
Total Corporation for National and Community Service			-	515,295
U.S. Department of Homeland Security				
Passed-through				
University of Nebraska				
Centers for Homeland Security	97.061	44-0108-1001-448	-	28,407
Total ALN 97.061			-	28,407
Total U.S. Department of Homeland Security			-	28,407

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, 2025**

Federal grantor/pass-through grantor/program title	Assistance Listing Number (ALN)	Pass-through Number	Pass-through To Subrecipients	Federal Expenditures
U.S. Agency for International Development				
Passed-through				
University of California				
USAID Foreign Assistance for Programs Overseas	98.001	A20-1825-S021	\$ -	\$ 30,962
Total ALN 98.001			-	30,962
Total U.S. Agency for International Development				
			-	30,962
Total Research and Development Cluster				
			9,107,813	99,838,809
U.S. Department of Agriculture				
U.S. Department of Agriculture with no Assistance Listing Number				
	10.000		-	6,215
Agricultural Research Basic and Applied Research				
	10.001		-	19,123
Plant and Animal Disease, Pest Control, and Animal Care				
	10.025		-	186,888
Passed-through				
Maine Department of Agriculture, Conservation and Forestry				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	20241204*1433	-	11,240
Total ALN 10.025			-	198,128
Conservation Reserve Program				
	10.069		-	13,617
Passed-through				
Maine Organic Farmers & Gardeners Association				
Specialty Crop Block Grant Program - Farm Bill	10.170	NSN1078	-	(5,420)
Total ALN 10.170			-	(5,420)
Farmers Market and Local Food Promotion Program				
	10.175		-	1,124
Passed-through				
University of Maryland				
Grants for Agricultural Research, Special Research Grants	10.200	2023IR4SZ4328080CALD	-	212
Grants for Agricultural Research, Special Research Grants	10.200	2024IR4SZCALDERWOODM	-	2,159
Total ALN 10.200			-	2,371
Passed-through				
University of Vermont				
Sustainable Agriculture Research and Education	10.215	SNE24-007-ME-AWD0000	-	33,842
Total ALN 10.215			-	33,842
Higher Education - Multicultural Scholars Grant Program				
	10.220		-	1,566
Passed-through				
Preble Street				
Community Food Projects	10.225	2023-70438-38709	-	6,742
Total ALN 10.225			-	6,742
Passed-through				
Michigan State University				
Food and Agriculture Defense Initiative (FADI)	10.304	RC114390MAINE	-	8,619
Total ALN 10.304			-	8,619
Agriculture and Food Research Initiative (AFRI)				
	10.310		54,687	275,752
Passed-through				
Atlantic Corporation				
Agriculture and Food Research Initiative (AFRI)	10.310	20230413USM	-	11,716
Purdue University				
Agriculture and Food Research Initiative (AFRI)	10.310	17001009-054	-	26,998
University of New Hampshire				
Agriculture and Food Research Initiative (AFRI)	10.310	L0120	-	(10,356)
Agriculture and Food Research Initiative (AFRI)	10.310	PZL0390	-	15,111
West Virginia University Research Corporation				
Agriculture and Food Research Initiative (AFRI)	10.310	23-211-UM	-	13,732
Total ALN 10.310			54,687	332,953
Beginning Farmer and Rancher Development Program				
	10.311		-	69,741
Women and Minorities in Science, Technology, Engineering, and Mathematics Fields				
	10.318		-	18,283
Food Safety Outreach Program				
	10.328		11,870	54,310
Passed-through				
Cornell University				
Food Safety Outreach Program	10.328	152991-22401	-	9,810
University of Vermont				
Food Safety Outreach Program	10.328	AWD00001036SUB*370	-	4,650
Total ALN 10.328			11,870	68,770
Passed-through				
Northern Border Regional Commission				
Rural Business Development Grant	10.351	NBRC20GUSDAME02	-	3,946
Total ALN 10.351			-	3,946

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, 2025**

Federal grantor/pass-through grantor/program title	Assistance Listing Number (ALN)	Pass-through Number	Pass-through To Subrecipients	Federal Expenditures
State Mediation Grants	10.435		\$ -	\$ 58,784
Risk Management Education Partnerships	10.460		-	96,849
Cooperative Extension Service	10.500		11,683	226,754
Smith-Lever Extension Funding	10.511		-	2,667,373
Expanded Food and Nutrition Education Program	10.514		-	452,232
Renewable Resources Extension Act	10.515		-	(46,736)
Passed-through				
University of Delaware				
Agriculture Risk Management Education Partnerships Competitive Grants Program	10.520	UDR0000366	-	6,700
Agriculture Risk Management Education Partnerships Competitive Grants Program	10.520	UDR0000723	-	4,429
Agriculture Risk Management Education Partnerships Competitive Grants Program	10.520	UDR0000730	-	7,668
Total ALN 10.520			-	18,797
Food and Agriculture Service Learning Program	10.522		4,543	15,439
Passed-through				
Maine Department of Agriculture, Conservation and Forestry				
Farm and Ranch Stress Assistance Network Competitive Grants Program	10.525	20210920*0716	-	20,664
National Young Farmers Coalition				
Farm and Ranch Stress Assistance Network Competitive Grants Program	10.525	2023-70028-41283	-	30,658
Farm and Ranch Stress Assistance Network Competitive Grants Program	10.525	20247002843314	-	5,379
Total ALN 10.525			-	56,701
New Beginning for Tribal Students	10.527		64,500	134,401
Passed-through				
Maine Department of Agriculture, Conservation and Forestry				
Child and Adult Care Food Program	10.558	19-476	-	19,170
Total ALN 10.558			-	19,170
Passed-through				
TSKP x IKD LLC				
Wood Utilization Assistance	10.674	0540WIG	-	71,601
Total ALN 10.674			-	71,601
Community Wood Energy and Wood Innovation Program	10.708		-	64,226
Infrastructure Investment and Jobs Act Firewood Bank Program	10.719		-	33,082
Distance Learning and Telemedicine Grants	10.855		-	55,699
Soil and Water Conservation	10.902		-	12,816
Conservation Stewardship Program	10.924		-	13,617
Passed-through				
New England Forestry Foundation				
Partnerships for Climate-Smart Commodities	10.937	NSN-025437	-	59,641
Total ALN 10.937			-	59,641
Total U.S. Department of Agriculture			147,283	4,790,066
U.S. Department of Commerce				
Passed-through				
Caribbean Coastal Ocean Observing System Inc				
Integrated Ocean Observing System (IOOS)	11.012	2023-2024-005	-	360,157
NERACOOS				
Integrated Ocean Observing System (IOOS)	11.012	N21A013005	-	28,793
Integrated Ocean Observing System (IOOS)	11.012	N23A017003	-	235,659
Total ALN 11.012			-	624,609
Broad Agency Announcement	11.015		-	82,509
Economic Development Technical Assistance	11.303		-	128,955
Sea Grant Support	11.417		42,009	867,675
Passed-through				
University of Connecticut				
Sea Grant Support	11.417	165383160	-	7,662
Total ALN 11.417			42,009	875,337
Climate and Atmospheric Research	11.431		7,727	9,554
Passed-through				
Woods Hole Oceanographic Institution				
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432	A101445	-	74,303
Total ALN 11.432			-	74,303

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, 2025**

Federal grantor/pass-through grantor/program title	Assistance Listing Number (ALN)	Pass-through Number	Pass-through To Subrecipients	Federal Expenditures
Congressionally Identified Awards and Projects	11.469		\$ -	\$ 219,830
Passed-through				
Maine Department of Marine Resources Unallied Science Program	11.472	13A 2024042600000000	-	70,584
Total ALN 11.472			-	70,584
Passed-through				
Maine Governor's Office of Policy Innovation and the Future Office for Coastal Management	11.473	20241119*1294	-	205,121
Total ALN 11.473			-	205,121
Passed-through				
Maine Manufacturing Extension Partnership				
Manufacturing Extension Partnership	11.611	70NANB19H073	-	(4,064)
Manufacturing Extension Partnership	11.611	NSN-025768	-	88,256
Manufacturing Extension Partnership	11.611	NSN-026258	-	24,621
Total ALN 11.611			-	108,813
Congressionally-Identified Projects	11.617		-	1,656,919
Total U.S. Department of Commerce			49,736	4,056,534
U.S. Department of Defense				
Passed-through				
National Science Teaching Association Basic, Applied, and Advanced Research in Science and Engineering	12.630	25-871-023	-	15,711
Total ALN 12.630			-	15,711
Total U.S. Department of Defense			-	15,711
U.S. Department of Housing and Urban Development				
Economic Development Initiative, Community Project Funding, and Miscellaneous Grants	14.251		-	661,654
Total U.S. Department of Housing and Urban Development			-	661,654
U.S. Department of the Interior				
Native American Graves Protection and Repatriation Act	15.922		-	25,299
Total U.S. Department of the Interior			-	25,299
U.S. Department of Justice				
OVW Research and Evaluation Program	16.026		-	2,354,954
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525		-	8,770
Passed-through				
City of Rockland Delinquency Prevention Program	16.548	15PJDP-23-GK-06144-T	-	95,037
Total ALN 16.548			-	95,037
State Justice Statistics Program for Statistical Analysis Centers	16.550		-	42,485
Passed-through				
University of Montana Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758	PG24-6B027-01	-	15,018
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758	PG-25-6B059-01	-	28,164
Total ALN 16.758			-	43,202
Passed-through				
Maine Department of Corrections Second Chance Act Reentry Initiative	16.812	20191119*1607	-	43,140
Total ALN 16.812			-	43,140
Passed-through				
Restorative Justice Project Byrne Criminal Justice Innovation Program	16.817	NSN-60819	-	(30)
Total ALN 16.817			-	(30)
Passed-through				
Volunteers of America Northern New England Children of Incarcerated Parents	16.831	NSN-026183	-	10,610
Total ALN 16.831			-	10,610
Body Worn Camera Policy and Implementation	16.835		-	6,031
Total U.S. Department of Justice			-	2,604,199
U.S. Department of Labor				
Passed-through				
Maine Department of Labor Registered Apprenticeship	17.285	12A20240213*2233	-	14,676
Registered Apprenticeship	17.285	AP-36526-21-60-A-23	-	16,881
Total ALN 17.285			-	31,557

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, 2025**

Federal grantor/pass-through grantor/program title	Assistance Listing Number (ALN)	Pass-through Number	Pass-through To Subrecipients	Federal Expenditures
Community Project Funding/Congressionally Directed Spending	17.289		\$ -	\$ 252,040
Passed-through				
Maine Governor's Energy Office				
Community Project Funding/Congressionally Directed Spending	17.289	20240816*0355	-	36,545
Total ALN 17.289			-	288,585
Occupational Safety and Health Susan Harwood Training Grants	17.502		-	171,203
Total U.S. Department of Labor			-	491,345
U.S. Department of State				
Passed-through				
World Learning, Inc.				
Academic Exchange Programs - Undergraduate Programs	19.009	IDEA21-MAINE01	-	3,075
Total ALN 19.009			-	3,075
AEECA/ESF PD Programs	19.900		-	10,388
Passed-through				
University of Alaska				
AEECA/ESF PD Programs	19.900	UA 21-0080	-	104,580
Total ALN 19.900			-	114,968
Total U.S. Department of State			-	118,043
U.S. Department of Transportation				
Passed-through				
Maine Department of Transportation				
U.S. Department of Transportation Awards with no Assistance Listing Number	20.000	20230822000000000087	-	7,053
Total ALN 20.000			-	7,053
Passed-through				
Maine Department of Transportation				
Highway Planning and Construction	20.205	2023021500000000383	-	10,445
Highway Planning and Construction	20.205	20241031*0296	-	36,075
Total ALN 20.205			-	46,520
Total U.S. Department of Transportation			-	53,573
U.S. Department of the Treasury				
Volunteer Income Tax Assistance (VITA) Matching Grant Program	21.009		114,652	146,007
Passed-through				
Children's Oral Health Network of Maine				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	NSN-025766	-	1,210
Maine Department of Administrative and Financial Services				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	20220607*3237	5,153	13,463,212
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	NONE	-	56,385
Maine Department of Economic and Community Development				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	NSN-025614	-	117,400
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	NSN-60911	-	79,763
Maine Department of Education				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	023-05A-4099-8010	-	90
Maine Department of Environmental Protection				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	NSC	-	91,316
Maine Department of Health and Human Services				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	ADS-22-9006	-	68,069
Maine Department of Labor				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	12A20240213*2233	-	19,134
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	12A2024-10-02*0913	-	52,071
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	SLFRP0144	-	2,250
Maine Department of Transportation				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	26634.00	-	31,788
Maine Governor's Energy Office				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	20221128*1444	-	55,118
Maine Technology Institute				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	20230345	-	157,172
Northern Maine Development Commission				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	CT 19A 20230125*1952	-	(226)
Total ALN 21.027			5,153	14,194,752
State Small Business Credit Initiative Technical Assistance Grant Program	21.031		-	240,542
Total U.S. Department of the Treasury			119,805	14,581,301
National Aeronautics and Space Administration				
Science	43.001		-	20,189
Passed-through				
Gulf of Maine Research Institute				
Science	43.001	30-NASARS-21 UM4H	-	208,559
Total ALN 43.001			-	228,748

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, 2025**

Federal grantor/pass-through grantor/program title	Assistance Listing Number (ALN)	Pass-through Number	Pass-through To Subrecipients	Federal Expenditures
Passed-through				
Maine Space Grant Consortium				
Office of Stem Engagement (OSTEM)	43.008	SG-23-33	\$ -	\$ 5,854
Office of Stem Engagement (OSTEM)	43.008	SG-24-03	-	8,086
Office of Stem Engagement (OSTEM)	43.008	SG-24-26	-	4,054
Office of Stem Engagement (OSTEM)	43.008	SG-25-22	-	26,667
Office of Stem Engagement (OSTEM)	43.008	SG-25-31	-	71,717
Office of Stem Engagement (OSTEM)	43.008	SG-25-44	-	828
Office of Stem Engagement (OSTEM)	43.008	SG-25-52	-	4,580
Total ALN 43.008			-	121,786
Total National Aeronautics and Space Administration			-	350,534
National Endowment for the Arts				
Promotion of the Arts Grants to Organizations and Individuals	45.024		-	4,420
Total National Endowment for the Arts			-	4,420
National Endowment for the Humanities				
Promotion of the Humanities Division of Preservation and Access	45.149		-	160,659
Promotion of the Humanities Professional Development	45.163		30,391	144,838
Passed-through				
Dartmouth College				
Promotion of the Humanities Public Programs	45.164	R1754	-	10,150
Total ALN 45.164			-	10,150
Total National Endowment for the Humanities			30,391	315,647
The Institute of Museum and Library Services				
Passed-through				
Maine State Library				
Grants to States	45.310	20240314*02484	-	3,676
Grants to States	45.310	2024091*0519	-	78,882
Total ALN 45.310			-	82,558
Total The Institute of Museum and Library Services			-	82,558
U.S. Small Business Administration				
Small Business Development Centers	59.037		-	701,080
Congressional Grants	59.059		-	253,341
Total U.S. Small Business Administration			-	954,421
U.S. Environmental Protection Agency				
Geographic Programs - Southeast New England Coastal Watershed Restoration Program	66.129		414,864	1,097,384
Environmental Finance Center Grants	66.203		319,251	1,154,271
Passed-through				
Regents of the University of New Mexico				
Surveys, Studies, Investigations, Demonstrations, and Training Grants - Section 1442 of the Safe Drinking Water Act	66.424	281196-87FW	-	20,705
Total ALN 66.424			-	20,705
National Estuary Program	66.456		196,716	1,119,133
Pollution Prevention Grants Program	66.708		-	72,095
Passed-through				
Extension Foundation				
Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies	66.716	PSEFMP202424	-	15,997
Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies	66.716	PSEFMP-2025-2655	-	13,796
Total ALN 66.716			-	29,793
Total U.S. Environmental Protection Agency			930,831	3,493,381
U.S. Department of Energy				
Passed-through				
Littoral Power Systems				
Renewable Energy Research and Development	81.087	NSN-025841	-	69,420
Total ALN 81.087			-	69,420
Passed-through				
Efficiency Maine				
Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128		-	(454,126)
Total ALN 81.128			-	(454,126)
Total U.S. Department of Energy			-	(384,706)

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, 2025

Federal grantor/pass-through grantor/program title	Assistance Listing Number (ALN)	Pass-through Number	Pass-through To Subrecipients	Federal Expenditures
U.S. Department of Education				
National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	84.015A		\$ 137,024	\$ 316,855
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		-	158,148
Undergraduate International Studies and Foreign Language Programs	84.016A		-	97,745
Higher Education Institutional Aid	84.031A		-	534,335
Passed-through				
Maine Department of Education				
Career and Technical Education -- Basic Grants to States	84.048A	VO48A230019	-	26,634
Total ALN 84.048A			-	26,634
Fund for the Improvement of Postsecondary Education	84.116Z		-	818,081
Passed-through				
Maine Aquaculture Innovation Center				
Fund for the Improvement of Postsecondary Education	84.116Z	PROJECT NO. 22-10	-	6,813
Total ALN 84.116Z			-	824,894
School Safely National Activities	84.184X		-	401,188
Passed-through				
Maine Department of Education				
School Safely National Activities	84.184H	013-05A-1621-25-6306	-	85,524
Total ALN 84.184H			-	85,524
Innovative Approaches to Literacy; Promise Neighborhoods; Full-Service Community Schools; and Congressionally Directed Spending for Elementary and Secondary Education Community Projects	84.215K		-	560,121
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325K		-	155,504
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334S		3,205,324	3,251,748
Passed-through				
Maine Department of Education				
COVID-19 - Education Stabilization Fund - Governor's Emergency Education Relief Fund	84.425U	025-05A-7072-94-6306	-	494,007
COVID-19 - Education Stabilization Fund - Governor's Emergency Education Relief Fund	84.425U	025-05A-7082-96-6401	-	67,214
Total ALN 84.425U			-	561,221
Total U.S. Department of Education			3,342,348	6,973,917
Northern Border Regional Commission				
Northern Border Regional Development	90.601		-	1,315,222
Total Northern Border Regional Commission			-	1,315,222
U.S. Department of Health and Human Services				
Passed-through				
Actuarial Research Corporation				
U.S. Department of Health and Human Services Awards with no Assistance Listing Number	93.000	ARC2022-RMADA2-04	-	21,521
Total ALN 93.000			-	21,521
Passed-through				
MaineHealth				
National Organizations for State and Local Officials	93.011	G3242632	-	(74)
Total ALN 93.011			-	(74)
Passed-through				
Maine Department of Agriculture, Conservation and Forestry				
Food and Drug Administration Research	93.103	20210917*713	-	16,388
Total ALN 93.103			-	16,388
Passed-through				
University of New Hampshire				
Maternal and Child Health Federal Consolidated Programs	93.110	L0154	-	97,584
Maternal and Child Health Federal Consolidated Programs	93.110	NSC	-	(138)
Total ALN 93.110			-	97,446
Passed-through				
Maine Attorney General				
Injury Prevention and Control Research and State and Community Based Programs	93.136	20231103*1312	-	230,913
Injury Prevention and Control Research and State and Community Based Programs	93.136	20311103*1313	-	132,040
Maine Department of Health and Human Services				
Injury Prevention and Control Research and State and Community Based Programs	93.136	2023092*837	-	369,220
Injury Prevention and Control Research and State and Community Based Programs	93.136	20231030*0124	-	47,908
Total ALN 93.136			-	780,081
Nursing Workforce Diversity	93.178		48,496	475,543

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, 2025**

Federal grantor/pass-through grantor/program title	Assistance Listing Number (ALN)	Pass-through Number	Pass-through To Subrecipients	Federal Expenditures
Graduate Psychology Education	93.191		\$ -	\$ 258,711
Passed-through				
Western Maine Addiction Recovery Initiative				
Telehealth Programs	93.211	001	-	17,334
Total ALN 93.211			-	17,334
Passed-through				
Michigan State University				
State Rural Health Flexibility Program	93.241	002	-	1,423
Total ALN 93.241			-	1,423
Passed-through				
Greater Portland Health				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79TI084417-01	-	45,304
University of Rhode Island				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	0009873/12232022	-	34,763
Total ALN 93.243			-	80,067
Advanced Nursing Education Workforce Grant Program	93.247		-	489,763
ACL Assistive Technology	93.464		-	844,455
Passed-through				
Maine Department of Education				
ACL Assistive Technology	93.464	013-05A-3076-37-4099 / 013-05A-3049-12-4099	-	(32,943)
ACL Assistive Technology	93.464	013-05A-3076-37-6401	-	3,222
Total ALN 93.464			-	814,734
Passed-through				
Aroostook Agency on Aging				
Alzheimer's Disease Program Initiative (ADPI)	93.470	NSN-024395	-	42,004
Southern Maine Agency on Aging				
Alzheimer's Disease Program Initiative (ADPI)	93.470	NSN-026249	-	416
Total ALN 93.470			-	42,420
Passed-through				
Maine Children's Trust Fund				
Title IV-E Prevention Program	93.472	SUB CD0-23-4230	-	994
Title IV-E Prevention Program	93.472	SUB CD0-25-4230	-	29,432
Total ALN 93.472			-	30,426
Congressional Directives	93.493		-	4,111,949
Passed-through				
Children's Oral Health Network of Maine				
Congressional Directives	93.493	HRSDA 22-135	-	16,508
Total ALN 93.493			-	4,128,457
Passed-through				
Catholic Charities Maine				
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	2202MERSSS	-	15,792
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	2302MERSSS	-	3,330
Total ALN 93.566			-	19,122
Passed-through				
Maine Coalition To End Domestic Violence				
Family Violence Prevention and Services/Discretionary	93.592	90EV0623-01-00	-	3,777
Total ALN 93.592			-	3,777
COVID-19 - University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		-	38,104
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		-	422,667
Total ALN 93.632			-	460,771
Passed-through				
State University of New York, University at Albany				
Child Welfare Research Training or Demonstration	93.648	6-95862	-	74,034
Total ALN 93.648			-	74,034
Passed-through				
University of Denver (Colorado Seminary)				
Adoption Opportunities	93.652	SC37941-02/P0181601	-	154,242
Total ALN 93.652			-	154,242
Foster Care Title IV-E	93.658		909,678	1,745,211
Passed-through				
Maine Department of Health and Human Services				
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	20250328*CFSS258900	-	2,180
Total ALN 93.674			-	2,180
Passed-through				
Maine Department of Health and Human Services				
Maternal Opioid Misuse Model	93.687	OMS-25-106	-	49,235
Total ALN 93.687			-	49,235
Mental and Behavioral Health Education and Training Grants	93.732		-	420,268

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, 2025**

Federal grantor/pass-through grantor/program title	Assistance Listing Number (ALN)	Pass-through Number	Pass-through To Subrecipients	Federal Expenditures
COVID-19 - Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance	93.733		\$ 6,092	\$ 248,281
Passed-through				
Maine Department of Health and Human Services				
Opioid STR	93.788	2023092*837	-	321,783
Total ALN 93.788			-	321,783
Passed-through				
Maine Children's Trust Fund				
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	SUB CD0-23-4230	-	88,399
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	SUB CD0-25-4230	-	24,259
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	SUB CDO-21-4230	-	(2,413)
Total ALN 93.870			-	110,245
Passed-through				
Healthy Acadia Coalition				
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912	6282_FY22-FY25	-	5,401
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912	NSN-60860	-	7,253
Healthy Community Coalition				
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912	NSN-60901	-	21,672
MaineHealth				
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912	G39RH49496-01-00	-	8,403
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912	GA1RH33519	-	31,856
University of Vermont				
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912	AWD00001523SUB000005	-	99,963
Total ALN 93.912			-	174,548
Passed-through				
Maine Department of Health and Human Services				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	2023092*837	-	(444,419)
Total ALN 93.959			-	(444,419)
Passed-through				
University of New England				
PPHF Geriatric Education Centers	93.969	23015C07	-	8,118
PPHF Geriatric Education Centers	93.969	2307501	-	175,534
Total ALN 93.969			-	183,652
Total U.S. Department of Health and Human Services			964,266	10,777,170
Corporation for National and Community Service				
AmeriCorps Seniors Retired and Senior Volunteer Program (RSVP)	94.002		-	51,609
Passed-through				
The Corps Network				
AmeriCorps State and National	94.006	21EDBDC0010085	-	12,652
Total ALN 94.006			-	12,652
Total Corporation for National and Community Service			-	64,261
U.S. Department of Homeland Security				
Financial Assistance for Targeted Violence and Terrorism Prevention	97.132		-	115,656
Total U.S. Department of Homeland Security			-	115,656
Total Other Federal Awards			5,584,660	51,460,206
Total Federal Expenditures			\$ 14,692,473	\$ 316,257,807

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, 2025**

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, 2025. 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 accrual basis of accounting. 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 provisional Facilities and Administrative (F&A) rates for fiscal year 2025. The base rates for other F&A cost recoveries range from 26% to 53% for fiscal year 2025.

UNIVERSITY OF MAINE SYSTEM
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2025

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, 2025 consist of the following:

Federal Perkins Loans	\$1,923,919
Nursing Student Loans	1,737,424

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, 2025:

Agency	ALN	Direct Funding	Passed-Through Funding	Total
Department of Agriculture	10xxx	\$ 21,983,469	\$ 3,522,913	\$ 25,506,382
Department of Commerce	11xxx	8,011,846	2,526,658	10,538,504
Department of Defense	12xxx	19,501,459	555,487	20,056,946
Department of Housing & Urban Development	14xxx	661,654	-	661,654
Department of the Interior	15xxx	1,371,840	480,711	1,852,551
Department of Justice	16xxx	2,412,240	221,945	2,634,185
Department of Labor	17xxx	423,243	68,102	491,345
Department of State	19xxx	10,388	107,655	118,043
Department of Transportation	20xxx	3,070,359	143,674	3,214,033
Department of the Treasury	21xxx	386,549	14,234,210	14,620,759
National Aeronautics & Space Administration	43xxx	1,273,683	1,032,351	2,306,034
National Endowment for the Arts	450xx	4,420	-	4,420
National Endowment for the Humanities	451xx	319,200	10,150	329,350
Institute of Museum and Library Services	453xx	-	82,558	82,558
National Science Foundation	47xxx	18,490,626	1,399,299	19,889,925
Small Business Administration	59xxx	1,610,484	-	1,610,484
Department of Veterans Affairs	64xxx	-	-	-
Environmental Protection Agency	66xxx	4,483,169	50,498	4,533,667
U.S. Nuclear Regulatory Commission	77xxx	121,513	-	121,513
Department of Energy	81xxx	8,016,952	5,556,922	13,573,874
Department of Education	84xxx	167,768,121	1,592,443	169,360,564
Northern Border Regional Commission	90xxx	1,365,440	-	1,365,440
Department of Health & Human Services	93xxx	17,398,230	4,992,558	22,390,788
Corporation for National & Community Service	94xxx	807,111	12,652	819,763
Department of Homeland Security	97xxx	115,656	28,407	144,063
United States Agency for International Development	98xxx	-	30,962	30,962
		\$ 279,607,652	\$ 36,650,155	\$ 316,257,807

**UNIVERSITY OF MAINE SYSTEM
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2025**

NOTE 5 STUDENT FINANCIAL AID INSTITUTIONAL AND PROGRAM ELIGIBILITY METRICS

The Institution is in compliance with the following institutional and program eligibility requirements under the Higher Education Act of 1965 and Federal regulations under 34 CFR 668.23:

- Correspondence courses the institution offers under 34 CFR 600.7(b) and (g)
- Regular students that enroll in correspondence courses under 34 CFR 600.7(b) and (g)
- Institution's regular students that are incarcerated under 34 CFR 600.7(c) and (g)
- Completion rates for confined or incarcerated individuals enrolled in non-degree programs at nonprofit institutions under 34 CFR 600.7(c)(3)(ii) and (g)
- Institution's regular students that lack a high school diploma or its equivalent under 34 CFR 600.7(d) and (g)
- Completion rates for short-term programs under 34 CFR 668.8(f) and (g)
- Placement rates for short-term programs under 34 CFR 668.8(e)(2)

NOTE 6 FEDERAL LOAN PROGRAMS

Federal Perkins Loan Program (84.038) was closed out during the year ended June 30, 2025 at the University of Maine Fort Kent. All loans were received, cancelled, or assigned and cash of \$19,778 was returned to the Department of Education in January 2025.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2025**

Section I – Summary of Auditors’ Results

Financial Statements

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

Federal Awards

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

Identification of Major Federal Programs

Assistance Listing Number(s)	Name of Federal Program or Cluster
84.007, 84.033, 84.038, 84.063, 84.268, 84.379, and 93.364 84.334	Student Financial Assistance Cluster Gaining Early Awareness and Readiness for Undergraduate Programs Congressional Directives
93.493	
Dollar threshold used to distinguish between Type A and Type B programs:	Type A - \$3,000,000
Auditee qualified as low-risk auditee?	<u> x </u> yes _____ no

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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

2025 – 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, 2024 – June 30, 2025

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 four students from the University of Maine and two students from the University of Southern Maine where the change in enrollment status was not reported within 60 days. Additionally, during our testing of 40 students, we noted one student from University of Southern Maine where the effective date reported on the "Enrollment Level" and "Program Level" report in NSLDS did not match.

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; 2024-001 (University of Maine Farmington)

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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

2025 – 001: National Student Loan Data System (NSLDS) Enrollment Reporting (Continued)

Auditors' Recommendation: We recommend the University review its 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.

2025 – 002: Awarding of Pell Grants

Federal Agency: Department of Education

Federal Program Title: Student Financial Assistance Cluster

Assistance Listing Number: 84.063

Award Period: July 01, 2024 – June 30, 2025

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matters

Criteria or Specific Requirement: The Code of Federal Regulations, 34 CFR 690.62 states the Pell grant for an academic year is based upon the Student Aid Index (SAI) and enrollment status.

Condition: During our testing of 60 students, we noted one student from the University of Maine Presque Isle who was over awarded Pell grant funds.

Questioned Costs: None

Context: An erroneous computation of the student's eligibility resulted in an over award.

Cause: The Pell grant was computed utilizing a full-time enrollment status despite a half time equivalent of credits taken for the semester.

Effect: A student was over awarded Pell funds.

Repeat Finding: No.

Auditors' Recommendation: We recommend that a review is implemented which compares enrolled credits to Pell award to ensure all Pell funds are awarded at proper amounts.

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

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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

2025 – 003: Eligible Expenditures

Federal Agency: Department of Health and Human Services

Federal Program Title: Congressional Directives

Assistance Listing Number: 93.493

Award Period: September 30, 2023 – September 29, 2026

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matters

Criteria or Specific Requirement: The Code of Federal Regulations 2 CFR Part 200, Subpart E, requires that expenses be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles (200.403(a)) and allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to the Federal award or cost objective in accordance with relative benefits received (200.405).

Condition: During our testing of 40 expenditures for cash disbursement testing, we noted 3 items for a total of \$419.90 from the University of Maine Augusta were incorrectly coded to the grant.

Questioned Costs: None

Context: The University's review and controls around charging amounts to the grant did not catch an incorrectly coded expense.

Cause: The University's processes and controls did not ensure that all expenses charged to the grant were valid expenditures.

Effect: Ineligible expenditures were charged to the grant.

Repeat Finding: No.

Auditors' Recommendation: We recommend that the University reviews its procedures around review and approval of expenditures to ensure that only valid expenditures are reported.

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



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