



**UNIVERSITY OF PITTSBURGH – OF THE COMMONWEALTH
SYSTEM OF HIGHER EDUCATION**

Consolidated Financial Statements and Independent Auditors' Reports
Required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform
Administrative Requirements, Cost Principles, and Audit Requirements for
Federal Awards*, and Related Information

Year ended June 30, 2020

**UNIVERSITY OF PITTSBURGH – OF THE
COMMONWEALTH SYSTEM OF HIGHER EDUCATION**

June 30, 2020

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Independent Auditors' Report

The Board of Trustees
The University of Pittsburgh – Of the Commonwealth
System of Higher Education:

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of The University of Pittsburgh – Of the Commonwealth System of Higher Education (the University), which comprise the consolidated balance sheets as of June 30, 2020 and 2019, the related consolidated statements of activities and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of The University of Pittsburgh – Of the Commonwealth System of Higher Education as of June 30, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended, in accordance with U.S. generally accepted accounting principles.



Emphasis of Matter

As discussed in note 1 to the consolidated financial statements, in 2020, the University adopted Accounting Standards Update No. 2016-02, *Leases (Topic 842)*, as amended. Our opinion is not modified with respect to this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 20, 2020 on our consideration of the University's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the University's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the University's internal control over financial reporting and compliance.

KPMG LLP

Pittsburgh, Pennsylvania
October 20, 2020

CONSOLIDATED BALANCE SHEETS
JUNE 30, 2020 AND 2019
(in thousands of dollars)

	2020	2019
ASSETS:		
Cash and cash equivalents (Notes 1, 2 and 6)	\$ 117,648	\$ 10,521
Operating investments (Notes 1, 2, 5 and 6)	1,037,526	469,630
Inventories and deferred charges	26,161	35,656
Accounts and notes receivable, net (Notes 2 and 3)	232,318	266,984
Contributions receivable, net (Notes 1 and 4)	56,526	55,663
Student loans receivable, net	32,300	36,811
Foundation assets (Note 1)	35,615	30,903
Endowment investments (Notes 5 and 6)	4,203,474	4,342,563
Endowed funds held by third parties (Note 6)	22,865	23,677
Operating lease right-of-use assets, net (Note 7)	268,368	-
Property, plant, and equipment, net (Note 8)	1,979,055	1,929,919
TOTAL ASSETS	\$ 8,011,856	\$ 7,202,327
LIABILITIES:		
Accounts payable and accrued expenses	\$ 104,839	\$ 106,235
Accrued payroll and related liabilities	105,219	81,987
Deferred student and other revenue (Note 1)	41,609	48,101
Advanced receipt of grant funds (Note 1)	84,961	73,708
Refundable U.S. government student loans	26,000	32,978
Other liabilities (Notes 6 and 10)	144,857	138,004
Pension and postretirement obligations (Note 11)	721,088	622,845
Conditional asset remediation obligation (Note 8)	28,940	30,022
Right-of-use lease liabilities (Note 7)	300,765	-
Bonds and notes payable (Note 9)	1,452,894	899,687
TOTAL LIABILITIES	3,011,172	2,033,567
NET ASSETS:		
Without donor restrictions (Notes 1 and 12)		
Endowment designated for financial aid	1,556,934	1,704,446
Other designated endowments	1,010,788	947,923
Net invested in plant and other	698,087	763,467
Total without donor restrictions	3,265,809	3,415,836
With donor restrictions (Notes 1 and 12)		
Endowments	1,618,332	1,663,466
Other	116,543	89,458
Total with donor restrictions	1,734,875	1,752,924
TOTAL NET ASSETS	5,000,684	5,168,760
TOTAL LIABILITIES AND NET ASSETS	\$ 8,011,856	\$ 7,202,327

The accompanying notes are an integral part of these consolidated financial statements.

CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020
COMPARED TO SUMMARY INFORMATION FOR THE YEAR ENDED JUNE 30, 2019
(in thousands of dollars)

	2020			
	Without Donor Restrictions	With Donor Restrictions	Total	2019
OPERATING REVENUES:				
Tuition and fees (net of tuition discounts of \$240.1 million and \$206.0 million)	\$ 632,622	\$ -	\$ 632,622	\$ 639,561
Commonwealth appropriation	183,146	-	183,146	174,675
Commonwealth construction grants	1,838	25,833	27,671	8,781
Research grants and contracts	894,888	-	894,888	859,690
Contributions for operations	41,798	14,305	56,103	51,047
Endowment distributions and investment income	174,968	-	174,968	157,031
Sales and services, educational and other	135,139	-	135,139	138,947
Sales and services, auxiliary	127,317	-	127,317	151,020
UPMC academic support (Note 15)	270,135	-	270,135	172,218
Net assets released from restrictions	16,989	(16,989)	-	-
Total operating revenues	2,478,840	23,149	2,501,989	2,352,970
OPERATING EXPENSES:				
Salaries and wages	1,164,657	-	1,164,657	1,055,046
Fringe benefits	333,071	-	333,071	300,091
Total compensation	1,497,728	-	1,497,728	1,355,137
Supplies	115,591	-	115,591	122,669
Business and professional	348,940	-	348,940	374,303
Facilities	99,600	-	99,600	103,357
Depreciation	194,369	-	194,369	184,835
Interest	42,676	-	42,676	30,137
Rent	61,077	-	61,077	52,507
Other	56,826	-	56,826	42,301
Total operating expenses (Note 14)	2,416,807	-	2,416,807	2,265,246
Change in net assets from operating activities	62,033	23,149	85,182	87,724
OTHER ACTIVITIES:				
Investment (losses) gains, net of endowment distributions for operations	(71,936)	(65,130)	(137,066)	71,575
Contributions for endowment	-	23,932	23,932	31,025
Change in fair value of interest rate swaps (Note 10)	(35,300)	-	(35,300)	(20,765)
Deferred tax (expense) benefit (Note 1)	(11,355)	-	(11,355)	11,355
Other components of net periodic benefit cost (Note 11)	(23,586)	-	(23,586)	(22,241)
Nonperiodic changes in benefit plans (Note 11)	(69,883)	-	(69,883)	(46,707)
Total other activities	(212,060)	(41,198)	(253,258)	24,242
CHANGE IN NET ASSETS	(150,027)	(18,049)	(168,076)	111,966
NET ASSETS, BEGINNING OF YEAR	3,415,836	1,752,924	5,168,760	5,056,794
NET ASSETS, END OF YEAR	\$ 3,265,809	\$ 1,734,875	\$ 5,000,684	\$ 5,168,760

The accompanying notes are an integral part of these consolidated financial statements.

CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019
(in thousands of dollars)

	2019		
	Without Donor Restrictions	With Donor Restrictions	Total
OPERATING REVENUES:			
Tuition and fees (net of tuition discounts of \$206.0 million)	\$ 639,561	\$ -	\$ 639,561
Commonwealth appropriation	174,675	-	174,675
Commonwealth construction grants	-	8,781	8,781
Research grants and contracts	859,690	-	859,690
Contributions for operations	33,216	17,831	51,047
Endowment distributions and investment income	157,031	-	157,031
Sales and services, educational and other	138,947	-	138,947
Sales and services, auxiliary	151,020	-	151,020
UPMC academic support (Note 15)	172,218	-	172,218
Net assets released from restrictions	42,037	(42,037)	-
Total operating revenues	2,368,395	(15,425)	2,352,970
OPERATING EXPENSES:			
Salaries and wages	1,055,046	-	1,055,046
Fringe benefits	300,091	-	300,091
Total compensation	1,355,137	-	1,355,137
Supplies	122,669	-	122,669
Business and professional	374,303	-	374,303
Facilities	103,357	-	103,357
Depreciation	184,835	-	184,835
Interest	30,137	-	30,137
Rent	52,507	-	52,507
Other	42,301	-	42,301
Total operating expenses (Note 14)	2,265,246	-	2,265,246
Change in net assets from operating activities	103,149	(15,425)	87,724
OTHER ACTIVITIES:			
Investment gains, net of endowment distributions for operations	44,111	27,464	71,575
Contributions for endowment	-	31,025	31,025
Change in fair value of interest rate swaps (Note 10)	(20,765)	-	(20,765)
Deferred tax benefit (Note 1)	11,355	-	11,355
Other components of net periodic benefit cost (Note 11)	(22,241)	-	(22,241)
Nonperiodic changes in benefit plans (Note 11)	(46,707)	-	(46,707)
Total other activities	(34,247)	58,489	24,242
CHANGE IN NET ASSETS	68,902	43,064	111,966
NET ASSETS, BEGINNING OF YEAR	3,346,934	1,709,860	5,056,794
NET ASSETS, END OF YEAR	\$ 3,415,836	\$ 1,752,924	\$ 5,168,760

The accompanying notes are an integral part of these consolidated financial statements.

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019
(in thousands of dollars)

	2020	2019
CASH AND CASH EQUIVALENTS:		
End of year	\$ 117,648	\$ 10,521
Beginning of year	10,521	45,809
CHANGE IN CASH AND CASH EQUIVALENTS	\$ 107,127	\$ (35,288)
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ (168,076)	\$ 111,966
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation, and amortization of right-of-use assets	233,595	184,835
Deferred tax expense (benefit)	11,355	(11,355)
Other components of net periodic benefit cost	23,586	22,241
Nonperiodic changes in benefit plans	69,883	46,707
Amortization of debt issuance costs and bond premiums, net	836	279
Loss on disposal of plant assets	4,124	2,301
Investment gains	(19,679)	(200,369)
Change in fair value of interest rate swaps	35,300	20,765
Contributions restricted for long-term investment	(53,903)	(41,341)
Changes in operating assets and liabilities:		
Accounts, notes, contributions, and loans receivable, net	48,524	(35,414)
Other assets	(1,860)	(745)
Accounts payable and accrued expenses	3,722	7,720
Pension and postretirement obligations	4,774	3,309
Other liabilities	21,071	2,918
Operating leases, net	(35,388)	-
Net cash provided by operating activities	177,864	113,817
CASH FLOWS FROM INVESTING ACTIVITIES:		
Expended for property, plant, and equipment - University	(219,958)	(249,620)
Expended for property, plant, and equipment - commonwealth	(27,671)	(8,781)
Change in accounts payable for property, plant, and equipment	(5,118)	(486)
Purchases/sales of operating investments, net	(544,174)	(76,910)
Purchases of endowment investments	(5,283,533)	(4,135,729)
Proceeds from sales/maturities of endowment investments	5,419,426	4,210,040
Change in foundation assets and other	(4,746)	(1,252)
Net cash used for investing activities	(665,774)	(262,738)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Repayments of debt and other	(202,615)	(43,600)
Proceeds from issuance of debt and other	754,986	109,588
Repayments on credit facilities	(106,500)	-
Borrowings on credit facilities	106,500	-
Principal payments on finance leases	(1,370)	-
Contributions restricted for long-term investment	44,036	47,645
Net cash provided by financing activities	595,037	113,633
CHANGE IN CASH AND CASH EQUIVALENTS	\$ 107,127	\$ (35,288)
Supplemental disclosure of cash flow information:		
Cash paid for interest (excluding fees)	\$ 35,941	\$ 30,282
Noncash investing activity for property, plant, and equipment:		
Accounts payable	\$ 22,994	\$ 28,112
Capital lease obligations	\$ -	\$ 24,525

The accompanying notes are an integral part of these consolidated financial statements.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING PRACTICES

Organization

Founded in 1787, the University of Pittsburgh (the University) is one of the oldest institutions of higher education in the United States. The University's mission is to provide high-quality undergraduate and graduate programs in the arts and sciences and professional fields; engage in research, artistic, and scholarly activities that advance learning through the extension of the frontiers of knowledge and creative endeavor; cooperate with industrial and governmental institutions to transfer knowledge in science, technology, and health care; offer continuing educational programs adapted to the personal enrichment, professional upgrading, and career advancement interests and needs of adult Pennsylvanians; and make available to local communities and public agencies the expertise of the University in ways that are consistent with the primary teaching and research functions and contribute to social, intellectual, and economic development in the commonwealth, the nation, and the world.

The University's main campus in the City of Pittsburgh comprises 16 schools and several academic centers educating approximately 28,400 students in various undergraduate, graduate, and doctorate-professional programs. Four regional campuses with a total enrollment approximating 5,400 students are located throughout western Pennsylvania.

Relationship with the Commonwealth of Pennsylvania

The University derives its corporate existence under the laws of the Commonwealth of Pennsylvania (the commonwealth) by reason of the act of the General Assembly of the commonwealth establishing an "Academy or Public School in the town of Pittsburgh" on February 28, 1787 and from the act of February 18, 1819 incorporating the "Western University of Pennsylvania." In 1908, the University's name was changed to the "University of Pittsburgh" by order of the Court of Common Pleas of Allegheny County. In 1966, the Pennsylvania State Legislature enacted the "University of Pittsburgh-Commonwealth Act," which changed the name of the University to the "University of Pittsburgh – of the Commonwealth System of Higher Education" and established the University as an instrumentality of the commonwealth to serve as a state-related institution in the Commonwealth System of Higher Education. The University is a Pennsylvania nonprofit corporation subject to the Nonprofit Corporation Law of 1988.

The entire management, control, and conduct of the instructional, administrative, and financial affairs of the University are vested with the Board of Trustees. The Board of Trustees is comprised of fifty-two members (thirty-six voting members), including twelve commonwealth trustees and sixteen special trustees elected by the board. Special trustees may attend all meetings of the board and are entitled to and exercise all rights, responsibilities, and privileges of trusteeship, except the right to vote at board meetings.

Funding from the Commonwealth of Pennsylvania

As a state-related institution, the University receives an annual appropriation from the commonwealth. There is no assurance that such appropriation will continue to be made at current levels or at levels requested by the University. In addition, the commonwealth funds certain capital projects in support of the University's mission, as well as support for sponsored research grants and contracts, as presented in the following table:

	2020	2019
	<i>(in thousands of dollars)</i>	
Commonwealth appropriation:		
General support	\$ 151,507	\$ 148,536
Rural Education Outreach	3,346	2,846
Supplemental funds – Academic Medical Centers and general support	28,293	23,293
Total commonwealth appropriation	183,146	174,675
Commonwealth construction grants	27,671	8,781
Commonwealth research grants and contracts	13,712	13,918
Total	\$ 224,529	\$ 197,374

Basis of Presentation

The consolidated financial statements include the accounts of the University, which do not include the net assets or activities of the University of Pittsburgh Medical Center (UPMC) or the University of Pittsburgh Physicians (UPP) clinical practice plans, as they are separate legal entities affiliated with but not controlled by the University. The University has the right to designate one-third of the members of the UPMC Board of Directors and any Executive Committee thereof.

The other activities section of the Consolidated Statements of Activities includes investment gains (losses), net of endowment distributions for operations; contributions for endowment; change in fair value of interest rate swaps; deferred tax expense/benefit; other components of net periodic benefit cost; and nonperiodic changes in pension and postretirement benefit plans. Endowment distributions for operations represent those distributions not reinvested in the endowment (see Note 13).

Basis of Accounting

The consolidated financial statements have been prepared on the accrual basis of accounting in conformity with U.S. generally accepted accounting principles (GAAP) as promulgated by the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958, *Not-for-Profit Entities*.

The University's net assets have been classified in accordance with the presence or absence of donor-imposed restrictions and are reported as follows:

- Net assets without donor restrictions - Includes revenues, gains, and losses, which are free from donor restrictions and are available for the general operating purposes of the University. All University expenses are reported as a reduction in net assets without donor restrictions. This class of net assets includes contributions and endowment distributions whose donor-imposed restrictions have been met within the fiscal year as well as endowment funds designated by the University's Board of Trustees or management, as delegated by the board. Restrictions are considered to be released if unrestricted resources are used for a purpose for which restricted resources are available. Contributions for capital construction or acquisition are reported as net assets without donor restrictions once the asset is placed into service.
- Net assets with donor restrictions - Includes donor-imposed restrictions that may be met by the University through the passage of time or through the use of such funds in accordance with the donor's wishes. These funds include endowed contributions and pledges requiring that the original corpus be maintained in perpetuity. The distributions generated by these contributions may be either expended or reinvested in the endowment in accordance with donor restrictions and endowment contribution and spending policies. This net asset category also includes donor restricted funds to be used as revolving student loan funds in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the Consolidated Statements of Activities.

Estimates

Preparation of the consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ materially from those estimates.

Revenue Recognition – Contracts with Customers and Accounts Receivable

In May 2014, FASB issued Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*. The core principle of Topic 606 is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration it expects to be entitled in exchange. In addition, Topic 606 requires disclosures about the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. Topic 606 also requires that tuition, fees, and auxiliary student revenues be presented in the Consolidated Statements of Activities at the transaction price, net of student aid (tuition discounts).

The following table presents the University's net revenue subject to Topic 606:

	2020	2019
	<i>(in thousands of dollars)</i>	
Net tuition and fees	\$ 632,622	\$ 639,561
UPMC academic support	270,135	172,218
Sales and services, educational and other	135,139	138,947
Sales and services, auxiliary	127,317	151,020
Total	\$ 1,165,213	\$ 1,101,746

Revenues are recognized when control of the promised goods or services is transferred to the institutions' students or customers, in an amount that reflects the consideration the University expects to be entitled to in exchange for those goods or services. The University uses the portfolio approach, a practical expedient, to evaluate if a contract exists and to assess collectability at the time of contract inception based on historical experience. Contracts are subsequently reviewed for collectability periodically.

Tuition and fees include tuition from undergraduate, graduate and doctorate-professional programs (net of discounts), and various academic related fees. The University recognizes this revenue as the academic services are rendered and the performance obligation is met, which occurs ratably over the applicable period of instruction or academic term. Undergraduate programs totaled 72.0% and 71.7% of net tuition and fees in 2020 and 2019, respectively.

Tuition discounts are recorded to the extent that either institutional financial aid or aid funded by contributions, endowment distributions, and grant activities are awarded. Tuition discounts awarded in 2020 and 2019 were \$240.1 million and \$206.0 million, respectively. The portion of tuition discounts attributable to institutional funds in 2020 and 2019 were \$208.3 million and \$174.1 million, respectively. Tuition discounts attributable to contributions, donor-restricted endowment distributions, and grant activities were \$31.8 million and \$31.9 million in 2020 and 2019, respectively. Such discounts are reflected within net tuition and fees.

UPMC academic support includes revenues from UPMC and UPP to support teaching, research, and community service functions at the University. Revenue is recognized for these activities as performance obligations are met (see Note 15).

Sales and services, educational and other includes revenues from activities to provide students an enhanced educational experience including athletics, student services, and the study abroad program. Revenue is recognized for these activities as performance obligations are met, which occurs ratably over the period of performance.

Sales and services, auxiliary includes revenues from activities conducted primarily to provide goods or services for students, faculty, and staff. Housing and meal plan revenue in 2020 and 2019 comprised 82.8% and 84.1%, respectively, and are recognized as performance obligations are met, which occurs ratably over the academic term. The remaining revenue consists primarily of book store and parking operations, which is generally recognized at the point of sale.

Students are invoiced prior to the start of the term and payment is generally due within three weeks of the start of classes. Student charges are comprised of all educational related items including tuition and educational materials. Receivables related to sales and services are invoiced based upon contractual terms with students and others.

The University maintains allowances for doubtful accounts to reflect management's best estimate of probable losses inherent in receivable balances. Management determines the allowances for doubtful accounts based on known troubled accounts, the age of the receivable, the anticipated source of payment, historical allowance considerations, and other currently available evidence. Consideration is also given to any specific known risk areas among the existing accounts receivable balances. Receivables are written off when management determines they will not be collected. Recoveries of receivables previously written off are recorded when received.

The University has no significant contract assets or deferred contract costs at June 30, 2020 or June 30, 2019.

The University recognizes a contract liability, or deferred revenue, for payments received in advance of providing services under certain contracts. Contract liabilities include advanced receipt of student tuition and fees, athletic ticket sales, and housing and food service revenue. These contract liabilities are recorded in deferred student and other revenue on the Consolidated Balance Sheets. Revenue recognized related to prior period contract liabilities in 2020 and 2019 was \$39.2 million and \$43.2 million, respectively.

Revenue Recognition - Contributions

In June 2018, FASB issued ASU No. 2018-08, *Not-for-Profit Entities (Topic 958), Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made*. The FASB issued this ASU to reduce diversity in reporting by clarifying (1) whether transactions should be accounted for as contributions within the scope of Topic 958 or as exchange transactions subject to other guidance and (2) whether a contribution is conditional.

Commonwealth appropriation revenue is provided by the commonwealth to support the general operations of the University and allows for a reduction in tuition rates for Pennsylvania resident students. The reduction in rates in 2020 and 2019 amounted to \$288.3 million and \$273.9 million, respectively. Funds are to be spent in accordance with applicable laws and revenue is recognized ratably over the fiscal year as qualified expenses are incurred.

Commonwealth construction grants are provided by the commonwealth to fund certain capital projects in support of the University's mission. This revenue is classified as with donor restrictions until the capital project is completed and placed in service, at which time the net assets are released from restrictions.

The University conducts sponsored program activity with various sponsors, including agencies and departments of the federal government, the commonwealth, local government entities, companies, and foundations. Sponsored activity in 2020 and 2019 was \$894.9 million and \$859.7 million, respectively, with approximately 64% of the funding awarded through the National Institutes of Health. Most University sponsored activity is conducted on a cost-reimbursable basis with the University recognizing revenue as qualifying expenses are incurred. Certain sponsors, however, provide funding in advance of related expenses, and such funding is recorded as advanced receipt of grant funds on the Consolidated Balance Sheets. There is no assurance that sponsored awards will continue to be made at current levels.

The University initially records at fair value unconditional pledges (which are agreements with donors involving non-reciprocal transfers of cash or other assets) as net assets with donor restrictions or without donor restrictions depending on the nature of the donor-imposed restrictions. Contributions whose restrictions are met in the same fiscal year in which they are received are reported with net assets without donor restrictions. Contributions receivable are discounted at a risk-adjusted rate commensurate with the donor's payment plan.

Conditional pledges of cash or other assets are recognized as contribution revenues and receivables when the conditions surrounding the pledge are substantially met.

Cash and Cash Equivalents and Operating Investments

Cash equivalents consist of operating investments with original maturities of 90 days or less. Operating investments include U.S. Treasury instruments and other high-quality, liquid securities that at the time of purchase are rated A3/P-1 or better by Moody's Investors Service or A-/A-1 or better by Standard & Poor's Ratings Services. Operating investments, together with cash and cash equivalents, are utilized to fund the University's short-term operating needs and are invested with the expectation that such securities can be liquidated at their current value in a short time frame. Cash equivalents that are part of endowment investments are shown therewith, as such funds are utilized for endowment purposes rather than University operating needs and therefore are not included in cash and cash equivalents for purposes of the statement of cash flows.

Foundation Assets

The University's foundation assets represent the University's interest in the Bradford Educational Foundation (BEF). The BEF is a 509(a)(3) Type III supporting organization whose sole purpose is to receive, administer, and distribute property for the benefit of the University of Pittsburgh Bradford campus. The BEF is governed by an independent board of directors, with the majority of members being non-University members. Although the University does not exercise control of the BEF, all assets held by the BEF are held for the financial benefit of the University. As such, the consolidated financial statements include the net assets and annual change in net assets of the BEF.

Endowment Investments

The University's endowment investments are reported at fair value. The fair value of direct University holdings in publicly traded securities and exchange traded funds are based upon quoted or published market prices. The fair value of all other investments, which consist of indirect holdings in both privately and publicly traded assets, is determined using net asset value (NAV) per share or unit of interest. Used as a practical expedient for the estimated fair value, NAV per share or its equivalent is provided by the fund managers and reviewed by the University. Indirect holdings of private assets primarily consist of University interests in funds investing in non-marketable alternatives, real assets, and/or distressed securities, whereas indirect holdings of publicly traded assets primarily consist of University interests in marketable alternatives or other commingled funds. Non-marketable alternatives are private equity or equity-like holdings, such as mezzanine and subordinated debt interests, in venture capital, buyout, or recapitalized companies or properties. Real assets are physical assets, or financial assets associated with such physical assets, whose income streams and/or fair values tend to rise with inflation; they include real estate, natural resources, commodities, and other hard assets. Marketable alternatives consist of absolute return-oriented strategies, distressed debt, long/short equity, and other hedging strategies. In the case of indirect holdings, changes in market conditions, economic environment, regulatory environment, currency exchange rates, interest rates, and commodity prices may significantly impact the NAV of the funds holding the investments and, consequently, the fair value of the University's interest in such funds and could materially affect the amounts reported in the consolidated financial statements. Although a secondary market exists for these investments, it is not active, and individual transactions are typically not observable. When transactions do occur in this limited secondary market, they may occur at discounts to the reported NAV. It is therefore possible that if the University were to sell these investments in the secondary market, a buyer may require a discount to the reported NAV, and the discount could be significant. The University attempts to manage these risks through diversification, ongoing due diligence of fund managers, maintaining adequate liquidity, and continuously monitoring economic and market conditions.

Dividend income is recognized net of applicable withholding taxes on the ex-dividend date. Noncash dividends are recorded at the fair value of the securities received. Interest income and expenses are recorded net of management fees and applicable withholding taxes on the accrual basis of accounting.

Government Loan Funds

U.S. government student loans are recorded as liabilities because these funds are refundable to the federal government under certain conditions. Student loan funds donated by private groups, organizations, or individuals are recorded as net assets with donor restrictions since such funds operate on a revolving fund basis with principal and interest payments remaining in the fund for future lending.

Derivative Financial Instruments

The University records derivatives at fair value on the Consolidated Balance Sheets with changes in fair value reflected in the Consolidated Statements of Activities (see Note 10).

Split-Interest Agreements

These agreements with donors consist primarily of charitable gift annuities, pooled income funds, and irrevocable charitable remainder trusts for which the University serves as trustee. Assets are invested and payments are made to donors and/or other beneficiaries in accordance with the respective agreements. Endowment investments include \$31.1 million and \$31.2 million at June 30, 2020 and 2019, respectively, and other liabilities include \$15.6 million at both June 30, 2020 and 2019, respectively, for split-interest agreements.

The University maintains separate and distinct reserve funds adequate to meet future payments of all outstanding charitable gift annuities administered by the University. The University complies with applicable state annuity reserve requirements.

Property, Plant, and Equipment, Net

Property, plant, and equipment is recorded at cost, or if acquired by contribution, at fair value as of the date of the contribution. Depreciation is calculated using the straight-line method. Useful lives generally range from 15 to 40 years for buildings and improvements and 5 to 10 years for furnishings and equipment. As assets are retired, sold, or otherwise disposed, the cost and related accumulated depreciation are removed from the accounts, and gains or losses are recognized in the Consolidated Statements of Activities. Costs associated with the construction of new facilities and renovation and expansion of existing facilities are capitalized within construction in progress until such projects are placed in service. The University capitalizes software and certain implementation costs and generally depreciates such assets over 5 to 10 years. Works of art, historical treasures, and similar assets include a variety of paintings, sculptures, photographs, antiques, and furnishings, as well as scholarly papers and archives. These assets are used for public exhibition, the preservation of artifacts and antiques for future generations, and scholarly research. Due to their nature, these assets are not depreciated. Library books, which include hard copy publications, periodicals, and electronic publications with rights to archival content, are depreciated over a period of 7 years. Maintenance and repairs are expensed as incurred.

Insurance Liabilities

The University is self-insured through an agreement with UPMC to provide medical coverage for its employees. A liability for estimated incurred but unreported claims of \$9.0 million and \$8.2 million has been recorded at June 30, 2020 and 2019, respectively, based upon management's analysis of claims history. This liability is reflected in accrued payroll and related liabilities on the Consolidated Balance Sheets.

The University is also self-insured for other activities, including workers' compensation, unemployment compensation, and certain litigation claims. Liabilities have been established for these programs generally based on third-party administrators' estimates using the University's historical loss experience. The self-insurance accrual is subject to periodic adjustment by the University based on actual loss experience factors. Liabilities for these other self-insured obligations aggregated \$10.7 million and \$6.0 million at June 30, 2020 and 2019, respectively, and are included in accrued payroll and related liabilities on the Consolidated Balance Sheets.

Recent Accounting Pronouncements

In February 2016, FASB issued ASU No. 2016-02, *Leases (Topic 842)*, as amended. The ASU is effective for fiscal year 2021 and requires lessees to report most leases as assets and liabilities on the balance sheet, while lessor accounting remains substantially unchanged. The ASU aims to increase transparency and comparability among organizations by recognizing lease assets and lease liabilities on the balance sheet and disclosing key information about leasing arrangements. The University early adopted this standard on July 1, 2019, using a modified retrospective basis and elected the package of practical expedients permitted under the transition guidance with Topic 842, which allows the University to carry forward its identification of contracts that are or contain leases, its historical classification of existing leases, and its accounting for initial direct costs for existing leases. Upon adoption, the University recorded operating right-of-use (ROU) assets and liabilities of \$193.9 million, as of July 1, 2019, primarily related to real estate leases. No change to beginning net assets was required. See Note 7 for additional lease disclosures.

Tax-Exempt Status

The University is exempt from federal income tax under Section 501(c)(3) of the United States Internal Revenue Code. Accordingly, it is not subject to income taxes except to the extent it has taxable income from activities that are not related to its exempt purpose. The University annually reviews its tax positions and has determined that there are no material uncertain tax positions that require recognition in the consolidated financial statements. No provision for income taxes was required for 2020 or 2019.

In 2019, the University recorded an \$11.4 million deferred tax benefit (included in inventories and deferred charges on the Consolidated Balance Sheets) as management believed it was more likely than not that unrelated business income from parking operations would generate sufficient taxable income in future periods so federal net operating loss carryforwards would be utilized. On December 20, 2019, the Taxpayer Certainty and Disaster Tax Relief Act of 2019 was signed into law, which retroactively repeals the "parking tax" for tax exempt organizations. As a result, the University removed the deferred tax benefit recorded in 2019 and a full valuation allowance was recorded at June 30, 2020.

Reclassifications

Certain 2019 operating revenue line items include reclassifications related to the presentation of a separate UPMC academic support line item on the Consolidated Statements of Activities to conform with the 2020 presentation. There was no change in total operating revenues.

NOTE 2: LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

As of June 30, the following financial assets could be made available within one year of the balance sheet date to meet general expenditures:

	2020	2019
	<i>(in thousands of dollars)</i>	
Cash and cash equivalents	\$ 117,648	\$ 10,521
Operating investments	1,015,898	448,012
Accounts and notes receivable, net	232,318	266,984
Payout on designated endowment – financial aid	75,976	66,629
Payout on endowments - other	82,732	79,385
Financial assets available within one year	\$ 1,524,572	\$ 871,531

The University regularly monitors liquidity required to meet all general and capital expenditures, liabilities, and contractual obligations, while striving to maximize the investment of its available funds. For purposes of analyzing resources available to meet general operating needs over a twelve-month period, the University considers all expenditures related to its ongoing activities of teaching, research, and public service mission. This includes operating expenses, principal and interest payments on debt, and capital-related expenditures. Resources not available to meet general expenditures within one year may include those with external limitations imposed by donors, laws, or contracts or internal limitations imposed by management restrictions.

The University has various sources of liquidity, including cash and cash equivalents, operating investments, and lines of credit. Operating investments consist of high-quality securities which are utilized to fund the University's short-term operating needs and are invested with the expectation that such securities can be liquidated at their current value in a short time frame.

Accounts and notes receivable consist of amounts due from students; sponsors of research, instruction, and public service initiatives; UPMC; the commonwealth; and various other entities. All amounts are expected to be converted to cash within twelve months. Student loans receivable are not included, as principal and interest on these loans are used solely to make new loans and are, therefore, not available to meet current operating needs.

The University maintains a management designated endowment fund, the payout from which is used to support student financial aid. Payout on other endowments represents distributions on endowments which are expected to be available for use in the next twelve months. These funds are primarily available to the academic units in which the endowments were directed and are used to support scholarships, chairs and other initiatives.

To help manage unanticipated liquidity needs, the University has four general unsecured credit facilities aggregating \$100.0 million at June 30, 2020. No draws were made against the facilities during 2020. Termination dates on the lines of credit available at June 30, 2020 range from January 2023 to January 2025. It is management's intention to extend each credit facility.

The University also maintains two unsecured credit facilities aggregating \$150.0 million at June 30, 2020 to manage the cash flow requirements of the University's endowment. The University made draws of \$106.5 million against the facilities during 2020 and there are no outstanding balances at June 30, 2020. The \$50.0 million credit facility terminates in January 2023 and the \$100.0 million credit facility terminates in January 2025.

NOTE 3: ACCOUNTS AND NOTES RECEIVABLE, NET

Accounts and notes receivable, net, at June 30 consists of the following:

	2020	2019
	<i>(in thousands of dollars)</i>	
Sponsored grant receivables, net	\$ 147,453	\$ 134,557
Hospitals and affiliated organizations receivables, net	37,386	33,278
Other receivables, net	22,119	16,320
Plant construction receivables due from commonwealth	18,692	11,833
Student receivables, net	6,668	7,496
Commonwealth appropriation receivable	-	63,500
Total accounts and notes receivable, net	\$ 232,318	\$ 266,984

NOTE 4: CONTRIBUTIONS RECEIVABLE, NET

Contributions receivable, net, at June 30 consists of the following:

	2020	2019
	<i>(in thousands of dollars)</i>	
Amounts due in:		
Less than one year	\$ 20,051	\$ 17,890
One to five years	31,299	32,026
Greater than five years	7,527	10,816
Gross contributions receivable	58,877	60,732
Less:		
Allowance for uncollectible pledges	(1,650)	(1,392)
Unamortized discounts	(701)	(3,677)
Total contributions receivable, net	\$ 56,526	\$ 55,663

At June 30, 2020 and 2019, the five largest outstanding pledge balances represented 49% and 55%, respectively, of the University's net contributions receivable.

The University has been named a beneficiary in the wills of numerous donors or has received conditional pledges totaling \$298.0 million and \$283.5 million at June 30, 2020 and 2019, respectively. These bequests are considered intentions to give and do not fall within the definition of an unconditional pledge, and hence, are not recognized in the consolidated financial statements.

NOTE 5: ENDOWMENT AND OPERATING INVESTMENTS

Investments at June 30 consist of the following:

	2020	2019
	<i>(in thousands of dollars)</i>	
Endowment investments:		
Pooled	\$ 4,160,404	\$ 4,299,208
Nonpooled	43,070	43,355
Subtotal endowment investments	4,203,474	4,342,563
Operating investments	1,037,526	469,630
Total endowment and operating investments	\$ 5,241,000	\$ 4,812,193
Composition of endowment investments:		
Cash equivalents	\$ 237,390	\$ 48,408
Domestic equities	386,263	678,766
International equities	824,176	883,225
U.S. government and government agencies' securities, bank acceptances and certificates, and commercial paper	151,707	235,709
Corporate bonds and other obligations	44,475	74,151
Alternative investment funds, partnerships, and exchange traded funds:		
Marketable alternatives	900,912	854,520
Nonmarketable alternatives	965,100	884,248
Real assets	693,451	683,536
Total endowment investments	\$ 4,203,474	\$ 4,342,563
Composition of operating investments:		
U.S. government and government agencies' securities, repurchase agreements, and commercial paper	\$ 594,460	\$ 260,809
Corporate bonds and other obligations	419,763	185,103
Other	23,303	23,718
Total operating investments	\$ 1,037,526	\$ 469,630

Unless precluded by size or donor restrictions, individual endowment fund assets are pooled and collectively managed on a unitized basis. Each endowment fund subscribes to or disposes of units in the pool using fair value per unit at the beginning of the month that such subscription or disposition occurs to account for the transaction.

The philosophies and policies employed in the management of the endowment are long-term by definition, as they are based on the expectation that the endowment will continue to provide financial support to the University in perpetuity. Accordingly, the University's investment policy is intended to optimize long-term total return — income plus capital appreciation — relative to the level of risk taken.

The University's investment policy contemplates the effects of its spending policy. The endowment spending policy balances the need for reliable and predictable earnings distributions to support current University activities with the desire to maintain the purchasing power of endowment assets so that they can continue providing financial support for future generations.

The following table summarizes the University's investments at June 30, 2020 and 2019, for which NAV was used as a practical expedient to estimate fair value:

Asset Class	Fair Value Determined Using NAV		Unfunded Commitments	Redemption	Redemption
	2020	2019	at June 30, 2020	Frequency	Notice Period
(in thousands of dollars)					
International equities	\$ 400,666	\$ 179,209	\$ -	30-90 days	30-120 days
Marketable alternatives:					
Redeemable within one year	704,963	654,700	30,000	30-365 days	30-180 days
Redeemable beyond one year	129,399	53,811	-	1-3 years	60-90 days
Nonredeemable	35,701	32,745	39,143	NA	NA
Total marketable alternatives	870,063	741,256	69,143		
Nonmarketable alternatives	965,100	884,248	545,141	NA	NA
Real assets - Nonredeemable	693,451	657,914	531,336	NA	NA
Total	\$ 2,929,280	\$ 2,462,627	\$ 1,145,620		

Descriptions follow for each asset class set forth in the table above:

International Equities

A portion of the University's investments in international equities includes interests in four funds that hold publicly traded domestic, international, and emerging market equities.

Marketable Alternatives

The University's investments in marketable alternatives are interests in commingled funds that hold various combinations of long and short positions predominantly in publicly traded equities, fixed income, and financial derivatives. Funds that are nonredeemable typically have investment periods of three or more years during which committed capital may be called and invested. The University's interests in the nonredeemable funds are considered to be illiquid in that they are not easily transferable and typically achieve liquidity over multi-year periods when and if the fund managers distribute proceeds realized from the underlying fund assets.

Nonmarketable Alternatives

The University's investments in nonmarketable alternatives are interests in commingled, private equity funds, including venture capital. These funds are invested in equity and equity-like securities of mostly non-publicly traded companies over investment periods of typically three to five years during which committed capital may be called and invested. The University's interests in private equity funds are considered to be illiquid in that they are not easily transferable and typically achieve liquidity over multi-year periods when and if the fund managers distribute proceeds realized from underlying fund assets. In addition to investments in commingled funds, the University may invest directly in privately-held companies alongside its commingled funds.

Real Assets

The University's investments in real assets are interests in commingled funds that hold various combinations of publicly and non-publicly traded physical assets (such as real estate, natural resources, commodities, and utilities), the financial assets and derivatives associated with such physical assets, and the equity and equity-like securities of companies engaged in physical asset ownership, operations and/or services. Funds that are nonredeemable typically have investment periods of three or more years during which committed capital may be called and invested. The University's interests in the nonredeemable funds are considered to be illiquid in that they are not easily transferable and typically achieve liquidity over multi-year periods when and if the fund managers distribute proceeds realized from the underlying fund assets.

NOTE 6: FAIR VALUE MEASUREMENTS

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The three levels of the fair value hierarchy are as follows:

- Level 1 – Unadjusted quoted or published prices in active markets for identical assets or liabilities that are available at the measurement date.
- Level 2 – Inputs other than quoted or published prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3 – Unobservable inputs for the asset or liability that are used to measure fair value when observable inputs are not available. These inputs are developed based upon the best information available in such circumstances.

In the event that changes in the inputs used in the fair value measurement of an asset or liability result in a transfer of the fair value measurement into a different level, such transfers are recognized at the end of the reporting period.

The following tables summarize the inputs used in valuing the University's assets and liabilities carried at fair value, excluding investments stated at NAV as a practical expedient, at June 30, 2020 and 2019:

	2020			
	Level 1	Level 2	Level 3	Total
Assets	<i>(in thousands of dollars)</i>			
Cash equivalents	\$ 42,827	\$ 74,821	\$ -	\$ 117,648
Endowment investments:				
Cash equivalents	145,270	92,120	-	237,390
Domestic equities	383,851	2,412	-	386,263
International equities	422,341	1,169	-	423,510
U.S. government, corporate bonds, and other obligations	169,457	22,946	3,779	196,182
Marketable alternatives	5,999	24,850	-	30,849
Real assets	-	-	-	-
Subtotal endowment investments ⁽¹⁾	1,126,918	143,497	3,779	1,274,194
Operating investments:				
U.S. government, corporate bonds, and other obligations	887,358	126,865	-	1,014,223
Other	1,675	-	21,628	23,303
Endowed funds held by third parties	-	-	22,865	22,865
Total assets	\$ 2,058,778	\$ 345,183	\$ 48,272	\$ 2,452,233
Liabilities				
Interest rate swaps	\$ -	\$ 112,854	\$ -	\$ 112,854

	2019			
	Level 1	Level 2	Level 3	Total
	<i>(in thousands of dollars)</i>			
Assets				
Cash equivalents	\$ 9,485	\$ 1,036	\$ -	\$ 10,521
Endowment investments:				
Cash equivalents	39,175	9,233	-	48,408
Domestic equities	678,766	-	-	678,766
International equities	696,058	5,417	2,541	704,016
U.S. government, corporate bonds, and other obligations	268,449	29,850	11,561	309,860
Marketable alternatives	23,270	89,994	-	113,264
Real assets	25,622	-	-	25,622
Subtotal endowment investments ⁽¹⁾	1,731,340	134,494	14,102	1,879,936
Operating investments:				
U.S. government, corporate bonds, and other obligations	378,037	67,875	-	445,912
Other	2,100	-	21,618	23,718
Endowed funds held by third parties	-	-	23,677	23,677
Total assets	\$ 2,120,962	\$ 203,405	\$ 59,397	\$ 2,383,764
Liabilities				
Interest rate swaps	\$ -	\$ 77,554	\$ -	\$ 77,554

(1) The subtotals of endowment investments within the fair value tables above exclude investments of \$2,929,280 and \$2,462,627 as of June 30, 2020 and 2019, respectively, which are measured at NAV as a practical expedient and are not classified in the fair value hierarchy (see Note 5).

The following table summarizes the change in the Level 3 activity for the years ended June 30, 2020 and 2019:

	International Equities	U.S. Government Corporate and Other	Other Operating and Endowed Funds Held by Third Parties	Total
	<i>(in thousands of dollars)</i>			
Fair Value - June 30, 2018	\$ 2,887	\$ 10,750	\$ 45,575	\$ 59,212
Capital calls/purchases	-	1,300	1,070	2,370
Distributions/sales	(448)	(800)	(982)	(2,230)
Realized gains	107	65	-	172
Unrealized (losses) gains	(5)	246	(368)	(127)
Fair Value - June 30, 2019	\$ 2,541	\$ 11,561	\$ 45,295	\$ 59,397
Capital calls/purchases	-	-	1,138	1,138
Distributions/sales	(1,851)	(7,829)	(1,032)	(10,712)
Realized gains	451	709	-	1,160
Unrealized losses	(1,141)	(662)	(908)	(2,711)
Fair Value - June 30, 2020	\$ -	\$ 3,779	\$ 44,493	\$ 48,272

NOTE 7: LEASES

The University has operating and finance leases for campus facilities, office space, equipment and vehicles. Right-of-use assets represent the University's right to use an underlying asset for the lease term, if greater than twelve months. Lease obligations represent the University's liability to make lease payments arising from the lease. Operating and finance lease right-of-use assets and related obligations are recognized at commencement date based on the present value of lease payments over the lease term discounted using an appropriate incremental borrowing rate. The incremental borrowing rate is based on the information available at commencement date in determining the present value of lease payments. The value of an option to extend or terminate a lease is reflected to the extent it is reasonably certain management will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term. Interest expense is recognized as a component of the lease payment for finance leases.

Rental income arising from operating leases as a lessor is included in operating revenue in sales and services, educational and other in the Consolidated Statements of Activities.

The Consolidated Balance Sheet location of assets and liabilities related to operating and finance leases as of June 30, 2020 follow:

	Location on Consolidated Balance Sheets	2020 <i>(in thousands of dollars)</i>
Assets		
Operating lease assets	Operating lease right-of-use assets, net	\$ 268,368
Finance lease assets ^(a)	Property, plant and equipment, net	25,912
Total lease assets		\$ 294,280
Liabilities		
Operating lease liabilities	Right-of-use lease liabilities	\$ 272,549
Finance lease liabilities	Right-of-use lease liabilities	28,216
Total lease liabilities		\$ 300,765

(a) Finance lease assets are recorded net of accumulated depreciation of \$14.2 million as of June 30, 2020.

The following table is a summary of the components of lease expense for the year ended June 30, 2020:

	Location on Consolidated Statements of Activities	2020 <i>(in thousands of dollars)</i>
Operating lease expense	Rent	\$ 46,101
Finance lease expense		
Amortization of ROU asset	Depreciation	2,967
Interest on lease liabilities	Interest	1,544
Short-term lease expense	Rent	1,719
Variable lease expense	Rent	13,773
Total lease cost		\$ 66,104

The University recognized \$18.8 million in sublease income included in sales and services, educational and other in the Consolidated Statements of Activities at June 30, 2020.

When the rate implicit in the contract is not readily determinable, a collateralized incremental borrowing rate as the discount rate for the present value of lease payments is used. Lease terms and discount rates follow:

Weighted average remaining lease term (years):	<u>2020</u>
Operating leases	8.19
Finance leases	13.66
Weighted average discount rate:	
Operating leases	2.69%
Finance leases	4.43%

Supplemental cash flow information related to leases as of and for the year ended June 30, 2020 is as follows:

	<u>2020</u>
	<i>(in thousands of dollars)</i>
Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows paid for operating leases	\$ 45,269
Operating cash flows paid for interest portion of finance leases	\$ 1,544
Financing cash flows paid for principal portion of finance leases	\$ 1,370
Right-of-use assets obtained in exchange for new operating lease liabilities	\$ 113,681
Right-of-use assets obtained in exchange for new finance lease liabilities	\$ -

The approximate future minimum lease payments under operating and financing leases as of June 30, 2020 are as follows:

	<u>Operating Leases</u>	<u>Finance Leases</u>
	<i>(in thousands of dollars)</i>	
2021	\$ 46,183	\$ 2,860
2022	40,301	2,883
2023	38,089	2,907
2024	35,709	2,974
2025	29,460	2,898
Thereafter	114,494	26,581
Total lease payments	304,236	41,103
Less: imputed interest	(31,687)	(12,887)
Present value of lease liabilities	<u>\$ 272,549</u>	<u>\$ 28,216</u>

As previously disclosed in the fiscal year 2019 Financial Report and under the previous lease accounting standard, future minimum lease payments under operating leases that have initial or remaining noncancelable lease terms or expected variable lease commitments for the years ended June 30 are as follows:

	<u>Operating Leases</u>
	<i>(in thousands of dollars)</i>
2021	\$ 43,378
2022	37,678
2023	32,291
2024	30,054
2025	28,602
Thereafter	108,266
Total	<u>\$ 280,269</u>

Approximate minimum future rental revenue under operating leases that have initial or remaining noncancelable lease terms for the years ended June 30 are as follows:

	Lessor Rental Revenue <i>(in thousands of dollars)</i>
2021	\$ 17,422
2022	14,286
2023	12,307
2024	10,280
2025	2,010
Thereafter	6,294
Total	\$ 62,599

NOTE 8: PROPERTY, PLANT, AND EQUIPMENT, NET

Property, plant, and equipment, net, at June 30 is summarized below:

	2020 <i>(in thousands of dollars)</i>	2019 <i>(in thousands of dollars)</i>
Land	\$ 77,429	\$ 75,658
Buildings and improvements	3,563,075	3,465,813
Equipment	843,148	804,690
Library books	320,146	308,705
Works of art, historical treasures, and similar assets	22,739	21,690
Construction in progress	220,345	151,790
Subtotal	5,046,882	4,828,346
Less: Accumulated depreciation	(3,067,827)	(2,898,427)
Total property, plant, and equipment, net	\$ 1,979,055	\$ 1,929,919

The amount capitalized in property, plant, and equipment related to expenditures funded by the commonwealth on behalf of the University totaled \$781.1 million and \$779.9 million at June 30, 2020 and 2019, respectively. The net book value of these items was \$304.8 million and \$330.1 million at June 30, 2020 and 2019, respectively.

The University has recognized a liability for conditional asset retirement obligations and through an analysis of such obligations, determined that asbestos remediation costs represented the primary source of the liability. The University reviewed facilities on all campuses and estimated the timing, method, and cost of remediation. The resulting liability for conditional asset remediation obligations recognized at June 30, 2020 and 2019 was \$28.9 million and \$30.0 million, respectively.

NOTE 9: BONDS AND NOTES PAYABLE

Bonds and notes payable at June 30 are reported based upon outstanding principal and consists of the following:

	Range of Years		Outstanding Principal	
	Remaining	2020 Effective	<i>(in thousands of dollars)</i>	
	to Maturity	Interest Rates	2020	2019
Variable-rate bonds and notes:				
Series 2017-C1, taxable	-	1.73%-2.48%	\$ -	\$ 55,000
Series 2017-C2, taxable	-	1.65%-2.48%	-	55,000
Series 2017-C3, taxable	-	1.83%-2.50%	-	50,000
Series 2014-B1/B2, tax-exempt	5-15	0.40%-1.70%	46,000	46,000
Series 2018 PANTHER™ Notes, due September 15, 2021		0.36%-3.10%	110,000	110,000
Series 2019 PANTHER™ Notes, due February 15, 2024		0.48%-3.22%	200,000	-
Total variable-rate bonds and notes			356,000	316,000
Fixed-rate bonds:				
Series 2017-A, taxable	3 mos.-16	1.83%-3.65%	393,300	434,900
Series 2017-B, taxable	3 mos.-10	1.72%-3.60%	101,320	102,335
Series 2014-A, tax-exempt	16-24	3.51%-3.65%	49,000	49,000
Series 2017-C, taxable	11-21	2.53%-3.01%	160,000	-
Series 2019-A, taxable	99	3.56%	400,000	-
Noninterest-bearing promissory note			171	171
Total fixed-rate bonds			1,103,791	586,406
Unamortized net premium			1,213	1,274
Debt issuance costs			(8,110)	(3,993)
Total bonds and notes payable			\$1,452,894	\$ 899,687

The principal payments of bonds and notes payable for the next five years ending June 30 in millions of dollars are:

2021	\$ 41.8
2022	\$ 151.2
2023	\$ 39.4
2024	\$ 240.8
2025	\$ 39.7

The foregoing principal payments do not include \$46.0 million of variable-rate demand bonds (VRDBs) in commercial paper (CP) mode, all of which have maturity dates between 2025 and 2035. These bonds bear short-term rates that are fixed over staggered periods of approximately 90 days each and are remarketed at the expiration of their respective rate periods.

Liquidity support for the \$46.0 million of outstanding VRDBs in CP mode is provided by the University. In the event that the University receives notice of an optional tender on its VRDBs in CP mode, the tendered bonds will be purchased with remarketing proceeds. If the remarketing proceeds are insufficient to purchase all tendered bonds, the University would have a current obligation to meet the shortfall. Since the University commenced providing self-liquidity in October 2009, there have been no failed remarketings.

In November 2019, the University issued \$400.0 million Taxable University Bonds (Series 2019-A). These bonds are fixed rate and issued as a century bond with the principal due in 100 years (September 2119) from the issuance date. The proceeds of the 2019-A Bonds will be used to finance various capital projects of the University.

In December 2019, the University remarketed \$160.0 million fixed rate Taxable University Refunding Bonds (Series 2017-C). This remarketing converted \$160.0 million of the University's taxable variable rate commercial paper (Series 2017 C1, C2 and C3) to a fixed rate with final maturity dates between 2031 and 2041.

In December 2019, the University issued its Pitt Asset Notes – Tax-Exempt Higher Education Registered Series of 2019 (Series 2019 PANTHERS™ Notes) in the amount of \$200.0 million to reimburse the University for prior capital and equipment expenditures. These four-year floating rate notes will mature on February 15, 2024.

Interest expense incurred in 2020 and 2019 was \$42.7 million and \$30.1 million, respectively. Included in these amounts are net swap payments and capitalized interest associated with various construction projects. Capitalized interest was \$0.9 million for both 2020 and 2019.

NOTE 10: DERIVATIVE AND OTHER FINANCIAL INSTRUMENTS

The University does not issue or trade derivative financial instruments except as described herein. University financial assets are invested on its behalf with various investment managers, some of whom are authorized to employ derivative instruments, including swaps, futures, forwards, and options. These derivatives are generally used for managing interest rate or foreign currency risk or to hedge a specific financial market position. Additionally, the University has entered into various interest rate swap agreements to hedge its interest rate risk associated with certain debt obligations.

The University may be exposed to financial loss should a derivative counterparty fail to perform pursuant to the instrument. Counterparties are typically financial institutions or exchanges. Counterparty risks are mitigated by using creditworthy counterparties, settling positions periodically, and requiring collateral to be posted at predetermined levels of exposure.

Not including University derivative instruments held by various alternative investment funds, the University invested in futures and total return swap contracts with gross notional values of \$332.5 million and \$92.2 million at June 30, 2020 and 2019, respectively. When the University uses futures and total return swaps to replicate an investment position, it may also post required collateral. Futures contracts and total return swaps are marked-to-market daily based on settlement prices established by the exchange or the appropriate International Swaps and Derivatives Association (ISDA) counterparty with which they are traded. Gains and losses are realized when the contracts expire or are closed. There were unrealized gains of \$11.9 million and \$1.5 million on these future and total return swap contracts at June 30, 2020 and June 30, 2019, respectively.

The University's liability arising from variable-to-fixed interest rate swap agreements associated with certain University debt obligations had an aggregated fair value of \$112.9 million and \$77.6 million at June 30, 2020 and 2019, respectively, and are included in other liabilities on the Consolidated Balance Sheets (see also Note 6). The fair value represents the estimated amount the University would be required to pay to terminate these agreements as of the respective fiscal year-end. The University recognized in the Consolidated Statements of Activities unrealized losses of \$35.3 million and \$20.8 million in 2020 and 2019, respectively, due to changes in fair value of the swaps.

The aggregate notional amount of the swap agreements associated with University debt was \$315.3 million and \$320.3 million at June 30, 2020 and 2019, respectively. These swaps were entered into for the sole purpose of hedging interest payable on certain University VRDBs. The variable interest rates received by the University under the swap agreements are either 67% or 70% of one- or three-month London Interbank Offered Rates (LIBOR), while the fixed rates paid by the University range from 3.25% to 5.14%. Net swap payments made or received by the University are reported in interest expense in the Consolidated Statements of Activities. No collateral was called or posted during 2020 or 2019 with respect to these swap agreements. Furthermore, the University does not anticipate posting collateral pursuant to these swap agreements since there are no collateral thresholds applicable to the University given the University's current credit ratings.

NOTE 11: PENSION AND POSTRETIREMENT OBLIGATIONS**Pension**

The University provides retirement benefits under contributory or noncontributory plans to substantially all employees. The University's contributory plan provides for participant directed investment in certain investments managed by the Teachers Insurance and Annuity Association (TIAA) and College Retirement Equities Fund (CREF) and in certain investment funds of the Vanguard Group. The plan requires three years of service for vesting of the University contribution. Employees hired before January 1, 1995 were immediately vested. University contributions to this plan in 2020 and 2019 were \$90.5 million and \$86.3 million, respectively.

The noncontributory plan is a defined-benefit pension plan that covers employees who do not participate in the contributory plan. The plan was amended to freeze new entrants effective November 3, 2015. The plan provides for vesting after five years with pension benefits accruing at 2.1% of base salary or the Social Security wage base, whichever is lower. Pension benefits are payable upon normal retirement at age 65 or early retirement at age 55, in accordance with the conditions and pension eligibility criteria described in the plan. University contributions to this plan in 2020 and 2019 were \$6.7 million and \$4.9 million, respectively.

Postretirement

The University also provides postretirement medical and life insurance benefits to eligible employees and their spouses upon retirement through a contributory benefit plan.

Though funding is not required, the University has elected to fund its postretirement liability via a Board designated endowment fund, which is managed within the University's pooled endowment investments (see Notes 5 and 13). The fair value of this fund at June 30, 2020 and 2019 was \$479.1 million and \$479.5 million, respectively, and is included in endowment investments on the Consolidated Balance Sheets. Although the University has established this endowment for the postretirement plan, payments to beneficiaries of this plan are currently made through non-endowed operating funds.

Under the Medicare Prescription Drug, Improvement, and Modernization Act of 2003, the federal government provides a subsidy to employers equal to 28% of the employer's qualifying prescription drug costs for retirees if the plan offered by the employer is at least actuarially equivalent to Medicare Part D. The University is qualified for and receives the subsidy via a reduction in premiums charged by its provider.

The University uses a measurement date of June 30 for plan assets and the benefit obligations. Information related to the benefit obligation, assets, and funded status of the defined-benefit pension plan and the postretirement benefit plan as of and for the years ended June 30, 2020 and 2019 is summarized in the table below:

	Defined-Benefit Plan		Postretirement Plan	
	2020	2019	2020	2019
	<i>(in thousands of dollars)</i>			
Service cost	\$ 7,361	\$ 7,151	\$ 22,511	\$ 19,099
Other components of net periodic benefit cost:				
Interest cost	\$ 7,599	\$ 6,950	\$ 21,056	\$ 22,179
Expected return on plan assets	(11,321)	(10,480)	-	-
Actuarial loss	3,090	1,287	3,162	2,305
Total	\$ (632)	\$ (2,243)	\$ 24,218	\$ 24,484
Funded status:				
Benefit obligation at beginning of year	\$ 202,191	\$ 164,979	\$ 579,034	\$ 531,620
Service cost	7,361	7,151	22,511	19,099
Interest cost	7,599	6,950	21,056	22,179
Actuarial loss	39,987	24,610	30,267	24,170
Benefits paid	(1,761)	(1,499)	(18,369)	(18,034)
Benefit obligation at end of year	\$ 255,377	\$ 202,191	\$ 634,499	\$ 579,034
Fair value of plan assets at beginning of year	\$ 158,380	\$ 146,011		
Actual return on plan assets	5,441	8,961		
Actual plan contributions	6,728	4,907		
Benefits paid	(1,761)	(1,499)		
Fair value of plan assets at end of year	\$ 168,788	\$ 158,380		
Funded status – liability recognized on Consolidated Balance Sheets:				
Pension and postretirement obligations	\$ (86,589)	\$ (43,811)	\$ (634,499)	\$ (579,034)
Accumulated benefit obligation	\$ 243,521	\$ 193,323		
Estimated 2021 employer contribution to the defined-benefit plan:				
<i>(in thousands of dollars)</i>		<u>\$ 11,200</u>		

	Defined-Benefit Plan		Postretirement Plan	
	2020	2019	2020	2019
Weighted-average assumptions used to determine the benefit obligation (liability) at June 30:				
Discount rate	3.1%	3.8%	3.0%	3.7%
Rate of compensation increase	3.0%	3.0%	-	-
Assumed health care trend cost:				
Initial trend – pre-age 65 retirees	-	-	6.75%	6.75%
Initial trend – post-age 65 retirees	-	-	6.0%	6.0%
Ultimate trend	-	-	4.5%	4.5%
Year to reach ultimate	-	-	2030	2029
Mortality rate table	Pri-2012	RP-2014	Pri.H-2012	RPH-2014
Mortality improvement scale	MP-2019	MP-2018	MP-2019	MP-2018

Weighted-average assumptions used to determine the net periodic cost (expense) for the years ended June 30:

Discount rate	3.8%	4.25%	3.7%	4.25%
Rate of compensation increase	3.0%	3.0%	-	-
Expected long-term return on plan assets	7.25%	7.25%	-	-
Assumed health care trend cost:				
Initial trend – pre-age 65 retirees	-	-	6.75%	7.0%
Initial trend – post-age 65 retirees	-	-	6.0%	6.0%
Ultimate trend	-	-	4.5%	4.5%
Year to reach ultimate	-	-	2027	2026

Estimated future benefit payments:

Estimated future benefit payments:	Defined-Benefit Plan	Postretirement Plan
	<i>(in thousands of dollars)</i>	
2021	\$ 7,207	\$ 17,037
2022	\$ 5,216	\$ 20,356
2023	\$ 5,752	\$ 21,966
2024	\$ 6,259	\$ 23,601
2025	\$ 6,762	\$ 25,468
2026 – 2030	\$ 42,466	\$ 152,204

Pension Assets

Assets related to the University's defined-benefit pension plan are segregated in a trust managed by a third-party investment manager. The fair value of these assets at June 30, 2020 and 2019 was \$168.8 million and \$158.4 million, respectively. The fund is invested through common collective trust funds in domestic and international equities and fixed-income securities using the S&P 500 Index as a benchmark for domestic equities, the MSCI EAFE Index for international equities, and the Barclays Intermediate Government/Credit Bond Index for the fixed-income securities. Common collective trust funds are similar to mutual funds; however, they are generally not registered with the U.S. Securities and Exchange Commission and participation is not open to the public but limited to institutional investors. The specific investment objective is to meet or exceed the investment policy benchmark over the long term. Plan investment valuations are determined using NAV per share available at the measurement date, as published by the fund manager. The plan has no unfunded commitments. Pension plan assets are Level 1 in the fair value hierarchy.

The long-term investment strategy for pension plan assets is to meet present and future benefit obligations to all participants and beneficiaries; cover reasonable expenses incurred to provide such benefits, including expenses incurred in the administration of the trust and the plan; provide sufficient liquidity to meet benefit and expense payment requirements on a timely basis; and provide a total return that, over the long term, maximizes the ratio of trust assets to liabilities by maximizing investment return, at an appropriate level of risk. The expected return on plan assets is based on a weighted average of the individual expected return for each asset category in the plan's portfolio. Expected return comprises inflation plus the real rate of return for each asset class.

Over the long term, asset allocation is believed to be the single greatest determinant of risk and return. Asset allocation will deviate from the target percentages due to market movement, cash flows, and investment manager performance. Material deviations from the asset allocation target can alter the expected return and risk of the trust. However, frequent rebalancing to the asset allocation targets may result in significant transaction costs, which can impair the trust's ability to meet its investment objective.

The target allocation for both fiscal years and the fair value of the University's pension plan assets at June 30, by asset category, were as follows:

Asset class:	Target Allocation	2020	2019
		<i>(in thousands of dollars)</i>	
Equity securities:			
Stock index and small cap	35%	\$ 58,918	\$ 55,096
International	35%	58,573	55,525
Debt securities	30%	50,762	47,475
Cash and cash equivalents	-	535	284
Total pension plan assets		\$ 168,788	\$ 158,380

NOTE 12: NET ASSETS

Net assets at June 30 consist of the following:

	2020		
	Without Donor Restrictions	With Donor Restrictions	Total
	<i>(in thousands of dollars)</i>		
Endowments – instruction and academic support	\$ -	\$ 1,047,022	\$ 1,047,022
Endowments – financial aid	-	371,899	371,899
Endowments – other	-	199,411	199,411
Endowment designated for financial aid	1,556,934	-	1,556,934
Endowment designated for postretirement benefits	479,059	-	479,059
Endowments designated for schools and other	531,729	-	531,729
Total endowment net assets	2,567,722	1,618,332	4,186,054
Net invested in plant and other	698,087	32,444	730,531
Pledges, loan funds, and other	-	84,099	84,099
Total net assets	\$ 3,265,809	\$ 1,734,875	\$ 5,000,684

	2019		
	Without Donor Restrictions	With Donor Restrictions	Total
	<i>(in thousands of dollars)</i>		
Endowments – instruction and academic support	\$ -	\$ 1,084,845	\$ 1,084,845
Endowments – financial aid	-	374,395	374,395
Endowments – other	-	204,226	204,226
Endowment designated for financial aid	1,704,446	-	1,704,446
Endowment designated for postretirement benefits	479,494	-	479,494
Endowments designated for schools and other	468,429	-	468,429
Total endowment net assets	2,652,369	1,663,466	4,315,835
Net invested in plant and other	763,467	-	763,467
Pledges, loan funds, and other	-	89,458	89,458
Total net assets	\$ 3,415,836	\$ 1,752,924	\$ 5,168,760

Endowments with donor restrictions require the original corpus be maintained in perpetuity. The distributions generated by these funds may be either expended or reinvested in the endowment, in accordance with donor restrictions and the endowment contribution and spending policy (see Note 13). Expendable funds are made available for the schools to use for instruction, academic support, scholarships, fellowships, chairs and other academic initiatives in accordance with donor wishes and University policy. The principal of endowment funds with donor restrictions was \$793.9 million and \$771.8 million as of June 30, 2020 and 2019, respectively. Pledges, loan funds, and other includes endowed and non-endowed pledges and student loan funds restricted by donors.

The endowment designated for financial aid was established exclusively to provide financial aid to students. During 2020 and 2019, the endowment distributed \$76.0 million and \$66.6 million, respectively (see Note 2).

The endowment designated for postretirement benefits was established by the Board of Trustees to support the University's postretirement health and life insurance benefits for employees. Distributions from this endowment totaled \$19.5 million and \$18.3 million in 2020 and 2019, respectively, and were returned to principal. Postretirement liabilities of \$634.5 million as of June 30, 2020 and \$579.0 million as of June 30, 2019 are reported in pension and postretirement obligations on the Consolidated Balance Sheets.

Endowments designated for schools and other include both Board and management designated endowments. Endowments designated to the schools support scholarships, fellowships, chairs, and other academic initiatives. Endowments designated by management support self-insurance liabilities and other general purposes. Cash not yet invested in the consolidated endowment pool as of June 30 is included in endowments designated for schools and other.

Invested in plant and other primarily includes the value of University property net of debt and other capital-related liabilities. Other capital-related liabilities include the valuation of the University's interest rate swap agreements and the conditional asset retirement obligation (see Note 8).

NOTE 13: ENDOWMENT NET ASSETS

The commonwealth has not adopted The Uniform Prudent Management of Institutional Funds Act of 2006 (UPMIFA) and, instead, enacted in December 1998 Pennsylvania Act 141 (codified as Title 15 of the Pennsylvania Consolidated Statutes §5548(c) and referred to herein as Title 15) to govern the investment of restricted funds held in trust by Pennsylvania nonprofit corporations. Title 15 permits Pennsylvania nonprofit corporations to elect a total return approach for determining income distributions from restricted funds held in trust, whereby income is defined as a stipulated percentage of the value of the assets held; the stipulated percentage must be determined at least annually and may be no less than 2% nor more than 7%, and the value of the assets held must be averaged over a period of three or more preceding years. A resolution to elect a total return approach for determining endowment income distributions for the University's consolidated investment pool was passed by the University's Board of Trustees on October 21, 1999. The University's endowment income distribution is determined annually using a stipulated percentage of 4.25% of the endowment's three-year average fair value for all endowments except the endowment designated for financial aid, provided that such distribution is not less than the amount distributed in the previous year. During fiscal year 2020, the University elected to increase the stipulated percentage to 4.75% of the endowment's three-year average fair value for the endowment designated for financial aid.

Employing the total return approach, the University records the original value of an endowed contribution as net assets with donor restrictions, along with any endowment income distributions that are reinvested in the endowment. Non-endowed funds that lack third-party donor restrictions but function as endowments (designated endowments) are classified as net assets without donor restrictions. Gains and losses attributable to donor-restricted endowed funds and designated endowment funds are recorded as net assets with donor restrictions and without donor restrictions, respectively.

The change in endowment net assets for the years ended June 30, 2020 and 2019 was as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
	<i>(in thousands of dollars)</i>		
Endowment net assets – June 30, 2018	\$ 2,617,544	\$ 1,607,760	\$ 4,225,304
Endowment return:			
Endowment earnings	15,603	1,657	17,260
Gains	165,017	22,559	187,576
Total endowment return	180,620	24,216	204,836
Contributions	136	31,490	31,626
Distributions for operations	(146,014)	-	(146,014)
Net transfers	83	-	83
Endowment net assets – June 30, 2019	2,652,369	1,663,466	4,315,835
Endowment return:			
Endowment earnings	126	1,777	1,903
Gains (losses)	64,164	(67,585)	(3,421)
Total endowment return	64,290	(65,808)	(1,518)
Contributions	548	20,674	21,222
Distributions for operations	(158,708)	-	(158,708)
Net transfers	9,223	-	9,223
Endowment net assets – June 30, 2020	\$ 2,567,722	\$ 1,618,332	\$ 4,186,054

Approximately 99% of the University's endowment funds are collectively managed in a broadly diversified pool of assets called the consolidated investment pool. The Investment Committee of the Board of Trustees provides general oversight, policy guidance, and performance review of the consolidated investment pool and approves asset allocation and spending policies.

NOTE 14: FUNCTIONAL EXPENSES

The University accounts for expenses according to major classes of program services or functions. Functional expenses for the years ended June 30 consist of the following:

	2020					
	Program Services					Total
	Academics	Research and Related	Student Services	Auxiliary Enterprises	Support Services	
	<i>(in thousands of dollars)</i>					
Salaries and wages	\$ 509,937	\$ 462,085	\$ 80,123	\$ 21,114	\$ 91,398	\$ 1,164,657
Fringe benefits	142,647	129,628	26,432	7,439	26,925	333,071
Total compensation	652,584	591,713	106,555	28,553	118,323	1,497,728
Supplies	31,037	67,645	9,678	2,829	4,402	115,591
Business and professional	48,703	179,593	37,377	38,997	44,270	348,940
Facilities	42,868	23,188	8,248	18,587	6,709	99,600
Depreciation	80,393	51,801	19,140	27,387	15,648	194,369
Interest	16,792	10,913	3,996	7,701	3,274	42,676
Rent	21,352	27,058	2,476	4,361	5,830	61,077
Other	9,671	4,331	14,498	23,298	5,028	56,826
Total operating expenses	903,400	956,242	201,968	151,713	203,484	2,416,807
Other components of net periodic benefit cost	10,327	9,358	1,623	427	1,851	23,586
Total	\$ 913,727	\$ 965,600	\$ 203,591	\$ 152,140	\$ 205,335	\$ 2,440,393

	2019					
	Program Services					Total
	Academics	Research and Related	Student Services	Auxiliary Enterprises	Support Services	
	<i>(in thousands of dollars)</i>					
Salaries and wages	\$ 495,462	\$ 373,335	\$ 76,385	\$ 20,881	\$ 88,983	\$ 1,055,046
Fringe benefits	136,459	105,269	24,981	7,359	26,023	300,091
Total compensation	631,921	478,604	101,366	28,240	115,006	1,355,137
Supplies	33,995	71,021	9,109	2,750	5,794	122,669
Business and professional	60,505	187,642	40,909	45,106	40,141	374,303
Facilities	45,541	22,463	8,526	19,608	7,219	103,357
Depreciation	79,570	46,784	16,793	26,445	15,243	184,835
Interest	12,032	7,126	2,535	6,067	2,377	30,137
Rent	19,110	26,451	2,851	1,104	2,991	52,507
Other	1,570	19,157	4,421	23,340	(6,187)	42,301
Total operating expenses	884,244	859,248	186,510	152,660	182,584	2,265,246
Other components of net periodic benefit cost	10,445	7,871	1,610	440	1,875	22,241
Total	\$ 894,689	\$ 867,119	\$ 188,120	\$ 153,100	\$ 184,459	\$ 2,287,487

Costs related to the operation and maintenance of property, including depreciation of property and equipment and interest on related debt, are allocated to program services and support services based upon salary effort.

Academics includes instructional, academic support, and library costs. Research and related includes sponsored programs related to research and development as well as public service activity such as clinical trials. Student services represents expenses supporting the well-being and development of students outside of direct instruction, including student admissions, registration, counseling and advising, as well as intercollegiate athletics. Auxiliary enterprises consists of costs to provide services to students, faculty, and staff, such as student housing, meal plans, parking, and book store activity. Support services consists of institution-wide administrative functions in support of the University's academic, research, and public service mission.

NOTE 15: RELATED PARTIES

The University has relationships and affiliation agreements with separately incorporated entities including UPMC and affiliated hospitals and UPP. These relationships include a common paymaster arrangement for certain University School of Medicine (SOM) faculty with academic and clinical responsibilities; contractual obligations for UPMC and UPP to support certain educational and research functions at the University; and property rental agreements. There is no guarantee these agreements will be renewed in future periods. Transactions with all related entities are conducted in the ordinary course of business and are discussed below.

The following summarizes the significant related party transactions between the University and UPMC for the years ended June 30, 2020 and 2019:

Service Agreement	Location on the Consolidated Financial Statements	2020 <i>(in thousands of dollars)</i>	2019
Common paymaster arrangement ^{(a),(c)}	Net on balance sheet	\$ 33,450	\$ 119,196
Facilities-related services, mail, telephone, printing, and other services ^(a)	Net on balance sheet	17,442	16,491
Net balance sheet transactions with UPMC		\$ 50,892	\$ 135,687
UPMC dean's tax, Children's Hospital of Pittsburgh, and other academic support ^(b)	UPMC academic support	\$ 118,834	\$ 104,178
UPMC dual faculty support ^(c)	UPMC academic support	82,310	-
UPMC academic affiliation agreement ^(d)	UPMC academic support	31,500	31,000
UPMC Hillman Cancer Center research support payments ^(e)	UPMC academic support	16,876	17,237
UPMC grant revenue ^(f)	Research grants and contracts	15,447	13,072
Rental revenue ^(g)	UPMC academic support	10,496	10,209
Health Sciences Library System ^(h)	UPMC academic support	5,189	4,057
Cost sharing for Medical and Health Sciences Foundation ⁽ⁱ⁾	UPMC academic support	3,635	3,657
UPMC Enterprises	Contributions for operations	455	2,250
Institute for Personalized Medicine	UPMC academic support	1,295	1,880
Revenues from UPMC		\$ 286,037	\$ 187,540
Health insurance coverage for University employees ⁽ⁱ⁾	Fringe benefits	\$ 135,650	\$ 130,608
WPIC and UPMC Hillman Cancer Center research services ^(k)	Primarily compensation	26,558	27,007
Rental expense paid to UPMC ^(g)	Rent	24,161	23,999
Expenses paid to UPMC		\$ 186,369	\$ 181,614

- (a) Certain University SOM faculty and staff provide clinical services through their University appointments to UPMC, UPP, and affiliated hospitals. The University invoices these entities monthly for reimbursement of the clinical portion of the associated compensation costs. SOM faculty members, having both a University academic appointment and a separate, external appointment for clinical responsibilities, participate in the common paymaster arrangement for purposes of determining appropriate FICA taxation. In addition to the reimbursable compensation costs, the University also engages in other transactions with these entities, which include providing certain facilities-related services, telephone, mailing, printing, and various other services, which are reimbursed at cost.

- (b) UPMC provides support to the SOM for the school's general academic mission, research, new programs, and faculty recruitment; and to augment operating budgets for certain departments that do not generate sufficient revenues to meet their academic and research costs. Additionally, UPMC provides financial support to the SOM through the Children's Hospital of Pittsburgh of UPMC (CHP), which supports pediatric research programs.
- (c) Beginning in fiscal year 2020, UPP and the University entered into a funding arrangement to broadly support the SOM and its missions. The funding arrangement specifies monthly remittances which can be used for operations. Previously, UPP would reimburse the University for faculty compensation, which was recognized on a net basis (see (a) above).
- (d) The University signed an agreement with UPMC that included financial commitments designed to further the two entities' commitment to their interrelated teaching, research, clinical care, and community service missions. As part of the agreement, UPMC provides annual funding for the SOM.
- (e) UPMC provides support payments to the UPMC Hillman Cancer Center (UHCC) for various subsidies, research initiatives, and general support.
- (f) A portion of the University's sponsored program activity is provided by UPMC.
- (g) The University is involved in certain rental arrangements in which the University acts as both lessor or lessee with UPMC and its affiliates.
- (h) UPMC provides support for their use of the University's Health Sciences Library System.
- (i) In 2003, the University and UPMC created the Medical and Health Sciences Foundation (MHSF), a separate 501(c)(3) organization. The MHSF serves as a unified fundraising organization for the University's schools of the health sciences and UPMC. The arrangement calls for the cost of MHSF to be split between the University and UPMC.
- (j) UPMC serves as the provider of health insurance coverage to all eligible University employees who enroll in the plan. The University is self-insured for these costs and reimburses UPMC for actual claims cost.
- (k) The University has an arrangement with UPMC whereby certain research-related costs incurred by UPMC (primarily staff compensation) in relation to the Western Psychiatric Institute and Clinic (WPIC) and UHCC research awards are charged to such awards via an electronic billing and reimbursed to UPMC each month.

A lease arrangement exists between the University and the commonwealth for WPIC. Since 1949, the University has managed WPIC under an agreement between the University and the commonwealth whereby the University rents for a consideration of \$1 per year the land, building, equipment, and other items that are used by WPIC. The agreement provides for continuing terms of 10 years each; however, this agreement is cancelable by either party on one year's written notice. In 1992, the University subleased to UPMC the land, building, equipment, and other items subject to the current lease arrangement between the commonwealth and the University. This sublease arrangement continued to be in effect during 2020 and 2019. Included in property, plant, and equipment is \$183.3 million and \$181.4 million at June 30, 2020 and 2019, respectively, related to the land, buildings, and equipment used by WPIC. Accumulated depreciation related to these assets totaled \$160.8 million and \$156.9 million at June 30, 2020 and 2019, respectively.

NOTE 16: COMMITMENTS AND CONTINGENCIES

In March 2020, the World Health Organization declared the novel coronavirus (COVID-19) a pandemic. The outbreak of the disease has affected travel, commerce and financial markets globally. Commencing March 18, 2020, undergraduate and graduate course instruction was conducted virtually and most students vacated the campus. The University granted refunds of \$18.1 million in 2020 for housing and dining services not provided after March 18, 2020. Students continued to meet their academic requirements for the remainder of the 2020 academic year. The University granted student emergency grants under the Higher Education Emergency Relief Act (HEERF) of approximately \$10.6 million. In addition, another \$10.6 million was received through HEERF to offset the University's institutional costs related to the pandemic. Total revenue of \$16.6 million is recognized as research grants and contracts in the Consolidated Statement of Activities in 2020. While the start of the 2021 academic year will begin with a modified return to campus plan for students, many faculty and staff remain working in a remote environment. Given the uncertainty over the progression of the virus and governmental emergency directives, there is no timetable for when instruction and campus operations will return to normal.

The COVID-19 pandemic has negatively affected national, state, and local economies and global financial markets, and the higher education landscape in general. While the financial impact on the University is being monitored at this time, the pandemic may continue to adversely affect operations and financial condition, including, among other things, the ability of the University to conduct its operations and/or the cost of operations; governmental and non-governmental funding; and financial markets impacting investments valuation and interest rates. The University continues to monitor the pandemic and is prepared to take additional measures to protect the health of the University community and promote the continuity of its academic and research missions.

At June 30, 2020 and 2019, the University had outstanding contractual commitments of \$265.8 million and \$141.8 million, respectively, for property, plant, and equipment expenditures.

In May 2019, the University entered into a transaction with a third-party developer and its affiliates to develop a mixed-use facility consisting of commercial, laboratory, parking, and office space at 5051 Centre Avenue in Pittsburgh. The transaction calls for the University to lease portions of the property to the developer with the University leasing back a portion of the space for research and academic purposes once the development is completed.

The University is a defendant in a number of legal actions seeking damages and other relief from the University. While the final outcome of each action cannot be determined at this time, legal counsel and University management are of the opinion that the liability, if any, in these legal actions will not have a material adverse effect on the University's consolidated financial statements.

The University receives significant financial assistance from the federal government including the sponsorship of federal research projects. Research grants and contracts normally provide for the recovery of direct and indirect costs. Recovery of indirect costs is recorded at predetermined rates negotiated with the federal government. Indirect cost recovery rates from nonfederal sources may vary. Entitlement to these resources for the recovery of the applicable direct and related indirect costs is generally conditioned upon compliance with the terms and conditions of the grant or contract agreements and applicable federal regulations, including the expenditure of the resources for eligible purposes. Substantially all grants and contracts, and the University's indirect cost rate, are subject to financial and compliance reviews and audits by the grantors. Funds received through federal sources are subject to audit each year in accordance with the Office of Management and Budget's Uniform Guidance. In management's opinion, the likelihood of a material adverse outcome on the University's financial position from those reviews and audits is remote.

As part of ongoing operations, the University enters into utility contracts to secure electric and natural gas rates. These contracts are with various utility suppliers and some of the contracts cover multiple years. The University monitors the energy markets on an ongoing basis and will make commitments on new rates if deemed in the best interest of the University.

The University conducts a review of contracts and agreements that may contain guarantees, including loan guarantees such as standby letters of credit and indemnifications. In certain contracts, the University agrees to indemnify a third-party service provider under certain circumstances. Pursuant to its bylaws, the University provides indemnification to directors, officers, and, in some cases, employees and agents against certain liabilities incurred as a result of service provided on behalf of or at the request of the University. The terms of indemnity vary from agreement to agreement, and the amount of indemnification, if any, cannot be reasonably determined.

NOTE 17: SUBSEQUENT EVENTS

The University has evaluated subsequent events through October 20, 2020, the date on which the consolidated financial statements were issued and determined that there were no subsequent events requiring additional disclosure or adjustment to the consolidated financial statements.

MEMBERSHIP OF THE BOARD OF TRUSTEES FISCAL YEAR 2020

MEMBERS EX OFFICIO (NONVOTING) Tom W. Wolf, Governor of the Commonwealth of Pennsylvania Pedro A. Rivera, Secretary of Education of the Commonwealth of Pennsylvania Rich Fitzgerald, Allegheny County Executive William Peduto, Mayor of the City of Pittsburgh	2019 – 2023 Douglas M. Browning Louis R. Cestello David C. Chavern Deborah J. Gillotti 2020 – 2024 John A. Barbour Edward J. Grefenstette Patricia D. Horoho John H. Pelusi Jr. Marna Cupp Whittington	ALUMNI TRUSTEES 2017 – 2021 Larry J. Merlo 2018 – 2022 Jane Bilewicz Allred Gary T. Brownlee 2019 – 2023 Michael G. Wells 2020 – 2024 S. Jeffrey Kondis Lisa A. Golden	EMERITUS TRUSTEES J. David Barnes Thomas G. Bigley Suzanne W. Broadhurst John G. Conomikes George A. Davidson Jr. Catherine D. DeAngelis Herbert P. Douglas Jr. D. Michael Fisher E. Jeanne Gleason J. Roger Glunt Earl F. Hord Paul E. Lego George L. Miles Jr. Frank E. Mosier Alfred L. Moyé Thomas H. O'Brien Anthony J. F. O'Reilly Robert A. Paul Robert P. Randall James C. Roddey Farrell Rubenstein Richard P. Simmons Charles M. Steiner John A. Swanson Burton M. Tansky Dick Thornburgh Thomas J. Usher Sam S. Zacharias
MEMBER EX OFFICIO (VOTING) Patrick Gallagher, Chancellor and Chief Executive Officer	SPECIAL TRUSTEES 2017 – 2021 SaLisa L. Berrien Tamara M. Haddad Adam C. Walker Herbert S. Shear 2018 – 2022 Eva Tansky Blum Sundaa Bridgett-Jones Wen-Ta Chiu David J. Morehouse 2019 – 2023 Robert O. Agbede G. Nicholas Beckwith III Emil Spadafore A. David Tilstone 2020 – 2024 John P. Gismondi Marlee S. Myers Arthur J. Rooney II Vacant	COMMONWEALTH TRUSTEES <i>G: Governor appointment</i> <i>H: House appointment</i> <i>S: Senate appointment</i> 2016 – 2020 Bradley J. Franc (G) Thomas O. Johnson II (H) Jay Costa Jr. (S) 2017 – 2021 Sy Holzer (G) Thomas VanKirk (H) William K. Lieberman (S) 2018 – 2022 Vacant (G) John A. Maher III (H) John J. Verbanac (S) 2019 – 2023 Jake Wheatley Jr. (G) Diane P. Holder (H) Peter C. Varischetti (S)	
TERM TRUSTEES 2017 – 2021 Ira J. Gumberg Dawne S. Hickton Roberta A. Luxbacher Thomas E. Richards 2018 – 2022 Mary Ellen Callahan Vaughn S. Clagette James P. Covert Keith E. Schaefer			

The consolidated financial statements have been reviewed and approved by the University's Audit Committee. The Audit Committee is comprised of outside directors having requisite financial expertise and meets regularly with University management and both internal and external auditors to review internal accounting controls, audit issues, and financial reporting matters. The Committee meets with the external auditors in private sessions and is also responsible for approving the independent auditing firm retained each year. Nonvoting representatives on the Committee include members of the University's administration as well as student, faculty, and staff representatives.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND AUDITORS' REPORT AS REQUIRED BY TITLE 2 U.S. CODE OF
FEDERAL REGULATIONS PART 200**

**UNIVERSITY OF PITTSBURGH – OF THE
COMMONWEALTH SYSTEM OF HIGHER EDUCATION**

Schedule of Expenditures of Federal Awards

Year ended June 30, 2020

<u>Federal grantor/pass through grantor/program title</u>	<u>CFDA number</u>	<u>Direct award or pass-through entity identifying number</u>	<u>Passed through to subrecipients</u>	<u>Federal expenditures</u>
I. RESEARCH & DEVELOPMENT CLUSTER:				
Department of Health and Human Services:				
Administration for Children and Families:				
Westat, Inc.	93.RD	6469-02-S001	\$ —	(30)
Total Administration for Children and Families			—	(30)
Administration for Community Living:				
Paralysis Resource Center	93.325	Direct	55,983	85,204
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433	Direct	178,958	4,318,852
Craig Hospital	93.433	UP001	—	3,677
Gallaudet University	93.433	0000023621	—	(7,035)
University of Michigan	93.433	3004739336	—	20,326
University of Michigan	93.433	SUBK00012505	12,194	66,495
University of Oklahoma	93.433	RS20181718-01	—	27,436
Subtotal 93.433			191,152	4,429,751
Administration for Community Living	93.RD	Direct	—	28,211
Total Administration for Community Living			247,135	4,543,166
Research on Healthcare Costs, Quality and Outcomes:				
National Research Service Awards Health Services Research Training	93.225	Direct	—	84,590
Research on Healthcare Costs, Quality and Outcomes	93.226	Direct	157,102	1,540,386
Columbia University	93.226	2(GG014652-02)	—	45,651
Commonwealth of Pennsylvania	93.226	OD RURAL PA	37,668	623,089
Magee-Womens Research Institute & Foundation	93.226	4039	—	129,230
Tufts University	93.226	HH5422	—	54,517
University of Arizona	93.226	455834	—	40,320
University of Illinois	93.226	16661	—	428
University of Illinois	93.226	16661-02	—	481
University of North Carolina	93.226	5111271	—	16,648
University of Utah	93.226	10055538	—	102,186
University of Utah	93.226	10055388-02	—	112,850
Vanderbilt University Medical Center	93.226	VUMC 67801	—	9,736
Vanderbilt University Medical Center	93.226	VUMC67801	—	30,958
Subtotal 93.226			194,770	2,706,480
Total Research on Healthcare Costs, Quality and Outcomes			194,770	2,791,070
Centers for Disease Control and Prevention:				
Innovations in Applied Public Health Research	93.061	Direct	63,515	607,198
Gaia Medical Institute	93.061	SALIVA BIOMARKERS	—	36,060
MOSAIX Software, Inc.	93.061	JRDA000276-01	—	52,076
Subtotal 93.061			63,515	695,334
University of Rwanda	93.067	EMR IMPACT	—	(9,553)
Prevention of Disease, Disability, and Death through Immunization and Control of Respiratory and Related Diseases	93.083	Direct	—	875,745
Centers for Research and Demonstration for Health Promotion and Disease Prevention	93.135	Direct	—	246,424
Injury Prevention and Control Research and State and Community Based Programs	93.136	Direct	5,012	341,906
Allegheny County	93.136	239092	—	85,168
Allegheny County	93.136	240645	—	124,901
Commonwealth of Pennsylvania	93.136	4300651914	—	138,721
Commonwealth of Pennsylvania	93.136	4300654631	—	118,232
Medical College of Wisconsin	93.136	1U01 CE002944-01	—	101,527
Medical College of Wisconsin	93.136	5U01 CE002944-02	—	167,948
Subtotal 93.136			5,012	1,078,403
Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects	93.185	Direct	—	2,977,468
Carnegie Mellon University	93.185	1090610-425287	—	7,592
Subtotal 93.185			—	2,985,060
Occupational Safety and Health Program	93.262	Direct	173,804	1,577,032
CPWR The Center for Construction Research and Training	93.262	3001-817-01 NIOSH	42,490	45,908
Mount Sinai School of Medicine	93.262	0254-5766-4609	—	5,366
Mount Sinai School of Medicine	93.262	0254-5767-4609	—	24,701
Texas A&M Engineering Experiment Station	93.262	28-M1803757	—	(38,029)
Subtotal 93.262			216,294	1,614,978

**UNIVERSITY OF PITTSBURGH – OF THE
COMMONWEALTH SYSTEM OF HIGHER EDUCATION**

Schedule of Expenditures of Federal Awards

Year ended June 30, 2020

Federal grantor/pass through grantor/program title	CFDA number	Direct award or pass-through entity identifying number	Passed through to subrecipients	Federal expenditures
Rare Disorders: Research, Surveillance, Health Promotion and Education	93.315	Direct	\$ —	61,994
Spina Bifida Association	93.315	SBCCN	—	25,142
Spina Bifida Association	93.315	14-2635	—	4,948
Subtotal 93.315			—	92,084
Johns Hopkins University	93.317	2004222200	—	126,874
Johns Hopkins University	93.317	2004631999	—	78,477
Subtotal 93.317			—	205,351
Commonwealth of Kentucky	93.336	2000000775	—	76,103
Commonwealth of Pennsylvania	93.336	4300584804	—	36,884
Commonwealth of Pennsylvania	93.336	4300585084	—	419,958
North Dakota Department of Health	93.336	PF17.216A	—	152,998
North Dakota Department of Health	93.336	PF19.079	—	129,367
Subtotal 93.336			—	815,310
Commonwealth of Pennsylvania	93.354	430061116	—	187,542
Commonwealth of Pennsylvania	93.426	4300609353	—	(9,838)
Commonwealth of Pennsylvania	93.426	4300625330	—	104,338
Subtotal 93.426			—	94,500
Commonwealth of Pennsylvania	93.436	4300616620	—	80,296
Allegheny County	93.738	233078	—	120,520
Magee-Womens Research Institute & Foundation	93.991	8124	—	19,050
Magee-Womens Research Institute & Foundation	93.991	ADVANCE ACCOUNT	—	47,234
Subtotal 93.991			—	66,284
Centers for Disease Control & Prevention	93.RD	Direct	—	583,079
Allegheny County	93.RD	242964	—	54,835
Subtotal 93.RD			—	637,914
Total Centers for Disease Control and Prevention			284,821	9,786,192
Centers for Medicare and Medicaid Services:				
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	Direct	—	(4,296)
Allegheny County	93.778	236490	—	139,188
Total Centers for Medicare and Medicaid Services			—	134,892
Food and Drug Administration Research:				
Food & Drug Administration	93.103	Direct	—	82,646
Albert Einstein College of Medicine	93.103	311522	—	19,793
Carnegie Mellon University	93.103	1090569-408772	—	34,861
Carnegie Mellon University	93.103	1090599-428116	—	117,955
Children's Hospital of Philadelphia	93.103	ACTIVITY #3201480819	—	98,107
Children's Hospital of Philadelphia	93.103	ACTIVITY #3201480820	—	21,931
Children's Hospital of Philadelphia	93.103	3201480820	—	151,210
Emory University	93.103	T447384	—	18,428
Subtotal 93.103			—	544,931
Magee-Womens Research Institute & Foundation	93.RD	9154	—	65,194
Total Food and Drug Administration			—	610,125
Health Resources and Services Administration:				
Health Research, Inc.	93.110	5606-03	—	49,929
Health Research, Inc.	93.110	5606-02	—	(3,752)
Massachusetts General Hospital	93.110	226859	—	367,169
Massachusetts General Hospital	93.110	226858	—	32,497
Subtotal 93.110			—	445,843
Research Institute at Nationwide Children's Hospital	93.127	710040-0819-00	—	36,121
Research Institute at Nationwide Children's Hospital	93.127	710040-0820-00	—	108,573
Subtotal 93.127			—	144,694
Grants to Increase Organ Donations	93.134	Direct	—	114,558
HIV-Related Training and Technical Assistance	93.145	Direct	1,941,222	2,910,283
Rutgers University	93.145	0759	942	2,891
University of Massachusetts	93.145	OSP29994-09	—	18,875
University of Massachusetts	93.145	OSP2018085	—	56
Subtotal 93.145			1,942,164	2,932,105
National Research Service Award in Primary Care Medicine	93.186	Direct	—	433,424
One Care of Southwest Virginia, Inc.	93.211	HRSA-18-116	—	22,802

**UNIVERSITY OF PITTSBURGH – OF THE
COMMONWEALTH SYSTEM OF HIGHER EDUCATION**

Schedule of Expenditures of Federal Awards

Year ended June 30, 2020

Federal grantor/pass through grantor/program title	CFDA number	Direct award or pass-through entity identifying number	Passed through to subrecipients	Federal expenditures
University of Michigan	93.300	SUBK00012251	\$ —	44,428
University of North Carolina	93.300	5113256	—	(12)
Subtotal 93.300			—	44,416
Fulton County Family Partnership, Inc.	93.912	HRSA-001	—	52,362
Hennepin Healthcare Research Institute	93.RD	LIVING DONOR PROJECT	—	19,388
Total Health Resources and Services Administration			1,942,164	4,209,592
National Institutes of Health:				
Family Smoking Prevention and Tobacco Control Act				
Regulatory Research	93.077	Direct	13,577	178,383
Duke University	93.077	2036158	—	4,393
Duke University	93.077	A030525	—	30,034
Subtotal 93.077			13,577	212,810
Environmental Health	93.113	Direct	464,958	5,229,097
Globin Solutions, Inc.	93.113	GSISUB2020001	—	67,378
Mount Sinai School of Medicine	93.113	0255-C301-4609	—	36,747
University of Kentucky	93.113	3200002784-20-080	—	126,807
University of New Mexico	93.113	3RAV2	—	31,592
Subtotal 93.113			464,958	5,491,621
Oral Diseases and Disorders Research	93.121	Direct	2,478,646	8,987,264
Emory University	93.121	A059210	—	12,255
HealthPartners Institute for Education and Research	93.121	X1510700PITT	—	21,394
International Agency for Research on Cancer	93.121	GEP/17/05	—	106,301
Johns Hopkins University	93.121	2003323556	—	3,112
Massachusetts General Hospital	93.121	234245	—	17,728
Mayo Clinic Jacksonville	93.121	ADVANCE ACCOUNT	—	32,556
NanoMAG, LLC	93.121	NANOMAG/PITT 2	—	92,102
Texas A&M University	93.121	M1802125	—	22,097
University of Michigan	93.121	3004741923	—	(8,035)
University of Michigan	93.121	SUBK00006151	—	1,698,884
University of Puerto Rico Medical Sciences Campus	93.121	ZIKA INFECTION	—	1,931
University of Texas M.D. Anderson Cancer Center	93.121	3001348806	—	58,196
University of Texas M.D. Anderson Cancer Center	93.121	3001423192	—	20,419
Subtotal 93.121			2,478,646	11,066,204
Human Genome Research	93.172	Direct	150,257	825,072
Research Related to Deafness and Communication Disorders	93.173	Direct	1,165,842	7,021,784
CFD Research Corporation	93.173	20180353	—	(1,286)
East Tennessee State University	93.173	19-114-1-S1.1	—	15,078
Gateway Biotechnology, Inc.	93.173	HEARING LOSS	—	2,791
Neuro Kinetics, Inc.	93.173	NKI-CRHITY-02	—	44,322
New York University School of Medicine	93.173	18-A0-00-1000392	—	46,895
Northwestern University	93.173	SP0044830PROJ0012558	—	(333)
Prentke Romich Company	93.173	5020	—	90,388
Stanford University	93.173	62078576-136940	—	144,844
University of Delaware	93.173	55474	—	32,956
University of Michigan	93.173	SUBK00012995	—	39,651
University of South Carolina	93.173	20-3921	—	135,737
University of Utah	93.173	10036512-03	—	(8,074)
University of Utah	93.173	10050816-02	—	202,480
Veterans Research Foundation of Pittsburgh	93.173	4503	—	4,824
Subtotal 93.173			1,165,842	7,772,057
Research and Training in Complementary and				
Integrative Health	93.213	Direct	125,747	1,131,147
Boston Medical Center	93.213	7528	—	59,043
Carnegie Mellon University	93.213	1090552-404619	—	24,522
Carnegie Mellon University	93.213	1090552-404868	—	(1,240)
Carnegie Mellon University	93.213	1090552-404725	—	26,665
Carnegie Mellon University	93.213	1090587-421407	—	124,451
Carnegie Mellon University	93.213	1090541-397713	—	9,412
Furanica, Inc.	93.213	R43AT009806-AGT01	—	53,977
Northwestern University	93.213	60047299 PITT	—	235,878
Northwestern University	93.213	60050243 UP	—	2,551
Palmer College Foundation	93.213	12270	—	64,322
University of California San Diego	93.213	119362080	—	13,828
University of Minnesota	93.213	P007910101	—	556,111
Veterans Research Foundation of Pittsburgh	93.213	ANDREA TOPACIO WORK	—	12,133
Veterans Research Foundation of Pittsburgh	93.213	FOOD POLYPHENOLS	—	2,487
Veterans Research Foundation of Pittsburgh	93.213	TABER MASKREY WORK	—	26,084
Washington State University	93.213	132418 G003792	—	52,708
Washington State University	93.213	132416 G003792	—	255,038
Subtotal 93.213			125,747	2,649,117

**UNIVERSITY OF PITTSBURGH – OF THE
COMMONWEALTH SYSTEM OF HIGHER EDUCATION**

Schedule of Expenditures of Federal Awards

Year ended June 30, 2020

Federal grantor/pass through grantor/program title	CFDA number	Direct award or pass-through entity identifying number	Passed through to subrecipients	Federal expenditures
National Center on Sleep Disorders Research	93.233	Direct	\$ —	1,313,115
Magee-Womens Research Institute & Foundation	93.233	7005	—	256,774
Ohio State University	93.233	60073339	—	49,352
Oregon Health & Science University	93.233	1012376_UPITT	—	24,974
Rand Corporation	93.233	9920150085	—	9,129
Subtotal 93.233			—	1,653,344
Mental Health Research Grants	93.242	Direct	3,548,907	45,945,501
Beth Israel Deaconess Medical Center	93.242	01028829	—	(5,403)
C4 Innovations, LLC	93.242	5546-01-2018	—	37,724
Carnegie Mellon University	93.242	1090522-390404	—	57,138
Carnegie Mellon University	93.242	1090521-397548	—	109,991
Carnegie Mellon University	93.242	1090556-406675	—	28,076
Carnegie Mellon University	93.242	1090534-406558	—	28,662
Case Western Reserve University	93.242	RES514936	—	13,167
Centre for Addiction and Mental Health	93.242	20-155	—	15,219
Drexel University	93.242	860280	—	(1)
Florida International University	93.242	800008268-01UG	—	37,641
Florida State University	93.242	R01915	—	35,286
Georgia State University	93.242	SP00014034-01	—	11,548
Hartford Hospital	93.242	126370-UP1	—	5,086
Magee-Womens Research Institute & Foundation	93.242	5238	—	54,504
Medical University of South Carolina	93.242	A00-3829-S001	—	49,705
Mount Sinai School of Medicine	93.242	0255-0426-4609	—	3,040
Mount Sinai School of Medicine	93.242	0255-0428-4609	—	85,564
Mount Sinai School of Medicine	93.242	0255-2001-4609	—	113,809
Mount Sinai School of Medicine	93.242	0255-5324-4609	—	57,238
Mount Sinai School of Medicine	93.242	0255-C411-4609	—	65,444
NuRelm, Inc.	93.242	20181031-PITT	—	32,270
NuRelm, Inc.	93.242	20191122-Pitt	—	9,914
Pennsylvania State University	93.242	6113-UP-DHHS-9399	—	23,067
Rand Corporation	93.242	9920170066	—	29,307
Research Foundation for Mental Hygiene, Inc.	93.242	143742	—	201,667
Research Foundation for Mental Hygiene, Inc.	93.242	1013805/3/26690	—	267,471
Rowan University	93.242	51480-1	—	18,161
Stellenbosch University	93.242	S0003866	—	7,407
University of California at Berkeley	93.242	00010234	—	14,442
University of California at Berkeley	93.242	00008702	—	6,204
University of California at San Francisco	93.242	8114sc	—	19,600
University of Chicago	93.242	FP052801	—	170
University of Chicago	93.242	FP062571-C	—	825
University of Michigan	93.242	3004654072	—	30,698
University of Michigan	93.242	3003272653	—	27,515
University of Michigan	93.242	3004134618	—	(3,908)
University of Nebraska Medical Center	93.242	34-5250-2007-001	—	226,915
University of Oregon	93.242	215770A	—	400,418
University of Oregon	93.242	281450A	—	236,277
University of Rochester	93.242	416630-G	—	297,723
University of Southern California	93.242	82396976	—	20,064
University of Vermont	93.242	32146SUB52469	—	93,256
University of Western Australia	93.242	7R01 MH118218-02	—	65,417
Wake Forest University	93.242	100000-551843	—	19,166
Wake Forest University	93.242	100000-550833	—	19,166
Washington University in St. Louis	93.242	WU-19-70	—	(1)
Washington University in St. Louis	93.242	WU-20-279	—	153,452
Washington University in St. Louis	93.242	WU-20-121	—	20,124
Yale University	93.242	GR100611-CON80000808	—	17,141
Subtotal 93.242			3,548,907	49,002,867
Alcohol Research Programs	93.273	Direct	300,069	6,499,671
Athersys, Inc.	93.273	STTR PHASE II	—	19,770
Carnegie Mellon University	93.273	1090526-389745	—	19,651
Cleveland Clinic Lerner College of Medicine	93.273	1113-SUB	—	2,506
Cleveland Clinic Lerner College of Medicine	93.273	1319-SUB	—	12,807
Pacific Institute for Research and Evaluation	93.273	0097.37.06	—	140,238
Pacific Institute for Research and Evaluation	93.273	0097.38.06	—	129,686
Pennsylvania State University	93.273	6142-UP-DHHS-7288	—	5,964
University of Washington	93.273	UWSC10629	—	9,406
Wayne State University	93.273	WSU18014	—	24,715
Yale University	93.273	GK000083 CON80000363	—	8,443
Yale University	93.273	GR104428CON-80001431	—	2,403
Yale University	93.273	GR107463CON-80001902	—	12,374
Subtotal 93.273			300,069	6,887,634
Drug Abuse and Addiction Research Programs	93.279	Direct	2,659,584	14,047,889
Boston Medical Center	93.279	6161 – 6885	—	2,985
Carnegie Mellon University	93.279	1090553-404923	—	39,157

**UNIVERSITY OF PITTSBURGH – OF THE
COMMONWEALTH SYSTEM OF HIGHER EDUCATION**

Schedule of Expenditures of Federal Awards

Year ended June 30, 2020

Federal grantor/pass through grantor/program title	CFDA number	Direct award or pass-through entity identifying number	Passed through to subrecipients	Federal expenditures
Carnegie Mellon University	93.279	1090602-424175	\$ —	39,629
Duke University	93.279	2034171	—	596
Duke University	93.279	2037242	—	(901)
Hennepin Healthcare Research Institute	93.279	15159-4-Pitt	—	12,623
Jackson Laboratory	93.279	210247-0419-09	—	159,522
Magee-Womens Research Institute & Foundation	93.279	7421	—	4,788
Magee-Womens Research Institute & Foundation	93.279	6590	—	165,889
McLean Hospital	93.279	401655	—	56,951
McLean Hospital	93.279	401108	—	36,128
Northwestern University	93.279	60050859 PITT	—	15,021
Oregon Health & Science University	93.279	1006667_UPITT	—	12
RTI International	93.279	888-11-16-02	—	62,358
SRI International	93.279	PO27396	—	43,921
Tamade, LLC	93.279	01 PITT	—	49,136
University of California San Diego	93.279	113950787	—	22,041
University of California San Diego	93.279	117780914/S9002323	—	4,926
University of Massachusetts	93.279	WA00458201OSP2017020	—	248,266
University of Nebraska Medical Center	93.279	34-5250-2009-001	—	258,036
Virginia Commonwealth University	93.279	FP00000224_SA005	—	44,884
Yale University	93.279	GR104009-CON80001376	—	6,514
Subtotal 93.279			<u>2,659,584</u>	<u>15,320,371</u>
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	Direct	492,223	3,877,269
Carnegie Mellon University	93.286	1090530-395680	—	16,306
Carnegie Mellon University	93.286	1090550-405293	—	7,610
Case Western Reserve University	93.286	RES513611	—	(5,176)
Case Western Reserve University	93.286	RES514740	—	69,294
Children's Hospital of Los Angeles	93.286	RGF010339-B	—	114,112
Illinois Institute of Technology	93.286	A19-0016-S001	—	15,917
Massachusetts General Hospital	93.286	233327	—	193,007
Sheehan Medical LLC	93.286	ULTRASOUND TRAINING	—	(21)
University of North Carolina	93.286	5108992	—	49,774
University of Utah	93.286	10049378-UPITT	—	111,566
University of Wisconsin	93.286	0000000358	—	140,609
Subtotal 93.286			<u>492,223</u>	<u>4,590,267</u>
Minority Health and Health Disparities Research	93.307	Direct	618,355	3,007,393
Columbia University	93.307	2(GG012238)	—	71,555
Mayo Clinic Rochester	93.307	UNI-259664/PO #66958	—	8,495
University of Arizona	93.307	462673	—	31,565
University of Chicago	93.307	FP064671-01	5,839	7,063
University of Iowa	93.307	1001859514	—	2,754
University of Mississippi Medical Center	93.307	66106330216UP	—	7,182
University of North Carolina	93.307	5115736	—	40,894
University of Puerto Rico Medical Sciences Campus	93.307	PRENATAL STRESSORS	—	16,131
Virginia Commonwealth University	93.307	FP00000731_SA001	—	30,617
Subtotal 93.307			<u>624,194</u>	<u>3,223,649</u>
Trans-NIH Research Support	93.310	Direct	1,728,564	20,527,614
Carnegie Mellon University	93.310	1090565-407039	—	(1,050)
Carnegie Mellon University	93.310	1090580-423516	—	719,126
Carnegie Mellon University	93.310	1090580-423515	—	30,170
Case Western Reserve University	93.310	RES512402	—	44,849
Case Western Reserve University	93.310	RES514373	—	35,646
GE Global Research	93.310	401134920	—	71,255
Massachusetts General Hospital	93.310	233284	—	22,735
Medical College of Wisconsin	93.310	5U24 HG010423-02	—	23,239
Micro-Leads, Inc.	93.310	3OT2OD024908PITT4908	—	2,985
Micro-Leads, Inc.	93.310	3OT2OD024908-01S1	—	126,054
Mount Sinai School of Medicine	93.310	0255-2443-4609	—	3,917
Mount Sinai School of Medicine	93.310	0255-2446-4609	—	37,674
Pacific Northwest National Laboratory	93.310	503935	—	7,531
University of California at Los Angeles	93.310	1553 G VC502	—	(1,730)
University of Melbourne	93.310	3OT2OD023872TA102211	—	84,101
University of Rochester	93.310	417410GURFAOGR510838	—	27,324
University of Rochester	93.310	417410GURFAO GR510	—	127,212
University of Toledo	93.310	F-2018-25	—	157,425
University of Wisconsin	93.310	830K631	—	17,083
University of Wisconsin	93.310	0000000207	—	103,990
Vanderbilt University Medical Center	93.310	VUMC71992	—	24,266
Subtotal 93.310			<u>1,728,564</u>	<u>22,191,416</u>
National Center for Advancing Translational Sciences	93.350	Direct	5,523,124	21,943,625
Children's Hospital of Boston	93.350	GENFD0001706508	—	41,727
Duke University	93.350	203-7853	—	33,245
Tufts Medical Center	93.350	5016899-SERV	—	15,185

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Tufts Medical Center	93.350	5017092-SERV	\$ —	40,284
University of Texas Health Science Center at San Antonio	93.350	165615/165608	—	143,494
University of Utah	93.350	10046258-04	—	6,919
Vanderbilt University	93.350	UNIV60378	—	511,269
Washington University in St. Louis	93.350	WU-18-404-MOD-1	—	(7,758)
Subtotal 93.350			5,523,124	22,727,990
Research Infrastructure Programs	93.351	Direct	341,252	1,401,175
Carnegie Mellon University	93.351	1090520-394508	—	70,667
Case Western Reserve University	93.351	RES512402	—	267,299
Magee-Womens Research Institute & Foundation	93.351	2667	—	58,606
University of Michigan	93.351	3004884630	—	70,794
Subtotal 93.351			341,252	1,868,541
Fred Hutchinson Cancer Research Center	93.353	00009963491	—	6,978
Fred Hutchinson Cancer Research Center	93.353	0001003173	—	3,250
Magee-Womens Research Institute & Foundation	93.353	6800	—	221,226
Roswell Park Cancer Institute	93.353	378-01	—	209,043
Subtotal 93.353			—	440,497
Nursing Research	93.361	Direct	477,426	3,829,289
Cornell University	93.361	84286-11030	—	157,616
Duke University	93.361	205859	—	2,947
Magee-Womens Research Institute & Foundation	93.361	7015	—	148,884
University of California at San Francisco	93.361	11808sc	—	13,870
University of Colorado	93.361	FY20.1011.001	—	16,031
University of North Carolina	93.361	5112455	—	12,845
University of North Carolina	93.361	5106245	—	107,371
University of Tennessee	93.361	20-0108-PITT	—	30,133
Subtotal 93.361			477,426	4,318,986
Cancer Cause and Prevention Research	93.393	Direct	522,209	7,489,369
Carnegie Mellon University	93.393	1090617-429056	—	4,598
Carnegie Mellon University	93.393	1090617-429439	—	25,144
Children's Hospital of Boston	93.393	GENFD0001693799	—	63,347
Fred Hutchinson Cancer Research Center	93.393	0000956670	—	3,010
International Agency for Research on Cancer	93.393	CRA/GEP/2018/1	—	69,301
Johns Hopkins University	93.393	2003599606	—	57,158
Mayo Clinic Rochester	93.393	UNI-256642	—	28,808
Northwestern University	93.393	60037274 UP	—	13,088
Northwestern University	93.393	60047262 PITT	—	1,806
Rand Corporation	93.393	9920190020	—	87,090
University of Colorado	93.393	FY20.788.001	—	35,634
University of Pennsylvania	93.393	568654	—	22,575
University of Southern California	93.393	87299989	—	4,152
University of Southern California	93.393	112322259	—	22,556
University of Texas M.D. Anderson Cancer Center	93.393	3000991391	—	2,612
University of Texas M.D. Anderson Cancer Center	93.393	3001065589	—	8,821
University of Texas M.D. Anderson Cancer Center	93.393	3001463099	—	40,779
University of Virginia	93.393	GB10208 150461	—	13,679
Vanderbilt University Medical Center	93.393	VUMC74743	—	15,580
Washington State University	93.393	130544-G003975	—	42,912
Subtotal 93.393			522,209	8,052,019
Cancer Detection and Diagnosis Research	93.394	Direct	891,884	4,833,002
Boston University	93.394	4500002272	—	86,713
Brigham & Women's Hospital	93.394	115580	—	148,890
Cernostics, Inc.	93.394	R44CA192416SA	—	(181)
Duquesne University	93.394	G1400051	—	46,200
Fred Hutchinson Cancer Research Center	93.394	0000989339	—	12,125
Fred Hutchinson Cancer Research Center	93.394	ADVANCE ACCOUNT	—	4,042
Johns Hopkins University	93.394	JHU_BRAND YR4	—	45,057
Magee-Womens Research Institute & Foundation	93.394	5105	—	44,729
Massachusetts General Hospital	93.394	226786	—	45,328
NRG Oncology Foundation, Inc.	93.394	NRG BSB-PITT YR 1	946	946
NRG Oncology Foundation, Inc.	93.394	NRG BSB	29,912	49,357
Ohio State University	93.394	60070453	—	111,693
University of Chicago	93.394	AWD042423-03-PR	92,364	2,952,032
University of Chicago	93.394	ADVANCE ACCOUNT	—	1,407,871
University of Texas M.D. Anderson Cancer Center	93.394	3001529471	—	34,224
University of Washington	93.394	UWSC10500	—	7,232
Van Andel Institute	93.394	V313-R1-2	—	120,058
Van Andel Institute	93.394	V544-CR1-2	—	71,279
Vanderbilt University Medical Center	93.394	VUMC79758	—	9,710
Subtotal 93.394			1,015,106	10,030,307
Cancer Treatment Research	93.395	Direct	733,030	13,208,870
Brigham & Women's Hospital	93.395	120624	18,561	461,682

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Brigham & Women's Hospital	93.395	120627	\$ —	173,509
Cancer Targeted Technology, LLC	93.395	CTT-PITT09192018	—	64,907
Cedars-Sinai Medical Center	93.395	1524466	—	45,611
Cedars-Sinai Medical Center	93.395	1620971	—	34,653
Children's Hospital of Philadelphia	93.395	3208130624	—	65,740
Children's Hospital of Philadelphia	93.395	9500120719-04C	—	7,184
Children's Hospital of Philadelphia	93.395	FP00017458_SUB52_01	—	8,374
Children's Hospital of Philadelphia	93.395	FP00021561_SUB04_01	—	4,569
Children's Hospital of Philadelphia	93.395	FP00025505_SUB26_01	—	93,997
Children's Hospital of Philadelphia	93.395	FP00025505_SUB79_01	—	6,342
Children's Hospital of Philadelphia	93.395	FP00026529_SUB208_01	—	73,928
Children's Hospital of Philadelphia	93.395	FP25505 SUB75_01	—	6,820
Children's Hospital of Philadelphia	93.395	SUB31 01	—	60,752
Children's Research Institute	93.395	30004166-04	—	16,997
Ecog-Acrin Medical Research Foundation, Inc.	93.395	IND FED	—	(7,784)
Ecog-Acrin Medical Research Foundation, Inc.	93.395	NCORP AGREEMENT	—	822
Ecog-Acrin Medical Research Foundation, Inc.	93.395	NCTN AGREEMENT	—	9,341
Ecog-Acrin Medical Research Foundation, Inc.	93.395	U10CA180820-06PITT1C	—	6,305
Ecog-Acrin Medical Research Foundation, Inc.	93.395	UG1CA189828-06-PITT1	—	12,866
Fred Hutchinson Cancer Research Center	93.395	0000990735	—	13,872
Johns Hopkins University	93.395	ABTC 1401	—	5,746
Johns Hopkins University	93.395	ABTC 1601	—	4,333
Johns Hopkins University	93.395	ABTC 1603	—	7,512
Johns Hopkins University	93.395	ABTC 1604	—	999
Johns Hopkins University	93.395	ABTC 1801	—	2,230
Johns Hopkins University	93.395	ABTC1501BMSCA209-596	—	24,269
Magee-Womens Research Institute & Foundation	93.395	6804	—	86,763
Mayo Clinic Rochester	93.395	ALLIANCE	—	3,947
NRG Oncology Foundation, Inc.	93.395	FORTE01-SCHOEN	—	483
NRG Oncology Foundation, Inc.	93.395	NRG FED	—	8,114
NRG Oncology Foundation, Inc.	93.395	PITT SDMC-NCORP-01	416,965	548,747
NSABP Foundation, Inc.	93.395	NRG-Rastogi-GY6	—	(2,522)
NSABP Foundation, Inc.	93.395	NSABP-Rastogi-GY6	—	196,771
NSABP Foundation, Inc.	93.395	WASHU GY5 – NSABP	—	1,226
Oncovir, Inc.	93.395	16-028 ONC2014-001	—	(2,992)
Seattle Children's Hospital	93.395	12198SUB	—	40,239
St. Jude Children's Research Hospital	93.395	110068201-7815261	—	37,142
St. Jude Children's Research Hospital	93.395	110068200-7815261	—	2
St. Jude Children's Research Hospital	93.395	PBTC-051	—	1,134
Texas State University	93.395	19022-83187-1	—	12,920
University of California at San Francisco	93.395	8985SC	—	17,665
University of Illinois	93.395	16349	—	89,768
University of Michigan	93.395	3004687808	—	207,081
University of South Alabama	93.395	A17-0064-S003	—	30,131
University of Virginia	93.395	GI15368	—	588
Washington University in St. Louis	93.395	WU-17-437	—	25,131
Subtotal 93.395			1,168,556	15,716,784
Cancer Biology Research	93.396	Direct	149,250	5,851,965
Aethlon Medical, Inc.	93.396	0001	—	35,476
Fred Hutchinson Cancer Research Center	93.396	0000979569/215475	—	27,187
Johns Hopkins University	93.396	2004525404	—	1,724
Love Research Foundation	93.396	PITT-CA189966	—	20,358
Magee-Womens Research Institute & Foundation	93.396	6807	—	128,452
Magee-Womens Research Institute & Foundation	93.396	6810	—	225,505
Ohio State University	93.396	60072259	—	20,823
Texas A&M University	93.396	M1901199	—	8,716
University of Pennsylvania	93.396	568432	—	99,886
University of Texas M.D. Anderson Cancer Center	93.396	3001122307	—	10,985
University of Texas Southwestern Medical Center	93.396	GMO 201209	—	4,598
Wistar Institute	93.396	29016-02-324	—	116,763
Subtotal 93.396			149,250	6,552,438
Cancer Centers Support Grants	93.397	Direct	245,568	7,792,374
Mayo Clinic Rochester	93.397	UNI-245908	—	18,781
Roswell Park Cancer Institute	93.397	122-06	—	9,684
Subtotal 93.397			245,568	7,820,839
Cancer Research Manpower	93.398	Direct	—	2,159,311
Magee-Womens Research Institute & Foundation	93.398	6592	—	24,639
Magee-Womens Research Institute & Foundation	93.398	6593	—	115,579
University of Rochester	93.398	417346	—	(5,861)
University of Rochester	93.398	417575	—	88,552
Subtotal 93.398			—	2,382,220
Cardiovascular Diseases Research	93.837	Direct	3,044,950	33,114,624
All Children's Research Institute, Inc.	93.837	ACRI 13-001	—	2,595
Beth Israel Deaconess Medical Center	93.837	01028492	—	687
BloodCenter of Wisconsin, Inc.	93.837	1001023-Pitt	—	3,426

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Brigham & Women's Hospital	93.837	INVESTED	\$ —	2,565
Brown University	93.837	00000954	—	197,981
Brown University	93.837	00000960	—	201,867
Brown University	93.837	00001214	—	47,294
Children's Hospital of Philadelphia	93.837	962896RSUB3200170321	—	1,976
Cleveland Clinic Lerner College of Medicine	93.837	1226-SUB	—	40,775
Cornell University	93.837	84545-11080	—	19,973
Duke University	93.837	2037350	—	(9,521)
Duke University	93.837	2037894	—	3,192
Duke University	93.837	A031560	—	119,508
Emory University	93.837	A202925	—	68,747
Emory University	93.837	T805573	—	12,373
Emory University	93.837	T962650	—	28,721
Feinstein Institute for Medical Research	93.837	500736UOP	—	79,999
Florida International University	93.837	800006875-01UG	—	(353)
Henry M. Jackson Foundation	93.837	3735	—	428
Indiana University	93.837	IN-4688372-PIT	—	1,479
Kaiser Foundation Research Institute	93.837	OOS030150_UoP	—	15,933
Kaiser Foundation Research Institute	93.837	RNG209939-01	—	16,417
Magee-Womens Research Institute & Foundation	93.837	2226	—	30,142
Magee-Womens Research Institute & Foundation	93.837	5260	—	4,960
Magee-Womens Research Institute & Foundation	93.837	5270	—	27,200
Magee-Womens Research Institute & Foundation	93.837	5275	—	2,210
Massachusetts General Hospital	93.837	225709	—	30,393
Massachusetts General Hospital	93.837	226586	—	35,190
Massachusetts General Hospital	93.837	230547	—	254,466
Medical College of Wisconsin	93.837	5R01 HL119747-05	—	(1,982)
Mount Sinai School of Medicine	93.837	0255-A341-4605	—	(4)
New England Research Institutes	93.837	BEST-CLI	—	42,496
New England Research Institutes	93.837	HEART NETWORK	—	110,372
New England Research Institutes	93.837	HEART NETWORK SUBAWD	—	8,656
New York University	93.837	15-A1-00-003412-01	—	18,101
Ohio State University	93.837	60059059	—	23,752
Oregon Health & Science University	93.837	1011985_UPITT	—	22,374
Rand Corporation	93.837	9920180116	—	100,073
Rand Corporation	93.837	9920190079	—	21,227
Rand Corporation	93.837	SCON-00000023	—	77,602
Research Foundation – State University of New York	93.837	100-1091654-83591	—	10,789
University of Alabama	93.837	000518176-004 A05	—	367
University of California at Los Angeles	93.837	1520 G WC256	—	47,352
University of California at San Francisco	93.837	10893SC	—	45,486
University of California at San Francisco	93.837	11668sc	—	283
University of Chicago	93.837	FP064434-B	—	299,944
University of Delaware	93.837	45433	28,529	226,154
University of Minnesota	93.837	N005339702	—	4,763
University of Minnesota	93.837	N006187439	—	2,877
University of Nebraska Medical Center	93.837	ADVANCE ACCOUNT	—	16,247
University of Pennsylvania	93.837	569052	—	(468)
University of Rochester	93.837	417044GURFAOGR500479	—	3,795
University of Washington	93.837	UWSC8676	—	(643)
University of Washington	93.837	UWSC9052	—	62,809
University of Washington	93.837	UWSC9200	—	39,713
Yale University	93.837	GR103769-CON80001340	—	571
Yale University	93.837	GR107265-CON80001869	—	65,715
Yale University	93.837	SNP6462264	—	1,131
Subtotal 93.837			3,073,479	35,604,799
Lung Diseases Research	93.838	Direct	4,727,709	29,554,357
Allegheny Health Network	93.838	49708209	—	2,814
Brigham & Women's Hospital	93.838	122869	—	53,360
COPD Foundation, Inc.	93.838	003	—	8,982
Indiana University	93.838	IN4687826UP	—	12,352
Johns Hopkins University	93.838	2003090748	—	21,656
Massachusetts General Hospital	93.838	229960 – PETAL	75,666	179,374
National Jewish Medical and Research Center	93.838	20072410	—	70,998
Ohio State University	93.838	60070682	—	303,532
Ohio State University	93.838	60070683	—	173,649
Ohio State University	93.838	60070684	23,546	372,597
Ohio State University	93.838	60070685	—	428,964
Ohio State University	93.838	60070686	—	347,044
Ohio State University	93.838	60076004	—	1,883
Pennsylvania State University	93.838	PITSCHL109086	—	(4,565)
Rhode Island Hospital	93.838	701-7137369	—	17,202
Scripps Research Institute	93.838	5-27245	—	100,328
University of Alabama	93.838	000507361-009 A03	—	32,064
University of Alabama	93.838	000521782-SC001	—	27,541
University of Alabama	93.838	000513913-001	—	8,254
University of Michigan	93.838	3004174082	—	267,122
University of Minnesota	93.838	N006919401	—	15,842
University of North Carolina	93.838	5114474-H3PITTSBUR	—	74,116

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University of Pennsylvania	93.838	577454-PO4382523	\$ —	10,577
University of Pennsylvania	93.838	ADVANCE ACCOUNT	—	808
University of Vermont	93.838	33180SUB52703	—	81,469
University of Virginia	93.838	GB10687.2141096	—	9,829
University of Washington	93.838	UWSC11545/BPO44390	—	203
Vanderbilt University Medical Center	93.838	VUMC73925	—	47,276
Yale University	93.838	GK000130CON80000445	—	156,213
Subtotal 93.838			4,826,921	32,375,841
Blood Diseases and Resources Research	93.839	Direct	543,753	9,752,823
Blood Systems, Inc.	93.839	11685UP140	—	18,261
BloodCenter of Wisconsin, Inc.	93.839	1000115-Pitt	—	1,395
Cornell University	93.839	84528-11104	—	102,061
Emory University	93.839	T781364	—	(20,718)
Howard University	93.839	0008946-1000063891	—	(35)
IGI Technologies, Inc.	93.839	0004	—	15,329
Medical College of Wisconsin	93.839	ADVANCE ACCOUNT	—	12,630
Ohio State University	93.839	60058497	—	22,685
Platelet Biogenesis, Inc.	93.839	5R44HL131050-SUPPLEM	—	(105)
Platelet Biogenesis, Inc.	93.839	02	—	5,208
Rutgers University	93.839	0498	—	(68)
Rutgers University	93.839	0963	—	14,305
University of Ghana	93.839	U54HL141011	—	33,749
University of Michigan	93.839	SUBK00009076	—	(16,747)
University of Michigan	93.839	SUBK00011502	—	147,146
University of Michigan	93.839	SUBK00009081	—	505,251
University of Minnesota	93.839	N007036802	—	5,813
University of North Carolina	93.839	5112805	—	10,778
University of Washington	93.839	UWSC8676	—	230,986
Washington University in St. Louis	93.839	WU-17-92	—	2,891
Washington University in St. Louis	93.839	WU-18-272	—	2,247
Subtotal 93.839			543,753	10,845,885
Translation and Implementation Science Research for Heart, Lung, Blood Diseases, and Sleep Disorders	93.840	Direct	—	534,646
Arthritis, Musculoskeletal & Skin Diseases Research	93.846	Direct	1,336,586	13,334,690
Berkeley Madonna, Inc.	93.846	001	—	2,522
Brigham & Women's Hospital	93.846	110647	—	2,445
Brigham & Women's Hospital	93.846	113296	—	2,170
Brigham & Women's Hospital	93.846	117004	—	87,140
Brigham & Women's Hospital	93.846	119689	—	5,734
Columbia University	93.846	2(GG012460)	—	25,060
Duke University	93.846	2832076	—	328
Duke University	93.846	A030249	—	328
Emory University	93.846	T801152	—	68,582
ExesaLibero Pharma, Inc.	93.846	AR074812	—	13,244
Johns Hopkins University	93.846	2003840289	—	42,282
University of Arizona	93.846	249827	—	1,442
University of Massachusetts	93.846	OSP18811-00	—	52,281
University of Michigan	93.846	SUBK00011255	—	25,073
University of Pennsylvania	93.846	560224	—	(10,326)
University of Pennsylvania	93.846	575155	—	8,065
University of Pennsylvania	93.846	578142	—	5,208
University of Texas Southwestern Medical Center	93.846	GMO 200901	—	95,086
Subtotal 93.846			1,336,586	13,761,354
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	Direct	2,065,134	39,502,653
Actuated Medical, Inc.	93.847	5061-S01	—	6,368
Arbor Research Collaborative for Health	93.847	DLV	—	2,505
Augusta University	93.847	30835-58	24,213	65,599
Augusta University	93.847	ADVANCE ACCOUNT	—	58,805
Beth Israel Deaconess Medical Center	93.847	01060496	—	66,771
Carnegie Mellon University	93.847	1090523-396399	—	101,289
Carnegie Mellon University	93.847	1090558-406229	—	123,844
Case Western Reserve University	93.847	RES512837	—	19,123
Case Western Reserve University	93.847	RES513282	—	3,045
Case Western Reserve University	93.847	RES514449	—	139,103
Children's Hospital of Boston	93.847	GENFD0001703554	—	134,209
Cleveland Clinic Lerner College of Medicine	93.847	1177-SUB	—	3,353
Cleveland Clinic Lerner College of Medicine	93.847	1304-SUB	—	298,059
Cleveland Clinic Lerner College of Medicine	93.847	1167-SUB	—	5,391
Cleveland Clinic Lerner College of Medicine	93.847	1248-SUB	—	6,584
Columbia University	93.847	1(GG007740-01)	—	(2,004)
Dartmouth College	93.847	R986	—	91
Emmes Corporation	93.847	CITR STUDY	—	894
George Washington University	93.847	16-D15	—	15,475
George Washington University	93.847	17-D15	—	181,552
George Washington University	93.847	S-DPP1920-JC23	—	17,451
Indiana University	93.847	IN-4687972-UP	—	8,261
Indiana University	93.847	8015-UP	—	5,840
Johns Hopkins University	93.847	2004074834	—	9,323
Johns Hopkins University	93.847	2004447456	—	37,180

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Kaiser Foundation Research Institute	93.847	RNG200279-07	\$ —	12,437
Kaiser Foundation Research Institute	93.847	RNG209825BUD04UPitt0	—	2,561
Lipella Pharmaceuticals, Inc.	93.847	2R42DK108397	—	143,787
Lipella Pharmaceuticals, Inc.	93.847	2R44DK102247	—	(1,301)
Medical College of Wisconsin	93.847	1755216	—	1,995
Medical College of Wisconsin	93.847	6135387	—	19,983
Medical College of Wisconsin	93.847	PO #6061883	—	863
Medical University of South Carolina	93.847	A00-2010-S011	—	5,608
Medical University of South Carolina	93.847	A00-3327-S007	—	1,400
Medical University of South Carolina	93.847	A00-3656-S011	—	104,032
Medical University of South Carolina	93.847	MUSC15-029	—	(9,212)
Medical University of South Carolina	93.847	MUSC18-087-8D377	—	27,122
Michigan State University	93.847	RC105482UOFPIIT	—	10,442
Mount Sinai School of Medicine	93.847	0255-5137-4609	—	(7,078)
Mount Sinai School of Medicine	93.847	0255-A941-4609	—	36,473
Mount Sinai School of Medicine	93.847	0255-A942-4609	—	17,514
New York University School of Medicine	93.847	113049	—	33,934
Northern California Institute for Research and Education	93.847	CHA2206-01	—	147,993
Pennsylvania State University	93.847	UPITTDK111667	—	83,199
Research Institute – McGill University Health Center	93.847	CC393	—	217,278
Sanford Research	93.847	SR-2019-203	—	(1,755)
State University of New York	93.847	1138946-77867	—	1,500
Thomas Jefferson University	93.847	080-18007-S33501	—	16,100
University of California at San Francisco	93.847	10749SC	—	278,364
University of Chicago	93.847	AWD100245-01	—	235,779
University of Colorado	93.847	FY12.601.001	—	41,776
University of Colorado	93.847	FY18.896.005	—	34,139
University of Illinois	93.847	087522-16458	—	14,451
University of Iowa	93.847	S00542-01	—	3,450
University of Iowa	93.847	S00542-02	—	3,451
University of Kansas	93.847	ZAL00040	—	55,867
University of Kansas	93.847	ZAS00060	—	460
University of Kansas	93.847	ZAY00020	—	132,530
University of Michigan	93.847	3004635705	—	11,037
University of Michigan	93.847	SUBK00003528	—	590
University of Michigan	93.847	SUBK00012517	—	3,824
University of Minnesota	93.847	N005115005	—	17,132
University of Pennsylvania	93.847	571237	—	10,113
University of Pennsylvania	93.847	574238	—	10,527
University of Pennsylvania	93.847	577146	—	28,696
University of South Florida	93.847	Clinic Site#14	—	150,450
University of South Florida	93.847	6163-1051-00-T	—	8,394
University of South Florida	93.847	6163-1051-00-BM	—	200,653
University of South Florida	93.847	6163-1082-00-BM	—	179,614
University of Southern California	93.847	110873538	—	148,678
University of Texas Health Science Center at Houston	93.847	0013642A	—	26,777
University of Texas Health Science Center at Houston	93.847	0013642B	—	8,238
University of Texas M.D. Anderson Cancer Center	93.847	3000970743	—	47,636
University of Texas M.D. Anderson Cancer Center	93.847	3001128225	—	17,524
University of Virginia	93.847	GB10483.PO #2207857	—	30,294
University of Washington	93.847	UWSC11707	—	13,345
Vanderbilt University Medical Center	93.847	VUMC 57451	—	1,327
Vanderbilt University Medical Center	93.847	VUMC67777	15,259	619,460
Vanderbilt University Medical Center	93.847	VUMC74664	—	46,412
Virginia Commonwealth University	93.847	PD302920-SC104230	—	18,953
Virginia Commonwealth University	93.847	PD302920-SC104320	—	63,212
Wake Forest University	93.847	WFUHS 113617	—	1,892
Washington University in St. Louis	93.847	WU-20-139	—	468,131
Washington University in St. Louis	93.847	WU-20-140	—	133,174
Wistar Institute	93.847	25691-04-381	—	57,821
Subtotal 93.847			2,104,606	44,799,810
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	Direct	2,433,361	28,859,767
Baylor College of Medicine	93.853	7000000742	—	83,064
Baylor College of Medicine	93.853	7000000812	—	43,422
Carnegie Mellon University	93.853	1090508-385128	—	143,600
Children's Research Institute	93.853	30003963-56	—	137,694
Cincinnati Children's Hospital Medical Center	93.853	137754	—	53,407
Cleveland Clinic Lerner College of Medicine	93.853	917-SUB	—	12,150
Columbia University	93.853	1(GG015805-01)	—	200,089
Columbia University	93.853	5(GG013057-05)	—	76
Columbia University	93.853	5(GG013057-14)	59,458	395,240
Duquesne University	93.853	G1900015	—	46,219
Duquesne University	93.853	G2000093	—	3,946
eWear Technologies, LLC.	93.853	UPITTSUN AWD00001599	—	5,124
Harvard University	93.853	111178-5088520	—	(341)
Massachusetts General Hospital	93.853	235424	—	15,136
Massachusetts General Hospital	93.853	NN106	—	2,088
Massachusetts General Hospital	93.853	NN107 FX-LEARN	—	10,951
Massachusetts General Hospital	93.853	NN105 STAIR	—	1,562
Massachusetts General Hospital	93.853	SURE-PD3	—	23,084

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Massachusetts General Hospital	93.853	ADVANCE ACCOUNT	\$ —	241,759
Mayo Clinic Jacksonville	93.853	PIT-232483-03	—	2,154
Mayo Clinic Jacksonville	93.853	PMC-224063-01	—	56,301
Mayo Clinic Jacksonville	93.853	UPM-224063-01	—	741
Mayo Clinic Rochester	93.853	PIT-260175/66982474	—	12,301
Northwestern University	93.853	60049288 PITT	—	44,540
Northwestern University	93.853	60054977 PITT	—	322,838
Oregon Health & Science University	93.853	1010846 UPITT	—	96,720
Psychology Software Tools, Inc.	93.853	10372902-2001	—	177,072
ReveraGen BioPharma, Inc.	93.853	XXXXXXXX	—	223,631
Seattle Children's Hospital	93.853	11839SUB	—	38,408
Stanford University	93.853	61865510-125439	—	18,644
TDA Research, Inc.	93.853	BC 6107.001.PITT1801	—	24,593
Thermaquil, Inc.	93.853	FP00006196	—	121,185
University of Arizona	93.853	519141	—	34,560
University of California at Los Angeles	93.853	1580 G WG282	—	16,245
University of California at San Francisco	93.853	10591SC	—	28,612
University of California at San Francisco	93.853	11937SC	—	1,568
University of California at San Francisco	93.853	7872sc	—	65,459
University of California at San Francisco	93.853	9711sc	—	31,201
University of Cincinnati	93.853	010785-119092	—	5,882
University of Cincinnati	93.853	011337-119092	—	6,699
University of Miami	93.853	SPC-000708	—	(11,651)
University of Michigan	93.853	3002348500-SHN	—	500
University of Michigan	93.853	SUBK00004093-ESETT	—	26,617
University of Michigan	93.853	SUBK00005942	—	79,871
University of Michigan	93.853	SUBK00007466	—	283,117
University of Michigan	93.853	SUBK10299CSPR-002	65,000	125,504
University of Minnesota	93.853	N004037302	—	9,092
University of New Mexico	93.853	3RGN9	—	8,065
University of Pennsylvania	93.853	575637	—	5,788
University of Pennsylvania	93.853	578251	—	62,314
University of Pennsylvania	93.853	578251-A	—	34,305
University of Pennsylvania	93.853	578474	—	15,031
University of South Florida	93.853	6143-1198-00-A	—	121,451
University of Texas at Austin	93.853	UTA19-000901	—	16,018
University of Virginia	93.853	GB10094 PO#2167936	—	25,999
University of Wisconsin	93.853	0000000110	—	15,054
University of Wisconsin	93.853	670K106	—	39,986
University of Wisconsin	93.853	776K182	—	31,896
Subtotal 93.853			2,557,819	32,496,348
Allergy and Infectious Diseases Research	93.855	Direct	9,047,687	52,242,117
Aaron Diamond AIDS Research Center	93.855	A-13-100 AMBROSE	—	(425)
Aaron Diamond AIDS Research Center	93.855	A13-300-AMBROSE	—	11,006
Albany Medical College	93.855	515476-UPITT	—	275,670
Albert Einstein College of Medicine	93.855	311202/635752	—	(4,426)
Albert Einstein College of Medicine	93.855	311202/PO711165	—	11,097
Albert Einstein College of Medicine	93.855	311618	—	99,821
Allegheny Singer Research Institute	93.855	49801609	—	(42)
Benaroya Research Institute at Virginia Mason	93.855	FY18ITN154	—	10,693
Benaroya Research Institute at Virginia Mason	93.855	FY18ITN229	—	1,694
Benaroya Research Institute at Virginia Mason	93.855	FY19ITN126	—	95,103
Benaroya Research Institute at Virginia Mason	93.855	FY19ITN154	—	17,033
Benaroya Research Institute at Virginia Mason	93.855	FY19ITN229	—	2,554
Benaroya Research Institute at Virginia Mason	93.855	FY19ITN260	—	8,223
Benaroya Research Institute at Virginia Mason	93.855	FY19ITN262	—	277
Benaroya Research Institute at Virginia Mason	93.855	FY19ITN317	—	215,478
Benaroya Research Institute at Virginia Mason	93.855	FY20ITN154	—	5,654
Benaroya Research Institute at Virginia Mason	93.855	FY20ITN229	—	844
Beth Israel Deaconess Medical Center	93.855	01060721	—	20,154
Beth Israel Deaconess Medical Center	93.855	01060723	—	1,183
Beth Israel Deaconess Medical Center	93.855	01061542	—	158,391
Beth Israel Deaconess Medical Center	93.855	01061544	—	60,088
Beth Israel Deaconess Medical Center	93.855	01061556	—	33,844
Beth Israel Deaconess Medical Center	93.855	01061687	—	52,937
Beth Israel Deaconess Medical Center	93.855	01061543	—	59,596
Boston College	93.855	5103184-2	—	268,813
Boston College	93.855	5103185-3	—	95,604
Boston University	93.855	4500003387	—	22,356
Calder Biosciences, Inc.	93.855	1-R43-AI140941	—	119,864
Celdara Medical, LLC	93.855	COMBAT MDR ESKAPE	—	10,457
Children's Hospital of Boston	93.855	GENFD0001774881	—	7,484
Columbia University	93.855	08(GG011896-49)	—	9,328
Columbia University	93.855	1(GG013567-03)	—	284,330
Columbia University	93.855	1(GG011896-65)	—	116,118
Columbia University	93.855	1 (GG015863-01)	—	14,557
Columbia University	93.855	11(GG011896-34)	—	64
Columbia University	93.855	11(GG011896-49)	—	109,459

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Columbia University	93.855	11(GG011896-65)	\$ —	204,032
Columbia University	93.855	25(GG011896-49)	—	634
Columbia University	93.855	25(GG011896-65)	—	91,417
Cornell University	93.855	82337-10919	—	369,304
Duke University	93.855	189925/218470	—	26,676
Duke University	93.855	189925/235058	—	3,824
Duke University	93.855	6232 – PROVIDE	—	35
Duke University	93.855	A032990	—	11,654
Duke University	93.855	A039043	—	12,101
Duke University	93.855	A039081	—	38,065
Duke University	93.855	SITE#0559	—	31,404
Emory University	93.855	A025496	—	37,445
Emory University	93.855	A283228-A333175	—	943
Emory University	93.855	T772943	—	51,471
Family Health International 360	93.855	HPTN 083	311,858	311,858
Family Health International 360	93.855	PO18002625	—	17,547
Family Health International 360	93.855	PO20000489	—	19,421
Harvard University	93.855	124022-5098759	—	17,625
Institute for Clinical Research Inc.	93.855	M44-PT-079-1101-4	—	7,106
Joan & Sanford I. Weill Medical College of Cornell University	93.855	183723-14	—	(652)
Joan & Sanford I. Weill Medical College of Cornell University	93.855	193572-14	—	93,849
Johns Hopkins University	93.855	2002364878	—	38,212
Johns Hopkins University	93.855	2002367032	—	(5,550)
Johns Hopkins University	93.855	2002367033	—	3,894
Johns Hopkins University	93.855	2003649298	—	2,815
Johns Hopkins University	93.855	2004148022	—	5,432
Magee-Womens Research Institute & Foundation	93.855	4684	—	(1,475)
Magee-Womens Research Institute & Foundation	93.855	4685	—	(23,630)
Magee-Womens Research Institute & Foundation	93.855	4686	—	(932)
Magee-Womens Research Institute & Foundation	93.855	4687	—	(3,417)
Magee-Womens Research Institute & Foundation	93.855	4691	—	153,822
Magee-Womens Research Institute & Foundation	93.855	4692	—	245,098
Magee-Womens Research Institute & Foundation	93.855	4693	—	92,643
Magee-Womens Research Institute & Foundation	93.855	4694	—	74,035
Magee-Womens Research Institute & Foundation	93.855	5593	—	(14)
Magee-Womens Research Institute & Foundation	93.855	6759	—	131,803
Magee-Womens Research Institute & Foundation	93.855	7311	—	72,810
Magee-Womens Research Institute & Foundation	93.855	9155	—	474,852
Magee-Womens Research Institute & Foundation	93.855	9542	—	(1,700)
Magee-Womens Research Institute & Foundation	93.855	9543	—	(1,250)
Magee-Womens Research Institute & Foundation	93.855	9569	—	(105)
Magee-Womens Research Institute & Foundation	93.855	9576	—	251,445
Magee-Womens Research Institute & Foundation	93.855	9608	—	2,661
Magee-Womens Research Institute & Foundation	93.855	9609	—	1,956
Magee-Womens Research Institute & Foundation	93.855	9610	—	9,071
Magee-Womens Research Institute & Foundation	93.855	9611	—	31,281
Magee-Womens Research Institute & Foundation	93.855	9632	—	440,713
Magee-Womens Research Institute & Foundation	93.855	9634	—	196,341
Magee-Womens Research Institute & Foundation	93.855	9642	—	362,203
Magee-Womens Research Institute & Foundation	93.855	9669	—	18,710
Magee-Womens Research Institute & Foundation	93.855	9670	—	10,156
Magee-Womens Research Institute & Foundation	93.855	9684	—	325,501
Magee-Womens Research Institute & Foundation	93.855	9688	—	84,490
Massachusetts General Hospital	93.855	225488	—	3,412
Massachusetts General Hospital	93.855	229712	—	9,687
Oregon Health & Science University	93.855	1011809-UPITT	—	14,608
Rutgers University	93.855	0399	—	10,541
Stanford University	93.855	60819812-107582	—	15,864
Temple University	93.855	263851-UPITT	—	69,970
Temple University	93.855	263647-PITT	—	65,946
Tulane University	93.855	TUL-HSC-555655-17/18	—	18,176
University of Alabama	93.855	000518900-001	—	58,618
University of California	93.855	9306SC	—	(1,233)
University of California	93.855	9337SC	—	15,962
University of California	93.855	9471SC	—	(329)
University of California at Berkeley	93.855	00009381	—	200,998
University of California at Los Angeles	93.855	1560 B XB468	—	20,999
University of California at Los Angeles	93.855	1560 B XC384	—	47,994
University of California at Los Angeles	93.855	1560 G WA740	—	12,212
University of California at Los Angeles	93.855	1560 G WA890	—	6,031
University of California at Los Angeles	93.855	1560 G WA947	—	4,650
University of California at Los Angeles	93.855	1560 G WA971	—	5,911
University of California at Los Angeles	93.855	1560 G WB572	—	21,962
University of California at Los Angeles	93.855	1560 G WB573	—	78,705
University of California at Los Angeles	93.855	1560 G WB574	—	38,551
University of California at Los Angeles	93.855	1560 G WB575	—	68,475
University of California at Los Angeles	93.855	1560 G WB676	—	189,196
University of California at Los Angeles	93.855	1650 G WA397	—	276,732
University of California at Los Angeles	93.855	1650 G WA398	—	349,363
University of California at Los Angeles	93.855	ACTG	—	45,656
University of California at San Francisco	93.855	10125SC	—	3,971
University of California at San Francisco	93.855	10420SC	—	23,438

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University of California at San Francisco	93.855	10737SC	\$ —	93,229
University of California at San Francisco	93.855	7167SC	—	16,745
University of California at San Francisco	93.855	9068SC	—	107,035
University of California at San Francisco	93.855	9878SC	—	75,159
University of Florida	93.855	UFDSP00011376	—	593,108
University of Louisville	93.855	ULRF-14-0588B5-01	—	58,579
University of Louisville	93.855	ULRF-14-0588G5-01	—	183,367
University of Maryland	93.855	55360-Z0082201	—	206,770
University of Maryland, Baltimore	93.855	1701055	—	9,481
University of Michigan	93.855	3003868253	—	505,528
University of Pennsylvania	93.855	578115	—	20,519
University of Pennsylvania	93.855	574339	—	83,737
University of Tennessee	93.855	194556-PITT	—	483
University of Washington	93.855	UWSC11034/38085	—	110,129
University of Washington	93.855	UWSC10069	—	122,714
University of Wisconsin	93.855	686K405	—	2,304
Vanderbilt University Medical Center	93.855	VUMC40874	—	31,075
Vanderbilt University Medical Center	93.855	VUMC71219	—	130,721
Washington University in St. Louis	93.855	WU-19-245	—	152,230
Washington University in St. Louis	93.855	WU-19-428	—	17,635
Washington University in St. Louis	93.855	WU-20-336	—	67,205
Subtotal 93.855			9,359,545	63,038,447
Biomedical Research and Research Training	93.859	Direct	5,395,923	30,011,741
Cleveland Clinic Lerner College of Medicine	93.859	1255-SUB	—	11,815
Columbia University	93.859	1(GG014062)	—	142,840
Fox Chase Chemical Diversity Center	93.859	R42GM112516-PITT	—	524
LTS Computing LLC	93.859	SUB0000001	—	44,145
Magee-Womens Research Institute & Foundation	93.859	3624	—	124,693
Magee-Womens Research Institute & Foundation	93.859	3625	—	146,838
Magee-Womens Research Institute & Foundation	93.859	3626	—	84,919
MS2 Array, LLC	93.859	1383869690A1	—	1,294
North Carolina State University	93.859	2017-2356-02	—	30,431
Ohio State University	93.859	60062579	—	30,664
Rutgers University	93.859	1220	—	16,770
State University of New York	93.859	1127906-72787	—	3,794
Trucode Gene Repair	93.859	5R44GM108187-06	—	(2,444)
University of California at San Francisco	93.859	10503SC	—	45,101
University of Cincinnati	93.859	011843-002	—	62,641
University of Colorado	93.859	FY15.652.001	—	6,252
University of Connecticut	93.859	122299	—	1,839
University of Massachusetts	93.859	OSP2017045	—	20,777
University of Texas Southwestern Medical Center	93.859	GM0201205 PO00000019	—	13,229
University of Wisconsin	93.859	881K252	—	189,601
Washington University in St. Louis	93.859	WU-16-84-MOD-5	—	8,101
Subtotal 93.859			5,395,923	30,995,565
Child Health and Human Development Extramural Research	93.865	Direct	1,601,419	10,784,026
Albert Einstein Healthcare Network	93.865	4934	—	11,108
Arizona State University	93.865	17-014	—	(18)
Baebies, Inc.	93.865	RESEARCH AGREEMENT	—	22,965
California Pacific Medical Center Research Institute	93.865	280201015-S220	—	1,763,484
Children's Hospital of Philadelphia	93.865	3210610519	—	(445)
Children's Research Institute	93.865	30005504-04	—	37,142
Cornell University	93.865	182878	—	6,532
Cornell University	93.865	192428	—	10,758
Duke University	93.865	200405	—	(1,686)
Gaia Medical Institute	93.865	SALIVA NCDT	—	17,600
George Washington University	93.865	S-MFM1819-JB15	152,984	193,205
George Washington University	93.865	S-MFM1920-CF15	—	52,234
Global Health Uganda Ltd	93.865	GHU/012019/03	—	6,702
Indiana University	93.865	IN4685314UPITT	—	27,762
Magee-Womens Research Institute & Foundation	93.865	1422	—	(98)
Magee-Womens Research Institute & Foundation	93.865	1426	—	271,294
Magee-Womens Research Institute & Foundation	93.865	1427	—	96,605
Magee-Womens Research Institute & Foundation	93.865	1428	—	99,635
Magee-Womens Research Institute & Foundation	93.865	1429	—	175,014
Magee-Womens Research Institute & Foundation	93.865	2616	—	1
Magee-Womens Research Institute & Foundation	93.865	2624	—	33,976
Magee-Womens Research Institute & Foundation	93.865	2628	—	(103)
Magee-Womens Research Institute & Foundation	93.865	2639	—	119,067
Magee-Womens Research Institute & Foundation	93.865	2649	—	(10,745)
Magee-Womens Research Institute & Foundation	93.865	2657	—	173,409
Magee-Womens Research Institute & Foundation	93.865	2660	—	346,912
Magee-Womens Research Institute & Foundation	93.865	2666	—	20,662
Magee-Womens Research Institute & Foundation	93.865	3490	—	2,027
Magee-Womens Research Institute & Foundation	93.865	3495	—	275,327
Magee-Womens Research Institute & Foundation	93.865	3499	—	41,160
Magee-Womens Research Institute & Foundation	93.865	3503	—	193,430
Magee-Womens Research Institute & Foundation	93.865	3622	—	140,004
Magee-Womens Research Institute & Foundation	93.865	3646	—	3,730
Magee-Womens Research Institute & Foundation	93.865	3647	—	12,099
Magee-Womens Research Institute & Foundation	93.865	3648	—	32,529

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Magee-Womens Research Institute & Foundation	93.865	3652	\$ —	11,218
Magee-Womens Research Institute & Foundation	93.865	3653	—	36,997
Magee-Womens Research Institute & Foundation	93.865	3654	—	130,597
Magee-Womens Research Institute & Foundation	93.865	3655	—	138,937
Magee-Womens Research Institute & Foundation	93.865	3656	—	123,395
Magee-Womens Research Institute & Foundation	93.865	4027	—	(857)
Magee-Womens Research Institute & Foundation	93.865	4028	—	(83)
Magee-Womens Research Institute & Foundation	93.865	4029	—	328
Magee-Womens Research Institute & Foundation	93.865	4034	—	162,688
Magee-Womens Research Institute & Foundation	93.865	4036	—	107,998
Magee-Womens Research Institute & Foundation	93.865	4037	—	132,741
Magee-Womens Research Institute & Foundation	93.865	4038	—	20,953
Magee-Womens Research Institute & Foundation	93.865	4111	—	107,739
Magee-Womens Research Institute & Foundation	93.865	4115	—	70,967
Magee-Womens Research Institute & Foundation	93.865	5259	—	(254)
Magee-Womens Research Institute & Foundation	93.865	5265	—	75,585
Magee-Womens Research Institute & Foundation	93.865	5570	—	636
Magee-Womens Research Institute & Foundation	93.865	5588	—	1,281
Magee-Womens Research Institute & Foundation	93.865	6214	—	218,149
Magee-Womens Research Institute & Foundation	93.865	6221	—	13,686
Magee-Womens Research Institute & Foundation	93.865	6223	—	209,553
Magee-Womens Research Institute & Foundation	93.865	6370	—	(2)
Magee-Womens Research Institute & Foundation	93.865	6371	—	134,318
Magee-Womens Research Institute & Foundation	93.865	7024	—	106,736
Magee-Womens Research Institute & Foundation	93.865	7532	—	173,141
Magee-Womens Research Institute & Foundation	93.865	9156	—	28,152
Magee-Womens Research Institute & Foundation	93.865	ADVANCE ACCOUNT	—	10,574
Medical University of South Carolina	93.865	A00-2240-S001	—	8,399
Mount Sinai School of Medicine	93.865	0255-C431-4609	—	44,022
New York University	93.865	F1234-01	—	372,909
New York University	93.865	F4320-01	—	21,098
Next Health, Inc.	93.865	R44HD085702	—	(10,046)
Oregon Health & Science University	93.865	ADVANCE ACCOUNT	—	47,498
Oregon State University	93.865	P0446A-B	—	30,825
Research Institute at Nationwide Children's Hospital	93.865	700171-0719-00	—	11,333
Research Institute at Nationwide Children's Hospital	93.865	700171-0720-00	—	34,374
Seattle Children's Hospital	93.865	11116SUB	—	(28)
Sharp Mary Birch Hospital For Women And Newborns	93.865	RO12019 UPITT	—	8,161
Simbex, LLC	93.865	SIMBEX-008	—	47,023
Tufts Medical Center	93.865	5017275-SERV	—	24,664
University of Alabama	93.865	000509380-SP004-006	—	4,282
University of Chicago	93.865	FP059400-A	—	14,184
University of Minnesota	93.865	P006341401	—	33,866
University of Nebraska Medical Center	93.865	34-5321-2003-010	—	1,859
University of Texas Southwestern Medical Center	93.865	GMO 190901	—	28,699
University of Utah	93.865	10035609-UPMC	—	66,354
University of Utah	93.865	10051369-06	—	16,609
University of Wisconsin	93.865	203405449	—	28,371
Washington University in St. Louis	93.865	WU-19-131	—	(1,784)
Washington University in St. Louis	93.865	WU-20-145	—	8,848
Washington University in St. Louis	93.865	WU-20-268	—	94,440
Subtotal 93.865			1,754,403	17,908,437
Aging Research	93.866	Direct	8,196,873	50,337,368
Boston University	93.866	4500003276	—	24,731
Brigham & Women's Hospital	93.866	111014	—	22,712
California Pacific Medical Center Research Institute	93.866	280201009-S197	—	39,836
California Pacific Medical Center Research Institute	93.866	280201019-S226	—	7
California Pacific Medical Center Research Institute	93.866	280201018-S234	—	17,262
California Pacific Medical Center Research Institute	93.866	280201023-S255	—	57,021
Columbia University	93.866	2(GG010390-14)	—	(2)
Columbia University	93.866	7(GG012955-02)	—	(4,882)
Columbia University	93.866	7(GG012955-04)	—	64,209
Crossroads Consulting, LLC	93.866	NIHSBIR2-01	—	109,367
Dartmouth College	93.866	R1031	—	44,661
Duke University	93.866	A03-3101	—	4,185
Emory University	93.866	A242549	—	114,203
Hennepin Healthcare Research Institute	93.866	15156-20-01FFS	—	59,322
Hennepin Healthcare Research Institute	93.866	APREE CLINICAL	—	(87)
Indiana University	93.866	2338840	—	(5,328)
Indiana University	93.866	7965_PITT	—	269,080
Indiana University	93.866	8161_UPITT	—	36,943
Indiana University	93.866	8170_PITT ADMIN	—	13,721
Indiana University	93.866	8170_PITT DMP	—	12,725
Indiana University	93.866	8170_PITT PTC	—	236,004
Indiana University	93.866	IN-4687304-UP	—	916
Indiana University	93.866	IN4688040DMP	—	2,308
Indiana University	93.866	IN4687303PTC	—	48,109
Joan & Sanford I. Weill Medical College of Cornell University	93.866	183997	—	(882)
Joan & Sanford I. Weill Medical College of Cornell University	93.866	192453	—	39,593
Johns Hopkins University	93.866	2003451222	—	1,298
Johns Hopkins University	93.866	2003469191	—	64,673

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Johns Hopkins University	93.866	2003658576	\$ —	1
Johns Hopkins University	93.866	2004534256	—	15,909
Magee-Womens Research Institute & Foundation	93.866	5246	—	144,740
Magee-Womens Research Institute & Foundation	93.866	6373	—	29,877
Magee-Womens Research Institute & Foundation	93.866	6591	—	173,177
Massachusetts General Hospital	93.866	232963	—	47,052
Massachusetts Institute of Technology	93.866	S4692-PO-271461	—	50,472
New York University School of Medicine	93.866	17-A1-00-007453-01	—	11,073
New York University School of Medicine	93.866	16-A0-00-006099	—	4,696
Northern California Institute for Research and Education	93.866	WEI2015-09	—	83,495
Northwestern University	93.866	60040682UP	—	(5,132)
Northwestern University	93.866	60048330 PITT	—	(5,132)
Northwestern University	93.866	60048330Pitt	—	52,452
Northwestern University	93.866	60040682 UP	—	28,337
Rand Corporation	93.866	9920180009	—	3,120
St. Joseph's Hospital and Medical Center	93.866	32144PITT	—	326,282
Texas A&M University	93.866	M2000395	—	80,570
University of California at Los Angeles	93.866	1560 B WB556	—	4,101
University of California at San Francisco	93.866	10480SC	—	73,000
University of California at San Francisco	93.866	11646sc	—	18,796
University of Delaware	93.866	51725	—	246,789
University of Florida	93.866	SUB00001819	—	21,103
University of Florida	93.866	UFDSP00011846	—	107
University of Illinois	93.866	17218	—	28,141
University of Kansas	93.866	ZAL00030	—	80,878
University of Kansas	93.866	ZAN00000	—	82,898
University of Massachusetts	93.866	OSP2018118	—	11,487
University of Michigan	93.866	SUBK00003635	—	62,151
University of Michigan	93.866	SUBK00003641	—	7,661
University of Minnesota	93.866	P007422502	—	6,468
University of New South Wales	93.866	RG172507	—	29,476
University of Southern California	93.866	105715756	—	71,410
University of Southern California	93.866	117125887	—	64,134
University of Southern California	93.866	125556934	—	27,405
University of Southern California	93.866	75682029/50699687	—	21,192
University of Southern California	93.866	79635068	—	65,489
University of Washington	93.866	BPO32906	—	4,394
University of Washington	93.866	UWSC10962	—	24,007
University of Washington	93.866	UWSC11052	—	60,300
University of Washington	93.866	UWSC7739	—	30,021
Wake Forest University	93.866	WFUHS 552702	—	106,114
Washington University in St. Louis	93.866	WU-20-136	—	576,125
Washington University in St. Louis	93.866	WU-20-340	—	153,266
Washington University in St. Louis	93.866	WU-20-485	—	264,906
Subtotal 93.866			<u>8,196,873</u>	<u>54,791,881</u>
Vision Research	93.867	Direct	463,806	7,310,406
Carnegie Mellon University	93.867	1090501-380395	—	25,828
Children's Hospital of Boston	93.867	GENFD0001490474	—	2,857
Columbia University	93.867	1(GG013023-01)	—	33,682
JAEB Center for Health Research, Inc.	93.867	PEDIG	—	(77)
Johns Hopkins University	93.867	2003816234	—	41,498
Legacy Emanuel Hospital & Health Center	93.867	2019-BF-02	—	104,753
New York University	93.867	17-A0-00-006701-01	—	10,815
New York University School of Medicine	93.867	19-A0-00-006701	—	16,265
Schepens Eye Research Institute	93.867	533027	—	13,848
University of California San Diego	93.867	86728016	—	22,541
University of Mississippi Medical Center	93.867	66663150316UP	—	32,903
University of Southern California	93.867	100927092	—	136,591
University of Texas at Austin	93.867	UTA17-001015	—	23,795
West Virginia University	93.867	13-215-UP	—	2,124
Yale University	93.867	GR104143-CON80001549	—	35,268
Subtotal 93.867			<u>463,806</u>	<u>7,813,097</u>
Medical Library Assistance	93.879	Direct	704,496	5,370,007
Brigham & Women's Hospital	93.879	111377	—	(9)
Indiana University	93.879	IN4688956PITT	—	21,656
Subtotal 93.879			<u>704,496</u>	<u>5,391,654</u>
International Research and Research Training	93.989	Direct	247,148	911,019
National Institutes of Health:				
Allergy and Infectious Diseases	93.RD	Direct	—	419,256
Cancer	93.RD	Direct	—	115,939
Child Health	93.RD	Direct	—	22,967
Clinical Center	93.RD	Direct	—	17,190
Drug Abuse	93.RD	Direct	—	1,461,913
Heart, Lung & Blood	93.RD	Direct	—	(196)
Carnegie Mellon University	93.RD	ADVANCE ACCOUNT	—	25,580
Children's Hospital of Philadelphia	93.RD	20026676-RSUB	—	6,707
Children's Hospital of Philadelphia	93.RD	962265 – RSUB	—	18,769
Children's Hospital of Philadelphia	93.RD	962543 – RSUB	—	44,405

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Children's Hospital of Philadelphia	93.RD	7300110000-XX	\$ —	213,078
Children's Hospital of Philadelphia	93.RD	FP00015898_SUB11_01	—	3,000
Duke University	93.RD	SITE#UPT99	—	15,342
Emmes Corporation	93.RD	AREDS2	—	13,512
Fred Hutchinson Cancer Research Center	93.RD	ADVANCE ACCOUNT	—	1,294
Harvard University	93.RD	109786.5110767	—	704,930
Institute for Transfusion Medicine	93.RD	HHSN26800003	—	21,891
International Agency for Research on Cancer	93.RD	ADVANCE ACCOUNT	—	6,617
Johns Hopkins University	93.RD	2004264761	—	238,283
Johns Hopkins University	93.RD	2004630782	—	45,438
Leidos Biomedical Research, Inc.	93.RD	12XS547	—	472,315
Leidos Biomedical Research, Inc.	93.RD	16X116	—	943,385
Leidos Biomedical Research, Inc.	93.RD	16X162Q TASK 01	—	592,760
Leidos Biomedical Research, Inc.	93.RD	16X162Q TASK 02	—	252,423
Leidos Biomedical Research, Inc.	93.RD	16X162Q TASK 03	—	176,535
Leidos Biomedical Research, Inc.	93.RD	16X018	—	44,606
Leidos Biomedical Research, Inc.	93.RD	19X133	—	15,915
Magee-Womens Research Institute & Foundation	93.RD	4538	—	1,676
Magee-Womens Research Institute & Foundation	93.RD	4539	—	5,440
Magee-Womens Research Institute & Foundation	93.RD	5523	—	(2,920)
Magee-Womens Research Institute & Foundation	93.RD	5595	—	39,454
Magee-Womens Research Institute & Foundation	93.RD	9153	—	134,133
Mayo Clinic Rochester	93.RD	MCR-0105-CPN	—	68,787
Mayo Clinic Rochester	93.RD	MCR-0125-CPN	—	2,202
Mayo Clinic Rochester	93.RD	MCR-0135-CPN	—	3,715
Mimetas US, Inc.	93.RD	0058588	—	214,428
Northwestern University	93.RD	SP0016040 60050361	—	2,368
Northwestern University	93.RD	SP0016040 60050362	—	1,222
Northwestern University	93.RD	SP0033779 60044358	—	10,475
Northwestern University	93.RD	SP0033779 60047201	—	40,973
Northwestern University	93.RD	SP003377960044358CHP	—	26,027
Obatala Sciences, Inc.	93.RD	UPITT01	—	28,008
Rutgers University	93.RD	ADVANCE ACCOUNT	—	117,692
Social & Scientific Systems, Inc.	93.RD	CRB-SSS-S-15-004662	—	2
Social & Scientific Systems, Inc.	93.RD	PHR-SSS-S-16-005010	—	6,729
University of Alabama	93.RD	000406190-010	—	2,439
University of Alabama	93.RD	000406257-027	—	2,960
University of Alabama	93.RD	000406291-007	—	(25,496)
University of Alabama	93.RD	000500918-T011-008	—	32,492
University of Alabama	93.RD	000500918-T013-009	—	1,521
University of Alabama	93.RD	000524050-T004-009	—	3,477
University of Alabama	93.RD	000524050-T009-009	—	4,315
University of Alabama	93.RD	000509729-002	—	63,067
University of Alabama	93.RD	000509734-019	—	228
University of Alabama	93.RD	000524050-T006-006	12,290	19,276
University of Alabama	93.RD	000524050-T008-002	33,002	44,463
University of Arkansas	93.RD	ADVANCE ACCOUNT	—	98,573
University of California at Los Angeles	93.RD	1560 B WA687	—	174,703
University of Chicago	93.RD	ADVANCE ACCOUNT	—	1,479,086
University of Hawaii	93.RD	ADVANCE ACCOUNT	—	15,932
University of Hong Kong	93.RD	FERRET TRANSMISSION	—	31,886
University of Michigan	93.RD	3001890361	—	(306)
University of Michigan	93.RD	3002796441	—	(375)
University of Michigan	93.RD	SUBK-C1487	—	1,089
University of Michigan	93.RD	ADVANCE ACCOUNT	—	61,695
University of Minnesota	93.RD	N006462001	—	215,108
Vanderbilt University Medical Center	93.RD	VUMC65662	—	110,542
Vanderbilt University Medical Center	93.RD	ADVANCE ACCOUNT	—	43,907
Westat, Inc.	93.RD	6426-S08	—	11,205
Westat, Inc.	93.RD	6473-03-S002	—	2,380
Subtotal 93.RD			45,292	8,988,432
Total National Institutes of Health			63,805,709	571,054,265
Substance Abuse and Mental Health Services Administration:				
Allegheny County	93.104	211450	—	106,884
Luzerne County	93.104	CARE INITIATIVE	—	136,921
Subtotal 93.104			—	243,805
University of Wisconsin	93.239	877K866	—	12,295
Allegheny County	93.243	233171	—	48,686
Allegheny Singer Research Institute	93.243	45,100,609	—	147,413
Allegheny Singer Research Institute	93.243	45100809	—	148,400
CMSU Counties of Central Pennsylvania	93.243	BHARP SOC EXP	—	81,899
CMSU Counties of Central Pennsylvania	93.243	1H79 TI081289-01	—	27,433
CMSU Counties of Central Pennsylvania	93.243	BHARP TREE PROJECT	—	67,410
Westmoreland Drug and Alcohol Commission, Inc.	93.243	0001	—	274,538
Subtotal 93.243			—	795,779
University of Pittsburgh Medical Center (UPMC)	93.RD	4100079078	—	23,788
Total Substance Abuse and Mental Health Services Administration			—	1,075,667

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Other Department of Health and Human Services:			\$	
Department of Health and Human Services	93.RD	Direct	—	7,354
Mayo Clinic Rochester	93.RD	MCR-0138-CPN	—	106,847
Stratatech Corporation	93.RD	STRATA2016	—	18,200
Subtotal 93.RD			—	132,401
Futures Without Violence	93.088	2,588	—	4,889
Johns Hopkins University	93.088	2002798111	—	(5)
Subtotal 93.088			—	4,884
Total Other Department of Health and Human Services			—	137,285
Total Department of Health and Human Services			66,474,599	594,342,224
Department of Defense:				
Advanced Research Projects Agency:				
Rutgers University	12.431	8178	11,805	30,395
Johns Hopkins University	12.910	2004129650	—	147,152
University of California at Berkeley	12.910	00010253	—	135,132
Subtotal 12.910			—	282,284
Advanced Research Projects Agency	12.RD	Direct	107,000	841,300
Total Advanced Research Projects Agency			118,805	1,153,979
Defense Health Agency:				
MD Consulting, LLC.	12.RD	HT0014-16-C-0013	—	64,162
Total Defense Health Agency			—	64,162
Defense Threat Reduction Agency:				
Scientific Research – Combating Weapons of Mass Destruction	12.351	Direct	277,314	2,650,107
University of Texas at Austin	12.351	UTA15-000015	—	39,717
Washington University in St. Louis	12.351	WU-15-243	—	386,650
Subtotal 12.351			277,314	3,076,474
Emory University	12.RD	A295233	—	279,836
Southwest Research Institute	12.RD	M99022VE2	—	381,059
Subtotal 12.RD			—	660,895
Total Defense Threat Reduction Agency			277,314	3,737,369
Department of the Air Force:				
Air Force Defense Research Sciences Program	12.800	Direct	174,840	507,857
Carnegie Mellon University	12.800	1150141-357109	—	195,105
University of Colorado	12.800	1558048	—	117,887
Subtotal 12.800			174,840	820,849
Booz Allen Hamilton Inc.	12.RD	S900447BAH	—	281,821
Engineering Research and Consulting, Inc.	12.RD	PS170061	—	(204)
Florida Institute for Human & Machine	12.RD	2019-29-01-SC5	—	64,490
Subtotal 12.RD			—	346,107
Total Department of the Air Force			174,840	1,166,956
Department of the Army:				
Research on Chemical and Biological Defense	12.360	Direct	—	456,709
Military Medical Research and Development	12.420	Direct	3,056,578	17,225,234
Case Western Reserve University	12.420	RES512532	—	107,636
Cedars-Sinai Medical Center	12.420	0001621126	—	91,878
Children's Hospital of Boston	12.420	W81XWH-17-1-0532	—	12,540
Children's Hospital of Boston	12.420	GENFD0001693083	—	7,445
Duchesne University	12.420	G1700020	—	2,371
Georgia Institute of Technology	12.420	RJ092-G1	—	126,288
Henry M. Jackson Foundation	12.420	4312	—	95,577
Joan & Sanford I. Weill Medical College of Cornell University	12.420	190230-04	—	4,433
Johns Hopkins University	12.420	PAIN STUDY	—	356
Johns Hopkins University	12.420	W81XWH-17-2-0032	—	919
Magee-Womens Research Institute & Foundation	12.420	6216	—	2,428
Magee-Womens Research Institute & Foundation	12.420	6814	—	18,335
Maine Medical Center	12.420	111233-010XBURGH DOD	—	(1,699)
Medical University of South Carolina	12.420	MUSC19-017-8C796	—	9,966
Memorial Sloan Kettering Cancer Center	12.420	BD525373	—	18,883
Metis Foundation	12.420	S2-W81XWH-19-2-0038	—	182,711
Ohio State University	12.420	60065096	—	15,270
Oregon Health & Science University	12.420	1005470_UPITT	—	170,048
Oregon Health & Science University	12.420	1008339_UPITT	—	4,436
St. Joseph's Hospital and Medical Center	12.420	32689PITT	—	437,024
Stanford University	12.420	62348486-156530	—	22,853
State University of New York	12.420	100-1153985-84735	—	447,304
TheraNova, LLC	12.420	CRD-01-1150	—	256
University of Alabama	12.420	000507860-006	—	40,776
University of California at San Francisco	12.420	10043sc	—	70,901
University of California at San Francisco	12.420	11363sc	—	32,933

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Federal grantor/pass through grantor/program title	CFDA number	Direct award or pass-through entity identifying number	Passed through to subrecipients	Federal expenditures
University of Cincinnati	12.420	010376-002	\$ —	10,610
University of Colorado	12.420	FY18.576.003	—	11,679
University of Miami	12.420	SPC-001243	—	60,814
University of Michigan	12.420	3003179986	—	(858)
University of Michigan	12.420	3005327478	—	4,256
University of Michigan	12.420	SUBK00003004	—	106,913
University of New Mexico	12.420	3RDE3	—	73,792
University of Pennsylvania	12.420	578105	—	9,882
University of Virginia	12.420	GG12134.159875	—	126,625
Wake Forest University	12.420	WFUHS 440271	(1,453)	—
Wake Forest University	12.420	WFUHS 441000B GU-00	—	206,100
Wake Forest University	12.420	WFUHS 441022 SR-12	—	48,255
Wake Forest University	12.420	WFUHS 441037 CTA-07	31,103	52,008
Wake Forest University	12.420	WFUHS 441053 ER-03	—	48,517
Wake Forest University	12.420	WFUHS 441055 ER-05	—	48,021
Wake Forest University	12.420	WFUHS 441056 ER-06	—	61,446
Wake Forest University	12.420	WFUHS 441063 ER-13	—	5,170
Wake Forest University	12.420	WFUHS 441075 CF-05	64,363	66,392
Wake Forest University	12.420	WFUHS 441077 CF-07	—	29,472
Wake Forest University	12.420	WFUHS 441079 CF-09	36,190	62,400
Wake Forest University	12.420	WFUHS 441083 CF-13	—	13,462
Washington University in St. Louis	12.420	WU-20-434	—	7,386
Subtotal 12.420			<u>3,186,781</u>	<u>20,199,444</u>
Basic Scientific Research	12.431	Direct	1,579,109	2,350,816
Carnegie Mellon University	12.431	1130208-378915	—	69,912
Carnegie Mellon University	12.431	1130220-399314	—	33,185
Princeton University	12.431	SUB0000081	—	121,773
University of California at Santa Barbara	12.431	KK1714	—	242,818
University of Massachusetts	12.431	20-015174-A00	—	28,566
University of Michigan	12.431	3004628718	—	186,981
Subtotal 12.431			<u>1,579,109</u>	<u>3,034,051</u>
Carnegie Mellon University	12.630	1130247-418715	—	65,104
Research and Technology Development	12.910	Direct	398,645	2,493,101
Department of the Army	12.RD	Direct	4,892,119	9,615,809
Advanced Technology International	12.RD	2019-447-001	—	400,269
Advanced Technology International	12.RD	2019-447-002	91,696	282,768
Arsenal Medical, Inc.	12.RD	REVIVE	—	62,247
BAE Systems	12.RD	1001524	—	167,561
Brigham & Women's Hospital	12.RD	120070	—	75,824
Carnegie Mellon University	12.RD	1990586-418139	—	184,371
Chromologic LLC	12.RD	MSA-162000	—	1,442
Guild Associates, Inc.	12.RD	40800619	—	188,028
Intelligent Automation, Inc.	12.RD	2375-1	—	12,999
Intelligent Automation, Inc.	12.RD	2423-3	—	13,440
Johns Hopkins University	12.RD	2004207953	—	145,055
Lynntech, Inc.	12.RD	ARM-080	—	41,562
Materials Sciences Corporation	12.RD	12530-SD45	—	225,908
Materials Sciences Corporation	12.RD	14243-GG15-001	—	20,821
Rehat LLC	12.RD	2019-406-001	—	9,526
Synedgen, Inc.	12.RD	AWD00002229	—	21,569
University of California at San Francisco	12.RD	11291SC	—	305,052
University of California at Santa Barbara	12.RD	KK1815	—	50,141
University of Cincinnati	12.RD	010580-002	—	34,645
Vivonics, Inc.	12.RD	2128-S008	—	2,980
Subtotal 12.RD			<u>4,983,815</u>	<u>11,862,017</u>
Total Department of the Army			<u>10,148,350</u>	<u>38,110,426</u>
Department of the Navy:				
Basic and Applied Scientific Research	12.300	Direct	6,421	2,537,951
Carnegie Mellon University	12.300	1141300-422095	—	57,435
Carnegie Mellon University	12.300	1141302-385701	—	28,045
Lehigh University	12.300	543974-78001	—	57,248
University of Virginia	12.300	GG11737 146385	—	(70)
Subtotal 12.300			<u>6,421</u>	<u>2,680,609</u>
Department of the Navy	12.RD	Direct	—	551,363
Carnegie Mellon University	12.RD	1990581-417720	—	93,087
Concurrent Technologies Corporation	12.RD	181000117S	—	25,652
Directed Vapor Technologies International, Inc.	12.RD	D0149-02	—	13,042
Materials Sciences Corporation	12.RD	12985-AR01	—	(4,130)
Mount Sinai School of Medicine	12.RD	0258-A061-4609	—	140,167
Subtotal 12.RD			<u>—</u>	<u>819,181</u>
Total Department of the Navy			<u>6,421</u>	<u>3,499,790</u>

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Space and Naval Warfare Systems Command:				
Battelle Memorial Institute	12.RD	743836/Line-Sch 1-1	\$ —	71,106
Battelle Memorial Institute	12.RD	743836 REV3	—	36,138
Paradromics Inc.	12.RD	NESD-001	—	(19,567)
Subtotal 12.RD			—	87,677
Total Space and Naval Warfare Systems Command			—	87,677
Uniformed Services University of the Health Sciences:				
Uniformed Services University Medical Research Projects	12.750	Direct	—	197,597
Total Uniformed Services University of the Health Sciences			—	197,597
Total Department of Defense			10,725,730	48,017,956
Other Agencies:				
Agency for International Development:				
JSI Research & Training Institute, Inc.	98.001	APC-GM-0107	—	(6,248)
Magee-Womens Research Institute & Foundation	98.001	7533	—	3,773
Subtotal 98.001			—	(2,475)
Agency for International Development	98.RD	Direct	376,115	891,809
National Opinion Research Center	98.RD	8389.023.01	—	43,276
RTI International	98.RD	3-312-0214 177-51820L	—	62,059
University Research Co., LLC	98.RD	FY19-A01-6024	—	761,610
Subtotal 98.RD			376,115	1,758,754
Total Agency for International Development			376,115	1,756,279
Department of Agriculture:				
US Civilian Research & Development Foundation	10.001	DAA3-19-65600-1	—	2,591
US Civilian Research & Development Foundation	10.001	DAA3-19-65333-1	—	16,391
VentureWell	10.001	DAA3-19-65152-1	—	21,750
Subtotal 10.001			—	40,732
Tufts University	10.253	AG9002-Cook	—	33,722
Total Department of Agriculture			—	74,454
Department of Commerce:				
Cluster Grants	11.020	Direct	7,062	75,046
Total Department of Commerce			7,062	75,046
Department of Education:				
International Research and Studies	84.017	Direct	—	44,098
Education Research, Development and Dissemination	84.305	Direct	86,507	298,978
Pennsylvania State University	84.305	5513-UP-IES-0403	—	20,874
Purdue University	84.305	19100064-008	—	100,587
Temple University	84.305	259589-PITT	—	27,696
University of North Carolina	84.305	5107775	—	2,084
University of Oregon	84.305	224810B	—	214,466
Subtotal 84.305			86,507	664,685
Total Department of Education			86,507	708,783
Department of Energy:				
Office of Science Financial Assistance Program	81.049	Direct	249,371	2,815,491
Carnegie Mellon University	81.049	1070249-425478	—	33,917
Central Michigan University	81.049	F63460	—	128,581
Electroninks Inc.	81.049	DOE2018-2019	—	2,715
Electroninks Inc.	81.049	DE-SC0018783	—	130,892
Harvard University	81.049	167974-5106940	—	129,221
Luna Innovations Incorporated	81.049	3495.02/PITT	—	89,171
Luna Innovations Incorporated	81.049	367701/PITT	—	14,593
Northwestern University	81.049	SP0027267PROJ0007139	—	126,472
University of Minnesota	81.049	A007230201	—	94,594
Subtotal 81.049			249,371	3,565,647
Conservation Research and Development	81.086	Direct	—	596,341
Giner, Inc.	81.087	Membrane Fuel Cells	—	103,894
Rapid Advancement Process Intensification Deployment Manufacturing Institute	81.087	05.8	—	386,734
Rapid Advancement Process Intensification Deployment Manufacturing Institute	81.087	06-7	—	115,234
Rapid Advancement Process Intensification Deployment Manufacturing Institute	81.087	6.1	—	71,610
Rapid Advancement Process Intensification Deployment Manufacturing Institute	81.087	10-7	—	222,482
Texas A&M University	81.087	M2001202	—	113,017
University of Central Florida	81.087	16226104-09	—	(1)
Subtotal 81.087			—	1,012,970

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Fossil Energy Research and Development	81.089	Direct	\$ 131,489	1,067,585
Gas Technology Institute	81.089	AGREEMENT NO. S876	—	246,082
Oklahoma State University	81.089	1-578930-PITT	—	44,484
Pennsylvania State University	81.089	5955-UP-DOE-6825	—	138,234
Pennsylvania State University	81.089	5957-UP-DOE-6825	—	120,101
Pennsylvania State University	81.089	5987-UP-DOE-6825	—	88,886
West Virginia University	81.089	18-971-UP	—	72,489
Subtotal 81.089			131,489	1,777,861
Nuclear Energy Research, Development and Demonstration	81.121	Direct	158,779	733,474
University of Houston	81.121	R-19-0010	—	79,354
Utah State University	81.121	200658-604	—	391,357
Subtotal 81.121			158,779	1,204,185
Clarkson University	81.122	100906-1	—	39,609
Westinghouse Electric Company, LLC	81.135	4500784107	—	115,907
Department of Energy	81.RD	Direct	—	2,110
AECOM Energy and Construction, Incorporated	81.RD	TASK RELEASE NO 214	—	(2,333)
Battelle Energy Alliance, LLC	81.RD	0207637	106,161	237,933
Battelle Energy Alliance, LLC	81.RD	191828	—	6,306
Battelle Energy Alliance, LLC	81.RD	206932	—	145,690
Battelle Energy Alliance, LLC	81.RD	211001	—	70,264
Battelle Energy Alliance, LLC	81.RD	213209	—	103,915
Battelle Energy Alliance, LLC	81.RD	215245	—	49,659
Battelle Energy Alliance, LLC	81.RD	218149	—	59,093
Battelle Energy Alliance, LLC	81.RD	226706	—	73,315
Battelle Energy Alliance, LLC	81.RD	229773	—	69,473
Battelle Memorial Institute	81.RD	455499	—	52,228
Battelle Memorial Institute	81.RD	734574	—	102,176
Brookhaven Science Associates, LLC	81.RD	359437	—	123,716
Brookhaven Science Associates, LLC	81.RD	382354	—	2,249
Fluor Marine Propulsion, LLC	81.RD	128753	—	125,423
Fluor Marine Propulsion, LLC	81.RD	134229	—	4,860
KeyLogic Systems, Inc.	81.RD	5000-017	—	18,299
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 1	—	93,463
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 10	—	42,446
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 11	—	10,204
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 12	—	142,203
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 14	—	(6)
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 16	—	4,464
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 17	—	13,853
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 18	—	34,016
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 19	—	1,923
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 20	—	47,514
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 21	—	118,474
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 22	—	4,835
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 23	—	1,654
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 3	—	18,108
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 4	—	3,117
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 5	—	36,347
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 6	—	22,496
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 7	—	(5)
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 8	—	108,289
REMADE Institute	81.RD	SA-19-05	28,914	55,005
Sandia Corporation, a subsidiary of Lockheed Martin	81.RD	1967875	—	44,000
Sandia Corporation, a subsidiary of Lockheed Martin	81.RD	2084579	—	73,941
Stanford University	81.RD	199859	—	24,473
Triad National Security, LLC	81.RD	439301	—	111,921
UChicago Argonne, LLC	81.RD	9F-60178	—	118,962
UChicago Argonne, LLC	81.RD	9F-60287	—	53,096
University of California	81.RD	7374238	—	(3)
University of New Mexico	81.RD	327093-874E	—	39,595
Subtotal 81.RD			135,075	2,468,761
Total Department of Energy			674,714	10,781,281
Department of Housing and Urban Development:				
Municipality of Penn Hills	14.218	PH STABILIZATION	—	(29)
Total Department of Housing and Urban Development			—	(29)
Department of the Interior:				
Commonwealth of Pennsylvania	15.250	4400011482	31,610	75,014
U.S. Geological Survey Research and Data Collection	15.808	Direct	—	1,530
Total Department of the Interior			31,610	76,544
Department of Justice:				
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	Direct	946,123	1,617,104
Pennsylvania Commission on Crime and Delinquency	16.738	2014/16-JG98/SS28121	—	34,559
Pennsylvania Commission on Crime and Delinquency	16.812	SR/DP-04/ST-27520	—	24,580
Pennsylvania Commission on Crime and Delinquency	16.RD	ADVANCE ACCOUNT	—	43,153
Total Department of Justice			946,123	1,719,396

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Department of Labor:				
Vermont Department of Labor	17.720	1947RTN02	\$ —	104,745
Total Department of Labor			—	104,745
Department of Transportation:				
National Academy of Sciences	20.200	HR 01-58	—	61,726
University of Cincinnati	20.200	010507-003	—	5,596
Subtotal 20.200			—	67,322
Commonwealth of Pennsylvania	20.205	4400011482/ WO 015	—	(27,946)
Commonwealth of Pennsylvania	20.205	4400018535/WO 01	—	102,758
Commonwealth of Pennsylvania	20.205	4400018535/WO 016	—	265,792
Commonwealth of Pennsylvania	20.205	4400018535/WO 018	—	113,590
Commonwealth of Pennsylvania	20.205	4400018535/WO 019	—	138,848
Commonwealth of Pennsylvania	20.205	4400018535/ WO 02	—	22,243
Commonwealth of Pennsylvania	20.205	4400018535/ WO 020	—	18,990
Commonwealth of Pennsylvania	20.205	4400018535/ WO 003	—	35,754
Subtotal 20.205			—	670,029
American College of Emergency Physicians	20.614	ACEE 1	—	104,930
Federal Railroad Administration	20.RD	Direct	—	37,841
Minnesota Department of Transportation	20.RD	1003327 WORK ORDER 2	—	11,466
Minnesota Department of Transportation	20.RD	1003327 WORK ORDER 3	—	14,347
National Association of EMS	20.RD	SUB-DTNH2215C00029	—	71,256
Subtotal 20.RD			—	134,910
Total Department of Transportation			—	977,191
Department of Veterans Affairs:				
Specialty Adapted Housing Assistive Technology Grant Program	64.051	Direct	—	(4,717)
Department of Veterans Affairs	64.RD	Direct	—	6,103,616
Western Interstate Commission for Higher Education	64.RD	SUICIDE PREVENTION	—	33,376
Subtotal 64.RD			—	6,136,992
Total Department of Veterans Affairs			—	6,132,275
Environmental Protection Agency:				
Vanderbilt University	66.509	UNIV58986	—	71,740
Drexel University	66.511	860305	—	2,832
Oregon State University	66.511	E0199A-B	—	94,628
Subtotal 66.511			—	97,460
Environmental Protection Agency	66.RD	Direct	—	(202)
Total Environmental Protection Agency			—	168,998
Executive Office of the President:				
Executive Office of the President	95.RD	Direct	—	100,295
Total Executive Office of the President			—	100,295
Institute of Museum and Library Services:				
National Leadership Grants	45.312	Direct	—	118,266
Laura Bush 21st Century Librarian Program	45.313	Direct	—	11,259
Total Institute of Museum and Library Services			—	129,525
National Aeronautics and Space Administration:				
Science:				
NNX15AQ72H	43.001	Direct	—	1,863
80NSSC17K0445	43.001	Direct	—	43,301
80NSSC17K0460	43.001	Direct	—	7,459
80NSSC17K0388	43.001	Direct	—	40,983
80NSSC18K1001	43.001	Direct	—	173,418
80NSSC19K0547	43.001	Direct	4,861	80,051
80NSSC19K0588	43.001	Direct	2,495	159,190
80NSSC20K0524	43.001	Direct	—	31,087
Arizona State University	43.001	09-193	—	54,814
California Institute of Technology	43.001	1643488	—	23,333
California Institute of Technology	43.001	1619866	—	13,322
Carnegie Mellon University	43.001	1110234-424012	—	38,460
Georgia Institute of Technology	43.001	AWD-101311-G2	—	120,467
Lowell Observatory	43.001	2018-81420-UP	—	15,777
Smithsonian Astrophysical Observatory	43.001	TM0-21004X	—	10,978
Smithsonian Astrophysical Observatory	43.001	TM8-19004X	—	1,754
University of Maryland	43.001	47162-Z6125002	—	16,586
Subtotal 43.001			7,356	832,843

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Aeronautics	43.002	Direct	\$ —	261,778
Vanderbilt University	43.012	UNIV61194	—	8,758
University of Arizona	43.007	545020	—	26,963
Pennsylvania State University	43.008	5240-UP-NASA-K06H	—	23,906
Pennsylvania State University	43.008	5497-UP-NASA-K06H	—	2,494
Subtotal 43.008			—	26,400
Space Technology	43.012	Direct	—	213,984
Association of Universities for Research in Astronomy, Inc.	43.RD	HST-GO-14683.002-A	—	11,263
Association of Universities for Research in Astronomy, Inc.	43.RD	HST-GO-15957.001-A	—	74,666
Center for the Advancement of Science in Space	43.RD	GA-2016-236	311	1,380
Center for the Advancement of Science in Space	43.RD	GA-2019-906	—	136,818
Emergent Space Technologies, Inc.	43.RD	UNPIT001	—	118,982
Georgia Institute of Technology	43.RD	AWD101311G2/RH809-G2	—	117,532
QuesTek Innovations LLC	43.RD	1918	—	221,197
Space Telescope Science Institute	43.RD	HST-AR-14568.001-A	—	(4)
Space Telescope Science Institute	43.RD	HST-GO-14476.002-A	—	(21)
Wyle Laboratories, Inc.	43.RD	T804051	—	64,768
Subtotal 43.RD			311	746,581
Total National Aeronautics and Space Administration			7,667	2,117,307
National Endowment for the Humanities:				
Promotion of the Humanities Division of Preservation and Access	45.149	Direct	—	117,245
Total National Endowment for the Humanities			—	117,245
National Science Foundation:				
Engineering	47.041	Direct	193,227	5,550,205
AnkyrBio LLC	47.041	PITT-001	—	15,721
Carnegie Mellon University	47.041	1123333-407865	—	5,217
North Carolina A & T State University	47.041	260116A	—	271,709
Northwestern University	47.041	60053758 PBH	—	99,133
Splintell, Inc.	47.041	UPITT-NSF1843825	—	39,406
Thermaquil, Inc.	47.041	1913403	—	85,031
University of Tennessee	47.041	A17-1367-S001	—	7,136
Virginia Tech University	47.041	479852-19442	—	103,156
Subtotal 47.041			193,227	6,176,714
Mathematical and Physical Sciences	47.049	Direct	633,652	5,738,598
Associated Universities, Inc.	47.049	SOSPA5-010	—	(1)
Association of Universities for Research in Astronomy, Inc.	47.049	N72572C	—	7,679
Carnegie Mellon University	47.049	1122343-351111	—	25,810
Florida Gulf Coast University	47.049	20028-UP-001	—	43,955
Research Foundation – State University of New York	47.049	76749/1136652/2	—	216,607
University of California at Irvine	47.049	2014-3124	—	98,076
University of California at Santa Barbara	47.049	KK2025	—	44,444
Subtotal 47.049			633,652	6,175,168
Geosciences	47.050	Direct	97,529	574,661
University of Arizona	47.050	125166	—	(44)
Subtotal 47.050			97,529	574,617
Computer and Information Science and Engineering	47.070	Direct	285,921	4,971,676
Carnegie Mellon University	47.070	1122353-399022	—	10,543
Carnegie Mellon University	47.070	1122586-417119	—	19,426
Rensselaer Polytechnic Institute	47.070	A14-0011-S008	—	20,164
Research Foundation – State University of New York	47.070	R1146532	—	25,329
University of Tennessee	47.070	A16-1316-S001-A01	—	136,592
University of Utah	47.070	10047390-UPITT	—	34,606
Subtotal 47.070			285,921	5,218,336
Biological Sciences	47.074	Direct	35,922	2,344,907
Baylor University	47.074	32050279-01	—	33,609
Carnegie Mellon University	47.074	1122469-369793	—	23,751
University of Dayton	47.074	RSC16079	—	67,054
University of Florida	47.074	SUB00002000	—	122,556
Subtotal 47.074			35,922	2,591,877
Social, Behavioral, and Economic Sciences	47.075	Direct	—	967,198
Carnegie Mellon University	47.075	1122300-352752	—	47,408
National Bureau of Economic Research	47.075	36353.00.00.00.7700	—	11,290
University of California	47.075	KK1708	—	5,792
Subtotal 47.075			—	1,031,688
Education and Human Resources	47.076	Direct	344,983	4,801,112
Colorado School of Mines	47.076	401516-5802	—	22,957
Community College of Allegheny County	47.076	1400575-Pitt	—	7,494
University of Michigan	47.076	SUBK00010602	—	35,230
University of Montana	47.076	G196-19-W7292	—	9,378
University of South Florida	47.076	2015-1126-00-A	—	11,379
University of Wisconsin	47.076	847K383	—	27,297
Subtotal 47.076			344,983	4,914,847

**UNIVERSITY OF PITTSBURGH – OF THE
COMMONWEALTH SYSTEM OF HIGHER EDUCATION**

Schedule of Expenditures of Federal Awards

Year ended June 30, 2020

Federal grantor/pass through grantor/program title	CFDA number	Direct award or pass-through entity identifying number	Passed through to subrecipients	Federal expenditures
Office of International Science and Engineering	47.079	Direct	\$ 452,997	1,053,370
Integrative Activities	47.083	Direct	—	155,883
National Science Foundation	47.RD	Direct	—	920,730
Total National Science Foundation			2,044,231	28,813,230
Nuclear Regulatory Commission:				
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	Direct	—	147,304
Total Nuclear Regulatory Commission			—	147,304
Total Other Agencies			4,174,029	53,999,869
TOTAL RESEARCH & DEVELOPMENT CLUSTER			81,374,358	696,360,049
II. STUDENT FINANCIAL ASSISTANCE CLUSTER:				
Department of Education:				
Federal Supplemental Educational Opportunity Grants	84.007	Direct	—	1,184,597
Federal Work-Study Program	84.033	Direct	—	2,188,962
Federal Pell Grant Program	84.063	Direct	—	23,321,903
Federal Perkins Loan Program	84.038	Direct	—	20,065,814
Direct Student Loans Program	84.268	Direct	—	224,160,923
Total Department of Education			—	270,922,199
Health Resources and Services Administration:				
Nursing Faculty Loan Program	93.264	Direct	—	591,610
Health Professions Student Loans:				
Medicine	93.342	Direct	—	97,027
Dentistry	93.342	Direct	—	5,483,672
Pharmacy	93.342	Direct	—	1,653,208
Loans for Disadvantaged Students:				
Dentistry	93.342	Direct	—	132,170
Medicine	93.342	Direct	—	77,348
Subtotal 93.342			—	7,443,425
Nursing Student Loans:				
Baccalaureate	93.364	Direct	—	1,793,063
Nursing Faculty Loan Program – ARRA	93.408	Direct	—	77,285
Total Health Resources and Services Administration			—	9,905,383
TOTAL STUDENT FINANCIAL ASSISTANCE CLUSTER			—	280,827,582
III. TRIO CLUSTER:				
Department of Education:				
TRIO – Student Support Services	84.042	Direct	—	710,233
Total Department of Education			—	710,233
TOTAL TRIO CLUSTER			—	710,233
IV. HEAD START CLUSTER:				
Administration for Children and Families:				
Head Start	93.600	Direct	3,206,348	4,216,885
Total Administration for Children and Families			3,206,348	4,216,885
TOTAL HEAD START CLUSTER			3,206,348	4,216,885
V. CHILD NUTRITION CLUSTER:				
Department of Agriculture:				
Commonwealth of Pennsylvania	10.559	SFSP	—	7,384
Total Department of Agriculture			—	7,384
TOTAL CHILDREN NUTRITION CLUSTER			—	7,384
VI. OTHER PROGRAMS:				
Department of Health and Human Services:				
Administration for Children and Families:				
Commonwealth of Pennsylvania	93.643	4100081112	—	380,954
Research Foundation – State University of New York	93.648	8-82905	—	37,373
Research Foundation – State University of New York	93.648	8-86154	—	90,355
Subtotal 93.648			—	127,728
Commonwealth of Pennsylvania	93.658	4100066356	—	583,698
Commonwealth of Pennsylvania	93.658	4100081112	276	11,734,405
Commonwealth of Pennsylvania	93.658	4100083214	—	9,168,771
Subtotal 93.658			276	21,486,874
Commonwealth of Pennsylvania	93.669	4100081112	—	147,293
Commonwealth of Pennsylvania	93.674	4100081112	—	743,038
Total Administration for Children and Families			276	22,885,887
Administration for Community Living:				
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433	Direct	33,583	94,675
Total Administration for Community Living			33,583	94,675

**UNIVERSITY OF PITTSBURGH – OF THE
COMMONWEALTH SYSTEM OF HIGHER EDUCATION**

Schedule of Expenditures of Federal Awards

Year ended June 30, 2020

Federal grantor/pass through grantor/program title	CFDA number	Direct award or pass-through entity identifying number	Passed through to subrecipients	Federal expenditures
Centers for Disease Control and Prevention:				
Birth Defects and Developmental Disabilities – Prevention and Surveillance	93.073	Direct	\$ —	6,416
Injury Prevention and Control Research and State and Community Based Programs	93.136	Direct	—	505,684
Gateway Health Plan	93.136	1001	—	41,436
University of Pittsburgh Medical Center (UPMC)	93.136	01	—	19,027
Subtotal 93.136			—	566,147
Oregon Health Authority	93.354	159701	—	12,001
ChangeLab Solutions	93.421	CDC7055-0-0109-1	—	10,614
Pennsylvania Pharmacists Association	93.426	4100082224-1815	—	45,340
Commonwealth of Pennsylvania	93.758	4100081647	96,080	256,503
Commonwealth of Pennsylvania	93.940	4100081987	—	158,708
Commonwealth of Pennsylvania	93.977	4300587825	—	807,225
Commonwealth of Pennsylvania	93.977	4300645528	—	671,315
Subtotal 93.977			—	1,478,540
Commonwealth of Pennsylvania	93.991	4100081647	37,800	44,704
Total Centers for Disease Control and Prevention			133,880	2,578,973
Health Resources and Services Administration:				
Training in General, Pediatric, and Public Health Dentistry	93.059	Direct	—	515,286
Eastcentral Pennsylvania Area Health Education Center	93.107	EC UP6111	—	9,501
Maternal & Child Health Federal Consolidated Programs	93.110	Direct	—	588,804
Nurse Anesthetist Traineeships	93.124	Direct	—	45,408
Public Health Training Centers Program	93.516	Direct	256,041	893,308
Mental and Behavioral Health Education and Training Grants	93.732	Direct	—	486,003
Chatham University	93.732	02	—	17,603
Chatham University	93.732	BHWET 01	—	9,358
Subtotal 93.732			—	512,964
Grants for Primary Care Training and Enhancement	93.884	Direct	—	243,235
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912	Direct	—	123,428
PPHF Geriatric Education Centers	93.969	Direct	84,786	172,579
Total Health Resources and Services Administration			340,827	3,104,513
Substance Abuse and Mental Health Services Administration:				
CMSU Counties of Central Pennsylvania	93.104	6U79 SM062468-04M001	—	22,634
Commonwealth of Pennsylvania	93.104	4100078411	—	823,836
Subtotal 93.104			—	846,470
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	Direct	108,387	1,484,955
Allegheny County	93.243	174565	—	93,607
Allegheny County	93.243	211641	—	1
Allegheny County	93.243	236665	—	8,000
Allegheny Singer Research Institute	93.243	49247909	—	11,501
Allegheny Singer Research Institute	93.243	49248309	—	28,369
Blair County Drug and Alcohol Program, Inc.	93.243	1001	—	103,322
Chatham University	93.243	1	—	4,371
Commonwealth of Pennsylvania	93.243	4300600269	—	102,183
Commonwealth of Pennsylvania	93.243	4300637503	—	200,978
Commonwealth of Pennsylvania	93.243	SAP 4100068678	—	92,442
Community Human Services Corporation	93.243	2525304	—	39,404
University of the Sciences in Philadelphia	93.243	121-129102801	—	8,910
University of Utah	93.243	10041723-PITT	—	29,119
Ursuline College	93.243	1001	—	59,024
Subtotal 93.243			108,387	2,266,186
Pennsylvania State University	93.788	6007-UP-SAMHSA-1889	—	9,172
Cambria County	93.959	SBIRT	—	22,151
Total Substance Abuse and Mental Health Services Administration			108,387	3,143,979
Other Department of Health and Human Services:				
District of Columbia	93.817	CW61684	—	53,713
Total Other Department of Health and Human Services			—	53,713
Total Department of Health and Human Services			616,953	31,861,740
Department of Defense:				
Defense Health Agency	12.UNK	Direct	—	69,662
Total Defense Health Agency			—	69,662
Department of the Air Force	12.UNK	Direct	—	582,022
Total Department of the Air Force			—	582,022
Department of the Army	12.UNK	Direct	—	538,307
Total Department of the Army			—	538,307
Department of the Navy:				
University of California at Los Angeles	12.UNK	2000 P UG248	—	63,590
Total Department of the Navy			—	63,590

**UNIVERSITY OF PITTSBURGH – OF THE
COMMONWEALTH SYSTEM OF HIGHER EDUCATION**

Schedule of Expenditures of Federal Awards

Year ended June 30, 2020

Federal grantor/pass through grantor/program title	CFDA number	Direct award or pass-through entity identifying number	Passed through to subrecipients	Federal expenditures
National Security Agency: Language Grant Program	12.900	Direct	\$ —	120,586
Total National Security Agency			—	120,586
Other Department of Defense: Institute of International Education	12.357	1801PITT20PG0051PO1	—	48,983
Institute of International Education	12.357	PGO1801PITT20PG0051P	—	340,579
Subtotal 12.537			—	389,562
Total Other Department of Defense			—	389,562
Total Department of Defense			—	1,763,729
Other Agencies:				
Appalachian Regional Commission: Innovation Works	23.002	ARC POWER	—	162,253
Total Appalachian Regional Commission			—	162,253
Corporation for National and Community Services: Jumpstart for Young Children, Inc.	94.006	JS-SITE #09	—	37,626
Jumpstart for Young Children, Inc.	94.006	JS-SITE #291	—	175,525
Subtotal 94.006			—	213,151
National Service and Civic Engagement Research Competition	94.026	Direct	10,170	79,796
Total Corporation for National and Community Services			10,170	292,947
Department of Agriculture: Commonwealth of Pennsylvania	10.558	300-02-961-3	—	13,390
Total Department of Agriculture			—	13,390
Department of Commerce: Catalyst Connection	11.307	PO00003070	—	55,394
Total Department of Commerce			—	55,394
Department of Education:				
National Resource Centers Program for Foreign Language and and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	84.015A	Direct	—	603,008
National Resource Centers Program for Foreign Language and and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	84.015B	Direct	—	624,704
Subtotal 84.015			—	1,227,712
Undergraduate International Studies and Foreign Language Programs	84.016	Direct	—	28,438
Overseas Programs – Group Projects Abroad	84.021	Direct	—	2,296
Higher Education Institutional Aid	84.031	Direct	—	513,156
Commonwealth of Pennsylvania	84.126	4000007735	—	919,256
Commonwealth of Pennsylvania	84.126	FC4000007735	—	(164,472)
Subtotal 84.126			—	754,784
Graduate Assistance in Areas of National Need	84.200	Direct	—	97,297
Homewood Children's Village	84.215	HCV/PACS	—	8,165
Pennsylvania State University	84.229	6023-UP-USDE-0009	—	23,534
Special Education – Personnel Development to Improve Services and Results for Children with Disabilities	84.325D	Direct	—	212,955
Special Education – Personnel Development to Improve Services and Results for Children with Disabilities	84.325K	Direct	—	267,259
Salus University	84.325H	PITT 88404A 1819	—	1,999
Salus University	84.325H	PITT 86405 19-20	—	64,560
Subtotal 84.325			—	546,773
National Writing Project	84.367	92-PA09-2019SEED-AI	—	4,644
National Writing Project	84.367	92-PA09-SEED2019	—	7,352
Subtotal 84.367			—	11,996
COVID-19 Education Stabilization Fund	84.425E	Direct	—	10,632,670
COVID-19 Education Stabilization Fund	84.425F	Direct	—	6,000,000
Subtotal 84.425			—	16,632,670
Total Department of Education			—	19,846,821

**UNIVERSITY OF PITTSBURGH – OF THE
COMMONWEALTH SYSTEM OF HIGHER EDUCATION**

Schedule of Expenditures of Federal Awards

Year ended June 30, 2020

Federal grantor/pass through grantor/program title	CFDA number	Direct award or pass-through entity identifying number	Passed through to subrecipients	Federal expenditures
Department of Justice:				
Lackawanna County	16.838	1001	\$ —	11,833
Wyoming County	16.838	1001	—	7,077
York County	16.838	1001	—	9,494
Subtotal 16.838			—	28,404
Total Department of Justice			—	28,404
Department of Labor:				
Commonwealth of Pennsylvania	17.245	TAA0249-17	—	26,000
Total Department of Labor			—	26,000
Department of Treasury:				
Low Income Taxpayer Clinics	21.008	Direct	—	87,465
Total Department of Treasury			—	87,465
Department of Veterans Affairs:				
VA Grants for Adaptive Sports Programs for Disabled	64.034	Direct	—	123,849
Veterans and Disabled Members of the Armed Forces	64.UNK	Direct	—	163,977
Department of Veterans Affairs			—	287,826
Total Department of Veterans Affairs			—	287,826
Institute of Museum and Library Services:				
Pennsylvania School Librarians Association	45.310	002	—	30,705
Pennsylvania School Librarians Association	45.310	003	—	24,842
Subtotal 45.310			—	55,547
Total Institute of Museum and Library Services			—	55,547
National Endowment for the Humanities:				
Promotion of the Humanities Teaching and Learning Resources and				
Curriculum Development	45.162	Direct	—	31,286
Promotion of the Humanities Challenge Grants	45.163	Direct	—	1,378
Promotion of the Humanities Office of Digital Humanities	45.169	Direct	—	16,554
Total National Endowment for the Humanities			—	49,218
Nuclear Regulatory Commission:				
U.S. Nuclear Regulatory Commission Scholarship and				
Fellowship Program	77.008	Direct	—	15,287
Total Nuclear Regulatory Commission			—	15,287
Small Business Administration:				
Kutztown University	59.037	SBA20190214	—	57,360
Kutztown University	59.037	SBA20200214	—	232,556
Kutztown University	59.037	SBACARES20200512	—	8,836
Subtotal 59.037			—	298,752
Total Small Business Administration			—	298,752
Total Other Agencies			10,170	21,219,304
TOTAL OTHER PROGRAMS			627,123	54,844,773
GRAND TOTAL – FEDERAL AWARDS AND GRANTS			\$ 85,207,829	1,036,966,906

See accompanying notes to schedule of expenditures of federal awards.

**UNIVERSITY OF PITTSBURGH – OF THE
COMMONWEALTH SYSTEM OF HIGHER EDUCATION**

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2020

(1) Basis of Presentation and Significant Accounting Policies

The accompanying schedule of expenditures of federal awards (the Schedule) includes all grants, contracts, and similar agreements of the University of Pittsburgh – Of the Commonwealth System of Higher Education (the University), which has been financed by the U.S. federal government for the year ended June 30, 2020. The federal award information 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* (Uniform Guidance).

For the purposes of the Schedule, federal awards have been classified in two types:

- Direct federal awards, and
- Pass through funds received from nonfederal organizations made under federally sponsored programs conducted by those organizations.

The Schedule also presents expenditures passed through from the University to other nonfederal subrecipient organizations. Since the Schedule presents only a selected portion of the activities of the University, it is not intended to and does not present either the financial position, changes in net assets, or cash flows of the University. The Schedule is prepared on the accrual basis of accounting. Negative expenditures detailed in the Schedule result from current year adjustments to prior year award amounts.

Expenditures for federal awards (excluding student financial assistance) are determined using cost accounting principles and procedures set forth in OMB Circular A-21, *Cost Principles for Educational Institutions*, and the uniform administrative requirements as set forth in OMB Circular A-110, *Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations* or the administrative and cost principles contained in the Uniform Guidance, as applicable. Under these costs principles and administrative requirements, certain expenditures are not allowable or are limited as to reimbursement.

Expenditures for student financial assistance are recognized as incurred and include the federal share of students' Federal Supplemental Educational Opportunity Grants program and Federal Work-Study program earnings, Pell grants, loan disbursements and administrative cost allowances, where applicable.

(2) Reimbursement of Facilities and Administrative Costs

Sponsored grants and contracts normally provide for the recovery of direct and facilities and administrative costs (F&A costs). Recovery of the related F&A costs is generally recorded at predetermined rates negotiated with the federal government. Entitlement to these resources for the recovery of the applicable direct and related F&A costs is generally conditioned upon compliance with the terms and conditions of the grant agreements and applicable federal regulations, including the expenditure of the resources for eligible purposes. Substantially all grants and the University's F&A cost rate are subject to financial and compliance reviews and audits by the grantors. In management's opinion, the likelihood of an adverse material outcome upon the University's financial position from those reviews and audits is remote. On November 19, 2019, the Department of Health and Human Services approved F&A cost recovery rates effective from July 1, 2019 through June 30, 2023. The University has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**UNIVERSITY OF PITTSBURGH – OF THE
COMMONWEALTH SYSTEM OF HIGHER EDUCATION**

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2020

(3) Federal Loan Programs

The University administers the following federal loan programs with an outstanding loan balance at June 30, 2020:

Federal Grant and Program Title	Federal CFDA number	Outstanding loan balance
Department of Education – Federal Perkins Loan Program	84.038	\$ 15,617,392
Department of Health and Human Services – Public Service:		
Health Professions Student Loan Program:		
Medicine	93.342	\$ 84,989
Dentistry	93.342	4,672,898
Pharmacy	93.342	1,380,202
Nursing Student Loan Program – Baccalaureate	93.364	1,464,590
Nursing Faculty Loan Program:		
Nursing Faculty Loan ARRA	93.408	55,727
Nursing Faculty Loan	93.264	488,032
Disadvantaged Student Loan Program:		
Medicine	93.342	72,709
Dentistry	93.342	80,728

The Perkins and Department of Health and Human Services Public Service Loan Programs are administered directly by the University, and balances and transactions relating to these programs are included in the University's consolidated financial statements. The amounts included in the Schedule of Expenditures under the Perkins and Department of Health and Human Services Public Service Loan Programs include the balance of the respective loan program as of June 30, 2019 and new loans issued during fiscal 2020.

(4) Department of Education Loan Programs

The University is responsible only for the performance of certain administrative duties with respect to the Direct Loans; accordingly, these loans are not included in the University's consolidated financial statements and it is not practical to determine the balance of loans outstanding to students and former students of the University under these programs.

(5) Student Financial Assistance Program

For the year ended June 30, 2020, administrative costs on the Student Financial Assistance Program were claimed under the Federal Work Study Program in the amount of \$188,464.

**UNIVERSITY OF PITTSBURGH – OF THE
COMMONWEALTH SYSTEM OF HIGHER EDUCATION**

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2020

(6) Vendor Relationships

The Special Education Program (CFDA #84.027) constitutes a vendor relationship with the University in accordance with Uniform Guidance. This project is being excluded from the Schedule, although it represents federal funds of \$2,002,984 for the year ended June 30, 2020.



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Pittsburgh, PA 15219-2598

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

The Board of Trustees
The University of Pittsburgh – Of the Commonwealth
System of Higher Education:

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 consolidated financial statements of The University of Pittsburgh – Of the Commonwealth System of Higher Education (the University), which comprise the consolidated balance sheet as of June 30, 2020, the related consolidated statements of activities and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated October 20, 2020. Our report contains an emphasis of matter paragraph referring to the University's adoption, in 2020, of Accounting Standards Update No. 2016-02, *Leases (Topic 842)*, as amended.

Internal Control Over Financial Reporting

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the University's consolidated 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 consolidated 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 University'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 University's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KPMG LLP

Pittsburgh, Pennsylvania
October 20, 2020



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**Independent Auditors' Report on Compliance for Each Major Federal Program;
Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal
Awards Required by the Uniform Guidance**

The Board of Trustees of the
University of Pittsburgh – Of the Commonwealth
System of Higher Education:

Report on Compliance for Each Major Federal Program

We have audited the University of Pittsburgh – Of the Commonwealth System of Higher Education's (the University) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2020. The University's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the University's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the University's compliance.

Opinion on Each Major Federal Program

In our opinion, the University complied, in all material respects, with the types of 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, 2020.

Report on Internal Control Over Compliance

Management of the University is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the University's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance



for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 consolidated financial statements of the University as of and for the year ended June 30, 2020, and have issued our report thereon dated October 20, 2020, which included an emphasis of matter paragraph for the adoption of Accounting Standards Update No. 2016-02, Leases (Topic 842), as amended, which contained an unmodified opinion on those consolidated financial statements. Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. 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 consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

KPMG LLP

Pittsburgh, Pennsylvania
September 24, 2021

**UNIVERSITY OF PITTSBURGH – OF THE
COMMONWEALTH SYSTEM OF HIGHER EDUCATION**

Schedule of Findings and Questioned Costs

Year ended June 30, 2020

(1) Summary of Auditors' Results

- (a) Type of report issued on whether the consolidated financial statements were prepared in accordance with generally accepted accounting principles: **Unmodified**
- (b) Internal control deficiencies over financial reporting disclosed by the audit of the consolidated financial statements:
 - Material weaknesses: **No**
 - Significant deficiencies: **None reported**
- (c) Noncompliance material to the financial statements: **No**
- (d) Internal control deficiencies over major programs disclosed by the audit:
 - Material weaknesses: **No**
 - Significant deficiencies: **None reported**
- (e) Type of report issued on compliance for major programs: **Unmodified**
- (f) Audit findings that are required to be reported in accordance with 2 CFR 200.516(a): **No**
- (g) Major programs:
 - Research and Development Cluster – various CFDA numbers
 - Head Start Cluster – various CFDA numbers
 - Education Stabilization Fund – CFDA #84.425
- (h) Dollar threshold used to distinguish between Type A and Type B programs: **\$3,110,901**
- (i) Auditee qualified as a low-risk auditee: **Yes**

(2) Findings Relating to the Financial Statements Reported in Accordance with *Government Auditing Standards*

None

(3) Findings and Questioned Costs Relating to Federal Awards

None