



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

Consolidated Financial Statements
and Information on Federal Awards

June 30, 2013

(With Independent Auditors' Reports Thereon)

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

June 30, 2013

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Independent Auditors' Report

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

We have audited the accompanying consolidated financial statements of the University of Pittsburgh – Of the Commonwealth System of Higher Education (the University), which comprise the consolidated balance sheets as of June 30, 2013 and 2012, and the related consolidated statements of activities and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated balance sheets of the University of Pittsburgh – Of the Commonwealth System of Higher Education as of June 30, 2013 and 2012, and the changes in their net assets and their cash flows for the years then ended, in accordance with U.S. generally accepted accounting principles.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 17, 2013 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 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 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
September 17, 2013

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the U.S. member firm of KPMG International Cooperative
("KPMG International"), a Swiss entity.

CONSOLIDATED FINANCIAL STATEMENTS

UNIVERSITY OF PITTSBURGH
CONSOLIDATED BALANCE SHEETS
JUNE 30, 2013 AND 2012
(in thousands of dollars)

| | 2013 | 2012 |
|---|---------------------|---------------------|
| ASSETS: | | |
| Cash and cash equivalents <i>(Notes 1 and 5)</i> | \$ 196,807 | \$ 47,751 |
| Operating investments <i>(Notes 4 and 5)</i> | 407,586 | 627,386 |
| Inventories and deferred charges | 22,700 | 21,986 |
| Accounts and notes receivable, net <i>(Note 2)</i> | 160,053 | 158,464 |
| Contributions receivable, net <i>(Note 3)</i> | 32,857 | 58,994 |
| Student loans receivable, net | 48,569 | 48,027 |
| Deposits of bond and note proceeds <i>(Notes 1 and 5)</i> | 90,403 | 8,514 |
| Foundation assets <i>(Note 1)</i> | 22,726 | 21,234 |
| Endowment investments <i>(Notes 4 and 5)</i> | 2,994,207 | 2,635,487 |
| Endowed funds held by third parties <i>(Note 5)</i> | 19,954 | 18,074 |
| Property, plant, and equipment, net <i>(Note 6)</i> | 1,788,475 | 1,715,731 |
| TOTAL ASSETS | \$ 5,784,337 | \$ 5,361,648 |
| LIABILITIES: | | |
| Accounts payable and accrued expenses | \$ 103,358 | \$ 100,310 |
| Accrued payroll and related liabilities | 75,008 | 76,713 |
| Deferred student and other revenue | 43,775 | 37,815 |
| Advanced receipt of grant funds | 71,582 | 82,853 |
| Refundable U.S. government student loans | 32,928 | 32,559 |
| Other liabilities <i>(Notes 5 and 9)</i> | 103,685 | 140,955 |
| Pension and postretirement obligations <i>(Note 10)</i> | 406,825 | 431,957 |
| Conditional asset remediation obligation <i>(Note 7)</i> | 40,571 | 40,946 |
| Bonds and notes payable <i>(Note 8)</i> | 1,103,491 | 1,017,134 |
| TOTAL LIABILITIES | 1,981,223 | 1,961,242 |
| NET ASSETS: | | |
| Unrestricted <i>(Notes 1 and 11)</i> | 2,506,552 | 2,184,101 |
| Temporarily restricted <i>(Notes 1 and 11)</i> | 674,134 | 622,629 |
| Permanently restricted <i>(Notes 1 and 11)</i> | 622,428 | 593,676 |
| TOTAL NET ASSETS | 3,803,114 | 3,400,406 |
| TOTAL LIABILITIES AND NET ASSETS | \$ 5,784,337 | \$ 5,361,648 |

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

CONSOLIDATED FINANCIAL STATEMENTS

UNIVERSITY OF PITTSBURGH
CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013
COMPARED TO SUMMARY INFORMATION FOR THE YEAR ENDED JUNE 30, 2012
(in thousands of dollars)

| | 2013 | | | | |
|--|---------------------|---------------------------|---------------------------|---------------------|---------------------|
| | Unrestricted | Temporarily Restricted | Permanently Restricted | Total | 2012 |
| OPERATING REVENUES: | | | | | |
| Tuition and fees | \$ 703,914 | \$ - | \$ - | \$ 703,914 | \$ 682,545 |
| Tuition discounts | (158,216) | - | - | (158,216) | (157,468) |
| Net tuition and fees | 545,698 | - | - | 545,698 | 525,077 |
| Commonwealth appropriation | 144,308 | - | - | 144,308 | 137,649 |
| Commonwealth construction grants | 43,996 | - | - | 43,996 | 38,019 |
| Grants and contracts | 738,502 | - | - | 738,502 | 730,085 |
| Grants and contracts - ARRA | 20,890 | - | - | 20,890 | 50,320 |
| Contributions for operations | 31,967 | 5,392 | - | 37,359 | 43,248 |
| Investment income - operating investments | 8,532 | - | - | 8,532 | 13,679 |
| Endowment distributions for operations | 87,513 | - | - | 87,513 | 82,595 |
| Sales and services, educational and other | 143,042 | - | - | 143,042 | 136,129 |
| Sales and services, auxiliary | 132,565 | - | - | 132,565 | 132,926 |
| Rental revenue | 18,353 | - | - | 18,353 | 18,182 |
| Other | 65,073 | - | - | 65,073 | 68,961 |
| Net assets released from restrictions | 19,687 | (19,687) | - | - | - |
| Total operating revenues | 2,000,126 | (14,295) | - | 1,985,831 | 1,976,870 |
| OPERATING EXPENSES: | | | | | |
| Salaries and wages | 867,745 | - | - | 867,745 | 869,173 |
| Fringe benefits | 264,221 | - | - | 264,221 | 266,108 |
| Total compensation | 1,131,966 | - | - | 1,131,966 | 1,135,281 |
| Supplies | 107,384 | - | - | 107,384 | 114,140 |
| Business and professional | 297,487 | - | - | 297,487 | 300,322 |
| Utilities | 47,093 | - | - | 47,093 | 47,536 |
| Maintenance and facilities | 43,248 | - | - | 43,248 | 44,906 |
| Depreciation | 151,542 | - | - | 151,542 | 145,716 |
| Interest | 44,784 | - | - | 44,784 | 46,631 |
| Other | 57,216 | - | - | 57,216 | 54,598 |
| Total operating expenses (Note 12) | 1,880,720 | - | - | 1,880,720 | 1,889,130 |
| Change in net assets from operating activities | 119,406 | (14,295) | - | 105,111 | 87,740 |
| OTHER ACTIVITIES: | | | | | |
| Investment gains (losses), net of endowment distributions for operations | 118,481 | 65,800 | 2,737 | 187,018 | (40,699) |
| Contributions for endowment | - | - | 26,015 | 26,015 | 35,790 |
| Change in fair value of interest rate swaps | 41,166 | - | - | 41,166 | (61,629) |
| Nonperiodic changes in benefit plans including special termination (Note 10) | 43,398 | - | - | 43,398 | (111,750) |
| Total other activities | 203,045 | 65,800 | 28,752 | 297,597 | (178,288) |
| CHANGE IN NET ASSETS | 322,451 | 51,505 | 28,752 | 402,708 | (90,548) |
| NET ASSETS, BEGINNING OF YEAR | 2,184,101 | 622,629 | 593,676 | 3,400,406 | 3,490,954 |
| NET ASSETS, END OF YEAR | \$ 2,506,552 | \$ 674,134 | \$ 622,428 | \$ 3,803,114 | \$ 3,400,406 |

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

UNIVERSITY OF PITTSBURGH
CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2012
(in thousands of dollars)

| | 2012 | | | |
|--|---------------------|------------------------|------------------------|---------------------|
| | Unrestricted | Temporarily Restricted | Permanently Restricted | Total |
| OPERATING REVENUES: | | | | |
| Tuition and fees | \$ 682,545 | \$ - | \$ - | \$ 682,545 |
| Tuition discounts | (157,468) | - | - | (157,468) |
| Net tuition and fees | 525,077 | - | - | 525,077 |
| Commonwealth appropriation | 137,649 | - | - | 137,649 |
| Commonwealth construction grants | 38,019 | - | - | 38,019 |
| Grants and contracts | 730,085 | - | - | 730,085 |
| Grants and contracts - ARRA | 50,320 | - | - | 50,320 |
| Contributions for operations | 24,234 | 19,014 | - | 43,248 |
| Investment income - operating investments | 13,679 | - | - | 13,679 |
| Endowment distributions for operations | 82,595 | - | - | 82,595 |
| Sales and services, educational and other | 136,129 | - | - | 136,129 |
| Sales and services, auxiliary | 132,926 | - | - | 132,926 |
| Rental revenue | 18,182 | - | - | 18,182 |
| Other | 68,961 | - | - | 68,961 |
| Net assets released from restrictions | 14,797 | (14,797) | - | - |
| Total operating revenues | 1,972,653 | 4,217 | - | 1,976,870 |
| OPERATING EXPENSES: | | | | |
| Salaries and wages | 869,173 | - | - | 869,173 |
| Fringe benefits | 266,108 | - | - | 266,108 |
| Total compensation | 1,135,281 | - | - | 1,135,281 |
| Supplies | 114,140 | - | - | 114,140 |
| Business and professional | 300,322 | - | - | 300,322 |
| Utilities | 47,536 | - | - | 47,536 |
| Maintenance and facilities | 44,906 | - | - | 44,906 |
| Depreciation | 145,716 | - | - | 145,716 |
| Interest | 46,631 | - | - | 46,631 |
| Other | 54,598 | - | - | 54,598 |
| Total operating expenses (Note 12) | 1,889,130 | - | - | 1,889,130 |
| Change in net assets from operating activities | 83,523 | 4,217 | - | 87,740 |
| OTHER ACTIVITIES: | | | | |
| Investment (losses) gains, net of endowment distributions for operations | (9,740) | (33,892) | 2,933 | (40,699) |
| Contributions for endowment | - | - | 35,790 | 35,790 |
| Change in fair value of interest rate swaps | (61,629) | - | - | (61,629) |
| Nonperiodic changes in benefit plans including special termination (Note 10) | (111,750) | - | - | (111,750) |
| Total other activities | (183,119) | (33,892) | 38,723 | (178,288) |
| CHANGE IN NET ASSETS | (99,596) | (29,675) | 38,723 | (90,548) |
| NET ASSETS, BEGINNING OF YEAR | 2,283,697 | 652,304 | 554,953 | 3,490,954 |
| NET ASSETS, END OF YEAR | \$ 2,184,101 | \$ 622,629 | \$ 593,676 | \$ 3,400,406 |

CONSOLIDATED FINANCIAL STATEMENTS

UNIVERSITY OF PITTSBURGH
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2013 AND 2012
(in thousands of dollars)

| | 2013 | 2012 |
|---|-------------------|--------------------|
| CASH AND CASH EQUIVALENTS: | | |
| End of year | \$ 196,807 | \$ 47,751 |
| Beginning of year | 47,751 | 87,061 |
| CHANGE IN CASH AND CASH EQUIVALENTS | \$ 149,056 | \$ (39,310) |
| CASH FLOWS FROM OPERATING ACTIVITIES: | | |
| Change in net assets | \$ 402,708 | \$ (90,548) |
| Adjustments to reconcile change in net assets to net cash provided by operating activities: | | |
| Depreciation | 151,542 | 145,716 |
| Net bond premium amortization | (5,961) | (6,226) |
| Loss on disposal of plant assets | 3,814 | 2,408 |
| Investment gains | (245,311) | (16,432) |
| Change in fair value of interest rate swaps | (41,166) | 61,629 |
| Contributions restricted for long-term investment | (87,130) | (76,621) |
| Changes in operating assets and liabilities: | | |
| Accounts, notes, contributions, and loan receivables, net | 24,006 | (11,937) |
| Other assets | (714) | 852 |
| Accounts payable and accrued expenses | 442 | (9,892) |
| Pension and postretirement obligations | (25,132) | 126,712 |
| Conditional asset remediation obligation | (375) | 87 |
| Other liabilities | 2,191 | (2,178) |
| Government student loans and deferred revenue | (4,942) | 1,138 |
| Net cash provided by operating activities | 173,972 | 124,708 |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | |
| Expended for property, plant, and equipment - University | (184,104) | (151,079) |
| Expended for property, plant, and equipment - commonwealth | (43,996) | (38,019) |
| Change in accounts payable for property, plant, and equipment | 2,606 | (7,904) |
| Change in investments held under securities lending program | - | 101,855 |
| Change in liabilities under securities lending program | - | (101,855) |
| Purchases/sales of operating investments, net | 218,145 | (11,017) |
| Purchases of endowment investments | (1,352,853) | (1,424,870) |
| Proceeds from sales/maturities of endowment investments | 1,239,205 | 1,357,327 |
| Change in endowed funds held by third parties, excluding gains | 14 | - |
| Change in foundation assets | (1,492) | 3,531 |
| Net cash used for investing activities | (122,475) | (272,031) |
| CASH FLOWS FROM FINANCING ACTIVITIES: | | |
| Principal repayment of debt | (30,000) | (131,500) |
| Proceeds from issuance of debt | 122,318 | 122,262 |
| Change in deposits of bond and note proceeds | (81,889) | 40,630 |
| Contributions restricted for long-term investment | 87,130 | 76,621 |
| Net cash provided by financing activities | 97,559 | 108,013 |
| CHANGE IN CASH AND CASH EQUIVALENTS | \$ 149,056 | \$ (39,310) |
| Supplemental disclosure of cash flow information: | | |
| Cash paid for interest (excluding fees) | \$ 51,117 | \$ 53,268 |
| Noncash investing activity for property, plant, and equipment-accounts payable | \$ 34,786 | \$ 32,180 |

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING
AND REPORTING PRACTICES

Organization

Founded in 1787, the University of Pittsburgh of the Commonwealth System of Higher Education (the University) is an institution of higher education with a three-pronged mission to provide the highest-quality instruction for its students, engage in innovative research activities, and support the state and local community through public service programs. In its 226 year history, the University has evolved into an internationally recognized center of learning and research. The University's main campus in the City of Pittsburgh is comprised of 16 schools and several academic centers educating nearly 29,000 students in various undergraduate, graduate, and first professional programs. Four regional campuses with a total enrollment approximating 6,500 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 in the Board of Trustees. The Board of Trustees is composed 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.

As a state-related institution, the University receives an annual operating appropriation from the commonwealth. The appropriation is subject to the commonwealth's annual budget process. There is no assurance that such appropriation will continue to be made, or will be made, at current levels or at levels requested by the University. The appropriation from the commonwealth was \$144.3 million in 2013 and \$137.6 million in 2012.

In addition to the annual appropriation, the commonwealth also funds certain capital projects in support of the University's mission. Amounts funded by the commonwealth for capital projects were \$44.0 million in 2013 and \$38.0 million in 2012.

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 not controlled by the University. The University does have the right to designate one-third of the members of the UPMC Governing Board and its Executive Committee.

The other activities section of the Consolidated Statements of Activities includes investment gains (losses), net of endowment distributions for operations; contributions for endowment; changes in fair value of interest rate swaps; nonperiodic changes in pension and postretirement benefit plans; and other nonrecurring or unusual revenues or expenses. Endowment distributions for operations represent endowment income distributions that are not reinvested in the endowment (see Note 11).

Basis of Accounting

The consolidated financial statements have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America (GAAP) as promulgated by the Financial Accounting Standards Board (FASB).

In accordance with GAAP, the University's net assets have been classified as either unrestricted, temporarily restricted, or permanently restricted based upon the existence or absence of donor-imposed restrictions. Unrestricted net assets are not subject to donor-imposed restrictions and are used for general operating purposes of

the University. This class of net assets also includes certain contributions and endowment earnings whose donor-imposed restrictions have been met within the fiscal year. Temporarily restricted net assets are subject to certain time or purpose restrictions by the donor. Upon satisfaction of these restrictions, the net assets are transferred to unrestricted. Amounts released from restrictions in fiscal 2013 and 2012 relate primarily to cash collections on pledges where purpose restrictions had already been met. Temporarily restricted net assets at June 30, 2013 and 2012 consist of endowment balances (\$648.9 million and \$583.5 million, respectively); the net present value of temporarily restricted contributions and unconditional pledges (\$20.6 million and \$34.5 million, respectively); and split-interest agreements (\$4.6 million in both years). Permanently restricted net assets are those subject to permanent donor-imposed restrictions and at June 30, 2013 and 2012 consist of endowment balances (\$597.5 million and \$556.3 million, respectively); the net present value of permanently restricted contributions and unconditional pledges (\$12.8 million and \$25.5 million, respectively); and private student loan funds (\$12.1 million and \$11.9 million, respectively).

Donor-restricted endowed contributions require that the original corpus of the contributions be maintained in perpetuity. The distributions from earnings generated by these contributions may be either expended or reinvested in the endowment, in accordance with donor restrictions and contribution and spending policies (see Note 11).

Estimates

The 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

Revenue for programs or activities to be conducted in future periods such as student tuition and room and board are classified as deferred revenue. Revenue for these activities is recognized as services are provided. Advanced receipt of exchange transactions such as grants and contracts are also classified as deferred revenue, with

revenue being recognized as funds are expended and sponsored programs are executed.

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 attributable to institutional funds in 2013 and 2012 were \$136.9 million and \$135.1 million, respectively. Tuition discounts attributable to contributions, endowment distributions, and grant activities in 2013 and 2012 were \$21.3 million and \$22.4 million, respectively.

Government Loan Funds

U.S. government-sponsored student loan funds 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 permanently restricted net assets since such funds operate on a revolving fund basis with principal and interest payments remaining in the fund for future lending.

Cash and Cash Equivalents and Operating Investments

Cash equivalents consist of investments with original maturities of three months or less and all assets invested in the University's short-term investment fund, which the University utilizes to fund daily cash needs. The fund invests in short-term Treasury securities and other short-term, high quality securities, all of which can be liquidated without penalty within 7 days. All securities held in the fund must be rated A3/P-1 or better by Moody's Investors Service or A-/A-1 or better by Standard & Poor's Ratings Services at the time of purchase. Cash and cash equivalents that are part of endowment investments are shown therewith as these funds are used for endowment purposes rather than University operating needs.

Operating investments primarily include high quality obligations of the U.S. government and government agencies, bank certificates, commercial paper, corporate notes, and other fixed income obligations. Operating investments are reported at fair value, generally based on quoted market prices, and are used for general operating purposes.

Allowance for Doubtful Accounts

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, historical experience, and other currently available evidence. Receivables are written off when management determines they will not be collected.

Deposits of Bond and Note Proceeds

Deposits of bond and note proceeds consist of unspent funds which will be used for certain capital projects and for repayment of certain debt obligations. These funds are invested in cash, cash equivalents, and U.S. Treasury securities and are reported in the Consolidated Balance Sheets at fair value.

Endowment Investments

The University's endowment investments are reported at fair value. The fair value of direct University holdings in publicly traded securities is based upon quoted 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 manager and reviewed by the University. Indirect holdings of private assets primarily consist of University interests in funds investing in nonmarketable alternatives, real assets, and/or distressed securities, whereas indirect holdings of publicly traded assets primarily consist of University interests in marketable alternatives or other commingled funds.

Nonmarketable alternatives are private equity or equity-like holdings, such as mezzanine and subordinated debt interests, in venture, buyout, or recapitalized companies or properties. Real assets are physical assets, or financial assets associated with such physical assets, whose income streams and/or fair values tend to rise with inflation; they include real estate, natural resources, commodities, and other hard assets. Marketable alternatives consist of distressed debt and hedging strategies, including event-driven hedging strategies, such as merger or credit arbitrage, and value-driven hedging strategies, such as long/short, market neutral, and other hedging strategies.

Due to the nature of the investments held by the funds, changes in market conditions, economic environment, regulatory environment, currency exchange rates, interest rates, and commodity price fluctuations may significantly impact the NAV of the funds and, consequently, the fair value of the University's interest in the 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 at least reasonably 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.

Derivative Financial Instruments

The University records derivatives at fair value in the Consolidated Balance Sheets with changes in fair value reflected in the Consolidated Statements of Activities (see Note 9).

Contributions

The University records at fair value unconditional pledges (which are agreements with donors involving nonreciprocal transfers of cash, other assets, or services) as either temporarily restricted or permanently restricted contributions dependent upon the nature of the donor-imposed restrictions. Contributions whose restrictions are met in the same fiscal year as receipt are combined and reported with unrestricted contributions. Contributions receivable are discounted at a risk-adjusted rate commensurate with the donor's payment plan.

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

Bequests are considered to be intentions to give and do not fall within the definition of an unconditional pledge, and hence, are not recognized in the consolidated financial statements.

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. Other liabilities include \$9.0 million at June 30, 2013 and 2012 for split-interest agreements.

Foundation Assets

The University's foundation assets include 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.

Property, Plant, and Equipment

Property, plant, and equipment is recorded at cost, or if acquired by contribution, at fair value as of the date of the contribution. Depreciation is calculated using the straight-line method. Useful lives generally range from 15 to 40 years for buildings and improvements and 5 to 10 years for furnishings and equipment. As assets are retired, sold, or otherwise disposed, the cost and related accumulated depreciation are removed from the accounts, and gains or losses are recognized in the Consolidated Statements of Activities. Costs associated with the construction of new facilities and renovation and expansion of existing facilities are capitalized within construction in progress until such projects are placed in service. The University capitalizes software and related 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 \$7.4 million and \$7.6 million has been recorded at June 30, 2013 and 2012, respectively, based upon management's analysis of claims history. This liability is reflected in accrued payroll and related liabilities in the Consolidated Balance Sheets.

The University is also self-insured for certain other activities, including workers' compensation, unemployment compensation, and 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 \$9.5 million and \$9.1 million at June 30, 2013 and 2012, respectively, and are included in accrued payroll and related liabilities on the Consolidated Balance Sheets.

Grants and Contracts

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 2013 and 2012 was \$759.4 million and \$780.4 million, respectively, with approximately 60% of the funding awarded through the National Institutes of Health. Grants and contracts - ARRA represents funding received through the American Recovery and Reinvestment Act of 2009. Most University sponsored activity is conducted on a cost reimbursable basis with the University receiving funding after the related expenses have been 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. Revenue from sponsored awards is recognized as the related expenses are incurred. There is no assurance that sponsored awards will continue to be made at current levels.

The University incurs both direct and indirect costs in the conduct of its sponsored activity. Recovery of indirect costs through federal awards is based upon predetermined rates negotiated with the Department of Health and Human Services. Indirect cost recovery rates from non-federal sources may vary. Funds received through federal sources are subject to audit each year in accordance with the Office of Management and Budget Circular A-133.

Securities Lending

Through an agreement with its primary investment custodian, the University made available its securities for loan to borrowers identified by the custodian. In exchange for lending a security, the University received a fee and continued earning applicable interest and dividends on the loaned security. In September 2011, the University terminated its securities lending agreement and all loans were recalled. There were no securities lending transactions in 2013.

Reclassifications

Certain amounts in the 2012 consolidated financial statements have been reclassified to conform to the presentation of the 2013 consolidated financial statements. Endowment earnings, including gains and losses, in the Consolidated Statements of Activities have been presented as endowment distributions for operations and investment gains (losses), net of endowment distributions for operations.

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 2013 or 2012.

NOTE 2: ACCOUNTS AND NOTES RECEIVABLE, NET

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

| | 2013 | 2012 |
|---|----------------------------------|-------------------|
| | <i>(in thousands of dollars)</i> | |
| Sponsored research receivables, net | \$ 91,491 | \$ 93,284 |
| Plant construction receivables due from commonwealth | 22,615 | 16,039 |
| Hospitals and affiliated organizations receivables, net | 19,834 | 17,429 |
| Student receivables, net | 9,837 | 10,421 |
| Interest income receivables | 1,809 | 3,073 |
| Other receivables, net | 14,467 | 18,218 |
| Total accounts and notes receivable, net | \$ 160,053 | \$ 158,464 |

NOTE 3: CONTRIBUTIONS RECEIVABLE, NET

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

| | 2013 | 2012 |
|--|----------------------------------|------------------|
| | <i>(in thousands of dollars)</i> | |
| Amounts due in: | | |
| Less than one year | \$ 14,350 | \$ 33,797 |
| One to five years | 19,602 | 26,053 |
| Greater than five years | 841 | 1,432 |
| Gross contributions receivable | 34,793 | 61,282 |
| Less: | | |
| Allowance for uncollectible pledges | (1,299) | (1,636) |
| Unamortized discounts | (637) | (652) |
| Total contributions receivable, net | \$ 32,857 | \$ 58,994 |

At June 30, 2013 and 2012, the five largest outstanding pledge balances represented 37% and 52%, respectively, of the University's net contributions receivable.

The University has been named a beneficiary in the wills of numerous donors or has received conditional pledges totaling \$147.4 million and \$128.8 million at June 30, 2013 and 2012, respectively. These bequests and conditional pledges are not included in the consolidated financial statements.

The University is one of the beneficiaries of the Dietrich Foundation (the Foundation), a public charity created by William S. Dietrich II pursuant to an Amended and Restated Declaration of Trust dated August 23, 2011 (the Trust). The Foundation is a 509(a)(3) Type I supporting organization, organized and operated exclusively for charitable, scientific, and educational purposes. Its primary mission is to provide ongoing support to a number of educational institutions, largely in the greater Pittsburgh area, including the University. The Trust provides that five of the Foundation's nine trustees shall be educational institution trustees, two of whom shall be

appointed by the University. The Foundation expects to make annual distributions to its named charitable beneficiaries, pursuant to which the University would receive 25% of the amount distributed.

The market value of the Foundation's net assets at June 30, 2013 was reported to be approximately \$552.1 million, of which approximately \$138.0 million is attributable to the University based upon current beneficiary allocations. The University has not recognized an interest in the Foundation because the Foundation's trustees, by a super-majority vote, have the authority to adjust the allocation of annual distributions among the educational institution beneficiaries. Distributions from the Foundation are recorded as contributions for endowment in the Consolidated Statement of Activities and are held by the University in separate, permanently restricted funds within the University's endowment; each is designated appropriately as a Dietrich Foundation endowment fund. Distributions received from the Foundation in 2013 totaled \$3.6 million. No distributions were made in 2012.

NOTE 4: ENDOWMENT AND OPERATING INVESTMENTS

Investments at June 30 consist of the following:

| | 2013 | 2012 |
|--|----------------------------------|---------------------|
| | <i>(in thousands of dollars)</i> | |
| Endowment investments: | | |
| Pooled | \$ 2,965,077 | \$ 2,609,706 |
| Nonpooled | 29,130 | 25,781 |
| Subtotal endowment investments | 2,994,207 | 2,635,487 |
| Operating investments (<i>Note 1</i>) | 407,586 | 627,386 |
| Total endowment and operating investments | \$ 3,401,793 | \$ 3,262,873 |
| <hr/> | | |
| Composition of endowment investments: | | |
| Cash and cash equivalents | \$ 58,095 | \$ 73,066 |
| Domestic equities | 417,065 | 325,719 |
| International equities | 567,732 | 467,779 |
| U.S. government and government agencies' securities, bank acceptances and certificates, and commercial paper | 162,552 | 161,875 |
| Corporate bonds and other obligations | 150,745 | 136,592 |
| Alternative investment funds and partnerships: | | |
| Marketable alternatives | 598,232 | 458,333 |
| Private equities/venture capital | 561,120 | 574,187 |
| Real assets | 478,666 | 437,936 |
| Total endowment investments | \$ 2,994,207 | \$ 2,635,487 |
| <hr/> | | |
| Composition of operating investments: | | |
| U.S. government and government agencies' securities, bank acceptances and certificates, and commercial paper | \$ 230,993 | \$ 395,246 |
| Corporate bonds and other obligations | 159,072 | 218,950 |
| Other | 17,521 | 13,190 |
| Total operating investments | \$ 407,586 | \$ 627,386 |

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 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 (see Note 11).

The following table summarizes the University's investments at June 30, 2013 and 2012 for which net asset value (NAV) was used as a practical expedient to estimate fair value:

| Asset Class/Investment Description | Fair Value | | Unfunded Commitments at June 30, 2013 | Unfunded Commitments at June 30, 2012 |
|------------------------------------|---------------------------|--------------|---|---|
| | Determined using NAV | | | |
| | 2013 | 2012 | | |
| | (in thousands of dollars) | | | |
| Emerging markets equities | | | | |
| Commingled emerging markets fund | \$ 118,428 | \$ 83,357 | \$ - | \$ - |
| Marketable alternatives | | | | |
| Distressed debt - redeemable | 10,704 | 20,911 | - | - |
| Distressed debt - nonredeemable | 41,441 | 66,269 | 491 | 3,320 |
| Multi-strategy/arbitrage | 251,953 | 169,008 | - | - |
| Long/short equity | 294,134 | 202,145 | - | - |
| Total marketable alternatives | 598,232 | 458,333 | 491 | 3,320 |
| Nonmarketable alternatives | | | | |
| Private equity funds | 327,174 | 333,953 | 237,092 | 186,162 |
| Venture capital funds | 233,946 | 240,234 | 85,843 | 80,877 |
| Total nonmarketable alternatives | 561,120 | 574,187 | 322,935 | 267,039 |
| Real assets | | | | |
| Real assets - redeemable | 58,428 | 36,576 | - | - |
| Private real estate funds | 201,423 | 185,622 | 67,520 | 85,504 |
| Private energy funds | 165,244 | 163,607 | 107,318 | 42,671 |
| Private timber funds | 53,571 | 52,131 | - | 3,632 |
| Total real assets | 478,666 | 437,936 | 174,838 | 131,807 |
| Total | \$ 1,756,446 | \$ 1,553,813 | \$ 498,264 | \$ 402,166 |

Descriptions follow for each of the investments set forth in the table above:

Commingled Emerging Markets Fund

The University's investment is in a commingled fund that holds publicly traded emerging market equities. The investment may be liquidated without penalty within 120 days of providing a month-end notice.

Distressed Debt – Redeemable

The University's investment is in one commingled fund. The fund is a hedge fund that holds both long and short positions in publicly traded, and some privately traded, distressed securities. Half of the University's interest in

the fund may be redeemed without penalty within the next three months and the other half can be redeemed without penalty in the next 15 months.

Distressed Debt – Nonredeemable

The University's investments are interests in nine commingled funds managed by three investment managers. All of the funds hold distressed securities traded publicly and/or privately, and all have investment periods of three years or longer, during which committed capital may be called. The University's interests in the funds are reduced typically over multi-year periods as the managers return invested capital and distribute proceeds realized from underlying fund assets.

Multi-Strategy/Arbitrage

The University's investments are interests in seven commingled funds. These funds are hedge funds that hold both long and short positions in equities, fixed income, and financial derivatives. The University's interests in four of the funds may be liquidated without penalty as follows: (a) two on an annual basis with 45-day notice; (b) one on a quarterly basis with 30-day notice; and (c) one on an annual basis with 30-day notice beginning September 30, 2012. The University's interests in two of the funds may be liquidated in quarterly increments of 25%. One of the funds has a 65-day notice; the other fund has a 75-day notice. The University's interest in the seventh fund is being liquidated, and the University will receive distributions over 2-4 years upon the realization of asset sales.

Long/Short Equity

The University's investments are interests in nine commingled funds. These funds are hedge funds that hold both long and short positions in publicly traded global equities. The University's interests in all but four of the funds may be liquidated without penalty on a quarterly or monthly basis with 30-60 day notice. The University's interests in the remaining four funds may be liquidated without penalty as follows: (a) one on a quarterly basis with 180-day notice; (b) one on a quarterly basis in increments of 25% with 60-day notice; (c) one on an annual basis at calendar year-end with 60-day notice; and (d) one with 60-day notice every three years for 80% of the assets, annually for 10% of the assets, and quarterly for the remaining 10% of the assets.

Private Equity Funds

The University's investments are interests in 70 commingled, private equity funds. These funds are invested in equity and equity-like securities of mostly nonpublicly traded companies over periods of typically three to five years, during which committed capital may be called. The University's interests in private equity funds are considered to be relatively illiquid in that they are not easily transferable and typically achieve liquidity over multi-year periods when and if the fund managers return invested capital or distribute proceeds realized from underlying fund assets.

Venture Capital Funds

The University's investments are interests in 50 commingled, venture capital funds, a form of private equity. These funds are invested in equity and equity-like securities of mostly nonpublicly traded, immature companies over periods of typically three to five years, during which committed capital may be called. The University's interests in venture capital funds are considered to be illiquid in that they are in riskier assets, they are not easily transferable, and they typically can only achieve liquidity over multi-year periods when and if the fund managers return invested capital or distribute proceeds from the underlying fund assets.

Real Assets - Redeemable

The University's investments are interests in two commingled funds. These funds hold publicly traded physical assets, as well as financial assets associated with such physical assets, including real estate, natural resources, commodities, and the global equities of hard asset companies. The University's interest in one of the funds is currently being liquidated; its interest in the other fund is fully redeemable without penalty on a monthly basis with 10-day notice.

Private Real Estate Funds

The University's investments are interests in 31 commingled, private real estate funds. These funds are primarily invested in privately traded real estate-related properties and interests, including interests in companies engaged in real estate operations, and are invested over periods of typically three to five years, during which committed capital may be called. The University's interests in private real estate funds are considered to be relatively illiquid in that they are not easily transferable and typically achieve liquidity over multi-year periods when and if the fund managers return invested capital or distribute proceeds realized from underlying fund assets.

Private Energy Funds

The University's investments are interests in 29 commingled, private energy funds. These funds are primarily invested in privately traded energy-related properties and interests, including interests in oil and gas and other fossil fuel reserves, production, storage, and transporta-

tion facilities, power generating plants, and companies engaged in energy-related activities, and are invested over periods of typically three to five years, during which committed capital may be called. The University's interests in private energy funds are considered to be relatively illiquid in that they are not easily transferable and typically achieve liquidity over multi-year periods when and if the fund managers return invested capital or distribute proceeds realized from underlying fund assets.

Private Timber Funds

The University's investments are interests in four commingled, private timber funds. These funds are primarily

invested in privately traded timber properties and interests, including interests in companies that acquire, manage, and sell timberland, and are invested over periods of typically three to five years, during which committed capital may be called. The University's interests in private timber funds are considered to be relatively illiquid in that they are not easily transferable and typically achieve liquidity over extended, multi-year periods as the fund managers return invested capital or distribute proceeds realized from underlying fund assets.

As of June 30, 2013 and 2012, the carrying values of the University's inventories and deferred charges, accounts and notes receivable, contributions receivable, accounts payable, accrued expenses, deferred student and other revenue approximate their fair values because of the terms and relatively short maturity. An estimate of the fair value of student loan receivables administered by the University under federal government loan programs is not practical because the receivables can only be assigned to the United States government or its designees.

Assets and liabilities that are reported at fair value on a recurring basis are categorized into a fair value hierarchy. 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 - Quoted prices (unadjusted) in active markets for identical assets that the University has the ability to access at the measurement date. This level of the fair value hierarchy provides the most reliable evidence of fair value and is used to measure fair value whenever available. Instruments valued by Level 1 measures primarily consist of directly held securities that are actively traded in public markets.
- Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. These inputs include quoted prices for similar investments in active markets; quoted prices for identical or similar assets

or liabilities in markets that are not active; inputs other than quoted prices that are observable; and inputs that are derived from observable market data by correlation or other means. Instruments valued by Level 2 measures include University holdings in certain structured debt obligations, University interests in certain commingled investment funds, interest rate swap agreements, certain fund investments for which NAV is used as a practical expedient, and other thinly-traded instruments.

- Level 3 - Inputs that are unobservable for the asset or liability that are used to measure fair value when observable inputs are not available. These are inputs that are developed based on the best information available in the circumstances, which might include the University's own data. Instruments valued by Level 3 measures primarily include University interests in certain fund investments for which NAV per share or its equivalent is used as a practical expedient.

University investments for which NAV is used as a practical expedient to estimate fair value are classified as either Level 2 or 3 assets in the fair value hierarchy, depending on the University's ability to redeem its interest in the fund. If the University's interest can be redeemed without penalty within the near term (generally within 90 days of June 30), the University's interest in the fund is classified as a Level 2 investment, otherwise, the University's interest is classified as a Level 3 investment.

The following tables summarize the inputs used in valuing the University's assets and liabilities carried at fair value at June 30, 2013 and 2012:

| 2013 | | | | |
|---|----------------------------------|-------------------|---------------------|---------------------|
| | Level 1 | Level 2 | Level 3 | Total |
| Assets | <i>(in thousands of dollars)</i> | | | |
| Cash and cash equivalents | \$ 91,964 | \$ 104,843 | \$ - | \$ 196,807 |
| Endowment investments: | | | | |
| Cash and cash equivalents | 56,607 | 1,488 | - | 58,095 |
| Domestic equities | 416,635 | 430 | - | 417,065 |
| International equities | 441,914 | 118,428 | 7,390 | 567,732 |
| U.S. government, corporate bonds, and other obligations | 219,414 | 89,661 | 4,222 | 313,297 |
| Marketable alternatives | - | 251,831 | 346,401 | 598,232 |
| Private equities/venture capital | - | - | 561,120 | 561,120 |
| Real assets | - | 58,003 | 420,663 | 478,666 |
| Operating investments: | | | | |
| U.S. government, corporate bonds, and other obligations | 320,355 | 69,710 | - | 390,065 |
| Other | 737 | - | 16,784 | 17,521 |
| Deposits of bond and note proceeds | 42,399 | 48,004 | - | 90,403 |
| Endowed funds held by third parties | - | - | 19,954 | 19,954 |
| Total assets | \$ 1,590,025 | \$ 742,398 | \$ 1,376,534 | \$ 3,708,957 |
| Liabilities | | | | |
| Interest rate swaps | \$ - | \$ 67,691 | \$ - | \$ 67,691 |
| 2012 | | | | |
| | Level 1 | Level 2 | Level 3 | Total |
| Assets | <i>(in thousands of dollars)</i> | | | |
| Cash and cash equivalents | \$ 19,109 | \$ 28,642 | \$ - | \$ 47,751 |
| Endowment investments: | | | | |
| Cash and cash equivalents | 30,517 | 42,549 | - | 73,066 |
| Domestic equities | 315,262 | 10,457 | - | 325,719 |
| International equities | 376,751 | 83,664 | 7,364 | 467,779 |
| U.S. government, corporate bonds, and other obligations | 224,484 | 71,180 | 2,803 | 298,467 |
| Marketable alternatives | - | 184,338 | 273,995 | 458,333 |
| Private equities/venture capital | - | - | 574,187 | 574,187 |
| Real assets | - | 35,846 | 402,090 | 437,936 |
| Operating investments: | | | | |
| U.S. government, corporate bonds, and other obligations | 511,596 | 102,600 | - | 614,196 |
| Other | 1,190 | - | 12,000 | 13,190 |
| Deposits of bond and note proceeds | 4,942 | 3,572 | - | 8,514 |
| Endowed funds held by third parties | - | - | 18,074 | 18,074 |
| Total assets | \$ 1,483,851 | \$ 562,848 | \$ 1,290,513 | \$ 3,337,212 |
| Liabilities | | | | |
| Interest rate swaps | \$ - | \$ 109,127 | \$ - | \$ 109,127 |

The following tables summarize the change in the Level 3 activity for the years ended June 30, 2013 and 2012:

| 2013 | | | | | | | |
|----------------------------------|---------------------------|------------------------|----------------------------|-------------------|---------------------|------------------|--------------------|
| <i>(in thousands of dollars)</i> | | | | | | | |
| | U.S. Government | | | | | | |
| | International Equities | Corporate and Other | Marketable Alternatives | Real Assets | Private Equities | Other | Total |
| Balance - June 30, 2012 | \$ 7,364 | \$ 2,803 | \$ 273,995 | \$ 402,090 | \$ 574,187 | \$ 30,074 | \$1,290,513 |
| Capital calls/purchases | 4,650 | - | 111,625 | 48,665 | 74,782 | 560 | 240,282 |
| Distributions/sales | (5,225) | (296) | (43,388) | (60,583) | (139,483) | (784) | (249,759) |
| Transfers out | - | - | (24,352) | - | - | - | (24,352) |
| Realized losses | (22) | - | - | - | - | - | (22) |
| Unrealized gains | 623 | 1,715 | 28,521 | 30,491 | 51,634 | 6,888 | 119,872 |
| Balance - June 30, 2013 | \$ 7,390 | \$ 4,222 | \$ 346,401 | \$ 420,663 | \$ 561,120 | \$ 36,738 | \$1,376,534 |

| 2012 | | | | | | | |
|----------------------------------|---------------------------|------------------------|----------------------------|-------------------|---------------------|------------------|--------------------|
| <i>(in thousands of dollars)</i> | | | | | | | |
| | U.S. Government | | | | | | |
| | International Equities | Corporate and Other | Marketable Alternatives | Real Assets | Private Equities | Other | Total |
| Balance - June 30, 2011 | \$ 12,084 | \$ 3,098 | \$ 304,350 | \$ 357,060 | \$ 552,904 | \$ 32,020 | \$1,261,516 |
| Capital calls/purchases | 1,855 | - | 60,000 | 58,923 | 70,564 | 953 | 192,295 |
| Distributions/sales | (4,558) | (295) | (35,757) | (62,701) | (91,635) | (2,146) | (197,092) |
| Transfers out | - | - | (52,306) | - | - | - | (52,306) |
| Realized losses | (184) | - | - | - | - | - | (184) |
| Unrealized (losses) gains | (1,833) | - | (2,292) | 48,808 | 42,354 | (753) | 86,284 |
| Balance - June 30, 2012 | \$ 7,364 | \$ 2,803 | \$ 273,995 | \$ 402,090 | \$ 574,187 | \$ 30,074 | \$1,290,513 |

Gains and losses (realized and unrealized) for Level 3 activity are reported in other activities in the Consolidated Statements of Activities. The unrealized gains related to investments held at June 30, 2013 and 2012 were \$118.3 million and \$89.4 million, respectively.

For the year ended June 30, 2013, \$24.4 million of Level 3 assets were transferred to Level 2 as a result of the expiration of lock-up periods for three marketable alternatives funds; now these investments may be redeemed within 90 days of June 30. There were \$52.3 million of Level 3 assets transferred to Level 2 in 2012 as a result of the expiration of lock-up periods for five marketable alternatives funds.

There were no transfers of investments between Level 1 and Level 2 in 2013 and 2012.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

NOTE 6: PROPERTY, PLANT, AND EQUIPMENT, NET

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

| | 2013 | 2012 |
|--|----------------------------------|---------------------|
| | <i>(in thousands of dollars)</i> | |
| Land | \$ 51,352 | \$ 51,255 |
| Buildings and improvements | 2,586,824 | 2,517,555 |
| Equipment | 663,045 | 647,034 |
| Library books | 246,905 | 237,145 |
| Works of art, historical treasures, and similar assets | 17,174 | 14,836 |
| Construction in progress | 260,070 | 160,695 |
| Subtotal | 3,825,370 | 3,628,520 |
| Less: Accumulated depreciation | (2,036,895) | (1,912,789) |
| Total property, plant, and equipment, net | \$ 1,788,475 | \$ 1,715,731 |

The amount capitalized in property, plant, and equipment related to expenditures funded by the commonwealth on behalf of the University totaled \$530.5 million and

\$526.7 million at June 30, 2013 and 2012, respectively. The net book value of these items was \$226.3 million and \$239.8 million at June 30, 2013 and 2012, respectively.

NOTE 7: CONDITIONAL ASSET REMEDIATION OBLIGATION

The University has recognized liabilities for conditional asset retirement obligations. The University performed an analysis of such obligations and determined that asbestos remediation costs represented the primary source of such liabilities. The University reviewed facilities on all campuses and estimated the timing, method, and cost of remediation. The analysis included an estimated inflation factor and discount rate, which were used to determine the present value of the obligation.

The following table details the change in the liabilities for the year ended June 30:

| | 2013 | 2012 |
|------------------------------|----------------------------------|------------------|
| | <i>(in thousands of dollars)</i> | |
| Balance - beginning of year | \$ 40,946 | \$ 40,859 |
| Accretion | 107 | 576 |
| Liabilities settled | (482) | (489) |
| Balance - end of year | \$ 40,571 | \$ 40,946 |

NOTE 8: BONDS AND NOTES PAYABLE

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

| | Range of Years Remaining to Maturity | 2013 Effective Interest Rates | Outstanding Principal (in thousands of dollars) | |
|--|--|----------------------------------|--|---------------------|
| | | | 2013 | 2012 |
| Variable-rate bonds: | | | | |
| Series 2007-B Bonds | 27-28 | 0.14%-0.20% | \$ 44,621 | \$ 44,621 |
| Series 2005-B Bonds | 18-25 | 0.13%-0.20% | 45,000 | 45,000 |
| Series 2005-C Bonds | 19-22 | 0.14%-0.21% | 30,000 | 30,000 |
| Total variable-rate bonds | | | 119,621 | 119,621 |
| Term-rate bonds: | | | | |
| Series 2005-A Bonds | 24-26 | 5.00% | 40,000 | 40,000 |
| Series 2002-B Bonds | 18-23 | 5.00% | 15,000 | 15,000 |
| Total term-rate bonds | | | 55,000 | 55,000 |
| Fixed-rate bonds and notes: | | | | |
| Series 2009-A/B Bonds | 1-18 | 3.18%-5.10% | 373,140 | 398,140 |
| Series 2007-B Bonds | 10-15 | 4.28%-4.69% | 60,000 | 60,000 |
| Series 2005-A Bonds | 15-17 | 4.69%-4.83% | 35,000 | 35,000 |
| Series 2002-A Bonds | 2-10 | 2.68%-4.31% | 30,000 | 35,000 |
| Series 2002-B Bonds | 13-14 | 4.53%-4.74% | 14,500 | 14,500 |
| Series 2000-A/B/C Bonds | 3 mos.- 22 | 4.00%-5.07% | 154,800 | 154,800 |
| Series 2012 PANTHER Notes, due July 2, 2013 | | 0.21% | 120,000 | 120,000 |
| Series 2013 PANTHER Notes, due July 11, 2014 | | 0.18% | 120,000 | - |
| Noninterest-bearing promissory note | | | 171 | 171 |
| Total fixed-rate bonds and notes | | | 907,611 | 817,611 |
| Unamortized net premium | | | 21,259 | 24,902 |
| Total bonds and notes payable | | | \$ 1,103,491 | \$ 1,017,134 |

Fair value estimates of the variable-rate bonds are based upon quoted market prices and signify Level 1 liabilities of the fair value hierarchy, whereas fair value estimates of the term-rate bonds, fixed-rate bonds, and notes are based upon observable interest rates and maturity schedules, signifying Level 2 liabilities. The following are the fair value estimates at June 30:

| | 2013 | 2012 |
|---|---------------------------|------------|
| | (in thousands of dollars) | |
| Variable-rate bonds (Level 1) | \$ 119,621 | \$ 119,621 |
| Term-rate bonds (Level 2) | \$ 55,613 | \$ 58,275 |
| Fixed-rate bonds and notes (Level 2) | \$1,005,794 | \$ 948,932 |

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

| | |
|------|----------|
| 2014 | \$ 150.4 |
| 2015 | \$ 155.0 |
| 2016 | \$ 30.5 |
| 2017 | \$ 27.4 |
| 2018 | \$ 26.4 |

The foregoing principal payments do not include \$119.6 million of variable-rate demand bonds (VRDBs) in commercial paper (CP) mode, all of which have final maturity dates between 2031 and 2041. These bonds bear short-term rates that are fixed over staggered periods of approximately 90 days each and are remarketed at the expiry of each rate period.

Liquidity support for the \$119.6 million of outstanding VRDBs in CP mode is provided by the University. In the event the University receives notice of an optional tender on its VRDBs in CP mode, the purchase price of the bonds will be paid from the remarketing of such bonds. However, if the remarketing proceeds are insufficient, the University will have a current obligation to purchase the tendered bonds. To provide a secondary source of liquidity for this type of event, the University entered into a \$100.0 million unsecured standby liquidity agreement with a financial institution that matures in June 2016. Since the October 2009 effective date of the liquidity agreement, no draws have occurred.

The \$55.0 million of term-rate bonds have a mandatory tender date of September 16, 2013. On such date, the University may elect to convert the bonds to CP mode, a new term-rate mode, fixed-rate mode, or some combination thereof.

In June 2013, the University issued its Pitt Asset Notes - Tax Exempt Higher Education Series 2013 (PANTHERS of 2013) in the amount of \$120.0 million. Of this amount, \$70.0 million was used to partially refund the \$120.0 million of PANTHERS of 2012 that matured on July 2, 2013, and \$50.0 million was used for equipment expenditures. The PANTHERS of 2013 mature on July 11, 2014.

The PANTHERS of 2012 were issued in June 2012 in the amount of \$120.0 million and were repaid on July 2, 2013.

The University had three general unsecured credit facilities, aggregating \$75.0 million, at June 30, 2013. No draws were made under the facilities during 2013 or 2012. Although each of the three credit facilities carry an expiry date of October 28, 2013, it is management's intention to extend each facility for another 364-day term.

Interest costs incurred in 2013 and 2012 were \$44.8 million and \$46.6 million, respectively. Included in these amounts is capitalized interest associated with various construction projects. Capitalized interest for 2013 and 2012 was \$2.6 million and \$1.3 million, respectively.

NOTE 9: DERIVATIVE AND OTHER FINANCIAL INSTRUMENTS

The University does not issue or trade derivative financial instruments except as described herein. University financial assets are invested on its behalf with various investment managers, some of whom are authorized to employ derivative instruments, including swaps, futures, forwards, and options. These derivatives are generally used for managing interest rate or foreign currency risk or to attain or 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. In the case of exchange-traded derivatives, the counterparty is the exchange itself. In the case of over-the-counter derivatives, the counterparty is typically a financial institution. 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, University financial assets invested in derivative instruments had a fair value, based upon Level 1 of the fair value hierarchy, of \$24.4 million and \$19.9 million at June 30, 2013 and 2012, respectively, which are included in endowment investments on the Consolidated Balance Sheets.

The University liabilities arising from variable-to-fixed interest rate swap agreements associated with certain

University debt obligations had an aggregated fair value of \$67.9 million and \$109.1 million at June 30, 2013 and 2012, respectively, and are included in other liabilities on the Consolidated Balance Sheets (see Note 5). 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 recorded in the Consolidated Statements of Activities an unrealized gain of \$41.2 million and an unrealized loss of \$61.6 million in 2013 and 2012, respectively, due to changes in fair value of the swaps.

The aggregate notional amount of the swap agreements associated with University debt was \$425.7 million at June 30, 2013 and 2012, 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 LIBOR, while the fixed rates paid by the University range from 3.25% to 5.14%. Net swap payments made or received by the University are reported in interest expense in the Consolidated Statements of Activities. No collateral was called or posted during 2013 or 2012 with respect to these swap agreements. Furthermore, the University does not anticipate posting collateral pursuant to these swap agreements since the collateral thresholds applicable to the University are infinite at the University's current credit ratings.

NOTE 10: 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 participation in the Teachers Insurance and Annuity Association (TIAA) and College Retirement Equities Fund (CREF) and in investment funds of the Vanguard Group. The plan is fully funded and 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 2013 and 2012 were \$71.9 million and \$70.6 million, respectively.

The noncontributory plan is a defined benefit pension plan that covers employees who do not participate in the contributory plan. 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 2013 and 2012 were \$7.2 million and \$2.7 million, respectively.

Postretirement

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

Though funding is not required, the University has elected to fund the medical and life insurance portions of its postretirement liability via a quasi-endowment fund, which is managed together with the University's pooled endowment investments (see Notes 4 and 11). The fair value of these investments at June 30, 2013 and 2012 was \$279.4 million and \$244.9 million, respectively, and is included in endowment investments in the Consolidated Balance Sheets. Although the University has established this quasi-endowment for the postretirement plan, payments to beneficiaries of this plan are currently made through nonendowed 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.

In 2010, the Patient Protection and Affordable Care Act and the Health Care and Education Reconciliation Act (collectively, the Health Care Acts) were signed into law. The Health Care Acts include several provisions that are included in the measurement of the postretirement benefit obligation.

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, 2013 and 2012 is summarized in the table below:

| | Defined Benefit Plan | | Postretirement Plan | |
|---|----------------------------------|--------------------|---------------------|---------------------|
| | 2013 | 2012 | 2013 | 2012 |
| | <i>(in thousands of dollars)</i> | | | |
| Net periodic benefit cost: | | | | |
| Service cost | \$ 5,856 | \$ 3,570 | \$ 14,687 | \$ 10,746 |
| Interest cost | 3,908 | 3,562 | 17,559 | 17,471 |
| Expected return on plan assets | (4,303) | (4,180) | - | - |
| Actuarial loss | 1,809 | - | 3,025 | 516 |
| Amortization of transition obligation | - | - | 3,031 | 3,031 |
| Amortization of prior service credit | (53) | (224) | (3,965) | (3,965) |
| Net periodic benefit cost | \$ 7,217 | \$ 2,728 | \$ 34,337 | \$ 27,799 |
| Funded status: | | | | |
| Benefit obligation at beginning of year | \$ 87,482 | \$ 59,969 | \$ 398,916 | \$ 298,130 |
| Service cost | 5,856 | 3,570 | 14,687 | 10,746 |
| Interest cost | 3,908 | 3,562 | 17,559 | 17,471 |
| Actuarial (gain) loss | (9,959) | 20,981 | (26,615) | 61,283 |
| Special termination benefit | - | - | - | 24,123 |
| Benefits paid | (718) | (600) | (16,071) | (12,837) |
| Benefit obligation at end of year | \$ 86,569 | \$ 87,482 | \$ 388,476 | \$ 398,916 |
| Fair value of plan assets at beginning of year | \$ 54,441 | \$ 52,854 | | |
| Actual return on plan assets | 7,280 | (541) | | |
| Actual plan contributions | 7,217 | 2,728 | | |
| Benefits paid | (718) | (600) | | |
| Fair value of plan assets at end of year | \$ 68,220 | \$ 54,441 | | |
| Funded status - liability recognized in Consolidated Balance Sheets: | | | | |
| Pension and postretirement obligations | \$ (18,349) | \$ (33,041) | \$ (388,476) | \$ (398,916) |
| Accumulated benefit obligation | \$ 82,977 | \$ 83,404 | | |

Estimated 2014 employer contribution to the defined benefit plan:

(in thousands of dollars) \$ 4,431

| | Defined Benefit Plan | | Postretirement Plan | |
|--|----------------------|------|---------------------|------|
| | 2013 | 2012 | 2013 | 2012 |
| Weighted-average assumptions used to determine the benefit obligation (liability) at June 30: | | | | |
| Discount rate | 5.0% | 4.5% | 5.0% | 4.5% |
| Rate of compensation increase | 3.0% | 3.0% | - | - |
| Assumed health care trend cost: | | | | |
| Initial trend - pre-age 65 retirees | - | - | 8.0% | 8.0% |
| Initial trend - post-age 65 retirees | - | - | 6.0% | 7.0% |
| Ultimate trend | - | - | 4.5% | 4.5% |
| Year to reach ultimate | - | - | 2021 | 2020 |

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

| | | | | |
|--|------|------|------|-------|
| Discount rate | 4.5% | 6.0% | 4.5% | 6.0% |
| Rate of compensation increase | 3.0% | 3.0% | - | - |
| Expected long-term return on plan assets | 8.0% | 8.0% | - | - |
| Assumed health care trend cost: | | | | |
| Initial trend - pre-age 65 retirees | - | - | 8.0% | 9.0% |
| Initial trend - post-age 65 retirees | - | - | 7.0% | 10.0% |
| Ultimate trend | - | - | 4.5% | 5.0% |
| Year to reach ultimate | - | - | 2020 | 2017 |

| | Defined Benefit Plan | Postretirement Plan |
|---|----------------------------------|---------------------|
| Estimated future benefit payments: | | |
| | <i>(in thousands of dollars)</i> | |
| 2014 | \$ 1,571 | \$ 16,789 |
| 2015 | \$ 1,776 | \$ 18,299 |
| 2016 | \$ 1,990 | \$ 18,844 |
| 2017 | \$ 2,256 | \$ 19,278 |
| 2018 | \$ 2,561 | \$ 19,611 |
| 2019 - 2023 | \$ 17,974 | \$ 107,969 |

A one percentage point change in assumed health care cost trend rates would have the following effects on the postretirement plan:

| | Increase | | Decrease | |
|---|---------------------------------|-------------------|-------------------|-------------------|
| | <i>(in millions of dollars)</i> | | | |
| | Revised Amount | Percent Change | Revised Amount | Percent Change |
| Service and interest cost (medical component only) | \$ 31.8 | 7.9% | \$ 25.8 | 12.6% |
| Total periodic benefit cost | \$ 38.3 | 11.4% | \$ 28.3 | 17.6% |
| Benefit obligation for health care benefits | \$ 376.6 | 7.4% | \$ 314.5 | 10.3% |
| Total benefit obligation | \$ 414.5 | 6.7% | \$ 352.3 | 9.3% |

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, 2013 and 2012 was \$68.2 million and \$54.4 million, respectively. The fund is invested through common collective trust funds in domestic and international equities and fixed income securities using the S&P 500 Index as a benchmark for domestic equities, the MSCI EAFE Index for international equities, and the Barclays Intermediate Government/Credit Bond Index for the fixed income securities. The specific investment objective is to meet or exceed the investment policy benchmark over the long term. Plan investments are determined using NAV per share as a practical expedient for estimated fair value and are classified in the fair value hierarchy as Level 2, as the University can redeem its interest without penalty, generally within 90 days of June 30.

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. Accordingly, the trust portfolio is periodically rebalanced to maintain asset allocations that approximate the targets shown below.

| | Target Asset Allocation |
|----------------------|-------------------------------|
| Domestic equity | 35% |
| International equity | 35% |
| Fixed income | 30% |

The actual asset allocation as of June 30, 2013 and 2012 was 63% and 67%, respectively, for combined equities and 37% and 33%, respectively, for fixed income securities.

The fair value of the University's pension plan assets at June 30, by asset category, was as follows:

| | 2013 | 2012 |
|---------------------------|----------------------------------|------------------|
| | <i>(in thousands of dollars)</i> | |
| Asset class | <u>Level 2</u> | <u>Level 2</u> |
| Equity securities: | | |
| Stock index | \$ 20,038 | \$ 17,268 |
| Small cap | 2,199 | 1,833 |
| International | 21,065 | 17,272 |
| Debt securities | 17,591 | 15,336 |
| Cash and cash equivalents | 7,327 | 2,732 |
| Total | <u>\$ 68,220</u> | <u>\$ 54,441</u> |

In 2012, the University adopted a Voluntary Early Retirement Plan (VERP) for qualified staff who had completed at least 10 years of service and attained age 59 by April 1, 2012. Ultimately, 352 staff accepted the VERP option. The VERP included a separation payment equal to six-month's pay, along with certain medical and other benefits for the staff, spouse, and dependent children.

The separation payment, along with accumulated vacation and sick-day payments, aggregated \$11.1 million and was recognized in the fiscal 2012 Consolidated Statement of Activities and included in accrued payroll and related liabilities on the Consolidated Balance Sheet. The June 30, 2012 postretirement benefit obligation includes \$24.1 million related to the accelerated vesting for the VERP.

NOTE 11: 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 per-

centage of 4.25% of the endowment’s three-year average fair value, provided that such distribution is not less than the amount distributed in the previous year. The endowment income distribution amounts for 2013 and 2012 were approximately 4.45% and 4.68%, respectively, of the endowment’s three-year average fair value.

Employing the total return approach, the University records the original value of an endowed contribution as a permanently restricted asset, along with any endowment income distributions that are reinvested in the endowment. Nonendowed funds that lack third party donor restrictions but function as endowments (quasi-endowments) are classified as unrestricted net assets. Gains and losses attributable to donor-restricted endowed funds are recorded as temporarily restricted net assets, whereas gains and losses attributable to quasi-endowment funds are recorded as unrestricted net assets. Temporarily restricted net assets also include nonendowed contributions that are subject to third party donor restrictions with respect to purpose or time.

The University’s endowment net assets at June 30 were as follows:

| | 2013 | | | |
|-----------------------------------|----------------------------------|------------------------|------------------------|---------------------|
| | Unrestricted | Temporarily Restricted | Permanently Restricted | Total |
| | <i>(in thousands of dollars)</i> | | | |
| Donor-restricted endowment funds | \$ - | \$ 648,930 | \$ 597,494 | \$ 1,246,424 |
| Quasi-endowment funds | 1,735,312 | - | - | 1,735,312 |
| Total endowment net assets | \$ 1,735,312 | \$ 648,930 | \$ 597,494 | \$ 2,981,736 |

| | 2012 | | | |
|-----------------------------------|----------------------------------|------------------------|------------------------|---------------------|
| | Unrestricted | Temporarily Restricted | Permanently Restricted | Total |
| | <i>(in thousands of dollars)</i> | | | |
| Donor-restricted endowment funds | \$ - | \$ 583,459 | \$ 556,271 | \$ 1,139,730 |
| Quasi-endowment funds | 1,480,978 | - | - | 1,480,978 |
| Total endowment net assets | \$ 1,480,978 | \$ 583,459 | \$ 556,271 | \$ 2,620,708 |

The change in endowment net assets for the years ended June 30, 2013 and 2012 were as follows:

| | 2013 | | | |
|---|----------------------------------|------------------------|------------------------|---------------------|
| | Unrestricted | Temporarily Restricted | Permanently Restricted | Total |
| | <i>(in thousands of dollars)</i> | | | |
| Endowment net assets - beginning of year | \$ 1,480,978 | \$ 583,459 | \$ 556,271 | \$ 2,620,708 |
| Endowment return: | | | | |
| Endowment earnings | 25,756 | - | 2,441 | 28,197 |
| Gains | 178,998 | 65,471 | 76 | 244,545 |
| Total endowment return | 204,754 | 65,471 | 2,517 | 272,742 |
| Contributions | 103 | - | 38,706 | 38,809 |
| Distributions for operations | (87,513) | - | - | (87,513) |
| Net transfers | 136,990 | - | - | 136,990 |
| Endowment net assets - end of year | \$ 1,735,312 | \$ 648,930 | \$ 597,494 | \$ 2,981,736 |

| | 2012 | | | |
|---|----------------------------------|------------------------|------------------------|---------------------|
| | Unrestricted | Temporarily Restricted | Permanently Restricted | Total |
| | <i>(in thousands of dollars)</i> | | | |
| Endowment net assets - beginning of year | \$ 1,369,918 | \$ 618,607 | \$ 519,695 | \$ 2,508,220 |
| Endowment return: | | | | |
| Endowment earnings | 23,649 | - | 1,651 | 25,300 |
| Gains (losses) | 54,792 | (35,148) | 874 | 20,518 |
| Total endowment return | 78,441 | (35,148) | 2,525 | 45,818 |
| Contributions | 32 | - | 34,051 | 34,083 |
| Distributions for operations | (82,595) | - | - | (82,595) |
| Net transfers | 115,182 | - | - | 115,182 |
| Endowment net assets - end of year | \$ 1,480,978 | \$ 583,459 | \$ 556,271 | \$ 2,620,708 |

Approximately 99 percent 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 pro-

vides general oversight, policy guidance and performance review of the consolidated investment pool and approves asset allocation and spending policies.

NOTE 12: 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:

| | 2013 | 2012 |
|----------------------------------|----------------------------------|---------------------|
| | <i>(in thousands of dollars)</i> | |
| Instruction | \$ 526,347 | \$ 514,625 |
| Research | 671,241 | 690,645 |
| Public service | 86,827 | 88,973 |
| Academic support | 174,345 | 172,910 |
| Libraries | 48,537 | 44,413 |
| Student services | 124,437 | 126,268 |
| Institutional support | 125,691 | 123,324 |
| Auxiliary enterprises | 123,295 | 127,972 |
| Total functional expenses | \$ 1,880,720 | \$ 1,889,130 |

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

NOTE 13: RELATED PARTIES

The University has relationships and affiliation agreements with separately incorporated entities including UPMC and affiliated hospitals and UPP. These relationships include a common paymaster arrangement for certain University School of Medicine (SOM) faculty with academic and clinical responsibilities; contractual obligations for UPMC and UPP to support certain educational and research functions at the University; and property rental agreements. Transactions with all related entities are conducted in the ordinary course of business and are discussed below.

Certain University SOM faculty and staff provide clinical services through their University appointments to UPMC, UPP, and affiliated hospitals. The University invoices these entities monthly for reimbursement of the clinical portion of the associated compensation costs. SOM faculty members having both a University academic appointment and a separate, external appointment for clinical responsibilities participate in the common paymaster arrangement for purposes of determining appropriate FICA taxation. In addition to the reimbursable compensation costs, the University also engages in other

transactions with these entities, which include providing certain facilities-related services, telephone, mailing, printing, and various other services, which are reimbursed at cost. Reimbursements from UPMC, UPP, and affiliated hospitals for clinical compensation and other costs totaled \$137.2 million and \$128.6 million in 2013 and 2012, respectively.

In 1998, the University signed a 10-year 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 \$12.5 million annually in funding for the SOM. UPMC also provides additional funding up to \$2.5 million annually on a matching basis. The match is on a one-to-two basis with UPMC matching \$1 for every \$2 provided by the University to support health sciences programs. The University has received this match each year since the inception of the agreement. This agreement was amended in 2007 under essentially the same terms, except for a provision to provide an additional \$10.0 million per year in 2007, increased annually by \$0.5 million

from 2008 through 2016. The University received \$28.0 million and \$27.5 million (including the annual match) in 2013 and 2012, respectively. These amounts are reported as other revenue in the Consolidated Statements of Activities.

UPMC also provided \$13.4 million and \$13.1 million in 2013 and 2012, respectively, of contractual dean's tax, which represents support for the academic and research activities of the SOM. This activity is reported as sales and services, educational and other in the Consolidated Statements of Activities.

The agreement was further amended in 2009 to include additional financial support from UPMC through the Children's Hospital of Pittsburgh of UPMC (CHP) to the University of at least \$7.5 million annually related to an agreement detailing the transfer of certain pediatric research programs from CHP to the University. This transfer standardized procedures, eliminated duplication of services, improved efficiency, reduced costs, and enhanced recruitment efforts for pediatric programs. The University received \$9.6 million and \$8.8 million in 2013 and 2012, respectively, related to this additional support. These amounts are reported as sales and services, educational and other in the Consolidated Statements of Activities.

UPMC also provides additional academic support to the School of Medicine. These funds are used to support new programs, recruit faculty, and for general support of the School's academic mission. The University recorded \$37.7 million and \$32.1 million in 2013 and 2012, respectively. These amounts are reported as sales and services, educational and other in the Consolidated Statements of Activities.

Additionally, UPMC provided support to various departments within the SOM to augment their operating budgets. These payments were made to those departments which do not generate sufficient revenues to meet their research and academic costs. Payments made by UPMC for this purpose totaled \$8.6 million in both 2013 and 2012, and are reported as sales and services, educational and other in the Consolidated Statements of Activities.

The University is involved in certain rental arrangements where the University acts as both lessor or lessee with

UPMC and its affiliates. Rental revenue from UPMC and affiliates totaled \$10.2 million and \$9.9 million in 2013 and 2012, respectively. Rent expense paid to UPMC and affiliates totaled \$24.7 million and \$24.6 million in 2013 and 2012, respectively.

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. Health insurance expense including administrative fees totaled \$105.7 million and \$110.8 million in 2013 and 2012, respectively, and is reported as fringe benefits on the Consolidated Statements of Activities.

UPMC receives federal matching funds for costs incurred by academic medical centers for medical assistance services. The funds are remitted to the University to support the activities of the SOM, the Western Psychiatric Institute and Clinic (WPIC), the Center for Public Health Practice, and the clinic within the School of Dental Medicine. These remittances were \$8.2 million and \$8.4 million in 2013 and 2012, respectively, and are reported as commonwealth appropriation revenue in the Consolidated Statements of Activities.

In 2003, the University and UPMC created the Medical and Health Sciences Foundation (MHSF), a separate 501(c)(3) organization. The mission of MHSF is to create 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 evenly between the University and UPMC. In 2013 and 2012, UPMC's share of total operating costs for MHSF totaled \$4.4 million and \$4.0 million, respectively, and is reported as other revenue in the Consolidated Statements of Activities. All contributions generated by MHSF are credited to the University or UPMC based upon donor intent.

In November 2004, the University entered into an agreement with UPMC to jointly construct and own the Carillo Street steam plant, a gas-fired steam-generating facility. The plant provides steam to each entity's respective buildings and is managed by the University. The University maintains an ownership interest of 78.1%, with UPMC having an ownership interest of 21.9%.

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 2013 and 2012. Included in property, plant, and equipment is \$194.9 million and \$197.9 million at June 30, 2013 and 2012, respectively, related to the land, buildings, and equipment used by WPIC. Accumulated depreciation related to these assets totaled \$156.7 million and \$157.0 million at June 30, 2013 and 2012, respectively.

The University also has an arrangement with UPMC whereby certain research-related costs incurred by UPMC (primarily staff compensation) in relation to WPIC and the University of Pittsburgh Cancer Institute (UPCI) research awards are charged to such awards via an electronic billing and reimbursed to UPMC each month. Payments totaled \$30.4 million in 2013 and \$33.6 million in 2012 and are recorded as expenses in the Consolidated Statements of Activities. All billings are recorded at cost.

UPMC provided support payments to UPCI for various subsidies, research initiatives, and general support. These payments totaled \$10.6 million and \$11.1 million in 2013 and 2012, respectively, and are primarily reported in other revenue in the Consolidated Statements of Activities.

NOTE 14: COMMITMENTS AND CONTINGENCIES

At June 30, 2013 and 2012, the University had outstanding contractual commitments of \$57.0 million and \$136.6 million, respectively, for property, plant, and equipment expenditures.

The University engages in various leasing activities as both a lessor and lessee. Rental revenue from operating leases was \$18.4 million and \$18.2 million in 2013 and 2012, respectively. Rental expense for operating leases was \$47.5 million in 2013 and \$48.7 million in 2012. Minimum future rental revenue and expense under operating leases that have initial or remaining noncancelable lease terms for the years ended June 30 are as follows:

| | Rental Revenue | Rental Expense |
|------------|----------------------------------|-------------------|
| | <i>(in thousands of dollars)</i> | |
| 2014 | \$ 17,141 | \$ 42,747 |
| 2015 | \$ 15,514 | \$ 39,622 |
| 2016 | \$ 14,763 | \$ 27,239 |
| 2017 | \$ 5,400 | \$ 21,657 |
| 2018 | \$ 4,362 | \$ 20,436 |
| Thereafter | \$ 11,681 | \$ 137,225 |

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. 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. 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 agreements and applicable federal regulations, including the expenditure of the resources for eligible purposes. Substantially all grants and the University's indirect cost rate are subject to financial and compliance reviews and audits by the grantors. In management's opinion, the likelihood of a material adverse outcome upon 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 15: SUBSEQUENT EVENTS

The University has evaluated subsequent events through September 17, 2013, the date on which the consolidated financial statements were issued, and determined that there were no subsequent events requiring disclosure or adjustment to the consolidated financial statements.

MEMBERSHIP OF THE BOARD OF TRUSTEES FISCAL YEAR 2013

| | | | |
|--|---|--|--|
| <p>MEMBERS EX-OFFICIO (NONVOTING)</p> <p>Tom Corbett, Governor of the Commonwealth of Pennsylvania</p> <p>Ronald J. Tomalis, Secretary of Education of the Commonwealth of Pennsylvania</p> <p>Rich Fitzgerald, Chief Executive of Allegheny County</p> <p>Luke Ravenstahl, Mayor of the City of Pittsburgh</p> | <p><i>2011 – 15</i> Charles E. Bunch Robert G. Lovett Martha Hartle Munsch Stephen R. Tritch</p> <p><i>2012 – 16</i> Eva Tansky Blum Catherine D. DeAngelis Brian Generalovich Marlee S. Myers Robert P. Randall</p> | <p>ALUMNI TRUSTEES</p> <p><i>2009 – 13</i> Bobbie Gaunt Bryant J Salter</p> <p><i>2010 – 14</i> F. James McCarl III Keith E. Schaefer</p> <p><i>2011 – 15</i> Michael A. Bryson</p> <p><i>2012 – 16</i> Jack D. Smith</p> | <p>EMERITUS TRUSTEES</p> <p>Ruggero J. Aldisert J. David Barnes Steven C. Beering Thomas G. Bigley Frank V. Cahouet John G. Conomikes George A. Davidson Jr. Herbert P. Douglas Jr. Helen S. Faison D. Michael Fisher E. Jeanne Gleason J. Roger Glunt Henry L. Hillman Earl F. Hord A. Alice Kindling Paul E. Lego George L. Miles Jr. Frank E. Mosier Alfred L. Moyé H. Lee Noble Thomas H. O'Brien Anthony J.F. O'Reilly James C. Roddey Farrell Rubenstein Richard P. Simmons Dick Thornburgh Edward P. Zemprelli</p> |
| <p>MEMBERS EX-OFFICIO (VOTING)</p> <p>Mark A. Nordenberg, Chancellor and Chief Executive Officer</p> | <p>SPECIAL TRUSTEES</p> <p><i>2009 – 13</i> Roberta A. Luxbacher Susan P. McGalla Robert A. Paul Thomas E. Richards</p> <p><i>2010 – 14</i> Mary Ellen Callahan Terrence P. Laughlin William E. Strickland Jr. Thomas J. Usher</p> <p><i>2011 – 15</i> G. Nicholas Beckwith III John H. Pelusi Jr. Emil M. Spadafore Jr. A. David Tilstone</p> <p><i>2012 – 16</i> David C. Chavern Brenton L. Saunders Tracey T. Travis</p> | <p>COMMONWEALTH TRUSTEES</p> <p><i>G: Governor appointment</i> <i>H: House appointment</i> <i>S: Senate appointment</i></p> <p><i>2009 – 13</i> Sy Holzer (G) William K. Lieberman (S) Thomas L. VanKirk (H)</p> <p><i>2010 – 14</i> John A. Maher III (H) Morgan K. O'Brien (G) John J. Verbanac (S)</p> <p><i>2011 – 15</i> John A. Barbour (G) Herbert S. Shear (H) Peter C. Varischetti (S)</p> <p><i>2012 – 16</i> Jay Costa, Jr. (S) Ira J. Gumberg (G 2008-2012) John Wright Joyce (H 2008-2012)</p> | |
| <p>TERM TRUSTEES</p> <p><i>2009 – 13</i> Suzanne W. Broadhurst Dawne S. Hickton Charles M. Steiner</p> <p><i>2010 – 14</i> Robert M. Hernandez John A. Swanson Burton M. Tansky Sam S. Zacharias</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 OMB CIRCULAR A-133 REPORTS**

UNIVERSITY OF PITTSBURGH OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2013

| <u>Federal Grantor/Pass-Through Grantor/Program Title</u> | <u>CFDA Number</u> | <u>Agency or Pass-Through #</u> | <u>Federal Expenditures</u> |
|---|------------------------|-------------------------------------|---------------------------------|
| I. RESEARCH & DEVELOPMENT CLUSTER (excluding ARRA): | | | |
| <u>Department of Health and Human Services:</u> | | | |
| National Institutes of Health: | | | |
| <i>Direct:</i> | | | |
| Family Smoking Prevention and Tobacco Control Act | | | |
| Regulatory Research | 93.077 | \$ | 1,565,229 |
| Environmental Health | 93.113 | | 5,129,753 |
| Oral Diseases and Disorders Research | 93.121 | | 9,386,844 |
| Human Genome Research | 93.172 | | (563) |
| Research Related to Deafness and Communication Disorders | 93.173 | | 3,663,362 |
| Research and Training in Complementary and Alternative Medicine | 93.213 | | 1,710,123 |
| National Center on Sleep Disorders Research | 93.233 | | 484,773 |
| Mental Health Research | 93.242 | | 39,374,192 |
| Alcohol Research Programs | 93.273 | | 7,716,723 |
| Drug Abuse Scientist Development Award and Research Scientist Awards | 93.277 | | 419,049 |
| Drug Abuse and Addiction Research Programs | 93.279 | | 15,778,426 |
| Mental Health Research Career/Scientist Development Awards | 93.281 | | 2,135,366 |
| Mental Health National Research Service Awards for Research Training | 93.282 | | 1,316,525 |
| Discovery and Applied Research for Technological Innovations to Improve Human Health | 93.286 | | 4,268,382 |
| Minority Health and Health Disparities Research | 93.307 | | 33,299 |
| Trans-NIH Research Support | 93.310 | | 212,800 |
| National Center for Advancing Translational Sciences | 93.350 | | 1,282,297 |
| Research Infrastructure Programs | 93.351 | | 3,249,758 |
| Nursing Research | 93.361 | | 6,578,985 |
| National Center for Research Resources | 93.389 | | 14,819,739 |
| Cancer Cause and Prevention Research | 93.393 | | 11,329,541 |
| Cancer Detection and Diagnosis Research | 93.394 | | 2,290,004 |
| Cancer Treatment Research | 93.395 | | 17,512,541 |
| Cancer Biology Research | 93.396 | | 5,566,974 |
| Cancer Centers Support Grants | 93.397 | | 12,600,851 |
| Cancer Research Manpower | 93.398 | | 1,746,367 |
| Cancer Control | 93.399 | | (16,254) |
| Cardiovascular Diseases Research | 93.837 | | 28,774,976 |
| Lung Diseases Research | 93.838 | | 22,532,617 |
| Blood Diseases and Resources Research | 93.839 | | 1,910,167 |
| Arthritis, Musculoskeletal & Skin Diseases Research | 93.846 | | 7,001,252 |
| Diabetes, Digestive, and Kidney Diseases Extramural Research | 93.847 | | 47,161,320 |
| Digestive Diseases and Nutrition Research | 93.848 | | 951,919 |
| Kidney Diseases, Urology & Hematology Research | 93.849 | | (25,377) |
| Extramural Research Programs in the Neurosciences and Neurological Disorders | 93.853 | | 20,041,648 |
| Allergy, Immunology & Transplantation Research | 93.855 | | 43,107,187 |

UNIVERSITY OF PITTSBURGH OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2013

| <u>Federal Grantor/Pass-Through Grantor/Program Title</u> | <u>CFDA Number</u> | <u>Agency or Pass-Through #</u> | <u>Federal Expenditures</u> |
|---|------------------------|-------------------------------------|---------------------------------|
| Microbiology & Infectious Diseases Research | 93.856 | | 1,957,688 |
| Biomedical Research and Research Training | 93.859 | | 27,712,657 |
| Child Health and Human Development Extramural Research | 93.865 | | 14,456,655 |
| Aging Research | 93.866 | | 25,793,412 |
| Vision Research | 93.867 | | 5,438,634 |
| Medical Library Assistance | 93.879 | | 3,135,857 |
| International Research and Research Training | 93.989 | | 1,645,155 |
| Other National Institutes of Health: | | | |
| Aging | 93.000 | | 35,568 |
| Allergy and Infectious Diseases | 93.000 | | 2,418,453 |
| Cancer | 93.000 | | 380,997 |
| Child Health and Human Development | 93.000 | | 683,491 |
| Environmental Health Sciences | 93.000 | | 904 |
| Heart, Lung & Blood | 93.800 | | 3,776,861 |
| Library of Medicine | 93.000 | | 16,915 |
| | | | 429,064,042 |
| <i>Pass-through:</i> | | | |
| Albert Einstein College | 93.000 | EARLY AWARD | 193,470 |
| Altarum Institute | 93.000 | HHSN271201100111U | 99,032 |
| American College of Radiology | 93.000 | 5U10 CA080098-14 | 9,799 |
| Brigham & Women's Hospital | 93.000 | EARLY AWARD | 18,070 |
| Case Western Reserve University | 93.000 | HHSN275200503406C | 54,871 |
| Children's Hospital of Philadelphia | 93.000 | HHSN261200800001E | 37,121 |
| Children's Hospital of Philadelphia | 93.000 | HHSN272200900022C | 671,652 |
| Coalition of Cancer | 93.000 | HHSN261200622012C | 927,340 |
| Duke University | 93.000 | HHSN272201100025C | 4,021 |
| Emmes Corporation | 93.000 | HHSN260200500007C | 70,802 |
| Evanston Northwestern Healthcare Research Institute | 93.000 | HHSN260200600007C | 6,739 |
| Institute for Transfusion Medicine | 93.000 | HHSN268201100004I | 70,929 |
| J. Craig Venter Institute | 93.000 | HHSN272200900007C | 109,713 |
| Magee-Women's Research Institute & Foundation | 93.000 | HHSN275200900091U | 9,638 |
| Magee-Women's Research Institute & Foundation | 93.000 | HHSN275201100043U | 49,685 |
| Magee-Women's Research Institute & Foundation | 93.000 | HHSN275201100049U | 16,882 |
| Mayo Clinic Rochester | 93.000 | N01CN35000 | 18,966 |
| Ohio State University | 93.000 | HHSN268201100002C | 180,348 |
| Rho Federal Systems Division, Inc. | 93.000 | N01AI25482 | 31,961 |
| RTI International | 93.000 | 1U24 GM087704 | 29,343 |
| SAIC-Frederick, Inc. | 93.000 | 25XS047 | 174,279 |
| SAIC-Frederick, Inc. | 93.000 | HHSN261200800001E | 2,505,901 |
| SAIC-Frederick, Inc. | 93.000 | N01CO12400 | 138,729 |
| Systems Research and Applications Corporation | 93.000 | N01ES55553 | 34,010 |
| University Health Network | 93.000 | HHSN272201000031I | 341,337 |
| University of Alabama | 93.000 | HHSN260200500008C | (265) |
| University of Alabama | 93.000 | HHSN263201200010C | 35,204 |
| University of Alabama | 93.000 | HHSN268201100025C | 72,823 |
| University of Alabama | 93.000 | N01AI30025 | 11,827 |
| University of California at San Francisco | 93.000 | HHSN271201200008C | 42,390 |
| University of California at San Francisco | 93.000 | N01AG62106 | 105,573 |

UNIVERSITY OF PITTSBURGH OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2013

| <u>Federal Grantor/Pass-Through Grantor/Program Title</u> | <u>CFDA Number</u> | <u>Agency or Pass-Through #</u> | <u>Federal Expenditures</u> |
|---|------------------------|-------------------------------------|---------------------------------|
| University of California at San Francisco | 93.000 | N01AI15416 | (25) |
| University of Florida | 93.000 | HHSN26620070023C | 33,443 |
| University of Michigan | 93.000 | HHSN268201100026C | 96,931 |
| University of Minnesota | 93.000 | N01DK70004 | 16,645 |
| University of Minnesota | 93.000 | HHSN276201200017C | 56,510 |
| University of South Florida | 93.000 | HHSN267200800019C | 14,275 |
| University of South Florida | 93.000 | HHSN267200700014C | 4,163 |
| University of Texas | 93.000 | HHSN26820090039C02 | 22,800 |
| University of Texas MD Anderson Cancer Center | 93.000 | HHSN26820090039C | 2,498 |
| University of Utah | 93.000 | HHSN275201000018C | 231,406 |
| Westat, Inc. | 93.000 | HHSN261201100008C | 16,615 |
| Trevigen, Inc. | 93.111 | 1R43 ES021116-01 | 22,401 |
| Brown University | 93.113 | 1R01 ES019955 | 24,877 |
| Magee-Women's Research Institute & Foundation | 93.113 | 5R01 ES011597-11 | 27,976 |
| Massachusetts Institute of Technology | 93.113 | 1R21 ES019498-01 | 83,246 |
| Mt. Sinai School of Medicine | 93.113 | 1R21 ES021429-01 | 81,975 |
| Boston University | 93.121 | 5R01 DE011939-14 | 4,474 |
| Forsyth Institute | 93.121 | 1R01 DE023091-01 | 4,293 |
| Forsyth Institute | 93.121 | 2R56 DE016376-06A1 | 11,221 |
| Johns Hopkins University | 93.121 | 5R01 DE021395-03 | 18,919 |
| Massachusetts Institute of Technology | 93.121 | 5R01 DE019523-13 | 73,277 |
| University at Buffalo | 93.121 | R01 DE019424 | 109,815 |
| University of Iowa | 93.121 | 5R37 DE008559-22 | 98,710 |
| University of Iowa | 93.121 | 5U01 DE020057-03 | 42,205 |
| University of Iowa | 93.121 | 5U01 DE020057-04 | 1,061,992 |
| University of Iowa | 93.121 | 5U01 DE020057-05 | 80,982 |
| University of Washington | 93.121 | 5U01 DE020050-04 | 70,135 |
| Vanderbilt University | 93.121 | 1R03 DE022093-01 | 10,651 |
| Vanderbilt University | 93.121 | 5R03 DE022093-02 | 11,771 |
| Fred Hutchinson Cancer Research Center | 93.172 | 5U01 HG005152-03 | 1,904 |
| University of Iowa | 93.172 | 1U01 HG005925-01 | (1,801) |
| Arizona State University | 93.173 | 5R01 DC008329-05 | 110,512 |
| Carnegie Mellon University | 93.173 | R01 DC011184 | 126,862 |
| Etymotic Research, Inc. | 93.173 | 1R44 DC010971-01 | 6,705 |
| Intelligent Hearing Systems | 93.173 | 1R41 DC011236-01 | 14,190 |
| Neuro Kinetics, Inc. | 93.173 | 1R43 DC011984-01A1 | 41,253 |
| Vanderbilt University Medical Center | 93.173 | 5T35 DC008763-07 | 3,672 |
| Carnegie Mellon University | 93.213 | 1R01 AT006694-01 | 53,954 |
| Group Health Cooperative | 93.213 | 1UH2 AT007755-01 | 31,280 |
| Massachusetts General Hospital | 93.213 | 5U01 AT000613-11 | 6,821 |
| University of North Carolina | 93.213 | 5R21 AT003892-03 | 47,363 |
| California Pacific Med Center Research Institute | 93.233 | 5R01 HL071194-10 | 222,551 |
| Cleveland Clinic Lerner College of Medicine | 93.233 | HHSN268200700036C | 39,650 |
| Duke University | 93.233 | 5R01 HL096492-03 | 42,321 |
| Magee-Women's Research Institute & Foundation | 93.233 | 1R01 HL105549-02 | 59,550 |
| Autism Speaks | 93.242 | 3R01 MH081754-05S1 | 14,719 |
| Beth Israel Deaconess Medical Center | 93.242 | 1R01 MH092440-01A1 | 165,977 |
| Beth Israel Deaconess Medical Center | 93.242 | 5R01 MH092440-02 | 12,807 |
| Brigham & Women's Hospital | 93.242 | 5R01 MH091448-02 | 9,777 |

UNIVERSITY OF PITTSBURGH OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2013

| <u>Federal Grantor/Pass-Through Grantor/Program Title</u> | <u>CFDA Number</u> | <u>Agency or Pass-Through #</u> | <u>Federal Expenditures</u> |
|---|------------------------|-------------------------------------|---------------------------------|
| Carnegie Mellon University | 93.242 | 2R01 MH068243-05A1 | 27,551 |
| Duke University | 93.242 | 1R34 MH091314-01A1 | 7,300 |
| Duke University | 93.242 | 5R01 MH084941-02 | (4,674) |
| Harvard Medical School | 93.242 | 1R01 MH093359-02 | 143,343 |
| Johns Hopkins University | 93.242 | 1R01 MH087233-02 | 19,285 |
| Johns Hopkins University | 93.242 | 5R01 MH065539-06 | 23,837 |
| Miriam Hospital | 93.242 | 5R01 MH092450-02 | 13,576 |
| Rand Corporation | 93.242 | 5R01 MH087488-03 | 110,079 |
| Rand Corporation | 93.242 | 7R34 MH091319-02 | 55,806 |
| Research Foundation for Mental Hygiene, Inc. | 93.242 | 5R01 MH085921-02 | (1,791) |
| Research Foundation for Mental Hygiene, Inc. | 93.242 | 5R01 MH085921-03 | 121,148 |
| Stanford University | 93.242 | 5R01 MH078924-03 | 168,272 |
| University of Alabama | 93.242 | 5R01 MH083756-03 | 28,435 |
| University of California at Los Angeles | 93.242 | 1R01 MH078773 | (254) |
| University of California San Diego | 93.242 | 5U01 MH087981-04 | 25,156 |
| University of Chicago | 93.242 | 5R01 MH093605-02 | 518,191 |
| University of Chicago | 93.242 | 7R01 MH066302-09 | 98,544 |
| University of North Carolina | 93.242 | 5R01 MH080065-04 | 121,814 |
| University of Pennsylvania | 93.242 | 5R01 MH082794-02 | 124,559 |
| University of Rochester | 93.242 | 1P50 MH086400-03 | (2,353) |
| University of Rochester | 93.242 | 5P50 MH086400-04 | 384,997 |
| University of Texas at San Antonio | 93.242 | 1R21 MH097092-01 | 6,943 |
| University of Texas Southwestern Medical Center | 93.242 | 5U01 MH082221-02 | 10,229 |
| University of Texas Southwestern Medical Center | 93.242 | 5U01 MH092221-03 | 598,984 |
| Yale University | 93.242 | 1R21 MH090920-01A1 | 9,746 |
| Boston Medical Center | 93.273 | 1U01 AA020780 | 9,858 |
| Boston Medical Center | 93.273 | 1U01 AA020780-01 | 16,091 |
| Boston Medical Center | 93.273 | 1U01 AA021989 | 77,589 |
| Louisiana State University | 93.273 | 5P60 AA009803-19 | 14,185 |
| Louisiana State University | 93.273 | 5P60 AA009803-20 | 1,664 |
| New York University | 93.273 | 5R01 AA017385-05 | 4,599 |
| New York University School of Medicine | 93.273 | 1U24 AA022007-01 | 24,158 |
| Rhode Island Hospital | 93.273 | 1R01 AA021900-01 | 5,628 |
| Yale University | 93.273 | 1U01 AA020790-01 | 2,704 |
| Yale University | 93.273 | 1U24 AA020794-01 | 3,655 |
| Yale University | 93.273 | 5U01 AA020790-02 | 19,018 |
| Yale University | 93.273 | 5U24 AA020794-02 | 29,388 |
| American Academy of Child & Adolescent Psychiatry | 93.277 | 5K12 DA000357-14 | 178,950 |
| American Academy of Child & Adolescent Psychiatry | 93.277 | 5K12 DA000357-15 | 10,497 |
| American Academy of Child & Adolescent Psychiatry | 93.277 | 5K12 DA000357-13 | (9,846) |
| Carnegie Mellon University | 93.279 | 2R90 DA023426-06 | 30,952 |
| Carnegie Mellon University | 93.279 | 5R90 DA023426-07 | 29,710 |
| Duke University | 93.279 | 1R01 DA033080-01A1 | 21,657 |
| Duke University | 93.279 | 1R21 DA033083-01A1 | 15,353 |
| Florida International University | 93.279 | 5R01 DA012414-10 | 68,819 |
| Maggee-Women's Research Institute & Foundation | 93.279 | 3R01 DA026410-03S1 | 5,614 |
| Maggee-Women's Research Institute & Foundation | 93.279 | 5R01 DA026410-03 | 216,411 |
| Nova Southeastern University | 93.279 | 5R01 DA024579-06 | 20,066 |
| Oregon Health & Science University | 93.279 | 5R01 DA024041-06 | 22,672 |

UNIVERSITY OF PITTSBURGH OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2013

| <u>Federal Grantor/Pass-Through Grantor/Program Title</u> | <u>CFDA Number</u> | <u>Agency or Pass-Through #</u> | <u>Federal Expenditures</u> |
|---|------------------------|-------------------------------------|---------------------------------|
| Rand Corporation | 93.279 | R01 DA032881 | 23,422 |
| Rutgers University | 93.279 | 1R01 DA033303-01 | 34,055 |
| Rutgers University | 93.279 | 5R21 DA026511-02 | (11) |
| University of California at San Francisco | 93.279 | 5R01 DA002277-32 | 15,596 |
| University of Michigan | 93.279 | 2R01 DA001411-39 | 45,996 |
| University of Washington | 93.279 | 5R01 DA015183-10 | 25,030 |
| Carnegie Mellon University | 93.286 | 1R21 EB012209-01A1 | 28,395 |
| Carnegie Mellon University | 93.286 | 5R01 EB004343-06 | 85,773 |
| Program for Appropriate Technology in Health | 93.286 | U01 EB012495 | 21,055 |
| University of Cincinnati | 93.286 | 5U54 EB007954-05 | 41,672 |
| University of Michigan | 93.286 | 2R01 EB012579-04 | 216,304 |
| University of Oregon | 93.286 | 1R01 EB007684-01A2 | 26,551 |
| University of Maryland | 93.307 | 7P60 MD000207 | 13,364 |
| Carnegie Mellon University | 93.310 | 8U54 RR022241-08 | 197,024 |
| Massachusetts Institute of Technology | 93.310 | 5R01 EB010246-02 | 117,823 |
| Massachusetts Institute of Technology | 93.350 | 1UH2 TR000496-01 | 456,675 |
| Oregon Health & Science University | 93.351 | 1R24 OD011883-01 | 78,572 |
| Columbia University | 93.361 | 1R01 NR13687-01 | 70,744 |
| Duke University | 93.361 | 5P01 NR010948-05 | 44,044 |
| University of North Carolina | 93.361 | 3R01 NR011464-03S1 | 1,543 |
| Emory University | 93.385 | 1R01 CA165306-01 | 30,716 |
| Carnegie Mellon University | 93.389 | 3P41 RR006009-20S1 | 1,640 |
| Carnegie Mellon University | 93.389 | U54 RR022241 | 17,854 |
| Magee-Women's Research Institute & Foundation | 93.389 | 1R21 RR031300-03 | 104,352 |
| Pittsburgh Tissue Engineering Initiative | 93.389 | 5R25 RR023286 | 10,564 |
| Stanford University | 93.389 | 5UL1 RR025744 | (13,534) |
| University of Michigan | 93.389 | 3UL1 RR024986-05 | (2,869) |
| Duke University | 93.393 | 5R01 CA100387-07 | 118,043 |
| Fred Hutchinson Cancer Research Center | 93.393 | 1U01 CA164930-01A1 | 7,031 |
| Fred Hutchinson Cancer Research Center | 93.393 | 5U01 CA137088-03 | 1,510 |
| Fred Hutchinson Cancer Research Center | 93.393 | 5U01 CA137088-04 | 15,347 |
| Health Research, Incorporated | 93.393 | 5R01 CA126841-03 | (7,784) |
| Health Research, Incorporated | 93.393 | 5R01 CA126841-04 | 121,173 |
| Health Research, Incorporated | 93.393 | 7R01 CA132844-04 | 30,001 |
| Northeastern University | 93.393 | 1R03 CA171809-01 | 3,641 |
| Ohio State University | 93.393 | 1P01 CA163205-01 | 58,692 |
| Ohio State University | 93.393 | 1P01 CA163205-01A1 | 113,598 |
| Ohio State University | 93.393 | R01 CA090787 | (10,677) |
| Oregon Research Institute | 93.393 | 5R01 CA140310-02 | 76,453 |
| Rand Corporation | 93.393 | 5R01 CA149105-03 | 8,465 |
| Rand Corporation | 93.393 | R01 CA149105 | (478) |
| St. Jude Children's Research Hospital | 93.393 | 5R01 CA132901-04 | 77,683 |
| University of California | 93.393 | 5R01 CA140216-03 | 30,610 |
| University of Hawaii | 93.393 | 7U01 CA130784-05 | 18,976 |
| University of Minnesota | 93.393 | R01 CA122244 | 117,266 |
| University of Minnesota | 93.393 | R01 CA127236-04 | 84,639 |
| University of North Carolina | 93.393 | 1R01 CA150980-01A1 | 106,526 |
| Virginia Commonwealth University | 93.393 | 5R01 CA120142-05 | 15,903 |
| World Health Organization | 93.393 | 1U01 CA155340-01A1 | 178,120 |

UNIVERSITY OF PITTSBURGH OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2013

| <u>Federal Grantor/Pass-Through Grantor/Program Title</u> | <u>CFDA Number</u> | <u>Agency or Pass-Through #</u> | <u>Federal Expenditures</u> |
|---|------------------------|-------------------------------------|---------------------------------|
| Boston University | 93.394 | 5R01 CA130853-05 | 38,839 |
| California Pacific Med Center Research Institute | 93.394 | 2R01 CA114337-07A1 | 20 |
| California Pacific Med Center Research Institute | 93.394 | 5R01 CA114337-08 | 8,443 |
| Carnegie Mellon University | 93.394 | 5R01 CA134633-04 | 136,920 |
| Cedars-Sinai Medical Center | 93.394 | 5R01 HL090957-04 | 96,933 |
| Johns Hopkins University | 93.394 | 5U01 CA152753-02 | (314) |
| Johns Hopkins University | 93.394 | 5U01 CA152753-03 | 215,751 |
| Lovelace Respiratory Research Institute | 93.394 | 5R01 CA097356-07 | (3,957) |
| Lovelace Respiratory Research Institute | 93.394 | 5R01 CA097356-08 | 17,629 |
| NSABP Foundation, Inc. | 93.394 | 5U24 CA114732-05 | (3,537) |
| NSABP Foundation, Inc. | 93.394 | 5U24 CA114732-07 | 107,848 |
| NSABP Foundation, Inc. | 93.394 | 5U24 CA114732-08 | 9,916 |
| University of Nebraska Medical Center | 93.394 | 5R01 CA131944-03 | (6,514) |
| University of Nebraska Medical Center | 93.394 | 5R01 CA131944-05 | 49,440 |
| University of New Hampshire | 93.394 | 5R01 CA093375-10 | 131,750 |
| University of Oklahoma | 93.394 | 1R01 CA115320-01A1 | 49,142 |
| University of Rochester | 93.394 | 5R01 CA130853-05 | 44,985 |
| University of Texas Health Science Center | 93.394 | U01 CA086402 | 97,641 |
| University of Washington | 93.394 | 5P01 CA042045-23 | 3,109 |
| University of Washington | 93.394 | 5U01 CA148131-03 | 23,970 |
| Van Andel Institute | 93.394 | 1U01 CA152653-01 | (2) |
| Van Andel Institute | 93.394 | 1U01 CA152653-02 | 89,707 |
| Van Andel Institute | 93.394 | 1U01 CA168896-01 | 71,129 |
| Van Andel Institute | 93.394 | 5U01 CA152653-02 | 13 |
| Brigham & Women's Hospital | 93.395 | 7U10 CA031946-31 | 33,792 |
| Brigham & Women's Hospital | 93.395 | 7U10 CA031946-32 | 8,059 |
| Children's Hospital Medical Center | 93.395 | 5R01 CA119162-05 | 7,300 |
| Cincinnati Children's Hospital Medical Center | 93.395 | 5R01 CA119162-06 | 14,584 |
| Duke University | 93.395 | 5R01 CA131148-03 | 141,098 |
| Emmes Corporation | 93.395 | 2U01 CA121947-04 | 4,988 |
| Frontier Science & Technology Research Foundation | 93.395 | 5U10 CA021115-38 | 24,388 |
| GeneCopoeia Inc. | 93.395 | 2R44 CA124001-03 | (6,431) |
| Gynecologic Oncology Group | 93.395 | 5U10 CA027469-32 | 33,928 |
| Gynecologic Oncology Group | 93.395 | U10 CA027469 | 17,502 |
| Johns Hopkins University | 93.395 | 1U01 CA137443-01 | 26,220 |
| Johns Hopkins University | 93.395 | U01 CA137443 | 7,175 |
| Johns Hopkins University | 93.395 | U01 CA137443-01 | 92,654 |
| Magee-Women's Research Institute & Foundation | 93.395 | 5R01 CA163462-02 | 213,510 |
| Northwestern University | 93.395 | 2P50 CA090386-06A2 | (438) |
| Northwestern University | 93.395 | 5P50 CA090386-10 | 10,978 |
| Northwestern University | 93.395 | P50 CA090386 | 194,963 |
| NSABP Foundation, Inc. | 93.395 | 5U10 CA012027-41 | 174,641 |
| NSABP Foundation, Inc. | 93.395 | U10 CA12027 | 191,165 |
| Platypus Technologies, LLC | 93.395 | 5R21 CA147985-02 | 47,743 |
| St. Jude Children's Research Hospital | 93.395 | 5U24 CA055727-18 | 5,250 |
| St. Jude Children's Research Hospital | 93.395 | 5U24 CA055727-19 | 2,686 |
| University of Michigan | 93.395 | 1R01 CA148713-01 | 64,676 |
| University of Rochester | 93.395 | 1R01 CA159013-01A1 | 15,124 |
| University of Rochester | 93.395 | 2R01 CA159013-02 | 4,932 |

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|---|------------------------|-------------------------------------|---------------------------------|
| University of Texas Health Science Center | 93.395 | 7R21 CA130241-03 | 4,244 |
| Virginia Commonwealth University | 93.395 | 1R01 CA149305-01A1 | 41,228 |
| Yale University | 93.395 | 1P01 CA154295-01A1 | 128,507 |
| H. Lee Moffitt Cancer Center & Research Institute | 93.396 | 1R01 CA165065-01A1 | 83,134 |
| University of Nebraska Medical Center | 93.396 | 5R01 CA140940-03 | 7,677 |
| University of Nebraska Medical Center | 93.396 | 5R01 CA140940-04 | 4,915 |
| Wistar Institute | 93.396 | 1R01 CA165065-01A1 | 25,821 |
| Baylor College of Medicine | 93.397 | 5P50 CA058183-18 | 40,145 |
| Johns Hopkins University | 93.397 | 5P50 CA088843-09 | 68,119 |
| University of Texas MD Anderson Cancer Center | 93.397 | 5P50 CA097007-09 | 31,143 |
| Magee-Women's Research Institute & Foundation | 93.398 | 5R25 CA163168-02 | 185,389 |
| Robert Wood Johnson Medical School-UMDNJ | 93.398 | 5R01 CA156386-07 | 22,971 |
| University of Pennsylvania | 93.399 | 5P50 CA143187-04 | 268,045 |
| Beth Israel Deaconess Medical Center | 93.837 | 5R01 HL091757-05 | 5,570 |
| Brown University | 93.837 | 5R01 HL093093-04 | 266,620 |
| Carnegie Mellon University | 93.837 | 5R01 HL078839-06 | 53,302 |
| Case Western Reserve University | 93.837 | 5U01 HL103622-03 | 15,168 |
| Celsense, Inc. | 93.837 | 1R41 HL116014-01 | 72,152 |
| Claremont Graduate University | 93.837 | 1U01 HL097839-03 | 5,816 |
| Clemson University | 93.837 | 2R01 HL070969-05A1 | 1 |
| Johns Hopkins University | 93.837 | 5R01 HL095129-04 | 233,909 |
| Johns Hopkins University | 93.837 | 5R01 HL103946-02 | 3,288 |
| LIG Sciences, Inc. | 93.837 | 5R44 HL106929-03 | 143,908 |
| Loma Linda University | 93.837 | 1R01 HL095973-01A1 | 20,228 |
| Magee-Women's Research Institute & Foundation | 93.837 | 5R01 HL091094-03 | 163,972 |
| Magee-Women's Research Institute & Foundation | 93.837 | 5R01 HL103825-03 | 223,416 |
| Massachusetts General Hospital | 93.837 | 3R01 HL111821-01S1 | 80,749 |
| Massachusetts General Hospital | 93.837 | 5R01 HL111821-02 | 134,888 |
| New England Research Institute | 93.837 | 5U01 HL098188-04 | 6,543 |
| New England Research Institute | 93.837 | U01 HL098188 | 20,492 |
| New York University School of Medicine | 93.837 | 5R01 HL058541-15 | 40,158 |
| Northwestern University | 93.837 | 5U01 HL080416-03 | 4,425 |
| Northwestern University | 93.837 | U01 HL080416-01A1 | (4,038) |
| Rand Corporation | 93.837 | 7R01 HL112646-03 | 162,041 |
| Transonic Systems, Inc. | 93.837 | 1R43 HL111852-01 | 71,361 |
| University of Iowa | 93.837 | 1R01 HL091841-03 | (3) |
| University of Iowa | 93.837 | 5R01 HL091841-04 | 18,020 |
| University of Iowa | 93.837 | 5R01 HL091841-05 | 4,541 |
| University of Iowa | 93.837 | 8DP1 OD003819-05 | 100,876 |
| University of Louisville | 93.837 | 5R01 HL085777-04 | (680) |
| University of Michigan | 93.837 | 1R01 HL105114-02 | 151,788 |
| University of Michigan | 93.837 | 5U01 HL094345 | 488 |
| University of Michigan | 93.837 | U01 HL094345 | 48,166 |
| University of Minnesota | 93.837 | 1R01 HL103927-01A1 | 18,135 |
| University of Minnesota | 93.837 | 1R21 HL104596-01A1 | 5,424 |
| University of Minnesota | 93.837 | 5R01 HL103827-03 | 20,716 |
| University of Pennsylvania | 93.837 | 1R01 HL103723-01A1 | (1,665) |
| University of Pennsylvania | 93.837 | 1R01 HL115041-01 | 13,877 |
| University of Pennsylvania | 93.837 | 5R01 HL103723-02 | 32,782 |

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|---|------------------------|-------------------------------------|---------------------------------|
| University of Pennsylvania | 93.837 | 5U01 HL086622-03 | (12) |
| University of Rochester | 93.837 | U01 HL096607 | 4,820 |
| University of Utah | 93.837 | R01 HL107241 | 4,259 |
| University of Washington | 93.837 | 5R01 HL080295-06 | (1,709) |
| University of Washington | 93.837 | 5R01 HL080295-07 | 164,597 |
| University of Washington | 93.837 | 5R01 HL080295-08 | 50,171 |
| University of Washington | 93.837 | 5U01 HL077863-08 | 185,337 |
| University of Washington | 93.837 | 5U01 HL077863-09 | 212,085 |
| Wake Forest University | 93.837 | 5U01 HL101066-03 | 79,552 |
| Yale University | 93.837 | 7R01 HL086418-04 | 144,673 |
| Albert Einstein College | 93.838 | 2R01 HL071241-08 | (521) |
| Carnegie Mellon University | 93.838 | 1R01 HL105470-01A1 | 79,859 |
| Carnegie Mellon University | 93.838 | R01 HL105470 | 81,398 |
| Duke University | 93.838 | 1R01 HL109823-01A1 | 137,444 |
| Emory University | 93.838 | 5R01 HL088019-05 | 4,887 |
| Fred Hutchinson Cancer Research Center | 93.838 | 5U01 HL102547-02 | 28,990 |
| Fred Hutchinson Cancer Research Center | 93.838 | 5U01 HL102547-03 | 389 |
| Johns Hopkins University | 93.838 | 5R01 HL090483-05 | 54,291 |
| Louisiana State University | 93.838 | 2P01 HL076100-07A1 | 669,763 |
| Lovelace Respiratory Research Institute | 93.838 | 1R01 CA164782-01 | (8,185) |
| Lovelace Respiratory Research Institute | 93.838 | 5R01 CA164782-02 | 76,146 |
| National Jewish Medical and Research Center | 93.838 | 5U01 HL089897 | 109,441 |
| Pennsylvania State University | 93.838 | 5U01 HL109086-02 | 33,528 |
| Temple University | 93.838 | 2R01 HL070301-09 | 141,098 |
| University of Pennsylvania | 93.838 | 5R01 HL081619-04 | 40,279 |
| University of Pennsylvania | 93.838 | 5R01 HL087115-05 | 18,155 |
| University of Pennsylvania | 93.838 | 5U01 HL086622-04 | 109,374 |
| University of Pennsylvania | 93.838 | 5U01 HL086622-05 | 11,369 |
| University of Washington | 93.838 | 5R01 HL106800-02 | 29,705 |
| University of Washington | 93.838 | 5R01 HL106800-03 | 11,740 |
| Vanderbilt University | 93.838 | 5R01 HL085317-07 | 2,395 |
| Vanderbilt University | 93.838 | R01 HL085317 | 6,228 |
| Washington University in St. Louis | 93.838 | 5R01 HL091762-04 | 4,492 |
| Accel Diagnostics, LLC | 93.839 | 1R43 HL110508-01A1 | 36,071 |
| Carnegie Mellon University | 93.839 | 5R01 HL089456-05 | 152,347 |
| Duke University | 93.839 | 5R01 HL101382-04 | 19,322 |
| Medical College of Wisconsin | 93.839 | 2P01 HL081588-06 | 29,996 |
| Medical College of Wisconsin | 93.839 | 5R01 HL103427-02 | 4,354 |
| New England Research Institute | 93.839 | 5U01 HL072268-09 | 21,954 |
| New England Research Institute | 93.839 | 5U01 HL072268-10 | 76,060 |
| University of Miami | 93.839 | 5R01 HL091749-04 | (17,797) |
| University of Utah | 93.839 | 1R01 HL085707-03 | (1,535) |
| University of Utah | 93.839 | 5R01 HL085707-04 | 136,310 |
| Virginia Commonwealth University | 93.839 | P01 HL107152 | 165,276 |
| Virginia Commonwealth University | 93.839 | 5P01 HL107152-02 | 343,800 |
| Wake Forest University | 93.839 | 5R37 HL058091-17 | 41,748 |
| Allegheny Singer Research Institute | 93.846 | 7R01 AR046588-09 | 122,788 |
| Boston University | 93.846 | 1P30 AR061271-01 | 10,437 |
| Boston University | 93.846 | 5P30 AR061271-02 | 79,567 |

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|---|------------------------|-------------------------------------|---------------------------------|
| CellStock LLC | 93.846 | 1R41 AR057629-01A2 | (191) |
| Children's Research Institute | 93.846 | 1P50 AR060836-01 | 25,271 |
| Children's Research Institute | 93.846 | 5P50 AR060836-02 | 59,690 |
| Cincinnati Children's Hospital Medical Center | 93.846 | 5P60 AR047784-09 | 1,521 |
| Duke University | 93.846 | 3U01 AR052186-09S1 | 101,809 |
| Duke University | 93.846 | 5U01 AR052186-08 | 276 |
| Duke University | 93.846 | 5U01 AR052186-09 | 7,878 |
| Harvard Medical School | 93.846 | 5R01 AG041398-20 | 76,508 |
| Northwestern University | 93.846 | P60 AR048098 | 2,927 |
| Swedish Health Services | 93.846 | 7R01 AR060809-03 | 13,697 |
| Tufts Medical Center | 93.846 | 1R01 AR054938-01 | (1) |
| University of Alabama | 93.846 | 5P60 AR048095-09 | (136) |
| University of Alabama | 93.846 | 5P60 AR048095-10 | 16,761 |
| University of California at Los Angeles | 93.846 | 1R21 AR060382-01A1 | 137,068 |
| University of Iowa | 93.846 | 2R01 AR052113-06 | 76 |
| University of Iowa | 93.846 | 5R01 AR052113-05 | (2,667) |
| University of Iowa | 93.846 | 7R01 AR056959-05 | 6,973 |
| University of Minnesota | 93.846 | 5R01 AR055267-04 | 2,524 |
| University of Nottingham | 93.846 | 5R01 AR054342-05 | 83,272 |
| University of Pennsylvania | 93.846 | 1R01 AR064153-01 | 10,109 |
| University of Pennsylvania | 93.846 | 5U54 AR057319-10 | 6,081 |
| University of Pennsylvania | 93.846 | 7R01 AR054474-02 | 4,814 |
| University of Washington | 93.846 | 2R01 AR049832-07 | 27,309 |
| Washington University in St. Louis | 93.846 | 1R01 AR062947-01A1 | 30,072 |
| Carnegie Mellon University | 93.847 | 1R01 DK095780-01 | 9,111 |
| Carnegie Mellon University | 93.847 | 2R01 DK060586-11 | 111,682 |
| Carnegie Mellon University | 93.847 | R01 DK095780 | 14,063 |
| Case Western Reserve University | 93.847 | 2U01 DK094157-02 | 105,040 |
| Case Western Reserve University | 93.847 | DK094157 | 4,798 |
| Children's Hospital of Boston | 93.847 | 5R01 DK087794-03 | 62,235 |
| Children's Hospital of Philadelphia | 93.847 | 5R01 DK078045-05 | 140,878 |
| Children's Hospital of Philadelphia | 93.847 | 5R01 DK078045-06 | 15,104 |
| Children's Hospital of Philadelphia | 93.847 | 5U01 DK074064-08 | 206 |
| Children's Hospital of Philadelphia | 93.847 | U01 DK074064-07 | 3,409 |
| Cincinnati Children's Hospital Medical Center | 93.847 | 2UM1 DK072493-06 | 80,322 |
| Cincinnati Children's Hospital Medical Center | 93.847 | 5R01 DK080020-04 | 27,086 |
| Cincinnati Children's Hospital Medical Center | 93.847 | 5U01 DK072493-05 | (3,222) |
| Cincinnati Children's Hospital Medical Center | 93.847 | 5UM1 DK072493-07 | 30,230 |
| Connecticut Children's Medical Center | 93.847 | 1U01 DK095745-01 | 1,944 |
| George Washington University | 93.847 | 1U01 DK096037-01 | 66,738 |
| George Washington University | 93.847 | 5U01 DK061230-11 | 414,515 |
| Georgia Health Sciences University | 93.847 | 5R18 DK082401-05 | 12,319 |
| Isogenesis, Inc. | 93.847 | 2R44 DK080538 | (38,678) |
| Johns Hopkins University | 93.847 | 5U01 DK074082-07 | 2,084 |
| Johns Hopkins University | 93.847 | 5U01 DK074082-08 | 1,658 |
| Magee-Women's Research Institute & Foundation | 93.847 | 5R01 DK078206-05 | 182,183 |
| Mayo Clinic Rochester | 93.847 | 5R01 DK079856-02 | 21,824 |
| Mayo Clinic Rochester | 93.847 | 5R01 DK079856-03 | 125,202 |
| Mayo Clinic Rochester | 93.847 | 5R01 DK084960-02 | 9,304 |

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|---|------------------------|-------------------------------------|---------------------------------|
| Medical College of Wisconsin | 93.847 | 5R21 DK088018-02 | 11,617 |
| Mount Sinai Medical Center | 93.847 | 5R01 DK080740-04 | 64,326 |
| Mount Sinai Medical Center | 93.847 | 7R01 DK080740-02 | 8,491 |
| Mount Sinai School of Medicine | 93.847 | 5R01 DK038470-25 | 127,816 |
| Mount Sinai School of Medicine | 93.847 | 5R01 DK055023-12 | 33,557 |
| Mount Sinai School of Medicine | 93.847 | 5R01 DK065149-09 | 38,354 |
| Mount Sinai School of Medicine | 93.847 | 5U01 DK089538 | 120,907 |
| Mount Sinai School of Medicine | 93.847 | 7R01 DK077096-06 | 7,556 |
| Neuropsychiatric Research Institute | 93.847 | 5R01 DK084979-02 | 16,617 |
| Neuropsychiatric Research Institute | 93.847 | 5R01 DK084979-03 | 47,639 |
| Oklahoma University Health Science Center | 93.847 | 5R01 DK082766-03 | 12,098 |
| Pennsylvania State University | 93.847 | 1R01 DK094930-01A1 | 14,374 |
| Research Foundation – State University of New York | 93.847 | 5U01 DK074063-07 | (100) |
| Research Foundation – State University of New York | 93.847 | 5U01 DK074063-08 | 2,842 |
| Research Institute at Nationwide Children's Hospital | 93.847 | 5R01 DK085242-04 | 33,550 |
| Stanford University | 93.847 | 1R01 DK092241-01A1 | 13,787 |
| University of Colorado | 93.847 | 5U01 DK094467-02 | 223,274 |
| University of Iowa | 93.847 | 1R21 DK096327-01 | 125 |
| University of Maryland | 93.847 | 5R21 DK084566-02 | (165) |
| University of Maryland | 93.847 | P20 DK09085 | 5,820 |
| University of Michigan | 93.847 | 5R01 DK053456-11 | 31,149 |
| University of Minnesota | 93.847 | 5R01 DK080720-03 | 54,847 |
| University of Minnesota | 93.847 | 5R01 DK080720-05 | 33,504 |
| University of North Carolina | 93.847 | 5U01 DK092239-02 | 1,131 |
| University of Texas at San Antonio | 93.847 | 5R34 DK084203-02 | 1,428 |
| University of Utah | 93.847 | R01 DK091437 | 22,594 |
| Wake Forest University | 93.847 | 3R01 DK092237-02S2 | 8,565 |
| Wake Forest University | 93.847 | 5R01 DK092237-02 | 166,433 |
| Wayne State University | 93.847 | 5U01 DK074062-08 | 682 |
| Wayne State University | 93.847 | U01 DK074062 | 3,314 |
| Pennington Biomedical Research Center | 93.848 | R01 DK060412 | 29,842 |
| St. Luke's Roosevelt Institute for Health Sciences | 93.848 | 2R01 DK072507-05 | 87,824 |
| University of California | 93.848 | 5P50 DK064539 | 87,892 |
| University of Pennsylvania | 93.848 | 5R01 DK072452-05 | (3,700) |
| University of Pennsylvania | 93.848 | 5R01 DK072452-07 | 60,162 |
| University of Pennsylvania | 93.848 | 5R01 DK080738-05 | 15,999 |
| Duke University | 93.849 | R01 DK077159-05 | (16,506) |
| Cincinnati Children's Hospital Medical Center | 93.853 | 5U01 NS045911-07 | 14,586 |
| Cincinnati Children's Hospital Medical Center | 93.853 | 5U01 NS045911-08 | 14,206 |
| Emory University | 93.853 | 1R01 NS071867 | 8,151 |
| Emory University | 93.853 | 1R01 NS071867-01A1 | (1,574) |
| Emory University | 93.853 | 2U01 NS038455-11A1 | 13,962 |
| Gladstone Institutes | 93.853 | 3R01 NS057715-05S1 | 102,202 |
| Johns Hopkins University | 93.853 | 5R01 NS046309-06 | 53,963 |
| Johns Hopkins University | 93.853 | 5R01 NS057338-05 | 6,285 |
| Johns Hopkins University | 93.853 | 5U01 NS062851-03 | 22,934 |
| Johns Hopkins University | 93.853 | 5U01 NS062851-04 | 27,507 |
| Louisiana State University | 93.853 | 1R01 NS081303-01A1 | 6,807 |
| Louisiana State University | 93.853 | 5R01 NS06097 | 42,418 |

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|---|------------------------|-------------------------------------|---------------------------------|
| Massachusetts General Hospital | 93.853 | 3U01 NS066912-01A1S2 | 23,741 |
| Massachusetts General Hospital | 93.853 | 5P01 NS058793-05 | 162,035 |
| Massachusetts General Hospital | 93.853 | 5U01 NS066912-02 | (11,314) |
| Massachusetts General Hospital | 93.853 | U01 NS052592-05 | 2,531 |
| Medical University of South Carolina | 93.853 | 5U01 NS058728-04 | 8,162 |
| St. Joseph's Hospital and Medical Center | 93.853 | 5U01 NS052478-06 | 58,896 |
| St. Joseph's Hospital and Medical Center | 93.853 | U01 NS052478 | (3,176) |
| Stanford University | 93.853 | 5R01 NS07529-02 | 1,323 |
| Stanford University | 93.853 | 5R01 NS07529-03 | 20,073 |
| Synzyme Technologies | 93.853 | 1U44 NS070324-01A1 | (50,447) |
| Synzyme Technologies | 93.853 | 5U44 NS070324-02 | 209,400 |
| University of California | 93.853 | 2P50 NS044378-06 | (139) |
| University of California at San Francisco | 93.853 | 5U01 NS053998-05 | 218 |
| University of California at San Francisco | 93.853 | 5U01 NS058634-04 | 33,524 |
| University of California at Santa Barbara | 93.853 | 5P01 NS044393-09 | 397,951 |
| University of California at Santa Barbara | 93.853 | P01 NS044393 | 51,362 |
| University of Cincinnati | 93.853 | 5P50 NS0444283-09 | 29 |
| University of Cincinnati | 93.853 | 5P50 NS0444283-10 | 13,901 |
| University of Cincinnati | 93.853 | 5U01 NS052220-04 | (640) |
| University of Cincinnati | 93.853 | 5U01 NS052220-06 | 63,615 |
| University of Colorado | 93.853 | 1R01 NS074343-01A1 | 104,086 |
| University of Colorado | 93.853 | 5R01 NS074343-02 | 167,918 |
| University of Michigan | 93.853 | 5U01 NS062778-04 | 11,953 |
| University of Michigan | 93.853 | 5U01 NS069498-02 | 9,906 |
| University of Texas at Dallas | 93.853 | 7R01 NS062065 | 42,835 |
| University of Texas Southwestern Medical Center | 93.853 | 5R01 NS061860-03 | 58,685 |
| University of Utah | 93.853 | 1R01 NS078331-01A1 | 29,796 |
| University of Washington | 93.853 | 5R01 NS072308-02 | 3,521 |
| University of Washington | 93.853 | 5R01 NS072308-03 | 20,272 |
| Yale University | 93.853 | 2U01 NS044876-07 | 777 |
| Yale University | 93.853 | 5U01 NS044876-09 | 7,892 |
| Albert Einstein College | 93.855 | 1R01 AI094745-01A1 | 51,591 |
| Brigham & Women's Hospital | 93.855 | 1P01 AI073748-01A1 | 110,417 |
| Brigham & Women's Hospital | 93.855 | 5P01 AI073748-04 | 65,513 |
| Brigham & Women's Hospital | 93.855 | 7UM1 AI068636-07 | 1,337,398 |
| Carnegie Mellon University | 93.855 | R01 AI066367 | (48) |
| Children's Hospital of Boston | 93.855 | R01 AI070820-05 | (8,164) |
| Duke University | 93.855 | 5U19 AI056363-09 | 130,347 |
| Emory University | 93.855 | 5U19 AI051731-09 | (5,113) |
| Emory University | 93.855 | 5U19 AI051731-10 | 30,413 |
| Fred Hutchinson Cancer Research Center | 93.855 | 5UM1 AI068618-06 | (2,634) |
| Fred Hutchinson Cancer Research Center | 93.855 | 5UM1 AI068618-07 | 13,363 |
| Geneva Foundation | 93.855 | 1U01 AI082051-01 | (3,686) |
| Gladstone Institutes | 93.855 | 5P01 AI083050-04 | 28,711 |
| Health Research, Incorporated | 93.855 | 1R01 AI097191-01A1 | 63,037 |
| Immunotope, Inc. | 93.855 | 2R44 AI062177-03 | 79,547 |
| ImQuest BioSciences, Inc. | 93.855 | 1U19 AI101961-01 | 3,086 |
| ImQuest BioSciences, Inc. | 93.855 | 4R33 AI088586-03 | 39,560 |
| ImQuest BioSciences, Inc. | 93.855 | 5U19 AI077289-04 | 46,628 |

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|---|------------------------|-------------------------------------|---------------------------------|
| Institute for Clinical Research Inc. | 93.855 | 1U01 AI068641 | 6,085 |
| Johns Hopkins University | 93.855 | 1R01 AI093520-01A1 | 103,781 |
| Johns Hopkins University | 93.855 | 5U01 AI090727-03 | 16,035 |
| Johns Hopkins University | 93.855 | 7U01 AI090727-02 | (4,677) |
| Loma Linda University | 93.855 | 5R01 AI090659-03 | 9,821 |
| Louisiana State University | 93.855 | 1R01 AI090059-01 | 908 |
| Magee-Women's Research Institute & Foundation | 93.855 | 5R01 AI102835-02 | 132,689 |
| Magee-Women's Research Institute & Foundation | 93.855 | 5U01 AI066734-06 | (1,334) |
| Magee-Women's Research Institute & Foundation | 93.855 | 5U01 AI068633-06 | (15,296) |
| Magee-Women's Research Institute & Foundation | 93.855 | 5U01 AI068633-07 | 1,129,515 |
| Magee-Women's Research Institute & Foundation | 93.855 | 5U19 AI082639-03 | 174,135 |
| Magee-Women's Research Institute & Foundation | 93.855 | 5U19 AI082637 | 82,854 |
| Magee-Women's Research Institute & Foundation | 93.855 | 5U19 AI082637-03 | 26,313 |
| Magee-Women's Research Institute & Foundation | 93.855 | 5U19 AI082637-04 | 165,036 |
| Magee-Women's Research Institute & Foundation | 93.855 | 5U19 AI082639-03 | 56,270 |
| Magee-Women's Research Institute & Foundation | 93.855 | 5U19 AI082639-04 | 105,320 |
| Magee-Women's Research Institute & Foundation | 93.855 | 5U01 AI068633-07 | 84,794 |
| Magee-Women's Research Institute & Foundation | 93.855 | U01 AI068633-06 | (13,980) |
| Magee-Women's Research Institute & Foundation | 93.855 | U01 AI068633-07 | 1,034,617 |
| Magee-Women's Research Institute & Foundation | 93.855 | U19 1AI082639 | 153,062 |
| Massachusetts General Hospital | 93.855 | 5U01 AI087881-02 | 32,094 |
| Montefiore Medical Center | 93.855 | 5U01 AI35004-19 | (1,399) |
| Oregon Health & Science University | 93.855 | 5U54 AI081680-04 | 348,134 |
| Oregon Health & Science University | 93.855 | U54 AI081860-05 | 123,678 |
| Pennsylvania State University | 93.855 | 5R01 AI093804-02 | 81,133 |
| Research Foundation – State University of New York | 93.855 | 1R56 AI095268-01 | 29,773 |
| Scripps Research Institute | 93.855 | 1P50 GM103368-01 | 103,217 |
| Seattle Children's Hospital | 93.855 | 5R21 AI099930-02 | 14,521 |
| Social & Scientific Systems, Inc. | 93.855 | 1U01 AI068636-06 | 6,224 |
| Social & Scientific Systems, Inc. | 93.855 | 5U01 AI068636 | (19,078) |
| Social & Scientific Systems, Inc. | 93.855 | UM1 AI068636-06 | (11,326) |
| Universal Stabilization Technologies | 93.855 | 5R21 AI1094508-02 | 12,089 |
| University of California | 93.855 | 5R01 AI092531-02 | 162,322 |
| University of California at San Francisco | 93.855 | 1U01 AI100807-01 | 96,670 |
| University of California at San Francisco | 93.855 | 5U01 AI052748-08 | 36,316 |
| University of California Davis | 93.855 | 5R01 AI080799-04 | 379,040 |
| University of Central Florida | 93.855 | 5R33 AI082693-04 | 57,366 |
| University of Maryland | 93.855 | 5U54 AI057168-10 | 18,975 |
| University of Maryland | 93.855 | U54 AI057168 | 264,515 |
| University of Missouri | 93.855 | 1R01 AI100890-01A1 | 125,166 |
| University of Missouri | 93.855 | 1R01 AO76119-01A2 | 93,113 |
| University of North Carolina | 93.855 | 5U54 AI057157-10 | 24,435 |
| University of North Carolina | 93.855 | 5U54 AI057157-11 | 11,529 |
| University of Pennsylvania | 93.855 | 5P01 AI088564-04 | 1,286,354 |
| University of Pennsylvania | 93.855 | 7P01 AI088564-03 | 90,783 |
| University of South Florida | 93.855 | 1R01 AI072465-01A1 | (934) |
| University of Texas Medical Branch at Galveston | 93.855 | 5R01 AI021242-27 | 31,109 |
| University of Washington | 93.855 | 5U01 AI074509-07 | 30,083 |
| Vanderbilt University | 93.855 | 1U01 AI104336-01 | 71,850 |

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|---|------------------------|-------------------------------------|---------------------------------|
| Vanderbilt University | 93.855 | 5R01 AI089401-04 | 336,633 |
| Vanderbilt University | 93.855 | 7U01 AI077867-06 | 103,570 |
| West Liberty University | 93.855 | 1K22 AI087703-01A1 | 6,780 |
| Carnegie Mellon University | 93.859 | 1R01 GM087694-03 | (5,737) |
| Carnegie Mellon University | 93.859 | 5R01 GM085022-03 | (12,999) |
| Kensley Nash Corp. | 93.859 | 1R43 GM096527-01 | 3,758 |
| Magee-Women's Research Institute & Foundation | 93.859 | 1R01 GM104007-01 | 39,995 |
| Massachusetts Institute of Technology | 93.859 | 1R01 GM081336-01A1 | 21,796 |
| Medical College of Wisconsin | 93.859 | 5R01 GM018344-03 | (36) |
| Research Foundation – State University of New York | 93.859 | 5R01 GM063265-12 | 16,000 |
| St. Jude Children's Research Hospital | 93.859 | 1R01 GM086415-02 | 93 |
| St. Jude Children's Research Hospital | 93.859 | 1R01 GM086415-03 | 11,918 |
| Trevigen, Inc. | 93.859 | 1R43 GM099213-01 | 75,043 |
| Trevigen, Inc. | 93.859 | 5R44 GM087798-03 | 380,105 |
| University of Arkansas | 93.859 | 3R01 GM083144-04S1 | 2 |
| University of Arkansas | 93.859 | 5R01 GM083144-05 | 12,544 |
| University of Chicago | 93.859 | 1U54 GM087519-01A1 | 28,878 |
| University of Kansas | 93.859 | 5U01 GM094627-03 | 69,395 |
| University of Massachusetts | 93.859 | 5P01 GM066524-10 | 3,572 |
| University of Michigan | 93.859 | 5R01 GM099143-03 | 62,828 |
| University of North Carolina | 93.859 | 5R01 GM088199-05 | 22,233 |
| University of Pennsylvania | 93.859 | 5P01 GM055876-13 | (10,147) |
| Magee-Women's Research Institute & Foundation | 93.864 | 1K12 HD063087-03 | 7,476 |
| Magee-Women's Research Institute & Foundation | 93.864 | 5K12 HD043441-10 | 205,395 |
| Magee-Women's Research Institute & Foundation | 93.864 | 5K12 HD063087-03 | 45,849 |
| Magee-Women's Research Institute & Foundation | 93.864 | 5K12 HD063087-04 | 223,743 |
| Accessible Designs Inc | 93.865 | 2R44 HD056705-02A1 | 58,280 |
| Accessible Designs Inc | 93.865 | 2R44 HD060335-02 | 8,643 |
| Ann & Robert H. Lurie Children's Hospital of Chicago | 93.865 | 5R01 HD060997-03 | 26,523 |
| BioChem Genetics, LLC | 93.865 | HHSN275201000018C | 51,846 |
| Carnegie Mellon University | 93.865 | 5R01 HD071686-02 | 195,183 |
| Cincinnati Children's Hospital Medical Center | 93.865 | 5K12 HD000850-27 | 1,297 |
| Columbia University | 93.865 | 5R01 HD057036-05 | 13,393 |
| Emory University | 93.865 | 2R01 HD038979-11 | 10,985 |
| Emory University | 93.865 | 2R01 HD038979-12 | 122,359 |
| George Washington University | 93.865 | 5U01 HD068541-02 | 51,192 |
| Koester Performance Research | 93.865 | 1R43 HD068026-01A1 | 11,858 |
| Magee-Women's Research Institute & Foundation | 93.865 | 1P01 HD069316 | 157,416 |
| Magee-Women's Research Institute & Foundation | 93.865 | 1P01 HD069316-01A1 | 341,559 |
| Magee-Women's Research Institute & Foundation | 93.865 | 1P01 HD069316-02 | 63,732 |
| Magee-Women's Research Institute & Foundation | 93.865 | 1R01 HD075665-01 | 379,848 |
| Magee-Women's Research Institute & Foundation | 93.865 | 1R21 HD071707-02 | 120,925 |
| Magee-Women's Research Institute & Foundation | 93.865 | 1T15 HD072833-01 | 34,403 |
| Magee-Women's Research Institute & Foundation | 93.865 | 1T32 HD071859-01 | 39,307 |
| Magee-Women's Research Institute & Foundation | 93.865 | 1U01 HD069006-01 | (1,182) |
| Magee-Women's Research Institute & Foundation | 93.865 | 2K12 HD043441-11 | 17,748 |
| Magee-Women's Research Institute & Foundation | 93.865 | 3U10 HD063041-03S1 | 29,525 |
| Magee-Women's Research Institute & Foundation | 93.865 | 5K08 HD058073-05 | 97,177 |
| Magee-Women's Research Institute & Foundation | 93.865 | 5P01 HD030367-17 | (90) |

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|---|------------------------|-------------------------------------|---------------------------------|
| Magee-Women's Research Institute & Foundation | 93.865 | 5P01 HD030367-18 | 478,754 |
| Magee-Women's Research Institute & Foundation | 93.865 | 5P01 HD069316-02 | 24,130 |
| Magee-Women's Research Institute & Foundation | 93.865 | 5R01 HD059533 | (7,478) |
| Magee-Women's Research Institute & Foundation | 93.865 | 5R01 HD059533-03 | 52,166 |
| Magee-Women's Research Institute & Foundation | 93.865 | 5R01 HD059533-04 | 138,401 |
| Magee-Women's Research Institute & Foundation | 93.865 | 5R01 HD065893-03 | 200,428 |
| Magee-Women's Research Institute & Foundation | 93.865 | 5R01 HD068578-03 | 243,153 |
| Magee-Women's Research Institute & Foundation | 93.865 | 5R01 HD070647-02 | 206,670 |
| Magee-Women's Research Institute & Foundation | 93.865 | 5R21 HD067471-02 | 105,291 |
| Magee-Women's Research Institute & Foundation | 93.865 | 5R21 HD068809-02 | 1,002 |
| Magee-Women's Research Institute & Foundation | 93.865 | 5T32 HD071859-02 | 7,464 |
| Magee-Women's Research Institute & Foundation | 93.865 | 5U10 HD021410-28 | 12,591 |
| Magee-Women's Research Institute & Foundation | 93.865 | 5U10 HD021410-29 | 4,190 |
| Magee-Women's Research Institute & Foundation | 93.865 | 5U10 HD047905-08 | 200,405 |
| Magee-Women's Research Institute & Foundation | 93.865 | 5U10 HD047905-09 | 187,411 |
| Magee-Women's Research Institute & Foundation | 93.865 | 5U10 HD063041-03 | 33,559 |
| Magee-Women's Research Institute & Foundation | 93.865 | 5U10 HD069006-02 | 142,306 |
| Magee-Women's Research Institute & Foundation | 93.865 | R01 HD055475 | 370,131 |
| Magee-Women's Research Institute & Foundation | 93.865 | R01 HD061811 | 162,534 |
| Magee-Women's Research Institute & Foundation | 93.865 | U10 HD063036 | 13,144 |
| Medical College of Wisconsin | 93.865 | 5R01 HD062347-03 | 20,957 |
| Medical College of Wisconsin | 93.865 | 5R01 HD062347-04 | 2,915 |
| Michigan Public Health Institute | 93.865 | 5R01 HD069039-02 | 35,877 |
| Oklahoma State University | 93.865 | 1R15 HD072463-01 | 22,212 |
| Oregon Health & Science University | 93.865 | 5R01 HD062864-02 | 89,535 |
| Oregon Health & Science University | 93.865 | 5U54 HD061939-03 | 36,097 |
| Oregon Health & Science University | 93.865 | 5U54 HD061939-04 | 17,120 |
| Pennsylvania State University | 93.865 | 5U54 HD034449-16 | 5,249 |
| Rhode Island Hospital | 93.865 | 1R01 HD072693-01 | 230,909 |
| Rhode Island Hospital | 93.865 | 5R01 HD072693-02 | 75,309 |
| ROTA Mobility, Inc. | 93.865 | 1R43 HD070519-01A1 | 637 |
| Temple University | 93.865 | 5R01 HD038856-09 | 3,976 |
| Three Rivers Holdings, LLC | 93.865 | 5R44 HD058376-03 | 109,426 |
| University of California at San Francisco | 93.865 | 5K12 HD000849-25 | 100,716 |
| University of California at San Francisco | 93.865 | K12 HD000849 | 10,158 |
| University of California San Diego | 93.865 | 5R24 HD050837-08 | 14,978 |
| University of Chicago | 93.865 | 5R21 HD058269-02 | 21,760 |
| University of Iowa | 93.865 | 5R01 HD057192-02 | 14 |
| University of Rochester | 93.865 | 1R01 HD057977-01A1 | 16,000 |
| University of Texas Medical Branch at Galveston | 93.865 | 5R24 HD065702-03 | 18,185 |
| University of Utah | 93.865 | 5R01 HD069045-02 | 10,067 |
| University of Utah | 93.865 | 5U01 HD049934-07 | 39,093 |
| University of Utah | 93.865 | 5U01 HD049934-08 | 25,869 |
| University of Utah | 93.865 | 5U01 HD049934-09 | 85,816 |
| University of Wisconsin | 93.865 | 1R21 HD068783-01A1 | 4,006 |
| Washington University in St. Louis | 93.865 | 2K12 HD055931-06 | 100,134 |
| Washington University in St. Louis | 93.865 | 5K12 HD055931-05 | 22,588 |
| Wayne State University | 93.865 | 5R01 HD062477-03 | 21,456 |
| Advanced Medical Electronics Corporation | 93.866 | 1R43 AG041667-01 | 40,095 |

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|---|------------------------|-------------------------------------|---------------------------------|
| Albert Einstein College | 93.866 | 5P01 AG003949-27 | 12,278 |
| Albert Einstein College | 93.866 | 5R01 AG031890-03 | 13,597 |
| Boston University | 93.866 | 2R01 AG018037-12 | 34,011 |
| California Pacific Med Center Research Institute | 93.866 | 2R01 AG026720-06A1 | 13,300 |
| Carnegie Mellon University | 93.866 | 1R01 AG032370-01 | 28,220 |
| Carnegie Mellon University | 93.866 | 5R01 AG032370-02 | 3,135 |
| Columbia University | 93.866 | 1R01 AG041797-01 | 35,160 |
| Duke University | 93.866 | 5U01 AG022132-10 | 12,607 |
| Magee-Women's Research Institute & Foundation | 93.866 | 1R25 AG043365-01 | 56,761 |
| Magee-Women's Research Institute & Foundation | 93.866 | 7K01 AG031296-03 | 59,424 |
| Massachusetts General Hospital | 93.866 | 5R01 AG026240-05 | 8,890 |
| Mayo Clinic Rochester | 93.866 | 5R01 AG013925-14 | 9,783 |
| Minneapolis Medical Research Foundation | 93.866 | 5U01 AG029824-02 | 17,492 |
| Minneapolis Medical Research Foundation | 93.866 | U01 AG029824 | 32,093 |
| Northern Cal Institute for Research and Education | 93.866 | 5R01 AG034853-03 | 8,418 |
| Northern Cal Institute for Research and Education | 93.866 | 5U01 AG024904-07 | (16,143) |
| Northern Cal Institute for Research and Education | 93.866 | 5U01 AG024904-08 | 58,198 |
| Rush University Medical Center | 93.866 | 2P01 AG014449-14 | 46,241 |
| Rush University Medical Center | 93.866 | 2P01 AG014449-15 | 256,160 |
| Tufts Medical Center | 93.866 | 5R01 AG027002-06 | 17,259 |
| Tufts Medical Center | 93.866 | 5R01 AG027002-07 | 7,566 |
| University of Delaware | 93.866 | 1R01 AG041202-01 | 12,194 |
| University of Florida | 93.866 | 4U01 AG022376-07 | 189,852 |
| University of Florida | 93.866 | 5U01 AG022376-08 | 1,043,102 |
| University of Maryland | 93.866 | 1R01 AG029315-01 | 22,883 |
| University of Pennsylvania | 93.866 | 1R01 AG037679-01 | 43,817 |
| University of Pennsylvania | 93.866 | 5U01 AG030644-03 | (9,864) |
| University of Pennsylvania | 93.866 | 5U01 AG030644-04 | 593,334 |
| University of Pennsylvania | 93.866 | U01 AG030644 | 46,907 |
| University of Washington | 93.866 | 5U01 AG016976-13 | 2,299 |
| University of Washington | 93.866 | 5U01 AG016976-14 | 61,215 |
| Wake Forest University | 93.866 | 5R01 AG033087-04 | 36,528 |
| Massachusetts Institute of Technology | 93.867 | R01 EY011289 | 57,229 |
| Oregon Health & Science University | 93.867 | 5R01 EY013516-09 | 53,381 |
| Oregon Health & Science University | 93.867 | R01 EY013516-10 | 173,564 |
| Physical Sciences Inc. | 93.867 | 5R44 EY018986-03 | 226,151 |
| University of California at Los Angeles | 93.867 | 5R01 EY009859-17 | 190,001 |
| University of Pennsylvania | 93.867 | 5R01 EY014943-09 | 47,875 |
| Advanced Medical Electronics Corporation | 93.879 | 1R43 LM011646-01 | 9,200 |
| University of California San Diego | 93.879 | 5R01 LM010964-02 | 224,864 |
| University of Pennsylvania | 93.899 | 5P50 CA143187-03 | 19,531 |
| | | | 49,815,150 |

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|--|------------------------|-------------------------------------|---------------------------------|
| Health Resources and Services Administration: | | | |
| <i>Direct:</i> | | | |
| Maternal & Child Health Federal Consolidated Programs | 93.110 | | 768,116 |
| Emergency Medical Services for Children | 93.127 | | 781,435 |
| Grants to Increase Organ Donations | 93.134 | | 924,311 |
| AIDS Education and Training Centers | 93.145 | | 3,952,599 |
| National Research Service Award in Primary Care Medicine | 93.186 | | 228,989 |
| Consolidated Health Centers (Community, Migrant, Homeless, Public Housing, and School) | 93.224 | | 531,024 |
| Advanced Nursing Education Grant Program | 93.247 | | 254,980 |
| Public Health Training Centers Program | 93.249 | | 279,237 |
| Geriatric Academic Career Awards | 93.250 | | 151,414 |
| Advanced Education Nursing Traineeships | 93.358 | | 320,785 |
| Nurse Education, Practice and Retention Grants | 93.359 | | 643,131 |
| Affordable Care Act (ACA) Public Health Training Centers, Resource Development and Academic Support to the Public Health Training Centers Program and Public Health Infrastructure Systems and Support | 93.516 | | 413,522 |
| Grants for Primary Care Training and Enhancement | 93.884 | | 201,278 |
| Special Projects of National Significance | 93.928 | | 184,104 |
| PPHF-2012 Geriatric Education Centers | 93.969 | | 405,491 |
| | | | 10,040,416 |
| <i>Pass-through:</i> | | | |
| Isogenesis, Inc. | 93.000 | 2R44 DK080538 | (31,379) |
| Epilepsy Foundation | 93.110 | H98MC2026B | 45,827 |
| Genetic Alliance Inc | 93.110 | U36 MC16509 | 13,691 |
| Massachusetts General Hospital | 93.110 | 5UA3 MC11054-03 | (242) |
| Massachusetts General Hospital | 93.110 | 6UA3 MC11054-04 | 3,820 |
| Brigham & Women's Hospital | 93.127 | 5H34 MC19346-0200 | 845 |
| Carnegie Mellon University | 93.297 | 5TP1 AH000040-02 | 8,907 |
| | | | 41,469 |
| Centers for Disease Control and Prevention: | | | |
| <i>Direct:</i> | | | |
| Innovations in Applied Public Health Research | 93.061 | | 692,339 |
| Centers for Research and Demonstration for Health Promotion and Disease Prevention | 93.135 | | 972,318 |
| Injury Prevention and Control Research and State and Community Based Programs | 93.136 | | 486,393 |
| Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects | 93.185 | | 1,601,067 |
| Occupational Safety and Health Program | 93.262 | | 2,121,700 |
| Centers for Disease Control and Prevention – Investigations and Technical Assistance | 93.283 | | 970,355 |
| Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs | 93.946 | | 422,255 |
| Other Centers for Disease Control and Prevention | 93.000 | | 502,906 |
| | | | 7,769,333 |

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|--|------------------------|-------------------------------------|---------------------------------|
| <i>Pass-through:</i> | | | |
| University of Alabama | 93.000 | N01AI40073 | 20,068 |
| County of Sacramento | 93.069 | 75-0943-0-1-550 PHEP | 3,562 |
| Pennsylvania State University | 93.136 | 5U49 CE001274-05 | 5,191 |
| Society of Teachers of Family Medicine | 93.185 | U66 IP000398 | 11,482 |
| Association of State and Territorial Health Officials | 93.283 | 5U38 HM000454-04 | 33,162 |
| Association for Prevention Teaching and Research | 93.283 | 3U50 CD300860 | 4,399 |
| Association for Prevention Teaching and Research | 93.283 | 5U50 CD300860 | 68,203 |
| Association of American Medical Colleges | 93.283 | 5U36 CD319276 | 11,752 |
| Johns Hopkins University | 93.283 | 1U50 CK000203-01 | 5,326 |
| Johns Hopkins University | 93.283 | 5U01 CI000310 | 73,776 |
| Johns Hopkins University | 93.283 | 5U50 CK000203-02 | 68,360 |
| Pennsylvania State University | 93.283 | 1U01 CK000178-01 | (500) |
| | | | 304,781 |
| <i>Agency for Healthcare Research and Quality:</i> | | | |
| <i>Direct:</i> | | | |
| National Research Service Awards – Health Services | | | |
| Research Training | 93.225 | | 244,769 |
| Research on Healthcare Costs, Quality and Outcomes | 93.226 | | 2,582,341 |
| | | | 2,827,110 |
| <i>Pass-through:</i> | | | |
| University of Wisconsin | 93.226 | 5R01 HS018368-04 | 35,379 |
| Vanderbilt University | 93.226 | 5R18 HS020415-03 | 7,964 |
| Veterans Research Foundation of Pittsburgh | 93.226 | 1R01 HS021290-01A1 | 9,396 |
| | | | 52,739 |
| <i>Substance Abuse and Mental Health Services Administration:</i> | | | |
| <i>Direct:</i> | | | |
| Substance Abuse and Mental Health Services Projects of Regional and National Significance | 93.243 | | 268,449 |
| | | | 268,449 |
| <i>Pass-through:</i> | | | |
| Allegheny Singer Research Institute | 93.243 | 5U79 SM054319-11 | 14,680 |
| | | | 14,680 |
| <i>Food and Drug Administration:</i> | | | |
| <i>Direct:</i> | | | |
| Food and Drug Administration – Research | 93.103 | | 48,189 |
| | | | 48,189 |
| <i>Pass-through:</i> | | | |
| Boston University | 93.103 | 5R01 FD003516-02 | (1,793) |
| Oregon Health & Science University | 93.103 | 5R01 FD003895-02 | 172,024 |
| University of Tennessee | 93.103 | 5R01 FD003709-03 | 10 |
| | | | 170,241 |

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|---|------------------------|-------------------------------------|---------------------------------|
| DHHS Other: | | | |
| <i>Direct:</i> | | | |
| Family Planning Service Delivery Improvement Research Grants | 93.974 | | 127,003 |
| | | | <u>127,003</u> |
| <i>Pass-through:</i> | | | |
| Southwest Research Institute | 93.000 | HHSO100201100038C | 42,281 |
| Carnegie Mellon University | 93.297 | 5TP1 AH000040-01 | 46,800 |
| Carnegie Mellon University | 93.297 | 6TP1 AH000040-03 | 24,226 |
| Carnegie Mellon University | 93.297 | 6TP1 AH000040-04 | 279,965 |
| | | | <u>393,272</u> |
| Total Department of Health and Human Services | | | \$ <u>500,936,874</u> |
| <u>Department of Defense:</u> | | | |
| Department of the Army: | | | |
| <i>Direct:</i> | | | |
| Military Medical Research and Development | 12.420 | | \$ 15,316,938 |
| Basic Scientific Research | 12.431 | | 304,494 |
| Basic, Applied, and Advanced Research in Science and Engineering | 12.630 | | 68,682 |
| Other Department of the Army | 12.000 | | 1,332,268 |
| | | | <u>17,022,382</u> |
| <i>Pass-through:</i> | | | |
| Carnegie Mellon University | 12.000 | W911NF-08-1-0301 | (13,593) |
| Carnegie Mellon University | 12.000 | W911NF-10-2-0016 | (1,971) |
| Cognition and Neuroergonomics Collaborative | 12.000 | W911NF-10-2-0022 | 110,053 |
| Neuren Pharmaceuticals, Ltd | 12.000 | W81XWH-08-2-0014 | 41,254 |
| Pittsburgh Tissue Engineering Initiative | 12.000 | W81XWH-07-1-0415 | 36,006 |
| Pittsburgh Tissue Engineering Initiative | 12.000 | W81XWH-10-1-0618 | 153,756 |
| Pittsburgh Tissue Engineering Initiative | 12.000 | W81XWH-11-2-0215 | 70,750 |
| TDA Research, Inc. | 12.000 | W31P4Q-11-C-0134 | 129,171 |
| United First Responders LLC | 12.000 | W81XWH-11-1-0723 | 88,069 |
| Allegheny Singer Research Institute | 12.420 | W81XWH-08-1-0275 | 97,724 |
| Braun Enterprises, Inc. | 12.420 | W81XWH-11-C-0537 | 33,260 |
| Carnegie Mellon University | 12.420 | W81XWH-12-2-0004 | 101,971 |
| Computational Diagnostics, Inc. | 12.420 | W81XWH-05-C-0047 | 922 |
| Florida State University | 12.420 | W81XWH-10-2-0024 | 49,686 |
| Geneva Foundation | 12.420 | W81XWH-09-2-0187 | 184,707 |
| Geneva Foundation | 12.420 | W81XWH-13-2-0031 | 39,742 |
| Greenville Hospital System | 12.420 | W81XWH-08-1-0473 | 459 |
| Henry M. Jackson Foundation | 12.420 | W81XWH-11-2-0131 | 654,356 |
| Indiana University | 12.420 | W81XWH-11-1-0403 | 17,246 |
| Kennesaw State University | 12.420 | W81XWH-11-2-0081 | 36,624 |
| Lipella Pharmaceuticals, Inc. | 12.420 | W81XWH-12-1-0565 | 138,658 |
| Magee-Women's Research Institute & Foundation | 12.420 | W81XWH-10-1-0542 | 130,201 |
| Medical University of South Carolina | 12.420 | W81XWH-11-2-0229 | 18,939 |
| Neuren Pharmaceuticals, Ltd | 12.420 | W81XWH-09-1-0496 | (899) |
| Northwestern University | 12.420 | W81XWH-10-0536 | 181,318 |

UNIVERSITY OF PITTSBURGH OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2013

| <u>Federal Grantor/Pass-Through Grantor/Program Title</u> | <u>CFDA Number</u> | <u>Agency or Pass-Through #</u> | <u>Federal Expenditures</u> |
|---|------------------------|-------------------------------------|---------------------------------|
| Pittsburgh Tissue Engineering Initiative | 12.420 | W81XWH-07-1-0415 | 88,327 |
| Pittsburgh Tissue Engineering Initiative | 12.420 | W81XWH-10-1-0618 | 398,930 |
| Pittsburgh Tissue Engineering Initiative | 12.420 | W81XWH-11-2-0215 | 1,285,741 |
| St. Thomas University | 12.420 | W81XWH-10-1-0617 | (200) |
| St. Thomas University | 12.420 | W81XWH-11-1-0645 | 260,056 |
| Tissue Genesis Institute, LLC | 12.420 | W81XWH-11-2-0143 | 73,623 |
| University of Cincinnati | 12.420 | W81XWH-08-2-0016 | 59,344 |
| University of Cincinnati | 12.420 | W81XWH-08-2-0159 | 4,110 |
| University of Maryland | 12.420 | W81XWH-08-2-0159 | 62,944 |
| University of Miami | 12.420 | W81XWH-10-2-0109 | 54,364 |
| Wake Forest University | 12.420 | W81XWH-08-2-0032 | 5,955,548 |
| Wicab, Inc. | 12.420 | W91ZSQ-01-9-1N616 | 180,160 |
| Carnegie Mellon University | 12.431 | W911NF-09-1-0273 | 27,031 |
| Princeton University | 12.431 | W911NF-13-1-0034 | 60,436 |
| Rice University | 12.431 | W911NF-07-1-0464 | 55,463 |
| Rice University | 12.431 | W911NF-13-1-0018 | 66,733 |
| University of California Davis | 12.431 | W911NF-07-1-0318 | 89,139 |
| University of Connecticut | 12.431 | W911NF-09-1-0286 | (15,646) |
| University of Connecticut Health Center | 12.431 | W911NF-09-1-0286 | 275 |
| University of Iowa | 12.431 | W911NF-08-1-0317 | 204,653 |
| | | | 11,209,440 |
| Department of the Air Force: | | | |
| <i>Direct:</i> | | | |
| Basic and Applied Scientific Research | 12.300 | | 675,946 |
| Air Force Defense Research Sciences Program | 12.800 | | 3,272,408 |
| | | | 3,948,354 |
| <i>Pass-through:</i> | | | |
| Celgene Corporation | 12.000 | FA9550-08-1-0392 | 103,866 |
| Dynetics Inc | 12.000 | FA8650-08-D-1303 | 125,713 |
| Carnegie Mellon University | 12.800 | FA9550-08-1-0356 | 240,214 |
| Northwestern University | 12.800 | FA9550-11-1-0275 | 163,392 |
| Sungkyunkwan University | 12.800 | FA4869-07-1-4071 | 9,808 |
| University of Pittsburgh Medical Center | 12.800 | FA7014-10-2-0004 | 42,728 |
| University of Pittsburgh Medical Center | 12.800 | FA8650-11-2-6239 | 97,681 |
| University of Pittsburgh Medical Center | 12.800 | FA8650-11-2-6240 | 54,599 |
| University of Texas at Dallas | 12.800 | FA2386-10-1-4066 | 135,428 |
| University of Virginia | 12.800 | FA9550-09-1-0611 | 234,063 |
| | | | 1,207,492 |
| Department of the Navy: | | | |
| <i>Direct:</i> | | | |
| Basic and Applied Scientific Research | 12.300 | | 6,295,346 |
| Other Department of the Navy | 12.000 | | 1,151,291 |
| | | | 7,446,637 |

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2013

| <u>Federal Grantor/Pass-Through Grantor/Program Title</u> | <u>CFDA Number</u> | <u>Agency or Pass-Through #</u> | <u>Federal Expenditures</u> |
|--|------------------------|-------------------------------------|---------------------------------|
| <i>Pass-through:</i> | | | |
| Carnegie Mellon University | 12.300 | N00014-09-1-0680 | 190,247 |
| Carnegie Mellon University | 12.300 | N66001-11-1-4025 | 7,280 |
| Johns Hopkins University | 12.300 | N66001-10-C-4056 | 1,318,462 |
| Pennsylvania State University | 12.300 | N00014-10-1-0915 | 37,556 |
| | | | 1,553,545 |
| Advanced Research Projects Agency: | | | |
| <i>Direct:</i> | | | |
| Research and Technology Development | 12.910 | | 64,184 |
| | | | 64,184 |
| <i>Pass-through:</i> | | | |
| Boeing Company | 12.000 | FA8750-12-C-0332 | 29,343 |
| Carnegie Mellon University | 12.910 | FA8750-10-2-0165 | 59,311 |
| Cornell University | 12.910 | FA8750-13-2-0015 | 37,719 |
| Georgia Institute of Technology | 12.910 | N66001-11-1-4014 | (18,506) |
| Harvard University | 12.910 | HR0011-11-C-0093 | 472,301 |
| | | | 580,168 |
| Defense Threat Reduction Agency: | | | |
| <i>Direct:</i> | | | |
| Basic Scientific Research – Combating Weapons of Mass Destruction | 12.351 | | 1,173,477 |
| | | | 1,173,477 |
| <i>Pass-through:</i> | | | |
| University of Virginia | 12.351 | HDTRA1-09-1-0008 | 52,208 |
| | | | 52,208 |
| National Security Agency: | | | |
| <i>Direct:</i> | | | |
| Mathematical Sciences Grants Program | 12.901 | | 891 |
| | | | 891 |
| DoD Other: | | | |
| <i>Pass-through:</i> | | | |
| Institute of International Education | 12.357 | HQ 00340820024 | 233,517 |
| | | | 233,517 |
| Total Department of Defense | | | 44,492,295 |
| <u>Other Agencies:</u> | | | |
| National Science Foundation: | | | |
| <i>Direct:</i> | | | |
| Engineering Grants | 47.041 | | 4,768,825 |
| Mathematical and Physical Sciences | 47.049 | | 5,224,086 |
| Geosciences | 47.050 | | 739,259 |
| Computer and Information Science and Engineering | 47.070 | | 3,620,848 |
| Biological Sciences | 47.074 | | 3,093,927 |
| Social, Behavioral, and Economic Sciences | 47.075 | | 875,875 |

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| <u>Federal Grantor/Pass-Through Grantor/Program Title</u> | <u>CFDA Number</u> | <u>Agency or Pass-Through #</u> | <u>Federal Expenditures</u> |
|---|------------------------|-------------------------------------|---------------------------------|
| Education and Human Resources | 47.076 | | 3,933,874 |
| Office of International and Integrative Activities | 47.079 | | 37,284 |
| Office of Cyberinfrastructure | 47.080 | | 263,093 |
| | | | 22,557,071 |
| <i>Pass-through:</i> | | | |
| Arizona State University | 47.041 | CBET-1246547 | 23,620 |
| Carnegie Mellon University | 47.041 | 1038932 | 35,983 |
| Carnegie Mellon University | 47.041 | CMMI-1130616 | 5,434 |
| Carnegie Mellon University | 47.041 | EEC-0540865 | 1,312,463 |
| Lakeshore Cryotronics Inc | 47.041 | IIP-0956816 | (28,050) |
| Shared Spectrum Company | 47.041 | IIP-1216186 | 46,957 |
| University of North Carolina | 47.041 | EEC-0812348 | 1,343,803 |
| Carnegie Mellon University | 47.049 | DMS-1001191 | 36,270 |
| Carnegie Mellon University | 47.049 | DMS-1106956 | 5,977 |
| Columbia University | 47.049 | PHY-1119200 | 41,110 |
| Johns Hopkins University | 47.049 | PHY-0705682 | 7,746 |
| Massachusetts Institute of Technology | 47.049 | DMR-0819762 | 1 |
| Pennsylvania State University | 47.050 | OCE-1140159 | 62,507 |
| Carnegie Mellon University | 47.070 | IIS-0911032 | 280,977 |
| Carnegie Mellon University | 47.074 | IOS-1024811 | 7,577 |
| University of Arizona | 47.074 | IOS-0840932 | 2,703 |
| University of Colorado | 47.074 | DEB-1115068 | 93,616 |
| Carnegie Mellon University | 47.075 | OMA-0836012 | 975,062 |
| Carnegie Mellon University | 47.075 | SBE-0354420 | 469 |
| Columbia University | 47.075 | SES-0951516 | 12,763 |
| University of California San Diego | 47.075 | SBE-0542013 | 2,759 |
| Arizona State University | 47.076 | DUE-1242325 | 22,002 |
| Association of Science Technology Centers | 47.076 | ESI-0638981 | 6,160 |
| Carnegie Mellon University | 47.076 | DGE-0549352 | 264,190 |
| Carnegie Mellon University | 47.076 | DRL-0833496 | 18,366 |
| Duke University | 47.076 | DRL-1031351 | 24,973 |
| Franklin Institute | 47.076 | DUE-1239782 | 68,177 |
| Franklin Institute | 47.076 | DUE-1043371 | 8,330 |
| New York Hall for Science | 47.076 | DRL-1010507 | 13,088 |
| University of Notre Dame | 47.076 | DUE-0735633 | 8,750 |
| Vanderbilt University | 47.076 | ESI-0554486 | 25,371 |
| Vanderbilt University | 47.076 | ESI-0554535 | (12,120) |
| Carnegie Mellon University | 47.080 | OCI-1053575 | 38,491 |
| University of Minnesota | 47.082 | DMS-0908663 | 42,362 |
| | | | 4,797,887 |
| Department of Education: | | | |
| <i>Direct:</i> | | | |
| 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 | 84.015 | | 435,498 |
| Fund for the Improvement of Postsecondary Education | 84.116 | | 27,550 |

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2013

| <u>Federal Grantor/Pass-Through Grantor/Program Title</u> | <u>CFDA Number</u> | <u>Agency or Pass-Through #</u> | <u>Federal Expenditures</u> |
|---|------------------------|-------------------------------------|---------------------------------|
| Rehabilitation Long-Term Training | 84.129 | | 85,397 |
| National Institute on Disability and Rehabilitation Research | 84.133 | | 2,936,002 |
| Centers for International Business Education | 84.220 | | 237,329 |
| Education Research, Development and Dissemination | 84.305 | | 2,063,753 |
| Research in Special Education | 84.324 | | 487,839 |
| Special Education – Personnel Development to Improve Services and Results for Children with Disabilities | 84.325 | | 988,193 |
| | | | 7,261,561 |
| <i>Pass-through:</i> | | | |
| Craig Hospital | 84.000 | H133A110006 | 522 |
| Florida State University | 84.116 | P116M100008 | 37,861 |
| University of Alabama | 84.133 | H133E110007 | 12,599 |
| University of California at San Francisco | 84.133 | H133B080002 | 5,996 |
| University of Illinois | 84.133 | H133E070029 | 924 |
| University of Michigan | 84.133 | H133E060064 | 1,938 |
| 21st Century Partnership for STEM Education | 84.305 | R305C080009 | 187,808 |
| Stanford University | 84.305 | R305A110864 | 18,781 |
| Allegheny Intermediate Unit | 84.366 | MSP | 77,604 |
| Allegheny Intermediate Unit | 84.366 | RA075100603 | 114,088 |
| State of Tennessee | 84.367 | Improving Teacher Quality | 411,018 |
| | | | 869,139 |
| Department of Energy: | | | |
| <i>Direct:</i> | | | |
| Office of Science Financial Assistance Program | 81.049 | | 3,613,751 |
| University Coal Research | 81.057 | | 57,115 |
| Fossil Energy Research and Development | 81.089 | | 228,361 |
| Nuclear Energy Research, Development and Demonstration | 81.121 | | 266,949 |
| Advanced Research Projects Agency – Energy | 81.135 | | 114,453 |
| | | | 4,280,629 |
| <i>Pass-through:</i> | | | |
| Apogee Technology Inc | 81.000 | DE-FG36-05GO15047 | (5,262) |
| Carnegie Mellon University | 81.000 | DE-NT0006550 | 22,493 |
| Lawrence Livermore National Security, LLC | 81.000 | DE-AC52-07NA27344 | 79,992 |
| Research and Development Solutions LLC | 81.000 | DE-AC26-04NT41817 | 1,625 |
| Siemens | 81.000 | DE-FC26-05NT42644 | (4,971) |
| UChicago Argonne, LLC | 81.000 | DE-AC02-06CH11357 | 18,873 |
| University of California | 81.000 | DE-AC02-05CH11231 | 432,424 |
| University of Texas at Austin | 81.000 | DE-AC26-07NT42677 | 25,438 |
| URS Corporation | 81.000 | DE-FE0004000 | 3,038,694 |
| UT-Battelle, LLC | 81.000 | DE-AC05-00OR22725 | 29,564 |
| UT-Battelle, LLC | 81.000 | DE-AC07-05ID14517 | 140,116 |
| Harvard Medical School | 81.049 | DE-SC0005247 | 90,111 |
| Northwestern University | 81.049 | DE-SC0005343 | 90,530 |
| University of Illinois | 81.049 | DE-FG02-03ER15476 | 165,603 |
| Nye County | 81.065 | 10-013 | 16 |
| Pennsylvania State University | 81.086 | DE-EE0004261 | 113,755 |
| ABB Inc. | 81.087 | DE-EE0005365 | 2,287 |

UNIVERSITY OF PITTSBURGH OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2013

| <u>Federal Grantor/Pass-Through Grantor/Program Title</u> | <u>CFDA Number</u> | <u>Agency or Pass-Through #</u> | <u>Federal Expenditures</u> |
|---|------------------------|-------------------------------------|---------------------------------|
| Bayer Material Science, LLC | 81.087 | DE-EE0004571 | 70,610 |
| Citizens for Pennsylvania's Future | 81.117 | DE-EE0005683 | 20,142 |
| Lehigh University | 81.122 | DE-OE0000428 | 77,588 |
| Carnegie Mellon University | 81.135 | DE-AR0000219 | 31,462 |
| | | | 4,441,090 |
| Department of the Interior: | | | |
| <i>Direct:</i> | | | |
| Other Department of the Interior | 15.000 | | 2,024,522 |
| | | | 2,024,522 |
| <i>Pass-through:</i> | | | |
| Commonwealth of Pennsylvania | 15.250 | S13AP20005 | 238,698 |
| | | | 238,698 |
| Department of Justice: | | | |
| <i>Direct:</i> | | | |
| Other Department of Justice | 16.000 | | 810,491 |
| | | | 810,491 |
| <i>Pass-through:</i> | | | |
| Public Health Institute | 16.000 | 2011-MU-MU-00023 | 72,196 |
| | | | 72,196 |
| N.A.S.A.: | | | |
| <i>Direct:</i> | | | |
| Aerospace Education Services Program: | | | |
| NNX12AQ25G | 43.001 | | 34,152 |
| NNX08AB36A | 43.001 | | (2,034) |
| NNX10AC80G | 43.001 | | 82,217 |
| NNX10AF68G | 43.001 | | 36,022 |
| NNX11AL29G | 43.001 | | 207,828 |
| NNX11AP17G | 43.001 | | 99,789 |
| Other N.A.S.A | 43.000 | | (278) |
| | | | 457,696 |
| <i>Pass-through:</i> | | | |
| Carnegie Museum of Pittsburgh | 43.000 | NNX10AAB48A | 40,275 |
| Smithsonian Astrophysical Observatory | 43.000 | NAS8-03060 | 32,884 |
| Space Telescope Science Institute | 43.000 | NAS5-26555 | 100,913 |
| University of Arizona | 43.000 | NNG07EK00C | 24,649 |
| Arizona State University | 43.001 | NMO7-10630 | 69,745 |
| Arizona State University | 43.001 | NNX12AJ17G | 5,248 |
| Carnegie Mellon University | 43.001 | NNX10AC85G | 28,930 |
| | | | 302,644 |
| National Endowment for the Humanities: | | | |
| <i>Direct:</i> | | | |
| Promotion of the Humanities – Fellowships and Stipends | 45.160 | | 18,017 |
| Promotion of the Humanities – Seminars and Institutes | 45.163 | | 133,075 |
| Promotion of the Humanities – Public Programs | 45.164 | | 27,796 |
| | | | 178,888 |

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| <u>Federal Grantor/Pass-Through Grantor/Program Title</u> | <u>CFDA Number</u> | <u>Agency or Pass-Through #</u> | <u>Federal Expenditures</u> |
|--|------------------------|-------------------------------------|---------------------------------|
| Institute of Museum and Library Services: | | | |
| <i>Direct:</i> | | | |
| National Leadership Grants | 45.312 | | 21,201 |
| | | | <u>21,201</u> |
| Department of Agriculture: | | | |
| <i>Direct:</i> | | | |
| Agricultural Research Basic and Applied Research | 10.001 | | 6,987 |
| Grants for Agricultural Research, Special Research Grants | 10.200 | | 41,947 |
| Grants for Agricultural Research Competitive Research Grants | 10.206 | | 35,706 |
| Forest Health Protection | 10.680 | | 8,269 |
| Other Department of Agriculture | 10.000 | | 6,738 |
| | | | <u>99,647</u> |
| <i>Pass-through</i> | | | |
| Arizona State University | 10.310 | 2012-67009-19717 | 33,579 |
| Iowa State University | 10.310 | 2011-85212-30122 | 30,597 |
| | | | <u>64,176</u> |
| Department of Commerce: | | | |
| <i>Direct:</i> | | | |
| Climate and Atmospheric Research | 11.431 | | 94,597 |
| Measurement and Engineering Research and Standards | 11.609 | | 66,596 |
| | | | <u>161,193</u> |
| Department of Transportation: | | | |
| <i>Direct:</i> | | | |
| Other Department of Transportation | 20.000 | | 64,885 |
| | | | <u>64,885</u> |
| <i>Pass-through:</i> | | | |
| Minnesota Department of Transportation | 20.000 | 92965 | 131,296 |
| National Academy of Sciences | 20.200 | DTFH61-08-H-000035 | 113,758 |
| University of Cincinnati | 20.200 | DTFH61-08-H-000035 | 7,092 |
| Commonwealth of Pennsylvania | 20.205 | contruction&planning | 134,256 |
| | | | <u>386,402</u> |
| Environmental Protection Agency: | | | |
| <i>Direct:</i> | | | |
| Science To Achieve Results (STAR) Research Program | 66.509 | | 381,584 |
| | | | <u>381,584</u> |
| <i>Pass-through:</i> | | | |
| Faraday Technology Inc. | 66.000 | EP-D-12-017 | 6,699 |
| | | | <u>6,699</u> |

UNIVERSITY OF PITTSBURGH OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2013

| <u>Federal Grantor/Pass-Through Grantor/Program Title</u> | <u>CFDA Number</u> | <u>Agency or Pass-Through #</u> | <u>Federal Expenditures</u> |
|--|------------------------|-------------------------------------|---------------------------------|
| Nuclear Regulatory Commission: | | | |
| <i>Direct:</i> | | | |
| U. S. Nuclear Regulatory Commission Nuclear Education Grant Program | 77.006 | | 233,242 |
| U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program | 77.008 | | 358,881 |
| | | | <u>592,123</u> |
| Department of Housing and Urban Development: | | | |
| <i>Pass-through:</i> | | | |
| City of Pittsburgh | 14.401 | FF203K113011 | 51,660 |
| Housing Authority of the City of Pittsburgh | 14.881 | MTW Demonstration | 29,345 |
| | | | <u>81,005</u> |
| Department of Homeland Security: | | | |
| <i>Direct:</i> | | | |
| Assistance to Firefighters Grant | 97.044 | | 101,292 |
| Other Department of Homeland Security | 97.000 | | 164,835 |
| | | | <u>266,127</u> |
| <i>Pass-through:</i> | | | |
| Duke University | 97.000 | HSHQDC-11-C00083 | 56,633 |
| University of Maryland | 97.000 | H98230-07-D-0175 | (570) |
| University of Kansas | 97.044 | EMW-2011-FP-01327 | 3,859 |
| | | | <u>59,922</u> |
| Agency for International Development: | | | |
| <i>Pass-through:</i> | | | |
| Mitchell Group, Inc. | 98.000 | GS-10F-0044N | 212,010 |
| | | | <u>212,010</u> |
| Department of Veterans Affairs: | | | |
| <i>Direct:</i> | | | |
| Other Department of Veterans Affairs | 64.000 | | 5,183,926 |
| | | | <u>5,183,926</u> |
| General Services Administration: | | | |
| <i>Pass-through:</i> | | | |
| High Performance Technologies, Inc. | 39.000 | GS04T09DBC0017 | 31,613 |
| | | | <u>31,613</u> |
| Total Other Agencies | | | <u>55,905,025</u> |
| TOTAL RESEARCH & DEVELOPMENT CLUSTER (excluding ARRA) | | | <u>\$ 601,334,194</u> |

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| <u>Federal Grantor/Pass-Through Grantor/Program Title</u> | <u>CFDA Number</u> | <u>Agency or Pass-Through #</u> | <u>Federal Expenditures</u> |
|---|------------------------|-------------------------------------|---------------------------------|
| I-A. RESEARCH & DEVELOPMENT CLUSTER (ARRA): | | | |
| <u>Department of Health and Human Services:</u> | | | |
| National Institutes of Health: | | | |
| <i>Direct:</i> | | | |
| Mental Health Research Grants | ARRA 93.242 | | \$ 91,889 |
| Trans-NIH Recovery Act Research Support | ARRA 93.701 | | 6,587,459 |
| Other National Institutes of Health: | | | |
| Cancer | ARRA 93.000 | | 344,732 |
| Library of Medicine | ARRA 93.000 | | 15,115 |
| | | | 7,039,195 |
| <i>Pass-through:</i> | | | |
| SAIC-Frederick, Inc. | ARRA 93.000 | HHSN261200800001E | 174,982 |
| Social & Scientific Systems, Inc. | ARRA 93.000 | HHSN272200900001/2/3 | 26,037 |
| University of Utah | ARRA 93.000 | HHSN2682009000046C | (6,858) |
| Albert Einstein College | ARRA 93.701 | 1RC4 AI092760-01 | 374,591 |
| Boston Medical Center | ARRA 93.701 | 1RC2 HL101212 | 26,040 |
| Carnegie Mellon University | ARRA 93.701 | 1R01 CA134633-01A1 | (759) |
| Children's Hospital of Philadelphia | ARRA 93.701 | 3U10 CA098543-10S1 | 5,716 |
| Cincinnati Children's Hospital Medical Center | ARRA 93.701 | 3U01 DK072493-04S1 | 1,509 |
| Duke University | ARRA 93.701 | 1RC2 AR058934 | (305) |
| Ionwerks Inc. | ARRA 93.701 | 1RC3 DA031431-01 | 216,021 |
| Mount Sinai Medical Center | ARRA 93.701 | 5R01 MH089025-02 | 27,779 |
| Mount Sinai School of Medicine | ARRA 93.701 | 3U01 AI063594-07S1 | 12,482 |
| National Jewish Medical and Research Center | ARRA 93.701 | 1RC2 HL101715-01 | (668) |
| Northern Cal Institute for Research and Education | ARRA 93.701 | 1RC2 AG036535 | 22,824 |
| Oregon Health & Science University | ARRA 93.701 | 3U01 DK066555-06S1 | 4,842 |
| Oregon Health & Science University | ARRA 93.701 | 3U01 DK066555-06S2 | 16,734 |
| Princeton University | ARRA 93.701 | 1RC1 NS068414-01 | (31) |
| Psychology Software Tools, Inc. | ARRA 93.701 | 1RC3 AG037357-01 | 40,489 |
| Research Institute at Nationwide Children's Hospital | ARRA 93.701 | 1RC4 DK090937-01 | 53,970 |
| Robert Wood Johnson Medical School-UMDNJ | ARRA 93.701 | 1RC2 HL101458-01 | 1,745 |
| Robert Wood Johnson Medical School-UMDNJ | ARRA 93.701 | 2RC2 HL101458-01 | 61,246 |
| Stanford University | ARRA 93.701 | 5R01 NS039325-05 | 32,438 |
| University of Alabama | ARRA 93.701 | 1RC2 AR058964-02 | 11,733 |
| University of California at Irvine | ARRA 93.701 | 1RC4 AI092327-01 | 6,577 |
| University of California at Los Angeles | ARRA 93.701 | 3R01 EY009859 | (19,666) |
| University of California at San Francisco | ARRA 93.701 | 5RC2 NS069409-02 | 37,740 |
| University of Colorado | ARRA 93.701 | 7RC2 HL101715-03 | 142,946 |
| University of Colorado Cancer Center | ARRA 93.701 | 5RC2 CA148394-02 | 3,845 |
| University of Florida | ARRA 93.701 | 5U01 AG022376-02 | (15,902) |
| University of Maryland | ARRA 93.701 | 1U01 AI077909-01 | (19,344) |
| University of Washington | ARRA 93.701 | 5RC1 HL100347-02 | 1,028 |
| Wake Forest University | ARRA 93.701 | 1RC2 HL101487-02 | 40,184 |
| | | | 1,279,965 |

UNIVERSITY OF PITTSBURGH OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2013

| <u>Federal Grantor/Pass-Through Grantor/Program Title</u> | <u>CFDA Number</u> | <u>Agency or Pass-Through #</u> | <u>Federal Expenditures</u> |
|---|------------------------|-------------------------------------|---------------------------------|
| Centers for Disease Control and Prevention: | | | |
| <i>Direct:</i> | | | |
| Prevention Research Centers Comparative Effectiveness Research Program | ARRA 93.730 | | 283,078 |
| | | | <u>283,078</u> |
| Agency for Healthcare Research and Quality: | | | |
| <i>Direct:</i> | | | |
| Recovery Act Comparative Effectiveness Research – AHRQ | ARRA 93.715 | | 818,873 |
| | | | <u>818,873</u> |
| <i>Pass-through:</i> | | | |
| Massachusetts General Hospital | ARRA 93.715 | 1R01 HS019371-01 | 265,770 |
| | | | <u>265,770</u> |
| DHHS Other: | | | |
| <i>Pass-through:</i> | | | |
| University of California San Diego | ARRA 93.728 | 90TR0002/01 | 49,914 |
| | | | <u>49,914</u> |
| Total Department of Health and Human Services | | | <u>9,736,795</u> |
| <u>Other Agencies:</u> | | | |
| National Science Foundation: | | | |
| <i>Direct:</i> | | | |
| Trans-NSF Recovery Act Research Support | ARRA 47.082 | | 1,311,203 |
| | | | <u>1,311,203</u> |
| <i>Pass-through:</i> | | | |
| Carnegie Mellon University | ARRA 47.082 | CCF-0926181 | 136,504 |
| Duke University | ARRA 47.082 | SES-0922373 | 88,455 |
| | | | <u>224,959</u> |
| Department of Energy: | | | |
| <i>Direct:</i> | | | |
| Office of Science Financial Assistance Program | ARRA 81.049 | | 130,981 |
| Geologic Sequestration Training and Research Grant Program | ARRA 81.133 | | 47,699 |
| | | | <u>178,680</u> |
| <i>Pass-through:</i> | | | |
| URS Corporation | ARRA 81.000 | DE-FE0004000 | 275,065 |
| GE Global Research | ARRA 81.049 | DE-AR0000084 | 23,126 |
| University of Massachusetts | ARRA 81.049 | DE-SC0001087 | 212,032 |
| | | | <u>510,223</u> |
| Total Other Agencies | | | <u>2,225,065</u> |
| TOTAL RESEARCH & DEVELOPMENT CLUSTER (ARRA) | | | <u>\$ 11,961,860</u> |
| TOTAL RESEARCH & DEVELOPMENT CLUSTER | | | <u>\$ 613,296,054</u> |

UNIVERSITY OF PITTSBURGH OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2013

| <u>Federal Grantor/Pass-Through Grantor/Program Title</u> | <u>CFDA Number</u> | <u>Agency or Pass-Through #</u> | <u>Federal Expenditures</u> |
|---|------------------------|-------------------------------------|---------------------------------|
| II. STUDENT FINANCIAL ASSISTANCE CLUSTER: | | | |
| Department of Education: | | | |
| <i>Direct:</i> | | | |
| Federal Pell Grant Program | 84.063 | | \$ 21,917,141 |
| Federal Work-Study Program | 84.033 | | 1,945,059 |
| Federal Supplemental Educational Opportunity Grants | 84.007 | | 1,310,958 |
| Teacher Education Assistance for College and Higher Education (TEACH) Grants | 84.379 | | 3,000 |
| Federal Perkins Loan Program – Federal Capital Contributions | 84.038 | | 3,198,420 |
| | | | <u>28,374,578</u> |
| Health Resources and Services Administration: | | | |
| <i>Direct:</i> | | | |
| Nursing Faculty Loan Program | 93.264 | | 70,081 |
| Health Professions Student Loan Program: | | | |
| Dentistry | 93.342 | | 539,850 |
| Pharmacy | 93.342 | | 232,530 |
| Nursing Student Loan Program: | | | |
| Baccalaureate | 93.364 | | 366,014 |
| | | | <u>1,208,475</u> |
| TOTAL STUDENT FINANCIAL ASSISTANCE CLUSTER | | | <u><u>\$ 29,583,053</u></u> |
| III. TRIO CLUSTER: | | | |
| Department of Education: | | | |
| <i>Direct:</i> | | | |
| TRIO – Student Support Services | 84.042 | | \$ 530,222 |
| TRIO – Upward Bound | 84.047 | | 25,562 |
| | | | <u>555,784</u> |
| TOTAL TRIO CLUSTER | | | <u><u>\$ 555,784</u></u> |
| IV. HEAD START CLUSTER (excluding ARRA): | | | |
| Administration for Children and Families: | | | |
| <i>Direct:</i> | | | |
| Head Start | 93.600 | | \$ 3,810,484 |
| | | | <u>3,810,484</u> |
| TOTAL HEAD START CLUSTER (excluding ARRA) | | | <u><u>\$ 3,810,484</u></u> |

UNIVERSITY OF PITTSBURGH OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2013

| <u>Federal Grantor/Pass-Through Grantor/Program Title</u> | <u>CFDA Number</u> | <u>Agency or Pass-Through #</u> | <u>Federal Expenditures</u> |
|--|------------------------|-------------------------------------|---------------------------------|
| V. CHILDREN NUTRITION CLUSTER: | | | |
| Department of Agriculture: | | | |
| <i>Pass-through:</i> | | | |
| Commonwealth of Pennsylvania | 10.559 | SFSP | \$ 3,301 |
| | | | <u>3,301</u> |
| TOTAL CHILDREN NUTRITION CLUSTER | | | <u>\$ 3,301</u> |
| VI. OTHER PROGRAMS (excluding ARRA): | | | |
| <u>Department of Health and Human Services:</u> | | | |
| National Institutes of Health: | | | |
| <i>Direct:</i> | | | |
| Environmental Health | 93.113 | | \$ 1,948 |
| Research Related to Deafness and Communication Disorders | 93.173 | | 28,610 |
| Mental Health Research | 93.242 | | 80,520 |
| National Center for Research Resources | 93.389 | | 302,899 |
| Cardiovascular Diseases Research | 93.837 | | 280,224 |
| Diabetes, Digestive, and Kidney Diseases Extramural Research | 93.847 | | 15,000 |
| Extramural Research Programs in the Neurosciences | | | |
| and Neurological Disorders | 93.853 | | 40,527 |
| Child Health and Human Development Extramural Research | 93.865 | | 24,326 |
| Other National Institutes of Health: | | | |
| Cancer | 93.000 | | 14,773 |
| Library of Medicine | 93.000 | | 1,356,453 |
| | | | <u>2,145,280</u> |
| <i>Pass-through:</i> | | | |
| Children's Hospital Medical Center | 93.000 | HHSN275200900018C | 58,047 |
| National Academy of Sciences | 93.000 | HHSP23337017T | 2,581 |
| NSABP Foundation, Inc. | 93.000 | 5U10 CA069651-11 | 166,087 |
| SAIC-Frederick, Inc. | 93.000 | HHSN261200800001E | (89) |
| University of California | 93.000 | HHSN261201100038C | 116,908 |
| University of Utah | 93.000 | HHSN268200900046C | 402,784 |
| American College of Radiology | 93.395 | 5U10 CA021661-37 | 152,068 |
| Baylor College of Medicine | 93.395 | 5R01 CA132899-04 | (3,536) |
| Brigham & Women's Hospital | 93.395 | 7U10 CA076001-16 | 963 |
| Children's Hospital of Philadelphia | 93.395 | 2U10 CA095861-11 | 6,079 |
| Children's Hospital of Philadelphia | 93.395 | 2UM1 CA097452-11 | 68,553 |
| Children's Hospital of Philadelphia | 93.395 | 5U10 CA098543-11 | 52,320 |
| Children's Hospital of Philadelphia | 93.395 | 7U10 CA098543-10 | 183,996 |
| Children's Hospital of Philadelphia | 93.395 | 7U10 CA098543-11 | 13,108 |
| Children's Hospital of Philadelphia | 93.395 | U10 CA098543-10 | 6,400 |
| Frontier Science & Technology Research Foundation | 93.395 | U10 CA021115-37 | 11,225 |
| Frontier Science & Technology Research Foundation | 93.395 | U10 CA021115-38 | 1,651 |
| Frontier Science & Technology Research Foundation | 93.395 | U10 CA021115 | 331,961 |
| Frontier Science & Technology Research Foundation | 93.395 | 5U10 CA21115-38 | 351,012 |
| Gynecologic Oncology Group | 93.395 | 5U10 CA027469-29 | 51,113 |

UNIVERSITY OF PITTSBURGH OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2013

| <u>Federal Grantor/Pass-Through Grantor/Program Title</u> | <u>CFDA Number</u> | <u>Agency or Pass-Through #</u> | <u>Federal Expenditures</u> |
|--|------------------------|-------------------------------------|---------------------------------|
| National Childhood Cancer Foundation | 93.395 | 5U10 CA097452-10 | 18,582 |
| National Childhood Cancer Foundation | 93.395 | 5U10 CA098543-09 | (72) |
| St. Jude Children's Research Hospital | 93.395 | 2U01 CA081457-13 | (39) |
| St. Jude Children's Research Hospital | 93.395 | 5U01 CA081457-14 | 90,720 |
| Frontier Science & Technology Research Foundation | 93.399 | 2U10 CA37403-27 | 58,061 |
| Frontier Science & Technology Research Foundation | 93.399 | 2U10 CA37403-28 | 3,178 |
| NSABP Foundation, Inc. | 93.399 | 2U10 CA37377-27 | 75,847 |
| Pennsylvania State University | 93.837 | 5U01 HL098115-02 | 51,162 |
| Pennsylvania State University | 93.837 | 5U10 HL098115-04 | 145,609 |
| Pennsylvania State University | 93.838 | 5U01 HL109086-02 | 29,820 |
| University of Minnesota | 93.838 | U10 HL074424-08 | 84,169 |
| National Marrow Donor Program | 93.839 | 1U01 HL069294-01 | 5,366 |
| Washington University in St. Louis | 93.839 | 5U01 HL088476 | 514 |
| Columbia University | 93.853 | 1U54 NS078059-01 | 1,886 |
| Columbia University | 93.853 | 5U54 NS078059-02 | 1,479 |
| Massachusetts General Hospital | 93.853 | 5U01 NS049640-06 | 38,131 |
| St. Joseph's Hospital and Medical Center | 93.853 | 5U01 NS052478-05 | (18,894) |
| University of Medicine and Dentistry of New Jersey | 93.853 | 5R01 NS038384-09 | 45,056 |
| Magee-Women's Research Institute & Foundation | 93.865 | 5U10 HD057753-05 | 18,109 |
| University of California San Diego | 93.866 | 5U01 AG024904-08 | 96,611 |
| University of Washington | 93.866 | 5U01 AG032438-03 | (1,318) |
| University of Washington | 93.866 | 5U01 AG032438-04 | 111,218 |
| University of Washington | 93.866 | 5U01 AG032438-05 | 61,353 |
| | | | 2,889,779 |
| Health Resources and Services Administration: | | | |
| <i>Direct:</i> | | | |
| Maternal & Child Health Federal Consolidated Programs | 93.110 | | 430,867 |
| Nurse Anesthetist Traineeships | 93.124 | | 47,706 |
| Emergency Medical Services for Children | 93.127 | | 10,581 |
| Coordinated Services and Access to Research for Women, Infants, Children and Youth | 93.153 | | 491,375 |
| Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease | 93.918 | | 1,039,363 |
| Prevention and Public Health Fund (PPHF) Public Health Traineeships | 93.964 | | 20,736 |
| | | | 2,040,628 |
| <i>Pass-through:</i> | | | |
| Health Research, Incorporated | 93.000 | U22 MC03956 | 3,429 |
| Primary Care Health Services, Inc. | 93.000 | 1U1E MC19332-0100 | 175,098 |
| Pennsylvania State University | 93.107 | 1U77 HP06111-0700 | 50,216 |
| Pennsylvania State University | 93.107 | 2U77 HP06111-0800 | 33,793 |
| Health Research, Incorporated | 93.110 | 1H46 MC24094-01 | 1,518 |
| Health Research, Incorporated | 93.110 | 1H46 MC24094-0100 | 1,680 |
| Massachusetts General Hospital | 93.110 | 2UA3 MC011054-0400 | 25,861 |
| Massachusetts General Hospital | 93.110 | 6UA3 MC011054-05 | 119,139 |
| Massachusetts General Hospital | 93.110 | 6UA3 MC011054-0402 | 5,488 |
| National Marrow Donor Program | 93.134 | 2310200-07 | 51,602 |

UNIVERSITY OF PITTSBURGH OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2013

| <u>Federal Grantor/Pass-Through Grantor/Program Title</u> | <u>CFDA Number</u> | <u>Agency or Pass-Through #</u> | <u>Federal Expenditures</u> |
|--|------------------------|-------------------------------------|---------------------------------|
| American International Health Alliance | 93.145 | HF2MOZ06PPTURUPUM | 139,831 |
| Community College of Allegheny County | 93.265 | 2D62 HP15120-04 | 10,016 |
| Commonwealth of Pennsylvania | 93.917 | Ryan White CARE Act | (12,986) |
| Jewish Healthcare Foundation | 93.917 | Ryan White CARE Act | 191,989 |
| | | | 796,674 |
| Centers for Disease Control and Prevention: | | | |
| <i>Direct:</i> | 93.000 | | 24,755 |
| | | | 24,755 |
| <i>Pass-through:</i> | | | |
| Research for Mental Hygiene – Basic Research | 93.000 | U19 DD00753 | 1,876 |
| Catholic University of Mozambique | 93.067 | 1U2G GH000481-01 | 9,795 |
| Commonwealth of Pennsylvania | 93.283 | 1U50 DD000578-01 | 25,066 |
| Commonwealth of Pennsylvania | 93.283 | 1U58 DP003937-01 | 64,686 |
| Commonwealth of Pennsylvania | 93.283 | 5U58 DP000790-05 | 52,210 |
| Johns Hopkins University | 93.283 | 1U50 CK000203-01 | 27,173 |
| Commonwealth of Pennsylvania | 93.524 | 8050501PPHF12 | 96,489 |
| Commonwealth of Pennsylvania | 93.940 | 1U26 PS003643-01 | 300,375 |
| Commonwealth of Pennsylvania | 93.940 | 5U62 PS003643-02 | 180,408 |
| Commonwealth of Pennsylvania | 93.940 | 5U62 PS323509-07 | 845,447 |
| | | | 1,603,525 |
| Substance Abuse and Mental Health Services Administration: | | | |
| <i>Direct:</i> | | | |
| Substance Abuse and Mental Health Services Projects of Regional and National Significance | 93.243 | | 123,587 |
| | | | 123,587 |
| <i>Pass-through:</i> | | | |
| Commonwealth of Pennsylvania | 93.104 | 1H79 SM060632-01 | 226,261 |
| Commonwealth of Pennsylvania | 93.104 | 5U79 SM059056-03 | 455,907 |
| Commonwealth of Pennsylvania | 93.104 | 5U79 SM059056-04 | 971,235 |
| Allegheny County | 93.243 | UD1 TI5977 | 46,427 |
| Allegheny Singer Research Institute | 93.243 | 1U79 SM061257-01 | 62,763 |
| Mercy Behavioral Health | 93.243 | 1H79 SM059154-01 | 9,809 |
| Mercy Behavioral Health | 93.243 | 5H79 SM059154-04 | 24,196 |
| Pittsburgh AIDS Task Force | 93.243 | 5U79 SP015018-04 | 6,651 |
| Pittsburgh AIDS Task Force | 93.243 | 5U79 SP015018-05 | 20,751 |
| | | | 1,824,000 |
| Centers for Medicare and Medicaid Services: | | | |
| <i>Pass-through:</i> | | | |
| Feinstein Institute for Medical Research | 93.610 | 1C1 CMS331052-01 | 107,845 |
| Allegheny County | 93.778 | Medical Assistance Program | 16,374 |
| | | | 124,219 |
| Administration for Children and Families: | | | |
| <i>Pass-through:</i> | | | |
| Commonwealth of Pennsylvania | 93.556 | 4100053866 | 1,488,584 |
| Commonwealth of Pennsylvania | 93.643 | 4100053866 | 24,147 |

UNIVERSITY OF PITTSBURGH OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2013

| <u>Federal Grantor/Pass-Through Grantor/Program Title</u> | <u>CFDA Number</u> | <u>Agency or Pass-Through #</u> | <u>Federal Expenditures</u> |
|---|------------------------|-------------------------------------|---------------------------------|
| Commonwealth of Pennsylvania | 93.658 | 4100056694 | 8,100,146 |
| Commonwealth of Pennsylvania | 93.658 | 4100053866 | 8,194,065 |
| Commonwealth of Pennsylvania | 93.669 | 4100053866 | 124,496 |
| Commonwealth of Pennsylvania | 93.674 | 4100053866 | 419,172 |
| | | | 18,350,610 |
| DHHS Other: | | | |
| <i>Pass-through:</i> | | | |
| Social & Scientific Systems, Inc. | 93.000 | HHSN272200900001/2/3 | 15,583 |
| | | | 15,583 |
| Total Department of Health and Human Services | | | 29,938,640 |
| <u>Department of Defense:</u> | | | |
| Department of the Army: | | | |
| <i>Direct:</i> | | | |
| Basic Scientific Research | 12.000 | | 41,416 |
| | | | 41,416 |
| <i>Pass-through:</i> | | | |
| Body Media Inc | 12.000 | W81XWH-06-1-0734 | 21,880 |
| Children's Research Institute | 12.000 | W81XWH-09-1-0592 | 3,883 |
| MD Consulting, LLC. | 12.000 | W91YTZ-11-P-0929 | 116,661 |
| Precision Therapeutics Inc. | 12.000 | W81XWH-06-2-0021 | 2,850 |
| American Burn Association | 12.420 | W81XWH-09-2-0194 | 634 |
| Children's Hospital of Pittsburgh | 12.420 | W81XWH-04-1-0851 | 30,891 |
| Henry M. Jackson Foundation | 12.420 | W81XWH-08-2-0700 | 39,914 |
| National Trauma Institute | 12.420 | W81XWH-10-1-0924 | (1,150) |
| National Trauma Institute | 12.420 | W81XWH-11-1-0841 | 63,565 |
| Stanford University | 12.420 | W81XWH-10-2-0178 | 10,625 |
| | | | 289,753 |
| Department of the Air Force: | | | |
| <i>Pass-through:</i> | | | |
| University of Pittsburgh Medical Center | 12.000 | FA7014-08-2-0001 | 257,430 |
| University of Pittsburgh Medical Center | 12.800 | FA7014-10-2-0005 | (58,247) |
| | | | 199,183 |
| Department of the Navy: | | | |
| <i>Pass-through:</i> | | | |
| Georgetown University | 12.300 | N00014-11-1-0590 | 66,923 |
| Georgetown University | 12.300 | N00014-12-1-0240 | 687,301 |
| | | | 754,224 |
| Total Department of Defense | | | 1,284,576 |

UNIVERSITY OF PITTSBURGH OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2013

| <u>Federal Grantor/Pass-Through Grantor/Program Title</u> | <u>CFDA Number</u> | <u>Agency or Pass-Through #</u> | <u>Federal Expenditures</u> |
|---|------------------------|-------------------------------------|---------------------------------|
| <u>Other Agencies:</u> | | | |
| Department of Education: | | | |
| <i>Direct:</i> | | | |
| National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program | 84.015 | | 805,627 |
| Graduate Assistance in Areas of National Need | 84.200 | | 212,818 |
| | | | <u>1,018,445</u> |
| <i>Pass-through:</i> | | | |
| Pennsylvania Commission on Crime and Delinquency | 84.186 | SDFSC | (105) |
| National Writing Project Corporation | 84.367 | 92-PA09-SEED2012 | 16,426 |
| National Writing Project Corporation | 84.928 | U928A050001 | 11,861 |
| | | | <u>28,182</u> |
| Department of Energy: | | | |
| <i>Direct:</i> | | | |
| Office of Science Financial Assistance Program | 81.049 | | 15,673 |
| | | | <u>15,673</u> |
| <i>Pass-through:</i> | | | |
| Leonardo Technologies, Inc. | 81.000 | DE-FE0004002 | 30,000 |
| UT-Battelle, LLC | 81.049 | DE-AC05-00OR22725 | 29,944 |
| | | | <u>59,944</u> |
| N.A.S.A.: | | | |
| <i>Pass-through:</i> | | | |
| Pennsylvania State University | 43.000 | NNX10AK74H | 24,198 |
| | | | <u>24,198</u> |
| Department of the Interior: | | | |
| <i>Direct:</i> | | | |
| Science and Technology Projects Related to Coal Mining and Reclamation | 15.255 | | 29,433 |
| | | | <u>29,433</u> |
| <i>Pass-through:</i> | | | |
| Commonwealth of Pennsylvania | 15.255 | ME 4000013645 | 39,334 |
| | | | <u>39,334</u> |
| Agency for International Development: | | | |
| <i>Direct:</i> | | | |
| Other Agency for International Development | 98.000 | | 31,183 |
| | | | <u>31,183</u> |
| <i>Pass-through:</i> | | | |
| Creative Associates International | 98.000 | AID-611-C-12-00003 | 149,225 |
| Democracy International, Inc. | 98.000 | 306-A-00-9-00522-00 | (4,131) |
| Magee-Women's Research Institute & Foundation | 98.000 | GPO-A-00-08-000005 | 10,399 |
| Magee-Women's Research Institute & Foundation | 98.000 | GPO-A-00-08-000005-0 | 40,528 |
| | | | <u>196,021</u> |

UNIVERSITY OF PITTSBURGH OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2013

| <u>Federal Grantor/Pass-Through Grantor/Program Title</u> | <u>CFDA Number</u> | <u>Agency or Pass-Through #</u> | <u>Federal Expenditures</u> |
|---|------------------------|-------------------------------------|---------------------------------|
| Institute of Museum and Library Services: | | | |
| <i>Direct:</i> | | | |
| 21st Century Museum Professionals | 45.307 | | 172,171 |
| | | | <u>172,171</u> |
| Environmental Protection Agency: | | | |
| <i>Direct:</i> | | | |
| Science To Achieve Results (STAR) Fellowship Program | 66.514 | | 15,108 |
| | | | <u>15,108</u> |
| Department of Commerce: | | | |
| <i>Direct:</i> | | | |
| Research and Evaluation Program | 11.312 | | 113,226 |
| Coastal Zone Management Estuarine Research Reserves | 11.420 | | 218 |
| | | | <u>113,444</u> |
| Department of Agriculture: | | | |
| <i>Direct:</i> | | | |
| Agricultural Research Basic and Applied Research | 10.001 | | 3,902 |
| Agriculture and Food Research Initiative (AFRI) | 10.310 | | 29,070 |
| | | | <u>32,972</u> |
| <i>Pass-through:</i> | | | |
| Iowa State University | 10.219 | 2008-33120-19543 | 9,261 |
| Texas Woman's University | 10.310 | 2011-67005-30018 | 3,848 |
| Commonwealth of Pennsylvania | 10.558 | CACFP | 21,611 |
| | | | <u>34,720</u> |
| United States Institute of Peace: | | | |
| <i>Pass-through:</i> | | | |
| Institute of International Education | 91.004 | PeacebuildingSupport | 1,750 |
| | | | <u>1,750</u> |
| Department of Justice: | | | |
| <i>Pass-through:</i> | | | |
| Pennsylvania Commission on Crime and Delinquency | 16.609 | PSN | 183 |
| Drexel University | 16.738 | 2011-DJ-BX-2218 | 49,075 |
| | | | <u>49,258</u> |
| U.S. Department of State: | | | |
| <i>Pass-through:</i> | | | |
| American Council of Learned Societies | 19.300 | S-LMAQM-07-GR-229 | 9,572 |
| | | | <u>9,572</u> |
| Department of Treasury: | | | |
| <i>Direct:</i> | | | |
| Low-Income Taxpayer Clinics | 21.008 | | 82,799 |
| | | | <u>82,799</u> |

UNIVERSITY OF PITTSBURGH OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2013

| <u>Federal Grantor/Pass-Through Grantor/Program Title</u> | <u>CFDA Number</u> | <u>Agency or Pass-Through #</u> | <u>Federal Expenditures</u> |
|--|------------------------|-------------------------------------|---------------------------------|
| Small Business Administration: | | | |
| <i>Direct:</i> | | | |
| 7(j) Technical Assistance | 59.007 | | 82,613 |
| | | | <u>82,613</u> |
| <i>Pass-through:</i> | | | |
| University of Pennsylvania | 59.000 | EARLY AWARD | 70,227 |
| University of Pennsylvania | 59.037 | SBAHQ-12-B-0056 | 262,206 |
| University of Pennsylvania | 59.060 | 1-603001-Z-0146 | 16,055 |
| | | | <u>348,488</u> |
| Nuclear Regulatory Commission: | | | |
| <i>Direct:</i> | | | |
| U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program | 77.008 | | 34,000 |
| | | | <u>34,000</u> |
| Corporation for National and Community Services: | | | |
| <i>Pass-through:</i> | | | |
| Jumpstart for Young Children Inc | 94.006 | 090200 | 150,975 |
| | | | <u>150,975</u> |
| Vietnam Fellowship Fund: | | | |
| <i>Direct:</i> | | | |
| U.S. Faculty Scholar Grants | 85.801 | | 27,000 |
| | | | <u>27,000</u> |
| Department of Veterans Affairs: | | | |
| <i>Direct:</i> | | | |
| Other Department of Veterans Affairs | 64.000 | | 316,698 |
| | | | <u>316,698</u> |
| <i>Pass-through:</i> | | | |
| United States Olympic Committee | 64.034 | 2012-PP-001 | 56,732 |
| | | | <u>56,732</u> |
| | | | <u>2,970,713</u> |
| Total Other Agencies | | | <u>2,970,713</u> |
| TOTAL OTHER PROGRAMS (excluding ARRA) | | | <u>\$ 34,193,929</u> |

VI-A. OTHER PROGRAMS (ARRA):

Department of Health and Human Services:

National Institutes of Health:

Direct:

 National Center for Research Resources, Recovery Act
 Construction Support

ARRA 93.702

\$ 1,279,216
1,279,216

UNIVERSITY OF PITTSBURGH OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2013

| <u>Federal Grantor/Pass-Through Grantor/Program Title</u> | <u>CFDA Number</u> | <u>Agency or Pass-Through #</u> | <u>Federal Expenditures</u> |
|---|------------------------|-------------------------------------|---------------------------------|
| <i>Pass-through:</i> | | | |
| Social & Scientific Systems, Inc. | ARRA 93.000 | HHSN272200900001/2/3 | 2,011 |
| University of California Davis | ARRA 93.000 | HHSN2612000622009C | 23,843 |
| University of Utah | ARRA 93.000 | HHSN268200900046C | (118,004) |
| National Childhood Cancer Foundation | ARRA 93.701 | 3U01 CA97452-07S2 | 3 |
| University of California San Diego | ARRA 93.701 | 1RC2 AG036535-01 | (795) |
| | | | <u>(92,942)</u> |
| Centers for Disease Control and Prevention: | | | |
| <i>Pass-through:</i> | | | |
| Commonwealth of Pennsylvania | ARRA 93.723 | 3U58 DP001987-01S2 | 19,231 |
| | | | <u>19,231</u> |
| Total Department of Health and Human Services | | | <u><u>1,205,505</u></u> |
| <u>Other Agencies:</u> | | | |
| Department of Commerce: | | | |
| <i>Direct:</i> | | | |
| National Institute of Standards and Technology Construction Grant Program | ARRA 11.618 | | 7,722,239 |
| | | | <u>7,722,239</u> |
| Total Other Agencies | | | <u><u>7,722,239</u></u> |
| TOTAL OTHER PROGRAMS (ARRA) | | | <u><u>\$ 8,927,744</u></u> |
| TOTAL OTHER PROGRAMS | | | <u><u>\$ 43,121,673</u></u> |
| GRAND TOTAL – FEDERAL AWARDS AND GRANTS | | | <u><u>\$ 690,370,349</u></u> |

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

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2013

(1) Basis of Presentation

The purpose of the schedule of expenditures of federal awards (the Schedule) is to present detail of the activities of the University of Pittsburgh – Of the Commonwealth System of Higher Education (the University), which have been funded through the federal government for the year ended June 30, 2013.

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.

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.

(2) Federal Loan Programs

The University administers the following federal loan programs with an outstanding loan balance as of June 30, 2013:

| Federal grant and program title | CFDA number | Outstanding loan balance |
|---|------------------------|-------------------------------------|
| Department of Education – Federal Perkins Loan Program | 84.038 | \$ 29,912,452 |
| Department of Health and Human Services – Public Service: Health Professions Student Loan Program: | | |
| Medicine | 93.342 | 306,240 |
| Dentistry | 93.342 | 4,181,553 |
| Pharmacy | 93.342 | 1,094,530 |
| Nursing Student Loan Program – Baccalaureate | 93.364 | 2,145,151 |
| Nursing Faculty Loan Program: | | |
| Nursing Faculty Loan ARRA | 93.408 | 137,310 |
| Nursing Faculty Loan | 93.264 | 294,745 |
| Disadvantaged Student Loan Program: | | |
| Medicine | 93.342 | 185,265 |
| Dentistry | 93.342 | 22,662 |

(3) Department of Education Loan Programs

The University processed \$255,131,759 of new loans under the Department of Education – Federal Direct Student Loans Program (CFDA #84.268) for the year ended June 30, 2013. The University has elected to not include the program on the Schedule.

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

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2013

(4) Student Financial Assistance Program

For the year ended June 30, 2013, administrative costs on the Student Financial Assistance Program were claimed under the Federal Supplemental Education Opportunity Grant Program and the Federal Work Study Program in the amounts of \$50,589 and \$222,007, respectively.

(5) Reimbursement of Facilities and Administrative Costs

Research grants and contracts normally provide for the recovery of direct and Facilities and Administrative costs (F&A costs). Recovery of the related F&A costs is generally recorded at predetermined rates negotiated with the federal government. Entitlement to these resources for the recovery of the applicable direct and related F&A costs is generally conditioned upon compliance with the terms and conditions of the grant agreements and applicable federal regulations, including the expenditure of the resources for eligible purposes. Substantially all grants and the University's F&A cost rate are subject to financial and compliance reviews and audits by the grantors. In management's opinion, the likelihood of an adverse material outcome upon the University's financial position from those reviews and audits is remote. On April 13, 2012, the Department of Health and Human Services approved F&A cost recovery rates effective from July 1, 2011 through June 30, 2015.

(6) Payments to Subrecipients

Certain funds are passed through to subgrantee organizations by the University. Expenditures incurred by the subgrantees and reimbursed by the University are included in the Schedule. Of the federal expenditures presented in the Schedule, the University provided federal awards to subrecipients for the year ended June 30, 2013 as follows:

| Federal grant agency | Expenditures provided to subrecipients |
|--|---|
| Department of Health and Human Services | \$ 56,749,932 |
| Department of Defense | 5,324,099 |
| National Science Foundation | 1,336,104 |
| Department of Education | 392,677 |
| Department of Energy | 286,805 |
| Environmental Protection Agency | 147,593 |
| N.A.S.A. | 91,773 |
| Department of Veterans Affairs | 88,756 |
| Department of Interior | 32,732 |
| Institute of Museum and Library Services | 5,000 |
| Department of Justice | (10,884) |
| | <u>\$ 64,444,587</u> |

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

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2013

(7) Vendor Relationships

The Special Education Program (CFDA #84.027) constitutes a vendor relationship with the University per OMB Circular A-133 Subpart B.210. This project is being excluded from the Schedule, although it represents federal funds of \$4,069,840 for the year ended June 30, 2013.

(8) Summary Schedule of Expenditures of Federal Awards

The summary schedule of expenditures of federal awards for the year ended June 30, 2013 is as follows:

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

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2013

| Federal Grantor/Pass-Through Grantor/Program Title | Federal Expenditures |
|--|---------------------------------|
| I. RESEARCH & DEVELOPMENT CLUSTER (excluding ARRA): | |
| <u>Department of Health and Human Services:</u> | |
| National Institutes of Health: | |
| Direct | \$ 429,064,042 |
| Pass through | 49,815,150 |
| Health Resources and Services Administration: | |
| Direct | 10,040,416 |
| Pass through | 41,469 |
| Centers for Disease Control and Prevention: | |
| Direct | 7,769,333 |
| Pass through | 304,781 |
| Agency for Healthcare Research and Quality: | |
| Direct | 2,827,110 |
| Pass through | 52,739 |
| Substance Abuse and Mental Health Services Administration: | |
| Direct | 268,449 |
| Pass through | 14,680 |
| Food and Drug Administration: | |
| Direct | 48,189 |
| Pass through | 170,241 |
| DHHS Other: | |
| Direct | 127,003 |
| Pass through | 393,272 |
| Total Department of Health and Human Services | <u>\$ 500,936,874</u> |
| <u>Department of Defense:</u> | |
| Department of the Army: | |
| Direct | \$ 17,022,382 |
| Pass through | 11,209,440 |
| Department of the Air Force: | |
| Direct | 3,948,354 |
| Pass through | 1,207,492 |
| Department of the Navy: | |
| Direct | 7,446,637 |
| Pass through | 1,553,545 |
| Advanced Research Projects Agency: | |
| Direct | 64,184 |
| Pass through | 580,168 |
| Defense Threat Reduction Agency: | |
| Direct | 1,173,477 |
| Pass through | 52,208 |

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

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2013

| Federal Grantor/Pass-Through Grantor/Program Title | Federal Expenditures |
|---|---------------------------------|
| National Security Agency: | |
| Direct | 891 |
| DoD Other: | |
| Pass through | 233,517 |
| Total Department of Defense | \$ 44,492,295 |
| <u>Other Agencies:</u> | |
| National Science Foundation: | |
| Direct | \$ 22,557,071 |
| Pass through | 4,797,887 |
| Department of Education: | |
| Direct | 7,261,561 |
| Pass through | 869,139 |
| Department of Energy: | |
| Direct | 4,280,629 |
| Pass through | 4,441,090 |
| Department of the Interior: | |
| Direct | 2,024,522 |
| Pass through | 238,698 |
| Department of Justice: | |
| Direct | 810,491 |
| Pass through | 72,196 |
| N.A.S.A.: | |
| Direct | 457,696 |
| Pass through | 302,644 |
| National Endowment for the Humanities: | |
| Direct | 178,888 |
| Institute of Museum and Library Services: | |
| Direct | 21,201 |
| Department of Agriculture: | |
| Direct | 99,647 |
| Pass through | 64,176 |
| Department of Commerce: | |
| Direct | 161,193 |
| Department of Transportation: | |
| Direct | 64,885 |
| Pass through | 386,402 |
| Environmental Protection Agency: | |
| Direct | 381,584 |
| Pass through | 6,699 |

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

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2013

| Federal Grantor/Pass-Through Grantor/Program Title | Federal Expenditures |
|--|---------------------------------|
| Nuclear Regulatory Commission: Direct | 592,123 |
| Department of Housing and Urban Development: Pass through | 81,005 |
| Department of Homeland Security: Direct | 266,127 |
| Pass through | 59,922 |
| Agency for International Development: Pass through | 212,010 |
| Department of Veterans Affairs: Direct | 5,183,926 |
| General Services Administration: Pass through | 31,613 |
| Total Other Agencies | \$ 55,905,025 |
| TOTAL RESEARCH & DEVELOPMENT CLUSTER (excluding ARRA) | \$ 601,334,194 |

I-A. RESEARCH & DEVELOPMENT CLUSTER (ARRA):

Department of Health and Human Services:

| | |
|---|---------------------|
| National Institutes of Health: Direct | \$ 7,039,195 |
| Pass through | 1,279,965 |
| Centers for Disease Control and Prevention: Direct | 283,078 |
| Agency for Healthcare Research and Quality: Direct | 818,873 |
| Pass through | 265,770 |
| DHHS Other: Pass through | 49,914 |
| Total Department of Health and Human Services | \$ 9,736,795 |

Other Agencies:

| | |
|--|----------------------|
| National Science Foundation: Direct | \$ 1,311,203 |
| Pass through | 224,959 |
| Department of Energy: Direct | 178,680 |
| Pass through | 510,223 |
| Total Other Agencies | \$ 2,225,065 |
| TOTAL RESEARCH & DEVELOPMENT CLUSTER (ARRA) | \$ 11,961,860 |

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

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2013

| <u>Federal Grantor/Pass-Through Grantor/Program Title</u> | <u>Federal Expenditures</u> |
|---|---------------------------------|
| TOTAL RESEARCH & DEVELOPMENT CLUSTER (ARRA) | <u>\$ 613,296,054</u> |
| II. STUDENT FINANCIAL ASSISTANCE CLUSTER: | |
| Department of Education: Direct | \$ 28,374,578 |
| Health Resources and Services Administration: Direct | <u>1,208,475</u> |
| TOTAL STUDENT FINANCIAL ASSISTANCE CLUSTER | <u>\$ 29,583,053</u> |
| III. TRIO CLUSTER: | |
| Department of Education: Direct | \$ 555,784 |
| TOTAL TRIO CLUSTER | <u>\$ 555,784</u> |
| IV. HEAD START CLUSTER (excluding ARRA): | |
| Administration for Children and Families: Direct | \$ 3,810,484 |
| TOTAL HEAD START CLUSTER (excluding ARRA) | <u>\$ 3,810,484</u> |
| V. CHILDREN NUTRITION CLUSTER: | |
| Department of Agriculture: Pass through | \$ 3,301 |
| TOTAL CHILDREN NUTRITION CLUSTER | <u>\$ 3,301</u> |
| VI. OTHER PROGRAMS (excluding ARRA): | |
| <u>Department of Health and Human Services:</u> | |
| National Institutes of Health: Direct | \$ 2,145,280 |
| Pass through | 2,889,779 |
| Health Resources and Services Administration: Direct | 2,040,628 |
| Pass through | 796,674 |
| Centers for Disease Control and Prevention: Direct | 24,755 |
| Pass through | 1,603,525 |

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

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2013

| Federal Grantor/Pass-Through Grantor/Program Title | Federal Expenditures |
|--|---------------------------------|
| Substance Abuse and Mental Health Services Administration: | |
| Direct | 123,587 |
| Pass through | 1,824,000 |
| Centers for Medicare and Medicaid Services: | |
| Pass through | 124,219 |
| Administration for Children and Families: | |
| Pass through | 18,350,610 |
| DHHS Other: | |
| Pass through | 15,583 |
| Total Department of Health and Human Services | \$ 29,938,640 |
| <u>Department of Defense:</u> | |
| Department of the Army: | |
| Direct | \$ 41,416 |
| Pass through | 289,753 |
| Department of the Air Force: | |
| Pass through | 199,183 |
| Department of the Navy: | |
| Pass through | 754,224 |
| Total Department of Defense | \$ 1,284,576 |
| <u>Other Agencies:</u> | |
| Department of Education: | |
| Direct | 1,018,445 |
| Pass through | 28,182 |
| Department of Energy: | |
| Direct | 15,673 |
| Pass through | 59,944 |
| N.A.S.A.: | |
| Pass through | 24,198 |
| Department of the Interior: | |
| Direct | 29,433 |
| Pass through | 39,334 |
| Agency for International Development: | |
| Direct | 31,183 |
| Pass through | 196,021 |
| Institute of Museum and Library Services: | |
| Direct | 172,171 |
| Environmental Protection Agency: | |
| Direct | 15,108 |

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

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2013

| Federal Grantor/Pass-Through Grantor/Program Title | Federal Expenditures |
|--|---------------------------------|
| Department of Commerce: Direct | 113,444 |
| Department of Agriculture: Direct | 32,972 |
| Pass through | 34,720 |
| United States Institute of Peace: Pass through | 1,750 |
| Department of Justice: Pass through | 49,258 |
| U.S. Department of State: Pass through | 9,572 |
| Department of Treasury: Direct | 82,799 |
| Small Business Administration: Direct | 82,613 |
| Pass through | 348,488 |
| Nuclear Regulatory Commission: Direct | 34,000 |
| Corporation for National and Community Services: Pass through | 150,975 |
| Vietnam Fellowship Fund: Direct | 27,000 |
| Department of Veterans Affairs: Direct | 316,698 |
| Pass through | 56,732 |
| Total Other Agencies | \$ 2,970,713 |
| TOTAL OTHER PROGRAMS (excluding ARRA) | \$ 34,193,929 |

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

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2013

| <u>Federal Grantor/Pass-Through Grantor/Program Title</u> | <u>Federal Expenditures</u> |
|---|---------------------------------|
| VI-A. OTHER PROGRAMS (ARRA): | |
| <u>Department of Health and Human Services:</u> | |
| National Institutes of Health: | |
| Direct | \$ 1,279,216 |
| Pass through | (92,942) |
| Centers for Disease Control and Prevention: | |
| Pass through | 19,231 |
| Total Department of Health and Human Services | <u>\$ 1,205,505</u> |
| <u>Other Agencies:</u> | |
| Department of Commerce: | |
| Direct | 7,722,239 |
| Total Other Agencies | <u>\$ 7,722,239</u> |
| OTHER PROGRAMS (ARRA) | <u>\$ 8,927,744</u> |
| TOTAL OTHER PROGRAMS | <u>\$ 43,121,673</u> |
| GRAND TOTAL – FEDERAL AWARDS AND GRANTS | <u>\$ 690,370,349</u> |



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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
University of Pittsburgh – Of the Commonwealth
System of Higher Education:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the consolidated financial statements of the University of Pittsburgh – Of the Commonwealth System of Higher Education (the University), which comprise the consolidated balance sheet as of June 30, 2013, and 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 September 17, 2013.

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) to determine the 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 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 may exist that have not been identified.

Compliance and Other Matters

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

**Purpose of this Report**

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

KPMG LLP

Pittsburgh, Pennsylvania
September 17, 2013



KPMG LLP
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Suite 3400
500 Grant Street
Pittsburgh, PA 15219-2598

Independent Auditors' Report on Compliance for Each Major Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*

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

Report on Compliance for Each Major Federal Program

We have audited the University of Pittsburgh – Of the Commonwealth System of Higher Education's (the University) compliance with the types of compliance requirements described in the *OMB Circular A-133 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, 2013. The University's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the University's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the University of Pittsburgh – Of the Commonwealth System of Higher Education complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item 2013-001 and 2013-002. Our opinion on each major federal program is not modified with respect to these matters.



The University's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The University's responses were not subjected to the auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on the responses.

Report on Internal Control over Compliance

Management of the University is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the University's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies, 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, we identified certain deficiencies in internal control over compliance as described in the accompanying schedule of findings and questioned costs as 2013-001 and 2013-002 that we consider to be significant deficiencies.

The University's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The University's responses were not subject to the auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on the responses.

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the consolidated financial statements of the University as of and for the year ended June 30, 2013, and have issued our report thereon dated September 17, 2013, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and



is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

KPMG LLP

Pittsburgh, Pennsylvania
March 17, 2014

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

Schedule of Findings and Questioned Costs

Year ended June 30, 2013

Section I – Summary of Auditors’ Results

Financial Statements

Type of auditors’ report issued: Unmodified

Internal control over financial reporting:

- Material weaknesses identified? No
- Significant deficiencies identified? None reported

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over compliance of major programs:

- Material weaknesses identified? No
- Significant deficiencies in internal control over compliance identified? Yes

Type of auditors’ report issued on compliance
for major programs Unmodified

Any audit findings disclosed that are required to be
reported in accordance with Section 510(a)
of Circular A-133? Yes

Identification of major programs:

| <u>Name</u> | <u>CFDA number</u> |
|--|---|
| Research and Development Cluster | Various |
| Student Financial Assistance Cluster | 84.007; 84.033; 84.038; 84.063; 84.268; 84.379; 93.264; 93.342; 93.364; and ARRA 93.408 |
| Foster Care (IV-E) | 93.658 |
| National Center for Research Resources, Recovery Act Construction Support | ARRA 93.702 |
| National Institute of Standards and Technology Construction Grant Program | ARRA 11.618 |
| Dollar threshold used to distinguish between Type A and Type B programs | \$3,000,000 |
| Auditee qualified as low-risk auditee? | Yes |

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Section II – Financial Statement Findings

No matters were reported.

Section III – Federal Award Findings

Finding 2013-001 – Allowability of Costs

Research and Development Cluster:

Department of Health and Human Services:

Research on Computational Models of Infectious Disease Threats/grant number and year:

5U54 GM088491 04; year 4/grant expiration date: June 30, 2014/CFDA #93.859

Compliance Requirement: Allowable costs and cost principles

Criteria

In accordance with OMB Circular A-21 (A-21), *Cost Principles for Educational Institutions*, Section C, costs must meet the following general criteria to be allowable under federal awards: be reasonable and necessary; conform with the allocability provisions (A-21, Section C.4) or Cost Accounting Standards (CAS) Board for educational institutions, as applicable (see 48 CFR part 9905); be given consistent accounting treatment within and between accounting periods; conform with the allowability of costs provisions, or limitations in the program agreement, program regulations, or program statute; be net of all applicable credits, e.g., volume or cash discounts, insurance recoveries, refunds, rebates, trade-ins, adjustments for checks not cashed, and scrap sales; be supported by appropriate documentation, such as approved purchase orders, receiving reports, vendor invoices, canceled checks, and time and attendance records, and correctly charged as to account, amount, and period; and be applied uniformly to Federal and non-Federal activities.

Condition and Context

In a sample of 193 direct cost expenditures aggregating \$15,961,825, which included payroll, fringe benefits, supplies and materials, subrecipient expenditures, and other direct costs, we identified one direct cost (\$38,181), which was an allowable cost; however, the cost should not have been subject to indirect cost recovery, resulting in an over-recovery of \$19,663.

Cause and Effect

Controls in place for University program personnel to monitor allowable costs claimed on federal programs require manual effort and judgment. As a result, there is a risk that unallowable costs claimed on federal programs may not be identified. The direct cost was inadvertently coded to a general ledger account, which is subject to indirect cost recovery.

Questioned Costs

Known questioned costs are \$19,663.

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Recommendation

We recommend that the University reinforce its policies and procedures over the management review of program costs and charges to appropriate grant general ledger accounts.

Views of Responsible Officials/Corrective Action Plan

The costs described in this finding were not allocable to the grant expense category to which they were initially charged. Federal regulations require the University to properly identify and record costs on federal awards. The process of identifying and recording grant-related costs cannot be automated and, therefore, must be performed as a manual process. After-the-fact review and verification of sponsored project ledgers is integral to the University's system of internal control to help ensure the integrity of costs identified and recorded in our general ledger, including grant-related accounts. The amounts identified by the auditors were subsequently corrected upon identification and are correct as of the date of issuance of this report. The affected institutions were notified of the error and corrective action was taken.

University management has reinforced existing policies and procedures related to this finding in writing with grant administrators. A letter to the research community was sent by the Provost; Senior Vice Chancellor for the Health Sciences and Dean of the School of Medicine; and the Chief Financial Officer emphasizing adherence to the timely review of transactions impacting the allocability of costs to research awards and the importance of executing required cost transfers in a timely manner. This notification was sent to all faculty and administrators involved in research. Moreover, the University has devoted additional resources to the research compliance function in recognition of the rapid growth in the University's research base and the complex nature of the regulatory environment surrounding sponsored programs. These resources are housed in various departments throughout the University—including the Controller's Office—and they are involved with compliance reviews, outreach, and training in a variety of research compliance areas.

Finding 2013-002 – Verification

Student Financial Aid:

Department of Education
Federal Pell Grant Program / CFDA #84.063

Compliance Requirement: Special Tests (Verification)

Criteria

An institution may participate under an ED-approved Quality Assurance Program (QAP) that exempts it from verifying those applicants selected by the central processor, provided that the applicants do not meet the institution's own verification selection criteria. An institution not participating under an ED-approved QAP is required to establish written policies and procedures that incorporate the provisions of 34 CFR Sections 668.51 through 668.61 for verifying applicant information. Such an institution shall require each applicant whose application is selected by the central processor, based on edits specified by ED, to verify the information specified in 34 CFR Section 668.56. However, certain applicants are excluded from the verification process as listed in 34 CFR Section 668.54(b). The institution is not required to verify the applications of more than 30 percent of its total number of applicants. The institution shall also require applicants to verify any information

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used to calculate an applicant's expected family contribution (EFC) that the institution has reason to believe is inaccurate. Generally, the information that must be updated is the number of family members, number of family members attending postsecondary educational institutions, and the applicant's dependency status (34 CFR Section 668.55). Information that must be verified or updated is adjusted gross income, U.S. income tax paid, aggregate number of family members in the household, number of family members in the household who are enrolled as at least half-time students in postsecondary educational institutions if that number is greater than one, and untaxed income and benefits.

Condition and Context

For one student in a sample of 40, the supporting documentation for the adjusted gross income did not agree to the amount reported on the Institutional Student Information Record (ISIR) by \$1,000, which impacted the Pell grant awarded to the student. As a result, the student's Pell would have been reduced by \$300.

Cause and Effect

A human entry error was made when correcting the taxable income. Due to the manual nature of the process, the error was not identified. The possibility of other keying errors could have occurred where students may be awarded amounts that they are not eligible for during the awarding process.

Questioned Costs

Known questioned costs are \$300.

Recommendation

We recommend that the University reinforce its policies and controls over verification of students' information.

Views of Responsible Officials/Corrective Action Plan

The one exception was the result of human error in updating the Adjusted Gross Income (AGI) data on the student's Institutional Student Information Record (ISIR). In this instance, a number of updates to the student's ISIR were necessary, including gross income and number of family members. During the data entry process, the AGI was incorrectly updated on the ISIR. Once the error was discovered, the AGI amount was corrected. The Office of Admissions and Financial Aid (OAFA) has about fifteen staff members who complete verifications during the spring and early summer months. To ensure accuracy when reviewing verification data, in-depth training with these staff members regarding best business practices and new federally mandated verification items occurs at the beginning of each awarding season. In addition, during the 2012-2013 financial aid award year, OAFA personnel selected approximately 200 students who were already verified for the 2012-13 school year and reverified their records. OAFA verification training will emphasize the importance of verifying and re verifying the correcting data on the student's ISIR before submitting the information to federal Central Processing System (CPS). In addition, OAFA will continue to select an ample sampling of students during the school year who were verified and reverify their records to find any errors that may have occurred and identify any processes that may require additional staff training.