

UNIVERSITY OF MAINE SYSTEM
SINGLE AUDIT COMPLIANCE REPORTS
(UNDER UNIFORM GUIDANCE)
YEAR ENDED JUNE 30, 2024



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

Board of Trustees
University of Maine System
Orono, Maine

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities, the discretely presented component unit, and the fiduciary activities of the University of Maine System (the System) (a component unit of the state of Maine), as of and for the year ended June 30, 2024 for the business-type activities and the fiduciary activities, and as of and for the year ended December 31, 2023 for the discretely presented component unit, and the related notes to the financial statements, which collectively comprise the System's basic financial statements, and have issued our report thereon dated October 30, 2024. Our report includes a reference to other auditors who audited the financial statements of the University of Maine Foundation (Foundation), as described in our report on the System's financial statements. The financial statements of the Foundation were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Foundation.

Report on Internal Control Over Financial Reporting

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

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

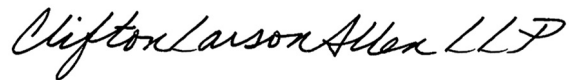
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

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

Purpose of This Report

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



CliftonLarsonAllen LLP

Quincy, Massachusetts
October 30, 2024



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

Board of Trustees
University of Maine System
Orono, Maine

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the University of Maine System's (the System) (a component unit of the state of Maine) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the System's major federal programs for the year ended June 30, 2024. 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, 2024.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2024-001. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control Over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-001 to be a significant deficiency.

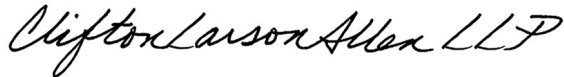
Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

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

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

We have audited the financial statements of the business-type activities, the discretely presented component unit, and the fiduciary activities of the System as of and for the year ended June 30, 2024 for the business-type activities and the fiduciary activities, and as of and for the year ended December 31, 2023 for the discretely presented component unit and the related notes to the financial statements, which collectively comprise the System's basic financial statements. We have issued our report thereon, dated October 30, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our audit and the report of other auditors, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Quincy, Massachusetts
March 14, 2025

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2024**

Federal grantor/pass-through grantor/program title	Assistance Listing Number (ALN)	Pass-through Number	Pass-through To Subrecipients	Federal Expenditures
Student Financial Assistance Cluster				
U.S. Department of Education				
Federal Supplemental Educational Opportunity Grants	84.007A		\$ -	\$ 5,112,471
Federal Work-Study Program	84.033A		-	4,523,788
Federal Perkins Loan Program	84.038		-	6,623,497
Federal Pell Grant Program	84.063P		-	35,822,491
Federal Direct Student Loans	84.268		-	91,940,073
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379T		-	30,176
Total U.S. Department of Education			-	144,052,496
U.S. Department of Health and Human Services				
Nursing Student Loans - Beginning Balance	93.364		-	2,025,257
Nursing Student Loans	93.364		-	310,837
Total U.S. Department of Health and Human Services			-	2,336,094
Total Student Financial Assistance Cluster			-	146,388,590
Economic Development Cluster				
U.S. Department of Commerce				
Economic Adjustment Assistance Passed-through	COVID-19 11.307		-	151,882
Maine Technology Institute				
Economic Adjustment Assistance	11.307	NSN1092	-	49
United States Endowment for Forestry and Communities				
Economic Adjustment Assistance	11.307	22-003399	-	181,356
Total ALN 11.307			-	333,287
Total Economic Development Cluster			-	333,287
Fish and Wildlife Cluster				
U.S. Department of the Interior				
Passed-through				
Alabama Department of Conservation and Natural Resources				
Wildlife Restoration and Basic Hunter Education and Safety	15.611	NSN1052	-	1,788
Maine Department of Inland Fisheries and Wildlife				
Wildlife Restoration and Basic Hunter Education and Safety	15.611	20170725*346	-	484
Wildlife Restoration and Basic Hunter Education and Safety	15.611	20220325*2210	-	19,424
Wisconsin Department of Natural Resources				
Wildlife Restoration and Basic Hunter Education and Safety	15.611	370001-C23-C020-WM17	-	124,372
Total ALN 15.611			-	146,068
Total Fish and Wildlife Cluster			-	146,068
Special Education Cluster (IDEA)				
U.S. Department of Education				
Passed-through				
Maine Department of Education				
Special Education Grants to States	84.027A	013-05A-3076-37-4099 / 013-05A-3049-12-4099	-	22,789
Special Education Grants to States	84.027A	013-05A-3049-12-4099	-	479,378
Total ALN 84.027A			-	502,167
Total Special Education Cluster (IDEA)			-	502,167
TRIO Cluster				
U.S. Department of Education				
TRIO Student Support Services	84.042A		-	2,849,397
TRIO Talent Search	84.044A		-	922,079
TRIO Upward Bound	84.047A		-	2,330,029
TRIO Upward Bound	84.047M		-	315,359
TRIO Upward Bound	84.047V		-	292,086
TRIO Educational Opportunity Centers	84.066A		-	765,696
Total TRIO Cluster			-	7,474,646

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

Federal grantor/pass-through grantor/program title	Assistance Listing Number (ALN)	Pass-through Number	Pass-through To Subrecipients	Federal Expenditures
477 Cluster / CCDF Cluster				
U.S. Department of Health and Human Services				
Passed-through				
Maine Children's Trust Fund				
Temporary Assistance for Needy Families	93.558	MCT-19-1601	\$ -	\$ 245
Temporary Assistance for Needy Families	93.558	SUB CDO-23-4230	-	4,889
Temporary Assistance for Needy Families	93.558	SUB CDO-21-4230	-	116
Total ALN 93.558			-	5,250
Passed-through				
Maine Department of Health and Human Services				
Child Care and Development Block Grant	93.575	COVID-19	-	36,475
Child Care and Development Block Grant	93.575	NSN-025658	-	3,636
Total ALN 93.575			-	40,111
Total 477 Cluster / CCDF Cluster			-	45,361
Head Start Cluster				
U.S. Department of Health and Human Services				
Passed-through				
Educare Central Maine				
Head Start	93.600	NSN-025567	-	27,328
Total ALN 93.600			-	27,328
Total Head Start Cluster			-	27,328
Medicaid Cluster				
U.S. Department of Health and Human Services				
Passed-through				
Maine Department of Health and Human Services				
Medical Assistance Program	93.778	OMS-22-228	-	163,444
Medical Assistance Program	93.778	OMS-23-412	-	26
New Hampshire Department of Health and Human Services				
Medical Assistance Program	93.778	NSN-60741	-	(49)
Total ALN 93.778			-	163,421
Total Medicaid Cluster			-	163,421
Foster Grandparent/Senior Companion Cluster				
Corporation for National and Community Service				
AmeriCorps Seniors Senior Companion Program (SCP)	94.016		-	209,907
Total Foster Grandparent/Senior Companion Cluster			-	209,907
Research and Development Cluster				
U.S. Department of Agriculture				
U.S. Department of Agriculture with no Assistance Listing Number	10.000		-	4,686
Agricultural Research Basic and Applied Research	10.001		-	3,063,808
Plant and Animal Disease, Pest Control, and Animal Care	10.025		-	24,750
Wildlife Services	10.028		26,234	1,191,307
Wholesale Farmers and Alternative Market Development	10.164		-	(1,121)

See accompanying Notes to Schedule of Expenditures of Federal Awards.

UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024

Federal grantor/pass-through grantor/program title	Assistance Listing Number (ALN)	Pass-through Number	Pass-through To Subrecipients	Federal Expenditures
Passed-through				
Maine Department of Agriculture, Conservation and Forestry				
Specialty Crop Block Grant Program - Farm Bill	10.170	20211029*1106	\$ -	\$ 1,772
Specialty Crop Block Grant Program - Farm Bill	10.170	20220614*3352	-	21,505
Specialty Crop Block Grant Program - Farm Bill	10.170	20220614*3364	-	6,127
Specialty Crop Block Grant Program - Farm Bill	10.170	20220614*3367	-	2,882
Specialty Crop Block Grant Program - Farm Bill	10.170	20220922*0883	-	56,957
Specialty Crop Block Grant Program - Farm Bill	10.170	20220922*0885	-	33,782
Specialty Crop Block Grant Program - Farm Bill	10.170	20220922*0886	-	47,904
Specialty Crop Block Grant Program - Farm Bill	10.170	20220922*0888	-	22,110
Specialty Crop Block Grant Program - Farm Bill	10.170	20230919*0806	-	16,085
Specialty Crop Block Grant Program - Farm Bill	10.170	20230919*0807	-	1,437
Specialty Crop Block Grant Program - Farm Bill	10.170	20230919*0808	-	11,890
Specialty Crop Block Grant Program - Farm Bill	10.170	20230919*0809	-	25,344
Total ALN 10.170			<u>-</u>	<u>247,795</u>
Acer Access Development Program	10.174		39,150	63,935
Passed-through				
Vermont Agency of Agriculture, Food & Markets				
Dairy Business Innovation Initiatives	10.176	02200-DBIC-22-01	-	137,730
Dairy Business Innovation Initiatives	10.176	43965	-	22,363
Total ALN 10.176			<u>-</u>	<u>160,093</u>
Grants for Agricultural Research, Special Research Grants	10.200		297,919	469,186
Passed-through				
University of New Hampshire				
Grants for Agricultural Research, Special Research Grants	10.200	PZL0224	-	26,738
Total ALN 10.200			<u>297,919</u>	<u>495,924</u>
Cooperative Forestry Research	10.202		-	857,485
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203		-	2,546,317
Animal Health and Disease Research	10.207		-	19,228
Passed-through				
Wicked Wild, LLC				
Small Business Innovation Research (SBIR) Program / Small Business Technology Transfer (STTR) Program	10.212	PO 1001	-	4,313
Total ALN 10.212			<u>-</u>	<u>4,313</u>
Passed-through				
Pennsylvania State University				
Sustainable Agriculture Research and Education	10.215	6099-UM-UV-3243	-	(144)
University of Rhode Island				
Sustainable Agriculture Research and Education	10.215	0009909/02142023	-	11,247
University of Vermont				
Sustainable Agriculture Research and Education	10.215	ENE20-164-34268	-	(4,545)
Sustainable Agriculture Research and Education	10.215	GNE20-244-34268	-	(54)
Sustainable Agriculture Research and Education	10.215	GNE21-253-35383	-	2,734
Sustainable Agriculture Research and Education	10.215	GNE22-277-AWD0000049	-	1,153
Sustainable Agriculture Research and Education	10.215	LNE21-416-35383	34,746	51,286
Sustainable Agriculture Research and Education	10.215	LNE22-448R-AWD000004	-	38,574
Sustainable Agriculture Research and Education	10.215	LNE22-451R-AWD000004	-	61,582
Sustainable Agriculture Research and Education	10.215	ONE21-384-35383	-	2,496
Sustainable Agriculture Research and Education	10.215	SNE21-007-ME-35383	-	24,437
West Virginia University Research Corporation				
Sustainable Agriculture Research and Education	10.215	20-307-UM	-	(1,053)
Total ALN 10.215			<u>34,746</u>	<u>187,713</u>
Higher Education - Institution Challenge Grants Program	10.217		28,799	64,967
Food and Agriculture Defense Initiative (FADI)	10.304		220,320	294,400

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

<u>Federal grantor/pass-through grantor/program title</u>	<u>Assistance Listing Number (ALN)</u>	<u>Pass-through Number</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
Organic Agriculture Research and Extension Initiative	10.307		\$ 650,689	\$ 929,107
Passed-through				
Cornell University				
Organic Agriculture Research and Extension Initiative	10.307	143324-21721	-	96,974
Organic Agriculture Research and Extension Initiative	10.307	158619-22495	-	34,868
Organic Agriculture Research and Extension Initiative	10.307	92406-20529	-	75,898
Total ALN 10.307			<u>650,689</u>	<u>1,136,847</u>
Passed-through				
Colorado State University				
Specialty Crop Research Initiative	10.309	G-01363-07	-	67,556
Michigan State University				
Specialty Crop Research Initiative	10.309	RC115670A	-	716
Texas A&M University				
Specialty Crop Research Initiative	10.309	M2002883	-	8,647
University of Georgia				
Specialty Crop Research Initiative	10.309	SUB00002405	-	59,546
University of Idaho				
Specialty Crop Research Initiative	10.309	AN4829-846762	-	(784)
University of Minnesota				
Specialty Crop Research Initiative	10.309	H007082507	-	3,996
University of Wisconsin				
Specialty Crop Research Initiative	10.309	0000000379	-	29,347
Total ALN 10.309			<u>-</u>	<u>169,024</u>
Agriculture and Food Research Initiative (AFRI)	10.310		295,542	2,656,615
Passed-through				
Atlantic Corporation				
Agriculture and Food Research Initiative (AFRI)	10.310	USDA_AFRI_FY2021	-	40,200
Purdue University				
Agriculture and Food Research Initiative (AFRI)	10.310	17001009-038	-	420,764
Regents of the University of Michigan				
Agriculture and Food Research Initiative (AFRI)	10.310	2022-67017-36303	-	1,282
University of Maryland				
Agriculture and Food Research Initiative (AFRI)	10.310	USDA0007-02	-	361,747
University of Vermont				
Agriculture and Food Research Initiative (AFRI)	10.310	AWD0*809SUB0*322	-	46,888
Total ALN 10.310			<u>295,542</u>	<u>3,527,496</u>
Passed-through				
Pennsylvania State University				
Sun Grant Program	10.320	S005078-USDA	-	41,292
Sun Grant Program	10.320	S005198-USDA	-	7,295
Total ALN 10.320			<u>-</u>	<u>48,587</u>
Crop Protection and Pest Management Competitive Grants Program	10.329		116,076	388,136
Passed-through				
Cornell University				
Crop Protection and Pest Management Competitive Grants Program	10.329	143809-22468	-	6,849
Crop Protection and Pest Management Competitive Grants Program	10.329	86935-21750	-	(1,879)
Crop Protection and Pest Management Competitive Grants Program	10.329	86935-21753	-	27,758
Total ALN 10.329			<u>116,076</u>	<u>420,864</u>
Alfalfa Seed and Alfalfa Forage Systems Program	10.330		32,539	171,948
Passed-through				
National Council for Air and Stream Improvement, Inc.				
Forestry Research	10.652	FO-SFG-2673	-	61,375
State University of New York, University at Albany				
Forestry Research	10.652	95152	-	14,888
United States Endowment for Forestry and Communities				
Forestry Research	10.652	22-00470	-	57,361

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

Federal grantor/pass-through grantor/program title	Assistance Listing Number (ALN)	Pass-through Number	Pass-through To Subrecipients	Federal Expenditures
University of Vermont				
Forestry Research	10.652	AWD0000051SUB000000	\$ -	\$ 14,774
Forestry Research	10.652	AWD0000051SUB000002	21,516	155,328
Forestry Research	10.652	AWD000001354SUB000000	-	38,765
Forestry Research	10.652	AWD00000637SUB000002	-	16,289
Forestry Research	10.652	AWD00000637SUB000003	7,599	177,918
Forestry Research	10.652	AWD000637SUB00000398	-	44,277
Total ALN 10.652			<u>29,115</u>	<u>580,975</u>
Forest Health Protection	10.680		-	66,829
Partnership Agreements	10.699		-	22,233
Research Joint Venture and Cost Reimbursable Agreements	10.707		-	344,616
Community Project Funds - Congressionally Directed Spending	10.723		-	63,165
Environmental Quality Incentives Program	10.912		-	136,438
Passed-through				
Center for Wildlife Studies				
Environmental Quality Incentives Program	10.912	CWS-UM-1	-	3,220
Total ALN 10.912			<u>-</u>	<u>139,658</u>
Total U.S. Department of Agriculture			<u>1,771,129</u>	<u>15,917,842</u>
U.S. Department of Commerce				
U.S. Department of Commerce with no Assistance Listing Number	11.000		-	10,450
Passed-through				
Atlantic States Marine Fisheries Commission				
U.S. Department of Commerce with no Assistance Listing Number	11.000	NSC	8,000	40,638
Total ALN 11.000			<u>8,000</u>	<u>51,088</u>
Passed-through				
Gulf of Maine Research Institute				
NOAA Mission-Related Education Awards	11.008	20-CRISE-20-UMO	-	19,417
Total ALN 11.008			<u>-</u>	<u>19,417</u>
Passed-through				
Caribbean Coastal Ocean Observing System Inc				
Integrated Ocean Observing System (IOOS)	11.012	2022-2023-005	-	227,931
NERACOOS				
Integrated Ocean Observing System (IOOS)	11.012	A011-002	-	2,464
Integrated Ocean Observing System (IOOS)	11.012	N21A013004	-	46,016
Integrated Ocean Observing System (IOOS)	11.012	N21A013005	-	108,667
Integrated Ocean Observing System (IOOS)	11.012	N21A013006	-	27,281
Integrated Ocean Observing System (IOOS)	11.012	NSC	-	504,095
Total ALN 11.012			<u>-</u>	<u>916,454</u>
Passed-through				
Rutgers University				
Ocean Acidification Program (OAP)	11.017	1140	-	46,917
Total ALN 11.017			<u>-</u>	<u>46,917</u>
Passed-through				
Creare LLC				
NOAA Small Business Innovation Research (SBIR) Program	11.021	116831	-	22,496
Total ALN 11.021			<u>-</u>	<u>22,496</u>
Sea Grant Support	11.417		955,351	3,247,273
Passed-through				
Cornell University				
Sea Grant Support	11.417	89553-20867	-	(21)
University of Maryland Center for Environmental Science				
Sea Grant Support	11.417	SA75282140-C	-	33,161
Total ALN 11.417			<u>955,351</u>	<u>3,280,413</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

<u>Federal grantor/pass-through grantor/program title</u>	<u>Assistance Listing Number (ALN)</u>	<u>Pass-through Number</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427		\$ 87,853	\$ 361,957
Passed-through				
Oregon State University				
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427	NA362A-A	-	30,224
University of New Hampshire				
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427	L0104	-	82,711
Total ALN 11.427			<u>87,853</u>	<u>474,892</u>
Climate and Atmospheric Research	11.431		-	2,785
Passed-through				
Antioch University				
Climate and Atmospheric Research	11.431	NSN-60899	-	5,790
NERACCOOS				
Climate and Atmospheric Research	11.431	N22A015001	-	30,237
Total ALN 11.431			<u>-</u>	<u>38,812</u>
Passed-through				
University of Massachusetts Dartmouth				
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432	37031	-	1,510
Woods Hole Oceanographic Institution				
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432	A101445	89,381	357,655
Total ALN 11.432			<u>89,381</u>	<u>359,165</u>
Marine Mammal Data Program	11.439		-	31,411
Passed-through				
New England Fishery Management Council				
Regional Fishery Management Councils	11.441	23-26	-	10,619
Total ALN 11.441			<u>-</u>	<u>10,619</u>
Unallied Management Projects	11.454		25,395	34,432
Passed-through				
Penobscot Nation				
Habitat Conservation	11.463	PIN/UM	-	74,255
The Nature Conservancy				
Habitat Conservation	11.463	PRRP_DATAARCHIVE_202	-	13,345
Habitat Conservation	11.463	PRRP_UMO_FISH COMM_E	-	34,578
Total ALN 11.463			<u>-</u>	<u>122,178</u>
Congressionally Identified Awards and Projects	11.469		-	777,774
Unallied Science Program	11.472		-	349,188
Passed-through				
Atlantic States Marine Fisheries Commission				
Unallied Science Program	11.472	21-0802	6,475	43,105
Unallied Science Program	11.472	22-0704	-	31,988
Gulf of Maine Research Institute				
Unallied Science Program	11.472	10-NACBFT-22-UME	-	6,289
Rutgers University				
Unallied Science Program	11.472	1111	-	41,728
Total ALN 11.472			<u>6,475</u>	<u>472,298</u>
Congressionally-Identified Projects	11.617		-	134,571
Total U.S. Department of Commerce			<u>1,172,455</u>	<u>6,792,937</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

<u>Federal grantor/pass-through grantor/program title</u>	<u>Assistance Listing Number (ALN)</u>	<u>Pass-through Number</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
U.S. Department of Defense				
U.S. Department of Defense Awards with no Assistance Listing Number	12.000		\$ 47,372	\$ 18,633,882
Passed-through				
Compotech, Inc.				
U.S. Department of Defense Awards with no Assistance Listing Number	12.000	23-001	-	29,625
Consortium for Energy, Environment and Demilitarization				
U.S. Department of Defense Awards with no Assistance Listing Number	12.000	C5-21-1011	-	321,327
U.S. Department of Defense Awards with no Assistance Listing Number	12.000	C5-23-1003	-	5,683,744
U.S. Department of Defense Awards with no Assistance Listing Number	12.000	CEED-17-0018 / W15QK	-	(916)
Cornerstone Research Group, Inc.				
U.S. Department of Defense Awards with no Assistance Listing Number	12.000	PO 2022-0777 / W912H	-	75,549
Cusatis Computational Services Inc.				
U.S. Department of Defense Awards with no Assistance Listing Number	12.000	1650-14	-	51,720
Digital Mobilizations LLC				
U.S. Department of Defense Awards with no Assistance Listing Number	12.000	SAP-1312	-	3,623
Martin Defense Group				
U.S. Department of Defense Awards with no Assistance Listing Number	12.000	SCN09728	-	2,326
SOSSEC, Inc.				
U.S. Department of Defense Awards with no Assistance Listing Number	12.000	ERDC-MECI-PLA-0009	-	81,741
Total ALN 12.000			<u>47,372</u>	<u>24,882,621</u>
Conservation and Rehabilitation of Natural Resources on Military Installations	12.005		-	138,411
Passed-through				
National Center for Manufacturing Science				
Commercial Technologies for Maintenance Activities Program	12.225	201986-141017	-	84,169
Commercial Technologies for Maintenance Activities Program	12.225	2020115-142025	-	652,876
PPG Industries, Inc.				
Commercial Technologies for Maintenance Activities Program	12.225	2020122-142039	-	86,986
Commercial Technologies for Maintenance Activities Program	12.225	2022016-142122	-	63,343
Total ALN 12.225			<u>-</u>	<u>887,374</u>
Basic and Applied Scientific Research	12.300		-	23,574
Passed-through				
University of New Hampshire				
Basic and Applied Scientific Research	12.300	PZL0293	-	21,883
Basic and Applied Scientific Research	12.300	PZL0298	-	34,584
Total ALN 12.300			<u>-</u>	<u>80,041</u>
Passed-through				
The Geneva Foundation				
Military Medical Research and Development	12.420	S-11105-02	-	19,481
Total ALN 12.420			<u>-</u>	<u>19,481</u>
Passed-through				
Global Secure Shipping				
Air Force Defense Research Sciences Program	12.800	FA8650-19-2-5503-SUB	-	1,466
Total ALN 12.800			<u>-</u>	<u>1,466</u>
Total U.S. Department of Defense			<u>47,372</u>	<u>26,009,394</u>
U.S. Department of the Interior				
Passed-through				
Blue World Research Institute, Inc.				
U.S. Department of the Interior with no Assistance Listing Number	15.000	22-F17-05	-	22,125
West Virginia Division of Natural Resources				
U.S. Department of the Interior with no Assistance Listing Number	15.000	NSC	-	126,581
Total ALN 15.000			<u>-</u>	<u>148,706</u>
Joint Fire Science Program	15.232		-	24,030

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

<u>Federal grantor/pass-through grantor/program title</u>	<u>Assistance Listing Number (ALN)</u>	<u>Pass-through Number</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	15.423		\$ -	\$ 972
Passed-through				
Maine Department of Inland Fisheries and Wildlife				
Fish and Aquatic Conservation - Aquatic Invasive Species	15.608	924367	-	30,716
Total ALN 15.608			-	30,716
Passed-through				
Texas Parks & Wildlife Department				
Cooperative Endangered Species Conservation Fund	15.615	CA-0001091	13,808	15,964
Total ALN 15.615			13,808	15,964
Passed-through				
Maine Department of Inland Fisheries and Wildlife				
State Wildlife Grants	15.634	20201119000000001571	-	8,216
Total ALN 15.634			-	8,216
Migratory Bird Joint Ventures	15.637		-	40,128
Migratory Bird Monitoring, Assessment and Conservation	15.655		-	36,717
Passed-through				
National Council for Air and Stream Improvement, Inc.				
Adaptive Science	15.670	NSC	-	72,151
Total ALN 15.670			-	72,151
Assistance to State Water Resources Research Institutes	15.805		39,471	333,926
U.S. Geological Survey Research and Data Collection	15.808		-	19,266
Passed-through				
Maine Department of Agriculture, Conservation and Forestry				
National Cooperative Geologic Mapping	15.810	202301110*1866	-	13,634
National Cooperative Geologic Mapping	15.810	20230602*3508	-	1,219
National Cooperative Geologic Mapping	15.810	NSC	-	14,839
Total ALN 15.810			-	29,692
Cooperative Research Units	15.812		-	342,397
Passed-through				
University of Massachusetts Amherst				
National and Regional Climate Adaptation Science Centers	15.820	016922-9122	-	92,307
University of Vermont				
National and Regional Climate Adaptation Science Centers	15.820	AWD00001641SUB000005	-	33,934
Total ALN 15.820			-	126,241
Cooperative Research and Training Programs – Resources of the National Park System	15.945		-	9,193
Passed-through				
Wesleyan University				
National Park Service Conservation, Protection, Outreach, and Education	15.954	WESU5011298106-UM	-	15,043
Total ALN 15.954			-	15,043
Total U.S. Department of the Interior			53,279	1,253,358

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

<u>Federal grantor/pass-through grantor/program title</u>	<u>Assistance Listing Number (ALN)</u>	<u>Pass-through Number</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
U.S. Department of Transportation				
Passed-through				
University of Connecticut Highway Research and Development Program	20.200	164610123	\$ -	\$ 38,001
Total ALN 20.200			-	38,001
Passed-through				
Maine Department of Transportation Highway Planning and Construction	20.205	20201120*0262	-	(5,969)
Highway Planning and Construction	20.205	202302150*0383/ PIN#	13,388	19,911
Highway Planning and Construction	20.205	PIN#026654.00	-	19,367
University of Massachusetts Lowell Highway Planning and Construction	20.205	S51800000049974	-	38,824
Total ALN 20.205			13,388	72,133
University Transportation Centers Program	20.701		1,428,547	3,353,696
Passed-through				
University of Massachusetts Amherst University Transportation Centers Program	20.701	017775-9086	-	19,104
Total ALN 20.701			1,428,547	3,372,800
Passed-through				
North Dakota State University Pipeline Safety Research Competitive Academic Agreement Program (CAAP)	20.724	#FAR0031367	-	(21)
Total ALN 20.724			-	(21)
Total U.S. Department of Transportation			1,441,935	3,482,913
U.S. Department of the Treasury				
Passed-through				
Maine Department of Marine Resources Coronavirus State and Local Fiscal Recovery Funds	COVID-19 21.027	20230601*3472	-	50,470
Total ALN 21.027			-	50,470
Total U.S. Department of the Treasury			-	50,470
National Aeronautics and Space Administration				
National Aeronautics and Space Administration Awards with no Assistance Listing Number	43.000		-	81,861
Passed-through				
Jacobs National Aeronautics and Space Administration Awards with no Assistance Listing Number	43.000	J2N32638FMS	-	65,888
Oregon State University National Aeronautics and Space Administration Awards with no Assistance Listing Number	43.000	NS355B-A	-	269,603
Total ALN 43.000			-	417,352
Science	43.001		240,996	1,102,495
Passed-through				
Montana State University Science	43.001	G333-22-W9649	-	109,221
Northern Arizona University Science	43.001	1005331-01	-	12,953
Oregon State University Science	43.001	NS339A-A	-	25,077
Science	43.001	NS348A-A	-	14,205
The New York Botanical Garden Science	43.001	UNIVERSITY OF MAINE	-	55,810
Western Environmental Technology Laboratories, Inc. Science	43.001	F2020-001	-	44,572
Total ALN 43.001			240,996	1,364,333

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

<u>Federal grantor/pass-through grantor/program title</u>	<u>Assistance Listing Number (ALN)</u>	<u>Pass-through Number</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
Passed-through				
Maine Space Grant Consortium				
Office of Stem Engagement (OSTEM)	43.008	EP-21-05	\$ -	\$ (220)
Office of Stem Engagement (OSTEM)	43.008	EP-22-02	-	95,217
Office of Stem Engagement (OSTEM)	43.008	EP-23-03	62,421	198,658
Office of Stem Engagement (OSTEM)	43.008	EP-23-04	-	31,737
Office of Stem Engagement (OSTEM)	43.008	EP-23-07	7,105	30,696
Office of Stem Engagement (OSTEM)	43.008	EP-23-08	-	22,921
Office of Stem Engagement (OSTEM)	43.008	EP-24-02	-	15,495
Office of Stem Engagement (OSTEM)	43.008	EP-24-06	-	5,638
Office of Stem Engagement (OSTEM)	43.008	SG-20-14	-	(60)
Office of Stem Engagement (OSTEM)	43.008	SG-22-23	-	7,868
Office of Stem Engagement (OSTEM)	43.008	SG-22-25	-	24,263
Office of Stem Engagement (OSTEM)	43.008	SG-23-10	-	17,822
Office of Stem Engagement (OSTEM)	43.008	SG-23-21	-	8,026
Office of Stem Engagement (OSTEM)	43.008	SG-23-31	-	22,820
Office of Stem Engagement (OSTEM)	43.008	SG-23-34	7,780	22,457
Office of Stem Engagement (OSTEM)	43.008	SG-23-35	-	14,111
Office of Stem Engagement (OSTEM)	43.008	SG-23-39	-	21,696
Office of Stem Engagement (OSTEM)	43.008	SG-24-06	-	8,447
Office of Stem Engagement (OSTEM)	43.008	SG-24-13	-	111,000
Office of Stem Engagement (OSTEM)	43.008	SG-24-19	-	54,000
Office of Stem Engagement (OSTEM)	43.008	SG-24-20	-	10,760
Office of Stem Engagement (OSTEM)	43.008	SG-24-21	-	58,964
Office of Stem Engagement (OSTEM)	43.008	SG-24-29	-	7,536
Office of Stem Engagement (OSTEM)	43.008	SG-24-31	-	1,386
Office of Stem Engagement (OSTEM)	43.008	SG-25-03	-	15,390
Total ALN 43.008			<u>77,306</u>	<u>806,628</u>
Total National Aeronautics and Space Administration			318,302	2,588,313
National Endowment for the Humanities				
Promotion of the Humanities Division of Preservation and Access	45.149		-	7,886
Passed-through				
National Trust for Historic Preservation				
Promotion of the Humanities Public Programs	COVID-19	45.164	NSN1044	-
Total ALN 45.164			-	<u>306</u>
Promotion of the Humanities Office of Digital Humanities	45.169		-	74,736
Total National Endowment for the Humanities			-	<u>82,928</u>
National Science Foundation				
Engineering	47.041		-	772,948
Passed-through				
Rochester Institute of Technology				
Engineering	47.041	32960-01	-	20,228
Total ALN 47.041			-	<u>793,176</u>
Mathematical and Physical Sciences	47.049		-	649,980
Passed-through				
Barnard College				
Mathematical and Physical Sciences	47.049	UM-2154819	-	81,489
University of Arizona	47.049	518808	-	31,237
Mathematical and Physical Sciences	47.049		-	762,706
Total ALN 47.049			-	<u>762,706</u>
Geosciences	47.050		5,612	2,534,998
Passed-through				
University of California				
Geosciences	47.050	706206	-	7,352
Total ALN 47.050			<u>5,612</u>	<u>2,542,350</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

<u>Federal grantor/pass-through grantor/program title</u>	<u>Assistance Listing Number (ALN)</u>	<u>Pass-through Number</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
Computer and Information Science and Engineering	47.070		\$ 109,820	\$ 724,722
Biological Sciences	47.074		101,896	1,222,417
Passed-through				
University of Arkansas				
Biological Sciences	47.074	UA2022-286	-	91,780
University of California at Berkeley				
Biological Sciences	47.074	9602	-	30,666
University of Minnesota				
Biological Sciences	47.074	P008946601	-	27,030
University of Notre Dame				
Biological Sciences	47.074	203912UM	-	6,358
University of Wisconsin				
Biological Sciences	47.074	0000001159	-	90,477
Total ALN 47.074			<u>101,896</u>	<u>1,468,728</u>
Social, Behavioral, and Economic Sciences	47.075		19,027	90,942
Passed-through				
Duke University				
Social, Behavioral, and Economic Sciences	47.075	333-2697	-	42,817
University of Georgia				
Social, Behavioral, and Economic Sciences	47.075	SUB00002959	-	133,964
University of Vermont				
Social, Behavioral, and Economic Sciences	47.075	AWD00001131SUB000004	-	28,026
Total ALN 47.075			<u>19,027</u>	<u>295,749</u>
STEM Education	47.076		45,894	3,105,053
Passed-through				
Mathematical Association of America				
STEM Education	47.076	3-8-710-953	-	6,675
Southern Illinois University Edwardsville				
STEM Education	47.076	761832-001	-	4,050
University of Illinois				
STEM Education	47.076	096877-17620	-	67,709
Total ALN 47.076			<u>45,894</u>	<u>3,183,487</u>
Polar Programs	47.078		-	650,515
Passed-through				
Bigelow Laboratory for Ocean Sciences				
Polar Programs	47.078	301025A	-	16,715
Colorado School of Mines				
Polar Programs	47.078	402457-5802	-	19,369
Kennesaw State University				
Polar Programs	47.078	A23-0076-001	-	32,537
Oregon State University				
Polar Programs	47.078	S2306M-L	-	70,369
Total ALN 47.078			<u>-</u>	<u>789,505</u>
Integrative Activities	47.083		2,350,934	7,315,495
Passed-through				
University of Cincinnati				
Integrative Activities	47.083	013204-002	-	11,749
University of Massachusetts Amherst				
Integrative Activities	47.083	017819-9135	-	291
University of New Hampshire				
Integrative Activities	47.083	19-005	-	67,818
Integrative Activities	47.083	PZL0205	-	68,539
University of Vermont				
Integrative Activities	47.083	AWD00000725SUB000002	-	307,616
Total ALN 47.083			<u>2,350,934</u>	<u>7,771,508</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

<u>Federal grantor/pass-through grantor/program title</u>	<u>Assistance Listing Number (ALN)</u>	<u>Pass-through Number</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
NSF Technology, Innovation, and Partnerships	47.084		\$ 130,372	\$ 256,747
Passed-through				
The Northern Forest Center				
NSF Technology, Innovation, and Partnerships	47.084	NSN-025610	-	43,246
Total ALN 47.084			<u>130,372</u>	<u>299,993</u>
Total National Science Foundation			<u>2,763,555</u>	<u>18,631,924</u>
U.S. Small Business Administration				
Congressional Grants	59.059		-	274,623
Total U.S. Small Business Administration			<u>-</u>	<u>274,623</u>
U.S. Environmental Protection Agency				
Congressionally Mandated Projects	66.202		16,251	154,054
Passed-through				
Restore America's Estuaries				
National Estuary Program	66.456	NEPCWG-21- USM-CBEP	3,100	4,204
Total ALN 66.456			<u>3,100</u>	<u>4,204</u>
Science To Achieve Results (STAR) Research Program	66.509		-	82,921
Total U.S. Environmental Protection Agency			<u>19,351</u>	<u>241,179</u>
U.S. Nuclear Regulatory Commission				
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		-	96,207
Total U.S. Nuclear Regulatory Commission			<u>-</u>	<u>96,207</u>
U.S. Department of Energy				
Passed-through				
Battelle Energy Alliance, LLC				
U.S. Department of Energy with no Assistance Listing Number	81.000	238096	-	6,305
U.S. Department of Energy with no Assistance Listing Number	81.000	263871	-	800,077
U.S. Department of Energy with no Assistance Listing Number	81.000	284911	-	4,339
Sandia National Laboratories				
U.S. Department of Energy with no Assistance Listing Number	81.000	PO 2475374	-	83,900
UT-Battelle, LLC				
U.S. Department of Energy with no Assistance Listing Number	81.000	4000174848	-	707,892
U.S. Department of Energy with no Assistance Listing Number	81.000	4000174848 MOD3 PHAS	-	491,026
U.S. Department of Energy with no Assistance Listing Number	81.000	CW3861	-	423,367
U.S. Department of Energy with no Assistance Listing Number	81.000	CW41134	-	4,123,338
Total ALN 81.000			<u>-</u>	<u>6,640,244</u>
Office of Science Financial Assistance Program	81.049		42,024	994,699
Passed-through				
University of Alaska				
Office of Science Financial Assistance Program	81.049	NSC	-	30,262
Office of Science Financial Assistance Program	81.049	UA 23-0061	-	88,761
University of Rhode Island				
Office of Science Financial Assistance Program	81.049	10269/101923	-	66,740
Office of Science Financial Assistance Program	81.049	193360/11102021	-	216,722
Total ALN 81.049			<u>42,024</u>	<u>1,397,184</u>
Conservation Research and Development	81.086		154,811	905,815
Passed-through				
University of Massachusetts Lowell				
Conservation Research and Development	81.086	S51900000041014	-	564
Total ALN 81.086			<u>154,811</u>	<u>906,379</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024

<u>Federal grantor/pass-through grantor/program title</u>	<u>Assistance Listing Number (ALN)</u>	<u>Pass-through Number</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
Renewable Energy Research and Development	81.087		\$ 163,958	\$ 2,082,820
Passed-through				
New York State Energy Research and Development Authority				
Renewable Energy Research and Development	81.087	154676	11,123	486,020
Oscilla Power				
Renewable Energy Research and Development	81.087	8625SUB	-	110,775
Total ALN 81.087			<u>175,081</u>	<u>2,679,615</u>
Advanced Research Projects Agency - Energy	81.135		-	2,869,329
Passed-through				
Aspen Products Group, Inc.				
Advanced Research Projects Agency - Energy	81.135	DE-AR0001642-01	-	85,834
Oregon State University				
Advanced Research Projects Agency - Energy	81.135	G0210E-A	-	117,302
Total ALN 81.135			<u>-</u>	<u>3,072,465</u>
Total U.S. Department of Energy			<u>371,916</u>	<u>14,695,887</u>
U.S. Department of Education				
Passed-through				
Worcester Polytechnic Institute				
Education Research, Development and Dissemination	84.305A	18-216430-02	-	46,618
Total ALN 84.305A			<u>-</u>	<u>46,618</u>
Total U.S. Department of Education			<u>-</u>	<u>46,618</u>
Northern Border Regional Commission				
Northern Border Regional Development	90.601		-	37,932
Total Northern Border Regional Commission			<u>-</u>	<u>37,932</u>
U.S. Department of Health and Human Services				
Passed-through				
RTI International				
U.S. Department of Health and Human Services Awards with no Assistance Listing Number	93.000	21-312-0214448-52754	-	10,240
University of Vermont				
U.S. Department of Health and Human Services Awards with no Assistance Listing Number	93.000	AWD00000729SUB000003	-	88,416
Total ALN 93.000			<u>-</u>	<u>98,656</u>
Passed-through				
Mount Desert Island Biological Laboratory				
Alzheimer's Disease Demonstration Grants to States	93.051	P20GM103423-23/ANGEL	-	125,707
Total ALN 93.051			<u>-</u>	<u>125,707</u>
Passed-through				
University of Massachusetts Amherst				
Prevention of Disease, Disability, and Death by Infectious Diseases	93.084	23-017116 A 00	-	157,406
Total ALN 93.084			<u>-</u>	<u>157,406</u>
Environmental Health	93.113		-	164,512
Passed-through				
Mount Desert Island Biological Laboratory				
Environmental Health	93.113	NSC	-	43,559
Environmental Health	93.113	R21ES033303/KING	-	7,191
Total ALN 93.113			<u>-</u>	<u>215,262</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

<u>Federal grantor/pass-through grantor/program title</u>	<u>Assistance Listing Number (ALN)</u>	<u>Pass-through Number</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
Passed-through City of Portland Injury Prevention and Control Research and State and Community Based Programs	93.136	PPH001	\$ -	\$ 210,099
Maine Department of Health and Human Services Injury Prevention and Control Research and State and Community Based Programs	93.136	NSC	-	7,062
Total ALN 93.136			-	217,161
Rural Health Research Centers	93.155		-	612,855
Passed-through University of Iowa Rural Health Research Centers	93.155	S02119-03	-	231,895
Total ALN 93.155			-	844,750
Passed-through Smart Information Flow Technologies Human Genome Research	93.172	GENOMICE-UMAINE-01	-	4,320
Total ALN 93.172			-	4,320
Passed-through University of Minnesota State Rural Health Flexibility Program	93.241	P007036255	-	(4,066)
State Rural Health Flexibility Program	93.241	P010467955	-	482,676
Total ALN 93.241			-	478,610
Mental Health Research Grants	93.242		-	15,874
Passed-through University of Pittsburgh Drug Abuse and Addiction Research Programs	93.279	AWD00006300 (138503-	-	57,575
Drug Abuse and Addiction Research Programs	93.279	AWD00008287 (139598-	-	7,583
Total ALN 93.279			-	65,158
Passed-through Florida International University Trans-NIH Research Support	93.310	000730	-	44,270
University of Vermont Trans-NIH Research Support	93.310	AWD00000884SUB000003	-	51,156
Total ALN 93.310			-	95,426
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	93.314		-	26,435
Passed-through MaineHealth Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	NSN-025588	-	4,306
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	NSN-025589	-	1,776
Total ALN 93.323			-	6,082
Passed-through WAVED Medical LLC Cancer Cause and Prevention Research	93.393	1R41CA285182-01	-	35,956
Total ALN 93.393			-	35,956
Cancer Biology Research	93.396		-	90,628
Congressional Directives	93.493		-	397,227
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		-	451,780
Passed-through Seattle Children's Hospital Arthritis, Musculoskeletal and Skin Diseases Research	93.846	12571SUB	-	15,513
Total ALN 93.846			-	467,293

See accompanying Notes to Schedule of Expenditures of Federal Awards.

UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024

<u>Federal grantor/pass-through grantor/program title</u>	<u>Assistance Listing Number (ALN)</u>	<u>Pass-through Number</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		\$ 23,325	\$ 148,710
Passed-through				
Florida International University				
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	NSC	-	17,799
University of Notre Dame				
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	204157UM	-	185,496
Total ALN 93.847			<u>23,325</u>	<u>352,005</u>
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	109,946
Allergy and Infectious Diseases Research	93.855		-	215,853
Passed-through				
Central Michigan University				
Allergy and Infectious Diseases Research	93.855	F64067	-	4,247
University of Tennessee				
Allergy and Infectious Diseases Research	93.855	A20-1196-S001	-	18,136
Total ALN 93.855			<u>-</u>	<u>238,236</u>
Biomedical Research and Research Training	93.859		743,665	3,096,569
Passed-through				
MaineHealth				
Biomedical Research and Research Training	93.859	111605-ROSEN-CTR-2	-	268,997
Biomedical Research and Research Training	93.859	CTR-PILOT-YR6-UVM-MA	-	20,753
Biomedical Research and Research Training	93.859	CTR-PILOT-YR7-MADDEN	-	9,481
Biomedical Research and Research Training	93.859	MH-SAWYER-111410-MAY	-	24,101
Biomedical Research and Research Training	93.859	P20GM139745	-	(5,907)
Mount Desert Island Biological Laboratory				
Biomedical Research and Research Training	93.859	5P20GM103423-23/UMA	-	23,370
Biomedical Research and Research Training	93.859	NSC	-	41,282
Biomedical Research and Research Training	93.859	P20GM103423-21/UMM	-	(104)
Biomedical Research and Research Training	93.859	P20GM103423-22/KING	-	942
Biomedical Research and Research Training	93.859	P20GM103423-22/UMM	-	(5,854)
Biomedical Research and Research Training	93.859	P20GM103423-23/UMHC	-	135,586
Biomedical Research and Research Training	93.859	P20GM103423-23/UMM	-	91,532
Biomedical Research and Research Training	93.859	P20GM103423-23/UMPI	-	11,353
Biomedical Research and Research Training	93.859	P20GM103423-23/UMF	-	70,809
Biomedical Research and Research Training	93.859	P20GM103423-24/ANGEL	-	16,503
Biomedical Research and Research Training	93.859	P20GM103423-24/UMHC	-	9,920
Biomedical Research and Research Training	93.859	P20GM103423-24/UMF	-	13,235
Biomedical Research and Research Training	93.859	P20GM104318-10/ANGEL	-	17,453
Southern Illinois University Edwardsville				
Biomedical Research and Research Training	93.859	761830-001	-	14,756
Total ALN 93.859			<u>743,665</u>	<u>3,854,777</u>
Child Health and Human Development Extramural Research	93.865		23,365	210,126
Aging Research	93.866		-	45,246
Vision Research	93.867		53,844	98,447
Passed-through				
Regents of the University of California, Santa Cruz				
Vision Research	93.867	A24-0054-S001	-	104,020
Total ALN 93.867			<u>53,844</u>	<u>202,467</u>
Total U.S. Department of Health and Human Services			<u>844,199</u>	<u>8,354,754</u>
Corporation for National and Community Service				
AmeriCorps National Service and Civic Engagement Research Competition	94.026		-	428,979
Total Corporation for National and Community Service			<u>-</u>	<u>428,979</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

<u>Federal grantor/pass-through grantor/program title</u>	<u>Assistance Listing Number (ALN)</u>	<u>Pass-through Number</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
U.S. Department of Homeland Security				
Passed-through				
Global Secure Shipping				
U.S. Department of Homeland Security with no Assistance Listing Number	97.000	GSS 20-001	\$ -	\$ 3,579
Total ALN 97.000			-	3,579
Passed-through				
University of Nebraska				
Centers for Homeland Security	97.061	44-0108-1001-414	-	134,987
Total ALN 97.061			-	134,987
Total U.S. Department of Homeland Security			-	138,566
U.S. Agency for International Development				
Passed-through				
University of California				
USAID Foreign Assistance for Programs Overseas	98.001	A20-1825-S021	-	18,229
Total ALN 98.001			-	18,229
Total U.S. Agency for International Development			-	18,229
Total Research and Development Cluster			8,803,493	99,143,053
U.S. Department of Agriculture				
U.S. Department of Agriculture with no Assistance Listing Number	10.000		-	53,624
Plant and Animal Disease, Pest Control, and Animal Care	10.025		-	187,931
Conservation Reserve Program	10.069		-	47,668
Passed-through				
Pennsylvania Certified Organic				
Market Protection and Promotion	10.163	NSN1116	-	1,095
Total ALN 10.163			-	1,095
Passed-through				
Maine Organic Farmers & Gardeners Association				
Specialty Crop Block Grant Program - Farm Bill	10.170	NSN1078	-	8,376
Total ALN 10.170			-	8,376
Farmers Market and Local Food Promotion Program	10.175		-	194,030
Passed-through				
University of Maryland				
Grants for Agricultural Research, Special Research Grants	10.200	IR4SZ4327370	-	877
Total ALN 10.200			-	877
Passed-through				
Cornell University				
Sustainable Agriculture Research and Education	10.215	NSN1030	-	(7)
Total ALN 10.215			-	(7)
Passed-through				
Preble Street				
Community Food Projects	10.225	2023-70438-38709	-	17,558
Total ALN 10.225			-	17,558

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

<u>Federal grantor/pass-through grantor/program title</u>	<u>Assistance Listing Number (ALN)</u>	<u>Pass-through Number</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
Passed-through				
Michigan State University				
Food and Agriculture Defense Initiative (FADI)	10.304	RC114390MAINE	\$ -	\$ 59,065
University of Florida				
Food and Agriculture Defense Initiative (FADI)	10.304	SUB00002898	-	10,891
Total ALN 10.304			-	69,956
Agriculture and Food Research Initiative (AFRI)	10.310		46,724	228,857
Passed-through				
Atlantic Corporation				
Agriculture and Food Research Initiative (AFRI)	10.310	20230413USM	-	12,896
Purdue University				
Agriculture and Food Research Initiative (AFRI)	10.310	17001009-040	-	35,763
University of New Hampshire				
Agriculture and Food Research Initiative (AFRI)	10.310	L0120	-	(68,500)
West Virginia University Research Corporation				
Agriculture and Food Research Initiative (AFRI)	10.310	23-211-UM	-	7,418
Total ALN 10.310			46,724	216,434
Beginning Farmer and Rancher Development Program	10.311		-	240,298
Women and Minorities in Science, Technology, Engineering, and Mathematics Fields	10.318		-	54,412
Food Safety Outreach Program	10.328		30,710	88,560
Passed-through				
University of Vermont				
Food Safety Outreach Program	10.328	AWD00001036SUB*370	-	6,389
Total ALN 10.328			30,710	94,949
Passed-through				
Northern Border Regional Commission				
Rural Business Development Grant	10.351	NBRC20GUSDAME02	-	44,424
Total ALN 10.351			-	44,424
Crop Insurance	10.450		-	5,888
Cooperative Extension Service	10.500		-	270,101
Passed-through				
University of Minnesota				
Cooperative Extension Service	10.500	H007172409	-	(242)
University of New Hampshire				
Cooperative Extension Service	10.500	L0108	-	22,894
Total ALN 10.500			-	292,753
Smith-Lever Extension Funding	10.511		-	2,298,633
Expanded Food and Nutrition Education Program	10.514		-	500,837
Renewable Resources Extension Act	10.515		-	138,401
Passed-through				
University of Delaware				
Agriculture Risk Management Education Partnerships Competitive Grants Program	10.520	UDR0000347	-	9,089
Agriculture Risk Management Education Partnerships Competitive Grants Program	10.520	UDR0000366	-	37,172
Total ALN 10.520			-	46,261
Food and Agriculture Service Learning Program	10.522		28,751	64,532
Passed-through				
Maine Department of Agriculture, Conservation and Forestry				
Farm and Ranch Stress Assistance Network Competitive Grants Program	10.525	20210920*0716	-	19,501
National Young Farmers Coalition				
Farm and Ranch Stress Assistance Network Competitive Grants Program	10.525	2023-70028-41283	-	2,213
Farm and Ranch Stress Assistance Network Competitive Grants Program	10.525	NSN966	-	3,150
Total ALN 10.525			-	24,864

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

<u>Federal grantor/pass-through grantor/program title</u>	<u>Assistance Listing Number (ALN)</u>	<u>Pass-through Number</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
New Beginnings for Tribal Students	10.527		\$ -	\$ 82,045
Passed-through				
Maine Department of Agriculture, Conservation and Forestry				
Child and Adult Care Food Program	10.558	19-476	-	12,536
Total ALN 10.558			-	12,536
Wood Utilization Assistance	10.674		-	9,893
Passed-through				
Karagozian & Case				
Wood Utilization Assistance	10.674	UOM200407.000	-	(68)
Total ALN 10.674			-	9,825
Community Wood Energy and Wood Innovation Program	10.708		-	163,903
Infrastructure Investment and Jobs Act Firewood Bank Program	10.719		-	48,575
Distance Learning and Telemedicine Loans and Grants	10.855		-	186,217
Soil and Water Conservation	10.902		-	44,864
Conservation Stewardship Program	10.924		-	47,668
Passed-through				
New England Forestry Foundation				
Partnerships for Climate-Smart Commodities	10.937	NSN-025437	-	16,119
Total ALN 10.937			-	16,119
Total U.S. Department of Agriculture			106,185	5,215,546
U.S. Department of Commerce				
Passed-through				
NERACOOS				
Integrated Ocean Observing System (IOOS)	11.012	N23A017003	-	86,210
Total ALN 11.012			-	86,210
Broad Agency Announcement	11.015		-	137,931
Economic Development Technical Assistance	11.303		-	93,629
Sea Grant Support	11.417		31,409	1,022,729
Passed-through				
University of Connecticut				
Sea Grant Support	11.417	165383160	-	7,162
Total ALN 11.417			31,409	1,029,891
Climate and Atmospheric Research	11.431		28,736	39,437
Passed-through				
President and Fellow of Middlebury College				
Climate and Atmospheric Research	11.431	510279_01	-	17,655
Total ALN 11.431			28,736	57,092
Passed-through				
Woods Hole Oceanographic Institution				
National Oceanic and Atmospheric Administration (NOAA)				
Cooperative Institutes	11.432	A101445	-	32,057
Total ALN 11.432			-	32,057
Passed-through				
Maine Department of Marine Resources				
Unallied Management Projects	11.454	20220850*0424	16,036	51,761
Total ALN 11.454			16,036	51,761

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

<u>Federal grantor/pass-through grantor/program title</u>	<u>Assistance Listing Number (ALN)</u>	<u>Pass-through Number</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
Congressionally Identified Awards and Projects	11.469		\$ -	\$ 503,210
Passed-through				
Maine Manufacturing Extension Partnership				
Manufacturing Extension Partnership	11.611	70NANB19H073	-	39,454
Manufacturing Extension Partnership	11.611	70NANB22H033	-	97,500
Manufacturing Extension Partnership	11.611	NSN-025768	-	41,744
Total ALN 11.611			<u>-</u>	<u>178,698</u>
Total U.S. Department of Commerce			<u>76,181</u>	<u>2,170,479</u>
U.S. Department of Defense				
U.S. Department of Defense Awards with no Assistance Listing Number	12.000		-	25,061
Passed-through				
National Science Teaching Association				
Basic, Applied, and Advanced Research in Science and Engineering	12.630	24-871-044	-	12,215
Total ALN 12.630			<u>-</u>	<u>12,215</u>
Total U.S. Department of Defense			<u>-</u>	<u>37,276</u>
U.S. Department of Housing and Urban Development				
Economic Development Initiative, Community Project Funding, and Miscellaneous Grants	14.251		-	5,858
Total U.S. Department of Housing and Urban Development			<u>-</u>	<u>5,858</u>
U.S. Department of the Interior				
U.S. Department of the Interior with no Assistance Listing Number	15.000		-	16,258
Native American Graves Protection and Repatriation Act	15.922		-	25,992
Total U.S. Department of the Interior			<u>-</u>	<u>42,250</u>
U.S. Department of Justice				
OVW Research and Evaluation Program	16.026		-	1,636,143
Legal Assistance for Victims	16.524		17,952	48,210
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525		-	83,578
Passed-through				
Maine Department of Corrections				
Juvenile Justice and Delinquency Prevention	16.540	20210607*3609	-	(8,691)
Total ALN 16.540			<u>-</u>	<u>(8,691)</u>
State Justice Statistics Program for Statistical Analysis Centers	16.550		-	110,899
Passed-through				
University of Montana				
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758	PG23-6B014-01	-	27,587
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758	PG24-6B027-01	-	24,982
Total ALN 16.758			<u>-</u>	<u>52,569</u>
Passed-through				
Maine Department of Corrections				
Second Chance Act Reentry Initiative	16.812	20191119*1607	-	86,238
Total ALN 16.812			<u>-</u>	<u>86,238</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

<u>Federal grantor/pass-through grantor/program title</u>	<u>Assistance Listing Number (ALN)</u>	<u>Pass-through Number</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
Passed-through				
Restorative Justice Project				
Byrne Criminal Justice Innovation Program	16.817	NSN-60819	\$ -	\$ 87,435
Total ALN 16.817			<u>-</u>	<u>87,435</u>
Body Worn Camera Policy and Implementation	16.835		-	8,000
Total U.S. Department of Justice			<u>17,952</u>	<u>2,104,381</u>
U.S. Department of Labor				
Community Project Funding/Congressionally Directed Spending	17.289		-	3,686
Occupational Safety and Health Susan Harwood Training Grants	17.502		-	157,833
Occupational Safety and Health Susan Harwood Training Grants	COVID-19 17.502		-	(1,488)
Total ALN 17.502			<u>-</u>	<u>156,345</u>
Total U.S. Department of Labor			<u>-</u>	<u>160,031</u>
U.S. Department of State				
Passed-through				
World Learning, Inc.				
Academic Exchange Programs - Undergraduate Programs	19.009	IDEA21-MAINE01	-	27,557
Total ALN 19.009			<u>-</u>	<u>27,557</u>
Passed-through				
University of Alaska				
AEECA/ESF PD Programs	19.900	UA 21-0080	-	128,788
Total ALN 19.900			<u>-</u>	<u>128,788</u>
Total U.S. Department of State			<u>-</u>	<u>156,345</u>
U.S. Department of Transportation				
Passed-through				
Maine Department of Transportation				
U.S. Department of Transportation Awards with no Assistance Listing Number	20.000	20220405*0442	-	(282)
U.S. Department of Transportation Awards with no Assistance Listing Number	20.000	20230822*0087	-	53,452
Total ALN 20.000			<u>-</u>	<u>53,170</u>
Passed-through				
Maine Department of Transportation				
Highway Planning and Construction	20.205	20220330*0422	-	(407)
Highway Planning and Construction	20.205	202302030*0365	-	40,060
Total ALN 20.205			<u>-</u>	<u>39,653</u>
Total U.S. Department of Transportation			<u>-</u>	<u>92,823</u>
U.S. Department of the Treasury				
Volunteer Income Tax Assistance (VITA) Matching Grant Program	21.009		-	34,275
Passed-through				
Maine Department of Administrative and Financial Services				
Coronavirus State and Local Fiscal Recovery Funds	COVID-19 21.027	20220607*3237	155,315	7,671,229
Coronavirus State and Local Fiscal Recovery Funds	COVID-19 21.027	NONE	-	81,269
Maine Department of Economic and Community Development				
Coronavirus State and Local Fiscal Recovery Funds	COVID-19 21.027	NSN-025614	-	18,343
Coronavirus State and Local Fiscal Recovery Funds	COVID-19 21.027	NSN-60911	-	108,187
Maine Department of Education				
Coronavirus State and Local Fiscal Recovery Funds	COVID-19 21.027	023-05A-4099-8010	-	89,633

See accompanying Notes to Schedule of Expenditures of Federal Awards.

UNIVERSITY OF MAINE SYSTEM
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YEAR ENDED JUNE 30, 2024

<u>Federal grantor/pass-through grantor/program title</u>		<u>Assistance Listing Number (ALN)</u>	<u>Pass-through Number</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
Maine Department of Environmental Protection					
Coronavirus State and Local Fiscal Recovery Funds	COVID-19	21.027	NSC	\$ -	\$ 27,253
Maine Department of Health and Human Services					
Coronavirus State and Local Fiscal Recovery Funds	COVID-19	21.027	ADS-22-9006	-	58,805
Maine Department of Transportation					
Coronavirus State and Local Fiscal Recovery Funds	COVID-19	21.027	26634.00	-	138,168
Maine Governor's Energy Office					
Coronavirus State and Local Fiscal Recovery Funds	COVID-19	21.027	20221128*1444	-	149,872
Maine Technology Institute					
Coronavirus State and Local Fiscal Recovery Funds	COVID-19	21.027	20230345	-	152,943
Northern Maine Development Commission					
Coronavirus State and Local Fiscal Recovery Funds	COVID-19	21.027	20230125*1952	-	10,226
Total ALN 21.027				<u>155,315</u>	<u>8,505,928</u>
State Small Business Credit Initiative Technical Assistance Grant Program		21.031		-	73,521
Total U.S. Department of the Treasury				<u>155,315</u>	<u>8,613,724</u>
National Aeronautics and Space Administration					
National Aeronautics and Space Administration Awards with no Assistance Listing Number		43.000		-	17,620
Science		43.001		-	137,085
Passed-through					
Gulf of Maine Research Institute					
Science		43.001	30-NASARS-21 UM4H	-	184,285
Total ALN 43.001				<u>-</u>	<u>321,370</u>
Passed-through					
Maine Space Grant Consortium					
Office of Stem Engagement (OSTEM)		43.008	SG-22-24	-	6,715
Office of Stem Engagement (OSTEM)		43.008	SG-23-30	-	1,924
Office of Stem Engagement (OSTEM)		43.008	SG-23-33	-	17,623
Office of Stem Engagement (OSTEM)		43.008	SG-24-03	-	26,914
Office of Stem Engagement (OSTEM)		43.008	SG-24-14	-	33,000
Office of Stem Engagement (OSTEM)		43.008	SG-24-26	-	10,627
Total ALN 43.008				<u>-</u>	<u>96,803</u>
Passed-through					
Maine Space Grant Consortium					
Mission Support		43.009	EM-23-04	-	17,531
Total ALN 43.009				<u>-</u>	<u>17,531</u>
Total National Aeronautics and Space Administration				<u>-</u>	<u>453,324</u>
National Endowment for the Humanities					
Promotion of the Humanities Division of Preservation and Access		45.149		-	137,008
Promotion of the Humanities Professional Development		45.163		-	18,927
Passed-through					
Dartmouth College					
Promotion of the Humanities Public Programs		45.164	R1754	-	2,536
Total ALN 45.164				<u>-</u>	<u>2,536</u>
Passed-through					
Maine State Library					
Grants to States		45.310	20240314*02484	-	36,283
Total ALN 45.310				<u>-</u>	<u>36,283</u>
Total National Endowment for the Humanities				<u>-</u>	<u>194,754</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024

<u>Federal grantor/pass-through grantor/program title</u>	<u>Assistance Listing Number (ALN)</u>	<u>Pass-through Number</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
U.S. Small Business Administration				
Small Business Development Centers	59.037		\$ -	\$ 639,881
Congressional Grants	59.059		-	44,405
Total U.S. Small Business Administration			-	684,286
U.S. Environmental Protection Agency				
Geographic Programs - Southeast New England Coastal Watershed Restoration Program	66.129		280,223	896,765
Environmental Finance Center Grants	66.203		126,553	628,244
Passed-through				
University of North Carolina at Chapel Hill Environmental Finance Center Grants	66.203	5106034	-	3,181
Total ALN 66.203			126,553	631,425
Passed-through				
Regents of the University of New Mexico Surveys, Studies, Investigations, Demonstrations, and Training Grants - Section 1442 of the Safe Drinking Water Act	66.424	281131-87FW	-	338
Total ALN 66.424			-	338
National Estuary Program	66.456		71,181	1,000,110
Pollution Prevention Grants Program	66.708		-	176,595
Passed-through				
Extension Foundation Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies	66.716	PSEFMP202424	-	2,797
Total ALN 66.716			-	2,797
Total U.S. Environmental Protection Agency			477,957	2,708,030
U.S. Department of Energy				
Passed-through				
Triton Systems, Inc. U.S. Department of Energy with no Assistance Listing Number	81.000	TSI-5017-23-20211929	-	62,500
Total ALN 81.000			-	62,500
Passed-through				
Triton Systems, Inc. Office of Science Financial Assistance Program	81.049	TSI-5017-23-20211929	-	(31,325)
Total ALN 81.049			-	(31,325)
Passed-through				
Littoral Power Systems Renewable Energy Research and Development	81.087	NSN-025841	-	15,678
Total ALN 81.087			-	15,678
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117		147,994	368,441
Passed-through				
Efficiency Maine Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128		-	(713,626)
Total ALN 81.128			-	(713,626)
Total U.S. Department of Energy			147,994	(298,332)

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

<u>Federal grantor/pass-through grantor/program title</u>	<u>Assistance Listing Number (ALN)</u>	<u>Pass-through Number</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
U.S. Department of Education				
National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	84.015A		\$ 132,253	\$ 306,776
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		-	83,816
Undergraduate International Studies and Foreign Language Programs	84.016A		-	96,631
Higher Education Institutional Aid	84.031A		-	382,100
Passed-through				
Maine Department of Education				
Career and Technical Education -- Basic Grants to States	84.048A	VO48A200019	-	1,076
Career and Technical Education -- Basic Grants to States	84.048A	VO48A230019	-	60,059
Total ALN 84.048A			-	61,135
Fund for the Improvement of Postsecondary Education	84.116Z		-	905,590
Passed-through				
Maine Aquaculture Innovation Center				
Fund for the Improvement of Postsecondary Education	84.116Z	PROJECT NO. 22-10	-	14,557
Total ALN 84.116Z			-	920,147
Passed-through				
Maine Department of Labor				
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	20220503*2725	-	10,751
Total ALN 84.126			-	10,751
School Safely National Activities	84.184X		-	218,127
Innovative Approaches to Literacy; Promise Neighborhoods; Full-Service Community Schools; and Congressionally Directed Spending for Elementary and Secondary Education Community Projects	84.215K		-	704,858
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325K		-	291,788
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334S		1,540,123	1,593,474
Passed-through				
Maine Department of Education				
Education Stabilization Fund - Governor's Emergency Education Relief Fund	COVID-19 84.425C	013-05A-7004-91-4071	-	17,653
Total ALN 84.425C			-	17,653
Education Stabilization Fund - Higher Education Emergency Relief Fund Institutional Portion	COVID-19 84.425F		-	355,413
Passed-through				
Maine Department of Education				
American Rescue Plan - Elementary and Secondary School Emergency Relief	COVID-19 84.425U	025-05A-7082-96-6401	-	11,095
Total ALN 84.425U			-	11,095
Total U.S. Department of Education			1,672,376	5,053,764

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

<u>Federal grantor/pass-through grantor/program title</u>	<u>Assistance Listing Number (ALN)</u>	<u>Pass-through Number</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
U.S. Department of Health and Human Services				
Passed-through				
Actuarial Research Corporation				
U.S. Department of Health and Human Services Awards with no Assistance Listing Number	93.000	75FCMC19D0081	\$ -	\$ (1,539)
U.S. Department of Health and Human Services Awards with no Assistance Listing Number	93.000	ARC2022-RMADA2-04	-	25,826
Total ALN 93.000			-	24,287
Passed-through				
MaineHealth				
National Organizations of State and Local Officials	93.011	G3242632	-	(2,153)
Total ALN 93.011			-	(2,153)
Passed-through				
Maine Department of Agriculture, Conservation and Forestry				
Food and Drug Administration Research	93.103	20210917*713	-	2,805
Total ALN 93.103			-	2,805
Passed-through				
University of New Hampshire				
Maternal and Child Health Federal Consolidated Programs	93.110	L0154	-	116,197
Maternal and Child Health Federal Consolidated Programs	93.110	NSC	-	22,420
Total ALN 93.110			-	138,617
Passed-through				
Maine Attorney General				
Injury Prevention and Control Research and State and Community Based Programs	93.136	20231103*1312	-	161,006
Injury Prevention and Control Research and State and Community Based Programs	93.136	20311103*1313	-	99,127
Maine Department of Health and Human Services				
Injury Prevention and Control Research and State and Community Based Programs	93.136	20220829*0624	-	219,925
Injury Prevention and Control Research and State and Community Based Programs	93.136	20231030*0124	-	23,738
Total ALN 93.136			-	503,796
Nursing Workforce Diversity	93.178		-	423,414
Graduate Psychology Education	93.191		-	207,895
Passed-through				
Western Maine Addiction Recovery Initiative				
Rural Telemedicine Grants	93.211	001	-	40,549
Total ALN 93.211			-	40,549
Passed-through				
Michigan State University				
State Rural Health Flexibility Program	93.241	002	-	16,073
Total ALN 93.241			-	16,073
Passed-through				
Greater Portland Health				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79TI084417-01	-	79,062
Maine Department of Health and Human Services				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	CD0-22-4465	-	26,330
University of Rhode Island				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	0009873/12232022	-	20,937
Total ALN 93.243			-	126,329
Advanced Nursing Education Workforce Grant Program	93.247		-	419,823
Passed-through				
Penobscot Community Health Center				
Advanced Nursing Education Workforce Grant Program	93.247	NSN924	-	12,189
Total ALN 93.247			-	432,012

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

Federal grantor/pass-through grantor/program title	Assistance Listing Number (ALN)	Pass-through Number	Pass-through To Subrecipients	Federal Expenditures
Passed-through Maine Department of Education ACL Assistive Technology	93.464	013-05A-3076-37-4099 / 013-05A-3049-12-4099	\$ -	\$ 68,366
ACL Assistive Technology	93.464	013-05A-3076-37-3401	-	4,938
Total ALN 93.464			-	73,304
Passed-through Aroostook Agency on Aging Alzheimer's Disease Program Initiative (ADPI)	93.470	NSN-024395	-	35,786
Total ALN 93.470			-	35,786
Passed-through Maine Children's Trust Fund Title IV-E Prevention Program	93.472	SUB CD0-23-4230	-	113
Total ALN 93.472			-	113
Congressional Directives	93.493		-	1,396,526
Passed-through Children's Oral Health Network of Maine Congressional Directives	93.493	HRSDA 22-135	-	13,367
Total ALN 93.493			-	1,409,893
Passed-through Catholic Charities Maine Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	2202MERSSS	-	84,129
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	2302MERSSS	-	5,353
Total ALN 93.566			-	89,482
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	COVID-19 93.632		-	50,658
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		-	464,843
Total ALN 93.632			-	515,501
Passed-through State University of New York, University at Albany Child Welfare Research Training or Demonstration	93.648	6-95862	-	196,934
Total ALN 93.648			-	196,934
Passed-through University of Denver (Colorado Seminary) Adoption Opportunities	93.652	SC37941-02	-	135,055
Adoption Opportunities	93.652	SC37941-02/P0181601	-	483,998
Total ALN 93.652			-	619,053
Passed-through University of Denver (Colorado Seminary) Foster Care Title IV-E	93.658	SC37941-02-01	-	(69)
Total ALN 93.658			-	(69)
Passed-through University of Massachusetts Boston Social Services Block Grant	93.667	B001353549	-	34,860
Total ALN 93.667			-	34,860
Mental and Behavioral Health Education and Training Grants	COVID-19 93.732		5,973	602,944
Mental and Behavioral Health Education and Training Grants	93.732		-	454,313
Total ALN 93.732			5,973	1,057,257
Passed-through Greater Portland Health Opioid STR	93.788	NSN-60902	-	(29)
Maine Department of Health and Human Services Opioid STR	93.788	2023092*837	-	143
Total ALN 93.788			-	114

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

<u>Federal grantor/pass-through grantor/program title</u>	<u>Assistance Listing Number (ALN)</u>	<u>Pass-through Number</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
Passed-through				
Maine Children's Trust Fund				
Maternal, Infant and Early Childhood Homevisiting Grant Program	93.870	SUB CDO-23-4230	\$ -	\$ 313,741
Maternal, Infant and Early Childhood Homevisiting Grant Program	93.870	SUB CDO-21-4230	-	494
Total ALN 93.870			-	314,235
Passed-through				
University of Massachusetts				
Medical Library Assistance	93.879	NSN-60919	-	145
Total ALN 93.879			-	145
Passed-through				
Healthy Acadia Coalition				
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912	6282_FY22-FY25	-	20,522
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912	NSN-60860	-	14,218
Healthy Community Coalition				
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912	NSN-60901	-	27,091
MaineHealth				
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912	G39RH49496-01-00	-	4,637
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912	GA1RH33519	-	37,531
University of Vermont				
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912	34605SUB53138	-	30,663
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912	AWD00001523SUB000005	-	78,837
Total ALN 93.912			-	213,499
Passed-through				
Maine Department of Health and Human Services				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	2023092*837	-	646,715
Total ALN 93.959			-	646,715
Passed-through				
University of New England				
PPHF Geriatric Education Centers	93.969	23015A01	-	556
PPHF Geriatric Education Centers	93.969	23015C01	-	6,277
PPHF Geriatric Education Centers	93.969	23015C07	-	311,204
Total ALN 93.969			-	318,037
Total U.S. Department of Health and Human Services			5,973	7,438,483
Corporation for National and Community Service				
AmeriCorps Seniors Retired and Senior Volunteer Program (RSVP)	94.002		-	73,226
Passed-through				
Maine Department of Education				
AmeriCorps State and National	94.006	013-05A-3471-01-6401	-	31,687
Total ALN 94.006			-	31,687
Total Corporation for National and Community Service			-	104,913
U.S. Department of Homeland Security				
Passed-through				
Maine Emergency Management Agency				
Emergency Management Performance Grants	97.042	20201207*1746	-	1,508
Total ALN 97.042			-	1,508
Passed-through				
Maine Emergency Management Agency				
Homeland Security Grant Program	97.067	EMW-2021-SS-00065	-	131,278
Total ALN 97.067			-	131,278
Total U.S. Department of Homeland Security			-	132,786
Total Other Federal Awards			2,659,933	35,070,721
Total Federal Expenditures			\$ 11,463,426	\$ 289,504,549

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2024**

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, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the System, it is not intended to and does not present the financial position, changes in net position, or cash flows of the System. Therefore, some amounts presented in this Schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

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

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

The System has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance. The System has predetermined Facilities and Administrative (F&A) rates for fiscal year 2024. The base rates for other F&A cost recoveries range from 26% to 53% for fiscal year 2024.

UNIVERSITY OF MAINE SYSTEM
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2024

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, 2024 consist of the following:

Federal Perkins Loans	\$3,486,610
Nursing Student Loans	1,930,363

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, 2024:

Agency	ALN	Direct Funding	Passed-Through Funding	Total
Department of Agriculture	10xxx	\$ 18,334,972	\$ 2,798,416	\$ 21,133,388
Department of Commerce	11xxx	6,898,659	2,398,044	9,296,703
Department of Defense	12xxx	18,820,928	7,225,742	26,046,670
Department of Housing & Urban Development	14xxx	5,858	-	5,858
Department of the Interior	15xxx	848,879	592,797	1,441,676
Department of Justice	16xxx	1,886,830	217,551	2,104,381
Department of Labor	17xxx	160,031	-	160,031
Department of State	19xxx	-	156,345	156,345
Department of Transportation	20xxx	3,353,696	222,040	3,575,736
Department of the Treasury	21xxx	107,796	8,556,398	8,664,194
National Aeronautics & Space Administration	43xxx	1,339,061	1,702,576	3,041,637
National Endowment for the Humanities	451xx	238,557	2,842	241,399
Institute of Museum and Library Services	453xx	-	36,283	36,283
National Science Foundation	47xxx	17,323,817	1,308,107	18,631,924
Small Business Administration	59xxx	958,909	-	958,909
Environmental Protection Agency	66xxx	2,938,689	10,520	2,949,209
U.S. Nuclear Regulatory Commission	77xxx	96,207	-	96,207
Department of Energy	81xxx	7,221,104	7,176,451	14,397,555
Department of Education	84xxx	156,465,715	663,976	157,129,691
Northern Border Regional Commission	90xxx	37,932	-	37,932
Department of Health & Human Services	93xxx	12,040,718	6,324,723	18,365,441
Corporation for National & Community Service	94xxx	712,112	31,687	743,799
Department of Homeland Security	97xxx	-	271,352	271,352
United States Agency for International Development	98xxx	-	18,229	18,229
		\$ 249,790,470	\$ 39,714,079	\$ 289,504,549

UNIVERSITY OF MAINE SYSTEM
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2024

NOTE 5 STUDENT FINANCIAL AID INSTITUTIONAL AND PROGRAM ELIGIBILITY METRICS

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

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

NOTE 6 FEDERAL LOAN PROGRAMS

Federal Perkins Loan Program (84.038) was closed out during the year ended June 30, 2024 at the University of Maine Presque Isle. All loans were received, cancelled, or assigned and cash of \$57,940 was returned to the Department of Education in February 2024.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2024**

Section I – Summary of Auditors’ Results

Financial Statements

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

Federal Awards

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

Identification of Major Federal Programs

Assistance Listing Number(s)	Name of Federal Program or Cluster
84.007, 84.033, 84.038, 84.063, 84.268, 84.379, and 93.364 84.042, 84.044, 84.047, 84.066 21.027	Student Financial Assistance Cluster TRIO Coronavirus State and Local Fiscal Recovery Funds

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

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

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

Section II – Financial Statement Findings

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

Section III – Findings and Questioned Costs – Major Federal Programs

2024 – 001: National Student Loan Data System (NSLDS) Enrollment Reporting

Federal Agency: Department of Education

Federal Program Title: Student Financial Assistance Cluster

Assistance Listing Number: Various

Award Period: July 01, 2023 – June 30, 2024

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matters

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

Condition: During our testing of 40 students, we noted that four of nine University of Maine Farmington (UMF) students tested whose campus enrollment effective date did not match their program enrollment effective date.

Questioned Costs: None

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

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

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

Repeat Finding: Yes; 2023-001 (University of Maine)

UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2024

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

2024 – 001: National Student Loan Data System (NSLDS) Enrollment Reporting (Continued)

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

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



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