



**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, 2023

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

June 30, 2023

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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, 2023 and 2022, 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 consolidated financial position of the University as of June 30, 2023 and 2022, 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 18, 2023 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 18, 2023

CONSOLIDATED BALANCE SHEETS
 JUNE 30, 2023 AND 2022
 (in thousands of dollars)

	2023	2022
ASSETS:		
Cash and cash equivalents (Notes 1, 2 and 6)	\$ 172,561	\$ 62,121
Operating investments (Notes 1, 2, 5 and 6)	625,795	1,049,086
Inventories and deferred charges	30,385	30,085
Accounts and notes receivable, net (Notes 2 and 3)	394,641	258,011
Contributions receivable, net (Notes 1 and 4)	67,381	69,688
Student loans receivable, net	25,576	26,636
Foundation assets (Note 1)	38,552	39,499
Endowment investments (Notes 5 and 6)	5,518,961	5,557,014
Endowed funds held by third parties (Note 6)	24,900	23,047
Operating lease right-of-use assets, net (Note 7)	141,458	229,850
Property, plant, and equipment, net (Note 8)	2,640,332	2,397,508
TOTAL ASSETS	\$ 9,680,542	\$ 9,742,545
LIABILITIES:		
Accounts payable and accrued expenses	\$ 143,772	\$ 145,338
Accrued payroll and related liabilities	79,621	100,068
Deferred student and other revenue (Note 1)	60,012	54,937
Advanced receipt of grant funds (Note 1)	121,834	104,360
Other liabilities (Notes 6 and 10)	102,375	121,045
Financing obligation (Note 10)	215,055	209,602
Pension and postretirement obligations, net (Note 11)	497,490	547,893
Right-of-use lease liabilities (Note 7)	179,080	268,912
Bonds and notes payable (Note 9)	1,419,031	1,463,704
TOTAL LIABILITIES	2,818,270	3,015,859
NET ASSETS:		
Without donor restrictions (Notes 1, 12 and 13)		
Endowment designated for financial aid	1,905,636	1,951,175
Other designated endowments	1,434,227	1,425,189
Net invested in plant and other	1,214,976	979,948
Total without donor restrictions	4,554,839	4,356,312
With donor restrictions (Notes 1 and 12)		
Endowments (Note 13)	2,181,239	2,172,400
Other	126,194	197,974
Total with donor restrictions	2,307,433	2,370,374
TOTAL NET ASSETS	6,862,272	6,726,686
TOTAL LIABILITIES AND NET ASSETS	\$ 9,680,542	\$ 9,742,545

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

CONSOLIDATED STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2023
 COMPARED TO SUMMARY INFORMATION FOR THE YEAR ENDED JUNE 30, 2022
 (in thousands of dollars)

	2023		Total	2022
	Without Donor Restrictions	With Donor Restrictions		
OPERATING REVENUES:				
Tuition and fees (net of tuition discounts of \$275.3 million and \$263.2 million)	\$ 693,105	\$ -	\$ 693,105	\$ 657,177
Commonwealth appropriation	193,076	-	193,076	193,266
Commonwealth construction grants	-	13,419	13,419	28,406
Research grants and contracts	1,132,456	-	1,132,456	1,007,555
Grants and contracts – COVID relief	29,831	-	29,831	57,678
Contributions for operations	38,515	20,646	59,161	66,905
Endowment distributions and investment income	238,202	-	238,202	186,952
Sales and services, educational and other	168,510	-	168,510	144,120
Sales and services, auxiliary	161,458	-	161,458	148,569
UPMC academic support (Note 15)	241,254	-	241,254	234,319
Net assets released from restrictions	111,279	(111,279)	-	-
Total operating revenues	3,007,686	(77,214)	2,930,472	2,724,947
OPERATING EXPENSES:				
Salaries and wages	1,298,186	-	1,298,186	1,197,205
Fringe benefits	368,851	-	368,851	366,361
Total compensation	1,667,037	-	1,667,037	1,563,566
Supplies	148,482	-	148,482	133,846
Business and professional	517,033	-	517,033	422,375
Facilities	116,714	-	116,714	99,047
Depreciation	205,073	-	205,073	195,453
Interest	58,751	-	58,751	51,483
Rent	53,367	-	53,367	65,683
Other	46,159	-	46,159	63,878
Total operating expenses (Note 14)	2,812,616	-	2,812,616	2,595,331
Change in net assets from operating activities	195,070	(77,214)	117,856	129,616
OTHER ACTIVITIES:				
Investment earnings, net of endowment distributions for operations	(58,822)	(34,691)	(93,513)	(233,440)
Contributions for endowment	-	48,964	48,964	51,475
Change in fair value of interest rate swaps (Note 10)	17,159	-	17,159	41,868
Other components of net periodic benefit cost (Note 11)	(23,616)	-	(23,616)	(20,985)
Nonperiodic changes in benefit plans (Note 11)	68,736	-	68,736	208,932
Total other activities	3,457	14,273	17,730	47,850
CHANGE IN NET ASSETS	198,527	(62,941)	135,586	177,466
NET ASSETS, BEGINNING OF YEAR	4,356,312	2,370,374	6,726,686	6,549,220
NET ASSETS, END OF YEAR	\$ 4,554,839	\$ 2,307,433	\$ 6,862,272	\$ 6,726,686

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

CONSOLIDATED STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2022
 (in thousands of dollars)

	2022		
	Without Donor Restrictions	With Donor Restrictions	Total
OPERATING REVENUES:			
Tuition and fees (net of tuition discounts of \$263.2 million)	\$ 657,177	\$ -	\$ 657,177
Commonwealth appropriation	193,266	-	193,266
Commonwealth construction grants	-	28,406	28,406
Research grants and contracts	1,007,555	-	1,007,555
Grants and contracts – COVID relief	57,678	-	57,678
Contributions for operations	35,513	31,392	66,905
Endowment distributions and investment income	186,952	-	186,952
Sales and services, educational and other	144,120	-	144,120
Sales and services, auxiliary	148,569	-	148,569
UPMC academic support (Note 15)	234,319	-	234,319
Net assets released from restrictions	13,481	(13,481)	-
Total operating revenues	2,678,630	46,317	2,724,947
OPERATING EXPENSES:			
Salaries and wages	1,197,205	-	1,197,205
Fringe benefits	366,361	-	366,361
Total compensation	1,563,566	-	1,563,566
Supplies	133,846	-	133,846
Business and professional	422,375	-	422,375
Facilities	99,047	-	99,047
Depreciation	195,453	-	195,453
Interest	51,483	-	51,483
Rent	65,683	-	65,683
Other	63,878	-	63,878
Total operating expenses (Note 14)	2,595,331	-	2,595,331
Change in net assets from operating activities	83,299	46,317	129,616
OTHER ACTIVITIES:			
Investment earnings, net of endowment distributions for operations	(158,063)	(75,377)	(233,440)
Contributions for endowment	-	51,475	51,475
Change in fair value of interest rate swaps (Note 10)	41,868	-	41,868
Other components of net periodic benefit cost (Note 11)	(20,985)	-	(20,985)
Nonperiodic changes in benefit plans (Note 11)	208,932	-	208,932
Total other activities	71,752	(23,902)	47,850
CHANGE IN NET ASSETS	155,051	22,415	177,466
NET ASSETS, BEGINNING OF YEAR	4,201,261	2,347,959	6,549,220
NET ASSETS, END OF YEAR	\$ 4,356,312	\$ 2,370,374	\$ 6,726,686

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

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022
(in thousands of dollars)

	2023	2022
CASH AND CASH EQUIVALENTS:		
End of year	\$ 172,561	\$ 62,121
Beginning of year	62,121	76,412
CHANGE IN CASH AND CASH EQUIVALENTS	\$ 110,440	\$ (14,291)
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 135,586	\$ 177,466
Adjustments to reconcile change in net assets to net cash (used for) provided by operating activities:		
Depreciation and amortization	240,856	237,030
Other components of net periodic benefit cost	23,616	20,985
Nonperiodic changes in benefit plans	(68,736)	(208,932)
Financing obligation accreted interest	5,453	-
Amortization of debt issuance costs and bond premiums, net	(5,288)	(5,289)
Loss on disposal of plant assets	2,312	5,522
Investment (gain) loss	(100,575)	62,502
Change in fair value of interest rate swaps	(17,159)	(41,868)
Contributions restricted for long-term investment	(69,779)	(86,415)
Changes in operating assets and liabilities:		
Accounts, notes, contributions, and loans receivable, net	(131,399)	(23,765)
Other assets	(300)	(6,487)
Accounts payable and accrued expenses	8,620	(4,765)
Pension and postretirement obligations	(5,283)	4,003
Other liabilities	591	(13,099)
Operating leases, net	(35,529)	(41,229)
Net cash (used for) provided by operating activities	(17,014)	75,659
CASH FLOWS FROM INVESTING ACTIVITIES:		
Expended for property, plant, and equipment – University	(446,607)	(305,438)
Expended for property, plant, and equipment – commonwealth	(13,419)	(28,406)
Purchases of endowment and operating investments	(3,322,313)	(2,122,491)
Proceeds from sales/maturities of endowment and operating investments	3,882,379	2,289,209
Change in foundation assets and other	947	1,712
Net cash provided by (used for) investing activities	100,987	(165,414)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Repayments of debt and other	(39,385)	(41,155)
Proceeds from issuance of debt and other	-	20,000
Repayments on credit facilities	(45,000)	-
Borrowing on credit facilities	45,000	-
Principal payments on finance leases	(1,980)	(1,697)
Contributions restricted for long-term investment	67,832	98,316
Net cash provided by financing activities	26,467	75,464
CHANGE IN CASH AND CASH EQUIVALENTS	\$ 110,440	\$ (14,291)
Supplemental disclosure of cash flow information:		
Cash paid for interest (excluding fees)	\$ 67,946	\$ 62,762
Noncash investing and financing activities:		
Change in accounts payable for property, plant, and equipment	\$ (10,186)	\$ 21,354
Facility obtained through financing obligation	\$ -	\$ 189,602

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES

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 4,500 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 and sponsored research grants and contracts in support of the University’s mission, as presented in the following table:

	2023	2022
	<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	38,223	38,413
Total commonwealth appropriation	193,076	193,266
Commonwealth construction grants	13,419	28,406
Commonwealth research grants and contracts	18,777	18,048
Total	\$ 225,272	\$ 239,720

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 earnings, net of endowment distributions for operations; contributions for endowment; change in fair value of interest rate swaps; other components of net periodic benefit cost; and nonperiodic changes in pension and postretirement benefit plans. Endowment distributions for operations represent those distributions not reinvested in the endowment (see Note 13).

Basis of Accounting

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

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

- Net assets without donor restrictions – Includes revenues, gains, and losses, which are free from donor restrictions and are available for the general operating purposes of the University. All University expenses are reported as a reduction in net assets without donor restrictions. This class of net assets includes contributions and endowment distributions whose donor-imposed restrictions have been met within the fiscal year as well as endowment funds designated by the University's Board of Trustees or management, as delegated by the board. Restrictions are considered to be released even 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:

	2023	2022
	<i>(in thousands of dollars)</i>	
Net tuition and fees	\$ 693,105	\$ 657,177
UPMC academic support	241,254	234,319
Sales and services, educational and other	168,510	144,120
Sales and services, auxiliary	161,458	148,569
Total	\$ 1,264,327	\$ 1,184,185

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 71.5% and 71.8% of net tuition and fees in 2023 and 2022, 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 2023 and 2022 were \$275.3 million and \$263.2 million, respectively. The portion of tuition discounts attributable to institutional funds in 2023 and 2022 were \$239.9 million and \$229.1 million, respectively. Tuition discounts attributable to contributions, donor-restricted endowment distributions, and grant activities were \$35.4 million and \$34.1 million in 2023 and 2022, 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 2023 and 2022 comprised 85.7% in both years, 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, 2023 or June 30, 2022.

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 2023 and 2022 was \$40.4 million and \$39.5 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 2023 and 2022 amounted to \$295.8 million and \$294.8 million, respectively, which significantly exceeds the general support appropriation of \$151.5 million in each year. 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. During 2023, \$95.4 million of net assets from these capital projects were released from restrictions. There were no net assets from capital projects released from restrictions during 2022.

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 2023 and 2022 was \$1,162.3 million and \$1,065.2 million (including \$29.8 million and \$57.7 million of grants and contracts – COVID relief), respectively, with approximately 65% 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 can and will continue to be made at current levels as awards are subject to the availability of an annual appropriation of funds. The University estimates that sponsored awards outstanding as of June 30, 2023 approximate or exceed its recent annual sponsored program activity.

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 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, private credit, 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 in venture capital, buyout, or recapitalized companies. 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. Private credit consists of debt or debt-like instruments in both public and private companies. 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 \$29.7 million and \$28.1 million at June 30, 2023 and 2022, respectively, and other liabilities include \$14.6 million and \$14.5 million at June 30, 2023 and 2022, 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 has been recorded at both June 30, 2023 and 2022, 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 \$6.8 million and \$8.7 million at June 30, 2023 and 2022, respectively, and are included in accrued payroll and related liabilities on the Consolidated Balance Sheets.

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 2023 or 2022.

Reclassifications

Certain prior year financial information has been aligned to conform to the 2023 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:

	2023	2022
	<i>(in thousands of dollars)</i>	
Cash and cash equivalents	\$ 172,561	\$ 62,121
Operating investments	608,127	1,027,559
Accounts and notes receivable, net	394,641	258,011
Expected payout on designated endowment – financial aid	88,475	84,960
Expected payout on endowments – other	131,328	96,370
Financial assets available within one year	\$ 1,395,132	\$ 1,529,021

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 three general unsecured credit facilities aggregating \$75.0 million at June 30, 2023. The University made draws of \$45.0 million against the facilities during 2023 and there were no outstanding balances at June 30, 2023. Termination dates on the lines of credit available at June 30, 2023 range from April 2024 to January 2026. It is management's intention to extend each credit facility.

The University also maintains a \$100.0 million unsecured credit facility at June 30, 2023 to manage the cash flow requirements of the University's endowment. No draws were made against the credit facility during 2023 or 2022, and it terminates in January 2025.

NOTE 3: ACCOUNTS AND NOTES RECEIVABLE, NET

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

	2023	2022
	<i>(in thousands of dollars)</i>	
Sponsored grant receivables, net	\$ 205,999	\$ 190,366
Commonwealth appropriation receivable	109,775	-
Other receivables, net	28,400	23,086
Hospitals and affiliated organizations receivables, net	23,434	15,982
Plant construction receivables due from commonwealth	18,742	20,207
Student receivables, net	8,291	8,370
Total accounts and notes receivable, net	\$ 394,641	\$ 258,011

NOTE 4: CONTRIBUTIONS RECEIVABLE, NET

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

	2023	2022
	<i>(in thousands of dollars)</i>	
Amounts due in:		
Less than one year	\$ 30,602	\$ 23,899
One to five years	34,215	39,619
Greater than five years	14,833	16,419
Gross contributions receivable	79,650	79,937
Less:		
Allowance for uncollectible pledges	(2,261)	(1,573)
Unamortized discounts	(10,008)	(8,676)
Total contributions receivable, net	\$ 67,381	\$ 69,688

At June 30, 2023 and 2022, the five largest outstanding pledge balances represented 52% and 55%, respectively, of the University's net contributions receivable.

The University has been named a beneficiary in the wills of numerous donors totaling \$348.8 million and \$338.7 million at June 30, 2023 and 2022, respectively. 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. University conditional pledges of \$80.3 million and \$91.0 million at June 30, 2023 and 2022, respectively, will be recognized in the consolidated financial statements when the conditions surrounding the pledges are substantially met.

NOTE 5: ENDOWMENT AND OPERATING INVESTMENTS

Investments at June 30 consist of the following:

	2023	2022
	<i>(in thousands of dollars)</i>	
Endowment investments:		
Pooled	\$ 5,475,698	\$ 5,515,967
Nonpooled	43,263	41,047
Subtotal endowment investments	5,518,961	5,557,014
Operating investments	625,795	1,049,086
Total endowment and operating investments	\$ 6,144,756	\$ 6,606,100
Composition of endowment investments:		
Cash equivalents	\$ 172,776	\$ 407,622
Public equities	1,511,329	1,174,904
U.S. government, corporate bonds, and other obligations	225,653	246,643
Alternative investment funds, partnerships, and exchange traded funds:		
Marketable alternatives	723,349	765,191
Nonmarketable alternatives	1,718,615	1,709,210
Real assets	920,994	976,572
Private credit	246,245	276,872
Total endowment investments	\$ 5,518,961	\$ 5,557,014
Composition of operating investments:		
U.S. government and government agencies' securities, repurchase agreements, and commercial paper	\$ 313,692	\$ 587,756
Corporate bonds and other obligations	289,637	436,604
Other	22,466	24,726
Total operating investments	\$ 625,795	\$ 1,049,086

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, 2023 and 2022, for which NAV was used as a practical expedient to estimate fair value:

Asset Class	Fair Value Determined Using NAV		Unfunded Commitments at June 30, 2023	Redemption Frequency	Redemption Notice Period
	2023	2022			
	<i>(in thousands of dollars)</i>				
Public equities	\$ 485,309	\$ 465,149	\$ -	30 days - 2 years	30-90 days
Marketable alternatives:					
Redeemable within one year	603,497	621,298	-	30-365 days	30-90 days
Redeemable beyond one year	67,852	52,992	-	1-3 years	60-90 days
Nonredeemable	52,000	70,263	16,079	NA	NA
Total marketable alternatives	723,349	744,553	16,079		
Nonmarketable alternatives	1,718,615	1,709,210	723,093	NA	NA
Real assets – Nonredeemable	920,994	976,572	294,070	NA	NA
Private credit	246,245	276,872	99,796	NA	NA
Total	\$ 4,094,512	\$ 4,172,356	\$ 1,133,038		

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

Public Equities

A portion of the University's investments in public 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.

Private Credit

The University's investments in private credit are interests in commingled funds that hold various combinations of publicly and non-publicly traded assets. These assets generally include, but are not limited to, music royalties, consumer finance, special situations, mezzanine credit, direct lending, and litigation finance. Funds that are nonredeemable typically have investment periods of three to five 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, 2023 and 2022:

	2023			Total
	Level 1	Level 2	Level 3	
Assets	<i>(in thousands of dollars)</i>			
Cash equivalents	\$ 155,917	\$ 16,644	\$ -	\$ 172,561
Endowment investments:				
Cash equivalents	36,235	136,541	-	172,776
Public equities	1,024,705	-	1,315	1,026,020
U.S. government, corporate bonds, and other obligations	219,494	6,159	-	225,653
Subtotal endowment investments ^(a)	1,280,434	142,700	1,315	1,424,449
Operating investments:				
U.S. government, corporate bonds, and other obligations	518,243	85,086	-	603,329
Other	3,723	1,075	17,668	22,466
Endowed funds held by third parties	-	-	24,900	24,900
Total assets	\$ 1,958,317	\$ 245,505	\$ 43,883	\$ 2,247,705
Liabilities				
Interest rate swaps	\$ -	\$ 23,050	\$ -	\$ 23,050

	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
Public equities	718,523	(10,059)	1,291	709,755
U.S. government, corporate bonds, and other obligations	225,312	21,331	-	246,643
Marketable alternatives	20,409	229	-	20,638
Subtotal endowment investments ^(a)	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
Total assets	\$ 2,144,492	\$ 328,555	\$ 45,865	\$ 2,518,912
Liabilities				
Interest rate swaps	\$ -	\$ 40,209	\$ -	\$ 40,209

(a) The subtotals of endowment investments within the fair value tables above exclude investments of \$4,094,512 and \$4,172,356 as of June 30, 2023 and 2022, 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, 2023 and 2022:

	Public Equities	Other Operating and Endowed Funds Held by Third Parties	Total
	<i>(in thousands of dollars)</i>		
Fair Value – June 30, 2021	\$ 564	\$ 50,419	\$ 50,983
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)
Fair Value – June 30, 2022	\$ 1,291	\$ 44,574	\$ 45,865
Capital calls/purchases	497	840	1,337
Distributions/sales	(496)	(1,124)	(1,620)
Realized losses	(83)	(860)	(943)
Unrealized gains (losses)	106	(862)	(756)
Fair Value – June 30, 2023	\$ 1,315	\$ 42,568	\$ 43,883

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	2023	2022
Assets:		<i>(in thousands of dollars)</i>	
Operating lease assets	Operating lease right-of-use assets, net	\$ 141,458	\$ 229,850
Finance lease assets	Property, plant, and equipment, net	27,166	29,412
Total lease assets		\$ 168,624	\$ 259,262
Liabilities:			
Operating lease liabilities	Right-of-use lease liabilities	\$ 146,577	\$ 234,798
Finance lease liabilities	Right-of-use lease liabilities	32,503	34,114
Total lease liabilities		\$ 179,080	\$ 268,912

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

	Location on Consolidated Statement of Activities	2023	2022
		<i>(in thousands of dollars)</i>	
Operating lease expense	Rent, and business and professional	\$ 40,208	\$ 47,740
Finance lease expense			
Amortization of ROU assets	Depreciation	2,615	2,533
Interest on lease liabilities	Interest	1,734	1,863
Short-term lease expense	Rent	3,900	1,928
Variable lease expense	Rent	15,105	12,970
Total lease cost		\$ 63,562	\$ 67,034

The University recognized \$1.1 million in sublease income included in sales and services, educational and other in the Consolidated Statement of Activities in both 2023 and 2022.

The University purchased the Bridgeside Point II building on August 29, 2022 for a total of \$81.0 million. The University previously leased this entire building with a right of first refusal to purchase provision. Included on the June 30, 2022 Consolidated Balance Sheet is a right-of-use asset of \$53.6 million and a right-of-use lease liability of \$53.5 million. In 2023, the building was included in property, plant, and equipment, net on the Consolidated Balance Sheets.

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):	2023	2022
Operating leases	5.61	6.49
Finance leases	11.14	12.19
Weighted average discount rate:		
Operating leases	2.75%	2.47%
Finance leases	4.05%	4.05%

Supplemental cash flow information related to leases as of and for the years ended June 30, 2023 and 2022 are as follows:

	2023	2022
Cash paid for amounts included in the measurement of lease liabilities:	<i>(in thousands of dollars)</i>	
Operating cash flows paid for operating leases	\$ 40,028	\$ 47,494
Operating cash flows paid for interest portion of finance leases	\$ 1,734	\$ 1,863
Financing cash flows paid for principal portion of finance leases	\$ 1,980	\$ 1,697
Right-of-use assets obtained in exchange for new operating lease liabilities	\$ 3,780	\$ 16,926
Right-of-use assets obtained in exchange for new finance lease liabilities	\$ 369	\$ -
Reduction of right-of-use assets for terminations of lease agreements	\$ (56,542)	\$ (1,231)

The approximate future minimum lease payments under operating and financing leases as of June 30, 2023 are as follows:

	Operating Leases	Finance Leases
	<i>(in thousands of dollars)</i>	
2024	\$ 36,048	\$ 3,742
2025	29,962	3,673
2026	27,363	3,705
2027	20,918	3,697
2028	14,927	3,690
Thereafter	29,065	23,365
Total lease payments	158,283	41,872
Less: imputed interest	(11,706)	(9,369)
Present value of lease liabilities	\$ 146,577	\$ 32,503

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>
2024	\$ 13,955
2025	4,695
2026	3,770
2027	2,056
2028	1,203
Thereafter	306
Total	\$ 25,985

NOTE 8: PROPERTY, PLANT, AND EQUIPMENT, NET

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

	2023	2022
	<i>(in thousands of dollars)</i>	
Land	\$ 116,294	\$ 110,296
Buildings and improvements	4,284,236	3,992,528
Equipment	951,484	912,134
Library books	355,698	344,045
Works of art, historical treasures, and similar assets	25,192	25,043
Construction in progress	504,051	426,360
Subtotal	6,236,955	5,810,406
Less: Accumulated depreciation	(3,596,623)	(3,412,898)
Total property, plant, and equipment, net	\$ 2,640,332	\$ 2,397,508

The amount capitalized in property, plant, and equipment related to expenditures funded by the commonwealth on behalf of the University totaled \$888.3 million and \$794.4 million at June 30, 2023 and 2022, respectively. The net book value of these items was \$333.0 million and \$266.5 million at June 30, 2023 and 2022, 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, 2023 and 2022 was \$23.6 million and \$23.9 million, respectively, and is reported in other liabilities on the Consolidated Balance Sheets.

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	2023 Effective Interest Rates	Outstanding Principal <i>(in thousands of dollars)</i>	
			2023	2022
Variable-rate bonds and notes:				
Series 2014-B1/B2, tax-exempt	2 - 12	1.00% - 3.60%	\$ 46,000	\$ 46,000
Series 2019 PANTHER™ Notes, due February 15, 2024		1.23% - 4.14%	200,000	200,000
Total variable-rate bonds and notes			246,000	246,000
Fixed-rate bonds and notes:				
Series 2014-A, tax-exempt	13 - 21	3.51% - 3.65%	49,000	49,000
Series 2017-A, taxable	3 mos. - 13	2.53% - 3.65%	274,300	312,600
Series 2017-B, taxable	3 mos. - 7	2.67% - 3.60%	98,145	99,230
Series 2017-C, taxable	8 - 18	2.53% - 3.01%	160,000	160,000
Series 2019-A, taxable	96	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
Total fixed-rate bonds			1,162,881	1,202,266
Unamortized net premium			17,242	23,109
Debt issuance costs			(7,092)	(7,671)
Total bonds and notes payable			\$1,419,031	\$1,463,704

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

2024	\$ 240.8
2025	\$ 39.7
2026	\$ 218.2
2027	\$ 36.0
2028	\$ 35.8

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 60 to 120 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.

Interest expense incurred in 2023 and 2022 was \$58.8 million and \$51.5 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 2023 and 2022 was \$8.6 million and \$4.2 million, respectively.

NOTE 10: DERIVATIVES AND OTHER FINANCIAL OBLIGATIONS

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 \$44.7 million and \$272.8 million at June 30, 2023 and 2022, 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 \$0.6 million and \$18.4 million on these future and total return swap contracts at June 30, 2023 and June 30, 2022, 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 \$23.0 million and \$40.2 million at June 30, 2023 and 2022, 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 \$17.2 million and \$41.9 million in 2023 and 2022, respectively, due to changes in fair value of the swaps.

The aggregate notional amount of the swap agreements associated with University debt was \$280.3 million and \$295.3 million at June 30, 2023 and 2022, 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 2023 or 2022 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.

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. 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 is 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. Interest will be accreted to the financing obligation until monthly payments exceed the imputed interest expense, which is anticipated to be in 2064. 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, the University includes an asset reported at cost within property, plant, and equipment, net and the outstanding financing obligation on the Consolidated Balance Sheets.

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 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 2023 and 2022 were \$99.5 million and \$93.3 million, respectively.

The noncontributory plan is a defined-benefit pension plan that covers employees who do not participate in the contributory plan. The plan was amended to freeze new entrants effective November 3, 2015. The plan provides for vesting after five years with pension benefits accruing at 2.1% of base salary or the Social Security wage base, whichever is lower. Pension benefits are payable upon normal retirement at age 65 or early retirement at age 55, in accordance with the conditions and pension eligibility criteria described in the plan. University contributions to this plan in 2023 and 2022 were \$2.3 million and \$4.3 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 set aside funds within a Board designated endowment to fund its postretirement liability, which is managed within the University's pooled endowment investments (see Notes 5 and 13). The fair value of this fund at June 30, 2023 and 2022 was \$648.3 million and \$660.7 million, respectively, and is included in endowment investments on the Consolidated Balance Sheets. Although the University has established this endowment for the postretirement plan, payments to beneficiaries of this plan are currently made through non-endowed operating funds.

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

The University uses a measurement date of June 30 for plan assets and the benefit obligations. Information related to the benefit obligation, assets, and funded status of the defined-benefit pension plan and the postretirement benefit plan as of and for the years ended June 30, 2023 and 2022 is summarized in the table below:

	Defined-Benefit Plan		Postretirement Plan	
	2023	2022	2023	2022
	<i>(in thousands of dollars)</i>			
Service cost	\$ 4,149	\$ 7,418	\$ 17,934	\$ 26,304
Other components of net periodic benefit cost:				
Interest cost	\$ 9,807	\$ 8,213	\$ 25,482	\$ 20,179
Expected return on plan assets	(12,081)	(13,994)	-	-
Actuarial loss	409	2,662	-	3,925
Total	\$ (1,865)	\$ (3,119)	\$ 25,482	\$ 24,104
Funded status:				
Benefit obligation at beginning of year	\$ 205,818	\$ 265,530	\$ 533,625	\$ 686,401
Service cost	4,149	7,418	17,934	26,304
Interest cost	9,807	8,213	25,482	20,179
Actuarial gain	(13,704)	(71,540)	(42,238)	(173,838)
Benefits paid	(3,389)	(3,803)	(25,082)	(25,421)
Benefit obligation at end of year	\$ 202,681	\$ 205,818	\$ 509,721	\$ 533,625
Fair value of plan assets at beginning of year	\$ 191,550	\$ 220,094		
Actual return on plan assets	24,467	(29,040)		
Actual plan contributions	2,284	4,299		
Benefits paid	(3,389)	(3,803)		
Fair value of plan assets at end of year	\$ 214,912	\$ 191,550		
Funded status – liability recognized on Consolidated Balance Sheets:				
Pension and postretirement obligations, net	\$ 12,231	\$ (14,268)	\$ (509,721)	\$ (533,625)
Accumulated benefit obligation	\$ 196,539	\$ 199,631		
Estimated 2024 employer contribution to the defined-benefit plan:				
<i>(in thousands of dollars)</i>			\$ 741	

In 2023 and 2022, the actuarial gains on the benefit obligations for the defined-benefit pension and post-retirement plans are due to increases in the discount rates.

	Defined-Benefit Plan		Postretirement Plan	
	2023	2022	2023	2022
Weighted-average assumptions used to determine the benefit obligation (liability) at June 30:				
Discount rate	5.4%	4.9%	5.35%	4.9%
Rate of compensation increase	3.0%	3.0%	-	-
Assumed health care trend cost:				
Initial trend – pre-age 65 retirees	-	-	7.5%	7.0%
Initial trend – post-age 65 retirees	-	-	6.5%	6.0%
Ultimate trend	-	-	4.5%	4.5%
Year to reach ultimate	-	-	2033	2032
Mortality rate table	Pri-2012	Pri-2012	Pri.H-2012	Pri.H-2012
Mortality improvement scale	MP-2021	MP-2021	MP-2021	MP-2021

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

Discount rate	4.9%	3.15%	4.9%	3.0%
Rate of compensation increase	3.0%	3.0%	-	-
Expected long-term return on plan assets	6.5%	6.5%	-	-
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

Estimated future benefit payments:

	Defined-Benefit Plan		Postretirement Plan	
	<i>(in thousands of dollars)</i>			
2024	\$	19,314	\$	24,323
2025	\$	7,612	\$	27,131
2026	\$	8,111	\$	28,225
2027	\$	8,631	\$	29,298
2028	\$	9,166	\$	31,030
2029 – 2033	\$	53,742	\$	178,479

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, 2023 and 2022 was \$214.9 million and \$191.6 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 Bloomberg Barclays U.S. Aggregate 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 categorized in Level 1 of 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	2023	2022
		<i>(in thousands of dollars)</i>	
Equity securities:			
Stock index and small cap	35%	\$ 77,606	\$ 65,725
International	35%	72,869	66,884
Debt securities	30%	62,063	58,590
Cash and cash equivalents	-	2,374	351
Total pension plan assets		\$ 214,912	\$ 191,550

NOTE 12: NET ASSETS

Net assets at June 30 consist of the following:

	2023		
	Without Donor Restrictions	With Donor Restrictions	Total
	<i>(in thousands of dollars)</i>		
Endowments – instruction and academic support	\$ -	\$ 1,389,260	\$ 1,389,260
Endowments – financial aid	-	526,813	526,813
Endowments – other	-	265,166	265,166
Endowment designated for financial aid	1,905,636	-	1,905,636
Endowment designated for postretirement benefits	648,287	-	648,287
Endowments designated for schools and other	785,940	-	785,940
Total endowment net assets	3,339,863	2,181,239	5,521,102
Net invested in plant and other	1,214,976	5,741	1,220,717
Pledges, loan funds, and other	-	120,453	120,453
Total net assets	\$ 4,554,839	\$ 2,307,433	\$ 6,862,272

	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
Total endowment net assets	3,376,364	2,172,400	5,548,764
Net invested in plant and other	979,948	87,730	1,067,678
Pledges, loan funds, and other	-	110,244	110,244
Total net assets	\$ 4,356,312	\$ 2,370,374	\$ 6,726,686

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 corpus of endowment funds with donor restrictions was \$924.5 million and \$875.1 million as of June 30, 2023 and 2022, 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 2023 and 2022, the endowment distributed \$84.8 million and \$76.0 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 \$25.7 million and \$22.7 million in 2023 and 2022, respectively. There were no distributions returned to principal in 2023 and \$17.0 million was returned to principal in 2022. Postretirement liabilities of \$509.7 million and \$533.6 million as of June 30, 2023 and 2022, respectively, are reported in pension and postretirement obligations, net 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 for schools supports scholarships, fellowships, chairs, and other academic initiatives. Endowments designated by management support self-insurance liabilities and other general purposes. Cash not yet invested in the consolidated endowment pool as of June 30 is included in endowments designated for schools and other.

Invested in plant and other primarily includes the value of University property net of debt, and the impact of capital-related and retirement obligations. Capital-related obligations includes the change in 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, which is distributed at 4.75%, provided that such distribution is not less than the amount distributed in the previous year.

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, 2023 and 2022 was as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
	<i>(in thousands of dollars)</i>		
Endowment net assets – June 30, 2021	\$ 3,453,934	\$ 2,205,940	\$ 5,659,874
Endowment return	2,379	(1,164)	1,215
Contributions	951	38,583	39,534
Distributions for operations	(101,110)	(70,959)	(172,069)
Net transfers	20,210	-	20,210
Endowment net assets – June 30, 2022	\$ 3,376,364	\$ 2,172,400	\$ 5,548,764
Endowment return	84,200	44,538	128,738
Contributions	644	45,550	46,194
Distributions for operations	(132,441)	(81,249)	(213,690)
Net transfers	11,096	-	11,096
Endowment net assets – June 30, 2023	\$ 3,339,863	\$ 2,181,239	\$ 5,521,102

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:

	2023					
	Program Services					
	Academics	Research and Related	Student Services	Auxiliary Enterprises	Support Services	Total
	<i>(in thousands of dollars)</i>					
Salaries and wages	\$ 617,157	\$ 467,093	\$ 92,925	\$ 24,198	\$ 96,813	\$ 1,298,186
Fringe benefits	170,103	130,317	30,440	8,383	29,608	368,851
Total compensation	787,260	597,410	123,365	32,581	126,421	1,667,037
Supplies	36,975	87,062	11,205	3,815	9,425	148,482
Business and professional	80,225	273,388	53,483	49,819	60,118	517,033
Facilities	48,307	28,874	10,393	21,936	7,204	116,714
Depreciation	88,150	54,791	21,266	27,274	13,592	205,073
Interest	25,863	16,219	6,232	6,449	3,988	58,751
Rent	19,600	17,097	6,351	4,179	6,140	53,367
Other	13,956	8,580	11,187	23,304	(10,868)	46,159
Total operating expenses	1,100,336	1,083,421	243,482	169,357	216,020	2,812,616
Other components of net periodic benefit cost	11,227	8,497	1,690	440	1,762	23,616
Total	\$ 1,111,563	\$ 1,091,918	\$ 245,172	\$ 169,797	\$ 217,782	\$ 2,836,232

	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
Total	\$ 1,024,781	\$ 992,016	\$ 237,309	\$ 164,537	\$ 197,673	\$ 2,616,316

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, 2023 and 2022:

Service Agreement	Location on the Consolidated Financial Statements	2023	2022
<i>(in thousands of dollars)</i>			
Common paymaster arrangement ^(a)	Balance sheet	\$ 28,384	\$ 32,183
Facilities-related services, mail, telephone, printing, and other services ^(a)	Balance sheet	2,830	16,492
Accounts and notes receivable billed to UPMC		\$ 31,214	\$ 48,675
UPMC dual faculty support ^(b)	UPMC academic support	\$ 82,446	\$ 80,572
UPMC dean's tax, Children's Hospital of Pittsburgh, and other academic support ^(c)	UPMC academic support	77,948	82,956
UPMC academic affiliation agreement ^(d)	UPMC academic support	33,000	32,500
UPMC Hillman Cancer Center research support payments ^(e)	UPMC academic support	26,389	17,734
Rental revenue ^(f)	UPMC academic support	8,891	8,790
Health Sciences Library System ^(g)	UPMC academic support	6,389	6,016
Cost sharing for Medical and Health Sciences Foundation ^(h)	UPMC academic support	3,911	3,712
Institute for Personalized Medicine	UPMC academic support	2,280	2,039
Revenues from UPMC for academic support		241,254	234,319
UPMC grant revenue ⁽ⁱ⁾	Research grants and contracts	5,984	10,402
Total Revenues from UPMC		\$ 247,238	\$ 244,721
Health insurance coverage for University employees ^(j)	Fringe benefits	\$ 158,342	\$ 152,618
Rental expense paid to UPMC ^(f)	Rent	15,240	14,540
WPIC and UPMC Hillman Cancer Center research services ^(k)	Primarily compensation	34,139	29,643
Expenses paid to UPMC		\$ 207,721	\$ 196,801

- (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) 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.
- (c) 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.
- (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) The University is involved in certain rental arrangements in which the University acts as both lessor or lessee with UPMC and its affiliates.
- (g) UPMC provides support for their use of the University's Health Sciences Library System.
- (h) 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.
- (i) A portion of the University's sponsored program activity is provided by 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 2023 and 2022. Included in property, plant, and equipment is \$187.9 million and \$186.5 million at June 30, 2023 and 2022, respectively, related to the land, buildings, and equipment used by WPIC. Accumulated depreciation related to these assets totaled \$166.9 million and \$163.8 million at June 30, 2023 and 2022, respectively.

NOTE 16: COMMITMENTS AND CONTINGENCIES

Coronavirus Pandemic

In March 2020, the World Health Organization declared the novel coronavirus (COVID) a pandemic, which has negatively affected national, state, and local economies; global financial markets; and the higher education landscape in general. While the federal COVID public health emergency declaration ended on May 11, 2023, the University continues to monitor COVID, which 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 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.

Utilizing COVID relief funds, the University distributed student emergency grants of approximately \$7.7 million and \$27.6 million in 2023 and 2022, respectively. Total COVID relief revenues of \$29.8 million and \$57.7 million are recognized as grants and contracts – COVID relief in the Consolidated Statement of Activities in 2023 and 2022, respectively, including the portion allocable to meet institutional needs.

Other Commitments and Contingencies

At June 30, 2023 and 2022, the University had outstanding contractual commitments of \$581.0 million and \$201.2 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 18, 2023, the date on which the consolidated financial statements were issued and determined there were no subsequent events requiring additional disclosure or adjustment to the consolidated financial statements.

MEMBERSHIP OF THE BOARD OF TRUSTEES

<p>MEMBERS EX OFFICIO (NONVOTING)</p> <p>Josh D. Shapiro, Governor of the Commonwealth of Pennsylvania</p> <p>Dr. Khleid N. Mumin, Secretary of Education of the Commonwealth of Pennsylvania</p> <p>Rich Fitzgerald, Allegheny County Executive</p> <p>Edward C. Gainey, Mayor of the City of Pittsburgh</p>	<p>SPECIAL TRUSTEES</p> <p>Majdi B. Abulaban Robert O. Agbede Hui Debra Cen David C. Frederick John P. Gismondi Tamara M. Haddad Jeffrey D. Martchek David J. Morehouse Marlee S. Myers Arthur J. Rooney II Bryan S. Salesky Emil M. Spadafore Jr. David Tilstone</p>	<p>ALUMNI TRUSTEES</p> <p>Gary T. Brownlee Lisa A. Golden S. Jeffrey Kondis Larry J. Merlo Valerie Njie Michael G. Wells</p>
<p>MEMBER EX OFFICIO (VOTING)</p> <p>Joan T.A. Gabel, Chancellor and Chief Executive Officer</p>	<p>COMMONWEALTH TRUSTEES</p> <p><i>G: Governor appointment</i> <i>H: House appointment</i> <i>S: Senate appointment</i></p>	<p>EMERITUS TRUSTEES</p> <p>Thomas G. Bigley Suzanne W. Broadhurst Michael A. Bryson John G. Conomikes George A. Davidson Jr. Catherine D. DeAngelis 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 Anthony J. F. O'Reilly Robert A. Paul Robert P. Randall James C. Roddey Farrell Rubenstein Richard P. Simmons Charles M. Steiner William E. Strickland Jr. John A. Swanson Burton M. Tansky Stephen R. Tritch Thomas J. Usher Sam S. Zacharias</p>
<p>TERM TRUSTEES</p> <p>John A. Barbour SaLisa Berrien Eva T. Blum Sundaa Bridgett-Jones Louis R. Cestello David C. Chavern Vaughn S. Clagette James P. Covert Deborah J. Gillotti Edward J. Grefenstette Dawne S. Hickton Patricia D. Horoho Roberta A. Luxbacher John H. Pelusi Jr. Adam C. Walker</p>	<p>Jay Costa Jr. (S) Diane P. Holder (H) William K. Lieberman (S) John A. Maher III (H) Erin McDowell (H) Natalie Mihalek (H) Robert Ritson Jr. (S) John T. Tighe III (G) Peter C. Varischetti (S) John J. Verbanac (S) William Ward Jr. (G) Jake Wheatley Jr. (G)</p>	

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, 2023

Federal grantor/pass through grantor/program title	Assistance listing number (ALN)	Direct award or pass-through entity identifying number	Passed through to subrecipients	Federal expenditures
I. Research & Development Cluster:				
Department of Health and Human Services:				
Administration for Children and Families:				
Ohio State University	93.670	SPC-1000005813	\$ —	10,398
Ohio State University	93.670	SPC-1000007338	—	49,496
Subtotal 93.670			—	59,894
Total Administration for Children and Families			—	59,894
Administration for Community Living:				
Paralysis Resource Center	93.325	Direct	674	875
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433	Direct	167,562	4,669,404
Craig Hospital	93.433	2814-UPMC	—	19,504
KTM LLC	93.433	KTM LLC SUBAWD	—	27,283
Magee-Womens Research Institute & Foundation	93.433	4057	—	15,132
Medstar Health Research Institute Inc	93.433	5002154858	—	5,421
Research Foundation – State University of New York	93.433	R1293580	—	(7,509)
Research Foundation – State University of New York	93.433	R1294373	—	141,014
Research Foundation – State University of New York	93.433	R1326333	—	5,260
University of Michigan	93.433	SUBK00012505	26,194	33,975
University of Michigan	93.433	SUBK00015891	—	94,244
Subtotal 93.433			193,756	5,003,728
Commonwealth of Pennsylvania – Department of Health	93.RD	4400018535	—	65,699
Total Administration for Community Living			194,430	5,070,302
Agency for Healthcare Research and Quality:				
National Research Service Awards Health Services Research Training	93.225	Direct	—	124,540
Research on Healthcare Costs, Quality and Outcomes	93.226	Direct	158,076	853,600
COVID-19 Research on Healthcare Costs, Quality and Outcomes	93.226	Direct	23,094	440,279
Cincinnati Children's Hospital Medical Center	93.226	OS00000323/400247	—	4,361
Columbia University	93.226	2(GG014652-05)	—	49,886
Magee-Womens Research Institute & Foundation	93.226	4039	—	203,551
Oregon Health & Science University	93.226	1013200_PITTSBURGH	—	22,076
COVID-19 Research Foundation – State University of New York	93.226	100-1165500-90112	—	56,773
University of North Carolina	93.226	5111271	—	11,660
University of Utah	93.226	10055388-02	—	13,044
University of Wisconsin	93.226	0000001840	—	13,346
University of Wisconsin	93.226	0000002750	—	34,922
Vanderbilt University Medical Center	93.226	VUMC67801	—	37,720
Subtotal 93.226			181,170	1,741,218
Total Agency for Healthcare Research and Quality			181,170	1,865,758
Centers for Disease Control and Prevention:				
Prevention of Disease, Disability, and Death through Immunization and Control of Respiratory and Related Diseases	93.083	Direct	—	(150)
COVID-19 AMDA – The Society for Post-Acute and Long-Term Care Medicine	93.083	FP00024806	—	9,127
Subtotal 93.083			—	8,977
University of Maryland	93.084	19726 REQUEST: 2313	—	27,623
Injury Prevention and Control Research and State and Community Based Programs	93.136	Direct	—	168,419
Allegheny County	93.136	239092	—	368,777
Allegheny County	93.136	240645	—	334,181
Commonwealth of Pennsylvania – Department of Health	93.136	4300651914	—	415,344
Commonwealth of Pennsylvania – Department of Health	93.136	4300654631	31,629	346,678
Commonwealth of Pennsylvania – Department of Health	93.136	4300768867	—	73,844
Medical College of Wisconsin	93.136	5U01 CE002944-04-00	—	155,831
Temple University	93.136	269275-UPITT	—	157,111
Subtotal 93.136			31,629	2,020,185
Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects	93.185	Direct	105,597	3,432,567
COVID-19 Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects	93.185	Direct	73,866	699,785
Subtotal 93.185			179,463	4,132,352
Occupational Safety and Health Program	93.262	Direct	174,315	2,434,999
Mount Sinai School of Medicine	93.262	0254-B231-4609	—	33,417
Queens College	93.262	CM00009068-00	—	15,929
Subtotal 93.262			174,315	2,484,345
Rare Disorders: Research, Surveillance, Health Promotion and Education	93.315	Direct	—	87,695
Spina Bifida Association	93.315	SBCCN-DD001257	—	31,418
Subtotal 93.315			—	119,113
Johns Hopkins University	93.317	2005107291	—	(60)
Johns Hopkins University	93.317	5NU50CK000487-05S	—	70,245
Johns Hopkins University	93.317	Passthrough Number Not Available	—	67,422
Subtotal 93.317			—	137,607

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

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

<u>Federal grantor/pass through grantor/program title</u>	<u>Assistance listing number (ALN)</u>	<u>Direct award or pass-through entity identifying number</u>	<u>Passed through to subrecipients</u>	<u>Federal expenditures</u>
Allegheny County	93.323	248207	\$ —	17,528
Commonwealth of Kentucky	93.336	2000001742	—	74,674
Commonwealth of Kentucky	93.336	2200001741	—	141,627
Commonwealth of Pennsylvania – Department of Health	93.336	4300691393	—	482,775
North Dakota Department of Health	93.336	PF19.079	—	496,558
Subtotal 93.336			—	1,195,634
National Assoc of Chronic Disease Directors	93.421	230286	—	11,916
National Environmental Health Association	93.421	MAHC	—	(133)
COVID-19 Task Force For Global Health Inc	93.421	TFGH COVID-19 DATA	—	20,072
COVID-19 Task Force For Global Health Inc	93.421	TFGH: COVID19 DATAI	—	52,846
Subtotal 93.421			—	84,701
Commonwealth of Pennsylvania – Department of Health	93.426	4300703084	—	53
Commonwealth of Pennsylvania – Department of Health	93.426	4300740335	—	118,471
Subtotal 93.426			—	118,524
Commonwealth of Pennsylvania – Department of Health	93.436	4300682487	—	45,432
Commonwealth of Pennsylvania – Department of Health	93.436	4300768578	—	7,128
Subtotal 93.436			—	52,560
Allegheny County	93.738	233078	—	100,733
COVID-19 Allegheny County	93.738	259011	—	34,934
COVID-19 Allegheny County	93.738		—	6,886
Subtotal 93.738			—	142,553
Allegheny County	93.945	266256	—	5,686
Magee-Womens Research Institute & Foundation	93.991	8133	—	717
Other Centers for Disease Control & Prevention	93.RD	Direct	61,716	1,128,073
COVID-19 Centers for Disease Control & Prevention	93.RD	Direct	—	296,650
Allegheny County	93.RD	242964A	—	140,457
COVID-19 Allegheny County	93.RD	263572	—	161,902
COVID-19 Allegheny County	93.RD	276795	—	133,196
New Mexico Institute of Mining and Technology	93.RD	P0022008	—	33,386
Pennsylvania Pharmacists Association	93.RD	Pennsylvania Pharmacy	—	18,487
COVID-19 University of Alabama	93.RD	000529609-001	—	300
Subtotal 93.RD			61,716	1,912,451
Total Centers for Disease Control and Prevention			447,123	12,460,556
Centers for Medicare and Medicaid Services:				
Meharry Medical College	93.779	210611PJ059	—	47,039
Total Centers for Medicare and Medicaid Services			—	47,039
Food and Drug Administration:				
Food & Drug Administration Research	93.103	Direct	46,666	327,585
Carnegie Mellon University	93.103	1090649-438079	—	(4,218)
Children's Hospital of Philadelphia	93.103	3201480822	—	21,851
Children's Hospital of Philadelphia	93.103	3201480823	—	111,802
Critical Path Institute	93.103	NEONATAL PILOT	—	28,685
Seattle Children's Hospital	93.103	12759SUB	—	2,347
University of Florida	93.103	SUB00002751	—	(1,046)
University of Florida	93.103	SUB00003308	—	17,342
Subtotal 93.103			46,666	504,348
Other Food and Drug Administration	93.RD	Direct	—	408,404
COVID-19 American College of Medical Toxicology	93.RD	ToxC	—	10,784
Duke University	93.RD	250543	—	1,458
Harvard Pilgrim Health Care	93.RD	75F40119F19001	26,387	51,966
Magee-Womens Research Institute & Foundation	93.RD	9154	—	73,076
ReveraGen BioPharma, Inc.	93.RD	1R01 FD007284-01	—	24,220
Subtotal 93.RD			26,387	569,908
Total Food and Drug Administration			73,053	1,074,256
Health Resources and Services Administration:				
Maternal and Child Health Federal Consolidated Programs	93.110	Direct	—	31,191
Children's Hospital of Los Angeles	93.110	CHAT 1901	—	1,443
Hemophilia Center of Western Pennsylvania	93.110	AWD00002738	12,710	24,385
Subtotal 93.110			12,710	57,019
Research Institute at Nationwide Children's Hospital	93.127	710040-0822-00	—	51,084
Research Institute at Nationwide Children's Hospital	93.127	710040-0823-00	—	114,146
Subtotal 93.127			—	165,230
Futures Without Violence	93.129	3937	—	39,993
HIV-Related Training and Technical Assistance	93.145	Direct	2,669,705	3,520,279
University of Massachusetts	93.145	OSP29994-09	—	28,129
Subtotal 93.145			2,669,705	3,548,408
National Research Service Award in Primary Care Medicine	93.186	Direct	—	400,734
Rural Health Redesign Center	93.211	HRSa-PREP	—	105,714
Primary Care Training and Enhancement	93.884	Direct	—	271,874
Ferre Institute Inc	93.RD	REGIONAL GENETICS	—	21,899
Hennepin Healthcare Research Institute	93.RD	75R60220C00011	—	51,127
Mission Analytics Group, Inc.	93.RD	2021MAG018	—	276
Mission Analytics Group, Inc.	93.RD	2022MAG004	—	19,547
The Primary Health Network	93.RD	Passthrough Number Not Available	—	21,595
Subtotal 93.RD			—	114,444
Total Health Resources and Services Administration			2,682,415	4,703,416

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

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

Federal grantor/pass through grantor/program title	Assistance listing number (ALN)	Direct award or pass-through entity identifying number	Passed through to subrecipients	Federal expenditures
National Institutes of Health:				
Duke University	93.077	2036158	\$ —	2,523
Globin Solutions, Inc.	93.113	Direct	350,268	4,395,900
Mount Sinai School of Medicine	93.113	GSISUB2020002	—	120,403
University of New Mexico	93.113	0255-C301-4609	—	31,907
University of New Mexico Health Sciences Center	93.113	3RAV2	—	(575)
Wayne State University	93.113	3PY70	—	13,735
	93.113	WSU23064	—	40,691
Subtotal 93.113			350,268	4,602,061
Oral Diseases and Disorders Research	93.121	Direct	1,365,109	9,754,260
Children's Hospital of Philadelphia	93.121	GRT-00002712	—	11,247
International Agency for Research on Cancer	93.121	GEP/17/05	—	44,028
Johns Hopkins University	93.121	2005570621	—	142,122
Lundquist Institute	93.121	MS-32271	—	75,924
Massachusetts General Hospital	93.121	234245	—	1,728
Massachusetts General Hospital	93.121	240235	—	152,117
Mayo Clinic Jacksonville	93.121	THE-270991-02	—	9,466
NanoMAG, LLC	93.121	SURGICAL SYSTEMS	—	31,479
Tetralmaging LLC	93.121	2-R42-EB26401-02A1	—	17,427
Texas A&M University	93.121	M1802125	—	19,115
University of California at San Francisco	93.121	13351sc	—	19,355
University of California Davis	93.121	A22-3365-S001	—	44,516
University of Colorado	93.121	FY21.1090.001	—	(5,020)
University of Iowa	93.121	S03736-01	—	59,027
University of Michigan	93.121	Passthrough Number Not Available	—	66,988
University of Michigan	93.121	SUBK00011409	—	823,815
University of Michigan	93.121	SUBK00011419	—	(1,369)
University of Michigan	93.121	SUBK00013929	—	123,905
University of Michigan	93.121	SUBK00015323	—	(37)
University of Michigan	93.121	SUBK00017169	—	158,826
University of Michigan	93.121	SUBK00017217	—	129,701
University of Texas Health Science Center at Houston	93.121	SA0003222	—	55,628
University of Texas M.D. Anderson Cancer Center	93.121	3001348806	—	53,786
Subtotal 93.121			1,365,109	11,788,034
NIEHS Superfund Hazardous Substances Basic Research and Education	93.143	Direct	—	174,825
State University of New York	93.143	R1249497	—	61,666
Subtotal 93.143			—	236,491
Human Genome Research	93.172	Direct	213,382	1,375,596
Cincinnati Children's Hospital Medical Center	93.172	O500000544/400362	—	55,303
Indiana University	93.172	8661	—	5,863
Indiana University	93.172	9288	—	385,783
Subtotal 93.172			213,382	1,822,545
Research Related to Deafness and Communication Disorders	93.173	Direct	785,085	8,612,819
Lehigh University	93.173	544396-78001	—	44
Massachusetts Eye and Ear Infirmary	93.173	530879	—	1,663
Miami University	93.173	G02924	—	(2,444)
New York University School of Medicine	93.173	18-A0-00-1000392	—	(11,537)
PhotoniCare Inc	93.173	PITT R44DC017422-01	—	124,417
Prentke Romich Company	93.173	5020	—	117,663
University of Delaware	93.173	55474	—	42,665
University of Iowa	93.173	S01772-01	—	17,000
University of Michigan	93.173	SUBK00012995	—	203,674
University of Utah	93.173	10041913-007	—	721
University of Utah	93.173	10050816-02	—	165,976
Washington University in St. Louis	93.173	WU-22-0422	—	22,078
Subtotal 93.173			785,085	9,294,739
Research and Training in Complementary and Integrative Health	93.213	Direct	293,443	2,212,389
Boston Medical Center	93.213	02_UP_05378CG	—	9,605
Boston Medical Center	93.213	5378-PITT-04A3	—	279,108
Boston Medical Center	93.213	6480-UPITT-04S1-01	—	21,889
Boston Medical Center	93.213	7528/100276859	—	129,810
Emory University	93.213	A442216	—	(29,675)
Emory University	93.213	A806519	—	196,784
Northwestern University	93.213	60047299 PITT	—	248,876
Rand Corporation	93.213	SCON-00000545	—	7,298
University of Minnesota	93.213	P007910101	—	758,520
University of Minnesota	93.213	P008475101	—	26,260
Washington State University	93.213	132416 G004253	—	(1,336)
Washington State University	93.213	132416 SPC003388	—	75,296
Washington State University	93.213	132416 SPC004758	—	364,257
Subtotal 93.213			293,443	4,299,081
National Center on Sleep Disorders Research	93.233	Direct	26,413	701,261
Boston University	93.233	4500004321	—	33,803
Johns Hopkins University	93.233	2005126957	—	78,818
Northeastern University	93.233	500815-78050	—	52,888
Ohio State University	93.233	GR120702/SPC-1000004	—	(35,981)
University of Iowa	93.233		—	209,189
Subtotal 93.233			26,413	1,039,978
Mental Health Research Grants	93.242	Direct	5,055,455	56,598,486
Baylor College of Medicine	93.242	7000001836	—	4,432
Brigham & Women's Hospital	93.242	117987	—	33,681
Butler Hospital	93.242	5001701UPITT	—	6,857
C4 Innovations, LLC	93.242	5546-01-2018	—	(7,728)

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

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

Federal grantor/pass through grantor/program title	Assistance listing number (ALN)	Direct award or pass-through entity identifying number	Passed through to subrecipients	Federal expenditures
California State University Dominguez Hills Toro Auxiliary Partners	93.242	7K01MH123505-PITT	\$ —	49,293
Carnegie Mellon University	93.242	1090522-390404	—	6,285
Carnegie Mellon University	93.242	1090534-406558	—	(572)
Carnegie Mellon University	93.242	1090626-431290	—	25,005
Carnegie Mellon University	93.242	1090707-454895	—	92,994
Carnegie Mellon University	93.242	1090724-461139	—	67,975
Case Western Reserve University	93.242	RESS14936	—	13,673
Centre for Addiction and Mental Health	93.242	19-121	—	(32,218)
Children's Hospital of Boston	93.242	GENFD0002177693	—	21,883
Children's Hospital of Philadelphia	93.242	GRT-00002443	—	31,443
Children's Research Institute	93.242	30006090-01	—	27,701
Drexel University	93.242	900090	—	8,698
Father Flanagan's Boys Home	93.242	96482-B	—	71,501
Florida International University	93.242	80000826801 UG/000145	—	19,794
Georgia State University	93.242	SP00014034-01	—	(271)
Hartford Hospital	93.242	126370-UP1	—	14,618
Medical University of South Carolina	93.242	A00-3829-S001	—	15,076
Mount Sinai School of Medicine	93.242	0255-5324-4609	—	50,874
Mount Sinai School of Medicine	93.242	0255-C411-4609	—	181,419
Mount Sinai School of Medicine	93.242	0255-G201-4609	—	47,646
Mount Sinai School of Medicine	93.242	20210501-PITT	—	(19,088)
NuReim, Inc.	93.242	20220511-PITT	—	259,391
NuReim, Inc.	93.242	GR124022	—	(4,582)
Ohio State University	93.242	GR124396	—	69,050
Ohio State University	93.242	GR124396	—	11,562
COVID-19 Oregon Research Institute	93.242	ADULT MENTAL HEALTH	—	14,631
Rand Corporation	93.242	SCON-00000433	—	12,856
COVID-19 Research Foundation – State University of New York	93.242	100-1172786-93398	—	103,492
Research Foundation for Mental Hygiene, Inc.	93.242	1013807 / 5 / 26690	—	312,153
Research Foundation for Mental Hygiene, Inc.	93.242	143742	—	53,697
Research Foundation for Mental Hygiene, Inc.	93.242	155098	—	111,393
Research Foundation for Mental Hygiene, Inc.	93.242	159538	—	18,391
Rowan University	93.242	51408-1	—	32,969
SIMmersion LLC	93.242	5076-PITT	—	23,872
State University of New York	93.242	94804-1176155_UPITT	—	24,089
University of California at Berkeley	93.242	00010234	—	4,011
University of California at San Francisco	93.242	12753SC	—	15,725
University of California at San Francisco	93.242	13183sc	—	(58)
University of Colorado	93.242	FY20.1021.003	—	86,887
University of Connecticut	93.242	UCHC7-147222303-A1	—	130,659
University of Illinois	93.242	18467	—	169,237
University of Maryland	93.242	20091 REQUEST:2736	—	49,710
University of Maryland	93.242	F305558-1	—	25,376
University of North Carolina	93.242	5120382	—	67,518
University of Oregon	93.242	215770A	—	40,919
University of Oregon	93.242	217730B	—	288,708
University of Oregon	93.242	281450A	—	(18,320)
University of Rochester	93.242	416630-G	—	60,321
University of Rochester	93.242	SUB00000212/URFAOGR5	—	406,460
University of Rochester	93.242	SUB00000363	—	145,400
University of Vermont	93.242	32146SUB52469	—	236,964
University of Western Australia	93.242	7R01 MH118218-02	—	20,810
Vanderbilt University	93.242	62433	—	17,227
Vanderbilt University	93.242	UNIV62355	—	185,287
Washington University in St. Louis	93.242	WU-21-150	—	2,468
Washington University in St. Louis	93.242	WU-22-0030	—	64,535
Yale University	93.242	CON80002971 GR112659	—	(3,030)
Yale University	93.242	CON80003049 GR113106	—	16,121
Yale University	93.242	CON80003049 GR113106	16,121	350,286
Yale University	93.242	CON80003680 GR116235	19,749	13,701
COVID-19 Yale University	93.242	CON80003976 GR118115	—	(1,007)
Yale University	93.242	GR100611-CON80000808	—	19,169
Yale University	93.242	Passthrough Number Not Available	—	—
Subtotal 93.242			5,091,325	60,767,495
Alcohol Research Programs	93.273	Direct	560,236	8,714,761
Carnegie Mellon University	93.273	1090526-449335	—	13,364
Cleveland Clinic Lerner College of Medicine	93.273	1319-SUB	—	29,803
Pacific Institute for Research and Evaluation	93.273	0097.40.06	—	79,397
Pacific Institute for Research and Evaluation	93.273	1124.41.03	—	14,045
University of Oregon	93.273	217900A	—	13,770
University of Utah	93.273	10058926-01-Pitt	—	8,587
Vanderbilt University Medical Center	93.273	VUMC95641	—	121,582
Wayne State University	93.273	WSU18014	—	(380)
Subtotal 93.273			560,236	8,994,929
Drug Abuse and Addiction Research Programs	93.279	Direct	2,906,177	19,964,977
COVID-19 Drug Abuse and Addiction Research Programs	93.279	Direct	—	53,834
American College of Medical Toxicology	93.279	2020PITT	—	1,731
Arizona State University	93.279	ASUB00001052	—	53,263
Boston Medical Center	93.279	03_UPITT_05701	—	12,395
Boston University	93.279	4500004231	—	19,702
Carnegie Mellon University	93.279	1090663-438851	—	65,424
Duke University	93.279	271449	—	21,093
Father Flanagan's Boys Home	93.279	96480-B	—	85,701
Hennepin Healthcare Research Institute	93.279	15312-8	—	(12,093)
Hennepin Healthcare Research Institute	93.279	15390-08	—	232,820
Magee-Womens Research Institute & Foundation	93.279	6590	—	121,774
Magee-Womens Research Institute & Foundation	93.279	8132	—	459,907
Magee-Womens Research Institute & Foundation	93.279	8135	—	297,059
Neuroptics	93.279	R44DA055407-UP	—	41,654
New York University	93.279	20-00-00-1005210	—	53,723
New York University	93.279	21-A0-S1-003671	—	(43,548)
New York University	93.279	22-A0-S3-003671	—	449,496

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<u>Federal grantor/pass through grantor/program title</u>	<u>Assistance listing number (ALN)</u>	<u>Direct award or pass-through entity identifying number</u>	<u>Passed through to subrecipients</u>	<u>Federal expenditures</u>
Northwestern University	93.279	60050859 PITT	\$ —	15,870
OpalGenix Inc.	93.279	OPIOD OUTCOMES	—	75,003
OpalGenix Inc.	93.279	OPIOD OUTCOMES ICORP	—	4
OpalGenix Inc.	93.279	PAIN MANAGEMENT	—	123,571
COVID-19 Rutgers University	93.279	1734	—	(1)
San Diego State University	93.279	D853104SA908A15A484B	—	11,389
SRI International	93.279	PO27396	—	(68)
Tamade, LLC	93.279	01 PITT	—	8
University of Florida	93.279	SUB00002788	—	34,733
University of Michigan	93.279	UNIVERSITY OF MICH	—	4,831
University of Nebraska Medical Center	93.279	34-5250-2009-001	—	(1,873)
University of New Mexico	93.279	3RGH5	—	50,255
University of New Mexico	93.279	Passthrough Number Not Available	—	12,760
University of Utah	93.279	10058141-01	—	21,227
Virginia Commonwealth University	93.279	FP00012292_SA001	—	88,599
Virginia Commonwealth University	93.279	FP00013335_SA002	—	60,220
Yale University	93.279	CON80003829 GR117125	—	91,999
Yale University	93.279	CON80004123 GR119032	—	45,112
Yale University	93.279	CON80004156 GR119225	—	4,099
Yale University	93.279	GR113151	—	(5,065)
Subtotal 93.279			2,906,177	22,511,585
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	Direct	635,032	3,796,675
Carnegie Mellon University	93.286	1090537-404150	—	16,095
Carnegie Mellon University	93.286	1090638-440020	—	9,490
Case Western Reserve University	93.286	RES515559	—	(3,175)
Children's Hospital of Boston	93.286	GENFD0002217843	—	21,476
Children's Hospital of Los Angeles	93.286	RGF010339-B	—	(5,011)
Cornell University	93.286	142035-21578	—	35,846
Illinois Institute of Technology	93.286	A19-0016-S001	—	45,778
Johns Hopkins University	93.286	2005200417	—	5,362
Magee-Womens Research Institute & Foundation	93.286	2240	—	27,025
Magee-Womens Research Institute & Foundation	93.286	4056	—	77,318
Massachusetts General Hospital	93.286	233327	—	53,557
University of California at Los Angeles	93.286	1520 G YA802	—	20,487
University of Michigan	93.286	SUBK00014332	—	50,643
University of Virginia	93.286	AWD-004226.GR100679	—	166,299
University of Wisconsin	93.286	0000000358	—	26,415
Subtotal 93.286			635,032	4,344,280
Minority Health and Health Disparities Research	93.307	Direct	494,637	2,754,681
Magee-Womens Research Institute & Foundation	93.307	23239	—	132,617
Rutgers University	93.307	1933	—	138,801
Rutgers University	93.307	SUB000002774	—	73,303
Stanford University	93.307	62795220-209656	—	12,036
University of Arizona	93.307	462673	—	28,944
University of California at Irvine	93.307	2022-1799	—	15,037
University of Colorado	93.307	FY22.1146.001	—	8,649
University of New Mexico	93.307	3RGV7	—	15,132
University of New Mexico	93.307		—	66,300
Subtotal 93.307			494,637	3,245,400
Trans-NIH Research Support	93.310	Direct	4,606,357	28,322,218
Battelle Memorial Institute	93.310	503935	—	37,210
Carnegie Mellon University	93.310	1090629-423516	—	(3,315)
Carnegie Mellon University	93.310	1090656-436632	—	173,153
Carnegie Mellon University	93.310	1090672-449020	—	3,248
Carnegie Mellon University	93.310	1090696-438803	—	36,635
Carnegie Mellon University	93.310	1090719-463939	—	1,312,327
Carnegie Mellon University	93.310	1090750-438803	—	82,888
COVID-19 Central Michigan University	93.310	F64627	—	(516)
COVID-19 Central Michigan University	93.310	F65066	—	25,301
Columbia University	93.310	1(GG018077-01)	—	107,545
Emory University	93.310	A389307	—	(1)
Emory University	93.310	A588480	—	19,766
General Electric	93.310	401184937	—	132,667
Micro-Leads, Inc.	93.310	30T2OD024908-01S2	—	(3,565)
Micro-Leads, Inc.	93.310	30T2OD024908-01S4	—	8,464
Mount Sinai School of Medicine	93.310	0255-E503-4609	—	48,229
University of Rochester	93.310	417410-G/GR510838	—	100,461
University of Rochester	93.310	417410G/UR FAO GR510	—	27,409
Subtotal 93.310			4,606,357	30,430,124
National Center for Advancing Translational Sciences	93.350	Direct	1,990,476	20,275,740
Cedars-Sinai Medical Center	93.350	0001449794	—	(2,268)
Cedars-Sinai Medical Center	93.350	0002074581	—	30,877
Children's Hospital of Boston	93.350	GENFD0002072989	—	(1,310)
Children's Hospital of Boston	93.350	GENFD0002292911	—	74,739
COVID-19 Duke Clinical Research Institute	93.350	A03-4754	—	323
COVID-19 Duke Clinical Research Institute	93.350	WBSEA034559SPS266338	—	53,628
Neochromosome, Inc.	93.350	Neo-Pitt-HSV	—	(6,734)
Rockefeller University	93.350	NEONATAL DIET TYPE	—	5,322
Simulations Plus, Inc	93.350	2R44TR003535-03	—	368,796
Tufts Medical Center	93.350	5017092-SERV	—	75,766
University of Texas Health Science Center at San Antonio	93.350	169779/169776	—	3,349
University of Virginia	93.350	GB11012_PO#2381346	—	57,937
Vanderbilt University	93.350	UNIV60378	—	521,559
Subtotal 93.350			1,990,476	21,458,024
Research Infrastructure Programs	93.351	Direct	265,025	3,110,668
Carnegie Mellon University	93.351	1090520-394508	—	5,995
Magee-Womens Research Institute & Foundation	93.351	2667	—	75,534
Subtotal 93.351			265,025	3,192,197

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Research Institute at Nationwide Children's Hospital	93.353	700210-0824-02	\$ —	5,114
University of Chicago	93.353	AWD102439	—	307,488
Subtotal 93.353			—	312,602
Nursing Research	93.361	Direct	643,040	3,046,925
Cornell University	93.361	84286-11030	—	2,713
Ohio State University	93.361	SPC-10000044182	—	18,955
Rand Corporation	93.361	SCON-00000379	—	37,577
University of California at San Francisco	93.361	11808sc	—	1,422
University of Colorado	93.361	FY20.10111.001	—	15,413
University of North Carolina	93.361	5106245	—	1,870
Subtotal 93.361			643,040	3,124,875
University of Washington	93.368	UWSC14285	—	17,028
Cancer Cause and Prevention Research	93.393	Direct	905,778	9,798,809
Brigham & Women's Hospital	93.393	127970	—	66,724
Brown University	93.393	00001962	—	60,584
Carnegie Mellon University	93.393	1090617-429056	—	43,520
Carnegie Mellon University	93.393	1090617-429439	—	30,278
Children's Hospital of Boston	93.393	GENFD0002086524	—	27,182
Children's Hospital of Boston	93.393	GENFD0002239078	—	132,992
Children's Hospital of Boston	93.393	GENFD0002257168	—	145,325
Emory University	93.393	A360034	—	231,174
Emory University	93.393	DUA00002701	—	10,357
International Agency for Research on Cancer	93.393	CRA/GEP/2018/1	—	11,289
Kaiser Foundation Research Institute	93.393	RNG211477-UPITTS-01	—	42,017
Magee-Womens Research Institute & Foundation	93.393	7425	—	79,291
Northwestern University	93.393	60047262 PITT	—	7,705
University of California Santa Cruz	93.393	A21-0753-S001	—	75,657
University of Colorado	93.393	FY20.788.001	—	33,476
University of Hawaii	93.393	KA1570	—	427
University of Hawaii	93.393	KA1860	—	15,715
University of Iowa	93.393	S02306-01	—	127,449
University of Texas M.D. Anderson Cancer Center	93.393	3001871816	—	9,011
Vanderbilt University Medical Center	93.393	VUMC74743	—	15,301
Washington State University	93.393	141079-SPC004944	—	66,354
Subtotal 93.393			905,778	11,030,637
Cancer Detection and Diagnosis Research	93.394	Direct	1,764,465	8,745,429
Boston University	93.394	4500002272	—	5,914
Brigham & Women's Hospital	93.394	115580	—	5,722
Cedars-Sinai Medical Center	93.394	0002092495	—	35,650
Duke University	93.394	PITT-DUKE RESEARCH	—	15,000
Fred Hutchinson Cancer Research Center	93.394	0001130559	—	81,010
International Agency for Research on Cancer	93.394	CRA-GEM-2022-17	—	33,996
Johns Hopkins University	93.394	2005765129	—	24,427
Johns Hopkins University	93.394	2005781728	—	33,427
Johns Hopkins University	93.394	JHU_BRAND YR5	—	(691)
Johns Hopkins University	93.394	Passthrough Number Not Available	—	8,091
Magee-Womens Research Institute & Foundation	93.394	5111	—	67,855
Memorial Sloan Kettering Cancer Center	93.394	Passthrough Number Not Available	—	2,500
Ohio State University	93.394	GR126757	—	81,358
University of Arizona	93.394	648460	—	90,577
University of Chicago	93.394	AWD042423-03	—	(37,280)
University of Chicago	93.394	AWD042423-03	7,413	7,413
University of Chicago	93.394	AWD101457	—	5,978
University of Pennsylvania	93.394	581239	—	247
University of Pennsylvania	93.394	584913	—	56,782
University of Texas M.D. Anderson Cancer Center	93.394	3002042555	—	105,889
Van Andel Institute	93.394	Passthrough Number Not Available	—	24,392
Van Andel Institute	93.394	V313-R1-2	—	72,462
Vanderbilt University Medical Center	93.394	VUMC79758	—	(9,710)
Subtotal 93.394			1,771,878	9,456,438
Cancer Treatment Research	93.395	Direct	911,182	13,673,979
Brigham & Women's Hospital	93.395	120624	—	267,532
Brigham & Women's Hospital	93.395	120627	—	134,307
Brigham & Women's Hospital	93.395	BWH ALLIANCE	—	474
Cedars-Sinai Medical Center	93.395	1925076	—	1,981
Cedars-Sinai Medical Center	93.395	2135243	—	29,562
Children's Hospital of Boston	93.395	GENFD0002286385	—	20,351
Children's Hospital of Philadelphia	93.395	3208130624	—	(9,811)
Children's Hospital of Philadelphia	93.395	FP00025505_SUB26_01	—	5,428
Children's Research Institute	93.395	30004166-04	—	8,375
Duke University	93.395	303000607	—	17,088
Duke University	93.395	303001356	—	33,417
Duke University	93.395	A033349	—	138,917
Ecog-Acrin Medical Research Foundation, Inc.	93.395	NCORP AGREEMENT	—	1,057
Ecog-Acrin Medical Research Foundation, Inc.	93.395	NCTN AGREEMENT	—	156
Fred Hutchinson Cancer Research Center	93.395	0001044834	—	2,118
Fred Hutchinson Cancer Research Center	93.395	0001110040	—	6,284
George Washington University	93.395	21-M20	—	35,674
Hackensack Meridian Health	93.395	G10183-2231	—	69,338
Johns Hopkins University	93.395	ABTC 1302	—	406
Mayo Clinic Rochester	93.395	ALLIANCE	—	2,678
NRG Oncology Foundation, Inc.	93.395	NRG FED	—	44,636
NSABP Foundation, Inc.	93.395	NRG-RASTOGI-GY6	—	2,085
NSABP Foundation, Inc.	93.395	NSABP-Rastogi-GY6	—	143,600
Public Health Institute	93.395	AR06746	—	48,281
Public Health Institute	93.395	AR06769	—	21,016
Public Health Institute	93.395	PCR	—	118,108
Public Health Institute	93.395	WLI	—	90,470
Roswell Park Cancer Institute	93.395	431-01	65,942	268,174

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Roswell Park Cancer Institute	93.395	Passthrough Number Not Available	\$ —	(92,943)
St. Jude Children's Research Hospital	93.395	110068210-7942651	—	8,414
St. Jude Children's Research Hospital	93.395	110068220-7998045	—	4,820
St. Jude Children's Research Hospital	93.395	11006823K-8080808	—	55,492
St. Jude Children's Research Hospital	93.395	PBTC-059	—	578
St. Jude Children's Research Hospital	93.395	STUDY CX-4945	—	60
Texas State University	93.395	19022-83187-1	—	18,344
Tradewind Bioscience Inc.	93.395	6826	—	13,979
University of Chicago	93.395	AWD042423-03	—	1,090,118
University of Chicago	93.395	AWD042423-03-PR	116,499	3,048,751
University of Illinois	93.395	16349.04	—	91,348
University of Michigan	93.395	3004687808	—	95,626
University of Michigan	93.395	SUBK00011426	—	(450)
University of Texas Southwestern Medical Center	93.395	220502 PO 0002663	—	79,110
Subtotal 93.395			<u>1,093,623</u>	<u>19,588,928</u>
Cancer Biology Research	93.396	Direct	1,064,127	11,891,939
Aethlon Medical, Inc.	93.396	0001	—	363
City of Hope National Medical Center	93.396	63747.2010691.669301	—	39,840
Hackensack Meridian Health	93.396	G10177-2227	—	42,611
Hackensack Meridian Health	93.396	S10035-2230	—	36,600
Indiana University	93.396	9646-UP	—	3,985
Johns Hopkins University	93.396	2004525404	—	351
Magee-Womens Research Institute & Foundation	93.396	6810	—	234,804
Magee-Womens Research Institute & Foundation	93.396	6819	—	267,964
University of Chicago	93.396	AWD101836	—	20,487
University of Hawaii	93.396	KA1805	—	151,860
University of Texas M.D. Anderson Cancer Center	93.396	3001122307	—	8,691
University of Utah	93.396	10037968-05-PIT	—	14,866
Wistar Institute	93.396	25820-02-369	—	57,429
Wistar Institute	93.396	25896-02-370	—	336,069
Wistar Institute	93.396	29016-02-324	—	197,360
Subtotal 93.396			<u>1,064,127</u>	<u>13,305,219</u>
Cancer Centers Support Grants	93.397	Direct	33,932	8,773,667
COVID-19 Cancer Centers Support Grants	93.397	Direct	266,163	506,811
Mayo Clinic Rochester	93.397	UNI-245908-03	—	4,904
Mayo Clinic Rochester	93.397	UNI-245908-04	—	26,766
Roswell Park Cancer Institute	93.397	451-01 SPORE	—	2,727
Roswell Park Cancer Institute	93.397	451-02	—	14,234
Subtotal 93.397			<u>300,095</u>	<u>9,329,109</u>
Cancer Research Manpower	93.398	Direct	—	2,594,081
Ecog-Acrin Medical Research Foundation, Inc.	93.399	UG1CA189828-06-PITT1	—	19,735
NRG Oncology Foundation, Inc.	93.399	NCORP-FORTE-PITT-GY7	—	105,570
NRG Oncology Foundation, Inc.	93.399	NCORP-FORTE-PITT-GY8	—	838,053
NRG Oncology Foundation, Inc.	93.399	NCORP-Yothers-GY9	—	1,271,949
Public Health Institute	93.399	PER CASE RB	—	42,531
University of Chicago	93.399	AWD100665	—	36,166
Subtotal 93.399			—	<u>2,314,004</u>
Cardiovascular Diseases Research	93.837	Direct	3,500,407	38,018,955
COVID-19 Cardiovascular Diseases Research	93.837	Direct	—	(12,601)
Brigham & Women's Hospital	93.837	128085	—	25,219
Brown University	93.837	00001214	—	11,248
Carnegie Mellon University	93.837	1090704-454175	—	168,304
Case Western Reserve University	93.837	RES516038	—	129,869
Children's Hospital of Philadelphia	93.837	962896RSUB3200170321	—	7,673
Cincinnati Children's Hospital Medical Center	93.837	OS00000236/400127	—	501
Cincinnati Children's Hospital Medical Center	93.837	OS00000329/313946	—	42,145
Cornell University	93.837	137625-20921	—	43,681
Duke University	93.837	2037894	—	783
Free Flow Medical Devices LLC	93.837	OMNIPHOBIC COATING	—	25,020
HealthCore, Inc.	93.837	EXHIBIT B TO MCTA	—	2,926
HealthCore, Inc.	93.837	EXHIBIT D	—	2,356
HealthCore, Inc.	93.837	FUEL OLE	—	13,814
HealthCore, Inc.	93.837	HEART NETWORK	—	52,133
HealthCore, Inc.	93.837	Oxandrolone Study	—	18,419
Henry M. Jackson Foundation	93.837	3735	—	1,150
Kaiser Foundation Research Institute	93.837	RNG209939-01	—	8,128
Kent County Memorial Hospital	93.837	5001731-11-UPITT	—	3,795
Magee-Womens Research Institute & Foundation	93.837	2237	—	464,422
Magee-Womens Research Institute & Foundation	93.837	5271	—	987
Magee-Womens Research Institute & Foundation	93.837	5300	—	19,716
Magee-Womens Research Institute & Foundation	93.837	5303	—	21,839
Magee-Womens Research Institute & Foundation	93.837	5306	—	9,374
Magee-Womens Research Institute & Foundation	93.837	Passthrough Number Not Available	—	75,010
Massachusetts General Hospital	93.837	225709	—	35,469
Missouri University of Science & Technology	93.837	00080155-01	—	3,536
Northwestern University	93.837	60056895 PITT	—	432,986
Ohio State University	93.837	GR122282	—	11,428
Ohio State University	93.837	GR127218	—	21,308
Oregon Health & Science University	93.837	1011985_UPITT	—	(13,309)
Rhode Island Hospital	93.837	7137840	—	14,326
RTI International	93.837	13-312-0217457-66874	—	26,959
Rural Health Redesign Center	93.837	SUB00000252	—	7,185
Stanford University	93.837	62813576-191712	—	207,920
Texas A&M University	93.837	M2103089	—	(2,337)
University of California at Los Angeles	93.837	1520 G WC256	—	89,989
University of California at San Francisco	93.837	12481sc	—	8,020
University of California San Diego	93.837	704528	—	104,261
University of California San Diego	93.837	705663	—	23,037
University of California San Diego	93.837	KR 705134	—	34,168

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University of Maryland, Baltimore	93.837	3002581 REQUEST 4840	\$ —	3,727
University of Michigan	93.837	SUBK00012344C-003	25,500	261,242
University of Minnesota	93.837	N006187439	—	(3,438)
University of Nebraska Medical Center	93.837	34-5170-2217-001	—	5,142
University of Nebraska Medical Center	93.837	34-5224-2009-001	—	244,153
University of Pennsylvania	93.837	578977	—	5,800
University of Rochester	93.837	SUB00000380	—	2,733
University of Washington	93.837	UWSC12147	—	36,542
University of Washington	93.837	UWSC12154	—	20,574
Vanderbilt University Medical Center	93.837	VUMC84334	—	20,411
Versiti Blood Center of Wisconsin Inc	93.837	1001380-5_PITT	—	8,496
Versiti Blood Center of Wisconsin Inc	93.837	1001470-UPITT	—	82,370
Vivasc Therapeutics Inc	93.837	AMICODARONE HEART	—	14,315
Washington University in St. Louis	93.837	WU-20-537	—	61,159
Washington University in St. Louis	93.837	WU-23-0246	—	3,524
Washington University in St. Louis	93.837	WU-23-0426	—	4,492
West Virginia University	93.837	23-096-UP	—	72,022
Westat, Inc.	93.837	6793-02-S001	117,081	591,233
Subtotal 93.837			<u>3,642,988</u>	<u>41,594,309</u>
Lung Diseases Research	93.838	Direct	1,151,793	21,271,582
Brigham & Women's Hospital	93.838	122869	—	204,006
Brigham & Women's Hospital	93.838	127057	—	23,391
Carnegie Mellon University	93.838	1090742-465190	—	12,961
Celdara Medical, LLC	93.838	R43HL162238	—	20,815
Children's Hospital of Philadelphia	93.838	GRT-00001474	—	547
Children's Mercy Hospital	93.838	42094127	—	3,521
COVID-19 Columbia University	93.838	29(GG015997-01)	—	687
COPD Foundation, Inc.	93.838	003	—	27
Cornell University	93.838	210851-6	—	1,781
COVID-19 Cornell University	93.838	220367-7	—	8,108
COVID-19 Cornell University	93.838	225005-7	—	213,593
Cornell University	93.838	226628-6	—	4,064
Fred Hutchinson Cancer Research Center	93.838	0001110367	—	2,120
Fred Hutchinson Cancer Research Center	93.838	0001110369	—	6,342
Fred Hutchinson Cancer Research Center	93.838	001058970	—	(10)
Indiana University	93.838	IN4687826UP	—	4,344
COVID-19 Massachusetts General Hospital	93.838	238915	95,802	349,010
Massachusetts General Hospital	93.838	239080	47,058	49,727
Massachusetts General Hospital	93.838	242484	—	103,323
National Jewish Medical and Research Center	93.838	20072415	—	349,064
Ohio State University	93.838	GR114194	—	305,534
Ohio State University	93.838	GR114195	—	154,485
Ohio State University	93.838	GR114196	20,569	378,331
Ohio State University	93.838	GR114197	—	479,813
Ohio State University	93.838	GR114198	—	182,309
Ohio State University	93.838	GR124309/100006669	—	119,868
Ohio State University	93.838	GR129810	—	44,825
Ohio State University	93.838	Passthrough Number Not Available	—	19,735
Research Foundation – State University of New York	93.838	100-1177856-95503	—	19,080
Rhode Island Hospital	93.838	7137797	—	15,476
COVID-19 RTI International	93.838	28-312-0217571-66256	4,324,334	6,089,165
University of Alabama	93.838	000513913-SC001	—	3,374
University of Alabama	93.838	000521782-SC001	—	3,925
University of Alabama	93.838	000530409-SC007	—	35,803
University of Arizona	93.838	584925	—	71,143
University of Arizona	93.838	625844	—	14,042
University of California at San Francisco	93.838	13927sc	—	110,482
COVID-19 University of California San Diego	93.838	705101	—	2,064
COVID-19 University of Colorado	93.838	FY22.1126.034	—	3,184
University of Colorado	93.838	FY22.988.007	—	300,290
University of Colorado	93.838	Passthrough Number Not Available	—	18
University of Florida	93.838	SUB00003469	—	50,785
University of Florida	93.838	SUB00003478	—	99,480
University of Michigan	93.838	3004174082	—	25,931
University of Michigan	93.838	SUBK00015205	—	(7,248)
University of Michigan	93.838	SUBK00016761	—	3,408
University of Minnesota	93.838	N006919401	—	180
University of North Carolina	93.838	5125917-H3PITTSBURGH	—	66,328
University of Pennsylvania	93.838	4954543	—	84,343
University of Pennsylvania	93.838	582270	—	4,592
University of Pennsylvania	93.838	582587	—	211,271
University of Pennsylvania	93.838	584974	—	88,930
COVID-19 University of Utah	93.838	10063508-02-MWRI	—	20,557
University of Vermont	93.838	33180SUB52703	—	57,253
University of Virginia	93.838	GB10687.2141096	—	(2,614)
University of Virginia	93.838	GB10873 PO2323224	—	4,059
University of Washington	93.838	UWSC11545/BPO69478	—	6,834
Vanderbilt University Medical Center	93.838	VUMC73925	—	93,885
Wayne State University	93.838	WSU22150/340784	—	76,298
Subtotal 93.838			<u>5,639,556</u>	<u>31,866,221</u>
Blood Diseases and Resources Research	93.839	Direct	1,828,633	10,122,808
Children's Hospital of Boston	93.839	GENFD0002063811	—	(47,079)
Howard University	93.839	GRT009735C-10005747	—	17,217
IHP Therapeutics	93.839	GLYCAN THERAPEUTIC	—	22,159
National Marrow Donor Program	93.839	1507	—	1,100
Research Institute at Nationwide Children's Hospital	93.839	700277-0223-00	—	7,885
Rutgers University	93.839	1476	—	9,783
Rutgers University	93.839	SUB00002442	—	362,884
Strathmore University	93.839	4UH3HL151595-03-PITT	—	175,276

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Strathmore University	93.839	HL151595-02-PITTS	\$ —	8,996
University of Alabama	93.839	000523494-SC001-NoI	—	50,150
University of Ghana	93.839	U54HL141011	—	75,243
University of Maryland	93.839	20656	—	521,152
University of Michigan	93.839	SUBK00011502	—	(35,773)
University of Texas Health Science Center at Houston	93.839	SA0003035	—	13,891
University of Utah	93.839	10061789-01-UPIT	—	23,852
Washington University in St. Louis	93.839	WU-18-272	—	10,955
Subtotal 93.839			1,828,633	11,340,499
Translation and Implementation Science Research for Heart, Lung, Blood Diseases, and Sleep Disorders	93.840	Direct	197,699	2,138,734
Atrium Health	93.840	13100310261	—	19,190
COVID-19 RTI International	93.840	10-312-0217571-66085	—	(166,427)
COVID-19 RTI International	93.840	10-312-0217571-66085	46,906	46,906
COVID-19 RTI International	93.840	6-312-0217571-66053L	—	3,728,678
COVID-19 RTI International	93.840	9-312-0217571-66057L	11,296,931	15,739,625
Vanderbilt University Medical Center	93.840	VUMC96858	—	79,896
Subtotal 93.840			11,541,536	21,586,602
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	Direct	1,108,244	15,485,872
COVID-19 Arthritis, Musculoskeletal and Skin Diseases Research	93.846	Direct	—	180,600
Boston University	93.846	4500004511	—	12,171
Brigham & Women's Hospital	93.846	117004	—	5,428
Brigham & Women's Hospital	93.846	117592	—	(9,102)
Carnegie Mellon University	93.846	1090749-465102	—	58,129
Duke University	93.846	303001534	—	1,579
Elizur	93.846	CUFFLINK	—	49,296
Emory University	93.846	T801152	—	253
ExesaLibero Pharma, Inc.	93.846	3	—	2,684
Johns Hopkins University	93.846	2003840289	—	70,580
University of Florida	93.846	SUB00003461	—	166,457
University of Iowa	93.846	S02961-01	—	4,278
University of Michigan	93.846	SUBK00012371	—	14,555
University of North Carolina	93.846	5121079	—	55,344
University of North Carolina	93.846	5123301	12,058	672,118
University of North Carolina	93.846	5123943	—	89,182
University of North Carolina	93.846	5126157	—	45,446
University of North Carolina	93.846	5126162	—	6,567
University of Texas Health Science Center at Houston	93.846	SA0002379	—	9,989
University of Texas Southwestern Medical Center	93.846	GMO 200901	—	29,293
Subtotal 93.846			1,120,302	16,950,719
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	Direct	4,301,163	46,614,405
COVID-19 Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	Direct	12,595	1,332,173
Ann & Robert H. Lurie Children's Hospital of Chicago	93.847	901628-PITTSBURGH	—	112,497
Ann & Robert H. Lurie Children's Hospital of Chicago	93.847	901645-UPITT	—	41,843
Baylor College of Medicine	93.847	7000001731	—	56,781
Beth Israel Deaconess Medical Center	93.847	01060496	—	20,193
Boston Medical Center	93.847	6399-PITT-01	—	135,544
Brigham & Women's Hospital	93.847	128038	—	37,001
Carnegie Mellon University	93.847	1090558-406229	—	72,835
Carnegie Mellon University	93.847	1090670-444141	—	91,749
Case Western Reserve University	93.847	RES516357	—	1,994
Case Western Reserve University	93.847	RES516468	—	7,190
Case Western Reserve University	93.847	RES600206	—	102,750
Cincinnati Children's Hospital Medical Center	93.847	312604	—	138,531
Cleveland Clinic Foundation	93.847	1453-SUB	—	148,682
Cleveland Clinic Lerner College of Medicine	93.847	1444-SUB	—	5,340
Cleveland Clinic Lerner College of Medicine	93.847	1453-SUB	—	17,415
Colorado State University	93.847	G-20107-01	—	26,086
Indiana University	93.847	9489-UPITT	—	19,256
Indiana University	93.847	9503_UPITT	—	9,509
Joan & Sanford I. Weill Medical College of Cornell University	93.847	213606	—	30,877
Johns Hopkins University	93.847	2004074834	—	(1,267)
Lipella Pharmaceuticals, Inc.	93.847	2R42DK108397	—	11,223
Lipella Pharmaceuticals, Inc.	93.847	R44DK108397	—	192,476
Magew-Womens Research Institute & Foundation	93.847	4800	—	126,538
Magew-Womens Research Institute & Foundation	93.847	6200	—	32,417
Magew-Womens Research Institute & Foundation	93.847	7017	—	11,384
Magew-Womens Research Institute & Foundation	93.847	7018	—	164,569
Magew-Womens Research Institute & Foundation	93.847	Passthrough Number Not Available	—	19,641
Medical University of South Carolina	93.847	A00-2010-S011	—	8,302
Medical University of South Carolina	93.847	A00-3656-S011	—	(15)
Mount Sinai School of Medicine	93.847	0255-A944-4609	—	27,369
Mount Sinai School of Medicine	93.847	0255-A945-4609	—	17,761
Mount Sinai School of Medicine	93.847	0255-E521-4609	—	25,719
Mount Sinai School of Medicine	93.847	Passthrough Number Not Available	—	23,017
New York University	93.847	22-A0-00-1009034	—	11,432
New York University School of Medicine	93.847	19-A1-00-1000729	—	32,401
Northern California Institute for Research and Education	93.847	CHA2206-01	—	193,548
Oregon Health & Science University	93.847	1020881_UPITT	—	20,340
Oregon Health & Science University	93.847	1020881_UPITT_FIXED	—	18,469
Oregon Health & Science University	93.847	1021113_UPITT	—	175
Oregon Health & Science University	93.847	Passthrough Number Not Available	—	103,560
Pennsylvania State University	93.847	PITTDK127384-PC	—	33,098
Pennsylvania State University	93.847	UPITTDK127384	—	146,178
Pennsylvania State University	93.847	UPITTDK127384-SUP	—	59,492
Research Institute - McGill University Health Center	93.847	CC393	—	1,706
Research Institute at Nationwide Children's Hospital	93.847	700270-0722-00	—	17,532
Research Institute at Nationwide Children's Hospital	93.847	700270-0723-00	—	74,098
Temple University	93.847	265300-01-PITT	—	42,860
University of California at San Francisco	93.847	10749SC	—	35,484
University of California at San Francisco	93.847	12828sc	—	15,363

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University of California San Diego	93.847	KR 704849	\$ —	81,782
University of Chicago	93.847	AWD100245SUB00000072	—	185,923
University of Chicago	93.847	AWD102821SUB00000640	—	25,358
University of Colorado	93.847	FY23.220.006	—	6,262
University of Illinois	93.847	087522-18458	—	5,945
University of Iowa	93.847	S00785-01	—	29
University of Iowa	93.847	S02041-02	—	12,421
University of Iowa	93.847	S02041-03	—	15,923
University of Kansas	93.847	ZAL00040	—	8,470
University of Kansas	93.847	ZAY00020	39,218	42,288
University of Kentucky	93.847	320003449-21-061	—	31,390
University of Michigan	93.847	SUBK00012517	—	24,120
University of Michigan	93.847	SUBK00019134	—	67,731
University of Minnesota	93.847	N005115005	—	16,285
University of Pennsylvania	93.847	577985	—	33,264
University of Pennsylvania	93.847	582481	—	11,740
University of Pennsylvania	93.847	585205	—	3,598
University of South Florida	93.847	6163-1082-10-BM	—	11,092
University of South Florida	93.847	6163-1082-30-BM	—	556,486
University of South Florida	93.847	6163-1082-32-T	—	14,035
University of South Florida	93.847	Clinic Site#14	—	93,033
University of Southern California	93.847	SCON-0004025	—	20,515
University of Texas Health Science Center at Houston	93.847	0013642A	—	32,891
University of Texas Health Science Center at Houston	93.847	0013642B	—	3,625
University of Texas M.D. Anderson Cancer Center	93.847	3001657184	—	19,117
University of Washington	93.847	UWSC11707	—	(4,316)
University of Washington	93.847	UWSC12216	—	7,444
University of Wisconsin	93.847	000001939	—	96,453
Vanderbilt University Medical Center	93.847	VUMC67777	42,292	576,700
Vanderbilt University Medical Center	93.847	VUMC74664	—	(4,646)
Washington University in St. Louis	93.847	WU-20-139	—	603,005
Washington University in St. Louis	93.847	WU-20-140-MOD-3	—	16,708
Washington University in St. Louis	93.847	WU-22-0211	—	371,745
Wistar Institute	93.847	25691-04-381	—	316,612
Yale University	93.847	CON80003251 GR114429	—	26,478
Yale University	93.847	CON80003337 GR114699	—	24,082
Subtotal 93.847			4,395,268	53,841,029
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	Direct	6,417,397	44,239,881
COVID-19 Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	Direct	50,154	402,156
Actuated Medical, Inc.	93.853	5070-S03	—	21,850
Baylor College of Medicine	93.853	7000000742	—	108,450
Baylor College of Medicine	93.853	7000000812	—	46,963
Baylor College of Medicine	93.853	7000001487	—	43,725
C. Light Technologies, Inc.	93.853	R44NS095090	—	46,981
Carnegie Mellon University	93.853	1090508-385128	—	29,491
Carnegie Mellon University	93.853	1090615-430033	—	86,074
Carnegie Mellon University	93.853	1090630-432509	—	203,605
Carnegie Mellon University	93.853	1090697-449080	—	16,729
Carnegie Mellon University	93.853	1090698-461060	—	15,991
Carnegie Mellon University	93.853	1090698-461065	—	23,045
Carnegie Mellon University	93.853	1090736-449080	—	239,025
Cerovations, LLC	93.853	PILOT CLINICAL STUDY	—	1,101
Children's Hospital of Los Angeles	93.853	000014737-F	—	4,934
Cincinnati Children's Hospital Medical Center	93.853	137754	—	43,995
Cleveland Clinic Lerner College of Medicine	93.853	1490-SUB	—	50,773
Cleveland Clinic Lerner College of Medicine	93.853	CCF22850034	—	75,826
Columbia University	93.853	1(GG015805-01)	—	351,359
Columbia University	93.853	22(GG014929-20)	—	71,578
Columbia University	93.853	22(GG014929-28)	—	97,583
Columbia University	93.853	7(GG015970-02)	—	711
Columbia University	93.853	7(GG015970-03)	—	78,241
Dignify Therapeutics	93.853	FP00024675	—	272,309
Drexel University	93.853	900044	—	703
Duquesne University	93.853	G230028	—	10,566
Emory University	93.853	A681870	—	35,134
George Washington University	93.853	21-S13	—	41,373
Indiana University	93.853	8433	—	207,103
Johns Hopkins University	93.853	2005475391	—	173,718
Lovelace Respiratory Research Institute	93.853	TK002008	—	1,052
Massachusetts General Hospital	93.853	239081	—	63,899
Massachusetts General Hospital	93.853	EN20-01	—	13,122
Massachusetts General Hospital	93.853	MGH CLINICAL TRIAL	—	3,364
Massachusetts General Hospital	93.853	NN107 FX-LEARN	—	41,045
Massachusetts General Hospital	93.853	NN10-NEURO NEXT	—	48,395
Massachusetts General Hospital	93.853	Passthrough Number Not Available	—	90,013
Mayo Clinic Jacksonville	93.853	PIT-232483-04	—	100
Mayo Clinic Jacksonville	93.853	PIT-305533	—	9,073
Mayo Clinic Jacksonville	93.853	PMC-224063-01	—	23,665
Mayo Clinic Jacksonville	93.853	UPM-224063-04	—	36,826
Mayo Clinic Jacksonville	93.853	UPM-305533	—	588
Mayo Clinic Rochester	93.853	PIT26017502/68326517	—	2,760
Mayo Clinic Rochester	93.853	PIT26017503/68948329	—	32,860
New York University School of Medicine	93.853	21-A0-00-1006739	—	28,053
New York University School of Medicine	93.853	23-A0-00-1006739	—	10,568
Northeastern University	93.853	500722-78050	—	273,130
Northwestern University	93.853	60049288 PITT	—	(190)
Northwestern University	93.853	60054977 PITT	—	382,079
Northwestern University	93.853	60054977 PITT-FR	—	44,964
Northwestern University	93.853	60057482 PITT	—	2,042
Northwestern University	93.853	60061140 PITT	—	305,832

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Northwestern University	93.853	60062937 UPIIT	\$ —	4,249
Ohio State University	93.853	100006461/GR127302	—	20,142
Ohio State University	93.853	SPC-100007543	—	20,595
Oregon Health & Science University	93.853	1010846 UPIIT	—	66,400
Psychology Software Tools, Inc.	93.853	10372903-2002	—	37,529
Salk Institute for Biological Studies	93.853	A20-0019-S001	—	10,781
Salk Institute for Biological Studies	93.853	Passthrough Number Not Available	—	76,449
St. Joseph's Hospital and Medical Center	93.853	1033516-Pitt	—	215,172
Stanford University	93.853	61865510-125439	—	99,894
Stanford University	93.853	62557484-179030	—	343,544
TDA Research, Inc.	93.853	BC 6107.001.PITT1801	—	6,495
University of California at Los Angeles	93.853	1685 G ZA980	—	103,070
University of California at San Francisco	93.853	10591SC	—	11,646
University of California at San Francisco	93.853	11937SC	—	134,993
University of California at San Francisco	93.853	13728SC	—	33,255
University of California at San Francisco	93.853	7872sc	—	1,701
University of California at San Francisco	93.853	9711SC	—	41,746
University of Chicago	93.853	AWD102733SUB00000629	—	72,004
University of Cincinnati	93.853	010785-119092	—	99,045
University of Cincinnati	93.853	011266-119092	—	7,657
University of Cincinnati	93.853	011337-119092	—	2,004
University of Cincinnati	93.853	012043-119092	—	22,434
University of Cincinnati	93.853	012044-119092	—	2,589
University of Cincinnati	93.853	012340-119092	—	1,791
University of Cincinnati	93.853	012358-119092	—	37,552
University of Cincinnati	93.853	013381-119092	—	1,125
University of Cincinnati	93.853	014405-00002	—	47,458
University of Florida	93.853	SUB00002890	—	11,136
University of Miami	93.853	OS00000907	—	96,106
University of Michigan	93.853	SUBK00005942	—	47,692
University of Michigan	93.853	SUBK00007466	—	277,969
University of Michigan	93.853	SUBK10299CSPR-002	—	(12,676)
University of Michigan	93.853	SUBK10299CSPR-002	58,500	58,500
University of Pennsylvania	93.853	581679	—	227,734
University of Pennsylvania	93.853	582577	—	1,980
University of Pennsylvania	93.853	583281	—	20,725
University of Pennsylvania	93.853	585181	—	668,570
University of Pennsylvania	93.853	585394	—	7,625
University of Pennsylvania	93.853	585761	—	66,638
University of South Florida	93.853	6143-1198-00-A	—	113,920
University of Texas at El Paso	93.853	226141407B	—	48,536
University of Texas Health Science Center at Houston	93.853	SA0002333	—	27,446
University of Utah	93.853	10050533-07	—	13,536
Wright State University	93.853	670899-1	—	86,277
Subtotal 93.853			6,526,051	51,737,147
Allergy and Infectious Diseases Research	93.855	Direct	11,577,117	68,111,732
COVID-19 Allergy and Infectious Diseases Research	93.855	Direct	5,151	718,518
Albany Medical College	93.855	515476-UPITT	—	(5)
Albert Einstein College of Medicine	93.855	31121D	—	31,757
Arietas	93.855	5R44 AI157081	—	102,486
Benaroya Research Institute at Virginia Mason	93.855	FY21ITN126	—	6,809
Benaroya Research Institute at Virginia Mason	93.855	FY22ITN126	—	101,127
Benaroya Research Institute at Virginia Mason	93.855	FY22ITN260	—	2,003
Benaroya Research Institute at Virginia Mason	93.855	FY22ITN262	—	1,441
Benaroya Research Institute at Virginia Mason	93.855	FY22ITN525	—	484,320
Benaroya Research Institute at Virginia Mason	93.855	Passthrough Number Not Available	—	25,003
Beth Israel Deaconess Medical Center	93.855	01062501	—	11,485
Beth Israel Deaconess Medical Center	93.855	01063712	—	(27,527)
Beth Israel Deaconess Medical Center	93.855	01063715	—	(29,922)
Beth Israel Deaconess Medical Center	93.855	01063765	—	54,032
Beth Israel Deaconess Medical Center	93.855	01064136	—	358,135
Beth Israel Deaconess Medical Center	93.855	01064139	—	158,977
Beth Israel Deaconess Medical Center	93.855	Passthrough Number Not Available	—	6,015
Boston University	93.855	4500003387	—	39,883
Boston University	93.855	4500004671	—	36,668
Broad Institute, Inc.	93.855	5001649-5500001837	—	82,636
Broad Institute, Inc.	93.855	5001651-5500001838	—	39,124
Carnegie Mellon University	93.855	1090711-456479	—	58,278
Case Western Reserve University	93.855	RES517256	—	686,442
Cedars-Sinai Medical Center	93.855	0002226219	—	40,744
Children's Hospital of Boston	93.855	GENFD0002041568	—	23,769
Children's Hospital of Boston	93.855	GENFD0002095641	—	20,783
Children's Hospital of Boston	93.855	GENFD0002201371	—	30,934
Children's Hospital of Boston	93.855	GENFD0002244943	—	20,692
Children's Hospital of Los Angeles	93.855	RGF010603-E	—	226,748
Columbia University	93.855	1(GG013567-30)	—	249,404
Columbia University	93.855	12(GG014746-23)	—	2,740
Columbia University	93.855	2(GG015959-01)	—	493
Columbia University	93.855	4(GG014746-38)	—	143,068
Cornell University	93.855	145426-21993	—	16,540
Cornell University	93.855	147193-22219	—	126,605
Cornell University	93.855	211594	—	(44,792)
Cornell University	93.855	222658	—	446,807
Cornell University	93.855	82337-10919	—	52,589
Cornell University	93.855	Passthrough Number Not Available	—	21,814
COVID-19 Duke Clinical Research Institute	93.855	A03-4754	—	322,928
COVID-19 Duke Clinical Research Institute	93.855	A03-4755	—	485
Duke University	93.855	239652	—	(648)
Duke University	93.855	303000143	—	12,353
Duke University	93.855	303001643	—	17,295
Duke University	93.855	A032960	—	16,274
Duke University	93.855	A034260, SPS-261113	—	16,946
East Tennessee State University	93.855	20-230-1-S1.1	—	54,494

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<u>Federal grantor/pass through grantor/program title</u>	<u>Assistance listing number (ALN)</u>	<u>Direct award or pass-through entity identifying number</u>	<u>Passed through to subrecipients</u>	<u>Federal expenditures</u>
Family Health International 360	93.855	PO20000489	\$ —	20,489
COVID-19 Family Health International 360	93.855	PO20002538	—	(362)
COVID-19 Family Health International 360	93.855	PO20002894	—	737,710
Fox Chase Chemical Diversity Center	93.855	88-R41A1155054-Pitt	—	19,757
Fox Chase Chemical Diversity Center	93.855	G04-R41A1172491-PITT	—	89,482
Fred Hutchinson Cancer Research Center	93.855	0001080040	—	177
Fred Hutchinson Cancer Research Center	93.855	0001093973	—	(5,197)
Fred Hutchinson Cancer Research Center	93.855	0001110272	—	444,372
Grow Biomedicine LLC	93.855	G20-R41A1152919-R1-0	—	(221)
Hospital for Special Surgery	93.855	Hospital for Special	—	27,300
Johns Hopkins University	93.855	2003649298	—	2,625
Johns Hopkins University	93.855	2004148022	—	(602)
Johns Hopkins University	93.855	2004436041	—	1,558
Johns Hopkins University	93.855	2004767954	—	44,304
Johns Hopkins University	93.855	2005126656	—	33,838
Johns Hopkins University	93.855	2005240034	—	23,887
COVID-19 Johns Hopkins University	93.855	2005285903	—	36,013
Magee-Womens Research Institute & Foundation	93.855	4691	—	(31,573)
Magee-Womens Research Institute & Foundation	93.855	4692	—	(5,724)
Magee-Womens Research Institute & Foundation	93.855	4693	—	(5,386)
Magee-Womens Research Institute & Foundation	93.855	6598	—	108,548
Magee-Womens Research Institute & Foundation	93.855	6762	—	84,476
COVID-19 Magee-Womens Research Institute & Foundation	93.855	7251	—	48,876
Magee-Womens Research Institute & Foundation	93.855	9167	—	317,154
Magee-Womens Research Institute & Foundation	93.855	9688	—	(130)
Magee-Womens Research Institute & Foundation	93.855	9733	—	(6,553)
Magee-Womens Research Institute & Foundation	93.855	9736	—	(11)
Magee-Womens Research Institute & Foundation	93.855	9751	—	268,253
Magee-Womens Research Institute & Foundation	93.855	9752	—	209,861
Massachusetts General Hospital	93.855	239761	—	31,428
COVID-19 Mount Sinai Medical Center	93.855	0255-H151-4609	—	48,155
New York Medical College	93.855	123981	—	31,280
New York University School of Medicine	93.855	19-A1-00-1002528	—	(1,084)
Northwestern University	93.855	60055769 UPITT	—	188,055
Ohio State University	93.855	GR121811	—	10,816
Pennsylvania State University	93.855	UPITTA155666	—	19,084
RTI International	93.855	2-340-0217434-66010L	—	4,080
RTI International	93.855	5-340-0217434-66764L	—	35,458
RTI International	93.855	6-340-0217681-66583L	—	41,206
Rutgers University	93.855	2235	—	68,001
Rutgers University	93.855	P025346369	—	9,621
Stanford University	93.855	62522526-128779	—	27,890
Temple University	93.855	263647-PITT	—	226,117
COVID-19 Tiba Biotech LLC	93.855	1R43-A1162469-01	—	29,723
Tufts University	93.855	103246-00001	—	546,059
Tulane University	93.855	TUL-HSC-559794-22/23	—	40,724
University of Alabama	93.855	000518900-001	—	57,439
University of Alabama	93.855	000522211-SC023	—	6,209
University of California at Berkeley	93.855	00009381	—	(2,847)
University of California at Berkeley	93.855	00010789	—	145,159
University of California at Los Angeles	93.855	1560 B WA687	—	49
University of California at Los Angeles	93.855	1560 B YB238	—	144,700
University of California at Los Angeles	93.855	1560 B YC374	—	99,112
University of California at Los Angeles	93.855	1560 B YC412	—	382,356
University of California at Los Angeles	93.855	1560 B YC623	—	136,670
University of California at Los Angeles	93.855	1560 G LA864	—	37,426
University of California at Los Angeles	93.855	1560 G LA914	—	24,347
University of California at Los Angeles	93.855	1560 G YB345	—	17,950
University of California at Los Angeles	93.855	1560 G YB693	—	13,033
University of California at Los Angeles	93.855	1560 G ZB477	—	17,130
COVID-19 University of California at Los Angeles	93.855	1650 G YA108	—	(521)
University of California at Los Angeles	93.855	1650 G YA471	—	352,246
University of California at Los Angeles	93.855	1650 G YA473	—	260,218
University of California at San Francisco	93.855	13015sc	—	98,089
University of California at San Francisco	93.855	13707sc	—	191,254
University of California at San Francisco	93.855	13844sc	—	13,637
University of California San Diego	93.855	704876	—	46,035
University of Florida	93.855	UFDSP00011376	—	32,987
University of Louisville	93.855	ULRF-14-0588G5-01	—	29
University of Maryland	93.855	19816	—	7,018
University of Maryland	93.855	55360-Z0082201	—	98,084
University of Minnesota	93.855	N008312001	—	8
University of North Carolina	93.855	5126830	—	22,911
COVID-19 University of Pennsylvania	93.855	578115	—	74,598
University of Pennsylvania	93.855	580222	—	(805)
University of Texas Health Science Center at Tyler	93.855	6032-SC21-14	—	(21,007)
University of Texas Medical Branch at Galveston	93.855	22-85691-04	—	88,479
University of Texas Medical Branch at Galveston	93.855	22-85944-03	—	71,922
University of Wisconsin	93.855	0000001551	—	187,657
University of Wisconsin	93.855	0000002123	—	81,111
Vanderbilt University Medical Center	93.855	VUMC104462	—	62,488
Vanderbilt University Medical Center	93.855	VUMC71219	—	3,586
Vanderbilt University Medical Center	93.855	VUMC78980	—	49,592
COVID-19 Vanderbilt University Medical Center	93.855	VUMC84614	—	1,300,382
COVID-19 Vanderbilt University Medical Center	93.855	VUMC86255	—	646,943
COVID-19 Vanderbilt University Medical Center	93.855	VUMC92216	—	595,604
COVID-19 Vanderbilt University Medical Center	93.855	VUMC93598	—	394,885
Vanderbilt University Medical Center	93.855	VUMC94574	—	60,740
Vanderbilt University Medical Center	93.855	VUMC97552	—	40,442
Washington University in St. Louis	93.855	WU-19-428-MOD-3	—	19,646
Washington University in St. Louis	93.855	WU-19-432-MOD-3	—	6,907
Washington University in St. Louis	93.855	WU-21-414	—	560,668

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Washington University in St. Louis	93.855	WU-22-0287	\$ —	34,856
Washington University in St. Louis	93.855	WU-23-0261	—	173,031
Washington University in St. Louis	93.855	WU-23-0419	—	71,875
Yale University	93.855	CON80003529 GR115472	—	47,515
Subtotal 93.855			<u>11,582,268</u>	<u>83,449,859</u>
Biomedical Research and Research Training	93.859	Direct	2,176,882	29,422,217
COVID-19 Biomedical Research and Research Training	93.859	Direct	—	(10,688)
Albert Einstein College of Medicine	93.859	311823	—	(1,540)
Baylor College of Medicine	93.859	7000001003	—	19,735
Carnegie Mellon University	93.859	1090631-432775	—	38,690
Carnegie Mellon University	93.859	1090631-432783	—	36,371
Carnegie Mellon University	93.859	1090645-435259	—	35,263
Children's Hospital of Philadelphia	93.859	GRT-00002349	—	34,803
Clemson University	93.859	2460-209-2015686	—	24,965
Colorado State University	93.859	G-63799-02	—	72,658
Emory University	93.859	A486946	—	12,608
Emory University	93.859	A508293	—	285,753
Emory University	93.859	A579688	—	130,219
Maggee-Womens Research Institute & Foundation	93.859	3624	—	25,513
Maggee-Womens Research Institute & Foundation	93.859	3625	—	199,118
Maggee-Womens Research Institute & Foundation	93.859	3626	—	137,663
North Carolina State University	93.859	2017-2356-02	—	17,543
Rutgers University	93.859	1220	—	99,549
Suny Upstate Medical University	93.859	1178265-95687	—	2,868
Texas A&M University	93.859	M2203807	—	38,263
University of Massachusetts	93.859	OSP32239-01	—	90,139
University of Nevada, Las Vegas	93.859	MTA00004155AM1	—	(2,389)
University of Tennessee	93.859	22-2686-PITT	—	(15,782)
University of Tennessee	93.859	23-1377-PITT	—	32,084
University of Wisconsin	93.859	881K252	—	122,565
Wayne State University	93.859	WSU21010	—	91,166
Subtotal 93.859			<u>2,176,882</u>	<u>30,939,354</u>
Child Health and Human Development Extramural Research	93.865	Direct	2,381,049	14,151,217
Ann & Robert H. Lurie Children's Hospital of Chicago	93.865	A21-0004-S007	—	16,567
Ann & Robert H. Lurie Children's Hospital of Chicago	93.865	A23-0020-S001-PITTSBURGH	—	14,556
Assist Equipment Development Inc.	93.865	NIH2022_P1	—	12,148
Brown University	93.865	00001650	—	17,291
Brown University	93.865	00001652	—	33,320
Brown University	93.865	00001654	—	19,651
Brown University	93.865	00001660	69,782	220,138
Brown University	93.865	00001663	—	86,222
Brown University	93.865	Passthrough Number Not Available	—	1,155
Case Western Reserve University	93.865	RES516266	—	10,854
Children's Hospital of Philadelphia	93.865	3200880522/20410025	—	45,614
Children's Hospital of Philadelphia	93.865	GRT-00001060	—	125,036
Children's Hospital of Philadelphia	93.865	GRT-00002667	—	81,433
Children's Research Institute	93.865	30004438-21	—	2,620
Children's Research Institute	93.865	30005504-04	—	144,440
Cincinnati Children's Hospital Medical Center	93.865	314582	—	15,261
Cincinnati Children's Hospital Medical Center	93.865	317391	—	149,253
Cornell University	93.865	192428	—	5,401
Cornell University	93.865	215518-4	—	(2,484)
Cornell University	93.865	224014-8	—	118,946
Cornell University	93.865	92933-20709	—	104,248
East Carolina University	93.865	AWD-21-0621-S002	—	5,012
Gaia Medical Institute	93.865	RAPID SALIVA TEST	—	81,115
George Washington University	93.865	S-MFM1920-CF15	(64,368)	(64,368)
George Washington University	93.865	S-MFM2122-CF15	—	(48,601)
George Washington University	93.865	S-MFM2122-CF15	64,368	64,368
George Washington University	93.865	S-MFM2223-SC15	163,098	311,162
Global Health Uganda Ltd	93.865	GHU/012019/03	—	19,088
Harvard University	93.865	117330-5122463	—	65,538
Indiana University	93.865	9201_UPITT	—	34,221
Indiana University	93.865	9205	—	84,705
Indiana University	93.865	IN4685314UPITT	—	(1,781)
Johns Hopkins University	93.865	2005749856	—	17,662
Johns Hopkins University	93.865	579496	—	3,589
Maggee-Womens Research Institute & Foundation	93.865	1426	—	241,349
Maggee-Womens Research Institute & Foundation	93.865	1429	—	(656)
Maggee-Womens Research Institute & Foundation	93.865	1431	—	37,594
Maggee-Womens Research Institute & Foundation	93.865	1833	—	46,314
Maggee-Womens Research Institute & Foundation	93.865	1839	—	9,904
Maggee-Womens Research Institute & Foundation	93.865	2665	—	514,696
Maggee-Womens Research Institute & Foundation	93.865	2666	—	21,603
Maggee-Womens Research Institute & Foundation	93.865	2668	—	240,478
Maggee-Womens Research Institute & Foundation	93.865	2674	—	80,463
Maggee-Womens Research Institute & Foundation	93.865	3002	—	208,386
Maggee-Womens Research Institute & Foundation	93.865	3003	—	310,106
Maggee-Womens Research Institute & Foundation	93.865	3495	—	58
Maggee-Womens Research Institute & Foundation	93.865	3672	—	550,134
Maggee-Womens Research Institute & Foundation	93.865	3676	—	107,390
Maggee-Womens Research Institute & Foundation	93.865	4115	—	42,373
Maggee-Womens Research Institute & Foundation	93.865	4122	—	211,940
Maggee-Womens Research Institute & Foundation	93.865	4124	—	156,507
Maggee-Womens Research Institute & Foundation	93.865	4125	—	127,878
Maggee-Womens Research Institute & Foundation	93.865	5305	—	60,150
Maggee-Womens Research Institute & Foundation	93.865	5311	—	20,050
Maggee-Womens Research Institute & Foundation	93.865	5728	—	54,361
Maggee-Womens Research Institute & Foundation	93.865	6223	—	178,367
Maggee-Womens Research Institute & Foundation	93.865	6238	—	243,563
Maggee-Womens Research Institute & Foundation	93.865	6380	—	9,967
Maggee-Womens Research Institute & Foundation	93.865	6383	—	9,023
Maggee-Womens Research Institute & Foundation	93.865	7024	—	40,097
Maggee-Womens Research Institute & Foundation	93.865	7532	—	110,624

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Magee-Womens Research Institute & Foundation	93.865	9170	\$ —	48,178
Medical University of South Carolina	93.865	A00-2240-S012	—	7,526
Medical University of South Carolina	93.865	Passthrough Number Not Available	—	1,431
Michigan State University	93.865	RC114928UP	—	14,376
Mount Sinai School of Medicine	93.865	0255-C431-4609	—	69,157
New York University	93.865	F1234-01	—	445,189
COVID-19 New York University	93.865	F1234-04S	—	36,814
New York University	93.865	F1234-05S	—	53,974
COVID-19 New York University School of Medicine	93.865	22-A0-00-1007705	—	152,337
Oregon Health & Science University	93.865	1014357_UPITT	—	100,771
Oregon Health & Science University	93.865	1014948_UPITT	—	30,215
Oregon Health & Science University	93.865	1014948_UPITT_A1	—	141,150
Oregon Health & Science University	93.865	1014948_UPITT_B5	—	26,953
Spaulding Rehabilitation Network	93.865	500628	—	108,581
Spaulding Rehabilitation Network	93.865	500629	—	7,999
Stanford University	93.865	62964003-194562	—	501
Thomas Jefferson University	93.865	618-B4436-SE4937	—	4,594
University of Alabama	93.865	000525284-SC002	—	6,069
University of California at Los Angeles	93.865	1644 G LA029	—	16,634
University of Chicago	93.865	AWD101148SUB00000689	—	13,083
University of Cincinnati	93.865	013875-00004	—	43,446
University of Colorado	93.865	FY20.813.006	—	7,105
University of Colorado	93.865	FY22.1137.005	—	28,322
University of Delaware	93.865	Passthrough Number Not Available	—	83,989
University of Georgia	93.865	SUB00002548	—	27,588
University of Kansas	93.865	GR15658	—	13,487
University of Michigan	93.865	SUBK00013012	—	96,523
University of Michigan	93.865	SUBK00015209	—	17,577
University of Michigan	93.865	SUBK00017328	—	4,169
University of Minnesota	93.865	P008869302	—	69,187
University of Missouri	93.865	C00079352-5	—	107,992
University of Utah	93.865	10051369-06	—	(38)
University of Utah	93.865	10058860-12-UPMC	—	5,509
University of Washington	93.865	UWSC11680	—	29,534
University of Wisconsin	93.865	203405449	—	51,292
University of Wisconsin	93.865	223405550	—	74,332
Vanderbilt University	93.865	61499	—	22,411
Washington University in St. Louis	93.865	WU-22-0326	—	55,728
Washington University in St. Louis	93.865	WU-22-0327	—	4,849
Washington University in St. Louis	93.865	WU-22-0328	—	36,067
Yale University	93.865	CON80002693 GR110592	—	28,826
Yale University	93.865	GR111195	—	32,533
Subtotal 93.865			<u>2,613,929</u>	<u>21,703,176</u>
Aging Research	93.866	Direct	31,147,772	93,444,118
Activity Rhythm Solutions Corporation	93.866	000001	—	95,347
Adventist Health System/Sunbelt, Inc.	93.866	1534612-Pitt	—	290,494
Adventist Health System/Sunbelt, Inc.	93.866	1948620-UPITT	—	101,884
Banner Alzheimer's Institute	93.866	0432-06-169417	—	19,343
Baystate Medical Center	93.866	22-040-4	—	9,524
Beth Israel Deaconess Medical Center	93.866	GRT65197	—	100,688
Brown University	93.866	00001780	5,596	10,518
California Pacific Medical Center Research Institute	93.866	280201008-S285	—	39,134
California Pacific Medical Center Research Institute	93.866	280201015-S220	—	1,021,663
California Pacific Medical Center Research Institute	93.866	280201015-S275	—	35,980
California Pacific Medical Center Research Institute	93.866	280201018-S234	—	40,177
California Pacific Medical Center Research Institute	93.866	280201019-S226	—	11,183
California Pacific Medical Center Research Institute	93.866	280201023-S255	—	124
California Pacific Medical Center Research Institute	93.866	280201024-S282	—	101,372
California Pacific Medical Center Research Institute	93.866	P-164	—	8,553
Columbia University	93.866	2(GG013397-01)	—	13,223
Columbia University	93.866	2(GG014792-01)	—	52,467
Columbia University	93.866	5(GG013457-01)	—	3,874
Columbia University	93.866	7(GG012955-06)	—	(3,655)
Columbia University	93.866	8(GG013437-01)	—	31,511
Dartmouth College	93.866	R1031	—	36,073
Duke University	93.866	303000338	—	12,618
Duke University	93.866	303001069	—	5,056
Duke University	93.866	A032814	—	91,374
Emory University	93.866	A544937 (A372167)	—	70,454
Emory University	93.866	A700692	—	134,131
George Washington University	93.866	S-DPA2223-LM21	—	230,403
Hebrew Rehabilitation Center	93.866	94425	—	12,983
Hennepin Healthcare Research Institute	93.866	15267-20-01FFS	—	10,789
Hennepin Healthcare Research Institute	93.866	15318-20-03FFS	—	101,682
Indiana University	93.866	8161_UPITT	—	776,998
Indiana University	93.866	9125_UPITT (ADMIN)	—	7,926
Indiana University	93.866	9126_UPITT (DMP)	—	2,566
Indiana University	93.866	9127_UPITT (PTC)	—	21,840
Indiana University	93.866	9455_UPITT	—	462,332
Johns Hopkins University	93.866	2003451222	—	9,112
Johns Hopkins University	93.866	2003469191	—	3,040
Johns Hopkins University	93.866	2004534256	—	19,864
Magee-Womens Research Institute & Foundation	93.866	2236	—	488,494
Magee-Womens Research Institute & Foundation	93.866	6373	—	35,439
Magee-Womens Research Institute & Foundation	93.866	6381	—	148,382
Magee-Womens Research Institute & Foundation	93.866	6591	—	118,942
Magee-Womens Research Institute & Foundation	93.866	6595	—	108,548
Magee-Womens Research Institute & Foundation	93.866	6597	—	23,677
Massachusetts Institute of Technology	93.866	S4692-PO-271461	—	79,578
Massachusetts Institute of Technology	93.866	SS396	—	24,981
New York University	93.866	17-A1-00-000074	—	5,023

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New York University School of Medicine	93.866	17-A1-00-007453	\$ —	3,926
Northern California Institute for Research and Education	93.866	WEI2990-20	—	28,301
Northwestern University	93.866	60048330UP	—	1,859
Northwestern University	93.866	60064851 PITT	—	17,796
Oregon Health & Science University	93.866	1015260_LUPITT	—	105,956
Pennington Biomedical Research Center	93.866	AG069476-UP01	—	12,196
Rand Corporation	93.866	SCON-00000398	—	26,962
Rand Corporation	93.866	SCON-00000425	—	6,989
Rand Corporation	93.866	SCON-00000498	—	594,214
Rand Corporation	93.866	SCON-00000499	—	116,488
Spaulding Rehabilitation Network	93.866	Passthrough Number Not Available	—	24,914
St. Joseph's Hospital and Medical Center	93.866	32114UPitt	—	359,975
Tanzen Medical Inc.	93.866	RESTEAZE	—	158,169
Texas A&M University	93.866	M2000395	—	(1,137)
Thomas Jefferson University	93.866	080-18007-S41101	—	10,415
Tulane University	93.866	TUL-HSC-560712-22/23	—	23,389
University of California at San Francisco	93.866	10480sc	—	20,181
University of California at San Francisco	93.866	11646sc	—	50,797
University of California at San Francisco	93.866	13144sc	—	78,865
University of California Davis	93.866	A21-0198-S008-A01	—	67,088
University of Delaware	93.866	51725	—	36,710
University of Exeter	93.866	113424-1	—	9,663
University of Exeter	93.866	Passthrough Number Not Available	—	3,949
University of Illinois	93.866	18993	—	152,344
University of Illinois	93.866	Passthrough Number Not Available	—	4,794
University of Kansas	93.866	ZAL00030	—	57,244
University of Massachusetts	93.866	OSP20181 18	—	8,188
University of Massachusetts	93.866	OSP27336-P7	—	19,198
University of Michigan	93.866	SUBK00003635	—	1,292
University of Michigan	93.866	SUBK00003641	—	1,298
University of Michigan	93.866	SUBK00017347	—	107,733
University of Michigan	93.866	SUBK00018308	—	197,483
University of New South Wales	93.866	RG172507	—	10
University of North Texas	93.866	RAWD000066-SUB00146	—	2,857
University of Pennsylvania	93.866	583533	—	9,152
University of Rhode Island	93.866	0009115/120121	—	181
University of South Florida	93.866	1229-1118-00-B	—	(24,592)
University of Southern California	93.866	105715756	—	178,834
University of Southern California	93.866	120117153	—	51,517
University of Southern California	93.866	12556934	—	9,476
University of Southern California	93.866	130769881	—	5,744
University of Southern California	93.866	130771450	—	209
University of Southern California	93.866	137875237	—	80,199
University of Southern California	93.866	79635068	—	52,596
University of Southern California	93.866	SCON-00002539	—	142,801
University of Southern California	93.866	SCON-00004182	—	331,900
University of Texas at Austin	93.866	UTALUS-SUB00000751	—	121,890
University of Texas Health Science Center at Houston	93.866	SA0000288	—	16,619
University of Texas Health Science Center at San Antonio	93.866	167333/167328	—	48,702
COVID-19 University of Texas Health Science Center at San Antonio	93.866	170218/170205	—	412,703
University of Washington	93.866	UWSC13010	—	27,496
University of Washington	93.866	UWSC13763-BPO66643	—	16,665
University of Wisconsin	93.866	000000690	—	8,254
University of Wisconsin	93.866	000000959	—	157,889
University of Wisconsin	93.866	000001224	—	9,184
University of Wisconsin	93.866	000001243	—	81,663
Vanderbilt University Medical Center	93.866	VUMC102871	—	20,635
Wake Forest University	93.866	1383-33664-100003367	—	13,079
Wake Forest University	93.866	1736320411100001062	—	1,382
Washington University in St. Louis	93.866	5U19 AG063893-05	—	351,531
Washington University in St. Louis	93.866	Passthrough Number Not Available	—	4,474
Washington University in St. Louis	93.866	WU-19-277-MOD-5	—	57,936
Washington University in St. Louis	93.866	WU-20-32	—	14,415
Washington University in St. Louis	93.866	WU-21-0463	—	(7,097)
Washington University in St. Louis	93.866	WU-21-50	—	(3,058)
Washington University in St. Louis	93.866	WU-21-50-MOD-3	—	213,832
Washington University in St. Louis	93.866	WU-22-0478	—	1,187,864
Washington University in St. Louis	93.866	WU-23-0167	—	110,235
Washington University in St. Louis	93.866	WU-23-0371	—	4,674
Yale University	93.866	CON80002967 GR112594	—	52,364
Yale University	93.866	CON80003132 GR113842	—	(113)
Subtotal 93.866			<u>31,153,368</u>	<u>104,541,168</u>
Vision Research	93.867	Direct	884,716	10,312,122
Baylor College of Medicine	93.867	7000001607	—	40,160
Carnegie Mellon University	93.867	1090620-459728	—	22,293
Carnegie Mellon University	93.867	1090738-467114	—	118,678
JABE Center for Health Research, Inc.	93.867	1145	—	6,779
Johns Hopkins University	93.867	2003070657	—	327
Johns Hopkins University	93.867	2004697335	—	12,558
Legacy Emanuel Hospital & Health Center	93.867	2019-BF-02	—	141,612
Massachusetts Eye and Ear Infirmary	93.867	530990	—	353,996
New York University School of Medicine	93.867	19-A0-00-006701	—	4,605
University of Southern California	93.867	100927092	—	35,451
University of Utah	93.867	10056005-01	—	153,572
Yale University	93.867	GR104143-CON80001549	—	26,927
Subtotal 93.867			<u>884,716</u>	<u>11,229,080</u>
Medical Library Assistance	93.879	Direct	1,893,487	5,969,406
Harvard Medical School	93.879	150265.5116303.0002	—	25,964
University of North Carolina	93.879	5121405	—	21,626
Subtotal 93.879			<u>1,893,487</u>	<u>6,016,996</u>

**UNIVERSITY OF PITTSBURGH OF THE
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<u>Federal grantor/pass through grantor/program title</u>	<u>Assistance listing number (ALN)</u>	<u>Direct award or pass-through entity identifying number</u>	<u>Passed through to subrecipients</u>	<u>Federal expenditures</u>
International Research and Research Training	93.989	Direct	\$ 405,899	900,806
COVID-19 International Research and Research Training	93.989	Direct	—	147,478
University of Maryland, Baltimore	93.989	20462	—	13,253
University of North Carolina	93.989	5125093	—	11,918
University of North Carolina	93.989	5127621	—	15,196
Subtotal 93.989			<u>405,899</u>	<u>1,088,651</u>
Other National Institutes of Health:				
Cancer	93.RD	Direct	—	110,669
Clinical Center	93.RD	Direct	—	85,745
Drug Abuse	93.RD	Direct	—	2,401,200
Argos Vision, Inc.	93.RD	Argos Vision, Inc.	—	6,411
Children's Hospital of Philadelphia	93.RD	20026676-RSUB	—	(50)
Children's Hospital of Philadelphia	93.RD	7300250621-XX	—	34,868
Chromologic LLC	93.RD	CLMSA 2021-002	—	207,383
Chromologic LLC	93.RD	MSA 2020-002	—	83
Chromologic LLC	93.RD	MSA 2021-001	—	121,742
Columbia University	93.RD	Passthrough Number Not Available	—	36,912
Dartmouth College	93.RD	Passthrough Number Not Available	—	14,272
Duke University	93.RD	A035161	—	158,181
Duke University	93.RD	SITE#UPT99	—	4,108
Effectorbio, Inc.	93.RD	Passthrough Number Not Available	—	14,708
Emory University	93.RD	A442216	—	70,598
Emory University	93.RD	Passthrough Number Not Available	—	79,876
Fox Chase Cancer Center	93.RD	18041-01	—	149,711
George Washington University	93.RD	Passthrough Number Not Available	—	47,258
Harvard University	93.RD	109786.5110767	—	1,723,424
HealthCore, Inc.	93.RD	A032731	—	935
JAEB Center for Health Research, Inc.	93.RD	JAEB 2283	—	2,800
Leidos Biomedical Research, Inc.	93.RD	16X116	—	29,666
Leidos Biomedical Research, Inc.	93.RD	16X162Q TASK 04	—	868,581
Leidos Biomedical Research, Inc.	93.RD	16X162Q TASK 05	—	37
Leidos Biomedical Research, Inc.	93.RD	16X162Q TASK 06	—	224,647
Leidos Biomedical Research, Inc.	93.RD	16X162Q TASK 07	—	1,237,212
Leidos Biomedical Research, Inc.	93.RD	16X162Q TASK 08	—	20,237
Leidos Biomedical Research, Inc.	93.RD	16X162Q TASK 09	—	342,524
Leidos Biomedical Research, Inc.	93.RD	19X133	—	88,264
Leidos Biomedical Research, Inc.	93.RD	20X052Q	—	92,086
COVID-19 Leidos Biomedical Research, Inc.	93.RD	21CTA-DM0008	—	(19)
Leidos Biomedical Research, Inc.	93.RD	21X016F	—	507,791
Leidos Biomedical Research, Inc.	93.RD	23CTA-DM0005	—	18,077
Leidos Biomedical Research, Inc.	93.RD	23X021-TO-02	—	22,299
Louisiana Tech University	93.RD	Passthrough Number Not Available	—	28,698
Magee-Womens Research Institute & Foundation	93.RD	4541	—	715
Magee-Womens Research Institute & Foundation	93.RD	4542	—	3,832
Magee-Womens Research Institute & Foundation	93.RD	5548	—	338
Magee-Womens Research Institute & Foundation	93.RD	5549	—	2,774
Mayo Clinic Rochester	93.RD	MCR-0125-CPN	—	(1)
Mayo Clinic Rochester	93.RD	MCR-0138-CPN	—	12,520
COVID-19 National Jewish Medical and Research Center	93.RD	20128091	—	54,906
Northwestern University	93.RD	SP003377960047201CHP	—	(1,151)
NRG Oncology Foundation, Inc.	93.RD	Passthrough Number Not Available	—	1,925
COVID-19 RTI International	93.RD	3-312-0217571-66017L	334,738	727,078
University of Alabama	93.RD	000509729-002	—	(4,078)
University of Alabama	93.RD	000509734-019	—	50,921
University of Alabama	93.RD	000524050-T008-002	56,279	66,311
University of Michigan	93.RD	SUBK00015389	—	57,082
University of Minnesota	93.RD	N006462001	—	63,479
University of North Carolina	93.RD	Passthrough Number Not Available	—	10,025
University of Pennsylvania	93.RD	53822	—	(130,854)
University of Pennsylvania	93.RD	5581889	—	446,953
University of Pennsylvania	93.RD	Passthrough Number Not Available	—	8,771
University of Washington	93.RD	UWSC12412	—	72,348
Veterans Health Foundation	93.RD	JPA Alex Swiderski	—	40,500
Washington University in St. Louis	93.RD	Passthrough Number Not Available	—	6,118
Westat, Inc.	93.RD	6426-03-S008	—	9,372
Westat, Inc.	93.RD	6473-03-S002	—	490
Yale University	93.RD	Passthrough Number Not Available	—	78,702
Zymeron Corporation	93.RD	Z115/UPMC	—	(1,652)
Subtotal 93.RD			<u>391,017</u>	<u>10,328,358</u>
Total National Institutes of Health			<u>111,157,406</u>	<u>757,315,575</u>
Substance Abuse and Mental Health Services Administration:				
Allegheny County	93.104	254376	—	148,676
CMSU Counties of Central Pennsylvania	93.104	BHARP SOC EXP	—	66,826
Luzerne County	93.104	SYSTEM OF CARE	—	194,484
Subtotal 93.104			—	<u>409,986</u>
Allegheny County	93.243	253480	—	54,930
Allegheny Singer Research Institute	93.243	45101009	—	91
Allegheny Singer Research Institute	93.243	45101209	—	107,297
Allegheny Singer Research Institute	93.243	45101509	—	135,904
CMSU Counties of Central Pennsylvania	93.243	BHARP SOC EXP	—	45,633
CMSU Counties of Central Pennsylvania	93.243	BHARP TREE PROJECT	—	87,517
Commonwealth of Pennsylvania	93.243	4300673648	—	(3,310)
Commonwealth of Pennsylvania	93.243	4400018535	—	94,693
Westmoreland Drug and Alcohol Commission, Inc.	93.243	0001	—	(34,839)
Subtotal 93.243			—	<u>487,916</u>
Commonwealth of Pennsylvania	93.788	4300717015	—	181,320
Commonwealth of Pennsylvania	93.788	4300754867	—	341,123
Subtotal 93.788			—	<u>522,443</u>

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Commonwealth of Pennsylvania	93.RD	4100093044	\$ —	1,007,714
Total Substance Abuse and Mental Health Services Administration			—	2,428,059
DHHS Other:				
Other Department of Health and Human Services	93.RD	Direct	—	162,531
Mission Analytics Group, Inc.	93.RD	2021MAG027	—	3,148
Subtotal 93.RD			—	165,679
Total DHHS Other			—	165,679
Total Department of Health and Human Services			114,735,597	785,190,534
Department of Defense:				
Advanced Research Projects Agency:				
Research and Technology Development	12.910	Direct	2,540,879	4,527,790
University of California at Berkeley	12.910	00010253	—	(15,357)
Subtotal 12.910			2,540,879	4,512,433
Carnegie Mellon University	12.RD	1190064-445350	—	88,642
Carnegie Mellon University	12.RD	1990638-430434	—	5,173
Carnegie Mellon University	12.RD	1990725-430434	—	349,687
Carnegie Mellon University	12.RD	1990824-430434	—	22,759
CorePower Magnetics Inc	12.RD	HR001122C0095-01	—	157,891
SRI International	12.RD	PO65030	—	183,909
Subtotal 12.RD			—	808,061
Total Advanced Research Projects Agency			2,540,879	5,320,494
Defense Health Agency:				
Intelligent Automation, Inc.	12.RD	2544-3	—	1,519
Uluru Inc	12.RD	CDMRP-1-002	—	23,330
Subtotal 12.RD			—	24,849
Total Defense Health Agency			—	24,849
Defense Threat Reduction Agency:				
Scientific Research – Combating Weapons of Mass Destruction	12.351	Direct	258,347	1,580,972
Washington University in St. Louis	12.351	WU-15-243	—	(8,563)
Subtotal 12.351			258,347	1,572,409
Other Defense Threat Reduction Agency	12.RD	Direct	—	330,160
Southwest Research Institute	12.RD	M99022VE2	—	339,645
University of Southern California	12.RD	SCON-00002782	—	147,702
Subtotal 12.RD			—	817,507
Total Defense Threat Reduction Agency			258,347	2,389,916
Department of the Air Force:				
Air Force Defense Research Sciences Program	12.800	Direct	30,372	380,491
Carnegie Mellon University	12.800	1150141-357109	—	38,871
Colorado School of Mines	12.800	401890-5802	—	77,855
Princeton University	12.800	SUB0000535	—	98,281
Princeton University	12.800	SUB0000576	—	90,741
University of California Davis	12.800	A22-2414-S001	—	174,722
University of Colorado	12.800	1558048	—	43,213
Subtotal 12.800			30,372	904,174
Booz Allen Hamilton Inc.	12.RD	A5802-2	—	122,591
Mantel Technologies	12.RD	21007-S001	—	283,911
Pear Sports, LLC	12.RD	CRA1US2	—	(128)
Subtotal 12.RD			—	406,374
Total Department of the Air Force			30,372	1,310,548
Department of the Army:				
Military Medical Research and Development	12.420	Direct	2,192,556	16,152,334
Brigham & Women's Hospital	12.420	120070	—	24,289
Carnegie Mellon University	12.420	1130264-436457	—	4,966
Case Western Reserve University	12.420	RES512532	—	5,408
Case Western Reserve University	12.420	RES515469	—	253,834
Cedars-Sinai Medical Center	12.420	0001621126	—	130,613
Children's Hospital of Boston	12.420	GENFD0001918787	—	767
Children's Hospital of Boston	12.420	GENFD0002054100	—	7,241
Children's Hospital of Boston	12.420	GENFD0002272786	—	5,817
Columbia University	12.420	2(GG015772)	—	25,346
Cornell University	12.420	89495-20165	—	114,706
Georgia Institute of Technology	12.420	AWD-101450-G1	—	(383)
Gryphon Bio, Inc.	12.420	W81XWH2110469-AP	—	9,760
Henry M. Jackson Foundation	12.420	4312	—	163,703
Johns Hopkins University	12.420	2004481801	—	17,847
Liberate Medical, LLC.	12.420	PREVENT-LIBERATE	—	13,525
LumosTech Inc	12.420	3947	—	143,700
Magee-Womens Research Institute & Foundation	12.420	6825	—	174,043
Medstar Health Research Institute Inc	12.420	5002154871	—	15,571
Metis Foundation	12.420	S2-W81XWH-19-2-0038	—	(4,348)
Mid-Atlantic Epilepsy & Sleep Center LLC	12.420	P007910101	—	50,276
Ohio State University	12.420	60065096	—	2,451
Oregon Health & Science University	12.420	1008339_UPITT	—	366
Purdue University	12.420	13001052-008	—	50,754
Research Foundation – State University of New York	12.420	Passthrough Number Not Available	—	137,202
RTI International	12.420	1-312-0218812-67059L	—	97,826
Schepens Eye Research Institute	12.420	533479	—	8,349
St. Joseph's Hospital and Medical Center	12.420	32689PITT	—	64,773
Stanford University	12.420	62348486-156530	—	8,594
State University of New York	12.420	100-1153985-84735	—	62,227

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University of Alabama	12.420	000507860-006	\$ —	125,020
University of California at San Francisco	12.420	10043sc	—	16,068
University of California at San Francisco	12.420	11363sc	—	53,274
University of Cincinnati	12.420	010376-002	—	39,709
University of Colorado	12.420	FY20.891.012	—	190,582
University of Colorado	12.420	FY21.1065.004	—	9,127
University of Colorado	12.420	FY22.988.006	—	(3,452)
University of Kansas	12.420	AWD-0001930	—	2,995
University of Michigan	12.420	578015	—	3,994
University of Pennsylvania	12.420	578015	—	53,756
University of Pennsylvania	12.420	578105	—	46,354
University of Pennsylvania	12.420	579892	—	995
University of Pennsylvania	12.420	585536	—	136,954
University of Texas Health Science Center at San Antonio	12.420	169351/165493	—	9,038
Wake Forest University	12.420	WFUHS 441055 ER-05	—	385
Wake Forest University	12.420	WFUHS 441077 CF-07	—	16,305
Washington University in St. Louis	12.420	WU-20-434-MOD-2	—	36,663
Wistar Institute	12.420	35571-03-369	—	101,105
Subtotal 12.420			<u>2,192,556</u>	<u>18,480,429</u>
Basic Scientific Research	12.431	Direct	3,413,194	5,399,011
Kostas Research Institute at Northeastern University	12.431	555092-78055	—	36,958
Northeastern University	12.431	555080-78053	236,074	749,500
Northeastern University	12.431	Passthrough Number Not Available	—	253,394
Princeton University	12.431	SUB0000081	—	109,493
University of California at Santa Barbara	12.431	KK1714	—	375,437
University of California at Santa Barbara	12.431	KK1815	—	22,581
University of Massachusetts	12.431	20-015174-A05	—	(8,375)
University of Michigan	12.431	SUBK00006732	—	123,727
University of Texas at San Antonio	12.431	1000005193	—	54,477
Subtotal 12.431			<u>3,649,268</u>	<u>7,116,203</u>
Carnegie Mellon University	12.630	1130252-431573	—	172,041
Research and Technology Development	12.910	Direct	536,504	1,254,214
Mount Sinai School of Medicine	12.910	0258-A951-4609	—	7,481
Subtotal 12.910			<u>536,504</u>	<u>1,261,695</u>
Other Department of the Army	12.RD	Direct	3,683,382	17,817,331
Advanced Technology International	12.RD	2019-447-001	—	335,711
Advanced Technology International	12.RD	2019-447-002	—	404,439
Advanced Technology International	12.RD	2019-447-005	230,484	883,193
Advanced Technology International	12.RD	2019-447-006	—	470,665
Advanced Technology International	12.RD	2021-510-01	669,853	1,603,457
Advanced Technology International	12.RD	MTEC-21-06-MPAI-072	1,063,537	1,705,156
Arsenal Medical, Inc.	12.RD	REVIVE	—	12,885
Carnegie Mellon University	12.RD	1990586-418139	—	150,785
Charles River Analytics, Inc.	12.RD	SC2019703	—	28,333
Charles River Analytics, Inc.	12.RD	SC2100502	—	(2,889)
Charles River Analytics, Inc.	12.RD	SC2201401	—	625
Chromologic LLC	12.RD	CLMSA2023-001	—	66,853
Chromologic LLC	12.RD	JP4-039-MLV	—	(264)
Concurrent Technologies Corporation	12.RD	200300004S	—	60
Emory University	12.RD	A704778	—	45,028
Intelligent Automation, Inc.	12.RD	2468-002-3	—	84,241
Intelligent Automation, Inc.	12.RD	2545-1	—	107,700
Johns Hopkins University	12.RD	2004207953	—	(924)
Johns Hopkins University	12.RD	W81XWH-16-2-0060	—	21,700
Lifeware Labs LLC	12.RD	SBIR PROJECT	—	204,665
Materials Sciences Corporation	12.RD	14243-GG15-001	—	130,812
Materials Sciences Corporation	12.RD	17300-SD53	—	134,135
Materials Sciences Corporation	12.RD	18262-GG15-010	—	79,411
Materials Sciences Corporation	12.RD	PO-0001154	—	110,803
Synedgen, Inc.	12.RD	AWD00002229	—	(66,363)
University of California at San Francisco	12.RD	11291SC	—	233,115
University of California at San Francisco	12.RD	CS-2018-0009	—	163,353
University of California at San Francisco	12.RD	I-STAT TBI TEST	—	87,477
COVID-19 University of Louisville	12.RD	ULRF_20-0876C-01	—	106,281
Vivonics, Inc.	12.RD	2128-S008	—	7,710
Wake Forest University	12.RD	283-120000-17930	—	40,017
Washington University in St. Louis	12.RD	WU-22-0469	—	(14,230)
Subtotal 12.RD			<u>5,647,256</u>	<u>24,951,171</u>
Total Department of the Army			<u>12,025,584</u>	<u>51,981,539</u>
Department of the Navy:				
National Defense Education Program	12.006	Direct	532,324	723,481
Basic and Applied Scientific Research	12.300	Direct	1,635,524	4,633,556
Carnegie Mellon University	12.300	1141302-436116	—	14,486
New York University	12.300	F2229-02	—	89,533
Purdue University	12.300	13001029-024	—	230,360
University of Rochester	12.300	SUB00000047/UR GR530	—	39,275
Subtotal 12.300			<u>1,635,524</u>	<u>5,007,210</u>
Science, Technology, Engineering & Mathematics (STEM)				
Education, Outreach and Workforce Program	12.330	Direct	—	17,356
Research on Chemical and Biological Defense	12.360	Direct	—	7,274
Other Department of the Navy	12.RD	Direct	1,450,816	2,377,745
Accipiter Systems	12.RD	ASI-PITT-01	—	82,251
Bechtel Plant Machinery, Inc.	12.RD	G301664	—	239,542
Maxxen Group, LLC	12.RD	N6833520C0420	—	104
Maxxen Group, LLC	12.RD	N6833521C0702 SUB	—	256,052

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Mount Sinai School of Medicine	12.RD	0258-A061-4609	\$ —	133,282
Subtotal 12.RD			1,450,816	3,088,976
Total Department of the Navy			3,618,664	8,844,297
Uniformed Services University of the Health Sciences: Uniformed Services University Medical Research Projects Henry M. Jackson Foundation	12.750 12.750	Direct 5834	299,186 —	486,536 408,595
Subtotal 12.750			299,186	895,131
Total Uniformed Services University of the Health Sciences			299,186	895,131
Other Department of Defense: Catalyst Connection	12.600	CATALYST-21-017	—	129,040
Total Other Department of Defense			—	129,040
Total Department of Defense			18,773,032	70,895,814
Other Agencies:				
Agency for International Development: Family Health International 360	98.001	PO22000099	76,045	448,334
Other Agency for International Development Magee-Womens Research Institute & Foundation Magee-Womens Research Institute & Foundation Magee-Womens Research Institute & Foundation The Cloudburst Group University Research Co., LLC University Research Co., LLC	98.RD 98.RD 98.RD 98.RD 98.RD 98.RD 98.RD	Direct 9767 9768 9786 UPITT-103603-042-001 FY 19-A01-6024 FY 19-A01-6024	— — — — — — 111,081	(3,448) 257,480 348,292 53,261 (30) (81,009) 111,081
Subtotal 98.RD			111,081	685,627
Total Agency for International Development			187,126	1,133,961
Department of Agriculture: Agricultural Research Basic and Applied Research US Civilian Research & Development Foundation US Civilian Research & Development Foundation	10.001 10.001 10.001	Direct DAA3-19-65333-1 DAA3-19-65600-1	— — —	125,567 16,826 (974)
Subtotal 10.001			—	141,419
Agriculture and Food Research Initiative Pennsylvania State University	10.310 10.310	Direct S001634-USDA	61,055 —	161,830 (3,790)
Subtotal 10.310			61,055	158,040
National Fish and Wildlife Foundation National Fish and Wildlife Foundation	10.683 10.683	0407.20.070153 0407.22.073615	586 —	17,042 74,995
Subtotal 10.683			586	92,037
Total Department of Agriculture			61,641	391,496
Department of Commerce: Carnegie Mellon University	11.609	1080440-450342	—	43,060
Total Department of Commerce			—	43,060
Department of Education: Doctoral Dissertation Research Abroad Program	84.022A	Direct	—	22,546
Education Research, Development and Dissemination Purdue University University of Chicago University of Chicago	84.305A 84.305A 84.305D 84.305D	Direct 19100064-008 Passthrough Number Not Available SUB00000436	43,986 — — —	857,404 89,203 37,373 8,668
Subtotal 84.305			43,986	992,648
Education Innovation and Research (formerly Investing in Innovation (I3) Fund) Computer Science Teachers Association	84.411C 84.411C	Direct ENGLISH LEARNERS	109,911 —	271,304 7,312
Subtotal 84.411			109,911	278,616
Total Department of Education			153,897	1,293,810
Department of Energy: Office of Science Financial Assistance Program Carnegie Mellon University Carnegie Mellon University Central Michigan University Electronlinks Inc. Giner, Inc. Harvard University Northwestern University Powdermet Inc Research Foundation – State University of New York University of Michigan University of Minnesota	81.049 81.049 81.049 81.049 81.049 81.049 81.049 81.049 81.049 81.049 81.049 81.049 81.049	Direct 1070142-450637 1070249-425478 F64698 DE-SC0018783 405607 124254-5115596 SP0027267PROJ0007138 2 86736/2/1158349 SUBK00016812 A007230201	529,727 — — — — — — — — — — — —	3,505,782 268,892 21,236 118,379 19,138 121,165 119,544 35,467 121,466 2,427 70,692 104,003
Subtotal 81.049			529,727	4,508,191
Conservation Research and Development Kansas State University Oregon State University University of Southern California University of Tennessee University of Texas at San Antonio	81.086 81.086 81.086 81.086 81.086 81.086	Direct A21-0320-S002 G0195A-A SCON-00004021 A21-0468-S002-A02 1000003903	124,000 — — — — —	710,143 93,457 92,573 36,840 155,028 27,432
Subtotal 81.086			124,000	1,115,473
Renewable Energy Research and Development RAPID Manufacturing Institute RAPID Manufacturing Institute	81.087 81.087 81.087	Direct 05-8 06-7	595,202 — —	902,515 2,083 (28,633)

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

Year Ended June 30, 2023

<u>Federal grantor/pass through grantor/program title</u>	<u>Assistance listing number (ALN)</u>	<u>Direct award or pass-through entity identifying number</u>	<u>Passed through to subrecipients</u>	<u>Federal expenditures</u>
RAPID Manufacturing Institute	81.087	10-7	\$ —	334
Texas A&M University	81.087	M2001202	—	66,279
Subtotal 81.087			<u>595,202</u>	<u>942,578</u>
Fossil Energy Research and Development	81.089	Direct	72,921	400,717
Gas Technology Institute	81.089	AGREEMENT NO. S876	—	(2,163)
Oklahoma State University	81.089	1-578930-PITT	—	121,083
Pennsylvania State University	81.089	S000661-DOE	—	7,758
Pennsylvania State University	81.089	S001341-USDOE	—	212,924
West Virginia University	81.089	18-971-UP	—	19,187
Subtotal 81.089			<u>72,921</u>	<u>759,506</u>
Nuclear Energy Research, Development and Demonstration	81.121	Direct	171,262	2,251,110
Kansas State University	81.121	A22-0008-S001	—	67,931
Rensselaer Polytechnic Institute	81.121	A22-0033-S002	—	108,145
Research Foundation for The City University of New York	81.121	CM00004019	—	(6,289)
Research Foundation for The City University of New York	81.121	CM00005415-00	—	28,017
University of Houston	81.121	R-19-0010	—	16,529
Subtotal 81.121			<u>171,262</u>	<u>2,465,443</u>
Advanced Research Projects Agency – Energy	81.135	Direct	129,450	222,492
University of Maryland	81.135	94436-Z7121201	—	15
Westinghouse Electric Company, LLC	81.135	PO# 4500838830	—	9,296
Subtotal 81.135			<u>129,450</u>	<u>231,803</u>
Other Department of Energy	81.RD	Direct	—	(3,665)
Battelle Energy Alliance, LLC	81.RD	206932	—	(3,792)
Battelle Energy Alliance, LLC	81.RD	213209	—	69,746
Battelle Energy Alliance, LLC	81.RD	229773	—	52,285
Battelle Energy Alliance, LLC	81.RD	252162	—	11,464
Battelle Energy Alliance, LLC	81.RD	262335-1	—	15,439
Battelle Memorial Institute	81.RD	503935	—	161,433
Battelle Memorial Institute	81.RD	603671	—	3,411
Battelle Memorial Institute	81.RD	616063	—	211,124
Battelle Memorial Institute	81.RD	845391	—	125,702
Brookhaven Science Associates, LLC	81.RD	359437	—	48,072
Brookhaven Science Associates, LLC	81.RD	391074	—	334,437
Brookhaven Science Associates, LLC	81.RD	398840	—	(157)
Brookhaven Science Associates, LLC	81.RD	415283	—	113,506
Eaton Charitable Trust	81.RD	0011- 45489	—	44,698
Fermi Research Alliance, LLC	81.RD	670048	—	2,363
Fluor Marine Propulsion, LLC	81.RD	140449-RO10	—	47,444
Fluor Marine Propulsion, LLC	81.RD	140449-RO2	—	10,361
Fluor Marine Propulsion, LLC	81.RD	140449-RO4	—	1,132
Fluor Marine Propulsion, LLC	81.RD	140449-RO6	—	15,947
Fluor Marine Propulsion, LLC	81.RD	140449-RO7	—	3,250
Fluor Marine Propulsion, LLC	81.RD	140449-RO8	—	39,957
Lawrence Livermore National Security, LLC	81.RD	B651143	—	43,259
Lawrence Livermore National Security, LLC	81.RD	B651948	—	126,397
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 11	—	3,894
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 12	—	149,110
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 17	—	18,747
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 18	—	1,604
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 2	—	(3,386)
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 20	—	118,032
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 21	—	88,032
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 22	—	822
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 25	—	8,054
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 26	—	20,752
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 27	—	73,543
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 28	—	44,957
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 29	—	96,127
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 3	—	88,171
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 30	—	51,490
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 31	—	57,956
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 33	—	175,605
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 34	—	135,823
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 35	—	108,523
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 36	—	27,131
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 4	—	56,705
Leidos Biomedical Research, Inc.	81.RD	P010220918 TASK 8	—	34,260
Los Alamos National Security, LLC	81.RD	#C2987, CW32507	—	137,543
Pennsylvania State University	81.RD	S000652-DOE	—	92,600
Rochester Institute of Technology	81.RD	32257-02	—	93,994
UChicago Argonne, LLC	81.RD	3F-60141	—	11,256
UT-Battelle, LLC	81.RD	CW33435	—	18,530
UT-Battelle, LLC	81.RD	CW45070	—	31,951
Subtotal 81.RD			<u>—</u>	<u>3,215,639</u>
Total Department of Energy			<u>1,622,562</u>	<u>13,238,633</u>
Department of Housing and Urban Development:				
Other Department of Housing and Urban Development	14.RD	Direct	—	167,674
Total Department of Housing and Urban Development			<u>—</u>	<u>167,674</u>
Department of the Interior:				
Science and Technology Projects Related to Coal Mining and Reclamation	15.255	Direct	29,508	70,795
National Fish and Wildlife Foundation	15.670	NFWF-72173	—	110,363
U.S. Geological Survey Research and Data Collection	15.808	Direct	—	50,756
Total Department of the Interior			<u>29,508</u>	<u>231,914</u>

**UNIVERSITY OF PITTSBURGH OF THE
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Year Ended June 30, 2023

Federal grantor/pass through grantor/program title	Assistance listing number (ALN)	Direct award or pass-through entity identifying number	Passed through to subrecipients	Federal expenditures
Department of Justice:				
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	Direct	\$ 1,140,764	1,774,616
Pennsylvania Commission on Crime and Delinquency	16.838	2019-CO-01-32713	—	61,898
Lackawanna County	16.838	COSSAP	—	8,870
Subtotal 16.838			—	70,768
Pennsylvania Commission on Crime and Delinquency	16.RD	Passthrough Number Not Available	—	209,621
Total Department of Justice			1,140,764	2,055,005
Department of Labor:				
Vermont Department of Labor	17.720	1947RTN02	—	(7,904)
Vermont Department of Labor	17.720	1947RTN2-03	—	589,991
Subtotal 17.720			—	582,087
Total Department of Labor			—	582,087
Department of Transportation:				
National Academy of Sciences	20.200	HR 01-58	—	8,691
Commonwealth of Pennsylvania	20.205	4300742817	—	25,364
Commonwealth of Pennsylvania	20.205	4400018535/WO 002	—	10,393
Commonwealth of Pennsylvania	20.205	4400018535/WO 003	—	95,016
Commonwealth of Pennsylvania	20.205	4400018535/WO 019	—	(3,786)
Commonwealth of Pennsylvania	20.205	4400018535/WO 022	—	79,095
Commonwealth of Pennsylvania	20.205	4400018535/WO 023	—	112,868
Subtotal 20.205			—	318,950
University Transportation Centers Program	20.701	Direct	49,405	242,678
Other Department of Transportation	20.RD	Direct	—	77,537
Total Department of Transportation			49,405	647,856
Department of Veterans Affairs:				
Specialty Adapted Housing Assistive Technology Grant Program	64.051	Direct	—	88,830
Other Department of Veterans Affairs	64.RD	Direct	—	5,606,736
Aptive HTG LLC	64.RD	IHT-Pitt-2020-0001	—	(3,495)
Harvard University	64.RD	117345.5124529	—	31,287
Harvard University	64.RD	117345.5124529-01	—	24,298
Subtotal 64.RD			—	5,658,826
Total Department of Veterans Affairs			—	5,747,656
Environmental Protection Agency:				
Rand Corporation	66.509	SCON-00000571	—	2,367
Oregon State University	66.511	E0199A-B	—	49,068
Total Environmental Protection Agency			—	51,435
General Services Administration:				
Alion Science and Technology	39.RD	SUB1160013-001	—	217,375
Alion Science and Technology	39.RD	SUB1160013-002	—	41,967
Subtotal 39.RD			—	259,342
Total General Services Administration			—	259,342
Institute of Museum and Library Services:				
Carnegie Science Center	45.301	ME-249096-OMS-21-SUB	—	28,244
National Leadership Grants	45.312	Direct	—	(985)
Association of Research Libraries	45.312	ASRA	—	(2,870)
Subtotal 45.312			—	(3,855)
Laura Bush 21st Century Librarian Program	45.313	Direct	48,251	79,523
Total Institute of Museum and Library Services			48,251	103,912
National Aeronautics and Space Administration:				
Science:				
80NSSC18K1001	43.001	Direct	9,000	58,133
80NSSC19K0547	43.001	Direct	18,112	19,336
80NSSC19K0588	43.001	Direct	—	43,944
80NSSC20K0524	43.001	Direct	—	94,490
80NSSC20K1336	43.001	Direct	—	52,432
80NSSC21K0840	43.001	Direct	—	229,712
80NSSC21K0921	43.001	Direct	—	145,801
80NSSC22K0415	43.001	Direct	59,859	356,974
80NSSC22K0720	43.001	Direct	—	74,495
80NSSC22K0790	43.001	Direct	8,387	81,588
80NSSC23K0230	43.001	Direct	2,948	29,772
80NSSC23K0634	43.001	Direct	—	2,823
Arizona State University	43.001	09-193	—	30,954
California Institute of Technology	43.001	1643488	—	139,052
California Institute of Technology	43.001	1694329	—	50,242
California Institute of Technology	43.001	JPL 1679153	—	90,243
Carnegie Mellon University	43.001	1110234-424012	—	143,658
Case Western Reserve University	43.001	RES600006	—	34,827
Colorado State University	43.001	G-50263-01	—	19,029
Lowell Observatory	43.001	2018-81420-UP	—	6,167
National Space Grant Foundation	43.001	NEBP-102	—	1,081
Smithsonian Astrophysical Observatory	43.001	TM1-22004X	—	1,514
University of Chicago	43.001	AWD101790SUB00000474	—	67,985
University of Maryland	43.001	114553-Z6448201	—	80,480
University of Massachusetts	43.001	23-017319 A 00	—	36,686
University of Miami	43.001	OS00001217	—	11,769
Subtotal 43.001			98,306	1,903,187

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Federal grantor/pass through grantor/program title	Assistance listing number (ALN)	Direct award or pass-through entity identifying number	Passed through to subrecipients	Federal expenditures
Aeronautics	43.002	Direct	\$ 61,664	280,262
Baylor College of Medicine	43.003	PO 7000001669	—	499,757
RevBio Inc	43.007	BONE REGENERATION	—	133,990
University of Arizona	43.007	545020	—	74,324
Subtotal 43.007			—	208,314
Pennsylvania Space Grant Consortium	43.008	S000978-NASA	—	48,941
Space Technology	43.012	Direct	—	165,192
Analytical Mechanics Associates	43.RD	T3-0700-FY22	—	27,541
Association of Universities for Research in Astronomy, Inc.	43.RD	HST-AR-16131.001-A	—	11,654
Association of Universities for Research in Astronomy, Inc.	43.RD	HST-AR-16633.001-A	—	27,293
Association of Universities for Research in Astronomy, Inc.	43.RD	HST-GO-15957.001-A	—	12,858
Association of Universities for Research in Astronomy, Inc.	43.RD	HST-GO-16287.002-A	—	18,584
Association of Universities for Research in Astronomy, Inc.	43.RD	HST-GO-17110.002-A	—	21,018
Association of Universities for Research in Astronomy, Inc.	43.RD	HST-GO-17179.002-A	—	1,412
Association of Universities for Research in Astronomy, Inc.	43.RD	JWST-GO-02561.002-A	—	131,809
Carnegie Science Center	43.RD	B2B MOON OR MARS	—	68,607
Center for the Advancement of Science in Space	43.RD	GA-2019-906	—	11,980
National Technology & Engineering Solutions of Sandia LLC	43.RD	2448640	—	64,302
Open Additive LLC	43.RD	OA-4014-S01	—	4,137
Wyle Laboratories, Inc. (KBR Holdings, LLC subsidiary)	43.RD	T804051	—	39,312
Subtotal 43.RD			—	440,407
Total National Aeronautics and Space Administration			159,970	3,546,060
National Endowment for the Arts:				
Promotion of the Arts Grants to Organizations and Individuals	45.024	Direct	—	11,143
Total National Endowment for the Arts			—	11,143
National Science Foundation:				
Engineering	47.041	Direct	194,695	5,960,271
Carnegie Mellon University	47.041	1123622-460932	—	13,234
Northwestern University	47.041	60053758 PBH	—	192,332
Pennsylvania State University	47.041	S002332-NSF	—	68,352
COVID-19 SafeBVM	47.041	00003271	—	205,982
Texas A&M Engineering Experiment Station	47.041	M2301410	—	6,097
University of Michigan	47.041	SUBK00017602	—	31,216
Vanderbilt University	47.041	OSA00000176	—	59,739
Virginia Tech University	47.041	479852-19442	—	12,262
Virginia Tech University	47.041	480759-19442	—	100,329
Subtotal 47.041			194,695	6,649,814
Mathematical and Physical Sciences	47.049	Direct	69,507	6,363,353
Associated Universities, Inc.	47.049	SOSPA8-008	—	6,408
Columbia University	47.049	28(GG016228)	—	35,979
Florida Gulf Coast University	47.049	20028-UP-001	—	231
Pennsylvania State University	47.049	S001119-NSF	—	76,833
Research Foundation – State University of New York	47.049	76749/1136652/2	—	(349)
Research Foundation – State University of New York	47.049	93443/1172884/2	—	352,393
Scripps Research Institute	47.049	5-24117	—	40,020
University of California at Santa Barbara	47.049	KK2025	—	78,464
University of Illinois	47.049	100863-18748	—	56,583
University of Notre Dame	47.049	204303PITT	—	132,685
University of Pennsylvania	47.049	577550	—	79,250
University of Texas at Austin	47.049	UTA20-000776	—	70,171
Subtotal 47.049			69,507	7,292,021
Geosciences	47.050	Direct	—	852,200
National Center for Atmospheric Research	47.050	003892	—	109,563
Subtotal 47.050			—	961,763
Computer and Information Science and Engineering	47.070	Direct	124,260	6,342,721
COVID-19 Computer and Information Science and Engineering	47.070	Direct	—	63,172
Digital Promise Global	47.070	1668	—	127,354
Duke University	47.070	333-2739	—	47,898
University of Texas at Austin	47.070	OAC-2139536	—	57,783
University of Utah	47.070	10047390-UPITT	—	50,779
University of Washington	47.070	UWSC13090	—	70,052
Subtotal 47.070			124,260	6,759,759
Biological Sciences	47.074	Direct	1,327,639	5,736,684
Carnegie Mellon University	47.074	1122469-369793	—	739
University of Colorado	47.074	1559634	16,882	134,693
University of Florida	47.074	SUB00002000	—	76,787
University of Illinois	47.074	19025	—	22,289
Yale University	47.074	GR110628CON-80002605	—	249,881
Subtotal 47.074			1,344,521	6,221,073
Social, Behavioral, and Economic Sciences	47.075	Direct	7,862	1,361,838
Carnegie Mellon University	47.075	1123646-468508	—	70,647
National Bureau of Economic Research	47.075	36353.00.00.00.7700	—	42,804
Villanova University	47.075	525919Pitt	—	5,597
Subtotal 47.075			7,862	1,480,886
STEM Education	47.076	Direct	665,442	6,155,342
Carnegie Mellon University	47.076	11123629-459723	—	6,958
Carnegie Mellon University	47.076	1122954-460345	—	130,134
Texas A&M University	47.076	M2201570	—	1,020
University of Georgia	47.076	SUB00002834	—	13,083
University of Michigan	47.076	SUBK00010602	—	38,215
University of South Florida	47.076	2105-1164-00C	—	21,257
University of Wisconsin	47.076	847K383	—	11,516
Subtotal 47.076			665,442	6,377,525

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Federal grantor/pass through grantor/program title	Assistance listing number (ALN)	Direct award or pass-through entity identifying number	Passed through to subrecipients	Federal expenditures
Polar Programs	47.078	Direct	\$ —	58,669
Office of International Science and Engineering	47.079	Direct	288,465	927,730
Integrative Activities	47.083	Direct	—	111,755
University of Maryland	47.083	111560-Z3811204	—	82,287
University of Pennsylvania	47.083	585895	—	9,324
Vanderbilt University	47.083	UNIV62473	—	153,193
Subtotal 47.083			—	356,559
NSF Technology, Innovation, and Partnerships	47.084	Direct	—	233,246
Cornell University	47.084	144070-21862	—	69,941
University of Georgia	47.084	SUB00003056	—	145,730
Subtotal 47.084			—	448,917
Other National Science Foundation	47.RD	Direct	—	1,089,365
Case Western Reserve University	47.RD	SPCS17023	—	93,438
Subtotal 47.RD			—	1,182,803
Total National Science Foundation			2,694,752	38,717,519
Nuclear Regulatory Commission:				
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	Direct	14,928	266,033
Total Nuclear Regulatory Commission			14,928	266,033
Social Security Administration:				
Boston College	96.007	5107173-BC21-S2	—	23,888
Total Social Security Administration			—	23,888
Medicaid and CHIP Payment and Access Commission:				
AcademyHealth	99.RD	MACP2125.2021_1	—	5,086
Total Medicaid and CHIP Payment and Access Commission			—	5,086
Total Other Agencies			6,162,804	68,517,570
Total Research & Development Cluster			139,671,433	924,603,918
II. Student Financial Assistance Cluster:				
Department of Education:				
Federal Supplemental Educational Opportunity Grants	84.007	Direct	—	317,417
Federal Work-Study Program	84.033	Direct	—	3,114,053
Federal Pell Grant Program	84.063	Direct	—	26,232,105
Federal Perkins Loan Program	84.038	Direct	—	8,385,908
Direct Student Loans Program	84.268	Direct	—	229,307,951
Total Department of Education			—	267,357,434
Health Resources and Services Administration:				
Nursing Faculty Loan Program	93.264	Direct	—	619,939
Health Professions Student Loans:				
Medicine	93.342	Direct	—	84,989
Dentistry	93.342	Direct	—	5,660,527
Pharmacy	93.342	Direct	—	1,634,230
Subtotal 93.342			—	7,379,746
Loans for Disadvantaged Students:				
Dentistry	93.342	Direct	—	145,576
Medicine	93.342	Direct	—	72,709
Subtotal 93.342			—	218,285
Nursing Student Loans:				
Baccalaureate	93.364	Direct	—	2,570,213
Nursing Faculty Loan Program – ARRA	93.408	Direct	—	43,021
Total Health Resources and Services Administration			—	10,831,204
Total Student Financial Assistance Cluster			—	278,188,638
III. Trio Cluster:				
Department of Education:				
TRIO – Student Support Services	84.042A	Direct	—	845,346
TRIO McNair Post-Baccalaureate Achievement	84.217A	Direct	—	118,059
Total Department of Education			—	963,405
Total Trio Cluster			—	963,405
IV. Head Start Cluster:				
Administration for Children and Families:				
Head Start	93.600	Direct	3,566,392	4,703,657
COVID-19 Head Start	93.600	Direct	213,933	213,933
Subtotal 93.600			3,780,325	4,917,590
Total Administration for Children and Families			3,780,325	4,917,590
Total Head Start Cluster			3,780,325	4,917,590
V. Other Programs:				
Department of Health and Human Services:				
Administration for Children and Families:				
Commonwealth of Pennsylvania	93.643	4100081112	—	29,137
Research Foundation – State University of New York	93.648	8-92159	—	99,893
Research Foundation – State University of New York	93.648	90CT7008-05	—	96,916
Subtotal 93.648			—	196,809
Commonwealth of Pennsylvania	93.658	4100081112	—	12,732,863
Commonwealth of Pennsylvania	93.658	4100083214	—	10,115,263
Subtotal 93.658			—	22,848,126

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

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

<u>Federal grantor/pass through grantor/program title</u>	<u>Assistance listing number (ALN)</u>	<u>Direct award or pass-through entity identifying number</u>	<u>Passed through to subrecipients</u>	<u>Federal expenditures</u>
Commonwealth of Pennsylvania	93.669	4100081112	\$ —	361,037
Commonwealth of Pennsylvania	93.674	4100081112	—	841,541
Total Administration for Children and Families			—	24,276,650
Administration for Community Living: ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433	Direct	17,694	38,090
Total Administration for Community Living			17,694	38,090
Centers for Disease Control and Prevention: District of Columbia Department of Health Injury Prevention and Control Research and State and Community Based Programs	93.069	PO679223	—	15,392
Gateway Health Plan	93.136	Direct	156,072	883,663
Gateway Health Plan	93.136	1001	—	69,855
Gateway Health Plan	93.136	1002	—	17,601
University of Pittsburgh Medical Center (UPMC)	93.136	01	—	9,652
Subtotal 93.136			156,072	980,771
Allegheny County	93.421	279307	—	9,869
Pennsylvania Pharmacists Association	93.426	410008224 R1	—	39,301
CDC Undergraduate Public Health Scholars Program (CUPS): A Public Health Experience to Expose Undergraduates Interested in Minority Health to Public Health and the Public Health Professions	93.456	Direct	—	402,705
Commonwealth of Pennsylvania – Department of Health	93.940	4100081987	—	(917)
Commonwealth of Pennsylvania – Department of Health	93.940	4300719539	86,263	1,537,246
Commonwealth of Pennsylvania – Department of Health	93.940	4300771982	—	250,060
Subtotal 93.940			86,263	1,786,389
Commonwealth of Pennsylvania – Department of Health	93.977	4300587825	—	(408)
Commonwealth of Pennsylvania – Department of Health	93.977	4300645528	—	(685)
Subtotal 93.977			—	(1,093)
Commonwealth of Pennsylvania – Department of Health	93.UNK	4300736313	—	103,225
Total Centers for Disease Control and Prevention			242,335	3,336,559
Health Resources and Services Administration: Maternal and Child Health Federal Consolidated Programs Nurse Anesthetist Traineeships Telehealth Programs Nurse Education, Practice Quality and Retention Grants Public Health Training Centers Program Mental and Behavioral Health Education and Training Grants Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Fulton County Family Partnership, Inc.	93.110 93.124 93.211 93.359 93.516 93.732 93.912 93.912	Direct Direct Direct Direct Direct Direct Direct HRSA – 002	— — — — 176,768 — 84,883 —	733,552 65,475 480,925 149,288 773,094 874,688 403,778 155,223
Subtotal 93.912			84,883	559,001
COVID-19 HIV Emergency Relief Project Grants	93.914	Direct	(574)	(574)
Cicatelli Associates Inc	93.914	060120-1	—	69,458
Subtotal 93.914			(574)	68,884
Total Health Resources and Services Administration			261,077	3,704,907
Substance Abuse and Mental Health Services Administration: Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	Direct	—	979,224
Allegheny County	93.243	264340	—	792,768
Allegheny Singer Research Institute	93.243	49249409	—	18,502
Allegheny Singer Research Institute	93.243	49250309	—	52,672
Blair County Drug and Alcohol Program, Inc.	93.243	1001	—	228,623
Commonwealth of Pennsylvania – Department of Health	93.243	4400018535	637	630,572
Jefferson County Metro Government	93.243	PSC 00003429	—	8,891
Jefferson County Metro Government	93.243	RECAST	—	9,866
Jefferson County, Ohio	93.243	101	40,000	320,644
Kennesaw State University	93.243	A23-0034-S001	—	91,522
Nova Southeastern University	93.243	331899	—	4,890
One Care of Southwest Virginia, Inc.	93.243	Scope Virginia	—	12,837
University of the Sciences in Philadelphia	93.243	21-026S1	—	74,952
Ursuline College	93.243	1000	—	147,735
Ursuline College	93.243	1001	—	50,425
Subtotal 93.243			40,637	3,424,123
Pennsylvania Commission on Crime and Delinquency	93.788	20/2021-OG-IH-35533	—	60,327
Pennsylvania Commission on Crime and Delinquency	93.788	2022-OG-IH-39020	—	229,794
Commonwealth of Pennsylvania	93.788	4300740885	—	593,403
Subtotal 93.788			—	883,524
Commonwealth of Pennsylvania	93.UNK	4300677703	—	(9,636)
Commonwealth of Pennsylvania	93.UNK	4400026513	—	237,378
Subtotal 93.UNK			—	227,742
Total Substance Abuse and Mental Health Services Administration			40,637	4,535,389
Total Department of Health and Human Services			561,743	35,891,595
Department of Defense: Defense Health Agency: Other Defense Health Agency	12.UNK	Direct	—	110,154
Total Defense Health Agency			—	110,154

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

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

Federal grantor/pass through grantor/program title	Assistance listing number (ALN)	Direct award or pass-through entity identifying number	Passed through to subrecipients	Federal expenditures
Department of the Navy: University of California at Los Angeles	12.UNK	2000 P UG248	\$ —	67,287
Total Department of the Navy			—	67,287
National Security Agency: Other National Security Agency	12.UNK	Direct	—	75,077
Total National Security Agency			—	75,077
Department of Defense Other: Institute of International Education	12.357	PGO1801PITT20PGO051	—	499,351
Total Department of Defense Other			—	499,351
Total Department of Defense			—	751,869
Other Agencies: Appalachian Regional Commission: East Tennessee State University	23.011	22-127-1-S11.1	—	5,000
Other Appalachian Regional Commission	23.UNK	Direct	—	21,337
Total Appalachian Regional Commission			—	26,337
Corporation for National and Community Services: COVID-19 Arizona State University	94.006	ASUB00001171	—	60,584
Jumpstart for Young Children, Inc.	94.006	JS-SITE #291	—	156,352
Subtotal 94.006			—	216,936
AmeriCorps National Service and Civic Engagement Research Competition	94.026	Direct	82,381	172,508
Total Corporation for National and Community Services			82,381	389,444
Department of Agriculture: Commonwealth of Pennsylvania	10.558	300-02-961-3	—	18,287
Total Department of Agriculture			—	18,287
Department of Commerce: Catalyst Connection	11.307	PO00003703	—	41,520
Innovate PGH	11.307	01791532	—	200
Subtotal 11.307			—	41,720
Total Department of Commerce			—	41,720
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	—	1,189,521
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	—	893,466
Subtotal 84.015			—	2,082,987
Direct			—	
Undergraduate International Studies and Foreign Language Programs	84.016A		—	87,247
Group Projects Abroad Program	84.021A	Direct	—	122,355
Commonwealth of Pennsylvania	84.126A	4000007735	—	(653)
Graduate Assistance in Areas of National Need	84.200A	Direct	—	31,393
Pennsylvania State University	84.229A	6023-UP-USDE-0009	—	1,776
Education Research, Development and Dissemination	84.305T	Direct	—	1,065,991
Special Education – Personnel Development to Improve Services and Results for Children with Disabilities	84.325D	Direct	—	79,166
Special Education – Personnel Development to Improve Services and Results for Children with Disabilities	84.325K	Direct	—	393,288
Subtotal 84.325			—	472,454
COVID-19 Pennsylvania Academic Library Consortium Inc.	84.425C	PA GOAL	—	25
Total Department of Education			—	3,863,575
Department of Energy: Fluor Marine Propulsion, LLC	81.UNK	140449-RO5	—	1,145
Leidos Biomedical Research, Inc.	81.UNK	P010220918 TASK 32	—	999
Subtotal 81.UNK			—	2,144
Total Department of Energy			—	2,144
Department of Homeland Security: Commonwealth of Pennsylvania: COVID-19 Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036	174717	—	3,503,666
COVID-19 Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036	182330	—	223,057
COVID-19 Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036	182353	—	66,360
COVID-19 Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036	187255	—	3,505,986
COVID-19 Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036	188884	—	1,119,326
COVID-19 Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036	242026	—	1,431,483
COVID-19 Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036	243457	—	147,886
COVID-19 Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036	547560	—	1,527,062
COVID-19 Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036	677420	—	436,381
COVID-19 Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036	687411	—	786,530
COVID-19 Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036	689559	—	6,421,283
COVID-19 Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036	691488	—	245,407
COVID-19 Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036	703241	—	22,414
COVID-19 Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036	703249	—	361,062
Subtotal 97.036			—	19,797,903
Pennsylvania Commission on Crime and Delinquency	97.132	2020-TT-01-35961	—	165,214
Total Department of Homeland Security			—	19,963,117

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

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

<u>Federal grantor/pass through grantor/program title</u>	<u>Assistance listing number (ALN)</u>	<u>Direct award or pass-through entity identifying number</u>	<u>Passed through to subrecipients</u>	<u>Federal expenditures</u>
Department of Justice:				
Pennsylvania Commission on Crime and Delinquency	16.838	2020-CO-01-36544	\$ —	550,442
Lackawanna County	16.838	1001	—	41,067
Wyoming County	16.838	1001	—	16,147
York County	16.838	1001	—	99,519
Subtotal 16.838			—	707,175
Total Department of Justice			—	707,175
Department of Labor:				
WIOA Dislocated Worker National Reserve Demonstration Grants	17.280	Direct	—	292,013
Total Department of Labor			—	292,013
Department of State:				
American Councils for International Education ACTR ACCELS	19.900	SUZ80021CA3148	—	20,863
Total Department of State			—	20,863
Department of Treasury:				
Low Income Taxpayer Clinics	21.008	Direct	—	91,586
Total Department of Treasury			—	91,586
Department of Veterans Affairs:				
Other Department of Veterans Affairs	64.UNK	Direct	—	81,572
Total Department of Veterans Affairs			—	81,572
Institute of Museum and Library Services:				
Laura Bush 21st Century Librarian Program	45.313	Direct	—	34,897
Total Institute of Museum and Library Services			—	34,897
National Endowment for the Humanities:				
Promotion of the Humanities Division of Preservation and Access	45.149	Direct	—	62,641
Promotion of the Humanities Research	45.161	Direct	—	49,208
Promotion of the Humanities Professional Development	45.163	Direct	—	202,677
Promotion of the Humanities Office of Digital Humanities	45.169	Direct	—	262,399
Total National Endowment for the Humanities			—	576,925
Small Business Administration:				
Kutztown University	59.037	SBA20210412	—	313
Kutztown University	59.037	SBA20230111	—	13,357
COVID-19 Kutztown University	59.037	SBACARES20200512	—	4,964
Kutztown University	59.037	SBAHQ22B00512	—	326,353
Subtotal 59.037			—	344,987
Total Small Business Administration			—	344,987
Total Other Agencies			82,381	26,454,642
Total Other Programs			644,124	63,098,106
Grand total – Federal Awards and Grants			\$ 144,095,882	1,271,771,657

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, 2023

(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, 2023. 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. The Department of Health and Human Services have approved F&A cost recovery rates for the University through fiscal year 2025. 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, 2023

(3) Federal Loan Programs

The University administers the following federal loan programs with an outstanding loan balance at June 30, 2023:

Federal grant and program title	ALN	Outstanding loan balance
Department of Education - Federal Perkins Loan Program	84.038	\$ 6,062,123
Department of Health and Human Services - Public Service: Health Professions Student Loan Program:		
Medicine	93.342	74,989
Dentistry	93.342	4,979,512
Pharmacy	93.342	1,452,356
Nursing Student Loan Program - Baccalaureate	93.364	2,373,760
Nursing Faculty Loan Program:		
Nursing Faculty Loan ARRA	93.408	43,021
Nursing Faculty Loan	93.264	539,022
Disadvantaged Student Loan Program:		
Medicine	93.342	72,709
Dentistry	93.342	139,726

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, 2022 and new loans issued during fiscal 2023.

(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, 2023, administrative costs on the Student Financial Assistance Program were claimed under the Federal Work Study Program in the amount of \$209,527.

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

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2023

(6) 2023 Program Expenditures Incurred in Prior Years

During the year ended June 30, 2023, 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 2023 by the U.S. Department of Homeland Security and reported on the Schedule totaling \$19,797,903. Included in the amount reported on the Schedule are project expenditures that were incurred by the University in prior years totaling \$19,414,426.

(7) Commonwealth Of Pennsylvania – Department of Health

For the awards passed through from the Commonwealth of Pennsylvania Department of Health to the University, the following supplemental information is provided for the year ended June 30, 2023:

Department of Health	ALN	Pass-through entity identifying number	Award period	Award amount	Funding received during the year	Accrued revenue at beginning of year	Revenue recognized during the year	Accrued revenue at end of year
Other Administration for Community Living:								
Consumer Satisfaction Survey – Aging Services	93.RD	4400018535	Mar-23 to Sep-23	\$ 317,283	317,283	—	65,699	251,584
Injury Prevention and Control Research and State and Community Based Programs:								
Evaluation and Risk Prediction – PA Drug Prgm	93.136	4300651914	Sep-20 to Apr-23	1,465,217	368,569	162,660	415,344	—
CDC PDMP OD2A Predictive Analysis Project	93.136	4300654631	Mar-20 to Apr-23	1,248,595	48,595	306,011	346,678	7,929
Evaluation and Risk Prediction – PA Drug Prgm	93.136	4300768887	May-23 to Aug-23	160,161	160,161	—	73,844	86,317
Behavioral Risk Factor Surveillance System:								
PA BRFSS 2020-2021	93.336	4300691393	Apr-21 to Apr-23	1,344,210	—	776,129	482,775	(434,192)
The National Cardiovascular Health Program:								
Improving the Health of Americans	93.426	4300703084	Jul-21 to Jun-22	101,079	(21,101)	53	53	—
Improving the Health of Americans	93.426	4300740335	Jul-22 to Apr-23	123,614	123,614	—	118,471	(7,329)
Well-Integrated Screening and Evaluation for Women Across the Nation (Wisewoman):								
Wise Woman Evaluation Services	93.436	4300682487	Jan-21 to Apr-23	148,518	22,453	37,576	45,432	(490)
Wise Woman Evaluation Services	93.436	4300768578	May-23 to Dec-23	36,965	36,965	—	7,128	29,837
HIV Prevention Activities Health Department Based:								
STD to PrEP	93.940	4100081987	Jul-18 to Dec-21	383,598	—	(1,536)	(917)	(619)
HIV Prevention and Care Project Continuation	93.940	4300719539	Jan-22 to Apr-23	3,994,810	535,521	2,730,973	1,537,246	1,729,249
HIV Prevention and Care Project 2022-2023	93.940	4300771982	May-23 to Dec-23	2,184,884	2,184,884	—	250,060	1,934,824

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

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2023

<u>Department of Health</u>	<u>ALN</u>	<u>Pass-through entity identifying number</u>	<u>Award period</u>	<u>Award amount</u>	<u>Funding received during the year</u>	<u>Accrued revenue at beginning of year</u>	<u>Revenue recognized during the year</u>	<u>Accrued revenue at end of year</u>
Sexually Transmitted Diseases (STD) Prevention and Control Grants:								
HIV Prevention and Care Project	93.977	4300587825	May-18 to Dec-19	\$ 2,351,870	—	(408)	(408)	—
HIV Prevention and Care Project Continuation	93.977	4300645528	Jan-20 to Dec-21	2,897,179	—	(685)	(685)	—
Other Centers for Disease Control and Prevention:								
PA Health Equity Policy Review Project	93.RD	4300736313	May-22 to Apr-23	261,491	—	255,269	103,225	—
Substance Abuse and Mental Health Services Projects of Regional and National Significance:								
PA-SBIRT Continuation	93.243	4400018535	Jun-20 to Apr-23	3,087,071	—	1,708,968	630,572	(205,008)



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

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, 2023, 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 18, 2023.

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 18, 2023



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

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

Report on Compliance for Each Major Federal Program

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 identified as subject to audit 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, 2023. 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, 2023.

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.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2023-001 and 2023-002. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the University's responses to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The University is also responsible for preparing a corrective action plan to address each audit finding included in our auditors' report. The University's responses and corrective action plan were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses or the corrective action plan.

Report on Internal Control Over Compliance

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



A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-001 and 2023-002, to be significant deficiencies.

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

Government Auditing Standards requires the auditor to perform limited procedures on the University's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The University is also responsible for preparing a corrective action plan to address each audit finding included in our auditors' report. The University's responses and corrective action plan were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses or the corrective action plan.

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, 2023, and have issued our report thereon dated October 18, 2023, which contained an unmodified opinion on those consolidated financial statements. Our audit was performed 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 GAAS. 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 28, 2024

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Schedule of Findings and Questioned Costs

Year ended June 30, 2023

(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: **Yes**
- 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): **Yes**
- g. Major programs:
 - Research and Development Cluster – various ALNs
 - Head Start Cluster – ALN 93.600
- h. Dollar threshold used to distinguish between Type A and Type B programs: **\$3,815,315**
- i. Auditee qualified as a low-risk auditee: **Yes**

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

None

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Schedule of Findings and Questioned Costs

Year ended June 30, 2023

(3) Findings and Questioned Costs Relating to Federal Awards

Finding 2023-001 – Procurement

<i>Federal Program</i>	Research and Development Cluster
<i>ALNs</i>	12.RD, 81.087, 93.RD, 93.173, 93.273, 93.336, 93.837, 93.839, 93.847, 93.855, 93.865, 93.866
<i>Federal Agencies</i>	Department of Defense, Department of Energy, Department of Health and Human Services
	Various
<i>Pass-through Entity</i>	
<i>Federal Award Year</i>	Ranges from September 23, 2016 – September 30, 2025

Criteria or Requirement

2 CFR 200.320(a)(2)(i) states that small purchase procedures for non-Federal entities includes the acquisition of property or services, the aggregate dollar amount of which is higher than the micro-purchase threshold but does not exceed the simplified acquisition threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources as determined appropriate by the non-Federal entity.

The University's procurement policies and procedures for small purchases requires the University's purchaser to conduct and select a supplier through a competitive bidding process for items ranging between \$10,000 and \$50,000. The University's procurement policies state that competitive bidding is not required when purchasing goods or services from a University contracted supplier or for directed sole source purchases.

2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include procedures to comply with the University's purchasing policies and procedures.

Condition Found, including perspective

University purchasers have the ability to request payment for goods or services purchased by submitting a requisition in Panther Express for the order to be routed to the Purchasing Department for review and approval, or an other payment request (OPR) specialty form is completed and submitted with the invoice in Panther Express which bypasses the Purchasing Department to Payment Processing for review and check processing.

We identified one out of the 40 procurements sampled for testing did not have the required competitive bidding documentation for purchases ranging between \$10,000 and \$50,000 because the University purchaser utilized the OPR form bypassing the Purchasing Department review. The Purchasing Department subsequently ran queries from its system for a list of all Research and Development cluster

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Schedule of Findings and Questioned Costs

Year ended June 30, 2023

(R&D) expenditures exceeding \$10,000 that utilized the OPR form that did not have the required competitive bidding documentation and identified 24 purchases (including our sampled item) from multiple University purchasers totaling approximately \$402,000, which is 0.04% of total R&D expenditures. None of these purchases were from a University contracted supplier, and there was no directed or sole source documentation filed, which is a violation of the University procurement policies.

Cause

University purchasers did not follow University payment procedures for procurements exceeding \$10,000 to be reviewed and approved by the Purchasing Department prior to disbursement.

Effect

Failure to properly follow University payment and procurement policies could result in noncompliance and/or the use of an inappropriate vendor.

Questioned Costs

No questioned costs were identified.

Statistical Sample

The sample was not intended to be, and was not, a statistically valid sample.

Repeat Finding

No.

Recommendation

We recommend that the University reinforce its procurement policies and procedures to all departments to ensure all the University's procurement policies are being followed.

Views of Responsible Officials

Management agrees with the finding and the following corrective actions are being taken to minimize future risks.

First, although all purchasers are required to complete training on purchasing and payment policies prior to obtaining system access, a refresher policy training will be provided to the 13 departments in which exceptions were discovered along with a reminder communication to all the approximately 4,300 department purchasers. This will be completed by June 30, 2024.

Second, for certain types of purchases such as those involving intellectual property rights, suppliers may complete work in good faith and request payment in the absence of a purchase order or contract. A new procedure has been instituted requiring the department/supplier to execute a contract prior to payment in order to minimize legal risks to the University and its funding agencies. This new procedure is complete.

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Schedule of Findings and Questioned Costs

Year ended June 30, 2023

Finally, we are analyzing legitimate uses of the OPRS form and evaluating whether placing a maximum dollar limit, such as \$5,000, for the use of the form will further strengthen internal controls. The evaluation will be completed by June 30, 2024. Implementing maximum dollar limits on the OPRS form will require IT changes, and therefore implementation will not occur until December 31, 2024.

Finding 2023-002 – Reporting

Federal Program Head Start Cluster: Assistance Listing Number 93.600

Federal Agency Department of Health and Human Services

Pass-through Entity Not applicable, direct award

Federal Award Year September 30, 2021 – September 29, 2023

Criteria or Requirement

The requirements for reporting are contained in 2 CFR 200.328 which states unless otherwise approved by OMB, the Federal awarding agency must solicit only the OMB-approved governmentwide data elements for collection of financial information (at time of publication the Federal Financial Report or such future, OMB-approved, governmentwide data elements available from the OMB-designated standards lead). This information must be collected with the frequency required by the terms and conditions of the Federal award.

Condition Found, including perspective

The semi-annual Federal Financial Report (FFR) and Annual Federal Financial Report (AFFR), which are due 30 and 90 days, respectively, after the budget end period, detail cumulative program information that is required to be reported. We sampled two FFRs and the one AFFR for testing, and both of the FFRs were submitted late. The budget end period for project ID #136677 was September 29, 2022; however, the FFR was not submitted until December 9, 2022, 40 days late. The budget end period for project ID #138397 was April 30, 2023; however, the FFR was not submitted until May 2, 2023, 2 days late.

Additionally, the FFR for project ID #138397 required information to be reported for the six-month period of September 29, 2023 to March 29, 2023; however, only 5 months of activity was reported.

Cause

Required program information for project ID #136677 was not made available within HHS' Payment Management System (PMS) by the Sponsor for the University to prepare the FFR until December 2, 2022. This was 33 days after the due date of October 30, 2022. Further, due to human oversight, the FFR for project ID #138397 erroneously excluded data (5 months submitted vs. 6 months required) and was not submitted prior to the April 30, 2023 due date.

Effect

Failure to properly submit accurate and timely reporting submissions may prevent the University from being in compliance with the requirements set forth by the Uniform Guidance.

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Schedule of Findings and Questioned Costs

Year ended June 30, 2023

Questioned Costs

No questioned costs were identified.

Statistical Sample

The sample was not intended to be, and was not, a statistically valid sample.

Repeat Finding

No.

Recommendation

We recommend that the University enhance the design and implementation of internal controls to ensure that all required reports are submitted accurately and timely.

Views of Responsible Officials

Management agrees with the finding. The University takes seriously its responsibility to meet all financial terms and conditions of grants, contracts, and other agreements including reporting. Reporting requirements are flagged in the University's financial systems and manually tracked for completion where sponsor systems do not provide systematic alerts of pending and delinquent reports. The Early Head Start program reporting requirements are tracked via the U.S. Department of Health and Human Services Payment Management System (PMS). The Grants Management Specialist (GMS) for the applicable awards has informed the University that technical issues within PMS are preventing reports from automatically being made available for preparation and subsequent certification. The GMS requested the University institute a procedure to request report access when identified as unavailable. The appropriate staff in Sponsored Projects Accounting have been informed of the PMS technical issue resulting in reports not being released for preparation and instructed to contact the GMS immediately to release the reports, if they are not readily available.