

Board of Trustees

**Audit Committee**

May 18, 2023 12:30 p.m.

Zoom Meeting – No Physical Location Available

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

**AGENDA**

12:30 – 1:35 p.m.

TAB 1 [CliftonLarsonAllen LLP \(CLA\) – 2022 Single Audit Results and 2023 Audit Planning](#)

1:35 – 1:45 p.m.

TAB 2 [UM Department of Athletics Agreed-Upon Procedures Report – FY2022](#)

1:45 p.m.

**Executive Session**

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

Action items within the Committee purview are noted in green.

Items for Committee decisions and recommendations are noted in red.

*Note: Times are estimated based upon the anticipated length for presentation or discussion of a particular topic. An item may be brought up earlier or the order of items changed for effective deliberation of matters before the Committee.*

University of Maine System  
Board of Trustees

**AGENDA ITEM SUMMARY**

**NAME OF ITEM:** CliftonLarsonAllen LLP (CLA) – 2022 Single Audit Results and 2023 Audit Planning

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

**BOARD INFORMATION:** X

**BOARD ACTION:**

**BOARD POLICY:**

Bylaws – Section 3

**UNIFIED ACCREDITATION CONNECTION:**

Supports central management and oversight of the University of Maine System’s audits.

**BACKGROUND:**

Brenda Scherer, Signing Director, and Liz Cook, Manager from CliftonLarsonAllen (CLA) will highlight the fiscal year 2022 Single Audit results as presented in the first section of the Audit Presentation and the Single Audit Compliance Reports which are also included in the meeting materials.

Darla Reynolds, Director of Accounting, will address the corrective action plans related to the fiscal year 2022 Single Audit findings and will be available to answer any questions the committee may have on the following meeting materials related to the fiscal year 2022 Single Audit:

- Summary Schedule of Prior Audit Findings (update on the FY2021 findings)
- Corrective Action Plan (related to the FY2022 findings)

Andy Kenderdine, Senior with CLA will review the remainder of the enclosed Audit Presentation, discussing the following items:

- Higher Education Trends
- 2023 Audit Plan Overview;
- Audit Committee Input;
- Emerging Issues;
- New Auditing Standards; and
- New Accounting Standards

05/09/2023



*We'll get you there.*

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# University of Maine System Audit Presentation

2022 Single Audit Results and 2023 Planning

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# 2022 Single Audit Results

Brenda Scherer and Liz Cook

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## Major Programs Tested in 2022

Student  
Financial  
Assistance  
Cluster (SFA)

Higher Education  
Emergency Relief  
Funds (HEERF)



# Audit Results

Opinion

- Unmodified Opinion on Compliance

Financial Statements

- One significant deficiency for wire transfer controls



# Audit Results – SFA

No Material Weaknesses

Two Findings Considered Significant Deficiencies

- Common Origination Disbursement (COD) Reporting
- National Student Loan Database System

Management Letter Recommendations

- Eligibility and awarding of direct loans



# Audit Results – HEERF

No Material Weaknesses

One Finding Considered a Significant Deficiency

- Reporting

Management Letter Recommendation

- None!







# 2023 Audit Planning

Brenda Scherer, Liz Cook, and Andy Kenderdine

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# Agenda

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Higher Education Trends

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Scope and Deliverables

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Audit Plan Overview

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Audit Committee Input

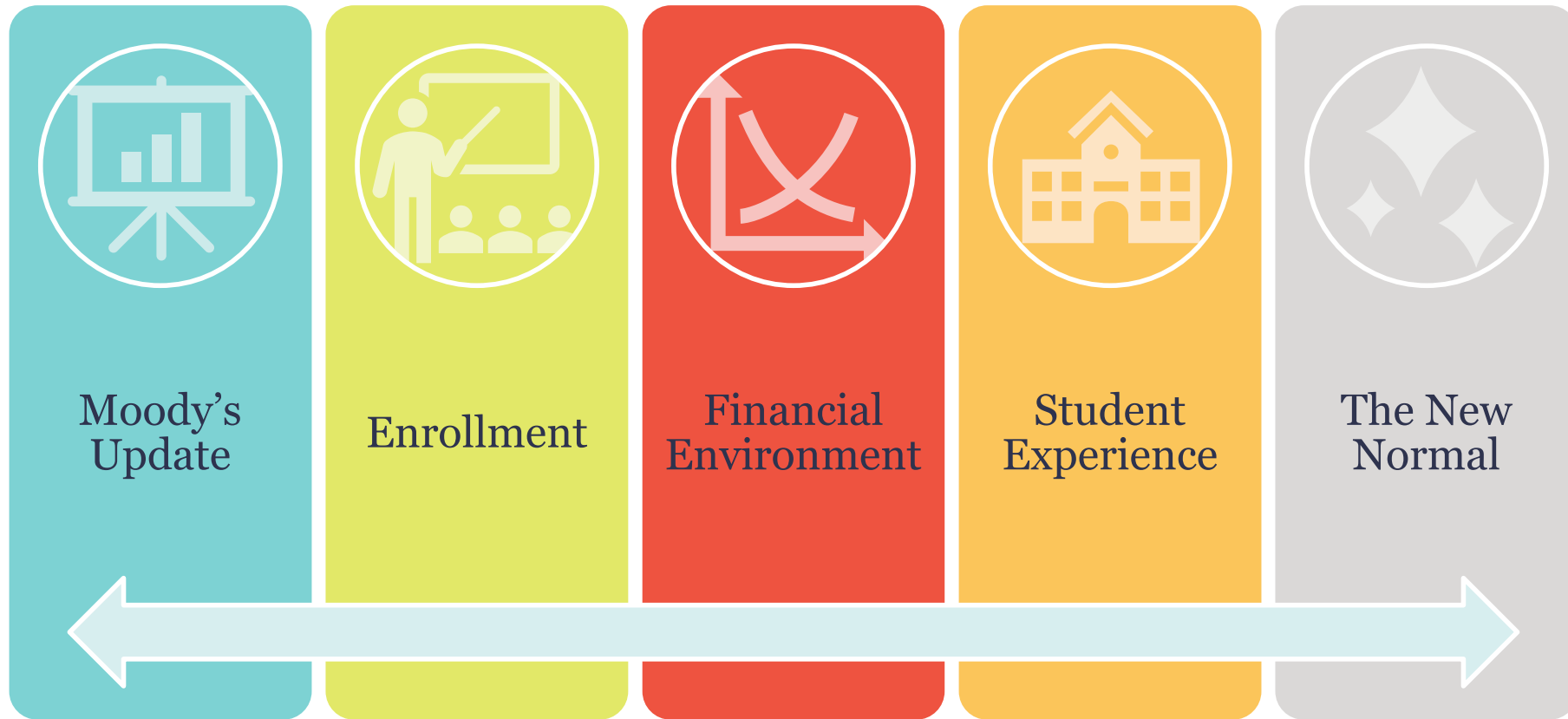
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Emerging Issues

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# 2023 Trends in Higher Education



# Audit Scope and Deliverables

- Report on the Institution's financial statements
- Report on internal control over compliance with major program requirements (Federal awards)
- Internal Control/Management Letter
- Required Governance Communications Letter



# Audit Plan Overview



**Audit Planning**  
Continuous



**Preliminary Procedures**  
June



**Substantive Fieldwork**  
September



**Final Reporting & Issuance**  
September / October



# Risk Assessment

Internal Controls

Information Technology

Revenue Recognition

Debt and Covenants

Federal Awards

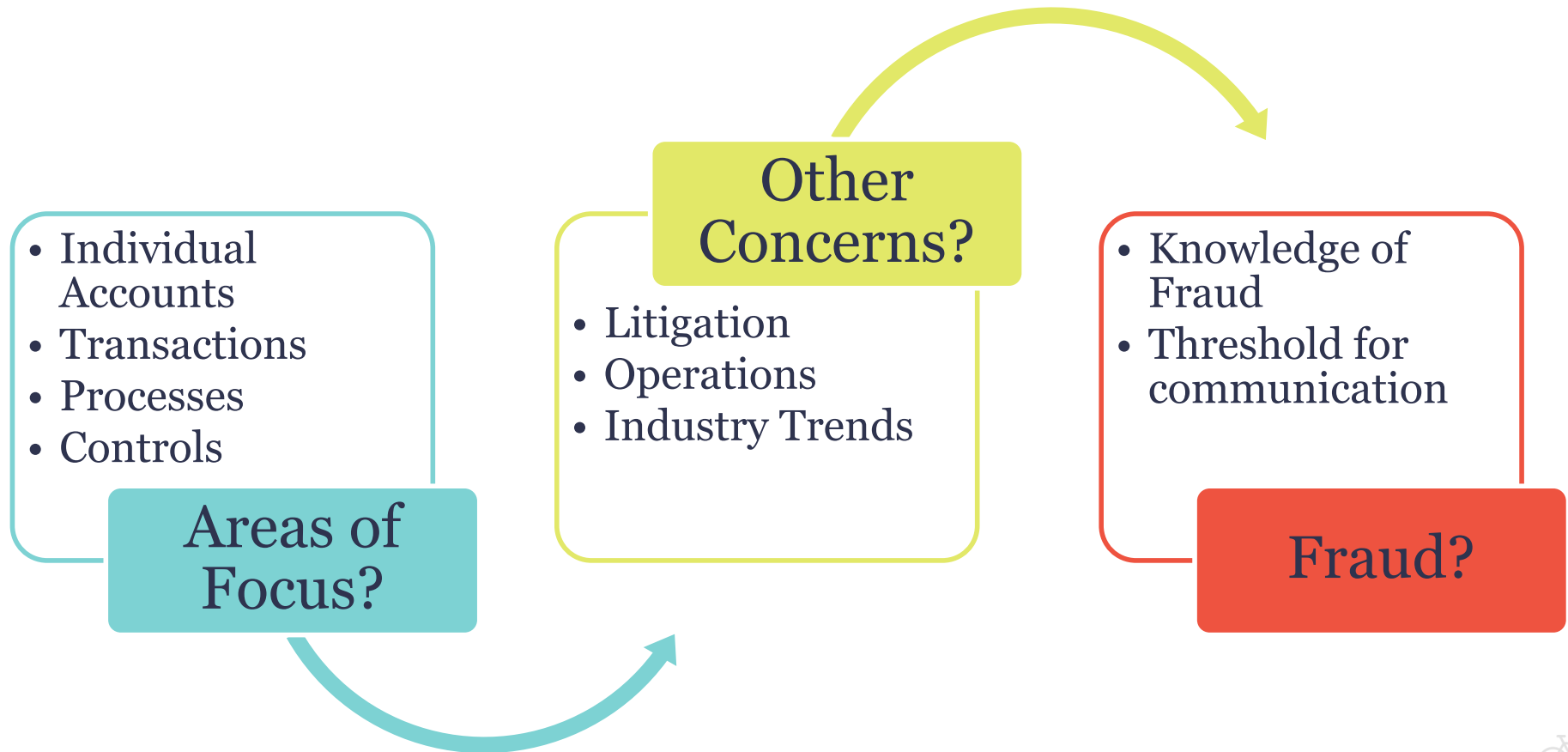
Investments

Capital Assets

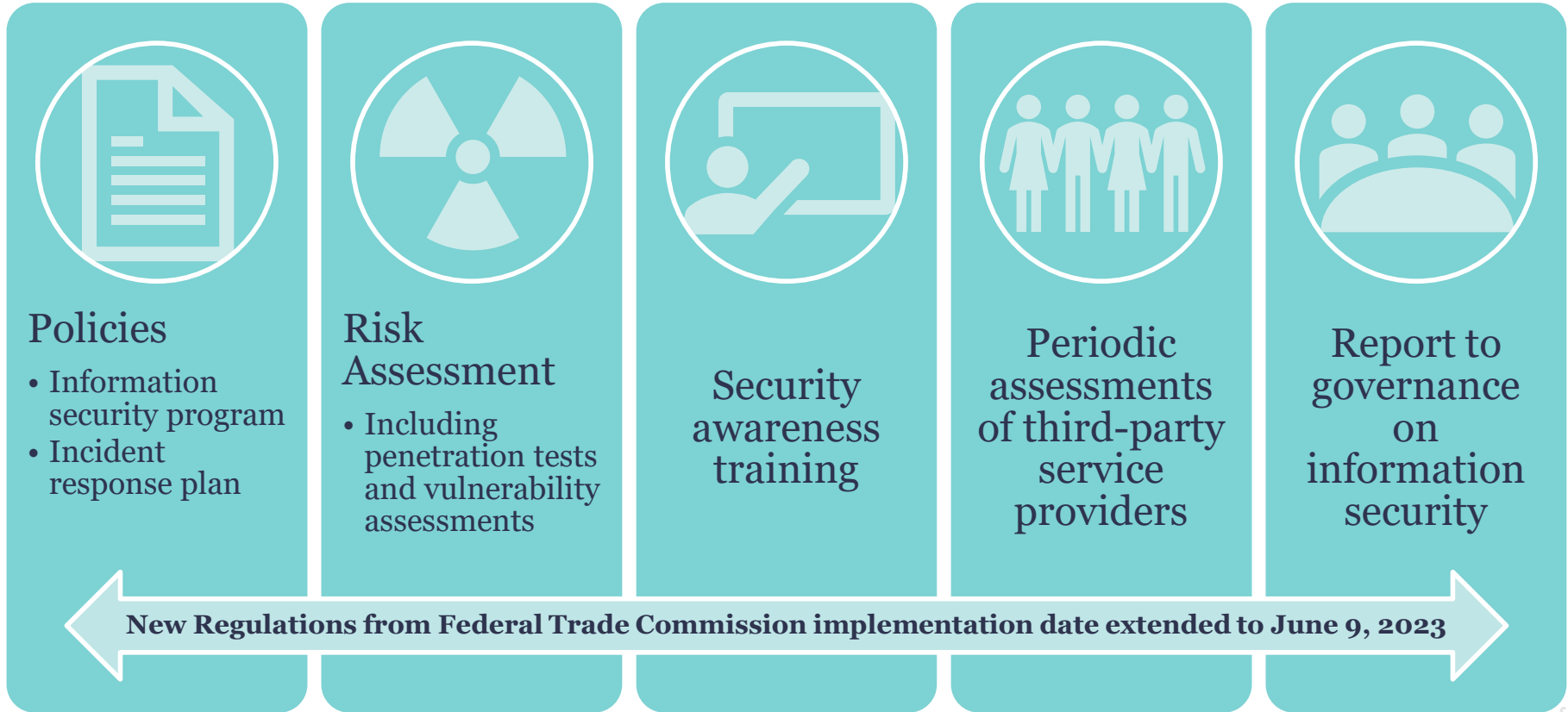
Significant Estimates



# Audit Committee Input



# Emerging Issues - Cybersecurity





# Emerging Issues - Auditing Standard Updates

## SAS 142 Audit Evidence

- Auditors must ensure all audit evidence is sufficient under the new standard
- Effective for periods ending on or after 12/15/22 **(FY23)**

## SAS 143 Auditing Accounting Estimates and Related Disclosures

- Auditors will be diving further into the accounting estimates and overall risk assessment
- Effective for periods ending on or after 12/15/23 **(FY24)**

## SAS 145 Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement

- Enhances certain aspects of the identification and risk assessment of material misstatement
- Significant increase in IT auditing and consideration of IT general controls
- Effective for periods ending on or after 12/15/23 **(FY24)**



## Emerging Issues

### PPPs and APAs

- Government Accounting Standards Board Statement No. 94
  - Improves financial reporting and consistency in reporting for public-private partnership (PPP)
  - Provides guidance for reporting availability payment arrangements (APA)
  - Examples include student housing facilities, auxiliary facilities, and infrastructure
  - Effective June 30, 2023



## Emerging Issues

### Subscription Based Information Tech Arrangements

- Government Accounting Standards Board Statement No. 96
  - Provides guidance on the accounting and reporting for subscription-based information technology arrangements
  - Potentially more software contracts than leases
  - Effective June 30, 2023



**Brenda Scherer, CPA**

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



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

<b>INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i></b>	<b>1</b>
<b>INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE</b>	<b>3</b>
<b>SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b>	<b>7</b>
<b>NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b>	<b>26</b>
<b>SCHEDULE OF FINDINGS AND QUESTIONED COSTS</b>	<b>28</b>



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

Board of Trustees  
University of Maine System  
Orono, Maine

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of University of Maine System (the System) and the discretely presented component unit of the System, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise University of Maine System's basic financial statements, and have issued our report thereon dated October 28, 2022. The System is a component unit of the State of Maine. The financial statements of the discretely presented component unit were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the discretely presented component unit.

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

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

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

Board of Trustees  
University of Maine System

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as item 2022-001 that we consider to be a significant deficiency.

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

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

### ***System's Response to Findings***

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

### **Purpose of this Report**

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



**CliftonLarsonAllen LLP**

Quincy, Massachusetts  
October 28, 2022





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

Board of Trustees  
University of Maine System  
Orono, Maine

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

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

We have audited the University of Maine System's (the System) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the System's major federal programs for the year ended June 30, 2022. The System's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the System complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

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

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

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

***Responsibilities of Management for Compliance***

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

Board of Trustees  
University of Maine System

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

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

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

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

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

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2022-002, 2022-003, and 2022-004. Our opinion on each major federal program is not modified with respect to these matters.

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

Board of Trustees  
University of Maine System

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

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-002, 2022-003, and 2022-004, to be significant deficiencies.

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

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

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

Board of Trustees  
University of Maine System

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

We have audited the financial statements of the business-type activities, the aggregate discretely presented component unit of the System as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the System's basic financial statements. We have issued our report thereon, dated October 28, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



**CliftonLarsonAllen LLP**

Quincy, Massachusetts  
March 21, 2023

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

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

See Notes to Schedule of Expenditures of Federal Awards.

(7)

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

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

See Notes to Schedule of Expenditures of Federal Awards.

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

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

See Notes to Schedule of Expenditures of Federal Awards.

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

Federal grantor/pass-through grantor/program title	Pass-through Number	Assistance Listing Number (ALN)	Pass-through To Subrecipients	Federal Expenditures
Passed-through:				
University of Florida				
Homeland Security Agricultural	SUB00002449	10.304	\$ -	\$ 6,430
<b>Total ALN 10.304</b>			<b>-</b>	<b>6,430</b>
Organic Agriculture Research and Extension Initiative		10.307	179,872	289,281
Passed-through:				
Cornell University				
Organic Agriculture Research and Extension Initiative	92406-20529	10.307	-	111,922
<b>Total ALN 10.307</b>			<b>179,872</b>	<b>401,203</b>
Passed-through:				
Colorado State University				
Specialty Crop Research Initiative	G-01363-07	10.309	-	67,727
Cornell University				
Specialty Crop Research Initiative	79598-10766	10.309	-	12,985
Rutgers University				
Specialty Crop Research Initiative	0701-PP2018-NURSE	10.309	-	2,139
Texas A&M University				
Specialty Crop Research Initiative	M2002883	10.309	-	13,876
University of Georgia				
Specialty Crop Research Initiative	SUB00002405	10.309	-	22,588
University of Idaho				
Specialty Crop Research Initiative	AN4829-846762	10.309	-	29,285
University of Minnesota				
Specialty Crop Research Initiative	H007082507	10.309	-	140,209
University of Wisconsin				
Specialty Crop Research Initiative	0000000379	10.309	-	14,490
<b>Total ALN 10.309</b>			<b>-</b>	<b>303,299</b>
Agriculture and Food Research Initiative (AFRI)		10.310	103,418	1,140,068
Passed-through:				
Ohio State University				
Agriculture and Food Research Initiative (AFRI)	60079109	10.310	-	21,160
Pennsylvania State University				
Agriculture and Food Research Initiative (AFRI)	5648-UM-USDA-6584	10.310	-	23,438
University of Maryland				
Agriculture and Food Research Initiative (AFRI)	USDA0007-02	10.310	-	151,731
University of Vermont				
Agriculture and Food Research Initiative (AFRI)	31489SUB52252	10.310	-	(3,960)
Agriculture and Food Research Initiative (AFRI)	32458SUB52494	10.310	-	48,245
West Virginia University Research Corporation				
Agriculture and Food Research Initiative (AFRI)	19-066-UM	10.310	-	50,890
<b>Total ALN 10.310</b>			<b>103,418</b>	<b>1,431,572</b>
National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program		10.328	4,490	7,803
Crop Protection and Pest Management Competitive Grants Program		10.329	-	128,307
Passed through:				
Cornell University				
Crop Protection and Pest Management Competitive Grants Program	86935-11346	10.329	-	12,559
Crop Protection and Pest Management Competitive Grants Program	86935-21750	10.329	-	1,721
Crop Protection and Pest Management Competitive Grants Program	86935-21753	10.329	-	1,272
<b>Total ALN 10.329</b>			<b>-</b>	<b>143,859</b>
Passed through:				
University of Vermont				
Forestry Research	AWD00000051SUB000000	10.652	-	30,425
Forestry Research	AWD00000051SUB000002	10.652	1,743	31,702
Forestry Research	AWD000000637SUB000002	10.652	-	4,359
<b>Total ALN 10.652</b>			<b>1,743</b>	<b>66,486</b>
Passed through:				
Wilson Engineering Services, PC				
Wood Utilization Assistance	0200	10.674	-	10,319
Forest Health Protection		10.680	-	13,575
Partnership Agreements		10.699	-	138,412
Research Joint Venture and Cost Reimbursable Agreements		10.707	-	303,488
Environmental Quality Incentives Program		10.912	-	50,421
<b>Total U.S. Department of Agriculture</b>			<b>624,129</b>	<b>10,620,350</b>

See Notes to Schedule of Expenditures of Federal Awards.



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

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

See Notes to Schedule of Expenditures of Federal Awards.

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

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

See Notes to Schedule of Expenditures of Federal Awards.

(12)

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

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

See Notes to Schedule of Expenditures of Federal Awards.

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

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

See Notes to Schedule of Expenditures of Federal Awards.

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

Federal grantor/pass-through grantor/program title	Pass-through Number	Assistance Listing Number (ALN)	Pass-through To Subrecipients	Federal Expenditures
Geosciences		47.050	\$ 15,774	\$ 1,581,913
Passed-through:				
Tulane University				
Geosciences	TUL-SCC-556144-17/18	47.050	-	30,625
University of Massachusetts Lowell				
Geosciences	S52100000041358	47.050	-	17,436
<b>Total ALN 47.050</b>			<b>15,774</b>	<b>1,629,974</b>
Computer and Information Science and Engineering		47.070	30,469	403,677
Passed-through:				
Massachusetts Green High Performance Computing Center, Inc.				
Computer and Information Science and Engineering	1659377-UM	47.070	-	3,500
<b>Total ALN 47.070</b>			<b>30,469</b>	<b>407,177</b>
Biological Sciences		47.074	74,289	636,189
Passed-through:				
University of Arkansas				
Biological Sciences	UA2022-286	47.074	-	39,766
University of California At Berkeley				
Biological Sciences	9602	47.074	-	60,642
University of Minnesota				
Biological Sciences	P008946601	47.074	-	12,119
University of Notre Dame				
Biological Sciences	203912UM	47.074	-	24,180
University of Wisconsin				
Biological Sciences	0000001159	47.074	-	184,319
State University of New York, University at Albany				
Biological Sciences	19-14-82252	47.074	-	(3,843)
<b>Total ALN 47.074</b>			<b>74,289</b>	<b>953,372</b>
Social, Behavioral, and Economic Sciences		47.075	25,245	211,269
Passed-through:				
Duke University				
Social, Behavioral, and Economic Sciences	333-2697	47.075	-	24,279
<b>Total ALN 47.075</b>			<b>25,245</b>	<b>235,548</b>
Education and Human Resources		47.076	65,996	2,862,559
Passed-through:				
Education Development Center				
Education and Human Resources	NSN926	47.076	-	705
Mathematical Association of America				
Education and Human Resources	3-8-710-953	47.076	-	1,718
Southern Illinois University - Edwardsville				
Education and Human Resources	761832-001	47.076	-	20,533
University of Illinois				
Education and Human Resources	096877-17620	47.076	-	91,675
<b>Total ALN 47.076</b>			<b>65,996</b>	<b>2,977,190</b>
Polar Programs		47.078	-	202,009
Integrative Activities		47.083	1,982,615	6,319,648
Passed-through:				
University of Cincinnati				
Integrative Activities	013204-002	47.083	-	56,913
University of New Hampshire				
Integrative Activities	19-005	47.083	-	445,586
Integrative Activities	PZL0205	47.083	-	14,139
University of Vermont				
Integrative Activities	AWD00000725SUB000002	47.083	-	29,331
<b>Total ALN 47.083</b>			<b>1,982,615</b>	<b>6,865,617</b>
NSF Technology, Innovation, and Partnerships		47.084	-	4,000
<b>Total National Science Foundation</b>			<b>2,194,388</b>	<b>14,905,540</b>
<b>U.S. Department of Energy</b>				
Passed through:				
Battelle Energy Alliance, LLC				
U.S. Department of Energy Awards with No ALN	238096	81.000	-	58,199
U.S. Department of Energy Awards with No ALN	262250	81.000	-	22,802
U.S. Department of Energy Awards with No ALN	263871	81.000	-	42,130
UT Battelle, LLC				
U.S. Department of Energy Awards with No ALN	4000174848	81.000	-	3,193,002
U.S. Department of Energy Awards with No ALN	4000174848 MOD3 PHAS	81.000	-	3,685,512
<b>Total ALN 81.000</b>			<b>-</b>	<b>7,001,645</b>

See Notes to Schedule of Expenditures of Federal Awards.

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

Federal grantor/pass-through grantor/program title	Pass-through Number	Assistance Listing Number (ALN)	Pass-through To Subrecipients	Federal Expenditures
Office of Science Financial Assistance Program		81.049	\$ -	\$ 633,807
Passed-through:				
University of Rhode Island				
Office of Science Financial Assistance Program	193360/11102021	81.049	-	82,616
<b>Total ALN 81.049</b>			<u>-</u>	<u>716,423</u>
Conservation Research and Development		81.086	-	563,243
Passed-through:				
University of Massachusetts Lowell				
Conservation Research and Development	S5190000041014	81.086	-	77,059
<b>Total ALN 81.086</b>			<u>-</u>	<u>640,302</u>
Renewable Energy Research and Development		81.087	85,819	3,022,352
Passed-through:				
New York State Energy Research and Development Authority				
Renewable Energy Research and Development	154676	81.087	40,000	389,145
Oscilla Power				
Renewable Energy Research and Development	8625SUB	81.087	-	9,863
Renewable Energy Research and Development	NSC	81.087	-	8,973
University of California				
Renewable Energy Research and Development	2019-1244	81.087	-	(3)
<b>Total ALN 81.087</b>			<u>125,819</u>	<u>3,430,330</u>
Fossil Energy Research and Development		81.089	79,862	350,279
Advanced Research Projects Agency - Energy		81.135	43,729	821,879
<b>Total U.S. Department of Energy</b>			<u>249,410</u>	<u>12,960,858</u>
<b>U.S. Department of Education</b>				
Passed-through:				
Worcester Polytechnic Institute				
Education Research, Development and Dissemination	18-216430-02	84.305	-	121,191
<b>Total ALN 84.305</b>			<u>-</u>	<u>121,191</u>
<b>Total U.S. Department of Education</b>			<u>-</u>	<u>121,191</u>
<b>Northern Border Regional Commission</b>				
Northern Border Regional Development		90.601	-	(105,450)
Passed-through:				
Maine Department of Economic and Community Development				
Northern Border Regional Development	20210729*218	90.601	-	12,031
<b>Total ALN 90.601</b>			<u>-</u>	<u>(93,419)</u>
<b>Total Northern Border Regional Commission</b>			<u>-</u>	<u>(93,419)</u>
<b>U.S. Department of Health and Human Services</b>				
Passed-through:				
Georgia State University				
U.S. Department of Health and Human Services with no ALN	SP00015027-07	93.000	-	56,169
RTI International				
U.S. Department of Health and Human Services with no ALN	21-312-0214448-52754	93.000	-	56,333
<b>Total ALN 93.000</b>			<u>-</u>	<u>112,502</u>
Passed-through:				
Harvard University				
Environmental Health	113113-5096673	93.113	-	(2,414)
Mount Desert Island Biological Laboratory				
Environmental Health	R21ES033303/KING	93.113	-	7,246
<b>Total ALN 93.113</b>			<u>-</u>	<u>4,832</u>
Passed-through:				
Maine Department of Health and Human Services				
National Research Service Award in Primary Care Medicine	20141202*1940	93.136	-	(13)
<b>Total ALN 93.136</b>			<u>-</u>	<u>(13)</u>
Rural Health Research Centers		93.155	-	649,854
Passed-through:				
University of Iowa				
Rural Health Research Centers	S02119-01	93.155	-	18,877
Rural Health Research Centers	S02119-02	93.155	-	163,578
<b>Total ALN 93.155</b>			<u>-</u>	<u>832,309</u>
Research Related to Deafness and Communication Disorders		93.173	-	34,741

See Notes to Schedule of Expenditures of Federal Awards.

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

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

See Notes to Schedule of Expenditures of Federal Awards.

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

Federal grantor/pass-through grantor/program title	Pass-through Number	Assistance Listing Number (ALN)	Pass-through To Subrecipients	Federal Expenditures
Child Health and Human Development Extramural Research		93.865	\$ 30,236	\$ 210,761
Passed-through:				
Global Tactile LLC				
Vision Research	20210226	93.867	-	15,204
UNAR Labs, LLC				
Vision Research	UM-SUB-1R43EY031628-	93.867	-	21,986
<b>Total ALN 93.867</b>			<u>-</u>	<u>37,190</u>
Passed-through:				
Dartmouth College				
Medical Library Assistance	R1062	93.879	-	26,263
<b>Total ALN 93.879</b>			<u>-</u>	<u>26,263</u>
<b>Total U.S. Department of Health and Human Services</b>			<u>30,236</u>	<u>4,612,033</u>
<b>Corporation for National and Community Service</b>				
Americorps National Service and Civic Engagement Research Competition		94.026	-	15,179
<b>Total Corporation for National and Community Service</b>			<u>-</u>	<u>15,179</u>
<b>U.S. Department of Homeland Security</b>				
Passed-through:				
Global Secure Shipping				
U.S. Department of Homeland Security Awards with no ALN	GSS 20-001	97.000	-	1,048,797
<b>Total ALN 97.000</b>			<u>-</u>	<u>1,048,797</u>
Passed-through:				
University of Nebraska				
Centers for Homeland Security	44-0108-1001-414	97.061	-	71,260
<b>Total ALN 97.061</b>			<u>-</u>	<u>71,260</u>
<b>Total U.S. Department of Homeland Security</b>			<u>-</u>	<u>1,120,057</u>
<b>U.S. Agency for International Development</b>				
Passed-through:				
University of California				
USAID Foreign Assistance for Programs Overseas	A20-1825-S021	98.001	-	11,796
<b>Total ALN 98.001</b>			<u>-</u>	<u>11,796</u>
<b>Total U.S. Agency for International Development</b>			<u>-</u>	<u>11,796</u>
<b>Total Research and Development Cluster</b>			<u>5,485,588</u>	<u>82,324,937</u>
<b>U.S. Department of Agriculture</b>				
U.S. Department of Agriculture Awards with No ALN		10.000	-	76,167
Plant and Animal Disease, Pest Control, and Animal Care		10.025	-	250,271
Acer Access Development Program		10.174	35,933	98,901
Farmers Market and Local Food Promotion Program		10.175	33,000	179,533
Passed-through:				
Tiny Seed Project, Inc.				
Regional Food System Partnerships	USM11577	10.177	-	23,846
<b>Total ALN 10.177</b>			<u>-</u>	<u>23,846</u>
Passed-through:				
University of Maryland				
Grants for Agricultural Research, Special Research Grants	91286-Z5111205	10.200	-	4,960
<b>Total ALN 10.200</b>			<u>-</u>	<u>4,960</u>
Passed-through:				
Cornell University				
Sustainable Agricultural Research and Education	NSN1030	10.215	-	2,507
<b>Total ALN 10.215</b>			<u>-</u>	<u>2,507</u>
Higher Education - Multicultural Scholars Grant Program		10.220	-	15,362
Passed-through:				
Cumberland County Food Security Council				
Community Food Projects	USM11944	10.225	-	31,758
<b>Total ALN 10.225</b>			<u>-</u>	<u>31,758</u>
Passed-through:				
Extension Foundation				
Extension Collaborative on Immunization Teaching & Engagement	EXC1-2021-2077	10.229	-	16,482
<b>Total ALN 10.229</b>			<u>-</u>	<u>16,482</u>

See Notes to Schedule of Expenditures of Federal Awards.



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

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

See Notes to Schedule of Expenditures of Federal Awards.

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

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

See Notes to Schedule of Expenditures of Federal Awards.

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

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

See Notes to Schedule of Expenditures of Federal Awards.

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

Federal grantor/pass-through grantor/program title	Pass-through Number	Assistance Listing Number (ALN)	Pass-through To Subrecipients	Federal Expenditures
<b>National Foundation on the Arts and Humanities</b>				
Passed-through:				
Maine Arts Commission				
Promotion of the Arts Partnership Agreements	NSN	45.025	\$ -	\$ 30
<b>Total ALN 45.025</b>			-	30
Promotion of the Humanities Division of Preservation and Access		45.149	-	14,860
Promotion of the Humanities Public Programs		45.164	-	36,826
<b>Total Foundation on the Arts and Humanities</b>			-	51,716
<b>U.S. Small Business Administration</b>				
Small Business Development Centers		59.037	-	810,983
COVID-19 - Small Business Development Centers		59.037	56,664	480,786
<b>Total ALN 59.037</b>			56,664	1,291,769
COVID-19 - Shuttered Venue Operators Grant Program		59.075	-	707,324
<b>Total U.S. Small Business Administration</b>			56,664	1,999,093
<b>U.S. Department of Veterans Affairs</b>				
U.S. Department of Veterans Affairs Awards with No ALN		64.000	-	6,742
All-Volunteer Force Educational Assistance		64.124	-	(6)
<b>Total U.S. Department of Veterans Affairs</b>			-	6,736
<b>U.S. Environmental Protection Agency</b>				
Healthy Communities Grant Program		66.110	-	22,465
Geographic Programs - Southeast New England Coastal Watershed Restoration Program		66.129	460,492	1,567,046
Environmental Finance Center Grants		66.203	106,896	250,004
Passed-through:				
Regents of the University of New Mexico Surveys, Studies, Investigations, Demonstrations, and Training Grants - Section 1442 of the Safe Drinking Water Act	281131-87FW	66.424	-	14,085
University of North Carolina at Chapel Hill Surveys, Studies, Investigations, Demonstrations, and Training Grants - Section 1442 of the Safe Drinking Water Act	5111290	66.424	-	7,628
<b>Total ALN 66.424</b>			-	21,713
National Estuary Program		66.456	42,848	674,276
Pollution Prevention Grants Program		66.708	-	43,018
Passed-through:				
Extension Foundation Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies	SA-2022-04	66.716	-	16,311
<b>Total ALN 66.716</b>			-	16,311
Passed-through:				
Ecology Education Inc Environmental Education Grants	NSN1043	66.951	-	2,265
<b>Total ALN 66.951</b>			-	2,265
<b>Total U.S. Environmental Protection Agency</b>			610,236	2,597,098
<b>U.S. Department of Energy</b>				
Passed-through:				
Pacific Ocean Energy Trust Renewable Energy Research and Development	TASK ORDER #UMAINE 1	81.087	-	37,713
<b>Total ALN 81.087</b>			-	37,713
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance		81.117	136,719	423,198
Passed-through:				
Efficiency Maine Energy Efficiency and Conservation Block Grant Program (EECBG)		81.128	-	(1,232,627)
<b>Total ALN 81.128</b>			-	(1,232,627)
<b>Total U.S. Department of Energy</b>			136,719	(771,716)

See Notes to Schedule of Expenditures of Federal Awards.

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

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

See Notes to Schedule of Expenditures of Federal Awards.

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

<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through Number</u>	<u>Assistance Listing Number (ALN)</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
Passed-through:				
Maine Attorney General				
National Research Service Award in Primary Care Medicine	20200806*041	93.136	\$ -	\$ 38,927
National Research Service Award in Primary Care Medicine	20210809*0301	93.136	-	391,214
National Research Service Award in Primary Care Medicine	2021809*0300	93.136	-	107,678
Maine Department of Health and Human Services				
National Research Service Award in Primary Care Medicine	20200804*0372	93.136	-	147,660
National Research Service Award in Primary Care Medicine	20210820*0416	93.136	-	600,596
<b>Total ALN 93.136</b>			<u>-</u>	<u>1,286,075</u>
Nursing Workforce Diversity		93.178	-	270,436
Passed-through:				
Greater Portland Health				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	1H79TI084417-01	93.243	-	20,056
Healthy Acadia Coalition				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	2020-2021-USM.SAMHSA	93.243	-	23,414
Maine Department of Health and Human Services				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	CD0-22-4465	93.243	-	12,130
<b>Total ALN 93.243</b>			<u>-</u>	<u>55,600</u>
Passed-through:				
Penobscot Community Health Center				
Advanced Nursing Education Workforce Grant Program	NSN924	93.247	-	33,652
<b>Total ALN 93.247</b>			<u>-</u>	<u>33,652</u>
21st Century Cures Act - Brain Research through Advancing Innovative Neurotechnologies		93.372	-	129,996
Passed-through:				
Maine Department of Health and Human Services				
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	CD0-22-4542	93.426	-	4,967
<b>Total ALN 93.426</b>			<u>-</u>	<u>4,967</u>
Passed-through:				
Maine Department of Education				
ACL Assistive Technology	013-05A-3076-37-3401	93.464	-	547
	013-05A-3076-37-4099 /			
ACL Assistive Technology	013-05A-3049-12-4099	93.464	-	188,236
ACL Assistive Technology	013-05A-3076-37-6401	93.464	-	(461)
<b>Total ALN 93.464</b>			<u>-</u>	<u>188,322</u>
Passed-through:				
Maine Judicial Branch				
State Court Improvement Program	NSN-60865	93.586	-	59,651
<b>Total ALN 93.586</b>			<u>-</u>	<u>59,651</u>
University Centers for Excellence in Developmental Disabilities Education, Research, and Service		93.632	-	506,328
COVID-19 - University Centers for Excellence in Developmental Disabilities Education, Research, and Service		93.632	-	22,988
<b>Total ALN 93.586</b>			<u>-</u>	<u>529,316</u>
Passed-through:				
The Research Foundation of SUNY				
Child Welfare Research Training or Demonstration	19-21-82905	93.648	-	54,783
Child Welfare Research Training or Demonstration	6-92159	93.648	-	134,507
<b>Total ALN 93.648</b>			<u>-</u>	<u>189,290</u>
Passed-through:				
Maine Department of Health and Human Services				
Foster Care Title IV-E	CFS-22-617	93.658	-	55,052
University of Denver (Colorado Seminary)				
Foster Care - Title IV(E)	SC37254C-03	93.658	-	106,956
Foster Care - Title IV(E)	SC37941-02-01	93.658	-	723,561
<b>Total ALN 93.658</b>			<u>-</u>	<u>885,569</u>
Passed-through:				
Maine Department of Health and Human Services				
Substance Use-Disorder Prevention that Promotes Opioid Recovery and Treatment (SUPPORT) for Patients and Communities Act	OMS-20-110	93.664	-	8,344
<b>Total ALN 93.664</b>			<u>-</u>	<u>8,344</u>

See Notes to Schedule of Expenditures of Federal Awards.

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

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

See Notes to Schedule of Expenditures of Federal Awards.

(25)

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

**NOTE 1 BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the University of Maine System (the System) under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the System, it is not intended to and does not present the financial position, changes in net position, or cash flows of the System. Therefore, some amounts presented in this Schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

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

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

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the same basis of accounting as the basic financial statements. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-21, *Cost Principles for Education Institutions*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. This is except for Assistance Listing 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. This is except for ALN 81.128 for Efficiency Maine that relates to a loan. Pass-through entity identifying numbers are presented where available.

The System has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance. The System has predetermined Facilities and Administrative (F&A) rates for fiscal year 2022. The base rates for other F&A cost recoveries range from 26% to 53% for fiscal year 2022.



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

**NOTE 3 LOAN BALANCES**

Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the schedule of federal expenditures. The balances of loans outstanding at June 30, 2022 consist of the following:

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

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

The following table summarizes the expenditures of federal awards by agency for the fiscal year ended June 30, 2022:

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

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

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

**Financial Statements**

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

**Federal Awards**

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

**Identification of Major Federal Programs**

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

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

---

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

---

**2022 – 001: Wire Transfers**

**Type of Finding:**

- Significant Deficiency in Internal Control over Compliance

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

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

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

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

**Repeat Finding:** No

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

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

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

---

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

---

**2022 – 002: COD Reporting**

**Federal Agency:** Department of Education

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

**Assistance Listing Number:** Various

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

**Type of Finding:**

- Significant Deficiency in Internal Control over Compliance
- Other Matters

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

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

**Questioned Costs:** None

**Context:** During our testing, it was noted the University does have a process in place to ensure disbursements are accurately reported to COD; however, there were still reporting issues due to a specific remote access connectivity issue and transition of responsibilities during the phased retirement of the student financial aid director.

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

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

**Repeat Finding:** Yes; 2021-001 (University of Maine at Augusta)

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

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

---

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

---

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

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

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

**Federal Agency:** Department of Education

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

**Assistance Listing Number:** Various

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

**Type of Finding:**

- Significant Deficiency in Internal Control over Compliance
- Other Matters

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

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

**Questioned Costs:** None

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

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

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

**Repeat Finding:** No

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

---

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

---

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

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

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

**2022 – 004: Reporting**

**Federal Agency:** Department of Education

**Federal Program:** Higher Education Emergency Relief Funds

**ALN** 84.425

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

**Type of Finding:**

- Significant Deficiency in Internal Control Over Compliance
- Other Matters

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

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

**University of Maine at Farmington**

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

**University of Maine at Fort Kent**

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

**University of Maine**

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

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

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

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**2022-004 Reporting (Continued)**

University of Maine at Presque Isle

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

**Questioned Costs:** None

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

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

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

**Repeat Finding:** No

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

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



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CliftonLarsonAllen LLP  
CLAconnect.com

Management  
University of Maine System  
Bangor, Maine

In planning and performing our audit of the financial statements of University of Maine System as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the entity's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control.

However, during our audit we became aware of other matters that are opportunities to strengthen your internal control and improve the efficiency of your operations. Our comments and suggestions regarding those matters are summarized below. A separate communication dated March 21, 2023, contains our written communication of significant deficiencies in the System's internal control. This letter does not affect our report on the financial statements dated March 21, 2023. The University of Maine System consists of six individual universities and a rotating basis is utilized for the consideration of internal controls during the audit of the Federal Student Aid program. University of Maine at Farmington, University of Maine at Fort Kent and University of Maine at Presque Isle were selected for internal control consideration for the year ended June 30, 2022.

### **Student Financial Aid**

#### **Eligibility**

During our eligibility testing for the University of Maine, we discovered one student was under awarded subsidized loans of \$1,160. The student's unsubsidized loans and subsidized loans were adjusted after the student was suspended during spring term and the reclassification adjustment was not made appropriately to max out the student's need-based aid first. Per federal regulations, a student should be awarded up to their financial need in need-based aid. We recommend the University implement procedures for adjusting aid when a student is suspended to ensure the allocation between subsidized and unsubsidized is in compliance with the Department of Education.

\*\*\*

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

Management  
University of Maine System  
Page 2

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



**CliftonLarsonAllen LLP**

Quincy, Massachusetts  
March 21, 2023



Controller's Office  
Lewiston Hall  
65 Texas Ave  
Bangor ME 04401

Tel: 207-262-7786  
Fax: 207-262-7993

[www.maine.edu](http://www.maine.edu)

The University of Maine

University of Maine  
at Augusta

University of Maine  
at Farmington

University of Maine  
at Fort Kent

University of Maine  
at Machias

University of Maine  
at Presque Isle

University of  
Southern Maine

United States Department of Education

University of Maine System respectfully submits the following summary schedule of prior audit findings for the year ended June 30, 2022.

Audit period: July 01, 2021 to June 30, 2022

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

**FINDINGS—FINANCIAL STATEMENT AUDIT**

There were no financial statement findings in the prior year.

**FINDINGS— FEDERAL AWARD PROGRAMS AUDITS**

**2021-001 COD Reporting**

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

**Status:** See current year finding 2022-002

**Reason for finding's recurrence:** This finding is only a repeat at the University of Maine System level. The University of Maine at Augusta took corrective action and did not have a repeat finding. The 2022 finding relates to the University of Maine at Presque Isle.

**Corrective Action:** Following the May 2022 retirement of the staff member responsible for this task, we implemented a weekly process to ensure timely reporting to COD, as well as timely resolutions to any issues encountered in sending these files. We also trained additional personnel to send these files and identify/resolve issues in the files and to have a documented internal control process to track the sending, receipt and error resolution process of COD files.

**UNIVERSITY OF MAINE SYSTEM  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2022**

**2021-002 Eligibility and Certification Approval Report (ECAR)**

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

**Status:** Corrective action was taken.

**2021-003 Outstanding Student Refund Checks**

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

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

**Status:** Corrective action was taken.

**2021-004 NSLDS Error Correcting**

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

**Status:** Corrective action was taken.

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



Controller's Office  
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65 Texas Ave  
Bangor ME 04401

Tel: 207-262-7786  
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The University of Maine

University of Maine  
at Augusta

University of Maine  
at Farmington

University of Maine  
at Fort Kent

University of Maine  
at Machias

University of Maine  
at Presque Isle

University of  
Southern Maine

United States Department of Education

University of Maine System respectfully submits the following corrective action plan for the year ended June 30, 2022.

Audit period: July 1, 2021 to June 30, 2022

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

**FINDINGS—FINANCIAL STATEMENT AUDIT**

**SIGNIFICANT DEFICIENCY**

2022-001 Wire Transfers

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

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

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

**Action planned/taken in response to finding:** Upon learning of the deficiency, System staff involved throughout the wire payment process met to discuss and identify areas that could be improved. Some changes were made immediately and other areas are under evaluation working with a national audit firm. This firm is currently reviewing the System's procurement, accounts payable, and wire payment procedures to assist the System in identifying improvements in the internal control structure in these areas.

**Name(s) of the contact person(s) responsible for corrective action:** Tracy Elliott, Vice President of Finance and Controller

**Planned completion date for corrective action plan:** April 30, 2023

**UNIVERSITY OF MAINE SYSTEM  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2022**

**FINDINGS—FEDERAL AWARD PROGRAMS AUDITS**

United States Department of Education

2022-002 Student Financial Assistance Cluster – Assistance Listing No. Various

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

**University of Maine at Presque Isle (UMPI)**

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

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

**Action taken in response to finding:** Following the May 2022 retirement of the staff member responsible for this task, we implemented a weekly process to ensure timely reporting to COD, as well as timely resolutions to any issues encountered in sending these files. We also trained additional personnel to send these files and identify/resolve issues in the files and to have a documented internal control process to track the sending, receipt and error resolution process of COD files.

**Name(s) of the contact person(s) responsible for corrective action:** Connie Smith, Director of Financial Aid for the University of Maine at Presque Isle

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

July 1, 2022 - We implemented the new weekly process as described above to ensure files are sent and issues are resolved in a timely manner.

March 1, 2023 - All staff responsible for this new process have been trained to send and review these files.

United States Department of Education

2022-003 Student Financial Assistance Cluster – Assistance Listing No. Various

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

**University of Maine at Fort Kent (UMFK)**

**Condition:** During our testing of 40 students, we noted five students at the University of Maine at Fort Kent (UMFK) whose campus enrollment date was not timely reported.

**UNIVERSITY OF MAINE SYSTEM  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2022**

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

**Action taken in response to finding:** The Registrar responsible for reporting campus enrollment during the year under audit left the position on August 15, 2022. The errors noted during the audit have been discussed with both the Interim Registrar and new Registrar to ensure understanding of and compliance with enrollment reporting requirements. In response to this finding, the new Registrar has worked very closely with the National Student Clearinghouse (NSC) to correct and update the required reporting dates through the next several terms. They have confirmed all dates in their calendar. The Director of Financial Aid now also receives reporting email notifications from the NSC as an internal control process for ensuring that reporting is occurring in a timely manner.

**Name(s) of the contact person(s) responsible for corrective action:** Sara Best, Registrar for the University of Maine at Fort Kent

**Planned completion date for corrective action plan:** Completed September 2022

**University of Maine at Farmington (UMF)**

**Condition:** During our testing of 40 students, we noted for one student at the University of Maine at Farmington (UMF), the enrollment effective date did not match the enrollment effective date per UMF's records. In addition, for one student, the program enrollment effective date did not match the program enrollment effective date per UMF's records.

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

**Action taken in response to finding:** Immediate corrections to the reported dates were made upon notification of the finding. The Assistant Registrar runs the "Student Clearinghouse File" report in its student system, MaineStreet, that transmits enrollment information to the National Student Clearinghouse (NSC). This reports both the enrollment effective date and the program enrollment effective date. In December 2021 the NSC implemented a new warning code series (1801 – 1806) that kicks back any inconsistencies with the two dates as reported. To prevent similar errors in the future, a process has been implemented whereby the Assistant Registrar reviews these warnings and makes required corrections.

UMF was previously sending a Degree Verify Report, which is a report run in MaineStreet, to the NSC three times a year for May graduates, August graduates and December graduates. We have changed our reporting timeline for graduates and are now sending the Degree Verify Report monthly to pick up any students who get cleared for graduation late.

The Assistant Registrar who is responsible for reporting to the NSC is participating in the regular webinars provided by the NSC, to address reporting issues.

**UNIVERSITY OF MAINE SYSTEM  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2022**

**Person responsible for corrective action:** Lisa Beane, Assistant Registrar for the University of Maine at Farmington

**Planned completion date for corrective action plan:** Completed July 25, 2022

**University of Maine at Presque Isle (UMPI)**

**Condition:** During our testing of 40 students, we noted for two students at the University of Maine at Presque Isle (UMPI), the program enrollment effective date did not match the program enrollment effective date per the University's records.

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

**Action taken in response to finding:** The Registrar responsible for reporting campus enrollment during the year under audit left the position in July 2022. The errors noted during the audit have been discussed with both the Interim Registrar and new Registrar to ensure understanding of and compliance with reporting requirements. The new Registrar has updated policies and procedures regarding the reporting process and all reporting dates are confirmed in their calendar. The Director of Financial Aid now also receives reporting email notifications from the National Student Clearinghouse (NSC) as an internal control process for ensuring that reporting is occurring in a timely manner. In addition, the student records team at UMPI have received additional guidance and training from the NSC.

**Name(s) of the contact person(s) responsible for corrective action:** Lisa Smith, Registrar for the University of Maine at Presque Isle

**Planned completion date for corrective action plan:** Completed August 2022

United States Department of Education

2022-004 Higher Education Emergency Relief Funds – Assistance Listing No. 84.425

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

**University of Maine at Fort Kent (UMFK)**

**Condition:** Two quarterly student reports tested were missing a required disclosure item.

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

**Action taken in response to finding:** UMFK has amended all quarterly reports (9/30/2021, 12/31/2021, and 3/31/2022) to include the missing required disclosure item related to eligible students. Supporting worksheets have been updated to include all relevant disclosure items and reported data is verified using queries from both the financial and student information systems to ensure report accuracy and



**UNIVERSITY OF MAINE SYSTEM  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2022**

completeness. A review process has been implemented whereby the Financial Analyst signs off on preparation and the Chief Business Officer performs a final review and approval prior to submission.

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

Megan Desjardins, Financial Analyst for the University of Maine at Fort Kent  
Pamela Ashby, Chief Business Officer for the University of Maine at Fort Kent

**Planned completion date for corrective action plan:** Completed March 3, 2023

**University of Maine at Farmington (UMF)**

**Condition:** One annual report tested where the supporting documentation did not agree to what was included in the report.

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

**Action taken in response to finding:** We realized the error during the next quarterly report cycle and corrected our internal data sheets, but the federal reporting portal was not open for corrections. Now that the federal reporting portal has reopened, we are in the process of correcting the 2021 annual report. In response to this finding, we have incorporated a verification of data in the spreadsheets used to prepare the annual report and now require a final review by the Chief Business Officer or his or her designee prior to submission.

**Name(s) of the contact person(s) responsible for corrective action:** Christine Wilson, Vice President for Student Affairs and Enrollment Management at the University of Maine at Farmington

**Planned completion date for corrective action plan:** March 31, 2023

**University of Maine at Presque Isle (UMPI)**

**Condition:** One quarterly institutional report was not published timely. Two quarterly student reports tested where the supporting documentation did not agree to what was included in the report.

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

**Action taken in response to finding:** As a result of a retirement in June 2022, we implemented additional internal controls for the timely compiling and review of required HEERF quarterly reports. The quarterly reports are now compiled by two staff members, and then reviewed and signed off by the Director of Financial Aid and the Controller's Office the week prior to each deadline for the posting of the report to the institution's website.

As of July 1, 2022, with the updated quarterly report template and requirements from the Department of Education, we implemented a new, standardized process for gathering the appropriate student data for the reports, and new processes for

**UNIVERSITY OF MAINE SYSTEM  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2022**

documenting and retaining the data used in the reports. The reports in question were completed prior to this new process and amendments correcting the report information were made on September 6, 2022, and subsequently posted to the institution's website.

**Name(s) of the contact person(s) responsible for corrective action:** Connie Smith, Director of Financial Aid for the University of Maine at Presque Isle

**Planned completion date for corrective action plan:** Completed September 6, 2022

**University of Maine (UM)**

**Condition:** Two quarterly student reports tested where the supporting documentation did not agree to what was included in the report.

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

**Action taken in response to finding:** As of July 1, 2022, with the updated quarterly report template and requirements from the Department of Education, we implemented a new, standardized process for gathering the appropriate student data for the reports, and new processes for documenting and retaining the data used in the reports. The reports in question were completed prior to this new process and amendments correcting the report information were made on January 27, 2023 and subsequently posted to the institution's website.

**Name(s) of the contact person(s) responsible for corrective action:** Connie Smith, Director of Financial Aid for the University of Maine

**Planned completion date for corrective action plan:** Completed January 27, 2023

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

University of Maine System  
Board of Trustees

**AGENDA ITEM SUMMARY**

**NAME OF ITEM:** UM Department of Athletics Agreed-Upon Procedures Report FY2022  
Overview

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

**BOARD INFORMATION:** X

**BOARD ACTION:**

**BOARD POLICY:**

Bylaws – Section 3

**UNIFIED ACCREDITATION CONNECTION:**

Supports central management and oversight of the University of Maine System’s audits.

**BACKGROUND:**

Jenise Soucy, Finance Director and Nick Fox, Assistant Athletics Director – Business Operations will provide a brief overview regarding the following report on Agreed-Upon Procedures performed by O’Connor & Drew.

- *Agreed-Upon Procedures in Accordance with National Collegiate Athletic Association (NCAA) Bylaw 3.2.4.17 for the year ended June 30, 2022*

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

05/09/2023



January 13, 2023

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

Dear Dr. Ferrini-Mundy:

We have enclosed a copy of the Independent Accountants' Report on Applying Agreed-Upon Procedures in accordance with the National Collegiate Athletic Association Bylaw 3.2.4.17 for the University of Maine.

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

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

Very truly yours,

A handwritten signature in cursive script that reads "O'Connor + Drew, P.C."

O'Connor & Drew P.C.

Enclosures

Cc: Samantha Hegmann-Wary  
Jenise Soucy  
Matthew Curtis  
Joanne Yestramski  
David Townsend  
Tracy E. Elliott



January 13, 2023

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

Dear Ms. Soucy:

We have enclosed five copies of the Independent Accountants' Report on Applying Agreed-Upon Procedures in accordance with the National Collegiate Athletic Association Bylaw 3.2.4.17 for the University of Maine.

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

Very truly yours,

A handwritten signature in black ink that reads "O'Connor + Drew, P.C." in a cursive style.

O'Connor & Drew P.C.

Enclosures

Cc: Joan Ferrini-Mundy  
Samantha Hegmann-Wary  
Joanne Yestramski  
David Townsend  
Tracy E. Elliott

**UNIVERSITY OF MAINE  
DEPARTMENT OF ATHLETICS**

---

**Agreed-Upon Procedures in Accordance with National  
Collegiate Athletic Association Bylaw 3.2.4.17**

**June 30, 2022**

**UNIVERSITY OF MAINE  
DEPARTMENT OF ATHLETICS**

**Agreed-Upon Procedures in Accordance with National  
Collegiate Athletic Association Bylaw 3.2.4.17**

**June 30, 2022**

**C O N T E N T S**

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<b>Independent Accountants' Report on Applying Agreed-Upon Procedures in Accordance with NCAA Bylaw 3.2.4.17</b>	1-25
<b>Appendix A - Statement of Revenues and Expenditures</b>	26
<b>Appendix B - Notes to the Statement of Revenues and Expenditures</b>	27-29



## **INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES IN ACCORDANCE WITH NCAA BYLAW 3.2.4.17**

Dr. Joan Ferrini-Mundy, President  
University of Maine  
Orono, Maine

We have performed the procedures enumerated below on the Statement of Revenues and Expenditures (the "Statement") of the Intercollegiate Athletics Department (the "Department") of the University of Maine (the "University") for the year ended June 30, 2022.

Dr. Joan-Ferrini-Mundy, President, has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose solely to assist in evaluating whether the Statement of the Department of the University is in compliance with the National Collegiate Athletic Association (the "NCAA") Bylaw 3.2.4.17. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report, which includes Dr. Joan Ferrini-Mundy, President, and the Board of Trustees and management of the University, and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

### **Procedures Related to Program Revenues and Expenditures**

We obtained the Statement for the year ended June 30, 2022, as prepared by the University's management and shown in Appendix A. For the purpose of these procedures, materiality has been determined to be \$38,144 and changes of at least 10% from the respective prior year account balance. We recalculated the mathematical accuracy of the amounts in each column. We compared and agreed the amounts on each line to the corresponding amounts on the supporting schedules and/or worksheets, which agree to the general ledger.

#### **1. Financial Statements and Affiliated Organizations**

*The University shall identify all intercollegiate athletics-related affiliated and outside organizations and obtain those organizations' statements for the reporting period. Once the University has made these statements available, the independent accountant shall agree the amounts reported in the statement to the organization's general ledger or, alternatively, confirm revenues and expenses directly with a responsible official of the organization. In addition, the University shall prepare a summary of revenues and expenses for or on behalf of intercollegiate athletics programs affiliated and outside organizations to be included with the agreed-upon procedures report.*



**Results**

According to management, the affiliated organizations of the University are the University of Maine Foundation (the "Foundation") and the University of Maine Alumni Association (the "Alumni Association"). Management has advised us that the affiliated organizations do not incur expenses on behalf of the Athletic Department, instead they serve as a conduit by soliciting and collecting contributions designated for the Athletic Department.

We obtained and examined the University's 2022 audited financial statements and noted no items that were listed as material weaknesses or significant deficiencies on the Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

As of the date of this report, the Foundation and Alumni Association's reviewed financial statements for the year ended June 30, 2022 were in the process of being completed. As a result, we obtained and examined the reviewed financial statements of the Foundation and Alumni Association for the year ended June 30, 2021. The Foundation received an unmodified opinion. The independent accountant stated in their report that they were not aware of any material modifications that should be made to the Alumni Association's financial statements.

**2. Analytical Procedures**

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

**Results**

According to management, the budget prepared for the Athletic Department is primarily used for operations. Consequently, the budget is not presented in a format comparable with the attached Statement. As a result, a comparison between the Statement's amounts and the current year budget was unable to be performed.

We compared the actual revenues and expenses in the Statement for the year ended June 30, 2022 to the respective figures for the year ended June 30, 2021. As agreed, we identified variances of greater than \$38,144 and 10%. We obtained explanations from management regarding the reasons for the variances. They are as follows:

***Revenues******Ticket Sales***

Ticket Sales increased by \$929,590 or 100% from fiscal year 2021 to fiscal year 2022. Due to the COVID-19 pandemic, the University was unable to sell tickets to games during fiscal year 2021. Therefore, ticket sales increased by 100% as the University was able to resume selling tickets in fiscal year 2022.

*Guarantees*

Guarantees increased by \$1,108,500 or 9,237.5% from fiscal year 2021 to fiscal year 2022. Due to the COVID-19 pandemic, the University was only able to play one guarantee game in fiscal year 2021. As a result of resuming pre-pandemic activities in fiscal year 2022, revenues from guarantees increased to return to pre-pandemic amounts.

*Contributions*

Contribution revenue increased by \$585,117 or 62.5% from fiscal year 2021 to fiscal year 2022. Typically, athletic departments utilize contributions to cover budget overages. As a result of resuming pre-pandemic activities in fiscal year 2022, the University removed the budget freeze implemented in fiscal year 2021 and returned to funding athletics with contributions at pre-pandemic amounts.

*Media Rights*

Media Rights revenue increased by \$239,000 or 63.7% from fiscal year 2021 to fiscal year 2022. During fiscal year 2021, the University's media rights vendor self-elected to only pay half of the \$775,000 contracted amount due to the COVID-19 pandemic. During fiscal year 2022, the same media rights vendor self-elected to withhold \$177,000 from the contract amount as a "COVID Adjustment". Per management, the University is seeking legal advice on this situation.

*NCAA Distributions*

NCAA Distributions increased by \$597,149 or 164.7% from fiscal year 2021 to fiscal year 2022. Due to the COVID-19 pandemic, the NCAA reduced distributions during fiscal year 2021. As a result of resuming pre-pandemic activities in fiscal year 2022, distributions from the NCAA increased to pre-pandemic amounts.

*Sports Camp Revenue*

Sports Camp Revenue increased by \$105,031 or 3,784.9% from fiscal year 2021 to fiscal year 2022. Due to restrictions from the COVID-19 pandemic, the University was unable to host sports camps until June 2021. As a result, the University was able to generate more revenue from sports camps in fiscal year 2022 as COVID-19 restrictions were lifted.

*Other Operating Revenue*

Other Operating Revenue increased by \$214,649 or 314.9% from fiscal year 2021 to fiscal year 2022. According to management, a significant portion of other operating revenue is generated by renting out athletic facilities. Due to COVID-19 restrictions, the University saw a decrease in revenue from athletic rentals in fiscal year 2021. As a result of lifting COVID-19 restrictions in fiscal year 2022, the University was able to resume generating revenue from facility rentals normally again.

*Expenses**Away-Game Guarantee Expense*

Away-Game Guarantee expense increased by \$109,701 or 100% from fiscal year 2021 to fiscal year 2022. Due to the COVID-19 pandemic, the University did not host any

guarantee games in fiscal year 2021. As a result of resuming pre-pandemic activities in fiscal year 2022, away-game guarantee expense increased in response to hosting guarantee games again.

*Coaching Salaries, Benefits and Bonuses Paid by the Institution and Related Entities*

Coaching Salaries, Benefits and Bonuses Paid by the Institution and Related Entities increased by \$591,673 or 16.3% from fiscal year 2021 to fiscal year 2022. As a result of lifting Covid restrictions in fiscal year 2022, coaching salaries, benefits and bonuses paid by the University increased in response to resuming pre-pandemic activities. Additionally, the University elected to increase the salaries and benefits of select coaching personnel.

*Recruiting*

Recruiting expenses increased by \$329,599 or 1,149.3% from fiscal year 2021 to fiscal year 2022. Due to restrictions from the COVID-19 pandemic, members of the coaching staff were unable to physically attend recruiting events until June 2021. As restrictions were lifted in fiscal year 2022, these staff members were able to resume full recruiting activities.

*Team Travel*

Team Travel expenses increased by \$1,043,025 or 93.4% from fiscal year 2021 to fiscal year 2022. Due to the COVID-19 pandemic, teams participated in significantly fewer practices, competitions, and off-season activities in fiscal year 2021. As a result, the University incurred more travel expenses in fiscal year 2022 as campus, conference, and NCAA restrictions were lifted.

*Equipment, Uniforms & Supplies*

Equipment, Uniforms & Supplies expenses increased by \$343,877 or 53.4% from fiscal year 2021 to fiscal year 2022. Due to the COVID-19 pandemic, teams required less equipment and supplies in fiscal year 2021 as they participated in significantly fewer practices, competitions, and off-season activities. As a result, the University incurred more expenses in fiscal year 2022 as teams participated in full competition.

*Game Expenses*

Game Expenses increased by \$464,302 or 369.6% from fiscal year 2021 to fiscal year 2022. Due to the COVID-19 pandemic, teams participated in significantly fewer competitions in fiscal year 2021. As a result, the University incurred more game expenses in fiscal year 2022 as campus, conference, and NCAA restrictions were lifted.

*Fundraising, Marketing and Promotion*

Fundraising, Marketing and Promotion increased by \$113,903 or 313.6% from fiscal year 2021 to fiscal year 2022. In fiscal year 2021, the University implemented a budget freeze in response to the COVID-19 pandemic. After removing the budget freeze in fiscal year 2022, the University increased their investment in fundraising, marketing and promotion as these revenue-generating activities were not performed in fiscal year 2021.

*Spirit Groups*

Spirit Groups expenses increased by \$66,569 or 11,076.4% from fiscal year 2021 to fiscal year 2022. Due to the COVID-19 pandemic, teams participated in significantly fewer competitions and off-season activities in fiscal year 2021. As a result, the University incurred more travel expenses for spirit groups in fiscal year 2022 as teams participated in full competition.

*Athletic Facilities, Debt Service, Leases and Rental Fees*

Athletic Facilities, Debt Service, Leases and Rental Fees increased by \$190,400 or 1,527.0% from fiscal year 2021 to fiscal year 2022. Due to the COVID-19 pandemic, teams participated in significantly fewer practices, competitions, and off-season activities in fiscal year 2021. As a result, the University did not utilize the Cross Insurance Center for men's and women's basketball home games. In fiscal year 2022, the University incurred more athletic facilities and rental fees as teams participated in full competition.

*Direct Overhead and Administrative Expenses*

Direct Overhead and Administrative Expenses increased by \$42,991 or 145.3% from fiscal year 2021 to fiscal year 2022. Due to the COVID-19 pandemic, the University implemented a budget freeze that placed many projects on hold in fiscal year 2021. As a result, more projects and repairs were completed in fiscal year 2022 as the University removed the budget freeze.

*Medical Expenses and Medical Insurance*

Medical Expenses and Medical Insurance decreased by \$262,958 or 40.9% from fiscal year 2021 to fiscal year 2022. In fiscal year 2021, the University purchased large quantities of medical supplies due to the COVID-19 pandemic.

*Memberships and Dues*

Memberships and Dues increased by \$157,909 or 71.4% from fiscal year 2021 to fiscal year 2022. Due to the COVID-19 pandemic, restrictions set at the campus, conference and NCAA level significantly reduced athletic events in fiscal year 2021. In fiscal year 2022, memberships and dues increased as teams participated in full competition seasons.

*Student Athlete Meals (Non-Travel)*

Student Athlete Meals (Non-Travel) increased by \$313,850 or 234.7% from fiscal year 2021 to fiscal year 2022. Due to restrictions implemented during the COVID-19 pandemic, student-athletes had a decreased presence on campus in fiscal year 2021. As a result, student-athlete meals (non-travel) increased in fiscal year 2022 as campus restrictions were lifted. Additionally, the University implemented an initiative to provide more healthy, nutritional meals.

*Other Operating Expenses*

Other Operating Expenses increased by \$300,277 or 57.0% from fiscal year 2021 to fiscal year 2022. Due to the COVID-19 pandemic, teams participated in significantly fewer practices, competitions, and off-season activities in fiscal year 2021. As a result, the

Department incurred more expenses in fiscal year 2022 as teams participated in full competition seasons.

**3. Ticket Sales**

*Compare tickets sold during the reporting period, complimentary tickets provided during the reporting period and unsold tickets to the related revenue reported by the Institution in the statement and the related attendance figures and recalculate totals.*

**Results**

We agreed the total sales from the general ledger to the Statement without exception. We selected a sample of athletic contest settlement sheets to test. From the sample of ticket sales selected, we compared and agreed tickets sold and complimentary tickets provided to the related revenue and attendance reported by the University for each game. We were able to recalculate the total amount of revenue without exception.

The Men’s Basketball game against Binghamton University on January 16, 2022 and the Women’s Basketball game against the University of New Hampshire on January 13, 2022 were played at the Cross Center, rather than on-campus, and ticket sales were recorded by a third party. The Cross Center provided the University with a ticket sales report that provided the total revenue reimbursed to the University for the year with detail broken down by game. As a result, we were able to perform the procedure as described.

<u>Sport</u>	<u>Opponent</u>	<u>Date</u>	<u>Amount</u>
Football	Elon University	10/9/2021	\$ 5,025.00
Men’s Ice Hockey	Merrimack College	11/12/2021	\$ 5,236.00
Women’s Basketball	University of New Hampshire	1/13/2022	\$ 2,317.67
Men’s Basketball	Binghamton University	1/16/2022	\$ 1,454.43

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

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

**Results**

This procedure is not applicable. According to management and review of the general ledger, direct state or other governmental support received during fiscal year 2022 was immaterial in the aggregate.

**5. Student Fees**

*Compare and agree student fees reported by the institution in the statement for the reporting to student enrollments during the same reporting period and recalculate totals. Obtain documentation of institution’s methodology for allocating student fees to intercollegiate athletics programs. If the athletics department is reporting that an allocation of student fees should be countable as generated revenue, recalculate the totals of their methodology for supporting that they are able to count each sport. Tie the*

*calculation to supporting documents such as seat manifests, ticket sales reports and student fee totals.*

**Results**

This procedure is not applicable. Per management, the University does not assess or collect student fees of this type.

**6. Direct Institutional Support**

*Compare the direct institutional support recorded by the institution during the reporting period with the institutional supporting budget transfers documentation and other corroborative supporting documentation and recalculate totals.*

**Results**

We recalculated the total amount without exception.

We agreed the total of the detailed schedule of Direct Institutional Support to the Statement.

**7. Transfers Back to Institution**

*Compare the transfers back to institution with permanent transfers back to institution from the athletics department and recalculate totals.*

**Results**

This procedure is not applicable. Per management, there were no transfers back to the University during fiscal year 2022.

**8. Indirect Institutional Support**

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

**Results**

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

**9. Away-Game Guarantee Revenue**

*Select a sample of settlement reports for away games during the reporting period and agree each selection to the institution's general ledger and/or the statement and recalculate totals. Select a sample of contractual agreements pertaining to revenues derived from guaranteed contests during the reporting period and compare and agree each selection to the institution's general ledger and/or the statement and recalculate totals.*

**Results**

We agreed the away-game guarantee revenue from the general ledger to the Statement without exception.

We selected a sample of revenue guarantees from the general ledger provided by the University. For each of the sampled items listed below, we traced and agreed the revenue recorded on the general ledger to the signed contract with the opponent.

<u>Sport</u>	<u>Opponent</u>	<u>Date</u>	<u>Amount</u>
Men’s Ice Hockey	University of Nebraska-Omaha	10/8/2021	\$ 15,000.00
Women’s Basketball	University of Nebraska	11/9/2021	\$ 24,000.00
Football	University of Massachusetts	11/13/2021	\$ 300,000.00
Men’s Basketball	University of Colorado	11/15/2021	\$ 85,000.00
Baseball	Pennsylvania State University	2/25/2022	\$ 5,000.00

**10. Contributions**

*Any contributions of moneys, goods or services received directly by an intercollegiate athletics program from any affiliated or outside organization, agency or group of individuals (two or more) not included above (e.g., contributions by corporate sponsors) that constitutes 10 percent or more in aggregate for the reporting year of all contributions received for intercollegiate athletics during the reporting periods shall obtain and review supporting documentation for each contribution and recalculate totals.*

**Results**

We traced the following contributions, which are all received from the Foundation, to the proper supporting documentation. The contributions constituted 10% or more of all contributions received for intercollegiate athletics during the reporting period. We reconciled to supporting documentation to the amount recognized and allocated for the fiscal year. Only contributions allocated in the current year are recognized as revenue.

<u>Description</u>	<u>Amount</u>	<u>Allocated</u>
Alfond Fund Football Challenge	\$ 250,000.00	\$ 250,000.00
Alfond Fund Athletics Challenge	\$ 250,000.00	\$ 250,000.00
Advancing Athletics Master Facilities	\$ 66,821.30	\$ 0.00
Advancing Athletics Master Facilities	\$ 100,058.49	\$ 0.00
Advancing Athletics Master Facilities	\$ 50,000.00	\$ 0.00
Advancing Athletics Master Facilities	\$ 500,000.00	\$ 0.00
Tom & Sally Savage Hockey Challenge Fund	\$ 98,928.05	\$ 0.00
Advancing Athletics Master Facilities	\$ 170,271.90	\$ 0.00
Advancing Athletics Master Facilities	\$ 229,308.90	\$ 0.00
Advancing Athletics Master Facilities	\$ 278,000.00	\$ 0.00
Advancing Athletics Master Facilities	\$ 293,470.97	\$ 0.00
Advancing Athletics Master Facilities	\$ 125,344.80	\$ 0.00

**11. In-Kind**

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

**Results**

This procedure is not applicable. According to management and review of the general ledger, in-kind support received during fiscal year 2022 was immaterial in the aggregate.

**12. Compensation and Benefits Provided by a Third Party**

*Obtain the summary of revenues from affiliated and outside organizations (the "Summary") as of the end of the reporting period from the institution and select a sample of funds from the Summary and compare and agree each selection to supporting documentation, the institution's general ledger and/or the Summary and recalculate totals.*

**Results**

According to discussions with management, this procedure is not applicable, as third parties do not provide compensation and benefits to employees of the Athletic Department.

**13. Media Rights**

*Obtain and inspect agreements to understand the institution's total media (broadcast, television, radio) rights received by the institution or through their conference offices as reported in the statement. Compare and agree the media right revenues to a summary statement of all media rights identified, if applicable, and the institution's general ledger and recalculate totals. Ledger totals may be different for total conference distributions if media rights are not broken out separately.*

**Results**

We obtained the supporting schedule that agrees to the Statement. We selected the sample listed below and obtained and inspected the agreements to gain an understanding of the relevant terms and conditions. The items below represent the annual fee the University receives from Black Bear Sports Properties, LLC in exchange for the radio broadcast rights of the University's sporting events, promotional, signage, and sponsorship rights.

It should be noted that the contract between Black Bear Sports Properties, LLC (“BBSP”) and the University states that the University was scheduled to receive \$800,000 in fiscal year 2022. However, due to COVID-19, the vendor only paid \$614,000 of the contracted amount during fiscal year 2022. We compared and agreed the amount below to the general ledger.

<b><u>Vendor</u></b>	<b><u>Amount</u></b>
Black Bear Sports Properties, LLC	\$ 400,000.00
Black Bear Sports Properties, LLC	\$ 214,000.00

**14. NCAA Distributions**

*Compare the amounts recorded in the revenue and expense reporting to general ledger detail for NCAA distributions and other corroborative supporting documents and recalculate totals.*



**Results**

We recalculated the total amount without exception.

According to management, no written agreements exist for the payout from the NCAA affiliations. We obtained and agreed a detail schedule of NCAA distributions to the general ledger and the Statement. We selected the sample listed below and traced and agreed to the deposits made with the University without exception.

<u>Description</u>	<u>Amount</u>
NCAA – Grants-in-Aid Revenue	\$ 32,584.00
NCAA – Sports Sponsorship Revenue	\$ 146,306.00
NCAA – Sports Sponsorship Revenue	\$ 10,107.00
NCAA – Athl. Academic Support SAOF	\$ 192,992.00
NCAA – Athl. Academic Support SAF	\$ 55,843.00
Athletic Development Revenue	\$ 734.10
NCAA Deferred Grant Revenue	\$ 462,639.00
Athletic Development Revenue	\$ 500.00
Athletic Development Revenue	\$ 287.00
NCAA – Grants-in-Aid Revenue	\$ 69,945.00

**15. Conference Distributions**

*Obtain and inspect agreements related to the institution's conference distributions and participation in revenues from tournaments during the reporting period for relevant terms and conditions. Compare and agree the related revenues to the institution's general ledger, and/or the statement and recalculate totals.*

**Results**

We obtained and agreed a detail schedule of conference distributions to the general ledger and the Statement. We selected the sample listed below and traced and agreed to the deposits made with the University without exception. We recalculated the total amount without exception.

<u>Description</u>	<u>Amount</u>
America East	\$ 99,573.78
NCAA – Post Season Revenue	\$ 500.00
NCAA – Post Season Revenue	\$ 6,140.00

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

*Obtain and inspect agreements related to the institution's conference distributions and participation in revenues from tournaments during the reporting period for relevant terms and conditions. Compare and agree the related revenues to the institution's general ledger, and/or the statement and recalculate totals.*

**Results**

This procedure is not applicable. Per management, the University did not receive any conference distributions of football bowl generated revenue during fiscal year 2022.

**17. Program Sales, Concessions, Novelty Sales and Parking**

*Compare the amount recorded in the revenue reporting category to a general ledger detail of program sales, concessions, novelty sales and parking as well as any other corroborative supporting documents and recalculate totals.*

**Results**

This procedure is not applicable. According to management and review of the general ledger, program sales, concessions, novelty sales and parking revenues generated during fiscal year 2022 were immaterial in the aggregate.

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

*Obtain and inspect agreements related to the institution's participation in revenues from royalties, licensing, advertisements and sponsorships during the reporting period for relevant terms and conditions. Compare and agree the related revenues to the institution's general ledger, and/or the statement and recalculate totals.*

**Results**

We obtained the supporting schedule that agrees to the Statement. We selected the sample listed below, and management provided sufficient documentation to gain an understanding of the relevant terms and conditions.

<u>Description</u>	<u>Amount</u>
ABO CAA FloSports Rights Share	\$ 7,516.44
NCAA Copyright Royalty Board	\$ 5,923.74
ABO CAA FloSports Rights Share	\$ 18,917.32

**19. Sports-Camp Revenues**

*Inspect sports camp contract(s) between the institution and person(s) conducting institutional sports-camps or clinics during the reporting period to obtain documentation of the institution's methodology for recording revenues from sports camps. Obtain schedules of camp participants and select a sample of individual camp participant cash receipts from the schedule of sports camp participants and agree each selection to the institution's general ledger, and/or the statement and recalculate totals.*

**Results**

We recalculated the total amount without exception. According to management, University sports camps and clinics are conducted under the auspices of the University and its Athletic Department. We obtained participation listings for all sports camps and clinics and selected a sample to test. For each participant selected, we verified that the participant paid the appropriate amount according to the sport camp price listing, and the respective payment was properly recorded on the general ledger.

<u>Last Name</u>	<u>Sport</u>	<u>Amount</u>
Fayle	Baseball	\$ 310.75
Johnson	Football	\$ 310.75
Pease	Football	\$ 413.75
Caron	Field Hockey	\$ 63.75
Fowler	Men’s Ice Hockey	\$ 259.25
Eliot	Softball	\$ 218.25
Low	Soccer	\$ 244.00
Madore	Women’s Basketball	\$ 53.25
Gilbert	Women’s Ice Hockey	\$ 362.25
Nikles	Women’s Ice Hockey	\$ 748.50

**20. Athletics Restricted Endowment and Investment Income**

*Obtain and inspect endowment agreements (if any) for relevant terms and conditions. Compare and agree the classification and use of endowment and investment income reported in the statement during the reporting period to the uses of income defined within the related endowment agreement and recalculate totals.*

**Results**

This procedure is not applicable. According to management and review of the general ledger, athletics restricted endowment and investment income during fiscal year 2022 was immaterial in the aggregate.

**21. Other Operating Revenue**

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

**Results**

We recalculated the total amount without exception. We received a supporting schedule, from the University Athletic Business Office, to support the other income amount contained on the Statement and selected a sample to test. For each item sampled, we compared and agreed the receipts listed below to adequate supporting documentation without exception.

<u>Description</u>	<u>Amount</u>
Athletic Rentals – Orono High School	\$ 2,934.88
Athletic Rentals – PVC - EMITL	\$ 33,786.88
Athletic Rentals – Husson University	\$ 2,000.00
Athletic Rentals – Student Government	\$ 2,645.00
Learfield US Cellular	\$ 30,000.00
Athletic Events	\$ 1,700.00
Baseball Gloves	\$ 1,960.00
Track & Field Lifting Shoes	\$ 500.00

**22. Football Bowl Revenue**

*Obtain and inspect agreements related to the institution's revenues from post-season football bowl participation during the reporting period to gain an understanding of the relevant terms and conditions. Compare and agree the related revenues to the institution's general ledger, and/or the statement and recalculate totals.*

**Results**

According to discussions with management, this procedure is not applicable, as the University did not participate or receive bowl revenue in fiscal year 2022.

**23. Athletic Student Aid**

*Select a sample of students (10% of the total student-athletes for universities who have used NCAA's Compliance Assistant (CA) software to prepare athletic aid detail, with a maximum sample size of 40, and 20% of total student-athletes for universities who have not, with a maximum sample size of 60) from the listing of University student aid recipients during the reporting period. Data should be captured by the University through the creation of a squad/eligibility list for each sponsored sport. Note: The Division I revenue distribution equivalencies (athletic grant amount divided by the full grant amount) should only include tuition, fees, room, board, and required course-related books, per Bylaw 20.02.7. Cost of Attendance or Other Expenses Related to Attendance are not countable for revenue distribution purposes. To access revenue distribution equivalencies within Compliance Assistant (CA), go to Reports > Standard Reports > Calculation of Revenue Distribution Equivalencies Report (CRDE).*

*Obtain individual student account detail for each selection and compare total aid in the University's student system to the student's detail in CA or the University report that ties directly to the NCAA Membership Financial Reporting System.*

*Perform a check of each student selected to ensure their information was reported accurately in either the NCAA's CA software or entered directly into the NCAA Membership Financial Reporting System using the following criteria:*

- *The equivalency value for each student-athlete in all sports, including head-count sports, needs to be converted to a full-time equivalency value. The full-time equivalency value is calculated using the athletic grant amount reported on the Calculation of Revenue Distribution Equivalencies Report (CRDE) from CA as the numerator and the full grant amount which is the total cost for tuition, fees, required course-related books, room and board for an academic year as the denominator. If using the NCAA CA software, this equivalency value will be calculated for you on the CRDE report labeled "Revenue Distribution Equivalent Award".*
- *Grants-in-aid is calculated by using the revenue distribution equivalencies by sport and in aggregate. (Athletic grant amount divided by the full grant amount).*

- *Other expenses related to attendance (also known as cost of attendance) should not be included in grants-in-aid revenue distribution equivalencies. Only tuition, fees, room, board and course-related books are countable for grants-in-aid revenue distribution per Bylaw 20.02.7). Note: for compliance purposes equivalencies may include other expenses related to attendance per Bylaw 15.02.2, however these expenses are not allowed to be included for revenue distribution equivalencies.*
- *Full grant amount should be entered as a full year of tuition, not a semester or quarter.*
- *Student-athletes are to be counted once, regardless of multiple sport participation, and should not receive a revenue distribution equivalency greater than 1.00.*
- *Athletics grants are valid for revenue distribution purposes only in sports in which the NCAA conducts championships competition, emerging sports for women and football bowl subdivision football.*
- *Grants-in-aid are valid for revenue distribution purposes in NCAA sports that do not meet the minimum contests and participants' requirements of Bylaw 20.9.6.3.*
- *Universities providing grants to student-athletes listed on the CRDE as "Exhausted Eligibility (fifth-year)" or "Medical" receive credit in the grants-in-aid component.*
- *The athletics aid equivalency cannot exceed maximum equivalency limits. However, the total revenue distribution equivalency can exceed maximum equivalency limits due to exhausted eligibility and medical equivalencies (reference Bylaw 15.5.3.1).*
- *If a sport is discontinued and the athletic grant(s) are still being honored by the University, the grant(s) are included in student-athlete aid for revenue distribution purposes.*
- *All equivalency calculations should be rounded to two decimal places.*
- *If a selected student received a Pell Grant, ensure the value of the grant is not included in the calculation of equivalencies or the total dollar amount of student athletic aid expense for the University.*
- *If a selected student received a Pell Grant, ensure the student's grant was included in the total number and total dollar value of Pell Grants reported for Revenue Distribution purposes in the NCAA Membership Financial Reporting System.*
- *Recalculate totals for each sport and overall.*

### **Results**

We obtained a list of students receiving athletic aid from the University. Pursuant to the University's use of the NCAA CA software, our sample size was 28 student-athletes, representing 10% of the total. For each student identified below, we agreed the student's

respective aid amount to the amount listed on the award letter and student's account. We compared the information reported to the NCAA's CA Software without exception. We also ensured that all Pell Grants were included in the total value of Pell Grants for Revenue Distribution purposes as noted in procedure 38. Student identification numbers were redacted from the report at the request of management for privacy purposes.

<u>Participant's Sport</u>	<u>Amount</u>
Baseball	\$ 13,997.40
Baseball	\$ 5,284.50
Baseball	\$ 16,819.20
Field Hockey	\$ 43,745.52
Field Hockey	\$ 29,745.52
Football	\$ 35,301.00
Football	\$ 20,382.00
Football	\$ 32,203.00
Men's Basketball	\$ 26,235.00
Men's Basketball	\$ 41,698.00
Men's Basketball	\$ 44,141.75
Men's Ice Hockey	\$ 27,951.75
Men's Ice Hockey	\$ 33,039.42
Men's Ice Hockey	\$ 49,188.00
Men's Track, Indoor	\$ 4,211.50
Men's Track, Outdoor	\$ 3,489.00
Women's Basketball	\$ 36,281.00
Women's Basketball	\$ 44,467.00
Women's Ice Hockey	\$ 40,294.00
Women's Ice Hockey	\$ 48,936.00
Women's Soccer	\$ 35,616.00
Women's Soccer	\$ 43,361.00
Softball	\$ 24,673.00
Softball	\$ 24,781.29
Women's Swimming	\$ 5,000.00
Women's Swimming	\$ 12,000.00
Women's Track, Indoor	\$ 46,191.00
Women's Track, Outdoor	\$ 4,374.50

#### **24. Away-Game Guarantee Expense**

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

*institution during to the institution's general ledger and/or the statement and recalculate totals.*

**Results**

We agreed the total of the detailed schedule to the Statement.

We received a supporting schedule and selected a sample of contests to test. For each selected item listed below, we agreed the amount per contract to the amount recorded in the general ledger.

<u>Sport</u>	<u>Opponent</u>	<u>Date</u>	<u>Amount</u>
Women’s Basketball	Franklin Pierce University	10/30/21	\$ 2,000.00
Women’s Soccer	Marist College	9/12/21	\$ 2,079.00
Football	Merrimack College	9/18/21	\$ 70,000.00
Men’s Ice Hockey	Sacred Heart University	10/22/21	\$ 15,000.00
Men’s Ice Hockey	University of Alaska	1/7/22	\$ 15,000.00

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

*Obtain and inspect a listing of coaches employed by the institution and related entities during the reporting period. Select a sample of coaches' contracts that must include football, and men's and women's basketball from the listing. Compare and agree the financial terms and conditions of each selection to the related coaching salaries, benefits, and bonuses recorded by the institution and related entities in the statement during the reporting period. Obtain and inspect payroll summary registers for the reporting year for each selection. Compare and agree payroll summary registers from the reporting period to the related coaching salaries, benefits and bonuses paid by the institution and related entities expense recorded by the institution in the statement during the reporting period. Compare and agree the totals recorded to any employment contracts executed for the sample selected and recalculate totals.*

**Results**

Forms W-2 are prepared on a calendar-year basis reflecting wages that are currently taxable. The University operates on a fiscal year of June 30<sup>th</sup> and records all salary and wage payments, whether currently taxable, non-taxable or deferred as a current expense in the Statement. The University of Maine System (“System”) prepares and issues W-2’s for all University employees. Accordingly, an employee who is compensated by more than one state University receives a single W-2 reporting all earned compensation.

We obtained and inspected a list of coaches employed by the University during fiscal year 2022. We selected a sample to test from this list that includes the Men's Football, Men's Basketball and Women's Basketball coaches. We traced the compensation from the general ledger to the payroll reports and contracts provided by Human Resources and agreed without exception.

<u>Coach</u>	<u>Sport</u>
Amy Vachon	Women’s Basketball
Christopher Markwood	Men’s Basketball
Jordan Stevens	Football
Alfred Michaud	Men’s Ice Hockey
Scott Atherley	Women’s Soccer

**26. Coaching Other Compensation and Benefits Paid by a Third Party**

*Obtain and inspect a listing of coaches employed by third parties during the reporting period. Select a sample of coaches' contracts that must include football, and men's and women's basketball from the listing. Compare and agree the financial terms and conditions of each selection to the related coaching other compensation and benefits paid by a third party and recorded by the institution in the statement during the reporting period. Obtain and inspect reporting period payroll summary registers for each selection. Compare and agree related payroll summary register to the coaching other compensation and benefits paid by a third-party recorded by the institution in the statement during the reporting period and recalculate totals.*

**Results**

According to discussions with management and review of the general ledger, this procedure is not applicable, as third parties do not provide compensation or benefits to coaches on behalf of the University.

**27. Support Staff and Administrative Salaries, Benefits and Bonuses Paid by the University and Related Entities**

*Select a sample of support staff/administrative personnel employed by the institution and related entities during the reporting period. Obtain and inspect reporting period summary payroll register for each selection. Compare and agree related summary payroll register to the related support staff administrative salaries, benefits and bonuses paid by the institution and related entities expense recorded by the institution in the statement during the reporting period and recalculate totals.*

**Results**

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

We obtained and inspected a list of salaries for support staff and administrative personnel employed by the University during fiscal year 2022 and selected the sample listed below to test. We reconciled the salary recorded on the supporting schedules to each employee's annual wage rate according to human resources.

<u>Employee</u>	<u>Title</u>
Tyson McHatten	Senior Associate Director of Athletics
Steve Jones	Associate Equipment Manager
Kyle Emerson	Assistant Director of Athletic Communications
Paul Culina	Athletic Trainer



<u>Employee</u>	<u>Title</u>
Eric Stoup	Director of Athletic Operations

### **28. Support Staff and Administrative Other Compensation and Benefits Paid by a Third Party**

*Select a sample of support staff/administrative personnel employed by the third parties during the reporting period. Obtain and inspect reporting period payroll summary registers for each selection. Compare and agree related payroll summary registers to the related support staff administrative other compensation and benefits expense recorded by the institution in the statement during the reporting period and recalculate totals.*

#### **Results**

According to discussions with management and review of the general ledger, this procedure is not applicable, as third parties do not provide compensation or benefits to support staff and administrative personnel on behalf of the University.

### **29. Severance Payments**

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

#### **Results**

According to discussions with management and review of the general ledger, this procedure is not applicable, as there were no severance payments made by the Athletic Department in fiscal year 2022.

### **30. Recruiting**

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

#### **Results**

We traced the total expense reported on the supporting schedule and recalculated the totals based on the receipts without exception.

According to management, recruiting expenses are only incurred and approved if the expense is for activity allowed per the current version of the NCAA Division I Manual. Each coach and sports office either has a printed copy of the most recent NCAA Division I Manual or access to an electronic version.

On an annual basis, each coach must pass the NCAA recruiting exam before the coach is allowed to recruit. The University has safeguards to ensure that only coaches who pass the exam can recruit. To ensure safeguards are effective, the University is required to have an NCAA compliance audit annually. We reviewed the 2022 compliance audit, which was performed by our firm, and noted no issues that would impact this engagement.

Each test is proctored by the Associate Athletic Director or Assistant Athletic Director for Compliance. For new coaches previously employed by another institution, the Department contacts the Compliance Officer from the other institution and receives written confirmation of the test score and date of the exam. Head coaches submit a list of individuals who recruit annually to the Associate Athletic Director of Compliance, who is responsible for ensuring that all coaches must pass the exam before they are allowed to perform off-campus recruiting. The Associate Athletic Director of Compliance is also responsible for approving all recruiting expenses. Before an expense is approved, she verifies that the coach submitting the cost for approval passed the recruiting exam.

We compared the University's policies to the *NCAA Division Manual*, and the University's policies appear to conform with NCAA-related policies.

### **31. Team Travel**

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

#### **Results**

We traced the total expense reported on the supporting schedule and recalculated the totals based on the receipts without exception.

On an annual basis, a budget for team travel is developed for each sport. Coaches make arrangements for team travel within budgetary limitations. Coaches receive quotes and create a purchase order, which is approved by the Department's business office.

The University has several travel agencies with which it has contracted for travel arrangements. Coaches are responsible for making hotel arrangements. Meals are either purchased for the team by the coaches, or the students are provided meal money in advance of the trip. On the receipt of meal money, students are required to sign an acknowledgement of receipt.

Each coach has a travel card to be used for hotel, meals and other charges. They are required to submit a copy of the receipts to the Associate Athletic Director for Business who compares the receipt to the charges on the on-line statement. The coach is responsible for the monthly reconciliation of the statement which must also be reviewed by the coaches' supervisor. A receipt is not needed if the coach is using their travel card to pay for his or her own individual meals. A coach is permitted to spend up to \$46 per day on meals, and is required to reimburse the University for expenditures in excess of that amount.

We compared the University's policies to the *NCAA Division I Manual*, and the University's policies appear to conform with NCAA-related policies.

### **32. Indirect Facilities and Administrative Support**

*Tested with the revenue section - Indirect Institutional Support.*

**Results**

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

**33. Athletic Facility Debt Service, Leases and Rental Fees**

*Obtain a listing of debt service schedules, lease payments and rental fees for athletics facilities for the reporting year. Compare a sample of facility payments including the top two highest facility payments to additional supporting documentation (e.g. debt financing agreements, leases, rental agreements). Compare amounts recorded to amounts listed in the general ledger detail and recalculate totals.*

**Results**

We received documentation to support amounts indicated in the Statement and selected a sample to test. For each selection we compared and agreed the expense listed below to supporting documentation. We recalculated the total amount without exception.

<u>Description</u>	<u>Amount</u>
City of Bangor	\$ 19,151.31
City of Bangor	\$ 9,802.20
City of Bangor	\$ 7,227.82
City of Bangor	\$ 17,631.01
City of Bangor	\$ 30,482.61
City of Bangor	\$ 41,243.82
City of Bangor	\$ 18,700.94
City of Bangor	\$ 12,501.06

**34. Other Operating Expenses**

*Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.*

**Results**

We recalculated the total amount without exception.

We received documentation to support amounts indicated in the Statement and selected a sample to test. For each selection we compared and agreed the expense listed below to supporting documentation.

Note: Identifying numbers included in the category description refer to the identifiers noted on the Statement of Revenues and Expenditures (Appendix A).

<u>Category</u>	<u>Description</u>	<u>Amount</u>
27-Recruiting	Flores, Justin	\$ 683.27
27-Recruiting	Michaud, Alfred	\$ 545.09
27-Recruiting	Simpson, Michelle	\$ 321.85

<u>Category</u>	<u>Description</u>	<u>Amount</u>
27-Recruiting	Flesch, Trey	\$ 401.75
27-Recruiting	Michaud, Alfred	\$ 32.56
28-Team Travel	Peyton, Matthew	\$ 10,094.70
28-Team Travel	Soccer - Women	\$ 1,748.11
28-Team Travel	Field Hockey - Women	\$ 6,551.13
28-Team Travel	Air Planning LLC	\$ 84,192.00
28-Team Travel	Emajoe, Liis	\$ 1,748.11
29-Equipment, Uniforms & Supplies	New Balance Athletic Shoe Inc	\$ 14,838.75
29-Equipment, Uniforms & Supplies	New Balance Athletic Shoe Inc	\$ 8,689.50
29-Equipment, Uniforms & Supplies	New Balance Athletic Shoe Inc	\$ 483.35
29-Equipment, Uniforms & Supplies	New Balance Athletic Shoe Inc	\$ 2,262.00
29-Equipment, Uniforms & Supplies	New Balance Athletic Shoe Inc	\$ 999.05
30-Game Expenses	527928 - Color Printing	\$ 1,227.35
30-Game Expenses	B & H Photo Video Pro Audio	\$ 381.58
30-Game Expenses	America East Conference	\$ 58,500.00
30-Game Expenses	Red Shirt Coverage	\$ 555.00
30-Game Expenses	Production Services of Maine	\$ 3,887.60
31-Fundraising, Marketing & Promotions	Atlantic Coast Radio LLC	\$ 800.00
31-Fundraising, Marketing & Promotions	Facebook	\$ 15.00
31-Fundraising, Marketing & Promotions	Biskup, Thomas	\$ 335.85
31-Fundraising, Marketing & Promotions	Reichenbach, Richard	\$ 625.60
31-Fundraising, Marketing & Promotions	WB Mason Co. Inc.	\$ 181.20
33-Spirit Groups	Twin Vision Activewear LLC	\$ 5,515.00
33-Spirit Groups	Watson, Jewels	\$ 2,385.98
33-Spirit Groups	Watson, Jewels	\$ 1,820.20
33-Spirit Groups	Watson, Jewels	\$ 1,107.04
33-Spirit Groups	Cyr Bus Line	\$ 5,775.00
35-Direct Overhead & Admin. Expenses	Maintenance of Facilities	\$ 2,796.25
35-Direct Overhead & Admin. Expenses	Maint. - Carpentry	\$ 127.29
35-Direct Overhead & Admin. Expenses	Maint. - Electrical	\$ 384.25
35-Direct Overhead & Admin. Expenses	Maint. - Electrical	\$ 230.63
35-Direct Overhead & Admin. Expenses	Maint. - Grounds	\$ 623.14
37-Medical Expenses & Insurance	AJ Gallagher Risk Management	\$ 98,288.00
37-Medical Expenses & Insurance	Medline Industries Inc	\$ 36,905.38
37-Medical Expenses & Insurance	Boston Outpatient Surgical	\$ 860.11
37-Medical Expenses & Insurance	DJO LLC	\$ 2,400.00
37-Medical Expenses & Insurance	DJO LLC	\$ 146.99
38-Membership & Dues	Eastern College Athletic Conf.	\$ 725.00
38-Membership & Dues	CAA Football	\$ 33,375.00
38-Membership & Dues	LTN Global Comm. Inc.	\$ 1,350.00
38-Membership & Dues	America East Conference	\$ 55,000.00
38-Membership & Dues	Synergy Sports Technology	\$ 10,500.00
40-Other Operating Expenses	Wasserman Media Group LLC	\$ 21,000.00
40-Other Operating Expenses	WS Emerson Co. Inc.	\$ 846.30
40-Other Operating Expenses	WS Emerson Co. Inc.	\$ 2,729.45

<u>Category</u>	<u>Description</u>	<u>Amount</u>
40-Other Operating Expenses	US Cellular	\$ 2,500.00
40-Other Operating Expenses	Fitzpatrick, Jordan	\$ 539.55

**35. Student Meals (Non-Travel)**

*Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.*

**Results**

We received documentation to support amounts indicated in the Statement and selected a sample to test. For each selection we compared and agreed the expense listed below to supporting documentation. We recalculated the total amount without exception.

<u>Description</u>	<u>Amount</u>
Peyton, Matthew	\$ 2,475.00
Lech, Mark	\$ 827.74
Baseball Breakfast	\$ 1,037.46
Charlton, Nicholas	\$ 1,244.00
Pepsi Beverages Co.	\$ 145.80
Costello, Linda	\$ 602.30

**36. Football Bowl Expenses**

*Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.*

**Results**

According to discussions with management, this procedure is not applicable, as the University did not participate or incur bowl expenses in fiscal year 2022.

**37. Grants-in-Aid**

*Compare and agree the sports sponsored reported in the NCAA Membership Financial Reporting System to the Calculation of Revenue Distribution Equivalencies Report (CRDE) from Compliance Assistant (CA) or other report that supports the equivalency calculations from the institution. The NCAA Membership Financial Reporting System populates the sports from the NCAA Sports Sponsorship and Demographics Form as they are reported by the institution between May and August. If there is a discrepancy in the sports sponsored between the NCAA Membership Financial Reporting System and the CRDE or other report that supports the equivalency calculations, inquire about the discrepancy and report the justification in the AUP report. Compare current year Grants-in-Aid revenue distribution equivalencies to prior year reported equivalencies per the Membership Financial Report submission. Inquire and document an explanation for any variance great than +/- 4%.*

**Results**

Squad lists maintained by the Department are retrieved directly from Compliance Assistant, which submits and retrieves information directly to the NCAA Membership Financial Reporting System. As a result, all squad lists that are maintained agree with the NCAA Membership Financial Reporting System.

**38. Sports Sponsorship and Demographics Forms Report**

*Obtain the institution's Sports Sponsorship and Demographics Form submitted to the NCAA for the reporting year between May and August. Validate that the countable NCAA sports reported by the institution met the minimum requirements, set forth in Bylaw 20.9.6.3, related to the number of contests and the number of participants. If the institution requested and/or received a waiver related to minimum contests or minimum participants for a sport, that sport would not qualify as a sponsored sport for the purposes of revenue distribution. Also, only sports in which the NCAA conducts championships competition, emerging sports for women and bowl subdivision football are eligible. Once countable sports have been validated, ensure that the institution has properly reported these sports as countable for revenue distribution purposes within the NCAA Membership Financial Reporting System. Note: Any discrepancies MUST be resolved within the NCAA Membership Financial Reporting System prior to the report being submitted to the NCAA. Compare current year number of Sports Sponsored to prior year reported total per the Membership Financial Report submission. Inquire and document an explanation for any variance.*

**Results**

We received the Sports Sponsorship and Demographics Forms Report and validated that the sports reported met the minimum requirements for the number of games played as well as the minimum participants, where applicable. These sports statistics are maintained also with the squad lists, which are in agreement with the NCAA Membership Financial Reporting System. There were no variances when compared to the prior year.

**39. Pell Grants**

*Agree the total number of Division I student-athletes who, during the academic year, received a Pell Grant award (e.g. Pell Grant recipients on Full Athletic Aid, Pell Grant recipients on Partial Athletic Aid and Pell Grant recipients with no Athletic Aid) and the total dollar amount of these Pell Grants reported in the NCAA Membership Financial Reporting System to a report generated out of the institutions financial aid records of all student-athlete Pell Grants. Note 1: Only Pell Grants for sports in which the NCAA conducts championships competition, emerging sports for women and bowl subdivision football are countable. Note 2: Student-athletes should only be counted once even if the athlete participates in multiple sports. Note 3: Individual student-aid file testing in step 31 above should tie any selected student athletes who received Pell Grants back to the report of all student athlete Pell Grants to test the completeness and accuracy of the report. Compare current year Pell Grants total to prior year reported total per the Membership Financial Report submission. Inquire and document an explanation for any variance greater than +/- 20 grants.*

**Results**

We received a report detailing the Pell Grant award amount each student-athlete received and compared it to the amount of Pell Grants indicated in the NCAA Membership Financial Reporting System. We compared the amounts listed in the report to each student-athlete sampled during the Athletic Aid testing and agreed without exception.

**40. Excess Transfers to Institution and Conference Realignment Expenses**

*Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.*

**Results**

According to discussions with management, this procedure is not applicable, as the Athletic Department did not have any excess transfers to the University and did not incur realignment expenses in fiscal year 2022.

**41. Total Athletics-Related Debt**

*Obtain repayment schedules for all outstanding intercollegiate athletics debt during the reporting period. Recalculate annual maturities (consisting of principal and interest) provided in the schedules obtained. Agree the total annual maturities and total outstanding athletic related to supporting documentation and the institution's general ledger, as applicable.*

**Results**

According to discussions with management, this procedure is not applicable, as the Athletic Department did not incur any athletics-related debt in fiscal year 2022.

**42. Total Institutional Debt**

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

**Results**

We reviewed the University's audited financial statements and noted the total institutional debt for the year ending June 30, 2022.

**43. Value of Athletics Dedicated Endowments**

*Obtain a schedule of all athletics dedicated endowments maintained by athletics, the institution, and affiliated organizations. Agree the fair market value in the schedule(s) to supporting documentation, the general ledger(s) and audited financial statements, if available.*

**Results**

We agreed the University's and Foundation's schedule of athletics dedicated endowments at fair market value to supporting documentation and the general ledger without exception.

**44. Value of Institutional Endowments**

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

**Results**

We reviewed the University's audited financial statements and noted the total value of institutional endowments for the year ending June 30, 2022.

**45. Total Athletics-Related Capital Expenditures**

*Obtain a schedule of athletics related capital expenditures made by athletics, the institution, and affiliated organizations during the reporting period. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.*


**Results**

According to discussions with management, this procedure is not applicable, as the University did not incur any athletics-related capital expenditures in fiscal year 2022.

We were engaged by the Dr. Joan Ferrini-Mundy, President, to perform this agreed-upon procedures engagement and conducted our engagements in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the compliance of the accompanying statement of revenue and expenses of the University. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the University and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of Dr. Joan Ferrini-Mundy, President, and the Board of Trustees and management of the University and is not intended to be and should not be used by anyone other than those specified parties.



**Certified Public Accountants  
Braintree, Massachusetts**

January 12, 2023



UNIVERSITY OF MAINE DEPARTMENT OF ATHLETICS

Statement of Revenues and Expenditures

For the Year Ended June 30, 2022

Appendix A

<u>Operating Revenues</u>	<u>Football</u>	<u>Men's Basketball</u>	<u>Women's Basketball</u>	<u>Other Sports</u>	<u>Non-Program Specific</u>	<u>Total</u>
1 Ticket Sales	\$ 152,072	\$ 18,911	\$ 52,048	\$ 536,838	\$ 169,721	\$ 929,590
2 Direct State or Governmental Support	1,342	-	-	-	11,631	12,973
3 Student Fees	-	-	-	-	-	-
4 Direct Institutional Support	3,567,843	1,296,436	1,305,117	7,386,899	2,548,214	16,104,509
5 Less - Transfers to Institution	-	-	-	-	-	-
6 Indirect Institutional Support	-	-	-	-	3,130,024	3,130,024
7 Guarantees	745,000	315,000	24,000	36,500	-	1,120,500
8 Contributions	720,462	12,153	41,024	633,536	114,470	1,521,645
9 In-Kind Third-Party Support	-	-	-	-	-	-
10 Compensation and Benefits Provided by a Third Party	-	-	-	-	-	-
11 Media Rights	-	-	-	-	614,000	614,000
12 NCAA Distributions	-	-	-	-	959,634	959,634
13 Conference Distributions (Non-Media or Bowl)	-	-	-	19,350	99,574	118,924
13A Conference Distributions of Bowl Generated Revenue	-	-	-	-	-	-
14 Program, Novelty, Parking and Concession Sales	-	-	-	-	18,807	18,807
15 Royalties, Licensing, Advertisements and Sponsorships	-	-	-	-	72,358	72,358
16 Sports Camp Revenues	9,695	-	15,800	82,311	-	107,806
17 Athletics Restricted Endowment and Investment Income	26,122	1,365	13	3,204	3,598	34,302
18 Other Operating Revenue	15,700	-	-	8,537	294,151	318,388
19 Bowl Revenue	-	-	-	-	-	-
<b>Subtotal Operating Revenues</b>	<b>5,238,236</b>	<b>1,643,865</b>	<b>1,438,002</b>	<b>8,707,175</b>	<b>8,036,182</b>	<b>25,063,460</b>
<b>Operating Expenses</b>						
20 Athletic Student Aid	2,082,908	595,946	533,149	3,385,766	-	6,597,769
21 Guarantees	70,000	345	2,000	37,356	-	109,701
22 Coaching Salaries, Benefits and Bonuses Paid by the University and Related Entities	1,021,965	597,484	582,865	2,029,045	-	4,231,359
23 Coaching Salaries, Benefits and Bonuses paid by a Third Party	-	-	-	-	-	-
24 Support Staff/Administrative, Compensation, Benefits and Bonuses paid by the University and Related Entities	140,131	33,422	72,469	138,422	3,199,367	3,583,811
25 Support Staff/Administrative Compensation, Benefits and Bonuses paid by a Third Party	-	-	-	-	-	-
26 Severance Payments	-	-	-	-	-	-
27 Recruiting	141,578	35,498	29,889	151,311	-	358,276
28 Team Travel	441,859	189,665	145,038	1,383,083	-	2,159,645
29 Sports Equipment, Uniforms and Supplies	152,554	38,254	37,581	687,761	72,143	988,293
30 Game Expenses	59,850	69,800	69,450	73,338	317,475	589,913
31 Fundraising, Marketing and Promotion	-	-	-	-	150,222	150,222
32 Sports Camp Expenses	12,247	-	2,659	1,803	-	16,709
33 Spirit Groups	-	-	-	-	67,170	67,170
34 Athletic Facilities Debt Service, Leases and Rental Fees	-	81,212	88,304	-	33,352	202,868
35 Direct Overhead and Administrative Expenses	561	-	-	334	71,690	72,585
36 Indirect Institutional Support	-	-	-	-	3,130,024	3,130,024
37 Medical Expenses and Insurance	27,499	2,568	3,013	27,963	318,315	379,358
38 Memberships and Dues	37,653	16,489	9,490	132,316	183,249	379,197
39 Student Athlete Meals (non-travel)	115,161	55,836	22,063	160,480	94,060	447,600
40 Other Operating Expenses	183,013	4,819	15,778	177,019	446,752	827,381
41 Bowl Expenses	-	-	-	-	-	-
<b>Total Operating Expenses</b>	<b>4,486,979</b>	<b>1,721,338</b>	<b>1,613,748</b>	<b>8,385,997</b>	<b>8,083,819</b>	<b>24,291,881</b>
<b>Excess (Deficiency) of Revenues over (Under) Expenses</b>	<b>\$ 751,257</b>	<b>\$ (77,473)</b>	<b>\$ (175,746)</b>	<b>\$ 321,178</b>	<b>\$ (47,637)</b>	<b>\$ 771,579</b>
50 Excess Transfers to Institution	-	-	-	-	-	-
51 Conference Realignment Expenses	-	-	-	-	-	-
52 Total Athletics-Related Debt	-	-	-	-	-	-
53 Total Institutional Debt	-	-	-	-	151,893,000	151,893,000
54 Value of Athletics-Dedicated Endowments	990,046	199,491	69,730	5,165,399	5,592,969	12,017,635
55 Value of Institutional Endowments	-	-	-	-	141,168,000	141,168,000
56 Total Athletics-Related Capital Expenditures	-	4,407	4,407	1,263,776	413,189	1,685,779

See accompanying notes to the Statement of Revenues and Expenditures.

# UNIVERSITY OF MAINE DEPARTMENT OF ATHLETICS

## Notes to the Statement of Revenues and Expenditures

**June 30, 2022**

### **Appendix B**

Note 1 - **Organization**

The University of Maine System (the "System") consists of seven universities, eight regional outreach centers and a central administrative office. The University of Maine Department of Athletics (the "Department") is incorporated in the financial statements of the System.

The System is a component unit of the State of Maine and is therefore generally exempt from income taxes under Section 115 of the Internal Revenue Code.

The University of Maine Foundation ("Foundation") and the University of Maine Alumni Association (the "Association") are legally separate tax-exempt component units of the System.

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

**Basis of Presentation**

The Department's Statement of Revenues and Expenditures has been prepared using the economic resources measurement focus and the accrual basis of accounting in accordance with U.S. generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board ("GASB"). Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows except for contributions as described in Note 4. The Statement is presented in a manner that intends to report all activity of the University's Intercollegiate Athletics Department in accordance with the requirements of National Collegiate Athletic Association (the "NCAA") Financial Audit Guidelines issued by the NCAA. This Statement is a statement of activity related to the Department and does not purport to present the results of operations for the University as a whole.

**Non-program Specific Revenues and Expenses**

Certain of the Department's expenses and/or functions are reported in the Statement of Revenues and Expenditures as non-program specific. They include the Athletic Director's Office, Alford Arena, Athletic Information, Administration, Cheerleaders, Pool, Ticket Office, Hall of Fame, Goods and Services, Equipment Rooms, Athletic Development, Athletic Training, Academic Support Services, Latti Fitness Center, Compliance Office, NCAA Needy Student Fund, Athletic Marketing, Strength and Conditioning, and the Black Bear Fund.

## UNIVERSITY OF MAINE DEPARTMENT OF ATHLETICS

### Notes to the Statement of Revenues and Expenditures - Continued

June 30, 2022

#### Appendix B

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

*Support From Outside Organizations*

Contributions to the Department are received from the Foundation and the Association. Contributions from these groups are deposited into restricted scholarship, gift, or Friends' accounts for use by the sport named on the account.

All booster groups are required to deposit their funds into the University of Maine restricted accounts. Those accounts are subject to overall University accounting controls.

The Black Bear athletic scholarship fund receives regular contributions from the Foundation. This scholarship fund provides scholarship assistance to athletes and is not restricted by sport. The Foundation holds endowment funds, which are designated for the support of University of Maine Athletics.

*Receipt and Use of Non-Cash Contributions*

As with all gifts, in-kind gifts must be approved by the System's Board of Trustees and the official record appears in the Board's minutes. These gifts are used during the year by Department's staff and teams to accomplish their missions.

*Employee Outside Income*

Coaches and administrative staff may receive outside income for speaking engagements and non-university sponsored sports camps. They also may receive goods for endorsement or consultation contracts with athletic apparel and equipment manufacturers. NCAA compliance rules require the Department to report outside income to the President.

# UNIVERSITY OF MAINE DEPARTMENT OF ATHLETICS

## Notes to the Statement of Revenues and Expenditures - Continued

June 30, 2022

### Appendix B

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

*Capital Assets*

The University expends funds to build and maintain its athletic facilities. Such costs have been recorded elsewhere in the University's accounting records and are not reflected in the accompanying Statement.

Note 3 - **Endowment Funds**

The System follows the pooled investment concept for its endowed funds, whereby all invested funds are included in one pool, except for funds that are separately invested as directed by the donor.

Note 4 - **Presentation Differences**

*Contributions*

Contributions are received on behalf of the University's athletic department by affiliated organizations, including the University of Maine Foundation and the University of Maine Alumni Association. The University does not record funds received by its affiliate organizations until the funds have been transferred to the University. Typically, transfer of these moneys does not occur until the related expenditure is imminent.