



**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, 2022

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

June 30, 2022

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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 Audit of the Consolidated Financial Statements**

#### *Opinion*

We have audited the 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, 2022 and 2021, the related consolidated statements of activities and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the University as of June 30, 2022 and 2021, 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.

#### *Basis for Opinion*

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of the University and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *Responsibilities of Management for the Consolidated Financial Statements*

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with U.S. generally accepted accounting principles, and for 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.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the University's ability to continue as a going concern for one year after the date the consolidated financial statements are issued.

#### *Auditors' Responsibilities for the Audit of the Consolidated Financial Statements*

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.



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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit 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 University's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the University's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 6, 2022 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 6, 2022

CONSOLIDATED BALANCE SHEETS  
JUNE 30, 2022 AND 2021  
(in thousands of dollars)

	2022	2021
<b>ASSETS:</b>		
Cash and cash equivalents (Notes 1, 2 and 6)	\$ 62,121	\$ 76,412
Operating investments (Notes 1, 2, 5 and 6)	1,049,086	1,149,262
Inventories and deferred charges	30,085	23,598
Accounts and notes receivable, net (Notes 2 and 3)	258,011	262,084
Contributions receivable, net (Notes 1 and 4)	69,688	51,629
Student loans receivable, net	26,636	28,836
Foundation assets (Note 1)	39,499	41,232
Endowment investments (Notes 5 and 6)	5,557,014	5,680,226
Endowed funds held by third parties (Note 6)	23,047	28,858
Operating lease right-of-use assets, net (Note 7)	229,850	255,645
Property, plant, and equipment, net (Note 8)	2,397,508	2,053,683
<b>TOTAL ASSETS</b>	<b>\$ 9,742,545</b>	<b>\$ 9,651,465</b>
<b>LIABILITIES:</b>		
Accounts payable and accrued expenses	\$ 145,338	\$ 128,749
Accrued payroll and related liabilities	100,068	120,189
Deferred student and other revenue (Note 1)	54,937	54,846
Advanced receipt of grant funds (Note 1)	104,360	93,136
Other liabilities (Notes 6, 8 and 10)	330,647	167,206
Pension and postretirement obligations (Note 11)	547,893	731,837
Right-of-use lease liabilities (Note 7)	268,912	296,134
Bonds and notes payable (Note 9)	1,463,704	1,510,148
<b>TOTAL LIABILITIES</b>	<b>3,015,859</b>	<b>3,102,245</b>
<b>NET ASSETS:</b>		
Without donor restrictions (Notes 1, 12 and 13)		
Endowment designated for financial aid	1,951,175	2,026,302
Other designated endowments	1,425,189	1,427,632
Net invested in plant and other	979,948	747,327
Total without donor restrictions	4,356,312	4,201,261
With donor restrictions (Notes 1 and 12)		
Endowments (Note 13)	2,172,400	2,205,940
Other	197,974	142,019
Total with donor restrictions	2,370,374	2,347,959
<b>TOTAL NET ASSETS</b>	<b>6,726,686</b>	<b>6,549,220</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 9,742,545</b>	<b>\$ 9,651,465</b>

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

CONSOLIDATED STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2022  
COMPARED TO SUMMARY INFORMATION FOR THE YEAR ENDED JUNE 30, 2021  
(in thousands of dollars)

	2022			
	Without Donor Restrictions	With Donor Restrictions	Total	2021
<b>OPERATING REVENUES:</b>				
Tuition and fees (net of tuition discounts of \$263.2 million and \$252.2 million)	\$ 657,177	\$ -	\$ 657,177	\$ 612,193
Commonwealth appropriation	193,266	-	193,266	183,132
Commonwealth construction grants	-	28,406	28,406	36,376
Research grants and contracts	1,007,555	-	1,007,555	914,459
Grants and contracts – federal COVID relief	57,678	-	57,678	39,506
Contributions for operations	35,513	31,392	66,905	51,330
Endowment distributions and investment income	186,952	-	186,952	178,451
Sales and services, educational and other	144,120	-	144,120	129,845
Sales and services, auxiliary	148,569	-	148,569	97,464
UPMC academic support (Note 15)	234,319	-	234,319	259,803
Net assets released from restrictions	13,481	(13,481)	-	-
<b>Total operating revenues</b>	<b>2,678,630</b>	<b>46,317</b>	<b>2,724,947</b>	<b>2,502,559</b>
<b>OPERATING EXPENSES:</b>				
Salaries and wages	1,197,205	-	1,197,205	1,177,103
Fringe benefits	366,361	-	366,361	349,234
Total compensation	1,563,566	-	1,563,566	1,526,337
Supplies	133,846	-	133,846	115,858
Business and professional	422,375	-	422,375	320,480
Facilities	99,047	-	99,047	92,344
Depreciation	195,453	-	195,453	194,531
Interest	51,483	-	51,483	47,330
Rent	65,683	-	65,683	81,980
Other	63,878	-	63,878	81,157
<b>Total operating expenses (Note 14)</b>	<b>2,595,331</b>	<b>-</b>	<b>2,595,331</b>	<b>2,460,017</b>
<b>Change in net assets from operating activities</b>	<b>83,299</b>	<b>46,317</b>	<b>129,616</b>	<b>42,542</b>
<b>OTHER ACTIVITIES:</b>				
Investment (losses) gains, net of endowment distributions for operations	(158,063)	(75,377)	(233,440)	1,446,368
Contributions for endowment	-	51,475	51,475	32,368
Change in fair value of interest rate swaps (Note 10)	41,868	-	41,868	30,778
Other components of net periodic benefit cost including special termination (Note 11)	(20,985)	-	(20,985)	(41,849)
Nonperiodic changes in benefit plans (Note 11)	208,932	-	208,932	38,329
<b>Total other activities</b>	<b>71,752</b>	<b>(23,902)</b>	<b>47,850</b>	<b>1,505,994</b>
<b>CHANGE IN NET ASSETS</b>	<b>155,051</b>	<b>22,415</b>	<b>177,466</b>	<b>1,548,536</b>
<b>NET ASSETS, BEGINNING OF YEAR</b>	<b>4,201,261</b>	<b>2,347,959</b>	<b>6,549,220</b>	<b>5,000,684</b>
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 4,356,312</b>	<b>\$ 2,370,374</b>	<b>\$ 6,726,686</b>	<b>\$ 6,549,220</b>

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

CONSOLIDATED STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2021  
(in thousands of dollars)

	2021		
	Without Donor Restrictions	With Donor Restrictions	Total
<b>OPERATING REVENUES:</b>			
Tuition and fees (net of tuition discounts of \$252.2 million)	\$ 612,193	\$ -	\$ 612,193
Commonwealth appropriation	183,132	-	183,132
Commonwealth construction grants	-	36,376	36,376
Research grants and contracts	914,459	-	914,459
Grants and contracts – federal COVID relief	39,506	-	39,506
Contributions for operations	37,136	14,194	51,330
Endowment distributions and investment income	178,451	-	178,451
Sales and services, educational and other	129,845	-	129,845
Sales and services, auxiliary	97,464	-	97,464
UPMC academic support (Note 15)	259,803	-	259,803
Net assets released from restrictions	29,027	(29,027)	-
<b>Total operating revenues</b>	<b>2,481,016</b>	<b>21,543</b>	<b>2,502,559</b>
<b>OPERATING EXPENSES:</b>			
Salaries and wages	1,177,103	-	1,177,103
Fringe benefits	349,234	-	349,234
Total compensation	1,526,337	-	1,526,337
Supplies	115,858	-	115,858
Business and professional	320,480	-	320,480
Facilities	92,344	-	92,344
Depreciation	194,531	-	194,531
Interest	47,330	-	47,330
Rent	81,980	-	81,980
Other	81,157	-	81,157
<b>Total operating expenses (Note 14)</b>	<b>2,460,017</b>	<b>-</b>	<b>2,460,017</b>
<b>Change in net assets from operating activities</b>	<b>20,999</b>	<b>21,543</b>	<b>42,542</b>
<b>OTHER ACTIVITIES:</b>			
Investment gains, net of endowment distributions for operations	887,195	559,173	1,446,368
Contributions for endowment	-	32,368	32,368
Change in fair value of interest rate swaps (Note 10)	30,778	-	30,778
Other components of net periodic benefit cost including special termination (Note 11)	(41,849)	-	(41,849)
Nonperiodic changes in benefit plans (Note 11)	38,329	-	38,329
<b>Total other activities</b>	<b>914,453</b>	<b>591,541</b>	<b>1,505,994</b>
<b>CHANGE IN NET ASSETS</b>	<b>935,452</b>	<b>613,084</b>	<b>1,548,536</b>
<b>NET ASSETS, BEGINNING OF YEAR</b>	<b>3,265,809</b>	<b>1,734,875</b>	<b>5,000,684</b>
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 4,201,261</b>	<b>\$ 2,347,959</b>	<b>\$ 6,549,220</b>

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

CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021  
(in thousands of dollars)

	2022	2021
<b>CASH AND CASH EQUIVALENTS:</b>		
End of year	\$ 62,121	\$ 76,412
Beginning of year	76,412	117,648
<b>CHANGE IN CASH AND CASH EQUIVALENTS</b>	<b>\$ (14,291)</b>	<b>\$ (41,236)</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Change in net assets	\$ 177,466	\$ 1,548,536
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation, and amortization of right-of-use assets	237,030	237,032
Other components of net periodic benefit cost	20,985	41,849
Nonperiodic changes in benefit plans	(208,932)	(38,329)
Amortization of debt issuance costs and bond premiums, net	(5,289)	(649)
Loss on disposal of plant assets	5,522	1,378
Investment loss (gain)	62,502	(1,584,935)
Change in fair value of interest rate swaps	(41,868)	(30,778)
Contributions restricted for long-term investment	(86,415)	(74,153)
Changes in operating assets and liabilities:		
Accounts, notes, contributions, and loans receivable, net	(23,765)	4,359
Other assets	(6,487)	2,563
Accounts payable and accrued expenses	(4,765)	8,189
Pension and postretirement obligations	4,003	7,229
Other liabilities	(13,099)	34,569
Operating leases, net	(41,229)	(42,050)
<b>Net cash provided by operating activities</b>	<b>75,659</b>	<b>114,810</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Expended for property, plant, and equipment – University	(305,438)	(209,633)
Expended for property, plant, and equipment – commonwealth	(28,406)	(36,376)
Purchases/sales of operating investments, net	42,339	(121,495)
Purchases of endowment investments	(1,614,578)	(3,998,211)
Proceeds from sales/maturities of endowment investments	1,738,957	4,110,185
Change in foundation assets and other	1,712	(5,642)
<b>Net cash used for investing activities</b>	<b>(165,414)</b>	<b>(261,172)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Repayments of debt and other	(41,155)	(151,635)
Proceeds from issuance of debt and other	20,000	209,538
Principal payments on finance leases	(1,697)	(1,211)
Contributions restricted for long-term investment	98,316	48,434
<b>Net cash provided by financing activities</b>	<b>75,464</b>	<b>105,126</b>
<b>CHANGE IN CASH AND CASH EQUIVALENTS</b>	<b>\$ (14,291)</b>	<b>\$ (41,236)</b>
<b>Supplemental disclosure of cash flow information:</b>		
Cash paid for interest (excluding fees)	\$ 62,762	\$ 49,023
<b>Noncash investing activity for property, plant, and equipment:</b>		
Change in accounts payable	\$ 21,354	\$ 15,721
Facility obtained through financing obligation	\$ 189,602	\$ -
Asset acquired with finance lease obligation	\$ -	\$ 8,807

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 29,200 students in various undergraduate, graduate, and doctorate-professional programs. Four regional campuses with a total enrollment approximating 4,600 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:

	2022	2021
	<i>(in thousands of dollars)</i>	
Commonwealth appropriation:		
General support	\$ 151,507	\$ 151,507
Rural Education Outreach – Bradford Campus	3,346	3,346
Supplemental funds – Academic Medical Centers and general support	38,413	28,279
Total commonwealth appropriation	193,266	183,132
Commonwealth construction grants	28,406	36,376
Commonwealth research grants and contracts	18,048	14,375
<b>Total</b>	<b>\$ 239,720</b>	<b>\$ 233,883</b>

**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 Statement of Activities includes investment (losses) gains, net of endowment distributions for operations; contributions for endowment; change in fair value of interest rate swaps; other components of net periodic benefit cost including special termination; 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 Statement 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**

The University recognizes revenue as it depicts the transfer of promised goods or services to customers in an amount that reflects the consideration it expects to be entitled in the exchange. 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 periodically reviewed for collectability.

The following table presents the University's net revenue from contracts with customers:

	2022	2021
	<i>(in thousands of dollars)</i>	
Net tuition and fees	\$ 657,177	\$ 612,193
UPMC academic support	234,319	259,803
Sales and services, educational and other	144,120	129,845
Sales and services, auxiliary	148,569	97,464
<b>Total</b>	<b>\$ 1,184,185</b>	<b>\$ 1,099,305</b>

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 71.8 % and 72.4% of net tuition and fees in 2022 and 2021, 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 2022 and 2021 were \$263.2 million and \$252.2 million, respectively. The portion of tuition discounts attributable to institutional funds in 2022 and 2021 were \$229.1 million and \$216.1 million, respectively. Tuition discounts attributable to contributions, donor-restricted endowment distributions, and grant activities were \$34.1 million and \$36.1 million in 2022 and 2021, 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 global experiences 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 included in 2022 and 2021 comprised 85.7% and 84.9%, respectively, and is 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 academic 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, 2022 or June 30, 2021.

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 2022 and 2021 was \$39.5 million and \$34.9 million, respectively.

### **Revenue Recognition – Contributions**

The University recognizes revenue from contributions in accordance with the existence, or absence, of conditions placed on the contribution. Revenue from conditional contributions is recognized when the conditions surrounding the contribution or pledge are substantially met, while unconditional contributions are recognized as revenue immediately in the period the contribution or pledge is made.

Commonwealth appropriation revenue is provided by the commonwealth to support a reduction in tuition rates for Pennsylvania resident students. The reduction in rates in 2022 and 2021 amounted to \$294.8 million and \$283.8 million, respectively, which significantly exceeds the general support appropriation of \$151.5 million in both years. 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 2022 and 2021 was \$1,065.2 million and \$954.0 million (including \$57.7 million and \$39.5 million of grants and contracts – federal COVID relief), 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 existence, or absence, of 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.

Contributed nonfinancial assets received by the University primarily consist of works of art or archived history documents with fair values that are not significant and are reported within contributions for operations in the Consolidated Statement of Activities.

### **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 associated with 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. Nonmarketable 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 Statement 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 \$28.1 million and \$33.2 million at June 30, 2022 and 2021, respectively, and other liabilities include \$14.5 million and \$14.8 million at June 30, 2022 and 2021, 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 Consolidated Balance Sheets, and gains or losses are recognized in the Consolidated Statement 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 \$12.2 million and \$10.0 million has been recorded at June 30, 2022 and 2021, 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 \$8.7 million and \$6.2 million at June 30, 2022 and 2021, respectively, and are included in accrued payroll and related liabilities on the Consolidated Balance Sheets.

**Recent Accounting Pronouncements**

In 2022, the University adopted Accounting Standard Update (ASU) No. 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. The ASU should be applied on a retrospective basis. The ASU aims to increase transparency about the measurement of contributed nonfinancial assets recognized and the amount of those contributions used in an entity's programs by requiring specific financial statement presentation along with certain disclosures. Contributed nonfinancial assets are not significant and therefore are reported within contributions for operations in the Consolidated Statement of Activities.

In 2022, the University adopted ASU No. 2018-14, *Disclosure Framework – Changes to the Disclosure Requirements for Defined Benefit Plans*. This ASU modifies disclosure requirements for defined benefit pension and other postretirement plans by removing disclosures that are no longer considered cost beneficial, clarifying the specific requirement of disclosures and adding disclosure requirements identified as relevant. The University applied this ASU on a retrospective basis. The adoption of this ASU did not have a material impact on our consolidated financial statements and related 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 2022 or 2021.

**Reclassifications and Footnote Disclosures**

Certain 2021 Consolidated Statement of Activities and Consolidated Statement of Cash Flows line items include reclassifications to conform with 2022 presentation. Certain 2021 footnote disclosures have been aligned to conform to the 2022 presentation.



## 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:

	2022	2021
	<i>(in thousands of dollars)</i>	
Cash and cash equivalents	\$ 62,121	\$ 76,412
Operating investments	1,027,559	1,127,701
Accounts and notes receivable, net	258,011	262,084
Payout on designated endowment – financial aid	75,997	75,847
Payout on endowments – other	96,072	86,006
<b>Financial assets available within one year</b>	<b>\$ 1,519,760</b>	<b>\$ 1,628,050</b>

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, 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 consists 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 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, 2022. No draws were made against the facilities during 2022 or 2021. Termination dates on the lines of credit available at June 30, 2022 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, 2022 to manage the cash flow requirements of the University's endowment. No draws were made against the facilities during 2022 or 2021. 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:

	2022	2021
	<i>(in thousands of dollars)</i>	
Sponsored grant receivables, net	\$ 190,366	\$ 158,696
Other receivables, net	23,086	20,343
Plant construction receivables due from commonwealth	20,207	45,000
Hospitals and affiliated organizations receivables, net	15,982	14,568
Student receivables, net	8,370	12,290
Commonwealth appropriation receivable	-	11,187
<b>Total accounts and notes receivable, net</b>	<b>\$ 258,011</b>	<b>\$ 262,084</b>

### NOTE 4: CONTRIBUTIONS RECEIVABLE, NET

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

	2022	2021
	<i>(in thousands of dollars)</i>	
Amounts due in:		
Less than one year	\$ 23,899	\$ 19,008
One to five years	39,619	31,250
Greater than five years	16,419	4,210
Gross contributions receivable	79,937	54,468
Less:		
Allowance for uncollectible pledges	(1,573)	(1,702)
Unamortized discounts	(8,676)	(1,137)
<b>Total contributions receivable, net</b>	<b>\$ 69,688</b>	<b>\$ 51,629</b>

At June 30, 2022 and 2021, the five largest outstanding pledge balances represented 55% and 49%, 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 \$339.7 million and \$320.4 million at June 30, 2022 and 2021, 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:

	2022	2021
	<i>(in thousands of dollars)</i>	
Endowment investments:		
Pooled	\$ 5,515,967	\$ 5,633,575
Nonpooled	41,047	46,651
Subtotal endowment investments	5,557,014	5,680,226
Operating investments	1,049,086	1,149,262
<b>Total endowment and operating investments</b>	<b>\$ 6,606,100</b>	<b>\$ 6,829,488</b>
Composition of endowment investments:		
Cash equivalents	\$ 407,622	\$ 288,581
Domestic equities	412,625	498,674
International equities	762,279	924,067
U.S. government and government agencies' securities, bank acceptances and certificates, and commercial paper	197,381	176,643
Corporate bonds and other obligations	49,262	43,350
Alternative investment funds, partnerships, and exchange traded funds:		
Marketable alternatives	765,191	1,019,270
Nonmarketable alternatives	1,782,092	1,784,728
Real assets	1,180,562	944,913
<b>Total endowment investments</b>	<b>\$ 5,557,014</b>	<b>\$ 5,680,226</b>
Composition of operating investments:		
U.S. government and government agencies' securities, repurchase agreements, and commercial paper	\$ 587,756	\$ 693,903
Corporate bonds and other obligations	436,604	430,797
Other	24,726	24,562
<b>Total operating investments</b>	<b>\$ 1,049,086</b>	<b>\$ 1,149,262</b>

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, 2022 and 2021, for which NAV was used as a practical expedient to estimate fair value:

Asset Class	Fair Value Determined Using NAV		Unfunded Commitments	Redemption	Redemption
	2022	2021	at June 30, 2022	Frequency	Notice Period
(in thousands of dollars)					
International equities	\$ 465,149	\$ 579,276	\$ -	30 days-2 years	30-90 days
Marketable alternatives:					
Redeemable within one year	621,298	696,016	-	30-365 days	30-90 days
Redeemable beyond one year	52,992	217,950	-	1-3 years	60-90 days
Nonredeemable	70,263	81,002	22,049	NA	NA
Total marketable alternatives	744,553	994,968	22,049		
Nonmarketable alternatives	1,782,092	1,784,728	624,782	NA	NA
Real assets – Nonredeemable	1,180,562	944,913	473,893	NA	NA
<b>Total</b>	<b>\$ 4,172,356</b>	<b>\$ 4,303,885</b>	<b>\$ 1,120,724</b>		

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 six 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, 2022 and 2021:

	2022			Total
	Level 1	Level 2	Level 3	
Assets	<i>(in thousands of dollars)</i>			
Cash equivalents	\$ 37,271	\$ 24,850	\$ -	\$ 62,121
Endowment investments:				
Cash equivalents	261,354	146,268	-	407,622
Domestic equities	422,684	(10,059)	-	412,625
International equities	295,839	-	1,291	297,130
U.S. government, corporate bonds, and other obligations	225,312	21,331	-	246,643
Marketable alternatives	20,409	229	-	20,638
Subtotal endowment investments <sup>(a)</sup>	1,225,598	157,769	1,291	1,384,658
Operating investments:				
U.S. government, corporate bonds, and other obligations	878,424	145,936	-	1,024,360
Other	3,199	-	21,527	24,726
Endowed funds held by third parties	-	-	23,047	23,047
<b>Total assets</b>	<b>\$ 2,144,492</b>	<b>\$ 328,555</b>	<b>\$ 45,865</b>	<b>\$ 2,518,912</b>
Liabilities				
Interest rate swaps	\$ -	\$ 40,209	\$ -	\$ 40,209

	2021			Total
	Level 1	Level 2	Level 3	
	<i>(in thousands of dollars)</i>			
<b>Assets</b>				
Cash equivalents	\$ 49,395	\$ 27,017	\$ -	\$ 76,412
Endowment investments:				
Cash equivalents	150,865	137,716	-	288,581
Domestic equities	420,328	78,346	-	498,674
International equities	344,227	-	564	344,791
U.S. government, corporate bonds, and other obligations	201,214	18,779	-	219,993
Marketable alternatives	24,129	173	-	24,302
Subtotal endowment investments <sup>(a)</sup>	1,140,763	235,014	564	1,376,341
Operating investments:				
U.S. government, corporate bonds, and other obligations	969,003	155,697	-	1,124,700
Other	3,001	-	21,561	24,562
Endowed funds held by third parties	-	-	28,858	28,858
<b>Total assets</b>	<b>\$ 2,162,162</b>	<b>\$ 417,728</b>	<b>\$ 50,983</b>	<b>\$ 2,630,873</b>
<b>Liabilities</b>				
Interest rate swaps	\$ -	\$ 82,076	\$ -	\$ 82,076

(a) The subtotals of endowment investments within the fair value tables above exclude investments of \$4,172,356 and \$4,303,885 as of June 30, 2022 and 2021, 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, 2022 and 2021:

	International Equities	Other Operating and Endowed Funds	Total
		Held by Third Parties	
	<i>(in thousands of dollars)</i>		
<b>Fair Value – June 30, 2020</b>	\$ -	\$ 44,493	\$ 44,493
Capital calls/purchases	758	309	1,067
Distributions/sales	(272)	(3,181)	(3,453)
Realized gains	32	644	676
Unrealized gains	46	8,154	8,200
<b>Fair Value – June 30, 2021</b>	<b>\$ 564</b>	<b>\$ 50,419</b>	<b>\$ 50,983</b>
Capital calls/purchases	267	346	613
Distributions/sales	(373)	(2,628)	(3,001)
Transfers in	1,276	-	1,276
Realized gains	31	2,029	2,060
Unrealized losses	(474)	(5,592)	(6,066)
<b>Fair Value – June 30, 2022</b>	<b>\$ 1,291</b>	<b>\$ 44,574</b>	<b>\$ 45,865</b>

## NOTE 7: LEASES

The University has operating and finance leases for campus facilities, office space, equipment, and vehicles. Right-of-use (ROU) 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 ROU 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 Statement of Activities.

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

	Location on Consolidated Balance Sheets	2022	2021
Assets:		<i>(in thousands of dollars)</i>	
Operating lease assets	Operating lease right-of-use assets, net	\$ 229,850	\$ 255,645
Finance lease assets	Property, plant, and equipment, net	29,412	31,945
<b>Total lease assets</b>		<b>\$ 259,262</b>	<b>\$ 287,590</b>
Liabilities:			
Operating lease liabilities	Right-of-use lease liabilities	\$ 234,798	\$ 260,323
Finance lease liabilities	Right-of-use lease liabilities	34,114	35,811
<b>Total lease liabilities</b>		<b>\$ 268,912</b>	<b>\$ 296,134</b>

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

	Location on Consolidated Statement of Activities	2022	2021
		<i>(in thousands of dollars)</i>	
Operating lease expense	Rent	\$ 47,740	\$ 49,533
Finance lease expense			
Amortization of ROU assets	Depreciation	2,533	2,774
Interest on lease liabilities	Interest	1,863	1,902
Short-term lease expense	Rent	1,928	21,759
Variable lease expense	Rent	15,921	12,939
<b>Total lease cost</b>		<b>\$ 69,985</b>	<b>\$ 88,907</b>

The University recognized \$1.1 million and \$2.1 million in sublease income included in sales and services, educational and other in the Consolidated Statement of Activities for the years ended June 30, 2022 and 2021, respectively.

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

Weighted average remaining lease term (years):	2022	2021
Operating leases	6.49	7.34
Finance leases	12.19	13.17
Weighted average discount rate:		
Operating leases	2.47%	2.48%
Finance leases	4.05%	4.05%

Supplemental cash flow information related to leases as of and for the years ended June 30, 2022 and 2021 are as follows:

	2022	2021
Cash paid for amounts included in the measurement of lease liabilities:	<i>(in thousands of dollars)</i>	
Operating cash flows paid for operating leases	\$ 47,494	\$ 49,055
Operating cash flows paid for interest portion of finance leases	\$ 1,863	\$ 1,902
Financing cash flows paid for principal portion of finance leases	\$ 1,697	\$ 1,211
Right-of-use assets obtained in exchange for new operating lease liabilities	\$ 15,695	\$ 26,483
Right-of-use assets obtained in exchange for new finance lease liabilities	\$ -	\$ 8,807

The approximate future minimum lease payments under operating and financing leases as of June 30, 2022 are as follows:

	Operating Leases	Finance Leases
	<i>(in thousands of dollars)</i>	
2023	\$ 47,182	\$ 3,591
2024	43,653	3,664
2025	37,752	3,595
2026	35,441	3,627
2027	28,876	3,658
Thereafter	62,349	27,055
Total lease payments	255,253	45,190
Less: imputed interest	(20,455)	(11,076)
<b>Present value of lease liabilities</b>	<b>\$ 234,798</b>	<b>\$ 34,114</b>

Approximate future minimum 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>
2023	\$ 9,994
2024	12,962
2025	4,088
2026	2,286
2027	2,116
Thereafter	429
<b>Total</b>	<b>\$ 31,875</b>

## NOTE 8: PROPERTY, PLANT, AND EQUIPMENT, NET

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

	2022	2021
	<i>(in thousands of dollars)</i>	
Land	\$ 110,296	\$ 78,916
Buildings and improvements	3,992,528	3,676,157
Equipment	912,134	877,536
Library books	344,045	333,340
Works of art, historical treasures, and similar assets	25,043	24,915
Construction in progress	426,360	315,371
Subtotal	5,810,406	5,306,235
Less: Accumulated depreciation	(3,412,898)	(3,252,552)
<b>Total property, plant, and equipment, net</b>	<b>\$ 2,397,508</b>	<b>\$ 2,053,683</b>

The amount capitalized in property, plant, and equipment related to expenditures funded by the commonwealth on behalf of the University totaled \$794.4 million at both June 30, 2022 and 2021, respectively. The net book value of these items was \$266.5 million and \$293.4 million at June 30, 2022 and 2021, 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, 2022 and 2021 was \$23.9 million and \$28.1 million, respectively, and is reported in other liabilities on the Consolidated Balance Sheets.

In May 2019, the University entered into a transaction with a third-party developer to develop a mixed-use facility consisting of commercial, laboratory, parking, and office space at 5051 Centre Avenue in Pittsburgh. The land upon which the facility was constructed is owned by the University and ground leased to the developer for a term of 65 years. Construction of the facility was completed in January 2022 and leased by the University for an initial term of 16 years with additional options to extend the lease to 65 years. This facility consists of laboratory and other research-oriented space and will be occupied by University personnel. Initial payments amount to \$1.3 million per month with an escalation of 2% per year during the term of the lease agreement. Since the building improvements constructed by the developer relate to an existing building, for which the University is the accounting owner, the University determined that it controlled the facility prior to the lease commencement. Therefore, this arrangement does not result in a sale of the facility and the University recorded the asset and a corresponding financing liability totaling \$189.6 million on the Consolidated Balance Sheets. An upfront ground lease payment of \$20.0 million received from the developer has also been included in the financing liability.

## 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 Remaining to Maturity	2022 Effective Interest Rates	Outstanding Principal (in thousands of dollars)	
			2022	2021
Variable-rate bonds and notes:				
Series 2014-B1/B2, tax-exempt	3 - 13	0.11% – 0.30%	\$ 46,000	\$ 46,000
Series 2019 PANTHER™ Notes, due February 15, 2024		0.38% – 1.18%	200,000	200,000
<b>Total variable-rate bonds and notes</b>			<b>246,000</b>	<b>246,000</b>
Fixed-rate bonds and notes:				
Series 2014-A, tax-exempt	14 - 22	3.51% – 3.65%	49,000	49,000
Series 2017-A, taxable	3 mos. - 14	2.32% – 3.65%	312,600	352,700
Series 2017-B, taxable	3 mos. - 8	2.42% – 3.60%	99,230	100,285
Series 2017-C, taxable	9 - 19	2.53% – 3.01%	160,000	160,000
Series 2019-A, taxable	97	3.56%	400,000	400,000
Series 2021 PANTHER™ Notes, due April 15, 2026		0.63%	181,265	181,265
Noninterest-bearing promissory note			171	171
<b>Total fixed-rate bonds</b>			<b>1,202,266</b>	<b>1,243,421</b>
Unamortized net premium			23,109	28,977
Debt issuance costs			(7,671)	(8,250)
<b>Total bonds and notes payable</b>			<b>\$1,463,704</b>	<b>\$1,510,148</b>

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

2023	\$ 39.4
2024	\$ 240.8
2025	\$ 39.7
2026	\$ 218.2
2027	\$ 36.0

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 to 180 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 April 2021, the University issued its Pitt Asset Notes – Tax-Exempt Higher Education Registered Series of 2021 (Series 2021 PANTHER™ Notes) with a par amount of \$181.3 million to reimburse the University for prior capital and equipment expenditures. These five-year fixed rate notes will mature on April 15, 2026.

Interest expense incurred in 2022 and 2021 was \$51.5 million and \$47.3 million, respectively. Included in these amounts are net swap payments, capitalized interest associated with various construction projects, and interest expense derived from other financing liabilities. Capitalized interest for 2022 and 2021 was \$4.2 million and \$2.4 million, respectively.

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#### 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 \$256.8 million and \$280.3 million at June 30, 2022 and 2021, 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 losses of \$18.2 million and unrealized gains of \$6.6 million on these future and total return swap contracts at June 30, 2022 and June 30, 2021, 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 \$40.2 million and \$82.1 million at June 30, 2022 and 2021, 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 Statement of Activities unrealized gains of \$41.9 million and \$30.8 million in 2022 and 2021, respectively, due to changes in fair value of the swaps.

The aggregate notional amount of the swap agreements associated with University debt was \$295.3 million and \$300.3 million at June 30, 2022 and 2021, 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 Statement of Activities. No collateral was called or posted during 2022 or 2021 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 2022 and 2021 were \$93.3 million and \$90.1 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 2022 and 2021 were \$4.3 million and \$11.2 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, 2022 and 2021 was \$660.7 million and \$666.2 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.

### Retirement Incentive Programs

During 2021, retirement incentives were offered to various groups.

- The Faculty Retirement Incentive Program (FRIP) was offered to faculty members who were at least age 65 as of August 1, 2020 and had at least 10 years of continuous service with the University. Retirees must have retired between May 21, 2020 and August 31, 2020.
- The Staff Early Retirement Program (SERP) was offered to staff members who were at least age 59 as of May 1, 2020 and had a least 10 years of continuous service with the University at the time of retirement. Retirees must have retired by September 30, 2020.
- The Union Staff Early Retirement Program (USERP) was offered to union staff members who were at least age 59 as of September 1, 2020 and had a least 10 years of continuous service with the University at the time of retirement. Retirees must have retired by April 30, 2021.

All retirees who retired under one of these incentives was eligible for a lump sum cash separation payment and eligible to continue their medical plan at no cost to the retired member or their dependents until becoming Medicare eligible. Dependents are covered until age 26 or until the later of the retiree or spouse/domestic partner becoming Medicare eligible. The separation payments, along with accumulated vacation and sick-day payments, aggregate \$26.5 million and are recognized in the 2021 Consolidated Statement of Activities. The June 30, 2021 postretirement benefit obligation includes \$15.9 million related to the accelerated vesting for these programs.

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, 2022 and 2021 is summarized in the table below:

	Defined-Benefit Plan		Postretirement Plan	
	2022	2021	2022	2021
	<i>(in thousands of dollars)</i>			
Service cost	\$ 7,418	\$ 8,226	\$ 26,304	\$ 27,241
Other components of net periodic benefit cost:				
Interest cost	\$ 8,213	\$ 7,805	\$ 20,179	\$ 18,758
Expected return on plan assets	(13,994)	(11,976)	-	-
Actuarial loss	2,662	7,145	3,925	4,240
Special termination benefit	-	-	-	15,877
<b>Total</b>	<b>\$ (3,119)</b>	<b>\$ 2,974</b>	<b>\$ 24,104</b>	<b>\$ 38,875</b>
<b>Funded status:</b>				
Benefit obligation at beginning of year	\$ 265,530	\$ 255,377	\$ 686,401	\$ 634,499
Service cost	7,418	8,226	26,304	27,241
Interest cost	8,213	7,805	20,179	18,758
Actuarial (gain) loss	(71,540)	(3,830)	(173,838)	22,940
Benefits paid	(3,803)	(2,048)	(25,421)	(17,037)
<b>Benefit obligation at end of year</b>	<b>\$ 205,818</b>	<b>\$ 265,530</b>	<b>\$ 533,625</b>	<b>\$ 686,401</b>
Fair value of plan assets at beginning of year	\$ 220,094	\$ 168,788		
Actual return on plan assets	(29,040)	42,154		
Actual plan contributions	4,299	11,200		
Benefits paid	(3,803)	(2,048)		
<b>Fair value of plan assets at end of year</b>	<b>\$ 191,550</b>	<b>\$ 220,094</b>		
<b>Funded status – liability recognized on Consolidated Balance Sheets:</b>				
<b>Pension and postretirement obligations</b>	<b>\$ (14,268)</b>	<b>\$ (45,436)</b>	<b>\$ (533,625)</b>	<b>\$ (686,401)</b>
<b>Accumulated benefit obligation</b>	<b>\$ 199,631</b>	<b>\$ 254,974</b>		

Estimated 2023 employer contribution to the defined-benefit plan:

*(in thousands of dollars)*

\$ 2,284

In 2022 and 2021, the actuarial gains on the benefit obligation for the defined-benefit pension plan are due to increases in the discount rates offset by updates to the mortality improvement scale.

In 2022, the actuarial gain on the benefit obligation for the post-retirement plan is due to an increase in the discount rate. In 2021, the actuarial loss on the benefit obligation for the post-retirement plan is due to the accelerated vesting from retirement incentive plans offered during 2021.

	Defined-Benefit Plan		Postretirement Plan	
	2022	2021	2022	2021
<b>Weighted-average assumptions used to determine the benefit obligation (liability) at June 30:</b>				
Discount rate	4.9%	3.15%	4.9%	3.0%
Rate of compensation increase	3.0%	3.0%	-	-
Assumed health care trend cost:				
Initial trend – pre-age 65 retirees	-	-	7.0%	7.0%
Initial trend – post-age 65 retirees	-	-	6.0%	6.5%
Ultimate trend	-	-	4.5%	4.5%
Year to reach ultimate	-	-	2032	2031
Mortality rate table	Pri-2012	Pri-2012	Pri.H-2012	Pri.H-2012
Mortality improvement scale	MP-2021	MP-2020	MP-2021	MP-2020

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

Discount rate	3.15%	3.1%	3.0%	3.0%
Rate of compensation increase	3.0%	3.0%	-	-
Expected long-term return on plan assets	6.5%	7.25%	-	-
Assumed health care trend cost:				
Initial trend – pre-age 65 retirees	-	-	7.0%	6.75%
Initial trend – post-age 65 retirees	-	-	6.5%	6.0%
Ultimate trend	-	-	4.5%	4.5%
Year to reach ultimate	-	-	2031	2030

**Estimated future benefit payments:**

	Defined-Benefit Plan		Postretirement Plan	
	<i>(in thousands of dollars)</i>			
2023	\$	11,367	\$	25,082
2024	\$	6,884	\$	27,370
2025	\$	7,321	\$	28,173
2026	\$	7,822	\$	29,206
2027	\$	8,351	\$	30,009
2028 – 2032	\$	49,716	\$	172,123

## 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, 2022 and 2021 was \$191.6 million and \$220.1 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 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	2022	2021
		<i>(in thousands of dollars)</i>	
Equity securities:			
Stock index and small cap	35%	\$ 65,725	\$ 77,731
International	35%	66,884	76,142
Debt securities	30%	58,590	65,972
Cash and cash equivalents	-	351	249
<b>Total pension plan assets</b>		<b>\$ 191,550</b>	<b>\$ 220,094</b>

## NOTE 12: NET ASSETS

Net assets at June 30 consist of the following:

	2022		
	Without Donor Restrictions	With Donor Restrictions	Total
	<i>(in thousands of dollars)</i>		
Endowments – instruction and academic support	\$ -	\$ 1,393,207	\$ 1,393,207
Endowments – financial aid	-	514,543	514,543
Endowments – other	-	264,650	264,650
Endowment designated for financial aid	1,951,175	-	1,951,175
Endowment designated for postretirement benefits	660,721	-	660,721
Endowments designated for schools and other	764,468	-	764,468
<b>Total endowment net assets</b>	<b>3,376,364</b>	<b>2,172,400</b>	<b>5,548,764</b>
Net invested in plant and other	979,948	87,730	1,067,678
Pledges, loan funds, and other	-	110,244	110,244
<b>Total net assets</b>	<b>\$ 4,356,312</b>	<b>\$ 2,370,374</b>	<b>\$ 6,726,686</b>

  

	2021		
	Without Donor Restrictions	With Donor Restrictions	Total
	<i>(in thousands of dollars)</i>		
Endowments – instruction and academic support	\$ -	\$ 1,425,671	\$ 1,425,671
Endowments – financial aid	-	509,061	509,061
Endowments – other	-	271,208	271,208
Endowment designated for financial aid	2,026,302	-	2,026,302
Endowment designated for postretirement benefits	666,171	-	666,171
Endowments designated for schools and other	761,461	-	761,461
<b>Total endowment net assets</b>	<b>3,453,934</b>	<b>2,205,940</b>	<b>5,659,874</b>
Net invested in plant and other	747,327	58,571	805,898
Pledges, loan funds, and other	-	83,448	83,448
<b>Total net assets</b>	<b>\$ 4,201,261</b>	<b>\$ 2,347,959</b>	<b>\$ 6,549,220</b>

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 \$875.1 million and \$833.2 million as of June 30, 2022 and 2021, 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 2022 and 2021, the endowment distributed \$76.0 million and \$75.8 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 \$22.7 million and \$21.3 million in 2022 and 2021, respectively. The amount of distributions returned to principal were \$17.0 million in 2022 and \$21.3 million in 2021. Postretirement liabilities of \$533.6 million as of June 30, 2022 and \$686.4 million as of June 30, 2021 are reported in pension and postretirement obligations on the Consolidated Balance Sheets (see Note 11).

Endowments designated for schools and other include both Board of Trustees 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, other capital-related liabilities, and pension and postretirement obligations. 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 only 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, 2022 and 2021 was as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
	<i>(in thousands of dollars)</i>		
<b>Endowment net assets – June 30, 2020</b>	\$ 2,567,722	\$ 1,618,332	\$ 4,186,054
Endowment return:			
Endowment earnings	18,582	3,841	22,423
Gains	1,032,859	550,560	1,583,419
Total endowment return	1,051,441	554,401	1,605,842
Contributions	109	33,207	33,316
Distributions for operations	(161,853)	-	(161,853)
Net transfers	(3,485)	-	(3,485)
<b>Endowment net assets – June 30, 2021</b>	<b>3,453,934</b>	<b>2,205,940</b>	<b>5,659,874</b>
Endowment return:			
Endowment earnings	(4,553)	3,456	(1,097)
Gains (losses)	77,891	(75,579)	2,312
Total endowment return	73,338	(72,123)	1,215
Contributions	951	38,583	39,534
Distributions for operations	(172,069)	-	(172,069)
Net transfers	20,210	-	20,210
<b>Endowment net assets – June 30, 2022</b>	<b>\$ 3,376,364</b>	<b>\$ 2,172,400</b>	<b>\$ 5,548,764</b>

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:

	2022					
	Program Services					
	Academics	Research and Related	Student Services	Auxiliary Enterprises	Support Services	Total
	<i>(in thousands of dollars)</i>					
Salaries and wages	\$ 580,315	\$ 425,396	\$ 83,260	\$ 21,219	\$ 87,015	\$ 1,197,205
Fringe benefits	173,444	128,600	29,214	6,962	28,141	366,361
Total compensation	753,759	553,996	112,474	28,181	115,156	1,563,566
Supplies	32,113	80,155	9,617	5,107	6,854	133,846
Business and professional	46,647	229,756	45,913	46,069	53,990	422,375
Facilities	42,440	22,032	8,630	19,397	6,548	99,047
Depreciation	86,410	47,563	20,654	27,843	12,983	195,453
Interest	22,614	12,556	5,400	7,522	3,391	51,483
Rent	23,716	27,237	2,444	7,567	4,719	65,683
Other	6,910	11,265	30,718	22,479	(7,494)	63,878
Total operating expenses	1,014,609	984,560	235,850	164,165	196,147	2,595,331
Other components of net periodic benefit cost	10,172	7,456	1,459	372	1,526	20,985
<b>Total</b>	<b>\$ 1,024,781</b>	<b>\$ 992,016</b>	<b>\$ 237,309</b>	<b>\$ 164,537</b>	<b>\$ 197,673</b>	<b>\$ 2,616,316</b>

  

	2021					
	Program Services					
	Academics	Research and Related	Student Services	Auxiliary Enterprises	Support Services	Total
	<i>(in thousands of dollars)</i>					
Salaries and wages	\$ 577,904	\$ 406,775	\$ 79,093	\$ 23,009	\$ 90,322	\$ 1,177,103
Fringe benefits	166,832	120,032	27,277	7,630	27,463	349,234
Total compensation	744,736	526,807	106,370	30,639	117,785	1,526,337
Supplies	26,307	75,641	6,429	2,414	5,067	115,858
Business and professional	32,042	180,475	24,781	39,552	43,630	320,480
Facilities	40,725	21,045	8,628	15,825	6,121	92,344
Depreciation	86,654	45,702	20,290	28,191	13,694	194,531
Interest	20,287	10,799	4,750	8,288	3,206	47,330
Rent	22,283	27,681	1,825	24,653	5,538	81,980
Other	21,254	11,285	25,771	20,710	2,137	81,157
Total operating expenses	994,288	899,435	198,844	170,272	197,178	2,460,017
Other components of net periodic benefit cost including special termination	20,546	14,462	2,812	818	3,211	41,849
<b>Total</b>	<b>\$ 1,014,834</b>	<b>\$ 913,897</b>	<b>\$ 201,656</b>	<b>\$ 171,090</b>	<b>\$ 200,389</b>	<b>\$ 2,501,866</b>

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; 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, 2022 and 2021:

Service Agreement	Location on the Consolidated Financial Statements	2022 <i>(in thousands of dollars)</i>	2021
Common paymaster arrangement <sup>(a)</sup>	Net on balance sheet	\$ 32,183	\$ 32,057
Facilities-related services, mail, telephone, printing, and other services <sup>(a)</sup>	Net on balance sheet	16,492	14,219
<b>Accounts and notes receivable, net with UPMC</b>		<b>\$ 48,675</b>	<b>\$ 46,276</b>
UPMC dean's tax, Children's Hospital of Pittsburgh, and other academic support <sup>(b)</sup>	UPMC academic support	\$ 82,956	\$ 101,216
UPMC dual faculty support <sup>(c)</sup>	UPMC academic support	80,572	82,397
UPMC academic affiliation agreement <sup>(d)</sup>	UPMC academic support	32,500	32,000
UPMC Hillman Cancer Center research support payments <sup>(e)</sup>	UPMC academic support	17,734	23,532
UPMC grant revenue <sup>(f)</sup>	Research grants and contracts	10,402	23,150
Rental revenue <sup>(g)</sup>	UPMC academic support	8,790	9,557
Health Sciences Library System <sup>(h)</sup>	UPMC academic support	6,016	5,609
Cost sharing for Medical and Health Sciences Foundation <sup>(i)</sup>	UPMC academic support	3,712	3,602
Institute for Personalized Medicine	UPMC academic support	2,039	1,890
<b>Revenues from UPMC</b>		<b>\$ 244,721</b>	<b>\$ 282,953</b>
Health insurance coverage for University employees <sup>(j)</sup>	Fringe benefits	\$ 152,618	\$ 143,643
WPIC and UPMC Hillman Cancer Center research services <sup>(k)</sup>	Primarily compensation	29,643	26,238
Rental expense paid to UPMC <sup>(g)</sup>	Rent	14,540	15,365
<b>Expenses paid to UPMC</b>		<b>\$ 196,801</b>	<b>\$ 185,246</b>

- (a) Certain University SOM faculty and staff provide services through their University appointments to UPMC, UPP, and affiliated hospitals. The University invoices these entities monthly for reimbursement of the associated compensation costs. SOM faculty members, having both a University academic appointment and a separate, external appointment to UPMC or one of its affiliates, 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.
- (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 2022 and 2021. Included in property, plant, and equipment is \$186.5 million at both June 30, 2022 and 2021, respectively, related to the land, buildings, and equipment used by WPIC. Accumulated depreciation related to these assets totaled \$163.8 million and \$164.5 million at June 30, 2022 and 2021, respectively.

## NOTE 16: COMMITMENTS AND CONTINGENCIES

**Coronavirus Pandemic**

In March 2020, the World Health Organization declared the novel coronavirus (COVID-19) a pandemic, which has negatively affected national, state, and local economies; global financial markets; and the higher education landscape in general. While the financial impact on the University continues to be monitored, the pandemic may further 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, research, and public service missions.

Through the Higher Education Emergency Relief Fund (HEERF), the University distributed student emergency grants of approximately \$27.6 million and \$15.6 million in 2022 and 2021, respectively. Total HEERF revenues of \$54.9 million and \$35.4 million are recognized as grants and contracts – federal COVID relief in the Consolidated Statement of Activities in 2022 and 2021, respectively, including the portion allocable to meet institutional needs.

**Other Commitments and Contingencies**

At June 30, 2022 and 2021, the University had outstanding contractual commitments of \$201.2 million and \$165.3 million, respectively, for property, plant, and equipment expenditures.

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 6, 2022, the date on which the consolidated financial statements were issued and determined there is a subsequent event requiring additional disclosure but no adjustment to the consolidated financial statements.

The University purchased the Bridgeside Point II building on August 29, 2022 for a total of \$81.0 million. The building is approximately 167,000 square feet and will be used for research activities. The University previously leased this entire building with a right of first refusal to purchase provision. Included on the June 30, 2022 and 2021 Consolidated Balance Sheets is a right-of-use asset of \$53.6 million and \$60.3 million, respectively, and a right-of-use lease liability of \$53.5 million and \$60.1 million, respectively. In 2023, the right-of-use asset and liability will be removed and the building included in property, plant, and equipment, net on the Consolidated Balance Sheets.

## MEMBERSHIP OF THE BOARD OF TRUSTEES FISCAL YEAR 2022

<b>MEMBERS EX OFFICIO (NONVOTING)</b>  Tom W. Wolf, Governor of the Commonwealth of Pennsylvania  Eric Hagarty, Acting Secretary of Education of the Commonwealth of Pennsylvania  Rich Fitzgerald, Allegheny County Executive  Edward C. Gainey, Mayor of the City of Pittsburgh	<b>2021 – 2025</b> Sundaa Bridgett-Jones Roberta A. Luxbacher Adam C. Walker  <b>2022 – 2026</b> SaLisa Berrien Eva T. Blum Vaughn S. Clagette James P. Covert Dawne S. Hickton	<b>ALUMNI TRUSTEES</b>  <b>2019 – 2023</b> Michael G. Wells  <b>2020 – 2024</b> Lisa A. Golden S. Jeffrey Kondis  <b>2021 – 2025</b> Larry J. Merlo  <b>2022 – 2026</b> Gary T. Brownlee Val Njie	<b>EMERITUS TRUSTEES</b>  Thomas G. Bigley Suzanne W. Broadhurst Michael A. Bryson John G. Conomikes George A. Davidson Jr. Catherine D. DeAngelis Herbert P. Douglas Jr. D. Michael Fisher E. Jeanne Gleason J. Roger Glunt Robert M. Hernandez Earl F. Hord Paul E. Lego Robert G. Lovett George L. Miles Jr. Frank E. Mosier Alfred L. Moyé Martha Hartle Munsch Thomas H. O'Brien Anthony J. F. O'Reilly Robert A. Paul Robert P. Randall James C. Roddey Farrell Rubenstein Richard P. Simmons Jack D. Smith Charles M. Steiner William E. Strickland Jr. John A. Swanson Burton M. Tansky Stephen R. Tritch Thomas J. Usher Sam S. Zacharias
<b>MEMBER EX OFFICIO (VOTING)</b>  Patrick Gallagher, Chancellor and Chief Executive Officer	<b>SPECIAL TRUSTEES</b>  <b>2019 – 2023</b> Robert O. Agbede G. Nicholas Beckwith III Thomas M. Kurtz Jeannine T. Schoenecker  <b>2020 – 2024</b> John P. Gismondi Marlee S. Myers Arthur J. Rooney II  <b>2021 – 2025</b> Majdi B. Abulaban Hui Debra Cen Tamara M. Haddad Bryan S. Salesky  <b>2022 – 2026</b> David C. Frederick Jeffrey D. Martchek David J. Morehouse	<b>COMMONWEALTH TRUSTEES</b>  <i>G: Governor appointment</i> <i>H: House appointment</i> <i>S: Senate appointment</i>  <b>2019 – 2023</b> Jake Wheatley Jr. (G) Diane P. Holder (H) Peter C. Varischetti (S)  <b>2020 – 2024</b> Bradley J. Franc (G) Natalie Mihalek (H) Jay Costa Jr. (S)  <b>2021 – 2025</b> Sy Holzer (G) Erin McDowell (H) William K. Lieberman (S)  <b>2022 – 2026</b> John A. Maher III (H) John J. Verbanac (S) <i>Vacant</i> (G)	
<b>TERM TRUSTEES</b>  <b>2019 – 2023</b> Douglas M. Browning Louis R. Cestello David C. Chavern Deborah J. Gillotti  <b>2020 – 2024</b> John A. Barbour Edward J. Grefenstette Patricia D. Horoho John H. Pelusi Jr.			

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, 2022

<b>Federal grantor/pass through grantor/program title</b>	<b>Federal assistance listing number (ALN)</b>	<b>Direct Award or pass-through entity identifying number</b>	<b>Passed through to subrecipients</b>	<b>Federal expenditures</b>
<b>I. Research &amp; Development Cluster:</b>				
Department of Health and Human Services:				
Administration for Children and Families:				
Ohio State University	93.670	60079263	\$ —	(504)
Ohio State University	93.670	SPC-1000005813	—	30,460
Subtotal 93.670			—	29,956
Total Administration for Children and Families			—	29,956
Administration for Community Living:				
Paralysis Resource Center	93.325	Direct	54,602	78,056
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433	Direct	363,677	4,103,965
Craig Hospital	93.433	UP001	—	12,725
Gallaudet University	93.433	0000023621	—	1,006
Magee-Womens Research Institute & Foundation	93.433	4057	—	12,296
Medstar Health Research Institute Inc	93.433	5002154858	—	3,255
Research Foundation – State University of New York	93.433	R1293580	—	73,862
University of Michigan	93.433	SUBK00012505	—	23,979
University of Michigan	93.433	SUBK00015891	—	157,585
Subtotal 93.433			363,677	4,388,673
Total Administration for Community Living			418,279	4,466,729
Agency for Healthcare Research and Quality:				
National Research Service Awards Health Services Research Training	93.225	Direct	—	138,382
Research on Healthcare Costs, Quality and Outcomes	93.226	Direct	152,207	1,261,873
COVID-19 Research on Healthcare Costs, Quality and Outcomes	93.226	Direct	7,123	247,890
Columbia University	93.226	2(GG0114652-04)	—	45,125
Magee-Womens Research Institute & Foundation	93.226	4039	—	233,179
COVID-19 Research Foundation – State University of New York	93.226	100-1165500-90112	—	65,027
Tufts University	93.226	HH5422	—	8,869
University of North Carolina	93.226	5111271	—	15,123
University of Utah	93.226	10055538	—	14,926
University of Utah	93.226	10055388-02	—	83,801
University of Wisconsin	93.226	0000001014	—	16,847
University of Wisconsin	93.226	0000001840	—	28,761
Vanderbilt University Medical Center	93.226	VUMC67801	—	24,371
Subtotal 93.226			159,330	2,045,792
Oregon Health & Science University	93.RD	1018907_UPITT	—	1,860
Total Agency for Healthcare Research and Quality			159,330	2,186,034
Centers for Disease Control and Prevention:				
Innovations in Applied Public Health Research	93.061	Direct	—	(63,430)
Innovations in Applied Public Health Research	93.061	Direct	2,658	2,658
MOSAIX Software, Inc.	93.061	JRDA000276-01	—	18,642
Subtotal 93.061			2,658	(42,130)
Prevention of Disease, Disability, and Death through Immunization and Control of Respiratory and Related Diseases	93.083	Direct	—	173,854
COVID-19 Prevention of Disease, Disability, and Death through Immunization and Control of Respiratory and Related Diseases	93.083	Direct	—	10,016
AMDA The Society for Post-Acute and Long-Term Care Medicine	93.083	FP00024806	—	17,980
Subtotal 93.083			—	201,850
Injury Prevention and Control Research and State and Community Based Programs	93.136	Direct	21,672	85,376
Allegheny County	93.136	239092	—	262,092
Allegheny County	93.136	240645	—	195,272
Commonwealth of Pennsylvania	93.136	4300651914	—	365,080
Commonwealth of Pennsylvania	93.136	4300654631	—	375,476
Medical College of Wisconsin	93.136	5U01 CE002944-03-00	—	68,390
Medical College of Wisconsin	93.136	5U01 CE002944-04-00	—	179,989
Subtotal 93.136			21,672	1,531,675
Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects	93.185	Direct	47,009	881,411
COVID-19 Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects	93.185	Direct	72,865	1,787,135
Subtotal 93.185			119,874	2,668,546
Occupational Safety and Health Program	93.262	Direct	128,960	1,804,670
Mount Sinai School of Medicine	93.262	0254-5768-4609	—	3,868
Subtotal 93.262			128,960	1,808,538



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

Schedule of Expenditures of Federal Awards

Year ended June 30, 2022

Federal grantor/pass through grantor/program title	Federal assistance listing number (ALN)	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	\$ —	76,153
Spina Bifida Association	93.315	SBCCN	—	5,102
Spina Bifida Association	93.315	SBCCN-DD001257	—	25,511
Subtotal 93.315			—	106,766
Johns Hopkins University	93.317	2005107291	—	116,928
Johns Hopkins University	93.317	ADVANCE ACCOUNT	—	127,016
Subtotal 93.317			—	243,944
Allegheny County	93.323	248207	—	9,081
Commonwealth of Kentucky	93.336	2000000775	—	43,823
Commonwealth of Kentucky	93.336	2000001742	—	618,799
Commonwealth of Pennsylvania	93.336	4300585086	—	(89,706)
Commonwealth of Pennsylvania	93.336	4300691393	—	548,760
North Dakota Department of Health	93.336	PF19.079	—	175,331
Subtotal 93.336			—	1,297,007
Louisiana Department of Health	93.354	2000524748	—	(230)
National Environmental Health Association	93.421	MAHC	—	12,133
COVID-19 Task Force For Global Health Inc	93.421	TFGH COVID-19 DATA	—	76,089
Subtotal 93.421			—	88,222
Commonwealth of Pennsylvania	93.426	4300667188	—	(376)
Commonwealth of Pennsylvania	93.426	4300703084	—	101,026
Subtotal 93.426			—	100,650
Commonwealth of Pennsylvania	93.436	4300682487	—	61,934
Allegheny County	93.738	233078	—	125,545
COVID-19 Allegheny County	93.738	259011	—	57,756
Subtotal 93.738			—	183,301
Allegheny County	93.945	266256	—	24,895
Magee-Womens Research Institute & Foundation	93.991	8133	—	20,583
Other Centers for Disease Control & Prevention	93.RD	Direct	76,499	551,480
COVID-19 Centers for Disease Control & Prevention	93.RD	Direct	—	917,497
Allegheny County	93.RD	242964A	—	116,343
COVID-19 Allegheny County	93.RD	263572	—	135,369
New Mexico Institute of Mining and Technology	93.RD	P0022008	—	7,964
Temple University	93.RD	ADVANCE ACCOUNT	—	281,444
COVID-19 University of Alabama	93.RD	000529609-001	—	19,610
University of Maryland	93.RD	3002248	—	4,859
Subtotal 93.RD			76,499	2,034,566
Total Centers for Disease Control and Prevention			349,663	10,339,198
Centers for Medicare and Medicaid Services:				
Allegheny County	93.778	236490	—	324
Meharry Medical College	93.779	210611PJ059	—	34,337
Total Centers for Medicare and Medicaid Services			—	34,661
Food and Drug Administration:				
Food & Drug Administration Research	93.103	Direct	149,114	513,483
Carnegie Mellon University	93.103	1090599-428116	—	(3,130)
Carnegie Mellon University	93.103	1090649-438079	—	202,080
Children's Hospital of Philadelphia	93.103	3201480821	—	43,879
Children's Hospital of Philadelphia	93.103	3201480822	—	130,418
University of Florida	93.103	SUB00002751	—	11,232
University of Florida	93.103	UFOCR00012071	—	640
Subtotal 93.103			149,114	898,602
Other Food and Drug Administration	93.RD	Direct	—	609,651
Duke University	93.RD	250543	—	6,462
Harvard Pilgrim Health Care	93.RD	75F40119F19001	—	8,992
Magee-Womens Research Institute & Foundation	93.RD	9154	—	40,564
ReveraGen BioPharma, Inc.	93.RD	1R01FD007284-01	—	4,923
Technical Resources International Inc	93.RD	SA-C21002-01	—	16,522
Subtotal 93.RD			—	687,114
Total Food and Drug Administration			149,114	1,585,716

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

Schedule of Expenditures of Federal Awards

Year ended June 30, 2022

<b>Federal grantor/pass through grantor/program title</b>	<b>Federal assistance listing number (ALN)</b>	<b>Direct Award or pass-through entity identifying number</b>	<b>Passed through to subrecipients</b>	<b>Federal expenditures</b>
Health Resources and Services Administration:				
Maternal and Child Health Federal Consolidated Programs	93.110	Direct	\$ —	70,504
Children's Hospital of Los Angeles	93.110	CHAT 1901	—	2,657
Hemophilia Center of Western Pennsylvania	93.110	AWD00002738	—	572,284
Massachusetts General Hospital	93.110	226859	—	(1,013)
Subtotal 93.110			—	644,432
Research Institute at Nationwide Children's Hospital	93.127	710040-0822-00	—	123,721
HIV-Related Training and Technical Assistance	93.145	Direct	2,014,538	2,855,053
University of Massachusetts	93.145	OSP29994-09	—	11,806
Subtotal 93.145			2,014,538	2,866,859
National Research Service Award in Primary Care Medicine	93.186	Direct	—	312,685
University of Michigan	93.300	SUBK00012251	—	7,825
Grants for Primary Care Training and Enhancement	93.884	Direct	—	87,297
Fulton County Family Partnership, Inc.	93.912	HRSA – 001	—	24,874
Ferre Institute Inc	93.RD	REGIONAL GENETICS	—	32,855
Hennepin Healthcare Research Institute	93.RD	75R60220C00011	—	22,191
Mission Analytics Group, Inc.	93.RD	2021MAG007	—	20,138
Mission Analytics Group, Inc.	93.RD	2021MAG018	—	1,613
Mission Analytics Group, Inc.	93.RD	2021MAG027	—	6,452
Subtotal 93.RD			—	83,249
Total Health Resources and Services Administration			2,014,538	4,150,942
National Institutes of Health:				
Family Smoking Prevention and Tobacco Control Act				
Regulatory Research	93.077	Direct	—	(3,822)
Environmental Health	93.113	Direct	439,013	5,374,617
Globin Solutions, Inc.	93.113	GSISUB2020001	—	(7,252)
Globin Solutions, Inc.	93.113	GSISUB2020002	—	363,731
Mount Sinai School of Medicine	93.113	0255-C301-4609	—	33,150
University of Kentucky	93.113	3200002784-20-080	—	75,316
University of New Mexico	93.113	3RAV2	—	57,759
Subtotal 93.113			439,013	5,897,321
Oral Diseases and Disorders Research	93.121	Direct	1,724,627	7,562,886
International Agency for Research on Cancer	93.121	GEP/17/05	—	92,261
Johns Hopkins University	93.121	ADVANCE ACCOUNT	—	17,601
Massachusetts General Hospital	93.121	234245	—	18,066
Massachusetts General Hospital	93.121	240235	—	99,912
Mayo Clinic Jacksonville	93.121	THE-270991-02	—	142,128
NanoMAG, LLC	93.121	NANOMAG/PITT 2	—	(130,273)
NanoMAG, LLC	93.121	SURGICAL SYSTEMS	—	173,554
Texas A&M University	93.121	M1802125	—	38,723
University of California at San Francisco	93.121	13351sc	—	10,688
University of California Davis	93.121	ADVANCE ACCOUNT	—	3,268
University of Colorado	93.121	FY21.1090.001	—	35,697
University of Michigan	93.121	SUBK00006151	—	17,551
University of Michigan	93.121	SUBK00011409	—	110,142
University of Michigan	93.121	SUBK00011419	—	581,967
University of Michigan	93.121	SUBK00013849	—	65,182
University of Michigan	93.121	SUBK00013929	—	718,060
University of Michigan	93.121	SUBK00015323	—	71,847
University of Michigan	93.121	SUBK00017169	—	39,380
University of Michigan	93.121	SUBK00017217	—	19,492
University of Minnesota	93.121	P008323301	—	(27)
University of Texas Health Science Center at Houston	93.121	SA0002230	—	5,264
University of Texas M.D. Anderson Cancer Center	93.121	3001348806	—	159,386
Subtotal 93.121			1,724,627	9,852,755
State University of New York	93.143	R1249497	—	84,177
Human Genome Research	93.172	Direct	310,612	1,172,700
Indiana University	93.172	8661	—	64,357
Indiana University	93.172	9288	—	55,064
Subtotal 93.172			310,612	1,292,121
Research Related to Deafness and Communication Disorders	93.173	Direct	652,358	6,145,926
East Tennessee State University	93.173	19-114-2-S1.2	—	1,237
Gateway Biotechnology, Inc.	93.173	HEARING LOSS	—	1,377
Lehigh University	93.173	544396-78001	—	111,115
Massachusetts Eye and Ear Infirmary	93.173	530879	—	3,740
Miami University	93.173	G02924	—	32,404
New York University School of Medicine	93.173	18-A0-00-1000392	—	250,084
PhotoniCare Inc	93.173	PITT R44DC017422-01	—	286,412
Prentke Romich Company	93.173	5020	—	118,514

**UNIVERSITY OF PITTSBURGH OF THE  
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Federal grantor/pass through grantor/program title	Federal assistance listing number (ALN)	Direct Award or pass-through entity identifying number	Passed through to subrecipients	Federal expenditures
University of Delaware	93.173	55474	\$ —	32,426
University of Iowa	93.173	S01772-01	—	29,912
University of Michigan	93.173	SUBK00012995	—	248,706
University of South Carolina	93.173	20-3921	—	205,579
University of Utah	93.173	10050816-02	—	156,901
Subtotal 93.173			652,358	7,624,333
Research and Training in Complementary and Integrative Health	93.213	Direct	156,562	2,342,871
Boston Medical Center	93.213	02_UP_05378CG	—	41,266
Boston Medical Center	93.213	7528	—	(359)
Boston Medical Center	93.213	7528/100276859	—	226,695
Emory University	93.213	A442216	—	444,146
Northwestern University	93.213	60047299 PITT	—	158,178
University of Minnesota	93.213	ADVANCE ACCOUNT	—	604,717
University of Minnesota	93.213	P007910101	—	58,413
University of Minnesota	93.213	P008475101	—	16,117
Washington State University	93.213	132416 G004253	—	63,303
Washington State University	93.213	132416 SPC003388	—	241,841
Subtotal 93.213			156,562	4,197,188
National Center on Sleep Disorders Research	93.233	Direct	—	1,166,870
Boston University	93.233	4500004105	—	12,952
Boston University	93.233	4500004106	—	23,209
Johns Hopkins University	93.233	2005126957	—	120,522
Magee-Womens Research Institute & Foundation	93.233	7005	—	(52)
Ohio State University	93.233	GR120702/SPC-1000004	—	(22,421)
University of Iowa	93.233	S01960-01	—	255,710
Subtotal 93.233			—	1,556,790
Mental Health Research Grants	93.242	Direct	2,971,321	48,803,223
COVID-19 Mental Health Research Grants	93.242	Direct	—	111,522
Brigham & Women's Hospital	93.242	117987	—	20,698
Butler Hospital	93.242	5001701UPITT	—	4,082
C4 Innovations, LLC	93.242	5546-01-2018	—	32,127
California State University Dominguez Hills Foundation	93.242	7K01MH123505-PITT	—	232
Carnegie Mellon University	93.242	1090521-397548	—	(6)
Carnegie Mellon University	93.242	1090522-390404	—	67,794
Carnegie Mellon University	93.242	1090534-406558	—	4,687
Carnegie Mellon University	93.242	1090626-431290	—	20,125
Case Western Reserve University	93.242	RES514936	—	24,749
Centre for Addiction and Mental Health	93.242	19-121	—	(14,798)
Children's Research Institute	93.242	30006090-01	—	86,640
Drexel University	93.242	900090	—	44,362
Father Flanagans Boys Home	93.242	96482-B	—	148,073
Florida International University	93.242	80000826801UG/000145	—	18,278
Georgia State University	93.242	SP00014034-01	—	15,866
Hartford Hospital	93.242	126370-UP1	—	14,613
Magee-Womens Research Institute & Foundation	93.242	5238	—	(44)
Medical University of South Carolina	93.242	A00-3829-S001	—	1,759
Mount Sinai School of Medicine	93.242	0255-2001-4609	—	294
Mount Sinai School of Medicine	93.242	0255-5324-4609	—	61,284
Mount Sinai School of Medicine	93.242	0255-C411-4609	—	233,891
NuReIm, Inc.	93.242	20191122-Pitt	—	51
NuReIm, Inc.	93.242	20210501-PITT	—	249,858
NuReIm, Inc.	93.242	20220511-PITT	—	25,695
Ohio State University	93.242	GR124022	—	41,539
Ohio State University	93.242	GR124396	—	110,814
Rand Corporation	93.242	SCON-00000433	—	45,846
COVID-19 Research Foundation – State University of New York	93.242	100-1172786-93398	—	1,736
Research Foundation for Mental Hygiene, Inc.	93.242	1013807 / 5 / 26690	—	182,379
Research Foundation for Mental Hygiene, Inc.	93.242	143742	—	329,329
Research Foundation for Mental Hygiene, Inc.	93.242	155098	—	48,759
Rowan University	93.242	51480-1	—	25,755
University of California at Berkeley	93.242	00010234	—	6,136
University of California at San Francisco	93.242	12753SC	—	95,522
University of California at San Francisco	93.242	13183sc	—	9,407
University of Colorado	93.242	FY20.1021.003	—	7,375
University of Connecticut	93.242	UCHC7-147222303	—	63,121
University of Illinois	93.242	18467	—	78,364
University of Maryland	93.242	3001271 REQUEST:4821	—	160,846
University of Nebraska Medical Center	93.242	34-5250-2007-001	—	(21,430)
University of North Carolina	93.242	5120382	—	33,918
University of Oregon	93.242	215770A	—	241,747
University of Oregon	93.242	281450A	—	241,586

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Federal grantor/pass through grantor/program title	Federal assistance listing number (ALN)	Direct Award or pass-through entity identifying number	Passed through to subrecipients	Federal expenditures
University of Rochester	93.242	416630-G	\$ —	61,592
University of Southern California	93.242	82396976	—	9,437
University of Vermont	93.242	32146SUB52469	—	177,069
University of Western Australia	93.242	7R01 MH118218-02	—	167,557
Vanderbilt University	93.242	UNIV62355	—	26,064
Vanderbilt University	93.242	UNIV62433	—	26,064
Washington University in St. Louis	93.242	WU-21-150	—	157,592
Washington University in St. Louis	93.242	WU-22-0030	—	34,132
Yale University	93.242	ADVANCE ACCOUNT	—	1,461
Yale University	93.242	CON-80002971 (GR112659)	—	78,793
Yale University	93.242	CON-80003049 (GR113106)	—	214,724
Yale University	93.242	GR100611-CON80000808	—	6,970
Yale University	93.242	GR110981-CON80002770	—	819
Subtotal 93.242			2,971,321	52,640,078
Alcohol Research Programs	93.273	Direct	337,617	7,309,432
Carnegie Mellon University	93.273	1090526-389745	—	21,320
Cleveland Clinic Lerner College of Medicine	93.273	1319-SUB	—	19,042
Cleveland Clinic Lerner College of Medicine	93.273	ADVANCE ACCOUNT	—	67,585
Pacific Institute for Research and Evaluation	93.273	0097.39.06	—	195,952
Rutgers University	93.273	1614	—	48,875
Thomas Jefferson University	93.273	080-04000-R97909	—	56,442
Vanderbilt University Medical Center	93.273	VUMC95641	—	14,026
Wayne State University	93.273	WSU18014	—	4,562
Yale University	93.273	GR111862 CON80002850	—	2,430
Subtotal 93.273			337,617	7,739,666
Drug Abuse and Addiction Research Programs	93.279	Direct	1,746,691	16,452,283
COVID-19 Drug Abuse and Addiction Research Programs	93.279	Direct	23,525	241,139
American College of Medical Toxicology	93.279	2020PITT	—	8,230
Boston Medical Center	93.279	03_UPITT_05701	—	9,693
Boston University	93.279	4500004231	—	15,831
Carnegie Mellon University	93.279	1090646-435929	—	23,455
Carnegie Mellon University	93.279	1090663-438851	—	55,741
Father Flanagan's Boys Home	93.279	96480-B	—	161,809
Hennepin Healthcare Research Institute	93.279	15312-8	—	221,784
Hennepin Healthcare Research Institute	93.279	15390-08	—	32,778
Jackson Laboratory	93.279	210247-0421-09	—	(5,985)
Magee-Womens Research Institute & Foundation	93.279	6590	—	140,907
Magee-Womens Research Institute & Foundation	93.279	8132	—	355,007
Magee-Womens Research Institute & Foundation	93.279	8135	—	266,446
New York University	93.279	20-00-00-1005210	—	2,600
New York University	93.279	21-A0-S1-003671	—	168,396
Northwestern University	93.279	60050859 PITT	—	7,633
OpalGenix Inc.	93.279	OPIOD OUTCOMES	—	40,137
OpalGenix Inc.	93.279	OPIOD OUTCOMES ICORP	—	9,681
Rutgers University	93.279	1564	—	(42,349)
COVID-19 Rutgers University	93.279	1734	—	37,903
San Diego State University	93.279	D853103SA005A484A780	—	42,109
SRI International	93.279	PO27396	—	13,911
Tamade, LLC	93.279	01 PITT	—	1,297
University of Florida	93.279	SUB00002788	—	45,825
University of Maryland	93.279	F305558-1	—	32,822
University of Massachusetts	93.279	WA00458201OSP2017020	—	(97)
University of Nebraska Medical Center	93.279	34-5250-2009-001	—	(40,765)
University of New Mexico	93.279	3RGH5	—	27,212
University of Utah	93.279	10058141-01	—	16,950
Virginia Commonwealth University	93.279	FP0001335-SA002	—	62,380
Yale University	93.279	ADVANCE ACCOUNT	—	94,541
Yale University	93.279	CON-80002974 (GR112486)	—	10,677
Yale University	93.279	GR109741	—	(78)
Yale University	93.279	GR113151	—	251,328
Subtotal 93.279			1,770,216	18,761,231
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	Direct	518,521	3,492,306
Actuated Medical, Inc.	93.286	5067-S02	—	17,764
Carnegie Mellon University	93.286	1090537-404150	—	972
Carnegie Mellon University	93.286	1090638-440020	—	35,989
Case Western Reserve University	93.286	RES515559	—	53,922
Children's Hospital of Boston	93.286	GENFD0002096365	—	10,232
Children's Hospital of Los Angeles	93.286	RGF010339-B	—	77,285
Illinois Institute of Technology	93.286	A19-0016-S001	—	58,950
Johns Hopkins University	93.286	2005200417	—	5,139

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Magee-Womens Research Institute & Foundation	93.286	4056	\$ —	25,471
Massachusetts General Hospital	93.286	233327	—	65,794
Ohio State University	93.286	GR121527	—	47,533
University of California at Los Angeles	93.286	1520 G YA802	—	61,967
University of Michigan	93.286	SUBK00014332	—	34,828
University of Utah	93.286	10049378-UPITT	—	33,728
University of Wisconsin	93.286	0000000358	—	103,548
Subtotal 93.286			518,521	4,125,428
Minority Health and Health Disparities Research	93.307	Direct	707,141	2,582,172
Columbia University	93.307	2(GG012238)	—	19,576
Mayo Clinic Rochester	93.307	UNI-259664-01	—	3,779
Rutgers University	93.307	1933	—	204,581
Stanford University	93.307	62795220-209656	—	9,252
University of Arizona	93.307	462673	—	6,282
University of Colorado	93.307	FY22.1146.001	—	53,564
University of New Mexico	93.307	3RGV7	—	11,338
University of New Mexico	93.307	3RJK6	—	87,131
University of North Carolina	93.307	5115736	—	25,489
Subtotal 93.307			707,141	3,003,164
Trans-NIH Research Support	93.310	Direct	811,623	22,318,814
Battelle Memorial Institute	93.310	503935	—	322,552
Carnegie Mellon University	93.310	1090629-423516	—	302,351
Carnegie Mellon University	93.310	1090655-438803	—	39,528
Carnegie Mellon University	93.310	1090656-436632	—	183,776
Carnegie Mellon University	93.310	1090667-440795	—	211,868
Carnegie Mellon University	93.310	1090672-449014	—	994,745
Carnegie Mellon University	93.310	1090672-449020	—	19,760
Carnegie Mellon University	93.310	1090696-438803	—	46,910
Case Western Reserve University	93.310	RES512402	—	(17,367)
Case Western Reserve University	93.310	RES514373	—	(119)
COVID-19 Central Michigan University	93.310	F64627	—	78,006
COVID-19 Central Michigan University	93.310	F65066	—	32,566
Emory University	93.310	A389307	—	17,327
Emory University	93.310	A588480	—	86,331
GE Global Research	93.310	401147582	—	1,039
Medical College of Wisconsin	93.310	5U24 HG010423-02	—	55,857
Micro-Leads, Inc.	93.310	3OT2OD024908-01S4	—	104,716
Micro-Leads, Inc.	93.310	3OT2OD024908PITT4908	—	92,560
Mount Sinai School of Medicine	93.310	0255-E501-4609	—	13,843
Mount Sinai School of Medicine	93.310	0255-E503-4609	—	14,473
University of Melbourne	93.310	3OT2OD023872TA102211	—	(238)
University of Rochester	93.310	417410-G GR510838	—	53,331
University of Rochester	93.310	ADVANCE ACCOUNT	—	110,227
Subtotal 93.310			811,623	25,082,856
National Center for Advancing Translational Sciences	93.350	Direct	1,637,073	16,963,278
Cedars-Sinai Medical Center	93.350	0001449794	—	22,677
Children's Hospital of Boston	93.350	GENFD0001910603	—	83
Children's Hospital of Boston	93.350	GENFD0002072989	—	79,689
DILIsym Services, Inc.	93.350	LIVER INJURY	—	27,827
COVID-19 Duke Clinical Research Institute	93.350	A03-4754	—	54,992
COVID-19 Duke Clinical Research Institute	93.350	WBSEA034559SPS266338	—	21,841
Duke University	93.350	203-7853	—	23,805
COVID-19 Johns Hopkins University	93.350	2004857573	—	(32,646)
COVID-19 Johns Hopkins University	93.350	2005127367	—	32,042
COVID-19 Johns Hopkins University	93.350	2005445425	—	74,962
Neochromosome, Inc.	93.350	Neo-Pitt-HSV	—	110,808
Simulations Plus, Inc	93.350	2R44TR003535-03	—	123,216
Tufts Medical Center	93.350	5017092-SERV	—	111,985
University of Illinois	93.350	18634	—	17,398
University of Texas Health Science Center at San Antonio	93.350	169779/169776	—	143,975
University of Virginia	93.350	GB11012.PO#2381346	—	51,201
Vanderbilt University	93.350	UNIV60378	—	551,820
Subtotal 93.350			1,637,073	18,378,953
Research Infrastructure Programs	93.351	Direct	291,703	2,589,978
Carnegie Mellon University	93.351	1090520-394508	—	66,661
Magee-Womens Research Institute & Foundation	93.351	2667	—	79,959
Subtotal 93.351			291,703	2,736,598
Magee-Womens Research Institute & Foundation	93.353	6800	—	29,861
Roswell Park Cancer Institute	93.353	378-01	—	(38,557)
University of Chicago	93.353	AWD102439	—	340,254
Subtotal 93.353			—	331,558

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Nursing Research	93.361	Direct	\$ 223,789	3,270,952
COVID-19 Nursing Research	93.361	Direct	—	62,219
Cornell University	93.361	84286-11030	—	44,857
Ohio State University	93.361	SPC-1000004182	—	21,833
Rand Corporation	93.361	SCON-00000379	—	14,551
University of California at San Francisco	93.361	11808sc	—	16,063
University of Colorado	93.361	FY20.1011.001	—	21,361
University of Colorado	93.361	FY21.105.007	—	26,953
University of North Carolina	93.361	5106245	—	23,002
University of Tennessee	93.361	20-0108-PITT	—	(3,034)
University of Tennessee	93.361	21-0395-PITT	—	3,025
Subtotal 93.361			223,789	3,501,782
Cancer Cause and Prevention Research	93.393	Direct	1,171,596	9,731,733
Brown University	93.393	00001962	—	13,580
Carnegie Mellon University	93.393	1090617-429056	—	35,315
Carnegie Mellon University	93.393	1090617-429439	—	48,608
Children's Hospital of Boston	93.393	GENFD0001903383	—	26,530
Children's Hospital of Boston	93.393	GENFD0002075882	—	100,949
Children's Hospital of Boston	93.393	GENFD0002086524	—	139,084
Emory University	93.393	A360034	—	241,523
International Agency for Research on Cancer	93.393	CRA/GEP/2018/1	—	9,660
Johns Hopkins University	93.393	2003599606	—	1,471
Kaiser Foundation Research Institute	93.393	RNG211477-UPITTS-01	—	21,384
Magee-Womens Research Institute & Foundation	93.393	7425	—	67,894
Northwestern University	93.393	60047262 PITT	—	18,454
Rand Corporation	93.393	PO-00005358	—	17,010
Rand Corporation	93.393	SCON-00000163	—	(30,869)
University of Arkansas	93.393	UA2021-210	—	67,330
University of California Santa Cruz	93.393	A21-0753-S001	—	104,702
University of Colorado	93.393	FY20.788.001	—	33,985
University of Hawaii	93.393	KA1570	—	1,329
University of Iowa	93.393	S02306-01	—	160,618
University of Texas M.D. Anderson Cancer Center	93.393	3001463099	—	94
University of Texas M.D. Anderson Cancer Center	93.393	3001631095	—	8,086
University of Texas M.D. Anderson Cancer Center	93.393	3001871816	—	40,989
Vanderbilt University Medical Center	93.393	VUMC74743	—	20,125
Subtotal 93.393			1,171,596	10,879,584
Cancer Detection and Diagnosis Research	93.394	Direct	1,702,997	7,902,655
Boston University	93.394	4500002272	—	32,794
Brigham & Women's Hospital	93.394	115580	—	66,380
Fred Hutchinson Cancer Research Center	93.394	0001025251	—	9,934
Johns Hopkins University	93.394	JHU_BRAND YR5	—	46,393
Massachusetts General Hospital	93.394	226786	—	(117)
Ohio State University	93.394	60076165	—	(8)
Ohio State University	93.394	60078846	—	7,319
Ohio State University	93.394	GR122939	—	45,987
Research Institute at Nationwide Children's Hospital	93.394	700216-0322-05	—	192
University of Arizona	93.394	648460	—	36,277
University of Chicago	93.394	AWD042423-03	94,111	2,609,018
University of Chicago	93.394	AWD101457	—	39,209
University of Pennsylvania	93.394	581239	—	3,402
Van Andel Institute	93.394	ADVANCE ACCOUNT	—	22,156
Van Andel Institute	93.394	V313-R1-2	—	72,280
Van Andel Institute	93.394	V544-CR1-2	—	61,700
Vanderbilt University Medical Center	93.394	VUMC79721	—	24,846
Vanderbilt University Medical Center	93.394	VUMC79758	—	17,333
Subtotal 93.394			1,797,108	10,997,750
Cancer Treatment Research	93.395	Direct	563,552	14,077,873
Brigham & Women's Hospital	93.395	120624	—	165,627
Brigham & Women's Hospital	93.395	120627	—	133,081
Brigham & Women's Hospital	93.395	BWH ALLIANCE	—	999
Cedars-Sinai Medical Center	93.395	1753440	—	2,697
Cedars-Sinai Medical Center	93.395	1925076	—	30,260
Children's Hospital of Philadelphia	93.395	3208130624	—	98,223
Children's Hospital of Philadelphia	93.395	9500120719-04C	—	605
Children's Hospital of Philadelphia	93.395	FP00021561_SUB04_01	—	89
Children's Hospital of Philadelphia	93.395	FP00025505_SUB26_01	—	7,675
Children's Hospital of Philadelphia	93.395	FP00026529_SUB31_01	—	44,848
Children's Hospital of Philadelphia	93.395	FP00033922_SUB142_01	—	419
Children's Research Institute	93.395	30004166-04	—	13,336
Duke University	93.395	303000607	—	44,166
Duke University	93.395	A033349	—	92,156
Ecog-Acrin Medical Research Foundation, Inc.	93.395	NCTN AGREEMENT	—	1,070

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Emmes Corporation	93.395	AMC-085	\$ —	1,367
Emmes Corporation	93.395	Protocol # AMC-085	—	(5,791)
Fred Hutchinson Cancer Research Center	93.395	0001044834	—	7,414
George Washington University	93.395	21-M20	—	8,239
Johns Hopkins University	93.395	ABTC 1401	—	1,208
Johns Hopkins University	93.395	ABTC 1801	—	123
Mayo Clinic Rochester	93.395	ALLIANCE	—	1,756
NRG Oncology Foundation, Inc.	93.395	NRG FED	960	3,288
NRG Oncology Foundation, Inc.	93.395	NRG-RASTOGI-GY6	—	3,000
NSABP Foundation, Inc.	93.395	ADVANCE ACCOUNT	—	72,566
NSABP Foundation, Inc.	93.395	NRG-RASTOGI-GY6	—	972
NSABP Foundation, Inc.	93.395	NSABP-Rastogi-GY6	—	146,354
Public Health Institute	93.395	AR04569	—	4,543
Public Health Institute	93.395	WLI	—	1,863
Roswell Park Cancer Institute	93.395	379-01	—	3,493
Roswell Park Cancer Institute	93.395	431-01	116,714	456,649
Roswell Park Cancer Institute	93.395	ADVANCE ACCOUNT	—	199,289
Seattle Children's Hospital	93.395	12198SUB	—	5,847
St. Jude Children's Research Hospital	93.395	110068220-7998045	—	60,138
St. Jude Children's Research Hospital	93.395	PBTC-051	—	114
Texas State University	93.395	19022-83187-1	—	53,231
Tradewind Bioscience Inc.	93.395	6826	—	104,773
University of California at San Francisco	93.395	8985SC	—	21
University of Chicago	93.395	AWD042423-03	—	1,159,625
University of Chicago	93.395	AWD042423-03-PR	—	230,674
University of Illinois	93.395	16349-04	—	152,633
University of Michigan	93.395	3004687808	—	197,960
University of Michigan	93.395	SUBK00011426	—	18,280
University of Missouri	93.395	C00072882-1	—	80,531
University of South Alabama	93.395	A17-0064-S005	—	26,662
University of Texas Southwestern Medical Center	93.395	220502 PO 0002663	—	24,071
Washington State University	93.395	131481 G004243	—	(2,973)
Subtotal 93.395			681,226	17,731,044
Cancer Biology Research	93.396	Direct	1,005,211	10,829,558
Aethlon Medical, Inc.	93.396	0001	—	148,194
City of Hope National Medical Center	93.396	63747.2010691.669301	—	26,875
Johns Hopkins University	93.396	2004525404	—	2,041
Love Research Foundation	93.396	PITT-CA189966	—	699
Magee-Womens Research Institute & Foundation	93.396	1921	—	34,547
Magee-Womens Research Institute & Foundation	93.396	6807	—	11,300
Magee-Womens Research Institute & Foundation	93.396	6810	—	229,002
Magee-Womens Research Institute & Foundation	93.396	6819	—	216,777
Ohio State University	93.396	60072259	—	9,672
University of California at San Francisco	93.396	12567SC	—	197,256
University of Chicago	93.396	AWD101836	—	14,370
University of Texas M.D. Anderson Cancer Center	93.396	3001122307	—	11,054
University of Utah	93.396	10037968-05-PIT	—	63,343
Wistar Institute	93.396	25820-02-369	—	95,748
Wistar Institute	93.396	25896-02-370	—	83,205
Wistar Institute	93.396	29016-02-324	—	196,940
Subtotal 93.396			1,005,211	12,170,581
Cancer Centers Support Grants	93.397	Direct	18,730	7,229,340
COVID-19 Cancer Centers Support Grants	93.397	Direct	161,085	346,250
Mayo Clinic Rochester	93.397	UNI-245908-02	—	5,473
Mayo Clinic Rochester	93.397	UNI-245908-03	—	31,039
Roswell Park Cancer Institute	93.397	451-01 SPORE	—	8,938
Subtotal 93.397			179,815	7,621,040
Cancer Research Manpower	93.398	Direct	—	2,181,565
Magee-Womens Research Institute & Foundation	93.398	6594	—	51,391
Subtotal 93.398			—	2,232,956
Children's Hospital of Philadelphia	93.399	FP00028127_SUB104_01	—	2,618
Ecog-Acrin Medical Research Foundation, Inc.	93.399	UG1CA189828-06-PITT1	—	17,785
NRG Oncology Foundation, Inc.	93.399	NCORP-FORTE-PITT-GY7	—	1,161,390
University of Chicago	93.399	AWD100665	—	767,431
Subtotal 93.399			—	1,949,224
Cardiovascular Diseases Research	93.837	Direct	2,595,017	32,233,846
COVID-19 Cardiovascular Diseases Research	93.837	Direct	440,829	1,355,936
All Children's Research Institute, Inc.	93.837	ACRI 13-001	—	(95)
Brigham & Women's Hospital	93.837	123910	—	(1,229)
Brigham & Women's Hospital	93.837	INVESTED	—	5,476
Brown University	93.837	00000960	—	1,396
Brown University	93.837	00001214	—	55,513
Carnegie Mellon University	93.837	1090704-454175	—	70,353

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Federal grantor/pass through grantor/program title	Federal assistance listing number (ALN)	Direct Award or pass-through entity identifying number	Passed through to subrecipients	Federal expenditures
Case Western Reserve University	93.837	RES516038	\$ —	65,247
Children's Hospital of Philadelphia	93.837	962896RSUB3200170321	—	13,091
Cleveland Clinic Lerner College of Medicine	93.837	1354-SUB	—	4,287
Cornell University	93.837	137625-20921	—	12,246
Duke University	93.837	2037894	—	3,046
Emory University	93.837	A436355	—	2,233
Feinstein Institute for Medical Research	93.837	500736UOP	—	(2,619)
Fibronox LLC	93.837	AWD00003254	—	6,642
Free Flow Medical Devices LLC	93.837	OMNIPHOBIC COATING	—	37,736
Kaiser Foundation Research Institute	93.837	RNG209939-01	—	8,579
Kent County Memorial Hospital	93.837	5001731-11-UPITT	—	13,586
Magee-Womens Research Institute & Foundation	93.837	2226-S1	—	9,111
Magee-Womens Research Institute & Foundation	93.837	5275	—	8,556
Magee-Womens Research Institute & Foundation	93.837	5284	—	33,311
Magee-Womens Research Institute & Foundation	93.837	5300	—	14,552
Magee-Womens Research Institute & Foundation	93.837	5303	—	14,987
Magee-Womens Research Institute & Foundation	93.837	5306	—	3,402
Massachusetts General Hospital	93.837	225709	—	37,718
Massachusetts General Hospital	93.837	230547	—	87,268
Microvascular Therapeutics LLC	93.837	R43 HL152819-01	—	43,466
New England Research Institutes	93.837	BEST-CLI	—	10,787
New England Research Institutes	93.837	HEART NETWORK	—	65,244
New England Research Institutes	93.837	HEART NETWORK SUBAWD	—	3,887
New England Research Institutes	93.837	Pediatric Heart Network	—	4,829
Northwestern University	93.837	60056895 PITT	—	733,128
Ohio State University	93.837	60059059	—	1,313
Ohio State University	93.837	GR122282	—	11,662
Oregon Health & Science University	93.837	1011985_UPITT	—	31,759
Research Foundation – State University of New York	93.837	100-1091654-90560	—	7,238
Stanford University	93.837	62813576-191712	—	43,921
Texas A&M University	93.837	M2103089	—	20,952
University of California at Los Angeles	93.837	1520 G WC256	—	61,967
University of California at San Francisco	93.837	10893sc	—	18,217
University of California at San Francisco	93.837	11667sc	—	234
University of California at San Francisco	93.837	11668sc	—	(1,277)
University of California at San Francisco	93.837	12481sc	—	2,991
University of California San Diego	93.837	KR704528	—	85,047
University of California San Diego	93.837	KR705134	—	39,163
University of Chicago	93.837	FP064434	—	44,357
University of Delaware	93.837	45433	—	(1,283)
University of Maryland, Baltimore	93.837	3002581 REQUEST 4840	—	85,331
University of Michigan	93.837	SUBK00012344CSPR-003	39,000	428,238
University of Minnesota	93.837	N006187439	—	8,598
University of Nebraska Medical Center	93.837	34-5224-2009-001	—	242,051
University of Pennsylvania	93.837	578977	—	7,204
University of Pennsylvania	93.837	579335	—	20,649
University of Washington	93.837	UWSC12147	—	41,429
University of Washington	93.837	UWSC12154	—	66,190
Vanderbilt University Medical Center	93.837	VUMC84334	—	29,127
Versiti Blood Center of Wisconsin Inc	93.837	1001380-S_PITT	—	4,616
Vivasc Therapeutics Inc	93.837	AMIODARONE HEART	—	43,621
Washington University in St. Louis	93.837	WU-20-537	—	78,538
Westat, Inc.	93.837	6793-02-S001	52,477	418,262
Yale University	93.837	GR107265-CON80001869	—	(1,178)
Subtotal 93.837			3,127,323	36,794,453
Lung Diseases Research	93.838	Direct	1,270,069	21,133,296
Brigham & Women's Hospital	93.838	122869	—	216,880
Children's Hospital of Philadelphia	93.838	GRT-00001474	—	1,453
COVID-19 Columbia University	93.838	29(GG015997-01)	—	6,456
COPD Foundation, Inc.	93.838	003	—	636
COVID-19 Cornell University	93.838	220367-7	—	65,272
Fred Hutchinson Cancer Research Center	93.838	0001058971	—	6,122
Fred Hutchinson Cancer Research Center	93.838	0001092791	—	7,195
Fred Hutchinson Cancer Research Center	93.838	0001092792	—	4,238
Fred Hutchinson Cancer Research Center	93.838	001058970	—	10,410
Indiana University	93.838	8489-UP	—	15,650
Indiana University	93.838	IN4687826UP	—	3,782
COVID-19 Mass General Brigham	93.838	236620 BLUE	31,217	58,662
COVID-19 Mass General Brigham	93.838	236620 RED	—	3,540
COVID-19 Mass General Brigham	93.838	ORCHID PETAL	—	(2,180)
Massachusetts General Hospital	93.838	229960 – PETAL	75,667	119,745
COVID-19 Massachusetts General Hospital	93.838	238915	—	86,372
National Jewish Medical and Research Center	93.838	20072410	—	271,213



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COVID-19 New York University	93.838	16-C-01	\$ —	6,777
Ohio State University	93.838	GR114194	—	222,150
Ohio State University	93.838	GR114195	—	171,441
Ohio State University	93.838	GR114196	55,065	422,536
Ohio State University	93.838	GR114197	—	549,803
Ohio State University	93.838	GR114198	—	283,322
Pennsylvania State University	93.838	PITSCHL109086	—	(1,293)
COVID-19 RTI International	93.838	28-312-0217571-66256	3,018,659	6,628,604
Scripps Research Institute	93.838	5-27245	—	80,970
Ultragenyx Pharmaceutical, Inc.	93.838	A21-2105-S002	—	5,831
University of Alabama	93.838	000507361-009 A03	—	(23,889)
University of Alabama	93.838	000513913-SC001	—	35,757
University of Alabama	93.838	000521782-SC001	—	3,985
University of Arizona	93.838	584925	—	85,361
University of Arizona	93.838	625844	—	96
COVID-19 University of Colorado	93.838	FY22.1126.034	—	90,686
University of Michigan	93.838	3004174082	—	62,286
University of Michigan	93.838	SUBK00015205	—	92,443
University of Minnesota	93.838	N006919401	—	26,172
University of North Carolina	93.838	5122707-H3PITTSBUR	—	57,236
University of Pennsylvania	93.838	579545	—	12,359
University of Pennsylvania	93.838	582270	—	45,697
University of Pennsylvania	93.838	582587	—	31,788
University of Pennsylvania	93.838	582694	—	83,552
University of Texas Health Science Center at Tyler	93.838	6104360165-10	—	5,262
COVID-19 University of Utah	93.838	10063508-02-MWRI	—	21,543
University of Vermont	93.838	33180SUB52703	—	75,626
University of Virginia	93.838	GB10687.2141096	—	16,028
University of Virginia	93.838	GB10873 PO2323224	—	67,425
University of Washington	93.838	UWSC11545/BPO44390	—	1,449
Vanderbilt University Medical Center	93.838	VUMC73925	—	70,488
Wayne State University	93.838	WSU22084/340784	—	26,396
<b>Subtotal 93.838</b>			<b>4,450,677</b>	<b>31,266,629</b>
Blood Diseases and Resources Research	93.839	Direct	1,563,661	11,103,352
Blood Systems, Inc.	93.839	11685UP140	—	3,935
Children's Hospital of Boston	93.839	GENFD0002063811	—	283,220
Howard University	93.839	GRT009735C-10005747	—	14,866
IGI Technologies, Inc.	93.839	0004	—	16,217
National Marrow Donor Program	93.839	1507	—	(5,073)
Rutgers University	93.839	1476	—	13,659
Strathmore University	93.839	HL151595-02-PITTS	—	183,422
University of Alabama	93.839	000523494-SC001-Nol	—	129,597
University of Ghana	93.839	U54HL141011	—	82,488
University of Michigan	93.839	SUBK00009081	—	48,180
University of Michigan	93.839	SUBK00011502	—	141,830
Washington University in St. Louis	93.839	WU-18-272	—	6,166
<b>Subtotal 93.839</b>			<b>1,563,661</b>	<b>12,021,859</b>
Translation and Implementation Science Research for Heart, Lung, Blood Diseases, and Sleep Disorders	93.840	Direct	173,329	1,332,110
Atrium Health	93.840	13100310261	—	10,248
COVID-19 RTI International	93.840	10-312-0217571-66085	4,050,289	7,051,567
COVID-19 RTI International	93.840	6-312-0217571-66053L	2,584	3,908,210
COVID-19 RTI International	93.840	9-312-0217571-66057L	21,291,924	24,598,535
Vanderbilt University Medical Center	93.840	VUMC96858	—	84,483
<b>Subtotal 93.840</b>			<b>25,518,126</b>	<b>36,985,153</b>
Arthritis, Musculoskeletal & Skin Diseases Research	93.846	Direct	1,281,629	12,697,796
COVID-19 Arthritis, Musculoskeletal & Skin Diseases Research	93.846	Direct	—	100,574
Brigham & Women's Hospital	93.846	117004	—	47,783
Brigham & Women's Hospital	93.846	117592	—	36,654
Brigham & Women's Hospital	93.846	119689	—	(34)
Columbia University	93.846	1(GG012460)	—	35,292
Emory University	93.846	T801152	—	43,627
ExesaLibero Pharma, Inc.	93.846	3	—	37,057
Johns Hopkins University	93.846	2003840289	—	59,911
University of California at San Francisco	93.846	12876sc	—	11,867
University of Iowa	93.846	S02961-01	—	5,827
University of Michigan	93.846	SUBK00011255	—	(116)
University of Michigan	93.846	SUBK00012371	—	19,071
University of North Carolina	93.846	5121079	—	8,888
University of North Carolina	93.846	5121386	—	652
University of North Carolina	93.846	5123301	—	121,208
University of Texas Health Science Center at Houston	93.846	SA0002379	—	28,419
University of Texas Southwestern Medical Center	93.846	GMO 200901	—	60,059
<b>Subtotal 93.846</b>			<b>1,281,629</b>	<b>13,314,535</b>

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Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	Direct	\$ 3,524,153	47,095,847
COVID-19 Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	Direct	8,880	1,353,889
Ann & Robert H. Lurie Children's Hospital of Chicago	93.847	901628-PITTSBURGH	—	26,834
Ann & Robert H. Lurie Children's Hospital of Chicago	93.847	ADVANCE ACCOUNT	—	16,290
Augusta University	93.847	32307-53	—	(282)
Beth Israel Deaconess Medical Center	93.847	01060496	—	73,789
Carnegie Mellon University	93.847	1090558-406229	—	109,194
Carnegie Mellon University	93.847	1090670-444141	—	81,320
Case Western Reserve University	93.847	RES515405	—	(5,209)
Case Western Reserve University	93.847	RES516357	—	128,681
Case Western Reserve University	93.847	RES516468	—	7,680
Children's Hospital of Boston	93.847	GENFD0001703554	—	8,106
Children's Hospital of Boston	93.847	GENFD0001899207	—	7,867
Cincinnati Children's Hospital Medical Center	93.847	312604	—	106,198
Cleveland Clinic Lerner College of Medicine	93.847	1444-SUB	—	13,233
Cleveland Clinic Lerner College of Medicine	93.847	1453-SUB	—	368,454
Emmes Corporation	93.847	CITR STUDY	—	259
George Washington University	93.847	17-D15	—	19,076
Indiana University	93.847	8015-UP	—	11,379
Indiana University	93.847	IN-4687972-UP	—	(93)
Johns Hopkins University	93.847	2004447456	—	36,945
Kaiser Foundation Research Institute	93.847	RNG200279-07	—	1,907
Lipella Pharmaceuticals, Inc.	93.847	2R42DK108397	—	153,792
Magee-Womens Research Institute & Foundation	93.847	4800	—	95,308
Magee-Womens Research Institute & Foundation	93.847	7016	—	14,933
Magee-Womens Research Institute & Foundation	93.847	ADVANCE ACCOUNT	—	159,298
Medical University of South Carolina	93.847	A00-2010-S011	—	16,278
Medical University of South Carolina	93.847	A00-3327-S007	—	154
Medical University of South Carolina	93.847	A00-3656-S011	—	11,848
Mount Sinai School of Medicine	93.847	0255-A943-4609	—	43,561
Mount Sinai School of Medicine	93.847	0255-A944-4609	—	19,341
Mount Sinai School of Medicine	93.847	0255-E521-4609	—	31,974
New York University School of Medicine	93.847	113049	—	(947)
New York University School of Medicine	93.847	19-A1-00-1000729	—	23,256
Northern California Institute for Research and Education	93.847	CHA2206-01	—	172,696
Oregon Health & Science University	93.847	ADVANCE ACCOUNT	—	97,006
Pennsylvania State University	93.847	PITTDK127384 -PC	—	78
Pennsylvania State University	93.847	UPITTDK111667	—	(37,222)
Pennsylvania State University	93.847	UPITTDK127384	—	111,357
Research Institute – McGill University Health Center	93.847	CC393	—	189,214
Research Institute at Nationwide Children's Hospital	93.847	700270-0722-00	—	54,302
Temple University	93.847	265300-PITT	—	37,377
Thomas Jefferson University	93.847	080-18007-S33501	—	7,839
University of California at Los Angeles	93.847	1560 B XA637	—	1,816
University of California at San Francisco	93.847	10749SC	—	1,406
University of California at San Francisco	93.847	12828sc	—	10,427
University of California San Diego	93.847	KR 704849	—	106,083
University of Chicago	93.847	AWD100245SUB000000072	—	241,155
University of Colorado	93.847	FY18.896.005	—	15,782
University of Illinois	93.847	087522-16458	—	15,233
University of Iowa	93.847	S00542-02	—	13,891
University of Iowa	93.847	S00785-01	—	1,171
University of Iowa	93.847	S02041-02	—	40,179
University of Kansas	93.847	ZAL00040	—	34,390
University of Kansas	93.847	ZAY00020	23,184	114,034
University of Kentucky	93.847	3200003449-21-061	—	36,362
University of Minnesota	93.847	N005115005	—	117
University of Pennsylvania	93.847	571237	—	7,376
University of Pennsylvania	93.847	579594	—	250
University of South Florida	93.847	6163-1082-10-BM	—	577,458
University of South Florida	93.847	6163-1082-10-T	—	24,879
University of South Florida	93.847	Clinic Site#14	—	84,464
University of Southern California	93.847	110873538	—	14,787
University of Texas M.D. Anderson Cancer Center	93.847	3000970743	—	(12,697)
University of Texas M.D. Anderson Cancer Center	93.847	3001657184	—	25,690
University of Washington	93.847	UWSC11707	—	15,747
University of Washington	93.847	UWSC12216	—	8,161
University of Wisconsin	93.847	0000001939	—	92,886
Vanderbilt University Medical Center	93.847	VUMC67777	56,197	467,865
Washington University in St. Louis	93.847	WU-20-139	—	518,762
Washington University in St. Louis	93.847	WU-20-140	—	108,913
Washington University in St. Louis	93.847	WU-21-371	—	648
Washington University in St. Louis	93.847	WU-22-0211	—	116,242
Wistar Institute	93.847	25691-04-381	—	479,630
Yale University	93.847	CON-80003251 (GR114429)	—	16,041
Yale University	93.847	CON-80003337 (GR114699)	—	10,998
Subtotal 93.847			3,612,414	53,852,953

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Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	Direct	\$ 2,471,803	34,258,797
COVID-19 Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	Direct	—	102,463
Actuated Medical, Inc.	93.853	5070-S03	—	230,071
Barati Medical LLC	93.853	BM-S022019	—	11,350
Baylor College of Medicine	93.853	7000000742	32,273	198,153
Baylor College of Medicine	93.853	7000000812	15,929	15,984
Baylor College of Medicine	93.853	7000001487	—	58,447
Carnegie Mellon University	93.853	1090508-385128	—	195,164
Carnegie Mellon University	93.853	1090615-430033	—	29,599
Carnegie Mellon University	93.853	1090630-432509	—	339,102
Carnegie Mellon University	93.853	1090697-449080	—	163,160
Children's Hospital of Los Angeles	93.853	000013147-F	—	7,697
Cleveland Clinic Lerner College of Medicine	93.853	1490-SUB	—	7,036
Columbia University	93.853	1(GG015805-01)	—	475,689
Columbia University	93.853	13(GG014929-18)	—	873
Columbia University	93.853	20(GG014929-16)	—	17,492
Columbia University	93.853	22(GG014929-20)	—	89,422
Columbia University	93.853	7(GG015970-01)	—	61,963
Columbia University	93.853	7(GG015970-02)	—	72,449
Drexel University	93.853	900044	—	10,773
Duquesne University	93.853	G2000093	—	3,960
eWear Technologies, LLC.	93.853	UPITTSUN AWD00001599	—	4,879
George Washington University	93.853	21-S13	—	32,177
Indiana University	93.853	8433	—	146,899
Johns Hopkins University	93.853	2005475391	—	10,558
Lovelace Respiratory Research Institute	93.853	TK002008	—	41,110
Massachusetts General Hospital	93.853	235424	—	13,205
Massachusetts General Hospital	93.853	237602	—	76,317
Massachusetts General Hospital	93.853	239081	—	45,082
Massachusetts General Hospital	93.853	EN20-01	—	3,310
Massachusetts General Hospital	93.853	NN106	—	4,917
Massachusetts General Hospital	93.853	NN10-NEURO NEXT	—	19,930
Mayo Clinic Jacksonville	93.853	PIT-232483-03	—	7,525
Mayo Clinic Jacksonville	93.853	PIT-232483-04	—	50
Mayo Clinic Jacksonville	93.853	PMC-224063-01	—	21,260
Mayo Clinic Jacksonville	93.853	UPM-224063-03	—	2,584
Mayo Clinic Rochester	93.853	PIT-260175-01	—	7,406
Mayo Clinic Rochester	93.853	PIT26017502/68326517	—	34,591
Medical University of South Carolina	93.853	A20-0051-S004	—	8,773
New York University School of Medicine	93.853	21-A-0-00-1006739	—	8,647
Northeastern University	93.853	500722-78050	—	214,147
Northwestern University	93.853	60049288 PITT	—	43,700
Northwestern University	93.853	60054977 PITT	—	369,286
Northwestern University	93.853	60054977 PITT-FR	—	28,568
Northwestern University	93.853	60057482 PITT	—	14,961
Northwestern University	93.853	60061140 PITT	—	70,087
Oregon Health & Science University	93.853	1010846_UPITT	—	67,315
Psychology Software Tools, Inc.	93.853	10372903-2002	—	49,681
Salk Institute for Biological Studies	93.853	A20-0019-S001	—	73,884
St. Joseph's Hospital and Medical Center	93.853	1033516-Pitt	—	148,774
Stanford University	93.853	61865510-125439	—	156,879
Stanford University	93.853	62557484-179030	—	194,484
TDA Research, Inc.	93.853	BC.6107.001.PITT1801	—	60,232
University of California at Los Angeles	93.853	1685 G ZA980	—	50,441
University of California at San Francisco	93.853	10591SC	—	2,982
University of California at San Francisco	93.853	11937SC	—	104,681
University of California at San Francisco	93.853	7872sc	—	(3,455)
University of California at San Francisco	93.853	9711SC	—	25,022
University of Chicago	93.853	102733 (SUB00000629)	—	40,379
University of Cincinnati	93.853	010785-119092	—	43,213
University of Cincinnati	93.853	011266-119092	—	3,472
University of Cincinnati	93.853	011337-119092	—	2,489
University of Cincinnati	93.853	012043-119092	—	2,413
University of Cincinnati	93.853	012044-119092	—	1,764
University of Cincinnati	93.853	012340-119092	—	1,764
University of Cincinnati	93.853	012358-119092	—	25,004
University of Florida	93.853	SUB00002737	—	8,417
University of Florida	93.853	SUB00002890	—	12,105
University of Miami	93.853	ADVANCE ACCOUNT	—	65,792
University of Michigan	93.853	3002348500-SHN	—	500
University of Michigan	93.853	SUBK00005942	—	77,095
University of Michigan	93.853	SUBK00007466	—	286,919
University of Michigan	93.853	SUBK10299CSPR-002	83,000	94,196
University of Pennsylvania	93.853	579752	—	(2,567)
University of Pennsylvania	93.853	580268	—	(54,535)

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

Schedule of Expenditures of Federal Awards

Year ended June 30, 2022

<b>Federal grantor/pass through grantor/program title</b>	<b>Federal assistance listing number (ALN)</b>	<b>Direct Award or pass-through entity identifying number</b>	<b>Passed through to subrecipients</b>	<b>Federal expenditures</b>
University of Pennsylvania	93.853	580573	\$ —	22,035
University of Pennsylvania	93.853	581679	—	133,784
University of Pennsylvania	93.853	582577	—	300,999
University of Pennsylvania	93.853	582577-A	—	125,138
University of Pennsylvania	93.853	583281	—	52,273
University of South Florida	93.853	6143-1198-00-A	—	121,139
University of Texas at Austin	93.853	UTA19-000901	—	3,887
University of Utah	93.853	10050533-07	—	19,797
University of Wisconsin	93.853	0000000110	—	(13,473)
University of Wisconsin	93.853	16-8522	—	(11,715)
Wayne State University	93.853	WSU22050	—	8,716
Wright State University	93.853	670899-1	—	48,931
Subtotal 93.853			2,603,005	39,930,464
Allergy and Infectious Diseases Research	93.855	Direct	10,328,612	56,552,717
COVID-19 Allergy and Infectious Diseases Research	93.855	Direct	(15,323)	414,438
Albany Medical College	93.855	515476-UPITT	—	46,743
Albert Einstein College of Medicine	93.855	31121B	—	26,174
Albert Einstein College of Medicine	93.855	311618	—	20,394
Arietas	93.855	5R44 AI157081-02	—	38,340
Benaroya Research Institute at Virginia Mason	93.855	FY21ITN126	—	92,324
Benaroya Research Institute at Virginia Mason	93.855	FY21ITN154	—	14,253
Benaroya Research Institute at Virginia Mason	93.855	FY21ITN525	—	11,306
Benaroya Research Institute at Virginia Mason	93.855	FY22ITN154	—	14,261
Benaroya Research Institute at Virginia Mason	93.855	FY22ITN260	—	5,426
Benaroya Research Institute at Virginia Mason	93.855	FY22ITN262	—	24,721
Beth Israel Deaconess Medical Center	93.855	01062501	—	8,199
Beth Israel Deaconess Medical Center	93.855	01062505	—	(5,620)
Beth Israel Deaconess Medical Center	93.855	01063712	—	171,991
Beth Israel Deaconess Medical Center	93.855	01063715	—	171,518
Beth Israel Deaconess Medical Center	93.855	01063765	—	134,631
Boston College	93.855	5103185-3	—	(21,314)
Boston University	93.855	4500003387	—	135,374
Calder Biosciences, Inc.	93.855	1-R43-AI140941	—	(25)
Celdara Medical, LLC	93.855	COMBAT MDR ESKAPE	—	3,550
Children's Hospital of Boston	93.855	GENFD0002041568	—	(9,031)
Children's Hospital of Los Angeles	93.855	RGF010603-E	—	179,790
Columbia University	93.855	1(GG011896-65)	—	(297)
Columbia University	93.855	1(GG013567-24)	—	248,455
Columbia University	93.855	12(GG014746-23)	—	29,838
Columbia University	93.855	2(GG015959-01)	—	2,916
Cornell University	93.855	211594	—	301,321
Cornell University	93.855	82337-10919	—	250,324
COVID-19 Duke Clinical Research Institute	93.855	A03-4754	—	253,130
COVID-19 Duke Clinical Research Institute	93.855	A03-4755	—	2,625
Duke University	93.855	239652	—	15,038
Duke University	93.855	303000143	—	16,766
Duke University	93.855	A032960	—	511
Duke University	93.855	A034260, SPS-261113	—	6,239
Duke University	93.855	A03-4273	—	(3,821)
Duke University	93.855	A03-4286	—	15,159
East Tennessee State University	93.855	20-230-1-S1.1	—	23,621
Emory University	93.855	A283228-A333175	—	(220)
Emory University	93.855	T772943	—	25,677
Family Health International 360	93.855	HPTN 083	—	(1,036)
Family Health International 360	93.855	HPTN 083	109,392	109,392
COVID-19 Family Health International 360	93.855	HPTN PO20003342	—	475,050
Family Health International 360	93.855	PO20000489	—	32,874
COVID-19 Family Health International 360	93.855	PO20002538	—	13,121
COVID-19 Family Health International 360	93.855	PO20002894	—	514,520
Fox Chase Chemical Diversity Center	93.855	88-R41AI155054-Pitt	—	128,880
Fred Hutchinson Cancer Research Center	93.855	0001080040	—	21,473
Fred Hutchinson Cancer Research Center	93.855	0001093973	—	5,197
Grow Biomedicine LLC	93.855	G20-R41AI152919-R1-0	—	69,612
Joan & Sanford I. Weill Medical College of Cornell University	93.855	203538	—	5
Johns Hopkins University	93.855	2002367033	—	5,277
Johns Hopkins University	93.855	2004148022	—	9,060
Johns Hopkins University	93.855	2004767954	—	55,105
Johns Hopkins University	93.855	2004911430	—	16,022
Johns Hopkins University	93.855	2005126656	—	32,469
Johns Hopkins University	93.855	2005240034	—	16,775
Magee-Womens Research Institute & Foundation	93.855	4691	—	366,141
Magee-Womens Research Institute & Foundation	93.855	4692	—	332,372
Magee-Womens Research Institute & Foundation	93.855	4693	—	115,248
Magee-Womens Research Institute & Foundation	93.855	4694	—	21,023
Magee-Womens Research Institute & Foundation	93.855	6596	—	89,324
Magee-Womens Research Institute & Foundation	93.855	6761	—	87,650
COVID-19 Magee-Womens Research Institute & Foundation	93.855	7251	—	62,679
Magee-Womens Research Institute & Foundation	93.855	7311	—	87,664

**UNIVERSITY OF PITTSBURGH OF THE  
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Schedule of Expenditures of Federal Awards

Year ended June 30, 2022

Federal grantor/pass through grantor/program title	Federal assistance listing number (ALN)	Direct Award or pass-through entity identifying number	Passed through to subrecipients	Federal expenditures
Magee-Womens Research Institute & Foundation	93.855	9167	\$ —	186,682
Magee-Womens Research Institute & Foundation	93.855	9670	—	(3,321)
Magee-Womens Research Institute & Foundation	93.855	9684	—	(27)
Magee-Womens Research Institute & Foundation	93.855	9688	—	7,962
Magee-Womens Research Institute & Foundation	93.855	9702	—	196,125
Magee-Womens Research Institute & Foundation	93.855	9723	—	4,652
Magee-Womens Research Institute & Foundation	93.855	9733	—	299,094
Magee-Womens Research Institute & Foundation	93.855	9736	—	35,769
Magee-Womens Research Institute & Foundation	93.855	9751	—	115,908
Magee-Womens Research Institute & Foundation	93.855	9752	—	236,683
Magee-Womens Research Institute & Foundation	93.855	ADVANCE ACCOUNT	—	17,012
Massachusetts General Hospital	93.855	229712	—	4,808
Massachusetts General Hospital	93.855	239761	—	21,093
New York Medical College	93.855	123981	—	107,439
New York University School of Medicine	93.855	19-A1-00-1002528	—	68,735
Northwestern University	93.855	60055769 UPITT	—	179,464
Ohio State University	93.855	GR121811	—	12,566
RTI International	93.855	2-340-0217434-66010L	—	12,853
RTI International	93.855	6-340-0217681-66583L	—	50,951
Rutgers University	93.855	2235	—	57,251
Stanford University	93.855	62522526-12879	—	7,106
Temple University	93.855	263647-PITT	—	253,223
Temple University	93.855	263851-UPITT	—	50
Temple University	93.855	264828-01-UPITT	—	12,060
COVID-19 Tiba Biotech LLC	93.855	1-R43-AI162469-01	—	48,717
University of Alabama	93.855	000518900-001	—	59,818
University of Alabama	93.855	000520606-001	—	2,208
University of Alabama	93.855	000522211-SC023	—	1,500
University of California at Berkeley	93.855	00009381	—	15,630
University of California at Berkeley	93.855	00010789	—	187,223
COVID-19 University of California at Los Angeles	93.855	1560 B WA687	—	108,729
University of California at Los Angeles	93.855	1560 B XC384	—	(1,835)
University of California at Los Angeles	93.855	1560 B YB238	—	513,611
University of California at Los Angeles	93.855	1560 B YC374	—	61,359
University of California at Los Angeles	93.855	1560 B YC412	—	240,855
University of California at Los Angeles	93.855	1560 B YC623	—	127,479
University of California at Los Angeles	93.855	1560 G YB345	—	5,182
University of California at Los Angeles	93.855	1560 G YB693	—	7,739
University of California at Los Angeles	93.855	1650 G WA398	—	(3,009)
COVID-19 University of California at Los Angeles	93.855	1650 G YA108	—	703,193
University of California at Los Angeles	93.855	1650 G YA471	—	233,718
University of California at Los Angeles	93.855	1650 G YA473	—	313,245
University of California at San Francisco	93.855	10737sc	—	(15,837)
University of California at San Francisco	93.855	13015sc	—	21,218
University of California at San Francisco	93.855	7167sc	—	(21,864)
University of California San Diego	93.855	KR 704876	—	27,790
University of Colorado	93.855	FY21.1075.002	—	94,864
University of Florida	93.855	UFDSP00011376	—	123,336
University of Louisville	93.855	ULRF-14-0588G5-01	—	11,280
University of Maryland	93.855	4614	—	7,937
University of Maryland	93.855	55360-Z0082201	—	229,635
University of Michigan	93.855	3003868253	—	10,080
University of Minnesota	93.855	N008312001	—	41,448
University of North Carolina	93.855	5121129	—	43,265
University of Pennsylvania	93.855	574339	—	(13,319)
COVID-19 University of Pennsylvania	93.855	578115	—	123,015
University of Pennsylvania	93.855	580222	—	87,379
University of Texas Health Science Center at Tyler	93.855	6032-SC21-14	—	203,483
University of Texas Medical Branch at Galveston	93.855	22-85691-04	—	71,968
University of Washington	93.855	UWSC10069	—	(11,854)
University of Washington	93.855	UWSC11958	—	(348)
University of Wisconsin	93.855	0000001314	—	46,224
University of Wisconsin	93.855	0000001551	—	189,232
Vanderbilt University Medical Center	93.855	VUMC71219	—	202,543
Vanderbilt University Medical Center	93.855	VUMC78980	—	53,872
COVID-19 Vanderbilt University Medical Center	93.855	VUMC84614	—	955,670
COVID-19 Vanderbilt University Medical Center	93.855	VUMC86255	—	682,363
COVID-19 Vanderbilt University Medical Center	93.855	VUMC92216	—	325,148
COVID-19 Vanderbilt University Medical Center	93.855	VUMC93598	—	252,255
Vanderbilt University Medical Center	93.855	VUMC94574	—	54,804
Vanderbilt University Medical Center	93.855	VUMC97552	—	73,085
Washington University in St. Louis	93.855	WU-19-428-MOD-2	—	27,712
Washington University in St. Louis	93.855	WU-19-432-MOD-2	—	5,669
Washington University in St. Louis	93.855	WU-21-276	—	88,808
Washington University in St. Louis	93.855	WU-21-414	—	228,738
Washington University in St. Louis	93.855	WU-22-0287	—	105,906
Yale University	93.855	CON-80003529 (GR115472)	—	13,684
Subtotal 93.855			10,422,681	70,732,028

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

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Year ended June 30, 2022

Federal grantor/pass through grantor/program title	Federal assistance listing number (ALN)	Direct Award or pass-through entity identifying number	Passed through to subrecipients	Federal expenditures
Biomedical Research and Research Training	93.859	Direct	\$ 2,317,580	25,139,757
COVID-19 Biomedical Research and Research Training	93.859	Direct	313,497	382,832
Albert Einstein College of Medicine	93.859	311823	—	29,584
Baylor College of Medicine	93.859	7000001003	—	16,172
Carnegie Mellon University	93.859	1090631-432775	—	36,567
Carnegie Mellon University	93.859	1090631-432783	—	35,022
Carnegie Mellon University	93.859	1090645-435259	—	42,247
Cleveland Clinic Lerner College of Medicine	93.859	1376-SUB	—	1,168
Colorado State University	93.859	G-63799-02	—	38,161
Emory University	93.859	A486946	—	107,152
Emory University	93.859	A508293	—	241,330
Emory University	93.859	A579688	—	32,189
George Mason University	93.859	E2052933	—	6,880
Magee-Womens Research Institute & Foundation	93.859	3624	—	48,280
Magee-Womens Research Institute & Foundation	93.859	3625	—	212,275
Magee-Womens Research Institute & Foundation	93.859	3626	—	147,180
North Carolina State University	93.859	2017-2356-02	—	27,775
Rutgers University	93.859	1220	—	142,273
University of Massachusetts	93.859	OSP32239-01	—	72,766
University of Nevada, Las Vegas	93.859	MTA00004155AM1	—	78,998
University of Pennsylvania	93.859	569058	—	(24,791)
University of Tennessee	93.859	22-2686-PITT	—	45,833
University of Wisconsin	93.859	881K252	—	129,470
Wayne State University	93.859	WSU21010	—	217,626
Subtotal 93.859			2,631,077	27,206,746
Child Health and Human Development Extramural Research	93.865	Direct	2,163,727	13,176,667
Albert Einstein Healthcare Network	93.865	4934	—	11,662
Ann & Robert H. Lurie Children's Hospital of Chicago	93.865	901615-PITT	—	5,277
Brown University	93.865	00001650	—	13,826
Brown University	93.865	00001652	—	44,182
Brown University	93.865	00001654	—	6,258
Brown University	93.865	00001660	79,890	171,349
Brown University	93.865	00001663	—	77,220
Case Western Reserve University	93.865	RES516266	—	42,023
Children's Hospital of Philadelphia	93.865	GRT-00001060	—	120,714
Childrens Mercy Hospital	93.865	41543122	—	6,200
Children's Research Institute	93.865	30005504-04	—	156,741
Cincinnati Children's Hospital Medical Center	93.865	314582	—	36,988
Cincinnati Children's Hospital Medical Center	93.865	317391	—	45,193
Cornell University	93.865	192428	—	22,190
Cornell University	93.865	215518-4	—	117,189
Cornell University	93.865	92933-20709	—	106,590
Emory University	93.865	A485570	—	43,315
Gaia Medical Institute	93.865	RAPID SALIVA TEST	—	59,542
Gaia Medical Institute	93.865	SALIVA NCDT	—	(9)
George Washington University	93.865	S-MFM1920-CF15	—	(8,070)
George Washington University	93.865	S-MFM1920-CF15	131,319	131,319
George Washington University	93.865	S-MFM2122-CF15	4,776	197,481
Global Health Uganda Ltd	93.865	GHU/012019/03	—	8,200
Indiana University	93.865	9201_UPITT	—	85,000
Indiana University	93.865	9205	—	55,077
Joan & Sanford I. Weill Medical College of Cornell University	93.865	212826-11	—	3,904
Joan & Sanford I. Weill Medical College of Cornell University	93.865	215518-11	—	125,573
Magee-Womens Research Institute & Foundation	93.865	1426	—	280,621
Magee-Womens Research Institute & Foundation	93.865	1427	—	12,721
Magee-Womens Research Institute & Foundation	93.865	1428	—	94,115
Magee-Womens Research Institute & Foundation	93.865	1429	—	70
Magee-Womens Research Institute & Foundation	93.865	1431	—	19,437
Magee-Womens Research Institute & Foundation	93.865	2660	—	382,396
Magee-Womens Research Institute & Foundation	93.865	2666	—	19,561
Magee-Womens Research Institute & Foundation	93.865	2668	—	189,676
Magee-Womens Research Institute & Foundation	93.865	2673	—	(461)
Magee-Womens Research Institute & Foundation	93.865	2674	—	127,368
Magee-Womens Research Institute & Foundation	93.865	2678	—	19,377
Magee-Womens Research Institute & Foundation	93.865	3002	—	232,210
Magee-Womens Research Institute & Foundation	93.865	3003	—	77,750
Magee-Womens Research Institute & Foundation	93.865	3495	—	115,128
Magee-Womens Research Institute & Foundation	93.865	3503	—	(11,576)
Magee-Womens Research Institute & Foundation	93.865	3662	—	(23,416)
Magee-Womens Research Institute & Foundation	93.865	3668	—	380,472
Magee-Womens Research Institute & Foundation	93.865	4034	—	133,529
Magee-Womens Research Institute & Foundation	93.865	4036	—	(3)
Magee-Womens Research Institute & Foundation	93.865	4091	—	12,339
Magee-Womens Research Institute & Foundation	93.865	4115	—	21,886
Magee-Womens Research Institute & Foundation	93.865	4122	—	32,035
Magee-Womens Research Institute & Foundation	93.865	5285	—	58,117
Magee-Womens Research Institute & Foundation	93.865	5305	—	19,437

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

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Year ended June 30, 2022

Federal grantor/pass through grantor/program title	Federal assistance listing number (ALN)	Direct Award or pass-through entity identifying number	Passed through to subrecipients	Federal expenditures
Magee-Womens Research Institute & Foundation	93.865	5728	\$ —	47,489
Magee-Womens Research Institute & Foundation	93.865	6214	—	1,262
Magee-Womens Research Institute & Foundation	93.865	6223	—	196,543
Magee-Womens Research Institute & Foundation	93.865	6238	—	202,321
Magee-Womens Research Institute & Foundation	93.865	6374	—	9,719
Magee-Womens Research Institute & Foundation	93.865	6380	—	139,696
Magee-Womens Research Institute & Foundation	93.865	6383	—	4,373
Magee-Womens Research Institute & Foundation	93.865	7024	—	105,464
Magee-Womens Research Institute & Foundation	93.865	7532	—	96,886
Magee-Womens Research Institute & Foundation	93.865	ADVANCE ACCOUNT	—	34,003
Medical University of South Carolina	93.865	A00-2240-S012	—	9,038
Medical University of South Carolina	93.865	A00-2240-S016	—	36,787
Mount Sinai School of Medicine	93.865	0255-C431-4609	—	85,594
New York University	93.865	F1234-01	—	401,949
COVID-19 New York University	93.865	F1234-04S	—	24,232
Oregon Health & Science University	93.865	1014357_UPITT	—	73,017
Oregon Health & Science University	93.865	1014948_UPITT	—	30,814
Oregon Health & Science University	93.865	1014948_UPITT_A1	—	73,587
Oregon Health & Science University	93.865	1014948_UPITT_B5	—	75,271
Oregon State University	93.865	P0446A-B	—	(144)
Research Institute at Nationwide Children's Hospital	93.865	700171-0721-00	—	6,081
University of Alabama	93.865	000525284-SC002	—	624
University of Cincinnati	93.865	013875-00002	—	34,978
University of Colorado	93.865	FY20.812.006/25A9096	—	7,110
University of Colorado	93.865	FY22.1137.005	—	14,932
University of Georgia	93.865	SUB00002548	—	34,045
University of Kansas	93.865	PCORNET TO DSCONNECT	—	7,714
University of Michigan	93.865	SUBK00013012	—	40,382
University of Minnesota	93.865	P006341401	—	31,461
University of Minnesota	93.865	P008869302	—	44,707
University of Missouri	93.865	C00075381-5	—	134,136
University of Utah	93.865	10035609-UPMC	—	2,271
University of Utah	93.865	10051369-06	—	60,472
University of Utah	93.865	10058860-12-UPMC	—	2,026
University of Washington	93.865	UWSC11680	—	47,182
University of Wisconsin	93.865	203405449	—	82,610
University of Wisconsin	93.865	223405550	—	29,684
Vanderbilt University	93.865	UNIV61499	—	20,070
Washington University in St. Louis	93.865	ADVANCE ACCOUNT	—	19,049
Washington University in St. Louis	93.865	WU-21-199	—	6,028
Washington University in St. Louis	93.865	WU-21-200	—	26,708
Washington University in St. Louis	93.865	WU-22-0326	—	88,383
Washington University in St. Louis	93.865	WU-22-0328	—	91,133
Yale University	93.865	CON-80002693 (GR110592)	—	40,590
Yale University	93.865	GR111195	—	31,736
Subtotal 93.865			2,379,712	19,606,403
Aging Research	93.866	Direct	22,707,116	70,465,929
Activity Rhythm Solutions Corporation	93.866	000001	—	8,997
Adventist Health System/Sunbelt, Inc.	93.866	1534612-Pitt	—	217,206
Beth Israel Deaconess Medical Center	93.866	01063915	—	35,696
Boston Medical Center	93.866	7810	—	50,498
Brown University	93.866	00001632	—	6,619
Brown University	93.866	00001780	—	6,470
California Pacific Medical Center Research Institute	93.866	280201009-S197	—	15,379
California Pacific Medical Center Research Institute	93.866	280201015-S220	—	1,588,013
California Pacific Medical Center Research Institute	93.866	280201015-S275	—	196,372
California Pacific Medical Center Research Institute	93.866	280201018-S234	—	30,540
California Pacific Medical Center Research Institute	93.866	280201019-S226	—	6,274
California Pacific Medical Center Research Institute	93.866	280201023-S255	—	100,952
California Pacific Medical Center Research Institute	93.866	280201024-S282	—	60,519
California Pacific Medical Center Research Institute	93.866	P-164	—	(876)
Columbia University	93.866	2(GG013397-01)	—	16,172
Columbia University	93.866	2(GG014792-01)	—	47,540
Columbia University	93.866	7(GG012955-05)	—	(4,517)
Columbia University	93.866	7(GG012955-06)	—	59,797
Dartmouth College	93.866	R1031	—	22,038
Duke University	93.866	A032814	—	54,972
Duke University	93.866	A03-3871	—	4,821
Emory University	93.866	A372167	—	47,235
Emory University	93.866	A544937 (A372167)	—	133,056
Hebrew Rehabilitation Center	93.866	94402	—	9,772
Hennepin Healthcare Research Institute	93.866	15267-20-01FFS	—	14,956
Hennepin Healthcare Research Institute	93.866	15318-20-03FFS	—	89,620
Indiana University	93.866	8161_UPITT	—	556,292
Indiana University	93.866	8170_YR 5 ADMIN	—	7,721
Indiana University	93.866	8170_YR 5 PITT DMP	—	2,968
Indiana University	93.866	8170_YR5PTC	—	66,880
Indiana University	93.866	9125_UPITT (ADMIN)	—	13,843

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Indiana University	93.866	9126_UPITT (DMP)	\$ —	12,770
Indiana University	93.866	9127_UPITT (PTC)	—	214,277
Johns Hopkins University	93.866	2003451222	—	8,624
Johns Hopkins University	93.866	2003469191	—	46,863
Johns Hopkins University	93.866	2004534256	—	20,520
Johns Hopkins University	93.866	2004989403	—	25,059
Magee-Womens Research Institute & Foundation	93.866	2236	—	128,699
Magee-Womens Research Institute & Foundation	93.866	5246	—	15,060
Magee-Womens Research Institute & Foundation	93.866	6373	—	65,990
Magee-Womens Research Institute & Foundation	93.866	6381	—	101,694
Magee-Womens Research Institute & Foundation	93.866	6591	—	120,389
Magee-Womens Research Institute & Foundation	93.866	6595	—	100,666
Massachusetts General Hospital	93.866	232963	—	8,729
Massachusetts Institute of Technology	93.866	S4692-PO-271461	—	49,971
Massachusetts Institute of Technology	93.866	S5396	—	371,619
New York University	93.866	17-A1-00-000074	—	41,999
New York University School of Medicine	93.866	17-A1-00-007453-01	—	31,790
Northern California Institute for Research and Education	93.866	WEI2015-09	—	69,414
Northwestern University	93.866	60048330Pitt	—	(4,057)
Northwestern University	93.866	60048330UP	—	31,485
Pennington Biomedical Research Center	93.866	AG069476-UP01	—	32,815
Rand Corporation	93.866	SCON-00000398	—	60,339
Rand Corporation	93.866	SCON-00000425	—	15,600
St. Joseph's Hospital and Medical Center	93.866	32114UPitt	—	334,465
Tanzen Medical Inc.	93.866	RESTEAZE	—	40,591
Texas A&M University	93.866	M2000395	—	5,952
Thomas Jefferson University	93.866	080-18007-S41101	—	18,096
University of California at San Francisco	93.866	10480sc	—	74,870
University of California at San Francisco	93.866	11646sc	—	66,383
University of California at San Francisco	93.866	13144sc	—	46,120
University of California at San Francisco	93.866	280201008-S285	—	26,592
University of California Davis	93.866	A21-0198-S003	—	35,719
University of California Davis	93.866	A21-0198-S008	—	19,769
University of Delaware	93.866	51725	—	327,178
University of Exeter	93.866	113424-1	—	51,137
University of Kansas	93.866	ZAL00030	—	110,630
University of Massachusetts	93.866	OSP2018118	—	5,812
University of Massachusetts	93.866	OSP27336-P7	—	19,387
University of Michigan	93.866	SUBK00003635	—	7,660
University of Michigan	93.866	SUBK00003641	—	10,168
University of New South Wales	93.866	RG172507	—	26,144
University of South Florida	93.866	1229-1118-00-B	—	41,586
University of Southern California	93.866	105715756	—	184,098
University of Southern California	93.866	117125887	—	3
University of Southern California	93.866	120117153	—	128,609
University of Southern California	93.866	125556934	—	21,214
University of Southern California	93.866	130769881	—	3,827
University of Southern California	93.866	137297518	—	175,555
University of Southern California	93.866	137875237	—	77,613
University of Southern California	93.866	79635068	—	37,390
University of Southern California	93.866	SCON-00002539	—	205,213
University of Texas Health Science Center at Houston	93.866	SA0000288	—	4,117
University of Texas Health Science Center at San Antonio	93.866	167333/167328	—	35,897
COVID-19 University of Texas Health Science Center at San Antonio	93.866	170218/170205	—	339,909
University of Washington	93.866	UWSC10962	—	(64)
University of Washington	93.866	UWSC13010	—	26,422
University of Washington	93.866	UWSC7739	—	14,122
University of Wisconsin	93.866	0000000690	—	3,912
University of Wisconsin	93.866	0000000959	—	140,170
University of Wisconsin	93.866	0000001154	—	26,010
University of Wisconsin	93.866	0000001224	—	37,672
University of Wisconsin	93.866	0000001243	—	74,797
Washington University in St. Louis	93.866	ADVANCE ACCOUNT	—	284,354
Washington University in St. Louis	93.866	WU-19-277-MOD-3	—	29,039
Washington University in St. Louis	93.866	WU-20-32	—	3,032
Washington University in St. Louis	93.866	WU-20-340	—	131,450
Washington University in St. Louis	93.866	WU-20-485	—	(16,491)
Washington University in St. Louis	93.866	WU-21-0463	—	842,509
Washington University in St. Louis	93.866	WU-21-50	—	162,348
Yale University	93.866	CON-80002967 (GR112594)	—	41,503
Yale University	93.866	CON-80003132 (GR113842)	—	29,646
Subtotal 93.866			22,707,116	79,814,204



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Vision Research	93.867	Direct	\$ 424,751	8,052,064
Baylor College of Medicine	93.867	ADVANCE ACCOUNT	—	6,383
Baylor College of Medicine	93.867	PO 7000001607	—	12,767
Carnegie Mellon University	93.867	1090501-380395	—	(3,355)
Carnegie Mellon University	93.867	ADVANCE ACCOUNT	—	1,517
JAEB Center for Health Research, Inc.	93.867	PEDIG	—	16,909
Johns Hopkins University	93.867	2003816234	—	24,077
Johns Hopkins University	93.867	2004697335	—	3,440
Legacy Emanuel Hospital & Health Center	93.867	2019-BF-02	—	170,537
Massachusetts Eye and Ear Infirmary	93.867	ADVANCE ACCOUNT	—	78,229
New York University School of Medicine	93.867	19-A0-00-006701	—	1,944
University of Alabama	93.867	NERVOUS SYSTEM	—	5,049
University of Southern California	93.867	100927092	—	48,675
University of Utah	93.867	10055605-01	—	61,782
Yale University	93.867	GR104143-CON80001549	—	16,183
Subtotal 93.867			424,751	8,496,201
Medical Library Assistance	93.879	Direct	311,019	4,029,691
Harvard Medical School	93.879	150265.5116303.0002	—	50,074
University of Iowa	93.879	S02606-01	—	102,799
University of North Carolina	93.879	5121405	—	9,638
Subtotal 93.879			311,019	4,192,202
International Research and Research Training	93.989	Direct	555,739	1,018,817
COVID-19 International Research and Research Training	93.989	Direct	—	11,957
Subtotal 93.989			555,739	1,030,774
Other National Institutes of Health:				
Cancer	93.RD	Direct	—	272,121
Drug Abuse	93.RD	Direct	—	2,573,628
National Library of Medicine	93.RD	Direct	—	151,259
Beth Israel Deaconess Medical Center	93.RD	ADVANCE ACCOUNT	—	21,118
Children's Hospital of Philadelphia	93.RD	20026676-RSUB	—	46,956
Children's Hospital of Philadelphia	93.RD	962265 – RSUB	—	20,374
Chromologic LLC	93.RD	CLMSA 2021-002	—	126,589
Chromologic LLC	93.RD	MSA 2020-002	—	4,504
Chromologic LLC	93.RD	MSA 2021-001	—	123,543
Duke University	93.RD	A035161	—	206,273
Duke University	93.RD	SITE#UPT99	—	(184)
Fox Chase Cancer Center	93.RD	18041-01	—	192,848
Fred Hutchinson Cancer Research Center	93.RD	ADVANCE ACCOUNT	—	3,887
Harvard University	93.RD	109786.5110767	—	1,888,540
COVID-19 Integrated Laboratory Systems LLC	93.RD	ILS200893	—	89
COVID-19 Integrated Laboratory Systems LLC	93.RD	ILS210974	—	70,409
International Agency for Research on Cancer	93.RD	ADVANCE ACCOUNT	—	3,261
JAEB Center for Health Research, Inc.	93.RD	JAEB 2283	—	1,332
Johns Hopkins University	93.RD	2004264761	—	(3,712)
Johns Hopkins University	93.RD	2004630782	—	(15,999)
Leidos Biomedical Research, Inc.	93.RD	16X116	—	202,323
Leidos Biomedical Research, Inc.	93.RD	16X162Q TASK 01	—	117,191
Leidos Biomedical Research, Inc.	93.RD	16X162Q TASK 04	—	696,615
Leidos Biomedical Research, Inc.	93.RD	16X162Q TASK 05	—	619,797
Leidos Biomedical Research, Inc.	93.RD	16X162Q TASK 06	—	37,414
Leidos Biomedical Research, Inc.	93.RD	16X162Q TASK 07	—	1,496
Leidos Biomedical Research, Inc.	93.RD	19X133	—	108,845
Leidos Biomedical Research, Inc.	93.RD	20X052Q	—	172,574
COVID-19 Leidos Biomedical Research, Inc.	93.RD	21CTA-DM0008	—	20,019
Leidos Biomedical Research, Inc.	93.RD	21X016F	—	404,402
Magee-Womens Research Institute & Foundation	93.RD	4540	—	1,065
Magee-Womens Research Institute & Foundation	93.RD	4541	—	4,361
Magee-Womens Research Institute & Foundation	93.RD	5523	—	1,867
Magee-Womens Research Institute & Foundation	93.RD	5547	—	(969)
Magee-Womens Research Institute & Foundation	93.RD	5548	—	7,564
COVID-19 Massachusetts General Hospital	93.RD	237165	—	45,913
Mayo Clinic Rochester	93.RD	MCR-0125-CPN	—	(4,836)
Mayo Clinic Rochester	93.RD	MCR-0135-CPN	—	13,244
Mayo Clinic Rochester	93.RD	MCR-0138-CPN	—	55,182
COVID-19 National Jewish Medical and Research Center	93.RD	20128091	—	51,192
Northwestern University	93.RD	SP003377960044358CHP	—	(4,817)
Northwestern University	93.RD	SP003377960047201CHP	—	5,669
Ohio State University	93.RD	ADVANCE ACCOUNT	—	50,388
COVID-19 RTI International	93.RD	3-312-0217571-66017L	1,141,258	1,797,671
University of Alabama	93.RD	000509729-002	—	8,033
University of Alabama	93.RD	000524050-T008-002	34,366	41,811
University of Alabama	93.RD	000524050-T009-009	—	271
University of Michigan	93.RD	SUBK00015389	—	11,781
University of Minnesota	93.RD	N006462001	—	232,214
University of Pennsylvania	93.RD	53822	—	617,164

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University of Washington	93.RD	UWSC12412	\$ —	75,624
Veterans Health Foundation	93.RD	JPA Alex Swiderski	—	33,750
Westat, Inc.	93.RD	6019-S26	—	19,400
Westat, Inc.	93.RD	6426-03-S008	—	13,005
Westat, Inc.	93.RD	6473-03-S002	—	2,916
Zymeron Corporation	93.RD	Z115/UPMC	—	72,028
Subtotal 93.RD			<u>1,175,624</u>	<u>11,219,003</u>
Total National Institutes of Health			<u>100,151,686</u>	<u>676,847,963</u>
Substance Abuse and Mental Health Services Administration:				
Allegheny County	93.104	254376	—	125,544
Luzerne County	93.104	SYSTEM OF CARE	—	161,026
Subtotal 93.104			—	<u>286,570</u>
Allegheny County	93.243	253480	—	67,308
Allegheny Singer Research Institute	93.243	45100809	—	(297)
Allegheny Singer Research Institute	93.243	45101009	—	114,153
Allegheny Singer Research Institute	93.243	45101209	—	154,303
CMSU Counties of Central Pennsylvania	93.243	BHARP SOC EXP	—	92,802
CMSU Counties of Central Pennsylvania	93.243	BHARP TREE PROJECT	—	91,809
Commonwealth of Pennsylvania	93.243	4300673648	—	104,462
Commonwealth of Pennsylvania	93.243	4400018535	—	185,215
Jefferson County Metro Government	93.243	RECAST	—	19,031
Westmoreland Drug and Alcohol Commission, Inc.	93.243	0001	—	358,434
Subtotal 93.243			—	<u>1,187,220</u>
Commonwealth of Pennsylvania	93.788	4300717015	—	459,637
Commonwealth of Pennsylvania	93.RD	ADVANCE ACCOUNT	—	452,571
Total Substance Abuse and Mental Health Services Administration			—	<u>2,385,998</u>
DHHS Other:				
Other Department of Health and Human Services	93.RD	Direct	—	1,985
Total DHHS Other			—	<u>1,985</u>
Total Department of Health and Human Services			<u>103,242,610</u>	<u>702,029,182</u>
Department of Defense:				
Advanced Research Projects Agency:				
Research and Technology Development	12.910	Direct	3,556,157	5,038,050
University of California at Berkeley	12.910	00010253	—	41,208
Subtotal 12.910			<u>3,556,157</u>	<u>5,079,258</u>
Other Defense Threat Reduction Agency	12.RD	Direct	—	324,719
Carnegie Mellon University	12.RD	1190064-445350	—	111,357
Carnegie Mellon University	12.RD	1990638-430434	—	137,533
Carnegie Mellon University	12.RD	1990725-430434	—	85,737
CorePower Magnetics Inc	12.RD	HR001121C0094-01	—	32,652
SRI International	12.RD	PO65030	—	64,471
Subtotal 12.RD			—	<u>756,469</u>
Total Advanced Research Projects Agency			<u>3,556,157</u>	<u>5,835,727</u>
Defense Health Agency:				
Intelligent Automation, Inc.	12.RD	2544-3	—	11,660
Total Defense Health Agency			—	<u>11,660</u>
Defense Threat Reduction Agency:				
Scientific Research – Combating Weapons of Mass Destruction	12.351	Direct	91,074	1,109,827
Washington University in St. Louis	12.351	WU-15-243	—	446,981
Subtotal 12.351			<u>91,074</u>	<u>1,556,808</u>
Other Advanced Research Projects Agency	12.RD	Direct	—	358,451
Southwest Research Institute	12.RD	M99022VE2	—	229,225
University of Southern California	12.RD	SCON-00002782	—	101,982
Subtotal 12.RD			—	<u>689,658</u>
Total Defense Threat Reduction Agency			<u>91,074</u>	<u>2,246,466</u>
Department of the Air Force:				
Air Force Defense Research Sciences Program	12.800	Direct	135,570	816,651
Carnegie Mellon University	12.800	1150141-357109	—	17,502
Colorado School of Mines	12.800	401890-5802	—	76,291
Princeton University	12.800	SUB0000535	—	10,232
Princeton University	12.800	SUB0000576	—	32,956
University of Colorado	12.800	1558048	—	275,640
Subtotal 12.800			<u>135,570</u>	<u>1,229,272</u>

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Atlas Medtech	12.RD	202101	\$ —	15,000
Booz Allen Hamilton Inc.	12.RD	FA807521F0013 A5802	—	190,731
Figur8 Inc.	12.RD	Subcontractor Agreement	—	30
Florida Institute for Human & Machine	12.RD	2019-29-01-SC5	—	106,086
Mantel Technologies	12.RD	21007-S001	—	13,661
Pear Sports, LLC	12.RD	CRATUS2	—	20,879
Ultragenyx Pharmaceutical, Inc.	12.RD	ADVANCE ACCOUNT	—	27,592
Subtotal 12.RD			—	373,979
Total Department of the Air Force			135,570	1,603,251
Department of the Army:				
Military Medical Research and Development	12.420	Direct	1,831,954	14,225,275
Brigham & Women's Hospital	12.420	120070	—	145,513
Carnegie Mellon University	12.420	1130264-436457	—	12,968
Case Western Reserve University	12.420	RES512532	—	23,456
Case Western Reserve University	12.420	RES515469	—	228,065
Cedars-Sinai Medical Center	12.420	0001621126	—	147,995
Children's Hospital of Boston	12.420	GENFD0001918787	—	583
Children's Hospital of Boston	12.420	GENFD0002054100	—	486
Children's Hospital of Boston	12.420	W81XWH-17-1-0532	—	34,115
Columbia University	12.420	2(GG015772)	—	56,983
Cornell University	12.420	89495-20165	—	58,693
Georgia Institute of Technology	12.420	AWD-101450-G1	—	35,326
Gryphon Bio, Inc.	12.420	W81XWH2110469-AP	—	8,272
Henry M. Jackson Foundation	12.420	4312	—	169,370
Johns Hopkins University	12.420	2004481801	—	19,364
Johns Hopkins University	12.420	2005162252	—	25,425
Johns Hopkins University	12.420	PAIN STUDY	—	(13)
Johns Hopkins University	12.420	W81XWH-17-2-0032	—	85
LumosTech Inc	12.420	3947	—	131,411
Magee-Womens Research Institute & Foundation	12.420	6825	—	46,892
Medstar Health Research Institute Inc	12.420	5002154871	—	4,211
Metis Foundation	12.420	S2-W81XWH-19-2-0038	—	43,142
Mid-Atlantic Epilepsy & Sleep Center LLC	12.420	P007910101	—	24,568
Ohio State University	12.420	60065096	—	12,022
Ohio State University	12.420	GR122868	—	57,170
Oregon Health & Science University	12.420	1005470_UPITT	—	(466)
Oregon Health & Science University	12.420	1008339_UPITT	—	550
Purdue University	12.420	13001052-008	—	40,378
Rogosin Institute Inc	12.420	OXBURGHODW81XWH02A	—	23,554
St. Joseph's Hospital and Medical Center	12.420	32689PITT	—	268,570
Stanford University	12.420	62348486-156530	—	37,652
State University of New York	12.420	100-1153985-84735	—	284,331
TheraNova, LLC	12.420	CRD-01-1150	—	47,503
University of Alabama	12.420	000507860-006	—	125,532
University of California at San Francisco	12.420	10043sc	—	155,914
University of California at San Francisco	12.420	11363sc	—	42,421
University of Cincinnati	12.420	010376-002	—	905
University of Colorado	12.420	FY18.576.003	—	4,267
University of Colorado	12.420	FY20.891.012	—	29,243
University of Colorado	12.420	FY21.1065.004	—	29,599
University of Colorado	12.420	FY22.988.006	—	48,318
University of Kansas	12.420	AWD-0001930	—	11,842
University of Michigan	12.420	578015	—	7,396
University of Pennsylvania	12.420	578015	—	42,888
University of Pennsylvania	12.420	578105	—	41,906
University of Pennsylvania	12.420	579892	—	107,566
University of Texas Health Science Center at San Antonio	12.420	169351/165493	—	91,168
University of Virginia	12.420	GG12134.159875	—	67,779
Wake Forest University	12.420	WUHS 441000B GU-00	—	10,710
Wake Forest University	12.420	WUHS 441055 ER-05	—	7,765
Wake Forest University	12.420	WUHS 441077 CF-07	—	28,458
Washington University in St. Louis	12.420	WU-20-434-MOD-1	—	572
Subtotal 12.420			1,831,954	17,067,698
Basic Scientific Research	12.431	Direct	1,227,840	2,683,895
Northeastern University	12.431	555080-78053	—	258,737
Princeton University	12.431	SUB00000081	—	97,033
University of California at Santa Barbara	12.431	KK1714	—	106,001
University of California at Santa Barbara	12.431	KK1815	—	60,056
University of Massachusetts	12.431	20-015174-A04	—	116,348
University of Michigan	12.431	3004628718	—	83,775
Subtotal 12.431			1,227,840	3,405,845

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Carnegie Mellon University	12.630	1130252-431573	\$ —	46,201
Carnegie Mellon University	12.630	1130275-447709	—	29,681
Subtotal 12.630			—	75,882
Research and Technology Development	12.910	Direct	929,554	1,660,492
Other Department of the Army	12.RD	Direct	4,427,781	12,264,778
Advanced Technology International	12.RD	2019-447-001	—	352,983
Advanced Technology International	12.RD	2019-447-002	114,654	422,214
Advanced Technology International	12.RD	2021-510-01	—	166,155
Advanced Technology International	12.RD	MTEC-21-06-MPAI-072	73,007	355,099
Arsenal Medical, Inc.	12.RD	REVIVE	—	17,609
Carnegie Mellon University	12.RD	1990586-418139	—	177,637
Charles River Analytics, Inc.	12.RD	SC2019703	—	35,350
Charles River Analytics, Inc.	12.RD	SC2100502	—	7,389
Chromologic LLC	12.RD	JP4-039-MLV	—	82,696
Chromologic LLC	12.RD	MSA-162000	—	342,183
Concurrent Technologies Corporation	12.RD	200300004S	—	55,760
Guild Associates, Inc.	12.RD	40800619	—	(95,445)
ICON Government and Public Health Solutions Inc	12.RD	20-01 WORK ORDER 01	—	74,912
Intelligent Automation, Inc.	12.RD	2423-3	—	10,800
Intelligent Automation, Inc.	12.RD	2468-002-3	—	132,181
Intelligent Automation, Inc.	12.RD	2545-1	—	57,174
Johns Hopkins University	12.RD	2004207953	—	353,733
Lifeware Labs LLC	12.RD	SBIR PROJECT	—	184,561
Materials Sciences Corporation	12.RD	14243-GG15-001	—	1,162,980
Materials Sciences Corporation	12.RD	17300-SD53	—	85,841
Materials Sciences Corporation	12.RD	18262-GG15-010	—	263,684
Synedgen, Inc.	12.RD	AWD00002229	—	88,532
University of California at San Francisco	12.RD	11291SC	—	238,129
University of California at San Francisco	12.RD	CS-2018-0009	—	120,142
University of California at San Francisco	12.RD	I-STAT TBI TEST	—	42,222
COVID-19 University of Louisville	12.RD	ULRF_20-0876C-01	—	107,625
Vivonics, Inc.	12.RD	2128-S008	—	760
Wake Forest University	12.RD	283-120000-17930	—	33,020
Washington University in St. Louis	12.RD	ADVANCE ACCOUNT	—	85,569
Subtotal 12.RD			4,615,442	17,226,273
Total Department of the Army			8,604,790	39,436,190
Department of the Navy:				
National Defense Education Program	12.006	Direct	—	26,846
Basic and Applied Scientific Research	12.300	Direct	785,669	2,856,118
Carnegie Mellon University	12.300	1141302-436116	—	108,723
Lehigh University	12.300	543974-78001	—	88,087
Purdue University	12.300	13001029-024	—	105,041
University of Rochester	12.300	SUB00000047/UR GR530	—	58,499
Subtotal 12.300			785,669	3,216,468
Research on Chemical and Biological Defense	12.360	Direct	—	231,369
Other Department of the Navy	12.RD	Direct	3,088,839	4,792,255
Concurrent Technologies Corporation	12.RD	181000117S	—	6,862
Materials Sciences Corporation	12.RD	17445-AA37	—	40,866
Maxxen Group, LLC	12.RD	N6833520C0420	—	34,303
Maxxen Group, LLC	12.RD	N6833521C0702 SUB	—	125,136
Mount Sinai School of Medicine	12.RD	0258-A061-4609	—	76,777
Smart Information Flow Technologies SIFT	12.RD	ISHIS2-UPitt-01	—	32,255
Subtotal 12.RD			3,088,839	5,108,454
Total Department of the Navy			3,874,508	8,583,137
Uniformed Services University of the Health Sciences:				
Uniformed Services University Medical Research Projects	12.750	Direct	237,109	481,813
Henry M. Jackson Foundation	12.750	5834	—	44,440
Subtotal 12.750			237,109	526,253
Total Uniformed Services University of the Health Sciences			237,109	526,253
Other Department of Defense:				
Catalyst Connection	12.600	CATALYST-21-017	—	124,680
Total Other Department of Defense			—	124,680
Total Department of Defense			16,499,208	58,367,364

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Other Agencies:				
Agency for International Development:				
Family Health International 360	98.001	PO22000099	\$ 12,062	313,189
Other Agency for International Development	98.RD	Direct	132,960	136,084
Magee-Womens Research Institute & Foundation	98.RD	9767	—	83,144
Magee-Womens Research Institute & Foundation	98.RD	9768	—	58,795
RTI International	98.RD	3-312-0214177-51820L	—	29,340
The Cloudburst Group	98.RD	UPITT-103603-042-001	—	66,699
University Research Co., LLC	98.RD	FY19-A01-6024	189,728	376,810
Subtotal 98.RD			322,688	750,872
Total Agency for International Development			334,750	1,064,061
Department of Agriculture:				
Agricultural Research Basic and Applied Research	10.001	Direct	—	41,362
US Civilian Research & Development Foundation	10.001	DAA3-19-65333-1	—	62,322
US Civilian Research & Development Foundation	10.001	DAA3-19-65600-1	—	3,876
Subtotal 10.001			—	107,560
Agriculture and Food Research Initiative	10.310	Direct	9,366	66,576
Pennsylvania State University	10.310	S001634-USDA	—	66,094
Subtotal 10.310			9,366	132,670
National Fish and Wildlife Foundation	10.683	0407.20.070153	6,467	43,317
Indiana University of PA	10.902	Larkin 1718-118.001	—	23,184
Total Department of Agriculture			15,833	306,731
Department of Commerce:				
Carnegie Mellon University	11.609	1080440-450342	—	77,438
Total Department of Commerce			—	77,438
Department of Education:				
International Research and Studies	84.017A	Direct	—	2,022
Education Research, Development and Dissemination	84.305A	Direct	40,111	448,794
Purdue University	84.305A	19100064-008	—	199,266
Temple University	84.305A	259589-PITT	—	(939)
University of Chicago	84.305D	SUB00000436	—	42,927
Subtotal 84.305			40,111	690,048
Education Innovation and Research (formerly Investing in Innovation (i3) Fund)	84.411C	Direct	—	46,057
Total Department of Education			40,111	738,127
Department of Energy:				
Office of Science Financial Assistance Program	81.049	Direct	443,964	3,362,090
Carnegie Mellon University	81.049	1070142-450637	—	248,900
Carnegie Mellon University	81.049	1070249-425478	—	132,963
Central Michigan University	81.049	F63460	—	79,022
Central Michigan University	81.049	F64698	—	66,982
Electroninks Inc.	81.049	DE-SC0018783	—	212,117
Giner, Inc.	81.049	405607	—	102,138
Harvard University	81.049	124254-5115596	—	85,566
Luna Innovations Incorporated	81.049	3495.02/PITT	—	22,092
Northwestern University	81.049	SP0027267PROJ0007139	—	159,469
Powdermet Inc	81.049	2	—	54,793
Research Foundation – State University of New York	81.049	86736/2/1158349	—	4,157
University of Massachusetts	81.049	21-016258-D-00	—	3,116
University of Minnesota	81.049	A007230201	—	210,075
Subtotal 81.049			443,964	4,743,480
Conservation Research and Development	81.086	Direct	—	202,670
Kansas State University	81.086	A21-0320-S002	—	54,071
Oregon State University	81.086	G0195A-A	—	48,666
University of Tennessee	81.086	A21-0468-S002	—	170,400
University of Texas at San Antonio	81.086	1000003903	—	94,103
Subtotal 81.086			—	569,910
Renewable Energy Research and Development	81.087	Direct	—	89,978
Giner, Inc.	81.087	Membrane Fuel Cells	—	(3,095)
Rapid Advancement Process Intensification Deployment Manufacturing Institute	81.087	05.8	—	405,571
Rapid Advancement Process Intensification Deployment Manufacturing Institute	81.087	06-7	—	179,930
Rapid Advancement Process Intensification Deployment Manufacturing Institute	81.087	10-7	—	90,277
Texas A&M University	81.087	M2001202	—	199,335
Subtotal 81.087			—	961,996

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Fossil Energy Research and Development	81.089	Direct	\$ 148,211	273,643
Gas Technology Institute	81.089	AGREEMENT NO. S876	—	103,945
Oklahoma State University	81.089	1-578930-PITT	—	162,836
Pennsylvania State University	81.089	5957-UP-DOE-6825	—	(5,189)
Pennsylvania State University	81.089	S000661-DOE	—	206,320
Pennsylvania State University	81.089	S001341-USDOE	—	211,443
West Virginia University	81.089	18-971-UP	—	85,754
Subtotal 81.089			148,211	1,038,752
Nuclear Energy Research, Development and Demonstration	81.121	Direct	92,302	1,645,479
Kansas State University	81.121	A22-0008-S001	—	17,294
Rensselaer Polytechnic Institute	81.121	A22-0033-S002	—	6,783
Research Foundation for The City University of New York	81.121	CM00004019	—	45,097
Research Foundation for The City University of New York	81.121	CM00005415-00	—	78,327
University of Houston	81.121	R-19-0010	—	74,995
Utah State University	81.121	200658-604	—	13,749
Subtotal 81.121			92,302	1,881,724
Advanced Research Projects Agency – Energy	81.135	Direct	338,350	567,942
University of Maryland	81.135	94436-Z7121201	—	85,290
Westinghouse Electric Company, LLC	81.135	4500784107	—	75,479
Westinghouse Electric Company, LLC	81.135	4500801895	—	10,161
Subtotal 81.135			338,350	738,872
Other Department of Energy	81.RD	Direct	—	1,010
Battelle Energy Alliance, LLC	81.RD	206932	—	(4,329)
Battelle Energy Alliance, LLC	81.RD	211001	—	4,782
Battelle Energy Alliance, LLC	81.RD	213209	—	98,397
Battelle Energy Alliance, LLC	81.RD	215245	—	28,523
Battelle Energy Alliance, LLC	81.RD	229773	—	26,618
Battelle Energy Alliance, LLC	81.RD	252162	—	20,708
Battelle Memorial Institute	81.RD	603671	—	(1,343)
Battelle Memorial Institute	81.RD	616063	—	42,904
Battelle Memorial Institute	81.RD	734574	—	42,760
Battelle Memorial Institute	81.RD	845391	—	89,071
Brookhaven Science Associates, LLC	81.RD	359437	—	173,943
Brookhaven Science Associates, LLC	81.RD	391074	—	405,875
Brookhaven Science Associates, LLC	81.RD	398840	—	5,032
Fermi Research Alliance, LLC	81.RD	670048	—	52,520
Fluor Marine Propulsion, LLC	81.RD	128753	—	(25)
Fluor Marine Propulsion, LLC	81.RD	140449-RO2	—	2,563
Lawrence Livermore National Security, LLC	81.RD	B643144	—	5,039
Lawrence Livermore National Security, LLC	81.RD	B651143	—	14,345
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 10	—	81,235
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 11	—	2,077
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 12	—	149,699
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 17	—	42,377
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 18	—	109,076
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 20	—	115,122
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 21	—	92,700
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 22	—	1,328
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 25	—	44,138
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 26	—	80,353
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 27	—	38,707
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 28	—	203,975
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 29	—	72,893
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 3	—	58,186
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 30	—	20,510
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 31	—	20,649
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 4	—	647
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 5	—	21,218
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 8	—	38,410
Los Alamos National Security, LLC	81.RD	614709	—	185,208
Pennsylvania State University	81.RD	S000652-DOE	—	93,965
Rochester Institute of Technology	81.RD	32220-02	—	2,198
UChicago Argonne, LLC	81.RD	9F-60287	—	48,541
University of New Mexico	81.RD	327093-874E	—	95
University of North Dakota	81.RD	BRINE CONTROL EXTRACTION	—	201,399
Subtotal 81.RD			—	2,733,099
Total Department of Energy			1,022,827	12,667,833
Department of the Interior:				
Science and Technology Projects Related to Coal Mining and Reclamation	15.255	Direct	28,971	91,120
National Fish and Wildlife Foundation	15.670	NFWF-72173	—	35,031
U.S. Geological Survey Research and Data Collection	15.808	Direct	—	134,486
Total Department of the Interior			28,971	260,637

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Department of Justice:				
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	Direct	\$ 1,247,821	1,842,911
Pennsylvania Commission on Crime and Delinquency	16.838	2019-CO-01-32713	—	369,834
Total Department of Justice			1,247,821	2,212,745
Department of Labor:				
Vermont Department of Labor	17.720	1947RTN02	—	105,781
Vermont Department of Labor	17.720	ADVANCE ACCOUNT	—	159,138
Subtotal 17.720			—	264,919
Total Department of Labor			—	264,919
Department of Transportation:				
National Academy of Sciences	20.200	HR 01-58	62,356	220,505
University of Cincinnati	20.200	010507-003	—	4,284
Subtotal 20.200			62,356	224,789
Commonwealth of Pennsylvania	20.205	4400018535/WO 002	—	145,121
Commonwealth of Pennsylvania	20.205	4400018535/WO 003	—	96,639
Commonwealth of Pennsylvania	20.205	4400018535/WO 01	—	13
Commonwealth of Pennsylvania	20.205	4400018535/WO 019	—	133,433
Commonwealth of Pennsylvania	20.205	4400018535/WO 020	60,000	66,757
Subtotal 20.205			60,000	441,963
American College of Emergency Physicians	20.614	ACEE 1	—	4,219
University Transportation Centers Program	20.701	Direct	—	393,893
Other Department of Transportation	20.RD	Direct	27,105	29,540
Minnesota Department of Transportation	20.RD	1003327 WORK ORDER 3	—	33,355
National Association of EMS	20.RD	SUB-DTNH2215C00029	—	34,282
Subtotal 20.RD			27,105	97,177
Total Department of Transportation			149,461	1,162,041
Department of Veterans Affairs:				
Specially Adapted Housing Assistive Technology Grant Program	64.051	Direct	—	112,222
Other Department of Veterans Affairs	64.RD	Direct	—	4,832,092
Apitive HTG LLC	64.RD	IHT-Pitt-2020-0001	—	(3,511)
Subtotal 64.RD			—	4,828,581
Total Department of Veterans Affairs			—	4,940,803
Environmental Protection Agency:				
Oregon State University	66.511	E0199A-B	—	66,111
Total Environmental Protection Agency			—	66,111
General Services Administration:				
Alion Science and Technology	39.RD	SUB1160013-001	—	118,260
Alion Science and Technology	39.RD	SUB1160013-002	—	29,502
Subtotal 39.RD			—	147,762
Total General Services Administration			—	147,762
Institute of Museum and Library Services:				
Carnegie Science Center	45.301	ME-249096-OMS-21-SUB	—	13,156
National Leadership Grants	45.312	Direct	—	92,347
Association of Research Libraries	45.312	ASRA	—	2,870
Subtotal 45.312			—	95,217
Laura Bush 21st Century Librarian Program	45.313	Direct	13,538	70,574
Total Institute of Museum and Library Services			13,538	178,947
National Aeronautics and Space Administration:				
Science:				
80NSSC18K1001	43.001	Direct	10,110	47,944
80NSSC19K0547	43.001	Direct	22,416	124,295
80NSSC19K0588	43.001	Direct	—	135,716
80NSSC20K0524	43.001	Direct	—	106,954
80NSSC20K1336	43.001	Direct	—	83,250
80NSSC21K0840	43.001	Direct	—	106,939
80NSSC21K0921	43.001	Direct	—	84,897
80NSSC22K0720	43.001	Direct	—	22,534
Arizona State University	43.001	09-193	—	72,720
California Institute of Technology	43.001	1643488	—	117,101
California Institute of Technology	43.001	1662239	—	2,144
Carnegie Mellon University	43.001	1110234-424012	—	63,770
Lowell Observatory	43.001	2018-81420-UP	—	33,491
Smithsonian Astrophysical Observatory	43.001	TMO-21004X	—	8,953

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Smithsonian Astrophysical Observatory	43.001	TM1-22004X	\$ —	45,021
University of Chicago	43.001	AWD101790SUB00000474	—	74,056
Subtotal 43.001			32,526	1,129,785
Aeronautics	43.002	Direct	28,212	114,852
RevBio Inc	43.007	BONE REGENERATION	—	112,254
University of Arizona	43.007	545020	—	42,630
Subtotal 43.007			—	154,884
Pennsylvania Space Grant Consortium	43.008	S000978-NASA	—	34,154
Space Technology	43.012	Direct	—	196,754
Vanderbilt University	43.012	UNIV61194	—	3,147
Subtotal 43.012			—	199,901
Other National Aeronautics and Space Administration	43.RD	Direct	—	112,705
Association of Universities for Research in Astronomy, Inc.	43.RD	HST-AR-16131.001-A	—	34,783
Association of Universities for Research in Astronomy, Inc.	43.RD	HST-AR-16633.001-A	—	22,994
Association of Universities for Research in Astronomy, Inc.	43.RD	HST-GO-15436.006-A	—	(33)
Association of Universities for Research in Astronomy, Inc.	43.RD	HST-GO-16741.002-A	—	4,910
Carnegie Science Center	43.RD	B2B MOON OR MARS	—	31,372
Center for the Advancement of Science in Space	43.RD	GA-2019-906	—	18,653
Chromologic LLC	43.RD	JP4-039-MLV	—	36,699
Open Additive LLC	43.RD	OA-4014-S01	—	50,863
QuesTek Innovations LLC	43.RD	1918	—	(10,504)
Wyle Laboratories, Inc.	43.RD	T804051	—	22,962
Subtotal 43.RD			—	325,404
Total National Aeronautics and Space Administration			60,738	1,958,980
National Endowment for the Arts:				
Promotion of the Arts Grants to Organizations and Individuals	45.024	Direct	—	440
Total National Endowment for the Arts			—	440
National Science Foundation:				
Engineering	47.041	Direct	37,595	4,850,923
Altyx Surgical, LLC	47.041	2127552	—	81,446
North Carolina A & T State University	47.041	260116A	—	(80)
Northwestern University	47.041	60053758 PBH	—	169,694
PediaMetric Inc.	47.041	2036061	—	31,764
Pennsylvania State University	47.041	S002332-NSF	—	16,805
Virginia Tech University	47.041	479852-19442	—	46,885
Virginia Tech University	47.041	480759-19442	—	57,105
Subtotal 47.041			37,595	5,254,542
Mathematical and Physical Sciences	47.049	Direct	155,417	6,382,304
Associated Universities, Inc.	47.049	SOSPA8-008	—	15,856
Columbia University	47.049	28(GG016228)	—	104,376
Florida Gulf Coast University	47.049	20028-UP-001	—	29,915
Pennsylvania State University	47.049	S001119-NSF	—	96,582
Research Foundation – State University of New York	47.049	76749/1136652/2	—	271,083
Research Foundation – State University of New York	47.049	ADVANCE ACCOUNT	—	84,974
Scripps Research Institute	47.049	5-24117	—	27,462
University of California at Santa Barbara	47.049	KK2025	—	80,330
University of Colorado	47.049	1559794	—	15,399
University of Notre Dame	47.049	204303PITT	—	69,489
University of Pennsylvania	47.049	577550	—	30,780
University of Southern California	47.049	144435959	—	30,945
University of Texas at Austin	47.049	UTA20-000776	—	84,492
Subtotal 47.049			155,417	7,323,987
Geosciences	47.050	Direct	—	963,577
Computer and Information Science and Engineering	47.070	Direct	107,130	5,181,966
COVID-19 Computer and Information Science and Engineering	47.070	Direct	11,148	402,202
Carnegie Mellon University	47.070	1122586-417119	—	8,074
Digital Promise Global	47.070	1668	—	97,020
Duke University	47.070	333-2739	—	138,901
Research Foundation – State University of New York	47.070	R1146532	—	5,780
University of Utah	47.070	10047390-UPITT	—	33,736
University of Washington	47.070	UWSC13090	—	49,174
Subtotal 47.070			118,278	5,916,853



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Biological Sciences	47.074	Direct	\$ 246,867	3,311,763
Baylor University	47.074	32050279-01	—	5,906
Carnegie Mellon University	47.074	1122469-369793	—	12,879
University of Colorado	47.074	1559634	29,838	145,649
University of Florida	47.074	SUB00002000	—	204,377
Yale University	47.074	GR110628CON-80002605	—	330,849
Subtotal 47.074			<u>276,705</u>	<u>4,011,423</u>
Social, Behavioral, and Economic Sciences	47.075	Direct	6,850	1,848,370
Johns Hopkins University	47.075	2005062275	—	24,323
National Bureau of Economic Research	47.075	36353.00.00.00.7700	—	74,507
Villanova University	47.075	525919Pitt	—	4,271
Subtotal 47.075			<u>6,850</u>	<u>1,951,471</u>
Education and Human Resources	47.076	Direct	400,826	5,166,431
Community College of Allegheny County	47.076	1902236-PITT3	—	17,651
Community College of Allegheny County	47.076	Pitt-2055714	—	11,988
Texas A&M University	47.076	M2201570	—	31,733
University of Michigan	47.076	SUBK00010602	—	37,400
University of South Florida	47.076	2105-1164-00C	—	28,795
University of Wisconsin	47.076	847K383	—	40,100
Subtotal 47.076			<u>400,826</u>	<u>5,334,098</u>
Polar Programs	47.078	Direct	—	4,613
Office of International Science and Engineering	47.079	Direct	392,493	781,214
Integrative Activities	47.083	Direct	—	197,643
Duke University	47.083	333-2709	—	436,025
Vanderbilt University	47.083	UNIV61817	—	28,665
Vanderbilt University	47.083	UNIV62473	—	47,146
Subtotal 47.083			<u>—</u>	<u>709,479</u>
Other National Science Foundation	47.RD	Direct	—	1,279,568
Case Western Reserve University	47.RD	ADVANCE ACCOUNT	—	2,672
Subtotal 47.RD			<u>—</u>	<u>1,282,240</u>
Total National Science Foundation			<u>1,388,164</u>	<u>33,533,497</u>
Nuclear Regulatory Commission:				
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	Direct	—	259,081
Total Nuclear Regulatory Commission			<u>—</u>	<u>259,081</u>
Social Security Administration:				
Boston College	96.007	5107173-BC21-S2	—	14,264
Total Social Security Administration			<u>—</u>	<u>14,264</u>
Medicaid and CHIP Payment and Access Commission:				
AcademyHealth	99.RD	MACP2125.2021_1	—	10,783
Total Medicaid and CHIP Payment and Access Commission			<u>—</u>	<u>10,783</u>
Total Other Agencies			<u>4,302,214</u>	<u>59,865,200</u>
Total Research & Development Cluster			<u>124,044,032</u>	<u>820,261,746</u>
II. Student Financial Assistance Cluster:				
Department of Education:				
Federal Supplemental Educational Opportunity Grants	84.007	Direct	—	2,387,561
Federal Work-Study Program	84.033	Direct	—	846,580
Federal Pell Grant Program	84.063	Direct	—	24,794,590
Federal Perkins Loan Program	84.038	Direct	—	12,104,118
Direct Student Loans Program	84.268	Direct	—	222,262,760
Total Department of Education			<u>—</u>	<u>262,395,609</u>
Health Resources and Services Administration:				
Nursing Faculty Loan Program	93.264	Direct	—	600,789
Health Professions Student Loans:				
Medicine	93.342	Direct	—	84,989
Dentistry	93.342	Direct	—	5,477,789
Pharmacy	93.342	Direct	—	1,612,401
Subtotal 93.342			<u>—</u>	<u>7,175,179</u>
Loans for Disadvantaged Students:				
Dentistry	93.342	Direct	—	113,656
Medicine	93.342	Direct	—	72,709
Subtotal 93.342			<u>—</u>	<u>186,365</u>

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Nursing Student Loans:				
Baccalaureate	93.364	Direct	\$ —	2,258,283
Nursing Faculty Loan Program – ARRA	93.408	Direct	—	44,256
Total Health Resources and Services Administration			—	10,264,872
Total Student Financial Assistance Cluster			—	272,660,481
III. Trio Cluster:				
Department of Education:				
TRIO – Student Support Services	84.042A	Direct	—	784,647
Total Department of Education			—	784,647
Total Trio Cluster			—	784,647
IV. Head Start Cluster:				
Administration for Children and Families:				
Head Start	93.600	Direct	3,339,416	4,561,060
COVID-19 Head Start	93.600	Direct	324,169	324,169
Subtotal 93.600			3,663,585	4,885,229
Total Administration for Children and Families			3,663,585	4,885,229
Total Head Start Cluster			3,663,585	4,885,229
V. Other Programs:				
Department of Health and Human Services:				
Administration for Children and Families:				
Commonwealth of Pennsylvania	93.643	4100081112	—	24,658
Research Foundation – State University of New York	93.648	8-89268	—	96,367
Research Foundation – State University of New York	93.648	8-92159	—	109,443
Subtotal 93.648			—	205,810
Commonwealth of Pennsylvania	93.658	4100081112	—	11,916,820
Commonwealth of Pennsylvania	93.658	4100083214	—	10,352,767
Commonwealth of Pennsylvania	93.658	ADVANCE ACCOUNT	—	231
Subtotal 93.658			—	22,269,818
Commonwealth of Pennsylvania	93.669	4100081112	—	251,523
Commonwealth of Pennsylvania	93.674	4100081112	—	750,584
Total Administration for Children and Families			—	23,502,393
Administration for Community Living:				
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433	Direct	32,721	87,922
Total Administration for Community Living			32,721	87,922
Centers for Disease Control and Prevention:				
Injury Prevention and Control Research and State and Community Based Programs	93.136	Direct	70,562	760,948
Gateway Health Plan	93.136	1002	—	47,323
University of Pittsburgh Medical Center (UPMC)	93.136	01	—	68,228
Subtotal 93.136			70,562	876,499
COVID-19 Association of State and Territorial Health Officials	93.421	00-FE-2702-01-CO	—	25,000
Pennsylvania Pharmacists Association	93.426	410008224 R1	—	43,324
Pennsylvania Pharmacists Association	93.426	STUDENT PROGRAM	—	20,829
Subtotal 93.426			—	64,153
Commonwealth of Pennsylvania	93.940	4100081987	—	76,630
Commonwealth of Pennsylvania	93.940	4300719539	—	728,316
Subtotal 93.940			—	804,946
Commonwealth of Pennsylvania	93.977	4300587825	—	408
Commonwealth of Pennsylvania	93.977	4300645528	—	716,505
Subtotal 93.977			—	716,913
Commonwealth of Pennsylvania	93.UNK	4300736313	—	6,222
Total Centers for Disease Control and Prevention			70,562	2,493,733
Health Resources and Services Administration:				
Training in General, Pediatric, and Public Health Dentistry	93.059	Direct	—	(322)
Maternal & Child Health Federal Consolidated Programs	93.110	Direct	—	623,661
Nurse Anesthetist Traineeships	93.124	Direct	—	69,942
Telehealth Programs	93.211	Direct	—	216,971
Public Health Training Centers Program	93.516	Direct	265,216	868,000
Cicatelli Associates Inc	93.686	060120-1	—	51,867

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

Schedule of Expenditures of Federal Awards

Year ended June 30, 2022

<b>Federal grantor/pass through grantor/program title</b>	<b>Federal assistance listing number (ALN)</b>	<b>Direct Award or pass-through entity identifying number</b>	<b>Passed through to subrecipients</b>	<b>Federal expenditures</b>
Mental and Behavioral Health Education and Training Grants	93.732	Direct	\$ —	806,671
Chatham University	93.732	BHWET 01	—	4,196
Subtotal 93.732			—	810,867
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912	Direct	9,108	368,208
Fulton County Family Partnership, Inc.	93.912	HRSA – 002	—	120,734
Subtotal 93.912			9,108	488,942
COVID-19 HIV Emergency Relief Project Grants	93.914	Direct	123,181	141,925
Total Health Resources and Services Administration			397,505	3,271,853
Substance Abuse and Mental Health Services Administration: Commonwealth of Pennsylvania	93.104	4100078411	—	390,401
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	Direct	51,335	936,964
Allegheny County	93.243	236665	—	(120)
Allegheny County	93.243	264340	—	76,377
Allegheny Singer Research Institute	93.243	49249209	—	12,853
Allegheny Singer Research Institute	93.243	49249409	—	44,094
Blair County Drug and Alcohol Program, Inc.	93.243	1001	766	132,817
Commonwealth of Pennsylvania	93.243	4400018535	2,720	931,094
Community Human Services Corporation	93.243	252304-3	—	(69)
Jefferson County Metro Government	93.243	RECAST	—	14,395
Jefferson County, Ohio	93.243	101	—	241,881
Nova Southeastern University	93.243	331899	—	32,611
One Care of Southwest Virginia, Inc.	93.243	Scope Virginia	—	85,957
University of the Sciences in Philadelphia	93.243	21-026S1	—	57,301
University of Utah	93.243	10041723-PITT	—	7,953
Ursuline College	93.243	1001	—	86,811
Subtotal 93.243			54,821	2,660,919
Commonwealth of Pennsylvania	93.788	20/2021-OG-IH-35533	—	333,033
Commonwealth of Pennsylvania	93.UNK	4300677703	—	243,253
Total Substance Abuse and Mental Health Services Administration			54,821	3,627,606
Total Department of Health and Human Services			555,609	32,983,507
Department of Defense:				
Defense Health Agency:	12.UNK	Direct	—	76,598
Total Defense Health Agency			—	76,598
Department of the Air Force:	12.UNK	Direct	—	293,796
Total Department of the Air Force			—	293,796
Department of the Army:	12.UNK	Direct	—	442,749
Total Department of the Army			—	442,749
Department of the Navy:				
University of California at Los Angeles	12.UNK	2000 P UG248	—	45,859
Total Department of the Navy			—	45,859
National Security Agency:				
Language Grant Program	12.900	Direct	—	73,054
Total National Security Agency			—	73,054
Department of Defense Other:				
Institute of International Education	12.357	PGO1801PITT20PGO051P03	—	25,074
Institute of International Education	12.357	PGO1801PITT20PGO051P04	—	434,366
Subtotal 12.357			—	459,440
Total Department of Defense Other			—	459,440
Total Department of Defense			—	1,391,496
Other Agencies:				
Appalachian Regional Commission:				
East Tennessee State University	23.011	21-201-1-S10.1	—	4,690
Total Appalachian Regional Commission			—	4,690
Corporation for National and Community Services:				
Jumpstart for Young Children, Inc.	94.006	JS-SITE #291	—	195,234
AmeriCorps National Service and Civic Engagement				
Research Competition	94.026	Direct	14,871	83,882
Total Corporation for National and Community Services			14,871	279,116

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

Schedule of Expenditures of Federal Awards

Year ended June 30, 2022

<b>Federal grantor/pass through grantor/program title</b>	<b>Federal assistance listing number (ALN)</b>	<b>Direct Award or pass-through entity identifying number</b>	<b>Passed through to subrecipients</b>	<b>Federal expenditures</b>
Department of Agriculture:				
Commonwealth of Pennsylvania	10.558	300-02-961-3	\$ —	6,438
Total Department of Agriculture			—	6,438
Department of Education:				
National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	84.015A	Direct	—	681,264
National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	84.015B	Direct	—	658,365
Subtotal 84.015			—	1,339,629
Undergraduate International Studies and Foreign Language Programs	84.016A	Direct	—	17,999
Higher Education Institutional Aid	84.031A	Direct	—	56,710
Commonwealth of Pennsylvania	84.126A	4000007735	—	637,399
Graduate Assistance in Areas of National Need	84.200A	Direct	—	268,455
Homewood Children's Village	84.215J	HCV/PACS	—	50
Pennsylvania State University	84.229A	6023-UP-USDE-0009	—	31,974
Education Research, Development and Dissemination	84.305T	Direct	—	167,290
Special Education – Personnel Development to Improve Services and Results for Children with Disabilities	84.325D	Direct	—	257,421
Special Education – Personnel Development to Improve Services and Results for Children with Disabilities	84.325K	Direct	—	462,166
Subtotal 84.325			—	719,587
National Writing Project	84.367D	92-PA09-SEED2019	—	40
COVID-19 Pennsylvania Academic Library Consortium Inc.	84.425C	PA GOAL	—	1,975
COVID-19 Education Stabilization Fund	84.425E	Direct	—	27,357,274
COVID-19 Education Stabilization Fund	84.425F	Direct	—	27,354,594
COVID-19 Education Stabilization Fund	84.425L	Direct	—	201,518
Subtotal 84.425			—	54,915,361
Total Department of Education			—	58,154,494
Department of Homeland Security:				
Commonwealth of Pennsylvania:				
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	164632	—	119,946
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	182328	—	100,323
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	182330	—	345,282
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	182353	—	214,092
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	187255	—	1,984,958
Subtotal 97.036			—	2,764,601
Commonwealth of Pennsylvania	97.132	2020-TT-01-35961	—	111,972
Total Department of Homeland Security			—	2,876,573
Department of Justice:				
Commonwealth of Pennsylvania	16.838	2020-CO-01-36544	—	171,503
Lackawanna County	16.838	1001	—	32,607
Wyoming County	16.838	1001	—	25,387
York County	16.838	1001	—	20,111
Subtotal 16.838			—	249,608
Total Department of Justice			—	249,608
Department of Labor:				
Commonwealth of Pennsylvania	17.245	TAA-0249-20	—	73,691
WIOA Dislocated Worker National Reserve Demonstration Grants	17.280	Direct	—	551,830
Total Department of Labor			—	625,521
Department of State:				
American Councils for International Education ACTR ACCELS inc	19.040	SRS50020GR0057	—	5,000
American Councils for International Education ACTR ACCELS inc	19.900	SUZ800-18-CA-0001	—	22,000
American Councils for International Education ACTR ACCELS inc	19.900	SUZ80021CA3148	—	3,063
Subtotal 19.900			—	25,063
Total Department of State			—	30,063
Department of Treasury:				
Low Income Taxpayer Clinics	21.008	Direct	—	90,651
Total Department of Treasury			—	90,651
Department of Veterans Affairs:				
Other Department of Veterans Affairs	64.UNK	Direct	—	87,409
Total Department of Veterans Affairs			—	87,409

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

Schedule of Expenditures of Federal Awards

Year ended June 30, 2022

<b>Federal grantor/pass through grantor/program title</b>	<b>Federal assistance listing number (ALN)</b>	<b>Direct Award or pass-through entity identifying number</b>	<b>Passed through to subrecipients</b>	<b>Federal expenditures</b>
Institute of Museum and Library Services:				
Children's Museum of Pittsburgh	45.301	057992794	\$ —	23,012
Laura Bush 21st Century Librarian Program	45.313	Direct	—	88,581
Total Institute of Museum and Library Services			—	111,593
National Endowment for the Arts:				
COVID-19 Commonwealth of Pennsylvania	45.025	C960002517	—	1,930
Total National Endowment for the Arts			—	1,930
National Endowment for the Humanities:				
Promotion of the Humanities Division of Preservation and Access	45.149	Direct	—	71,234
Heinz History Center	45.149	PITT-AWD00003333	—	1,126
Subtotal 45.149			—	72,360
Promotion of the Humanities Teaching and Learning Resources and Learning Resources and Curriculum Development	45.162	Direct	—	(73)
Promotion of the Humanities Professional Development	45.163	Direct	—	111,096
Promotion of the Humanities Office of Digital Humanities	45.169	Direct	—	23,650
Total National Endowment for the Humanities			—	207,033
Nuclear Regulatory Commission:				
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	Direct	—	27,367
Total Nuclear Regulatory Commission			—	27,367
Small Business Administration:				
Kutztown University	59.037	SBA20210412	—	331,860
COVID-19 Kutztown University	59.037	SBACARES20200512	—	217,580
Subtotal 59.037			—	549,440
Total Small Business Administration			—	549,440
Total Other Agencies			14,871	63,301,926
Total Other Programs			570,480	97,676,929
Grand Total – Federal Awards and Grants			\$ 128,278,097	1,196,269,032

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, 2022

**(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, 2022. 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 May 13, 2020, 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, 2022

**(3) Federal Loan Programs**

The University administers the following federal loan programs with an outstanding loan balance at June 30, 2022:

<b>Federal grant and program title</b>	<b>ALN</b>	<b>Outstanding loan balance</b>
Department of Education – Federal Perkins Loan Program	84.038	\$ 8,390,407
Department of Health and Human Services – Public Service:		
Health Professions Student Loan Program:		
Medicine	93.342	\$ 84,989
Dentistry	93.342	4,800,127
Pharmacy	93.342	1,412,633
Nursing Student Loan Program – Baccalaureate	93.364	1,964,747
Nursing Faculty Loan Program:		
Nursing Faculty Loan ARRA	93.408	43,021
Nursing Faculty Loan	93.264	504,153
Disadvantaged Student Loan Program:		
Medicine	93.342	72,709
Dentistry	93.342	101,576

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, 2021 and new loans issued during fiscal 2022.

**(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, 2022, administrative costs on the Student Financial Assistance Program were claimed under the Federal Work Study Program in the amount of \$201,534.

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

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2022

**(6) 2022 Program Expenditures Incurred in Prior Years**

During the year ended June 30, 2022, the Commonwealth of Pennsylvania sub-awarded to the University COVID-19 Disaster Grants – Public Assistance (Presidentially Declared Disasters) (ALN 97.036) for funding obligated in 2022 by the U.S. Department of Homeland Security, for project expenditures reported on the Schedule totaling \$2,764,601 that were incurred by the University in prior years.





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BNY Mellon Center  
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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 University's consolidated balance sheet as of June 30, 2022, 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 6, 2022.

**Report on 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 financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



### **Purpose of This Report**

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

KPMG LLP

Pittsburgh, Pennsylvania  
October 6, 2022



KPMG LLP  
BNY Mellon Center  
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Pittsburgh, PA 15219-2598

**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**

*Opinion on 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, 2022. The University's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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

*Basis for Opinion on Each Major Federal Program*

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

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

*Responsibilities of Management for Compliance*

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

*Auditors' Responsibilities for the Audit of Compliance*

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the University's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS,



*Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the University's compliance with the requirements of each major federal program as a whole.

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

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

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

### **Report on 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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, 2022, and have issued our report thereon dated October 6, 2022, 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  
March 29, 2023

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

Schedule of Findings and Questioned Costs

Year ended June 30, 2022

**(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 ALNs
  - Foster Care Title IV-E – ALN 93.658
  - COVID-19 Disaster Grants – Public Assistance (Presidentially Declared Disasters) – ALN 97.036
  - COVID-19 Education Stabilization Fund – ALN 84.425 (C, E, F, L)
- (h) Dollar threshold used to distinguish between Type A and Type B programs: **\$3,588,807**
- (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