

**University of Kansas Medical Center Research  
Institute, Inc.**

Independent Auditor's Report and Consolidated Financial Statements

June 30, 2020 and 2019



# University of Kansas Medical Center Research Institute, Inc.

## June 30, 2020 and 2019

### Contents

<b>Independent Auditor's Report.....</b>	<b>1</b>
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#### **Consolidated Financial Statements**

Statements of Financial Position .....	3
Statements of Activities.....	4
Statements of Functional Expenses .....	6
Statements of Cash Flows .....	8
Notes to Financial Statements .....	9

#### **Supplementary Information**

Consolidating Statement of Financial Position as of June 30, 2020.....	26
Consolidating Statement of Activities for the Year Ended June 30, 2020 .....	27
Schedule of Expenditures of Federal Awards .....	28
Notes to Schedule of Expenditures of Federal Awards .....	41

<b>Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> – Independent Auditor's Report .....</b>	<b>42</b>
---	-----------

<b>Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance – Independent Auditor's Report.....</b>	<b>44</b>
---	-----------

<b>Schedule of Findings and Questioned Costs.....</b>	<b>46</b>
---	-----------

<b>Summary Schedule of Prior Audit Findings .....</b>	<b>50</b>
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## Independent Auditor's Report

Board of Directors  
University of Kansas  
Medical Center Research Institute, Inc.  
Kansas City, Kansas

### Report on the Financial Statements

We have audited the accompanying consolidated financial statements of the University of Kansas Medical Center Research Institute, Inc., which comprise the consolidated statements of financial position as of June 30, 2020 and 2019, and the related consolidated statements of activities, functional expenses 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 accounting principles generally accepted in the United States of America; 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.

### *Auditor's Responsibility*

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's 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 financial position of the University of Kansas Medical Center Research Institute, Inc. as of June 30, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Supplementary Information***

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying supplementary information, including the consolidating financial statements and the schedule of expenditures of federal awards as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, as listed in the table of contents, is presented for purposes of additional analysis 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 audits 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 information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2020 on our consideration of the University of Kansas Medical Center Research Institute, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the University of Kansas Medical Center Research Institute, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the University of Kansas Medical Center Research Institute, Inc.'s internal control over financial reporting and compliance.

*BKD, LLP*

Kansas City, Missouri  
September 30, 2020

# University of Kansas Medical Center Research Institute, Inc.

## Consolidated Statements of Financial Position

June 30, 2020 and 2019

### Assets

	2020	2019
Cash and cash equivalents	\$ 9,855,304	\$ 3,245,494
Accounts receivable, net	7,067,261	4,829,058
Grants receivable	17,596,616	17,408,899
Contributions receivable	3,479,432	3,679,731
Investments	70,525,604	73,306,936
Precede Fund, L.C. investments	521,677	379,077
Kansas Life Sciences Development Company, Inc. (KLSD) investment	1,315,709	703,991
Interest receivable	199,531	243,876
Prepaid expenses	239,613	195,210
Property and equipment, net	266,305	266,305
Total assets	<u>\$ 111,067,052</u>	<u>\$ 104,258,577</u>

### Liabilities and Net Assets

#### Liabilities

Accounts payable	\$ 4,389,714	\$ 7,671,969
Accrued expenses	3,708,124	2,976,531
Deferred revenue	3,228,600	1,146,127
Bonds payable	-	13,297,843
Total liabilities	<u>11,326,438</u>	<u>25,092,470</u>

#### Net Assets

Without donor restrictions	92,726,921	73,169,506
With donor restrictions	<u>7,013,693</u>	<u>5,996,601</u>
Total net assets	<u>99,740,614</u>	<u>79,166,107</u>
Total liabilities and net assets	<u>\$ 111,067,052</u>	<u>\$ 104,258,577</u>

**University of Kansas Medical Center Research Institute, Inc.**  
**Consolidated Statement of Activities**  
**Year Ended June 30, 2020**

	Without Donor Restrictions	With Donor Restrictions	Total
<b>Revenues, Gains and Other Support</b>			
Direct research income - grants	\$ 67,701,549	\$ 133,311	\$ 67,834,860
Direct research income - contracts	5,711,245	-	5,711,245
Total direct research income	73,412,794	133,311	73,546,105
Clinical trials	21,829,285	-	21,829,285
Clinical trial IRB and administrative fees	2,216,849	-	2,216,849
Facilities and administrative revenue - direct research income - grants	22,510,843	-	22,510,843
Facilities and administrative revenue - direct research income - contracts	669,815	-	669,815
Facilities and administrative revenue - clinical trials	6,104,215	-	6,104,215
Total facilities and administrative revenue	29,284,873	-	29,284,873
Contributions	6,724,022	3,782,315	10,506,337
Research Properties, Inc. rental income	271,682	-	271,682
Support for KU Center for Technology Commercialization, Inc.	1,187,375	-	1,187,375
Royalties and technology income	1,706,729	-	1,706,729
Net investment return	4,026,731	-	4,026,731
Other income	110,914	-	110,914
Net assets released from restrictions	2,898,534	(2,898,534)	-
Total revenues, gains and other support	143,669,788	1,017,092	144,686,880
<b>Expenses</b>			
Direct research	113,122,064	-	113,122,064
Facilities	312,831	-	312,831
University support	13,493,316	-	13,493,316
Research Properties, Inc.	395,841	-	395,841
KU Center for Technology Commercialization, Inc. Royalties and technology	2,380,531	-	2,380,531
Kansas Life Sciences Development Company, Inc.	2,974	-	2,974
Management and general	6,926,447	-	6,926,447
Total expenses	136,634,004	-	136,634,004
<b>Change in Net Assets before Contribution for and Gain on Repayment of Debt</b>	7,035,784	1,017,092	8,052,876
<b>Contribution for and Gain on Repayment of Debt</b>	12,521,631	-	12,521,631
<b>Change in Net Assets</b>	19,557,415	1,017,092	20,574,507
<b>Net Assets, Beginning of Year</b>	73,169,506	5,996,601	79,166,107
<b>Net Assets, End of Year</b>	\$ 92,726,921	\$ 7,013,693	\$ 99,740,614

**University of Kansas Medical Center Research Institute, Inc.**  
**Consolidated Statement of Activities**  
**Year Ended June 30, 2019**

	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>Total</b>
<b>Revenues, Gains and Other Support</b>			
Direct research income - grants	\$ 59,855,800	\$ 156,930	\$ 60,012,730
Direct research income - contracts	2,685,358	-	2,685,358
Total direct research income	62,541,158	156,930	62,698,088
Clinical trials	16,512,254	-	16,512,254
Clinical trial IRB and administrative fees	3,529,161	-	3,529,161
Facilities and administrative revenue - direct research income - grants	21,124,214	-	21,124,214
Facilities and administrative revenue - direct research income - contracts	393,666	-	393,666
Facilities and administrative revenue - clinical trials	4,768,668	-	4,768,668
Total facilities and administrative revenue	26,286,548	-	26,286,548
Contributions	4,532,024	8,020,554	12,552,578
Research Properties, Inc. rental income	174,018	-	174,018
Royalties and technology income	3,519,261	-	3,519,261
Net investment return	2,941,102	-	2,941,102
Other income	92,528	-	92,528
Net assets released from restrictions	6,403,215	(6,403,215)	-
Total revenues, gains and other support	126,531,269	1,774,269	128,305,538
<b>Expenses</b>			
Direct research	101,365,593	-	101,365,593
Facilities	520,619	-	520,619
University support	5,333,330	-	5,333,330
Research Properties, Inc.	328,146	-	328,146
KU Center for Technology Commercialization, Inc.			
Royalties and technology	3,589,638	-	3,589,638
Kansas Life Sciences Development Company, Inc.	174	-	174
Management and general	5,574,470	-	5,574,470
Total expenses	116,711,970	-	116,711,970
<b>Change in Net Assets</b>	9,819,299	1,774,269	11,593,568
<b>Net Assets, Beginning of Year</b>	63,350,207	4,222,332	67,572,539
<b>Net Assets, End of Year</b>	\$ 73,169,506	\$ 5,996,601	\$ 79,166,107

**University of Kansas Medical Center Research Institute, Inc.**  
**Consolidated Statement of Functional Expenses**  
**Year Ended June 30, 2020**

	Program Services							Support Services		
	Direct Research	Facilities	University Support	Research Properties, Inc.	Royalties and Technology KUCTC	KLSD	Total Program Services	Management and General	Total Expenses	
Personnel	\$ 49,441,652	\$ -	\$ -	\$ -	\$ 685,274	\$ -	\$ 50,126,926	\$ 4,264,576	\$ 54,391,502	
Fringe benefits	11,462,489	-	-	-	144,621	-	11,607,110	1,012,726	12,619,836	
Contract services	359,338	-	-	-	-	-	359,338	20,000	379,338	
Travel, food and meetings	1,752,378	-	-	-	5,668	-	1,758,046	59,212	1,817,258	
Professional fees	2,098,658	-	-	126,562	729,368	2,808	2,957,396	180,666	3,138,062	
Subaward payments	14,098,735	-	-	-	-	-	14,098,735	212,355	14,311,090	
Supplies	7,065,301	-	-	-	170	-	7,065,471	60,312	7,125,783	
Payments to students and subjects	1,880,977	-	-	-	-	-	1,880,977	-	1,880,977	
Fees, dues and charges	18,389,902	-	-	-	4,253	166	18,394,321	660,342	19,054,663	
Capital asset donation to KUMC	3,794,017	-	-	-	-	-	3,794,017	-	3,794,017	
Equipment and other non-capital items	613,612	-	-	-	-	-	613,612	2,768	616,380	
Services	2,165,005	-	-	269,279	152,997	-	2,587,281	56,821	2,644,102	
F&A transfer for University operations	-	-	13,493,316	-	-	-	13,493,316	-	13,493,316	
Royalty distributions	-	-	-	-	658,180	-	658,180	-	658,180	
Interest expense	-	312,831	-	-	-	-	312,831	-	312,831	
Bad debt expense	-	-	-	-	-	-	-	378,402	378,402	
Insurance	-	-	-	-	-	-	-	18,267	18,267	
Totals	\$ 113,122,064	\$ 312,831	\$ 13,493,316	\$ 395,841	\$ 2,380,531	\$ 2,974	\$ 129,707,557	\$ 6,926,447	\$ 136,634,004	



**University of Kansas Medical Center Research Institute, Inc.**  
**Consolidated Statement of Functional Expenses**  
**Year Ended June 30, 2019**

	Program Services						Support Services		
	Direct Research	Facilities	University Support	Research Properties, Inc.	Royalties and Technology KUCTC	KLSD	Total Program Services	Management and General	Total Expenses
Personnel	\$ 43,705,236	\$ -	\$ -	\$ -	\$ 665,986	\$ -	\$ 44,371,222	\$ 3,739,933	\$ 48,111,155
Fringe benefits	11,048,322	-	-	-	171,734	-	11,220,056	975,825	12,195,881
Contract services	401,370	-	-	-	-	-	401,370	20,137	421,507
Travel, food and meetings	2,141,006	-	-	-	12,918	-	2,153,924	64,211	2,218,135
Professional fees	2,756,314	-	-	126,001	787,223	-	3,669,538	240,196	3,909,734
Subaward payments	11,282,929	-	-	-	-	-	11,282,929	185,398	11,468,327
Supplies	6,880,330	-	-	54	472	-	6,880,856	47,739	6,928,595
Payments to students and subjects	2,372,936	-	-	-	-	-	2,372,936	-	2,372,936
Fees, dues and charges	16,038,050	-	-	65	17,993	174	16,056,282	166,933	16,223,215
Capital asset donation to KUMC	1,357,557	87,306	-	-	-	-	1,444,863	-	1,444,863
Equipment and other non-capital items	982,997	-	-	-	18,835	-	1,001,832	1,277	1,003,109
Services	1,834,150	-	-	202,026	178,280	-	2,214,456	64,137	2,278,593
F&A transfer for University operations	-	-	5,333,330	-	-	-	5,333,330	-	5,333,330
Royalty distributions	-	-	-	-	1,736,197	-	1,736,197	-	1,736,197
Interest expense	-	433,313	-	-	-	-	433,313	-	433,313
Bad debt expense	564,096	-	-	-	-	-	564,096	-	564,096
Insurance	300	-	-	-	-	-	300	68,684	68,984
Totals	<u>\$ 101,365,593</u>	<u>\$ 520,619</u>	<u>\$ 5,333,330</u>	<u>\$ 328,146</u>	<u>\$ 3,589,638</u>	<u>\$ 174</u>	<u>\$ 111,137,500</u>	<u>\$ 5,574,470</u>	<u>\$ 116,711,970</u>

See Notes to Consolidated Financial Statements

**University of Kansas Medical Center Research Institute, Inc.**  
**Consolidated Statements of Cash Flows**  
**Years Ended June 30, 2020 and 2019**

	<b>2020</b>	<b>2019</b>
<b>Operating Activities</b>		
Cash received from direct research, clinical trials, facility and administrative fees and contributions	\$ 137,240,301	\$ 117,640,744
Cash received from royalties, technology, rents and other	3,518,473	3,785,807
Investment income received	2,433,628	2,055,368
Cash paid to employees and suppliers	(138,791,645)	(115,950,398)
Interest paid	(515,409)	(558,658)
Net cash provided by operating activities	<u>3,885,348</u>	<u>6,972,863</u>
<b>Investing Activities</b>		
Purchase of investments	(25,742,233)	(20,572,710)
Proceeds from disposition of investments	<u>29,406,695</u>	<u>13,421,580</u>
Net cash provided by (used in) investing activities	<u>3,664,462</u>	<u>(7,151,130)</u>
<b>Financing Activities</b>		
Principal payments on bonds payable	<u>(940,000)</u>	<u>(910,000)</u>
Net cash used in financing activities	<u>(940,000)</u>	<u>(910,000)</u>
<b>Change in Cash and Cash Equivalents</b>	6,609,810	(1,088,267)
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>3,245,494</u>	<u>4,333,761</u>
<b>Cash and Cash Equivalents, End of Year</b>	<u><u>\$ 9,855,304</u></u>	<u><u>\$ 3,245,494</u></u>
<b>Reconciliation of Change in Net Assets to Net Cash Provided by Operating Activities</b>		
Change in net assets	\$ 20,574,507	\$ 11,593,568
Items not requiring (providing) operating activities cash flows		
Amortization of bond premium and issuance costs	(77,985)	(111,684)
Net realized and unrealized gains on investments	(883,130)	(767,192)
Change in value of Precede Fund, L.C. investments	(142,600)	69,747
Change in investment in KLSD	(611,718)	(147,883)
Contribution for and gain on repayment of debt	(12,521,631)	-
Changes in		
Accounts, grants and contributions receivables	(2,181,276)	(4,041,085)
Prepaid expenses	(44,403)	(51,361)
Accounts payable and accrued expenses	(2,308,889)	365,959
Deferred revenue	<u>2,082,473</u>	<u>62,794</u>
Net cash provided by operating activities	<u><u>\$ 3,885,348</u></u>	<u><u>\$ 6,972,863</u></u>

# **University of Kansas Medical Center Research Institute, Inc.**

## **Notes to Consolidated Financial Statements**

### **June 30, 2020 and 2019**

#### **Note 1: Nature of Operations and Summary of Significant Accounting Policies**

##### ***Nature of Operations***

The University of Kansas Medical Center Research Institute, Inc. (RI), a not-for-profit organization, manages grants and contracts and earns facilities and administration (F&A) reimbursement and contract administration fees in connection with projects conducted by principal investigators who serve as faculty at the University of Kansas Medical Center (KUMC). The mission of RI is to support the research enterprise and promote scientific discovery in support of KUMC's faculty, staff and students. RI was established by KUMC in 1992; it is governed by a Board of Directors whose membership includes the KU Chancellor, KUMC faculty, KUMC administrators and community members.

Funding for research activities of RI is derived from federal and state grants, privately funded grants provided by corporations and from other not-for-profit organizations and royalties and licensing fees.

RI has four subsidiary corporations: Research Properties, Inc. (RP), KU Center for Technology Commercialization, Inc. (KUCTC), Precede Fund, L.C. (PF) and Kansas Life Sciences Development Company, Inc. (KLSD). All entities are collectively referred to as the "Organization" in the accompanying consolidated financial statements.

RP is tax exempt under IRC Section 501(c)(2) as a title holding corporation.

KUCTC is tax exempt under IRC Section 501(c)(3). KUCTC was organized effective July 1, 2008 to facilitate and support the research and technology transfer operations of the University of Kansas and its affiliated tax exempt research institutions.

Precede Fund, L.C. is a limited liability company established to invest in start-up companies associated with medical research and technology. Precede Fund, L.C. is a majority owned subsidiary as RI holds a 67 percent interest in the capital (73 percent income interest) of the corporation. The minority interest of Precede Fund, L.C., included in net assets as of June 30, 2020 and 2019, was \$163,441 and \$125,810, respectively.

KLSD is a for-profit corporation established to invest in start-up companies associated with medical research and technology. KLSD is a wholly-owned subsidiary of RI.

Although RI is a not-for-profit organization, which is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code (IRC), the consolidated accounts of RI are reported in the consolidated financial statements of KUMC due to the commonality of management, control and mission shared by the two organizations. The consolidated financial statements of KUMC are in turn reported in the consolidated financial statements of the University of Kansas (University).

##### ***Principles of Consolidation***

The accompanying consolidated financial statements include the accounts of RI, its wholly owned subsidiaries, RP, KUCTC and KLSD and its majority-owned subsidiary, Precede Fund, L.C. All intercompany transactions and balances have been eliminated in consolidation.

# **University of Kansas Medical Center Research Institute, Inc.**

## **Notes to Consolidated Financial Statements**

### **June 30, 2020 and 2019**

#### ***Use of Estimates***

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenses, gains, losses and other changes in net assets during the reporting period. Actual results could differ from those estimates.

#### ***Cash Equivalents***

RI considers all liquid investments with original maturities of three months or less to be cash equivalents. At June 30, 2020 and 2019, cash equivalents consisted primarily of money market funds.

At times during the year, RI may hold deposits in excess of federal depository insurance limits, resulting in a concentration of credit risk. At June 30, 2020, RI's cash accounts exceeded federally insured limits by approximately \$12.3 million.

#### ***Accounts Receivable***

Accounts receivable are stated at the amount of consideration from customer, of which RI has an unconditional right to receive plus any accrued and unpaid interest. An allowance for uncollectible receivables is provided for based on management's evaluation of potential uncollectible amounts at year end. Collectability is considered potentially impaired for invoices exceeding six months past due. Factors management considers in establishing the allowance for uncollectible receivables include an aging of accounts receivable and the likelihood of collection of individual accounts based on historical experience and established action plans for collections. The allowance as of June 30, 2020 and 2019, was \$688,817 and \$472,078, respectively.

#### ***Investments and Net Investment Return***

Investments in equity securities having a readily determinable fair value and in all debt securities are carried at fair value. Other investments, including interests in start-up companies that do not have a readily determinable fair value, are recorded at cost, which is evaluated for impairment.

Investment return includes dividend, interest and other investment income; realized and unrealized gains and losses on investments carried at fair value; and realized gains and losses on other investments, less external and direct internal investment expenses.

Investment return that is initially restricted by donor stipulation and for which the restriction will be satisfied in the same year is recorded as with donor restrictions and then released from restriction. Other investment return is reflected in the consolidated statements of activities with or without donor restrictions based upon the existence and nature of any donor or legally imposed restrictions.

# University of Kansas Medical Center Research Institute, Inc.

## Notes to Consolidated Financial Statements

June 30, 2020 and 2019

### ***Precede Fund, L.C. and Kansas Life Sciences Development Company, Inc. Investments***

Several investments held by Precede Fund, L.C. and KLSD typically have no readily determinable fair value, and are measured at cost and evaluated and adjusted for impairment on an annual basis, plus or minus changes resulting from observable price changes for the identical or similar investments of the same manner. Certain investments may convert to having a readily determinable fair value, such as after an initial public offering. When that occurs, a value is established for the investment based on a quoted market price, and the investment is recorded at fair value. The aggregate of investments held by Precede Fund, L.C. and KLSD at June 30 totaled:

	2020	2019
Precede Fund, L.C.		
Cost basis investments	\$ 302,592	\$ 379,077
Fair value investments	219,085	-
	<u>521,677</u>	<u>379,077</u>
KLSD		
Cost basis investments	695,875	703,991
Fair value investments	619,834	-
	<u>1,315,709</u>	<u>703,991</u>
	<u>\$ 1,837,386</u>	<u>\$ 1,083,068</u>

The evaluation of impairment requires the use of estimates. It is reasonably possible that changes in events could occur that would change this estimate materially in the near term.

RI did not estimate the fair value of the cost basis investments as management does not consider it practicable to do so since quoted market prices are not available. RI did not identify any events or changes in circumstances that would have a significant adverse effect on the fair value of the investments.

### ***Property and Equipment***

Property and equipment are stated at cost less accumulated depreciation and consist of land held for development by RP, as well as leasehold improvements, furniture and fixtures associated with the administrative offices occupied by RI in the KUMC facility and the life sciences incubator managed by RP, and computers and software. Depreciation is charged to expense using the straight-line method over the estimated useful lives of each asset. Assets under leasehold improvements are depreciated over the shorter of the lease term or their respective estimated useful lives.

# University of Kansas Medical Center Research Institute, Inc.

## Notes to Consolidated Financial Statements

### June 30, 2020 and 2019

The estimated useful lives for each major depreciable classification of property and equipment are as follows:

Leasehold improvements	15 years
Furniture and equipment	7 years
Computers and software	3 years

#### ***Deferred Revenue***

Revenue from fees for clinical trials and direct research contracts is deferred and recognized over the periods to which the fees relate.

#### ***Net Assets***

Net assets, revenues, gains and losses are classified based on the existence or absence of donor or grantor restrictions.

Net assets without donor restrictions are available for use in general operations and not subject to donor or certain grantor restrictions.

Net assets with donor restrictions are subject to donor or certain grantor restrictions. Some restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other restrictions are perpetual in nature, where the donor or grantor stipulates that resources be maintained in perpetuity.

#### ***Clinical Trial and Direct Research Income – Contract Revenues***

Clinical trial and direct research income – contract revenues are recognized as RI satisfies performance obligations under its contracts. Revenue is reported at the estimated transaction price, which includes a facilities and administrative charge, or amount that reflects the consideration to which RI expects to be entitled in exchange for providing services. RI determines the transaction price based on standard charges for services provided, reduced by implicit and explicit price concessions, if any. RI determines its estimates of implicit and explicit price concessions based upon contractual agreements, its discount policies and historical experience. The estimated amounts also include variable consideration for payments that are contractually withheld until the end of the research or trial period and paid only once all required work is completed. For the purposes of revenue recognition, variable consideration is assessed on a contract-by-contract basis and the amount included in the transaction price is estimated based on the assessment of RI's anticipated performance and consideration of all information that is reasonably available. Variable consideration is recognized as revenue if and when it is deemed probable that a significant reversal in the amount of cumulative revenue recognized will not occur when the uncertainty associated with the variable consideration is resolved in the future.

# University of Kansas Medical Center Research Institute, Inc.

## Notes to Consolidated Financial Statements

### June 30, 2020 and 2019

#### ***Direct Research Grants, Contributions and Grants and Contributions Receivable***

Direct research grants and contributions are provided to RI either with or without restrictions placed on the gift by the donor or grantor. Revenues and net assets are separately reported to reflect the nature of those gifts – with or without donor restrictions.

The value recorded for each grant and contribution is recognized as follows:

<b>Nature of the Gift</b>	<b>Value Recognized</b>
<i>Conditional gifts, with or without restriction</i>	
Gifts that depend on RI overcoming a donor imposed barrier to be entitled to the funds	Not recognized until the gift becomes unconditional, <i>i.e.</i> , the donor imposed barrier is met
<i>Unconditional gifts, with or without restriction</i>	
Received at date of gift – cash and other assets	Fair value
Received at date of gift – property, equipment and long-lived assets	Estimated fair value
Expected to be collected within one year	Net realizable value
Collected in future years	Initially reported at fair value determined using the discounted present value of estimated future cash flows technique

In addition to the amount initially recognized, revenue for unconditional gifts to be collected in future years is also recognized each year as the present-value discount is amortized using the level-yield method.

Support funded by grants is recognized as RI meets the conditions prescribed by the grant agreement. Facilities and administrative revenue for direct research grants represents indirect costs recovered on research grants and are based on costs reimbursement rates. Rates are negotiated with the U.S. Department of Health and Human Services or the respective private grant donor, as included in each grant agreement. Grant activities and outlays are subject to audit and acceptance by the granting agency and, as a result of such audit, adjustments could be required.

When a donor or grantor stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statements of activities as net assets released from restrictions. Absent explicit donor or grantor stipulations for the period of time that long-lived assets must be held, expirations of restrictions for gifts of land, buildings, equipment and other long-lived assets are reported when those assets are placed in service.

# **University of Kansas Medical Center Research Institute, Inc.**

## **Notes to Consolidated Financial Statements**

### **June 30, 2020 and 2019**

Gifts and investment income that are originally restricted by the donor or grantor and for which the restriction is met in the same time period the gift is received are recorded as revenue with donor restrictions and then released from restriction.

Conditional contributions and grants having donor or grantor stipulations which are satisfied in the period the gift is received are recorded as revenue and net assets without donor restrictions.

#### ***Income Taxes***

RI is exempt from income taxes under Section 501 of the Internal Revenue Code and similar provision of state law. However, RI is subject to federal income tax on any unrelated business taxable income. RI files tax returns in the U.S. federal jurisdiction.

RI follows accounting requirements related to uncertain tax positions. Tax positions taken may include positions that RI is exempt from income taxes or how RI determines its unrelated business income. Uncertain tax positions are recognized if it is more likely than not, based on the technical merits, that the tax position will be realized or sustained upon an examination by the relevant tax authority. No amounts have been recorded at June 30, 2020 and 2019, with respect to uncertain tax positions.

#### ***Functional Allocation of Expenses***

The costs of supporting the various programs and other activities have been summarized on a functional basis in the consolidated statements of activities. The consolidated statements of functional expenses present the natural classification detail of expenses by function. Certain costs have been allocated among the program and management and general categories based on estimates of time incurred, usage and other relevant factors.

#### ***Subsequent Events***

Subsequent events have been evaluated through September 30, 2020, which is the date the consolidated financial statements were issued.



**University of Kansas Medical Center Research Institute, Inc.**  
**Notes to Consolidated Financial Statements**  
**June 30, 2020 and 2019**

**Note 2: Investments and Fair Value Measurements**

Fair value is 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. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. There is a hierarchy of three levels of inputs that may be used to measure fair value:

- Level 1** Quoted prices in active markets for identical assets or liabilities
- Level 2** Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities
- Level 3** Unobservable inputs supported by little or no market activity and are significant to the fair value of the assets or liabilities

The following tables present the fair value measurements of assets recognized in the accompanying consolidated statements of financial position measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at June 30, 2020 and 2019:

		Fair Value Measurements Using		
	Fair Value	Level 1	Level 2	Level 3
<u>June 30, 2020</u>				
Cash Equivalents				
Money market mutual fund	<u>\$ 2,135,769</u>	<u>\$ 2,135,769</u>	<u>\$ -</u>	<u>\$ -</u>
Investments				
Certificates of deposit	6,345,850	-	6,345,850	-
Collateralized mortgage obligations	64,009,046	-	64,009,046	-
Common stock	<u>170,708</u>	<u>170,708</u>	<u>-</u>	<u>-</u>
Total investments	<u>70,525,604</u>	<u>170,708</u>	<u>70,354,896</u>	<u>-</u>
Precede Fund, L.C.				
Common stock	<u>219,085</u>	<u>219,085</u>	<u>-</u>	<u>-</u>
KLSD				
Common stock	<u>619,834</u>	<u>619,834</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 73,500,292</u>	<u>\$ 3,145,396</u>	<u>\$ 70,354,896</u>	<u>\$ -</u>

**University of Kansas Medical Center Research Institute, Inc.**  
**Notes to Consolidated Financial Statements**  
**June 30, 2020 and 2019**

		<b>Fair Value Measurements Using</b>		
	<b>Fair Value</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>
<b><u>June 30, 2019</u></b>				
U.S. government and agency obligations	\$ 878,585	\$ -	\$ 878,585	\$ -
Municipal bonds	2,612,214	-	2,612,214	-
Certificates of deposit	11,318,458	-	11,318,458	-
Collateralized mortgage obligations	58,334,097	-	58,334,097	-
Common stock	163,582	163,582	-	-
	<u>73,306,936</u>	<u>163,582</u>	<u>73,143,354</u>	<u>-</u>
Total investments	<u>\$ 73,306,936</u>	<u>\$ 163,582</u>	<u>\$ 73,143,354</u>	<u>\$ -</u>

Following is a description of the valuation methodologies and inputs used for assets measured at fair value on a recurring basis and recognized in the accompanying consolidated statements of financial position, as well as the general classification of such assets pursuant to the valuation hierarchy. There have been no significant changes in the valuation techniques during the year ended June 30, 2020.

***Cash Equivalents, Investments, Precede Fund, L.C. and KLSD***

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. If quoted market prices are not available, then fair values are estimated by using quoted prices of securities with similar characteristics or independent asset pricing services and pricing models, the inputs of which are market-based or independently sourced market parameters, including, but not limited to, yield curves, interest rates, volatilities, prepayments, defaults, cumulative loss projections and cash flows. Such securities are classified in Level 2 of the valuation hierarchy. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy. No Level 3 securities were held for the years ended June 30, 2020 and 2019.

**Note 3: Contributions Receivable**

Contributions receivable consisted of the following:

	<b>2020</b>	<b>2019</b>
Due within one year	\$ 3,179,432	\$ 2,800,266
Due in one to five years	300,000	879,465
	<u>\$ 3,479,432</u>	<u>\$ 3,679,731</u>

**University of Kansas Medical Center Research Institute, Inc.**  
**Notes to Consolidated Financial Statements**  
**June 30, 2020 and 2019**

**Note 4: Conditional Grants and Contributions**

RI has received the following conditional promises to give at June 30, 2020 and 2019 that are not recognized in the consolidated financial statements:

	<u>2020</u>	<u>2019</u>
Conditional promises to give upon incurring qualifying expenses subject to the Uniform Guidance (UG) regulations	\$ 217,251,860	\$ 248,480,809
Conditional promises to give upon receipt of future grantor's board approval	<u>358,719</u>	<u>996,991</u>
	<u><u>\$ 217,610,579</u></u>	<u><u>\$ 249,477,800</u></u>

**Note 5: Bonds Payable**

During 2014, RI completed a \$34,000,000 project to renovate the Wahl Hixon Research Complex for Basic and Translational Cancer Research. Construction was partially financed through the issuance of Series 2010N Revenue Bonds by the Kansas Development Finance Authority in the amount of \$30,160,000. The bonds have maturity dates from April 2011 through April 2030, and carry interest rates ranging from 3.50 percent to 5.0 percent. The bonds are secured by a pledge of RI's operating and nonoperating without donor restriction revenues and RI's rights, title and interest in its operating agreement with the University (see *Note 9*). During 2020, the Kansas Development Finance Authority issued Series 2020B Refunding Revenue Bonds in which part of the proceeds were used to refund the 2010N Revenue Bonds discussed above. KUMC and KU have decided that the portion of the newly issued Series 2020B Refunding Revenue Bonds that had previously been a liability of RI would no longer be the responsibility of RI, and will be carried as a liability on the statement of financial position of KUMC. As a result, a contribution from KUMC of \$11,981,773 was recognized and a gain on the refunding of the bonds in the amount of \$539,858 was recognized and is included in the consolidated statement of activities for the year ended June 30, 2020 (see *Note 9*).

Bonds payable as reflected on the consolidated statements of financial position at June 30 consisted of the following balances:

	<u>2020</u>	<u>2019</u>
Principal payments due on bonds payable	\$ -	\$ 12,680,000
Add unamortized bond premium	-	724,978
Less unamortized bond issuance costs	<u>-</u>	<u>(107,135)</u>
	<u><u>\$ -</u></u>	<u><u>\$ 13,297,843</u></u>

**University of Kansas Medical Center Research Institute, Inc.**  
**Notes to Consolidated Financial Statements**  
**June 30, 2020 and 2019**

**Note 6: Revenue from Contracts with Customers**

***Clinical Trials and Fees***

RI generally enters into contracts with customers to provide clinical research services with payments based on either achievement of milestones (*e.g.*, number of patients enrolled) or fee-for-service arrangements (*e.g.*, per patient per visit). RI is also entitled to a facilities and administrative fee to cover overhead and reimbursement for investigator fees and out-of-pocket costs associated with these services. At contract inception, RI assesses the services promised in the contracts with customers to identify the performance obligations in the arrangement. Generally, all clinical trial contracts are considered a single performance obligation because RI provides a highly-integrated service resulting in a combined output, which is clinical trial data that meets the relevant regulatory standards and can be used by the customer to progress to the next phase of a clinical trial or solicit approval of a treatment by the applicable regulatory body.

An arrangement is accounted for as a contract within the scope of Topic 606 when RI and its customers approve the contract, are committed to perform their respective obligations, each party can identify its rights regarding the goods or services to be transferred, commercial substance is present, and it is probable that RI will collect substantially all of the consideration to which it will be entitled in exchange for the goods or services that will be transferred to the customer.

For RI's services to meet this criteria, contracts generally need to be written, pending regulatory hurdles required to commence work must be cleared, the study protocol must be completed, the customer must have adequate funding or reasonable path to funding to execute the contracted portion of the study, and the study must be actively moving forward. Once these criteria have been met, it is deemed that RI and its customers are committed to perform their respective obligations. Depending on the timing of when these criteria are met, revenue recognition may vary significantly on a period over period basis.

Revenue is recognized for the single performance obligation over time due to RI's right to payment for work performed to date. The transaction price is the contractually defined amount that includes adjustment for variable consideration such as reimbursable costs, penalties or retainage on periodic billings, which are estimable. The contracts generally provide for the right to invoice the customer as work progresses at contractual rates, either based on units performed or the achievement of billing milestones.

Services under clinical trials are typically billed one month to one quarter in arrears, which may result in an unbilled service asset at period-end. Generally, all of RI's clinical trials are administered and tracked by a related, outside party as opposed to directly by RI. As such, there may be delays between when work is performed and information is provided to RI for billing and recognition. Given the patient data is not maintained or tracked by RI, estimates related to services performed but not yet billed are generally not made as it is not reasonably assured there would not be a significant reversal of revenue, and the related revenue is considered constrained.

The progression of contract performance obligations are measured primarily utilizing the output method per patient per visit basis measure of progress for RI's contracts because it best depicts the transfer of control to the customer as the performance obligation is fulfilled. For this method, RI estimates a value to each visit performed under the trial and compares to total visits to date.

# **University of Kansas Medical Center Research Institute, Inc.**

## **Notes to Consolidated Financial Statements**

### **June 30, 2020 and 2019**

In addition, out-of-pocket costs are reimbursed by the customer. Fees are allocated to each distinct month of service using time elapsed as a measure of progress toward the satisfaction of the performance obligation and variable consideration is allocated to the period in which it is incurred.

Most contracts are terminable by the customer, either immediately or according to advance notice terms specified within the contracts. These contracts require payment of fees for services rendered through the date of termination and may require payment for subsequent services necessary to conclude the study or close out the contract. Final settlement amounts are agreed to with the customer based on remaining work to be performed. These amounts are included in revenue when RI believes the amount can be estimated reliably and its realization is probable. In evaluating the probability of recognition, RI considers the contractual basis for the settlement amount and the objective evidence available to support the amount.

#### ***Direct Research Income – Contracts and Fees***

RI generally enters into contracts with customers to provide various research services with payments based on either a fixed fee or cost reimbursement. At contract inception, RI assesses the services promised in the contracts with customers to identify the performance obligations in the arrangement. Generally, all direct research income - contracts are considered a single performance obligation because RI provides a highly-integrated service resulting in a combined output.

Revenue is recognized for the single performance obligation over time due to RI's right to payment for work performed to date. The transaction price is the contractually defined amount that includes adjustment for variable consideration such as reimbursable costs or penalties. The contracts generally provide for the right to invoice the customer as work progresses.

Revenue for performance obligations satisfied over time is recognized ratably over the period based on the cost-to-cost measure. RI believes this method provides a faithful depiction of the transfer of services over the term of the performance obligation based on the inputs needed to satisfy the obligation.

Contracts generally provide for pricing modifications upon scope of work changes. RI recognizes revenue, at an amount to which it expects to be entitled, related to work performed in connection with scope changes when the underlying services are performed and a binding contractual commitment has been established with the customer. If RI's customers do not agree to contract changes upon changes in RI's scope of work, RI could be exposed to cost overruns and reduced contract profitability.

#### ***Performance Obligations***

During the years ended June 30, 2020 and 2019, RI recognized revenue of \$299,035 and \$592,553, respectively, that was recognized as a contract liability at the beginning of the year.

RI determines the transaction price based on RI's internal pricing guidelines, discount agreements, if any, and negotiations with the client. RI determines its estimates of explicit price concessions based on contractual agreements and its discount policies. RI determines its estimate of implicit price concessions based on its historical collection experience with each class of customers.

**University of Kansas Medical Center Research Institute, Inc.**  
**Notes to Consolidated Financial Statements**  
**June 30, 2020 and 2019**

***Disaggregation of Revenue***

The composition of revenue by line of business and method of reimbursement for the year ended June 30, is as follows:

	<b>2020</b>	<b>2019</b>
Clinical trials (inclusive of fees) - fee for service	\$ 27,733,990	\$ 23,337,145
Clinical trials (inclusive of fees) - milestones	2,416,359	1,472,938
Direct research income - contracts (inclusive of fees)	<u>6,381,060</u>	<u>3,079,024</u>
Total revenue recognized over time	<u><u>\$ 36,531,409</u></u>	<u><u>\$ 27,889,107</u></u>

***Contract Costs***

RI has elected to apply the practical expedient provided by FASB ASC 340-40-25-4 and expense as incurred the incremental customer contract acquisition costs for contracts in which the amortization period of the asset that RI otherwise would have recognized is one year or less.

However, incremental costs incurred to obtain customer contracts for which the amortization period of the asset that RI otherwise would have recognized is longer than one year are capitalized and amortized over the life of the contract based on the pattern of revenue recognition from these contracts.

**Note 7: Net Assets With Donor Restrictions**

Net assets with donor restrictions at June 30 are restricted for the following purposes or periods:

	<b>2020</b>	<b>2019</b>
Subject to expenditure for specified purpose		
Research projects	\$ 3,534,261	\$ 2,316,870
Promises to give, the proceeds from which have		
been restricted by donors for		
Research projects	<u>3,479,432</u>	<u>3,679,731</u>
	<u><u>\$ 7,013,693</u></u>	<u><u>\$ 5,996,601</u></u>

**University of Kansas Medical Center Research Institute, Inc.**  
**Notes to Consolidated Financial Statements**  
**June 30, 2020 and 2019**

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or occurrence of other events specified by donors.

	<b>2020</b>	<b>2019</b>
Research projects	<u>\$ 2,898,534</u>	<u>\$ 6,403,215</u>

**Note 8: Liquidity and Availability**

RI regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. RI has various sources of liquidity at its disposal, including cash and cash equivalents and marketable fixed income securities.

For purposes of analyzing resources available to meet general expenditures over a 12-month period, RI considers all expenditures related to its ongoing activities of research as well as the conduct of services undertaken to support those activities as general expenditures. Planned extraordinary expenses are also evaluated to anticipate liquidity needs not included in the regular cadence of general operations.

In addition to financial assets available to meet general expenditures over the next 12 months, RI operates a budget designed to produce an increase in without donor restricted net assets and anticipates collecting sufficient revenue in excess of what is required to cover general expenditures. Refer to the consolidated statements of cash flows which identifies the sources and uses of RI's cash and cash equivalents and shows positive cash and cash equivalents generated by operations for the years ended June 30, 2020 and 2019.

As of June 30, 2020 and 2019, the following financial assets could readily be made available within one year of the consolidated statements of financial position date to meet general expenditures:

	<b>2020</b>	<b>2019</b>
Cash and cash equivalents	\$ 9,855,304	\$ 3,245,494
Accounts receivable, net	7,067,261	4,829,058
Grants receivable	17,596,616	17,408,899
Contributions receivable due within one year	3,179,432	2,800,266
Investments	70,525,604	73,306,936
Interest receivable	<u>199,531</u>	<u>243,876</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 108,423,748</u>	<u>\$ 101,834,529</u>

**University of Kansas Medical Center Research Institute, Inc.**  
**Notes to Consolidated Financial Statements**  
**June 30, 2020 and 2019**

RI receives significant contributions restricted by donors or grantors and considers contributions restricted for programs which are ongoing, major and central to its annual operations to be available to meet cash needs for general expenditures. For the years ended June 30, 2020 and 2019, restricted contributions of \$6,580,382 and \$5,117,136, respectively, were included in financial assets available to meet cash needs for general expenditures within one year.

**Note 9: Related Party Transactions**

***University of Kansas and KUMC Operating Agreement***

RI has an operating agreement with the University and KUMC. Significant provisions of the agreement are as follows: RI will manage and administer all KUMC extramural grants and contracts (including clinical trials); certain facilities and administrative (indirect) costs collected will be utilized by RI as directed by KUMC; and RI will occupy and use facilities of KUMC based on its agreement that the recovery of facilities and administrative costs and contract administration fees be shared with or used as designated by KUMC.

For the years ended June 30, 2020 and 2019, the following amounts were paid to KUMC and are reflected as "University Support" in the accompanying consolidated statements of activities:

	<b>2020</b>	<b>2019</b>
Facilities and administrative revenue distributions	\$ 13,493,316	\$ 5,333,330

RI acquires a significant amount of equipment for use through its research projects program. Under the operating agreement noted above, after purchase, ownership of the equipment is transferred to KUMC for further use by its faculty. No depreciation expense is recognized by RI with respect to equipment acquired for use in research projects; instead, the entire amount of such equipment acquisitions are charged to expense and reflected as capital asset donations to KUMC in the accompanying consolidated statements of functional expenses. Additionally, a significant portion of RI's grant expenditures are paid through KUMC's payroll and procurement system, and RI reimburses all such expenditures to KUMC. As of and for the years ended June 30, 2020 and 2019, the following amounts were payable to and expenses incurred on behalf of RI by KUMC:

	<b>2020</b>		<b>2019</b>	
	<b>Expense for the Year Ended June 30</b>	<b>Amounts Payable as of June 30</b>	<b>Expense for the Year Ended June 30</b>	<b>Amounts Payable as of June 30</b>
Capital asset donations	\$ 3,794,017	\$ -	\$ 1,444,863	\$ -
Personnel and fringe benefit expense	67,011,338	3,197,346	57,848,951	4,882,536
Other general grant expenditures	11,634,455	-	15,142,196	-
	<u>\$ 82,439,810</u>	<u>\$ 3,197,346</u>	<u>\$ 74,436,010</u>	<u>\$ 4,882,536</u>



# University of Kansas Medical Center Research Institute, Inc.

## Notes to Consolidated Financial Statements

### June 30, 2020 and 2019

As discussed in *Note 5*, during 2020, the Kansas Development Finance Authority issued Series 2020B Refunding Revenue Bonds in which part of the proceeds were used to refund the 2010N Revenue Bonds discussed above. The Series 2020B Refunding Revenue Bonds are reported on the consolidated statement of financial position of KUMC, and as a result, RI recorded contribution revenue without donor restrictions in the amount of \$11,981,773, and is included in the contribution for and gain on repayment of debt on the consolidated statement of activities.

#### ***KUCTC Affiliation Agreement***

KUCTC has an agreement to provide technology transfer services to all campuses of the University of Kansas. The University of Kansas Center for Research, Inc. (KUCR) and RI share the cost of operations of KUCTC, based on services provided at each campus. The support RI provides to KUCTC is eliminated in consolidation. KUCR reimburses RI for their support provided to KUCTC, which is included in other income in the consolidated statements of activities for the years ended June 30, 2020 and 2019. During the years ended June 30, 2020 and 2019, KUCR provided the following support:

	<b>2020</b>	<b>2019</b>
KUCR revenue support to KUCTC	\$ 1,187,375	\$ -

KUCTC has a revenue sharing agreement with the University and RI. Annually, a calculation is done of net assets in excess of KUCTC's operating expenses for the following fiscal year as defined by the agreement. Such excess is to be distributed to the University and RI, as agreed-upon between the parties. For the years ended June 30, 2020 and 2019, it was agreed-upon by the parties that no amounts would be distributed.

#### ***KUCR Sub-Agreements***

KUCR enters into various subaward agreements with RI in order for RI to perform certain objectives under the research agreements. As of and for the years ended June 30, 2020 and 2019, the following amounts were owed from and revenues earned from research projects awarded by KUCR:

	<b>2020</b>		<b>2019</b>	
	<b>Direct Research Income</b>	<b>Amounts Receivable as of June 30</b>	<b>Direct Research Income</b>	<b>Amounts Receivable as of June 30</b>
KUCR direct research subaward activity to RI	\$ 2,088,407	\$ 1,119,048	\$ 2,570,058	\$ 922,158

#### ***Kansas University Endowment Association Research Support***

The Kansas University Endowment Association (KUEA) receives funding from other departments under KUMC to provide funding to the Research Institute. Total amounts received from KUEA on behalf of other affiliated departments to support general research activities during the years ended June 30, 2020 and 2019 were \$5,835,289 and \$4,509,686, respectively.

# University of Kansas Medical Center Research Institute, Inc.

## Notes to Consolidated Financial Statements

### June 30, 2020 and 2019

#### **Other**

RI is affiliated with several other entities through its relationship with the University and KUMC. Significant transactions with these entities for the years ended June 30, 2020 and 2019, include purchasing supplies and services (*e.g.*, supplies and service fees under research projects, hospital services and lab fees associated with clinical trials, etc.) and entering into subaward agreements under certain research projects. As of and for the years ended June 30, 2020 and 2019, the following amounts were payable to and purchases from other affiliates:

	2020		2019	
	Expense for the Year Ended June 30	Amounts Payable as of June 30	Expense for the Year Ended June 30	Amounts Payable as of June 30
General supply purchases and subaward expenses	\$ 534,952	\$ 49,656	\$ 3,538,778	\$ 203,416

#### **Note 10: Defined Contribution Retirement Plan**

In the past, the RI provided a mandatory, contributory funded 403(b) retirement plan for employees. All employees are eligible except students, seasonal, temporary and part-time employees who work less than 1,000 hours in a 12-month period. When an employee becomes eligible to participate in the plan, participation is a condition of employment or continuing employment. Eligible employees are required to contribute 5.5 percent of gross earnings by payroll deduction (pre-tax). In addition, RI contributes 8.5 percent of the employee's gross earnings. For the years ended June 30, 2020 and 2019, the retirement plan expense was \$0 and \$126,639, respectively. In December 2018, all RI employees became employees of the State of Kansas and subject to the State of Kansas benefit plans; therefore, contributions to the RI's 403(b) retirement plan were discontinued.

In the past, the RI provided a voluntary tax-sheltered annuity program which is separate from the Defined Contribution Retirement Plan. Employees who have not yet completed the one-year waiting period for participation in the Defined Contribution Retirement Plan and/or employees who want to defer additional salary may do so in a Principal Voluntary Retirement Annuity.

#### **Note 11: Significant Estimates and Concentrations**

Accounting principles generally accepted in the United States of America require disclosure of certain significant estimates and current vulnerabilities due to certain concentrations. Those matters include the following:

##### ***Accounts Receivable***

Estimates associated with the allowance for uncollectible receivables are discussed in *Note 1*.

**University of Kansas Medical Center Research Institute, Inc.**  
**Notes to Consolidated Financial Statements**  
**June 30, 2020 and 2019**

***Contributions Receivable***

As of June 30, 2020 and 2019, approximately 59 percent and 72 percent of contributions receivable was due from three donors, respectively.

***Direct Research Income and Facilities and Administrative Revenue***

During the years ended June 30, 2020 and 2019, approximately 12 percent and 21 percent of total direct research income and the related facilities and administrative revenue were from one and two grantors or customers, respectively.

***Contributions***

During the years ended June 30, 2020 and 2019, approximately 63 percent and 47 percent of contribution revenue was from one and two donors, respectively.

***Investments***

RI invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such change could materially affect the amounts reported in the accompanying consolidated statements of financial position.

***Precede Fund, L.C. and Kansas Life Sciences Development Company, Inc.***  
***Investments***

Estimates associated with the value of Precede Fund, L.C. and KLSD investments are discussed in *Note 1*.

***Functional Allocation of Expenses***

Estimates used to allocate certain costs on a functional basis are discussed in *Note 1*.

## **Supplementary Information**

# University of Kansas Medical Center Research Institute, Inc.

## Consolidating Statement of Financial Position

June 30, 2020

	Research Institute	Research Properties	KUCTC	KLSD	Consolidated
<b>Assets</b>					
Cash and cash equivalents	\$ 8,666,823	\$ 97,508	\$ 1,078,403	\$ 12,570	\$ 9,855,304
Accounts receivable, net	6,930,129	9,700	127,432	-	7,067,261
Grants receivable	17,596,616	-	-	-	17,596,616
Contributions receivable	3,479,432	-	-	-	3,479,432
Investments	70,354,895	-	170,709	-	70,525,604
Precede Fund, L.C. investments	521,677	-	-	-	521,677
Kansas Life Sciences Development Company, Inc. investment	1,000	-	-	1,314,709	1,315,709
Interest receivable	199,531	-	-	-	199,531
Prepaid expenses	239,613	-	-	-	239,613
Property and equipment, net	-	266,305	-	-	266,305
Total assets	<u>\$ 107,989,716</u>	<u>\$ 373,513</u>	<u>\$ 1,376,544</u>	<u>\$ 1,327,279</u>	<u>\$ 111,067,052</u>
<b>Liabilities and Net Assets</b>					
<b>Liabilities</b>					
Accounts payable	\$ 3,970,058	\$ 107,208	\$ 312,448	\$ -	\$ 4,389,714
Accrued expenses	3,663,644	-	44,480	-	3,708,124
Deferred revenue	3,228,600	-	-	-	3,228,600
Total liabilities	<u>10,862,302</u>	<u>107,208</u>	<u>356,928</u>	<u>-</u>	<u>11,326,438</u>
<b>Net Assets</b>					
Without donor restrictions	90,113,721	266,305	1,019,616	1,327,279	92,726,921
With donor restrictions	7,013,693	-	-	-	7,013,693
Total net assets	<u>97,127,414</u>	<u>266,305</u>	<u>1,019,616</u>	<u>1,327,279</u>	<u>99,740,614</u>
Total liabilities and net assets	<u>\$ 107,989,716</u>	<u>\$ 373,513</u>	<u>\$ 1,376,544</u>	<u>\$ 1,327,279</u>	<u>\$ 111,067,052</u>

# University of Kansas Medical Center Research Institute, Inc.

## Consolidating Statement of Activities

Year Ended June 30, 2020

	Research Institute Without Donor Restrictions	Research Institute With Donor Restrictions	Research Properties Without Donor Restrictions	KUCTC Without Donor Restrictions	KLSD Without Donor Restrictions	Eliminations	Consolidated
<b>Revenues, Gains and Other Support</b>							
Direct research income - grants	\$ 67,701,549	\$ 133,311	\$ -	\$ -	\$ -	\$ -	\$ 67,834,860
Direct research income - contracts	5,711,245	-	-	-	-	-	5,711,245
Total direct research income	73,412,794	133,311	-	-	-	-	73,546,105
Clinical trials	21,829,285	-	-	-	-	-	21,829,285
Clinical trial IRB and administrative fees	2,216,849	-	-	-	-	-	2,216,849
Facilities and administrative revenue - direct research income - grants	22,510,843	-	-	-	-	-	22,510,843
Facilities and administrative revenue - direct research income - contracts	669,815	-	-	-	-	-	669,815
Facilities and administrative revenue - clinical trials	6,104,215	-	-	-	-	-	6,104,215
Total facilities and administrative revenue	29,284,873	-	-	-	-	-	29,284,873
Contributions	6,724,022	3,782,315	-	-	45,000	(45,000)	10,506,337
Research Properties, Inc., rental income	-	-	394,794	-	-	(123,112)	271,682
Support for KU Center for Technology Commercialization, Inc.	-	-	-	1,634,750	-	(447,375)	1,187,375
Royalties and technology income	370,648	-	-	1,706,729	-	(370,648)	1,706,729
Net investment return	3,702,887	-	-	7,127	316,717	-	4,026,731
Other income	1,698	-	1,047	108,169	-	-	110,914
Net assets released from restrictions	2,898,534	(2,898,534)	-	-	-	-	-
Total revenues, gains and other support	140,441,590	1,017,092	395,841	3,456,775	361,717	(986,135)	144,686,880
<b>Expenses</b>							
Direct research	113,122,064	-	-	-	-	-	113,122,064
Facilities	312,831	-	-	-	-	-	312,831
University support	13,493,316	-	-	-	-	-	13,493,316
Research Properties, Inc.	123,112	-	395,841	-	-	(123,112)	395,841
KU Center for Technology Commercialization, Inc. - royalties and technology	447,375	-	-	2,751,179	-	(818,023)	2,380,531
Kansas Life Sciences Development Company, Inc.	45,000	-	-	-	2,974	(45,000)	2,974
Management and general	6,926,447	-	-	-	-	-	6,926,447
Total expenses	134,470,145	-	395,841	2,751,179	2,974	(986,135)	136,634,004
<b>Change in Net Assets before Contribution for and Gain on Repayment of Debt</b>	5,971,445	1,017,092	-	705,596	358,743	-	8,052,876
<b>Contribution for and Gain on Repayment of Debt</b>	12,521,631	-	-	-	-	-	12,521,631
<b>Change in Net Assets</b>	18,493,076	1,017,092	-	705,596	358,743	-	20,574,507
<b>Net Assets, Beginning of Year</b>	71,620,645	5,996,601	266,305	314,020	968,536	-	79,166,107
<b>Net Assets, End of Year</b>	\$ 90,113,721	\$ 7,013,693	\$ 266,305	\$ 1,019,616	\$ 1,327,279	\$ -	\$ 99,740,614

# University of Kansas Medical Center Research Institute, Inc.

## Schedule of Expenditures of Federal Awards

### Year Ended June 30, 2020

Federal Grantor	Pass-Through Grantor	Cluster Name	Program Name	Federal CFDA Number	Pass-Through Entity or Other Identifying Number	Passed Through to Subrecipient	Total Federal Expenditure
Department of Agriculture	Arkansas Children's Hospital Research Institute	Research and Development Cluster	Agricultural Research Basic and Applied Reseach	10.001	USDA-ARS	\$ -	\$ 12,631
Department of Agriculture	Mid-America Regional Council	Research and Development Cluster	Food Insecurity Nutrition Incentive Grants Program	10.331	01-6060860	3,526	33,987
Department of Defense	Case Western Reserve University	Research and Development Cluster	Military Medical Research and Development	12.420	W81XWH160503	-	169,202
Department of Defense	University of Alabama at Birmingham	Research and Development Cluster	Military Medical Research and Development	12.420	HU0001-16-1-TS12	-	2,474
Department of Defense	University of Kansas Center for Research	Research and Development Cluster	Military Medical Research and Development	12.420	W81XWH-16-1-0519	-	741
Department of Defense		Research and Development Cluster	Military Medical Research and Development	12.420	W81XWH-18-1-0031	-	434,880
Department of Defense		Research and Development Cluster	Military Medical Research and Development	12.420	W81XWH1810450	-	178,870
Department of Defense		Research and Development Cluster	Military Medical Research and Development	12.420	W81XWH1910512	111,155	124,405
Department of Defense		Research and Development Cluster	Military Medical Research and Development	12.420	W81XWH1910360	-	104,054
Department of Defense		Research and Development Cluster	Military Medical Research and Development	12.420	W81XWH-16-1-0320	-	3,847
Department of Defense		Research and Development Cluster	Military Medical Research and Development	12.420	W81XWH1810497	79,380	483,567
Department of Defense		Research and Development Cluster	Military Medical Research and Development	12.420	W81XWH-18-1-0032	-	151,784
Department of Defense		Research and Development Cluster	Military Medical Research and Development	12.420	W81XWH-17-1-0301	-	42,443
Department of Defense		Research and Development Cluster	Military Medical Research and Development	12.420	W81XWH-19-1-0047	-	262,476
Department of Defense		Research and Development Cluster	Military Medical Research and Development	12.420	W81XWH1610730	-	79,935
						190,535	2,038,678
Department of Transportation	Mid-America Regional Council	Research and Development Cluster	Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	MO-2017-011-01	-	217,147
Department of Transportation	University of Kansas Center for Research	Research and Development Cluster	Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	FY2017-115	-	50,302
						-	267,449
National Aeronautics and Space Administration		Research and Development Cluster	Space Operations	43.007	NNX13AM62G	-	(1,679)
National Aeronautics and Space Administration		Research and Development Cluster	Space Operations	43.007	80NSSC18K0522	-	108,881
National Aeronautics and Space Administration		Research and Development Cluster	Space Operations	43.007	NNX15AB48G	-	75,666
						-	182,868
National Science Foundation	University of Kansas Center for Research	Research and Development Cluster	Education and Human Resources	47.076	FY2020 020 1907002	-	41,358
National Science Foundation		Research and Development Cluster	Education and Human Resources	47.076	DGE-1518767	-	37,953
						-	79,311
Department of Health and Human Services	VA New York Harbor Healthcare System	Research and Development Cluster	Research and Development	93.RD	VA NYU	-	11,662
Department of Health and Human Services	Veteran Affairs Medical Center	Research and Development Cluster	Research and Development	93.RD	KCVA-IPA	-	7,295
Department of Health and Human Services		Research and Development Cluster	Research and Development	93.RD	ASPR	-	205,172
						-	224,129
Department of Health and Human Services	University of Miami	Research and Development Cluster	Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077	5U01NS107027-02	-	83,082
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Advancing System Improvements for Key Issues in Women's Health	93.088	NIH0076727	-	(11,859)
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Advancing System Improvements for Key Issues in Women's Health	93.088	1000427	-	(42)
						-	(11,901)
Department of Health and Human Services	Virginia Commonwealth University	Research and Development Cluster	Food and Drug Administration Research	93.103	END-DM1	-	22,729
Department of Health and Human Services		Research and Development Cluster	Food and Drug Administration Research	93.103	7R01FD003937-02	36,065	199,248
Department of Health and Human Services		Research and Development Cluster	Food and Drug Administration Research	93.103	1R01FD004809-01A2	296,407	402,034
Department of Health and Human Services		Research and Development Cluster	Food and Drug Administration Research	93.103	5R01FD004809-04	-	227
						332,472	624,238

# University of Kansas Medical Center Research Institute, Inc.

## Schedule of Expenditures of Federal Awards (Continued)

### Year Ended June 30, 2020

Federal Grantor	Pass-Through Grantor	Cluster Name	Program Name	Federal CFDA Number	Pass-Through Entity or Other Identifying Number	Passed Through to Subrecipient	Total Federal Expenditure
Department of Health and Human Services	Kansas Department of Health and Environment	Research and Development Cluster	Maternal and Child Health Federal Consolidated Programs	93.110	KS KIDS MAP	\$ -	\$ 285,854
Department of Health and Human Services	University of Arkansas for Medical Sciences	Research and Development Cluster	Maternal and Child Health Federal Consolidated Programs	93.110	51952 KUMC	-	16,968
Department of Health and Human Services	University of Arkansas for Medical Sciences	Research and Development Cluster	Maternal and Child Health Federal Consolidated Programs	93.110	6 UH7MC30777 02 01	-	(16,043)
Department of Health and Human Services		Research and Development Cluster	Maternal and Child Health Federal Consolidated Programs	93.110	T73MC06623	23,009	683,166
						23,009	969,945
Department of Health and Human Services	Emory University	Research and Development Cluster	Environmental Health	93.113	7R01ES025145-02	-	59,539
Department of Health and Human Services	Johns Hopkins University	Research and Development Cluster	Environmental Health	93.113	48640	-	61,469
Department of Health and Human Services	University of Alabama at Birmingham	Research and Development Cluster	Environmental Health	93.113	5R01ES024757-06	-	9,790
Department of Health and Human Services		Research and Development Cluster	Environmental Health	93.113	1R35GM128562-01	-	317,435
Department of Health and Human Services		Research and Development Cluster	Environmental Health	93.113	1R01ES029203-01	20,292	289,294
Department of Health and Human Services		Research and Development Cluster	Environmental Health	93.113	1R21ES028957-01A1	-	176,632
Department of Health and Human Services		Research and Development Cluster	Environmental Health	93.113	1R21ES026752-01	-	707
Department of Health and Human Services		Research and Development Cluster	Environmental Health	93.113	1R01ES029280-01	103,118	522,187
						123,410	1,437,053
Department of Health and Human Services	University of Delaware	Research and Development Cluster	Oral Diseases and Disorders Research	93.121	NIH DE024776	-	(1,629)
Department of Health and Human Services		Research and Development Cluster	Oral Diseases and Disorders Research	93.121	1R56DE025786-01	-	2,722
Department of Health and Human Services		Research and Development Cluster	Oral Diseases and Disorders Research	93.121	1R03DE025906-01A1	(11,300)	(11,300)
Department of Health and Human Services		Research and Development Cluster	Oral Diseases and Disorders Research	93.121	1 R01 DE026955-01A	-	356,786
Department of Health and Human Services		Research and Development Cluster	Oral Diseases and Disorders Research	93.121	1R21DE026937-10A1	-	75,636
Department of Health and Human Services		Research and Development Cluster	Oral Diseases and Disorders Research	93.121	R01DE026172	-	303,494
						(11,300)	725,709
Department of Health and Human Services		Research and Development Cluster	Grants to Increase Organ Donations	93.134	HS 30586	1,909,286	1,972,643
Department of Health and Human Services	University of Illinois at Chicago	Research and Development Cluster	AIDS Education and Training Centers	93.145	4U10HA32109-01-01	-	10,000
Department of Health and Human Services	University of Illinois at Chicago	Research and Development Cluster	AIDS Education and Training Centers	93.145	4U01HA32109-01-01	-	8,088
Department of Health and Human Services	University of Illinois at Chicago	Research and Development Cluster	AIDS Education and Training Centers	93.145	68475	-	2,147
Department of Health and Human Services	University of Illinois at Chicago	Research and Development Cluster	AIDS Education and Training Centers	93.145	17686 2U10HA29293-05-00	17,757	139,435
Department of Health and Human Services	University of Illinois at Chicago	Research and Development Cluster	AIDS Education and Training Centers	93.145	17541	-	6,419
Department of Health and Human Services	University of Illinois at Chicago	Research and Development Cluster	AIDS Education and Training Centers	93.145	17541-01	-	10,355
						17,757	176,444
Department of Health and Human Services	University of Missouri	Research and Development Cluster	Research Related to Deafness and Communication Disorders	93.173	1R15DC016383-01	-	2,392
Department of Health and Human Services		Research and Development Cluster	Research Related to Deafness and Communication Disorders	93.173	R21DC015038	-	(2,699)
						-	(307)
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Disabilities Prevention	93.184	5NU27DD000006-03-00	-	170
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Disabilities Prevention	93.184	1001222 FY2020-007	-	50,882
						-	51,052
Department of Health and Human Services	University of Kansas Hospital	Research and Development Cluster	Telehealth Programs	93.211	KUMC-1	-	46,371
Department of Health and Human Services		Research and Development Cluster	Telehealth Programs	93.211	D3FRH29257	-	32,832
Department of Health and Human Services		Research and Development Cluster	Telehealth Programs	93.211	AR30306	-	(21,168)
Department of Health and Human Services		Research and Development Cluster	Telehealth Programs	93.211	5H2ARH30306-3-00	-	115,567
Department of Health and Human Services		Research and Development Cluster	Telehealth Programs	93.211	5H2ARH30306-04-00	-	334,540
Department of Health and Human Services		Research and Development Cluster	Telehealth Programs	93.211	G22RH30363	172,272	355,872
Department of Health and Human Services		Research and Development Cluster	Telehealth Programs	93.211	G25RH32482	14,722	78,451
						186,994	942,465



# University of Kansas Medical Center Research Institute, Inc.

## Schedule of Expenditures of Federal Awards (Continued)

### Year Ended June 30, 2020

Federal Grantor	Pass-Through Grantor	Cluster Name	Program Name	Federal CFDA Number	Pass-Through Entity or Other Identifying Number	Passed Through to Subrecipient	Total Federal Expenditure
Department of Health and Human Services	Agency for Healthcare Research and Quality	Research and Development Cluster	Research on Healthcare Costs, Quality and Outcomes	93.226	1R01HS026134-01A1	\$ -	\$ 182,650
Department of Health and Human Services	University of Pennsylvania	Research and Development Cluster	Research on Healthcare Costs, Quality and Outcomes	93.226	1R01HS024918-01	(1,835)	8,656
						(1,835)	191,306
Department of Health and Human Services	Kansas Department of Health and Environment	Research and Development Cluster	State Rural Hospital Flexibility Program	93.241	H54RH00009	-	2,836
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Mental Health Research Grants	93.242	FY 2018 -009	-	123,434
Department of Health and Human Services		Research and Development Cluster	Mental Health Research Grants	93.242	R34MH107337	(7,295)	(8,850)
Department of Health and Human Services		Research and Development Cluster	Mental Health Research Grants	93.242	R01MM121245	121,911	241,167
						114,616	355,751
Department of Health and Human Services		Research and Development Cluster	Advanced Nursing Education Grant Program	93.247	1T14HP33204-01-00	-	323,723
Department of Health and Human Services		Research and Development Cluster	Advanced Nursing Education Grant Program	93.247	1T94HP30900-01-00	1,143	74,821
						1,143	398,544
Department of Health and Human Services		Research and Development Cluster	Poison Center Support and Enhancement Grant	93.253	H4BHS15505	-	215,218
Department of Health and Human Services	Harvard University	Research and Development Cluster	Occupational Safety and Health Program	93.262	114960-5109384	-	5,897
Department of Health and Human Services	Harvard University	Research and Development Cluster	Occupational Safety and Health Program	93.262	114960 5109384	-	36,448
Department of Health and Human Services	Harvard University	Research and Development Cluster	Occupational Safety and Health Program	93.262	5U19OH008861-12-00	-	3,725
Department of Health and Human Services	Harvard University	Research and Development Cluster	Occupational Safety and Health Program	93.262	114960-5109439	-	3,372
Department of Health and Human Services	Harvard University	Research and Development Cluster	Occupational Safety and Health Program	93.262	114960 5109437	-	9,034
Department of Health and Human Services	University of Iowa	Research and Development Cluster	Occupational Safety and Health Program	93.262	S00416-02	-	9,995
						-	68,471
Department of Health and Human Services	Rutgers University	Research and Development Cluster	Alcohol Research Programs	93.273	1R21AA027050-01	-	78,601
Department of Health and Human Services		Research and Development Cluster	Alcohol Research Programs	93.273	2R01AA020518-06	-	313,918
Department of Health and Human Services		Research and Development Cluster	Alcohol Research Programs	93.273	3R01AA020518-08S1	-	138,104
Department of Health and Human Services		Research and Development Cluster	Alcohol Research Programs	93.273	1U01AA024733-01A1	-	1,189
Department of Health and Human Services		Research and Development Cluster	Alcohol Research Programs	93.273	5U01AA024733-03	-	332,407
Department of Health and Human Services		Research and Development Cluster	Alcohol Research Programs	93.273	1R21AA026904-01	-	144,067
Department of Health and Human Services		Research and Development Cluster	Alcohol Research Programs	93.273	5R01AA027586-02	-	340,115
Department of Health and Human Services		Research and Development Cluster	Alcohol Research Programs	93.273	R21AA026025	-	51,392
Department of Health and Human Services		Research and Development Cluster	Alcohol Research Programs	93.273	2R01AA012863-17-A1	-	157,407
						-	1,557,200
Department of Health and Human Services	University of North Carolina Medical School	Research and Development Cluster	Drug Abuse and Addiction Research Programs	93.279	5114686	-	12,268
Department of Health and Human Services		Research and Development Cluster	Drug Abuse and Addiction Research Programs	93.279	R01DA035796	-	88,327
Department of Health and Human Services		Research and Development Cluster	Drug Abuse and Addiction Research Programs	93.279	4R01DA034542-05	-	(190)
Department of Health and Human Services		Research and Development Cluster	Drug Abuse and Addiction Research Programs	93.279	5 R01 DA042715-05	-	563,687
Department of Health and Human Services		Research and Development Cluster	Drug Abuse and Addiction Research Programs	93.279	1R01DA047863-01A1	92,036	570,844
Department of Health and Human Services		Research and Development Cluster	Drug Abuse and Addiction Research Programs	93.279	1R01DA048955 01	19,632	378,313
Department of Health and Human Services		Research and Development Cluster	Drug Abuse and Addiction Research Programs	93.279	5R01DA046576-03	92,919	752,918
Department of Health and Human Services		Research and Development Cluster	Drug Abuse and Addiction Research Programs	93.279	5K01DA040745-04	-	182,981
						204,587	2,549,148
Department of Health and Human Services	MOCSA Metropolitan Org to Counter Sexual Assault	Research and Development Cluster	Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283	MOCSA	-	(1,179)
Department of Health and Human Services	University of Texas at Austin	Research and Development Cluster	Minority Health and Health Disparities Research	93.307	1R01MD009675-01	-	35,514
Department of Health and Human Services		Research and Development Cluster	Minority Health and Health Disparities Research	93.307	R01MD007800	-	(85)
						-	35,429
Department of Health and Human Services	University of Missouri	Research and Development Cluster	Trans-NIH Research Support	93.310	1U01HL152410-01	-	7,287

# University of Kansas Medical Center Research Institute, Inc.

## Schedule of Expenditures of Federal Awards (Continued)

### Year Ended June 30, 2020

Federal Grantor	Pass-Through Grantor	Cluster Name	Program Name	Federal CFDA Number	Pass-Through Entity or Other Identifying Number	Passed Through to Subrecipient	Total Federal Expenditure
Department of Health and Human Services	University of Pittsburgh	Research and Development Cluster	National Center for Advancing Translational Sciences	93.350	5UL1TR001857-03	\$ -	\$ (6,006)
Department of Health and Human Services	University of Pittsburgh	Research and Development Cluster	National Center for Advancing Translational Sciences	93.350	5UL1TR001857-04	-	53,593
Department of Health and Human Services		Research and Development Cluster	National Center for Advancing Translational Sciences	93.350	5KL2TR002367-02	214,420	232,070
Department of Health and Human Services		Research and Development Cluster	National Center for Advancing Translational Sciences	93.350	5KL2TR002367-03	38,919	329,032
Department of Health and Human Services		Research and Development Cluster	National Center for Advancing Translational Sciences	93.350	1TL1TR002368-01	-	(612)
Department of Health and Human Services		Research and Development Cluster	National Center for Advancing Translational Sciences	93.350	5TL1TR002368-02	32,915	36,864
Department of Health and Human Services		Research and Development Cluster	National Center for Advancing Translational Sciences	93.350	TL1TR002368	65,414	164,966
Department of Health and Human Services		Research and Development Cluster	National Center for Advancing Translational Sciences	93.350	5TL1TR002368-03	-	202,879
Department of Health and Human Services		Research and Development Cluster	National Center for Advancing Translational Sciences	93.350	5UL1TR002366-02	159,218	490,246
Department of Health and Human Services		Research and Development Cluster	National Center for Advancing Translational Sciences	93.350	5UL1TR002366-03	100,851	3,043,237
						<u>611,737</u>	<u>4,546,269</u>
Department of Health and Human Services		Research and Development Cluster	Research Infrastructure Programs	93.351	1S100D023625-01A1	-	987,190
Department of Health and Human Services		Research and Development Cluster	Research Infrastructure Programs	93.351	1S100D026793-01	-	805,112
Department of Health and Human Services		Research and Development Cluster	Research Infrastructure Programs	93.351	5R25GM129226-05	35,433	181,806
						<u>35,433</u>	<u>1,974,108</u>
Department of Health and Human Services		Research and Development Cluster	21st Century Cures Act - Beau Biden Cancer Moonshot	93.353	3P30CA168524-06S1	-	781
Department of Health and Human Services	University of Iowa	Research and Development Cluster	Nursing Research	93.361	S01306	-	11,358
Department of Health and Human Services		Research and Development Cluster	Nursing Research	93.361	R01NR16255 01A1	91,892	413,297
Department of Health and Human Services		Research and Development Cluster	Nursing Research	93.361	5R01NR014518-05	-	510,673
Department of Health and Human Services		Research and Development Cluster	Nursing Research	93.361	1R01NR015743-01A1	(5,627)	167,703
Department of Health and Human Services		Research and Development Cluster	Nursing Research	93.361	7R01NR014737-03	-	(1,209)
Department of Health and Human Services		Research and Development Cluster	Nursing Research	93.361	1R34NR017793-01	9,200	105,721
						<u>95,465</u>	<u>1,207,543</u>
Department of Health and Human Services	Washington University	Research and Development Cluster	Sickle Cell Treatment Demonstration Program	93.365	WU-18-190	-	(700)
Department of Health and Human Services	Washington University	Research and Development Cluster	Sickle Cell Treatment Demonstration Program	93.365	WU-19-162	-	2,726
Department of Health and Human Services	Washington University	Research and Development Cluster	Sickle Cell Treatment Demonstration Program	93.365	5U1EMC27865-06-00	-	20,234
						<u>-</u>	<u>22,260</u>
Department of Health and Human Services	Baylor College of Medicine	Research and Development Cluster	Cancer Cause and Prevention Research	93.393	1R21CA226567-01	-	42,135
Department of Health and Human Services	Biofluidica	Research and Development Cluster	Cancer Cause and Prevention Research	93.393	1R43CA232848-01	-	24,968
Department of Health and Human Services	Hackensack Meridian Health	Research and Development Cluster	Cancer Cause and Prevention Research	93.393	2018-CA212189-KUMC	-	55,665
Department of Health and Human Services	Johns Hopkins University	Research and Development Cluster	Cancer Cause and Prevention Research	93.393	J14146 PO 2002495987	-	11,046
Department of Health and Human Services	Tufts University	Research and Development Cluster	Cancer Cause and Prevention Research	93.393	100627	-	5,432
Department of Health and Human Services	University of California - San Francisco	Research and Development Cluster	Cancer Cause and Prevention Research	93.393	1R01CA207360-01A1	-	28,697
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Cancer Cause and Prevention Research	93.393	1R03CA223949-01	-	(370)
Department of Health and Human Services		Research and Development Cluster	Cancer Cause and Prevention Research	93.393	1R01CA190291-01	-	26,979
Department of Health and Human Services		Research and Development Cluster	Cancer Cause and Prevention Research	93.393	4R01CA174481	-	(51)
Department of Health and Human Services		Research and Development Cluster	Cancer Cause and Prevention Research	93.393	R01CA181047	-	12,943
Department of Health and Human Services		Research and Development Cluster	Cancer Cause and Prevention Research	93.393	R01CA18104704S2	-	(10,093)
Department of Health and Human Services		Research and Development Cluster	Cancer Cause and Prevention Research	93.393	1R01CA185322-01A1	300	154,353
Department of Health and Human Services		Research and Development Cluster	Cancer Cause and Prevention Research	93.393	5R01CA188898 04	-	471,231
Department of Health and Human Services		Research and Development Cluster	Cancer Cause and Prevention Research	93.393	3R01CA188898-04S1	-	53,083
Department of Health and Human Services		Research and Development Cluster	Cancer Cause and Prevention Research	93.393	1R01CA240103-01	-	235,495
Department of Health and Human Services		Research and Development Cluster	Cancer Cause and Prevention Research	93.393	1R01CA201309-01A1	-	284,962
Department of Health and Human Services		Research and Development Cluster	Cancer Cause and Prevention Research	93.393	R21CA204767	-	2,101
Department of Health and Human Services		Research and Development Cluster	Cancer Cause and Prevention Research	93.393	1R01CA226838-01A1	339,917	526,331
Department of Health and Human Services		Research and Development Cluster	Cancer Cause and Prevention Research	93.393	5 R01CA181047-07	58,903	305,415
						<u>399,120</u>	<u>2,230,322</u>

# University of Kansas Medical Center Research Institute, Inc.

## Schedule of Expenditures of Federal Awards (Continued)

### Year Ended June 30, 2020

Federal Grantor	Pass-Through Grantor	Cluster Name	Program Name	Federal CFDA Number	Pass-Through Entity or Other Identifying Number	Passed Through to Subrecipient	Total Federal Expenditure
Department of Health and Human Services	Fred Hutchinson Cancer Research Center	Research and Development Cluster	Cancer Detection and Diagnosis Research	93.394	5U24CA086368-17	\$ -	\$ (1,514)
Department of Health and Human Services	Kansas State University	Research and Development Cluster	Cancer Detection and Diagnosis Research	93.394	A00 0363 S001	-	76,547
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Cancer Detection and Diagnosis Research	93.394	1R01CA243445-01	-	17,059
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Cancer Detection and Diagnosis Research	93.394	1R33CA214333-01	-	44,585
						-	136,677
Department of Health and Human Services	Alliance for Clinical Trials in Oncology	Research and Development Cluster	Cancer Treatment Research	93.395	A051301	-	409
Department of Health and Human Services	Alliance for Clinical Trials in Oncology	Research and Development Cluster	Cancer Treatment Research	93.395	N1048 PROSPECT	-	208
Department of Health and Human Services	Icahn School of Medicine-Mount Sinai	Research and Development Cluster	Cancer Treatment Research	93.395	MPN-RC-118	-	3,707
Department of Health and Human Services	Icahn School of Medicine-Mount Sinai	Research and Development Cluster	Cancer Treatment Research	93.395	MPN-RC106	-	312
Department of Health and Human Services	Oregon Health and Sciences University	Research and Development Cluster	Cancer Treatment Research	93.395	9009627 UKMCRI Godwin	-	(3,679)
Department of Health and Human Services	Oregon Health and Sciences University	Research and Development Cluster	Cancer Treatment Research	93.395	1013080_KUMC_GODWIN	-	10,708
Department of Health and Human Services	Oregon Health and Sciences University	Research and Development Cluster	Cancer Treatment Research	93.395	5U01CA180888-05	-	(3,038)
Department of Health and Human Services	Oregon Health and Sciences University	Research and Development Cluster	Cancer Treatment Research	93.395	1013080_KUMC	-	20,799
Department of Health and Human Services	Thomas Jefferson University	Research and Development Cluster	Cancer Treatment Research	93.395	080-031000-S24701	-	(159)
Department of Health and Human Services	University of Nebraska Medical Center	Research and Development Cluster	Cancer Treatment Research	93.395	BMT CTN 1202	-	2,340
Department of Health and Human Services	University of Notre Dame	Research and Development Cluster	Cancer Treatment Research	93.395	R01CA222894	-	132,153
Department of Health and Human Services	Vanderbilt University School of Medicine	Research and Development Cluster	Cancer Treatment Research	93.395	UNIV59464 5R01CA214043 03	-	16,177
Department of Health and Human Services		Research and Development Cluster	Cancer Treatment Research	93.395	1R01CA214545-01	120,795	267,969
Department of Health and Human Services		Research and Development Cluster	Cancer Treatment Research	93.395	1R01CA218118-01A1	93,467	650,725
Department of Health and Human Services		Research and Development Cluster	Cancer Treatment Research	93.395	1R01CA243511-01A1	-	50,692
Department of Health and Human Services		Research and Development Cluster	Cancer Treatment Research	93.395	7R01CA231052 02	34,688	419,420
Department of Health and Human Services		Research and Development Cluster	Cancer Treatment Research	93.395	1UG1CA239767-01	80,000	912,810
						328,950	2,481,553
Department of Health and Human Services		Research and Development Cluster	Cancer Biology Research	93.396	5R01CA172764-04	-	(4,737)
Department of Health and Human Services		Research and Development Cluster	Cancer Biology Research	93.396	5 R01 CA172764-04	-	(1,862)
Department of Health and Human Services		Research and Development Cluster	Cancer Biology Research	93.396	3R01CA172764-04S1	-	(194)
Department of Health and Human Services		Research and Development Cluster	Cancer Biology Research	93.396	5R01CA174735	10,559	64,342
Department of Health and Human Services		Research and Development Cluster	Cancer Biology Research	93.396	1R01CA2074450-01A1	2,298	310,573
Department of Health and Human Services		Research and Development Cluster	Cancer Biology Research	93.396	1R03CA227359-01A1	-	51,802
Department of Health and Human Services		Research and Development Cluster	Cancer Biology Research	93.396	5R01CA214916-02	16,894	400,378
Department of Health and Human Services		Research and Development Cluster	Cancer Biology Research	93.396	R21CA210210-01A1	41,116	33,734
Department of Health and Human Services		Research and Development Cluster	Cancer Biology Research	93.396	1R01CA227838-01A1	-	377,214
						70,867	1,231,250
Department of Health and Human Services		Research and Development Cluster	Cancer Centers Support Grants	93.397	5 P30 CA168524-04	-	(423)
Department of Health and Human Services		Research and Development Cluster	Cancer Centers Support Grants	93.397	2P30CA168524-06	191,377	2,026,306
Department of Health and Human Services		Research and Development Cluster	Cancer Centers Support Grants	93.397	5P30CA168524-07	-	136,656
Department of Health and Human Services		Research and Development Cluster	Cancer Centers Support Grants	93.397	3P30CA168524-07S2	-	69,708
Department of Health and Human Services		Research and Development Cluster	Cancer Centers Support Grants	93.397	3P30CA168525-07S3	-	91,991
Department of Health and Human Services		Research and Development Cluster	Cancer Centers Support Grants	93.397	2P30CA168524-07	-	3,832
Department of Health and Human Services		Research and Development Cluster	Cancer Centers Support Grants	93.397	5P30CA168524-08	-	141,932
Department of Health and Human Services		Research and Development Cluster	Cancer Centers Support Grants	93.397	P30CA168524-08S1	-	49,763
Department of Health and Human Services		Research and Development Cluster	Cancer Centers Support Grants	93.397	3P30CA168524-07S4	-	30,502
						191,377	2,550,267
Department of Health and Human Services		Research and Development Cluster	Cancer Research Manpower	93.398	5F31CA232668 02	-	29,604
Department of Health and Human Services		Research and Development Cluster	Cancer Research Manpower	93.398	5F30CA216998-03	-	46,649
						-	76,253
Department of Health and Human Services	ECOG-ACRIN	Research and Development Cluster	Cancer Control	93.399	ECOG-ACRIN	-	3,496
Department of Health and Human Services	NRG Oncology Foundation, Inc.	Research and Development Cluster	Cancer Control	93.399	GOG Studies	-	9,516
Department of Health and Human Services	NRG Oncology Foundation, Inc.	Research and Development Cluster	Cancer Control	93.399	R-TOG Studies KS004	-	5,088
Department of Health and Human Services	NRG Oncology Foundation, Inc.	Research and Development Cluster	Cancer Control	93.399	NSABP Studies	-	745
Department of Health and Human Services	Southwest Oncology Group (SWOG)	Research and Development Cluster	Cancer Control	93.399	SWOG	-	17,584
Department of Health and Human Services	Southwest Oncology Group (SWOG)	Research and Development Cluster	Cancer Control	93.399	Oregon Health Science University	-	94,277
Department of Health and Human Services		Research and Development Cluster	Cancer Control	93.399	IPA Assignment	-	47,311
						-	178,017

# University of Kansas Medical Center Research Institute, Inc.

## Schedule of Expenditures of Federal Awards (Continued)

### Year Ended June 30, 2020

Federal Grantor	Pass-Through Grantor	Cluster Name	Program Name	Federal CFDA Number	Pass-Through Entity or Other Identifying Number	Passed Through to Subrecipient	Total Federal Expenditure
Department of Health and Human Services	Integrated Behavioral Technologies, Inc	Research and Development Cluster	ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433	90BISA0030-01-00	\$ -	\$ 11,705
Department of Health and Human Services		Research and Development Cluster	ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433	90DP0097 02 00	(5,100)	(5,100)
Department of Health and Human Services		Research and Development Cluster	ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433	NA	14,699	32,598
Department of Health and Human Services		Research and Development Cluster	ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433	90DPKT0003-01-00	10,044	90,569
						19,643	129,772
Department of Health and Human Services	Kansas Department of Health and Environment	Research and Development Cluster	Pregnancy Assistance Fund Program	93.500	LYFTW	-	(7,382)
Department of Health and Human Services	Kansas Department of Health and Environment	Research and Development Cluster	Pregnancy Assistance Fund Program	93.500	LYFTE	-	130,603
						-	123,221
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	University Centers for Excellence in Developmental Disabilities	93.632	1000874	-	266
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	University Centers for Excellence in Developmental Disabilities	93.632	1000998	-	17,684
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	University Centers for Excellence in Developmental Disabilities	93.632	90DDUC0033-02-00	-	121,312
						-	139,262
Department of Health and Human Services		Research and Development Cluster	Mental and Behavioral Health Education and Training Grants	93.732	M01HP31361	-	69,284
Department of Health and Human Services		Research and Development Cluster	Mental and Behavioral Health Education and Training Grants	93.732	5M01HP31361-02-00	-	444
Department of Health and Human Services		Research and Development Cluster	Mental and Behavioral Health Education and Training Grants	93.732	5M01HP31361 03 00	-	19,001
						-	88,729
Department of Health and Human Services	University of Missouri St. Louis	Research and Development Cluster	Opioid STR	93.788	00059694-3	-	(13,947)
Department of Health and Human Services	University of Missouri St. Louis	Research and Development Cluster	Opioid STR	93.788	00066028-5	-	9,972
Department of Health and Human Services	University of Missouri St. Louis	Research and Development Cluster	Opioid STR	93.788	1H797T08167-01	-	18,188
						-	14,213
Department of Health and Human Services	Kansas Department of Health and Environment	Research and Development Cluster	Increasing the Implementation of Evidence-Based Cancer Survivorship Interventions to Increase Quality and Duration of Life Among Cancer Patients	93.808	KSCQI	-	(739)
Department of Health and Human Services	BloodCenter of Wisconsin	Research and Development Cluster	Cardiovascular Diseases Research	93.837	R01HL068835-13	-	17,727
Department of Health and Human Services	Children's Mercy Hospital & Clinics	Research and Development Cluster	Cardiovascular Diseases Research	93.837	1R01HL148463-01	-	14,530
Department of Health and Human Services	The Methodist Hospital Research Institute	Research and Development Cluster	Cardiovascular Diseases Research	93.837	4R01HL115003-04	-	1,723
Department of Health and Human Services	University of Alabama at Birmingham	Research and Development Cluster	Cardiovascular Diseases Research	93.837	CHAP F140331006	-	4,327
Department of Health and Human Services	University of Michigan	Research and Development Cluster	Cardiovascular Diseases Research	93.837	SUBK00011776	-	8,777
Department of Health and Human Services	University of Nebraska Medical Center	Research and Development Cluster	Cardiovascular Diseases Research	93.837	34-5234-2005-004	-	(12,121)
Department of Health and Human Services	University of Nebraska Medical Center	Research and Development Cluster	Cardiovascular Diseases Research	93.837	BMTCTN 1203	-	6,839
Department of Health and Human Services	University of Texas Health Science at Houston	Research and Development Cluster	Cardiovascular Diseases Research	93.837	SUM1HL087318	-	(1,478)
Department of Health and Human Services	University of Texas Health Science at Houston	Research and Development Cluster	Cardiovascular Diseases Research	93.837	5UM1HL087318-12	-	39,864
Department of Health and Human Services	University of Wisconsin	Research and Development Cluster	Cardiovascular Diseases Research	93.837	INVESTED 114117	-	686
Department of Health and Human Services		Research and Development Cluster	Cardiovascular Diseases Research	93.837	7R01HL067933-12	-	26,922
Department of Health and Human Services		Research and Development Cluster	Cardiovascular Diseases Research	93.837	5K01HL135472-03	8,866	122,545
Department of Health and Human Services		Research and Development Cluster	Cardiovascular Diseases Research	93.837	1R56HL138244	-	4,909
Department of Health and Human Services		Research and Development Cluster	Cardiovascular Diseases Research	93.837	1R01HL129875-01A1	(2,229)	279,172
Department of Health and Human Services		Research and Development Cluster	Cardiovascular Diseases Research	93.837	1R01HL141345-01A1	(2,022)	29,840
Department of Health and Human Services		Research and Development Cluster	Cardiovascular Diseases Research	93.837	5R01HL131512-05	3,191	600,937
Department of Health and Human Services		Research and Development Cluster	Cardiovascular Diseases Research	93.837	1K01HL149977 01	-	50,352
						7,806	1,195,551
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Lung Diseases Research	93.838	1R56HL141394-01A1	-	32,436
Department of Health and Human Services	University of North Carolina at Chapel Hill	Research and Development Cluster	Lung Diseases Research	93.838	PrecISE Subaward No. 5114474-H3KANSAS	-	61,250
Department of Health and Human Services	University of North Carolina Medical School	Research and Development Cluster	Lung Diseases Research	93.838	5115425 5U24HL138998	178,697	206,163
Department of Health and Human Services	University of Pittsburgh	Research and Development Cluster	Lung Diseases Research	93.838	9012549 (131692-33)	-	75
Department of Health and Human Services	Washington University	Research and Development Cluster	Lung Diseases Research	93.838	WU 20 93 5R01HL130876 04	-	89,526
Department of Health and Human Services	Washington University	Research and Development Cluster	Lung Diseases Research	93.838	Pre Award Spending	-	10,201
Department of Health and Human Services		Research and Development Cluster	Lung Diseases Research	93.838	7UG1HL139119 04	28,514	178,206
Department of Health and Human Services		Research and Development Cluster	Lung Diseases Research	93.838	5R01HL133240-04	357,428	767,479
Department of Health and Human Services		Research and Development Cluster	Lung Diseases Research	93.838	5R01HL139365-02	121,225	427,224
Department of Health and Human Services		Research and Development Cluster	Lung Diseases Research	93.838	5F32HL140729-03	-	59,789
						685,864	1,832,349

# University of Kansas Medical Center Research Institute, Inc.

## Schedule of Expenditures of Federal Awards (Continued)

### Year Ended June 30, 2020

Federal Grantor	Pass-Through Grantor	Cluster Name	Program Name	Federal CFDA Number	Pass-Through Entity or Other Identifying Number	Passed Through to Subrecipient	Total Federal Expenditure
Department of Health and Human Services	University of Nebraska Medical Center	Research and Development Cluster	Blood Diseases and Resources Research	93.839	BMT CTN 1102	\$ -	\$ 12,881
Department of Health and Human Services	University of Nebraska Medical Center	Research and Development Cluster	Blood Diseases and Resources Research	93.839	BMT CTN 1101	-	10,530
						-	23,411
Department of Health and Human Services	University of Connecticut Health Services	Research and Development Cluster	Arthritis, Musculoskeletal and Skin Diseases Research	93.846	UCHC7-121464598	-	24,726
Department of Health and Human Services	University of Pennsylvania	Research and Development Cluster	Arthritis, Musculoskeletal and Skin Diseases Research	93.846	U54AR057319	-	5,217
Department of Health and Human Services	University of Pennsylvania	Research and Development Cluster	Arthritis, Musculoskeletal and Skin Diseases Research	93.846	ARAMIS	-	4,387
Department of Health and Human Services	University of Washington	Research and Development Cluster	Arthritis, Musculoskeletal and Skin Diseases Research	93.846	P50AR065139	-	97,996
Department of Health and Human Services		Research and Development Cluster	Arthritis, Musculoskeletal and Skin Diseases Research	93.846	1R01AR071648-01A1	77,545	231,243
Department of Health and Human Services		Research and Development Cluster	Arthritis, Musculoskeletal and Skin Diseases Research	93.846	1R01AR071263-01	245,740	440,713
						323,285	804,282
Department of Health and Human Services	Arkansas Children's Hospital Research	Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	34866	-	8,230
Department of Health and Human Services	Augusta University	Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	5U24DK076169-13	-	34,996
Department of Health and Human Services	Children's Mercy Hospital & Clinics	Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1R01DK117296-01A1	-	179,774
Department of Health and Human Services	New York University Langone Medical	Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1R01DK114428-01A1	-	29,191
Department of Health and Human Services	NovaTarg	Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R44DK098959	-	(11,197)
Department of Health and Human Services	Purdue University	Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1R01DK107390-01A1	-	(480)
Department of Health and Human Services	Tufts University	Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	2U01DK098245-06	-	32,872
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	NIH76980-M6, FY2017-052-	-	280,031
Department of Health and Human Services	University of Oklahoma Health Sciences	Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	PENDING	-	6,532
Department of Health and Human Services	University of Texas at Austin	Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	UTA19-000908	-	14,290
Department of Health and Human Services	University of Texas Southwestern Medical Center at Dallas	Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	GMO-161120	-	26,204
Department of Health and Human Services	University of Texas Southwestern Medical Center at Dallas	Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	GM 5U01DK058369 20	-	2,080
Department of Health and Human Services	University of Texas Southwestern Medical Center at Dallas	Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	NIDDK ALF-ROTEM	-	2,397
Department of Health and Human Services	University of Texas Southwestern Medical Center at Dallas	Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	NIDDK ALF MBT	-	1,543
Department of Health and Human Services	University of Utah	Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	10031363-1	-	92,463
Department of Health and Human Services	Washington University	Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	5U01DK106853-05	-	64,715
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R01DK099611	-	119,163
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R01DK103872	-	285,933
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	NIH R01DK102142	-	9,203
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	2R01DK102142-05	-	369,216
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R01DK084097-07A1	-	(9,032)
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	NIH.R01DK102487	-	100,055
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1 R01 DK100595-01	-	(265)
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R01DK100779	9,763	89,101
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R01DK103033	-	242,223
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R01DK081579	-	29,307
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	7R01DK107131 05	61,029	341,572
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	K23DK109294	-	272,246
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1R56DK112768-01A1	-	178,223
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	2R01DK098414-06A1	-	24,562
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	DK099611-06	-	46,082
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1R01DK108088-01A1	-	343,266
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R01DK114121	(1,500)	480,354
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	5R01DK085317-09	17,061	493,904
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	5R01DK116669 02	-	517,369
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1R01DK118220-01	8,075	604,854
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	5K01DK113048-02	-	134,631
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1R01DK115850-01	-	136,445
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1R01DK116986-01A1	61,669	358,585
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1K01DK112967-01A1	-	160,261
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1R01DK123590-01	-	41,737
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	DP3DK108211	(64,000)	28,120
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1R01DK118514-01A1	-	17,564
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1R01DK11169301A1	-	216,964
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	2R01DK083525-06A1	-	246,340
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	5R01DK108433-03	-	122,965
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R21DK10809301A1	(12,000)	(12,172)
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1R01DK122212-01	-	222,392
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1R01DK117965-01A1	-	215,463
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1R01DK121497-01A1	29,108	306,094
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	5R01DK113111-04	757,263	757,263
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1R01DK115727 01A1	18,833	197,455
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1R01DK119131-01A1	29,574	288,479
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	5P30DK106912-03	-	61,695

# University of Kansas Medical Center Research Institute, Inc.

## Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2020

Federal Grantor	Pass-Through Grantor	Cluster Name	Program Name	Federal CFDA Number	Pass-Through Entity or Other Identifying Number	Passed Through to Subrecipient	Total Federal Expenditure
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1P30DK106912-01	\$ 93,834	\$ 823,587
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	P30 DK106912	-	44,105
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	DK106912	-	35,518
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	5P30DK106912-05	22,843	30,923
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	P30DK106912	-	76,273
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	P30DK10691201S1	-	602
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	3P30DK106912-04S1	-	15,111
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1F31DK120194-01	-	33,645
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1F30DK109605	-	44,635
Department of Health and Human Services		Research and Development Cluster	Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1F31DK116480-01	-	11,799
						904,411	9,917,656
Department of Health and Human Services	Augusta University	Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological	93.853	RI01NS090083	-	2,543
Department of Health and Human Services	Massachusetts General Hospital	Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological	93.853	NN108	-	17,433
Department of Health and Human Services	Mayo Clinic Jacksonville	Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological	93.853	CREST 2	-	12,521
Department of Health and Human Services	Minneapolis Medical Research Foundation	Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological	93.853	SUBAWARD 15007-01	-	18,501
Department of Health and Human Services	Minneapolis Medical Research Foundation	Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological	93.853	SUBAWARD 15186-01	20,000	100,801
Department of Health and Human Services	University of Alabama	Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological	93.853	000377209-015	-	(618)
Department of Health and Human Services	University of Cincinnati	Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological	93.853	ARCADIA NCT03192215	-	1,254
Department of Health and Human Services	University of Miami	Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological	93.853	5U54NS092091-05	-	4,219
Department of Health and Human Services	University of Rochester	Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological	93.853	1U01NS101944-01	-	31,357
Department of Health and Human Services	University of Rochester	Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological	93.853	1U01NS101944	-	105,834
Department of Health and Human Services		Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological	93.853	4 R00NS101127 03	-	159,386
Department of Health and Human Services		Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological	93.853	4U10NS077356-07	-	(1,300)
Department of Health and Human Services		Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological	93.853	R21NS091920	-	(199)
Department of Health and Human Services		Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological	93.853	5R01NS030853-25	-	579,668
Department of Health and Human Services		Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological	93.853	3R01NS030853 23S1	-	28,831
Department of Health and Human Services		Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological	93.853	3R01NS030853-25S1	-	17,592
Department of Health and Human Services		Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological	93.853	1R01NS078214-01A1	-	(5,319)
Department of Health and Human Services		Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological	93.853	5R01NS043314-15	-	158,496
Department of Health and Human Services		Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological	93.853	1R13NS098774-01	-	1,598
Department of Health and Human Services		Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological	93.853	R21NS104789-02	-	126,037
Department of Health and Human Services		Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological	93.853	1K23NS110470-01A1	-	122,324
Department of Health and Human Services		Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological	93.853	1F32NS100339	-	37,109
Department of Health and Human Services		Research and Development Cluster	Extramural Research Programs in the Neurosciences and Neurological	93.853	1F31NS105442-01A1	-	32,032
						20,000	1,550,100
Department of Health and Human Services	BCN Biosciences	Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	1R43AI145784-01A1	-	101,458
Department of Health and Human Services	Kansas State University	Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	1001831	-	21,691
Department of Health and Human Services	Northwestern University	Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	SP003379 60044358	-	16,982
Department of Health and Human Services	Northwestern University	Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	SP003379 60047201	-	45,474
Department of Health and Human Services	Ohio University	Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	1R01AI143743-01	-	20,649
Department of Health and Human Services	University of Kentucky	Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	1R21AI139956-01	-	12,728
Department of Health and Human Services	University of Kentucky Chandler Medical	Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	R21AI29522	-	-
Department of Health and Human Services	University of Missouri	Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	C0005727-1	-	11,926
Department of Health and Human Services		Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	1R21AI139572-01	67,953	190,767
Department of Health and Human Services		Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	1R01AI121073-01A1	-	251,636
Department of Health and Human Services		Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	1R03AI142361-01A1	-	75,058
Department of Health and Human Services		Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	1R21AI144923-01	-	112,619
Department of Health and Human Services		Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	1R21AI142028-01A1	-	94,692
Department of Health and Human Services		Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	1R21AI144883-01A1	-	40,321
Department of Health and Human Services		Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	1R21AI130613-01A1	-	187,602
Department of Health and Human Services		Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	1R21AI144564-01	-	160,572
Department of Health and Human Services		Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	1R01AI150877-01	-	114,110
Department of Health and Human Services		Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	1R21AI151542-01	-	29,307
Department of Health and Human Services		Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	1R21AI122962-01	-	1,889
Department of Health and Human Services		Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	1R21AI144698-01	-	130,000
Department of Health and Human Services		Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	5R01AI147276-02	-	258,666
Department of Health and Human Services		Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	1R21AI144624-01A1	-	147,942
Department of Health and Human Services		Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	1U01AI138323-02	-	491,149
Department of Health and Human Services		Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	1U01AI138323-03	-	38,744
Department of Health and Human Services		Research and Development Cluster	Allergy, Immunology and Transplantation Research	93.855	1F32AI145158-01A1	-	51,577
						67,953	2,607,559

# University of Kansas Medical Center Research Institute, Inc.

## Schedule of Expenditures of Federal Awards (Continued)

### Year Ended June 30, 2020

Federal Grantor	Pass-Through Grantor	Cluster Name	Program Name	Federal CFDA Number	Pass-Through Entity or Other Identifying Number	Passed Through to Subrecipient	Total Federal Expenditure
Department of Health and Human Services	BBC Entrepreneurial Training Consulting	Research and Development Cluster	Biomedical Research and Research Training	93.859	1UT2GM130175-01	\$ -	\$ 95,187
Department of Health and Human Services	Fox Chase Cancer Center	Research and Development Cluster	Biomedical Research and Research Training	93.859	15101 03	-	70,006
Department of Health and Human Services	Kansas State University	Research and Development Cluster	Biomedical Research and Research Training	93.859	S19046	11,405	33,634
Department of Health and Human Services	Kansas State University	Research and Development Cluster	Biomedical Research and Research Training	93.859	A00-0226-S030	-	2,882
Department of Health and Human Services	Kansas State University	Research and Development Cluster	Biomedical Research and Research Training	93.859	S18036 01	-	(93)
Department of Health and Human Services	Kansas State University	Research and Development Cluster	Biomedical Research and Research Training	93.859	S 18036 02	-	25,429
Department of Health and Human Services	Rice University	Research and Development Cluster	Biomedical Research and Research Training	93.859	R22892	-	125,548
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Biomedical Research and Research Training	93.859	1001061 FY2017 095 M2	-	11,906
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Biomedical Research and Research Training	93.859	5R25GM078441-12	-	4,449
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Biomedical Research and Research Training	93.859	2R25GM078441-14	-	6,642
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Biomedical Research and Research Training	93.859	5P20GM113117-03	-	506
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Biomedical Research and Research Training	93.859	5P20GM113117-04	-	102,508
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Biomedical Research and Research Training	93.859	5P30GM110761-04	-	(769)
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Biomedical Research and Research Training	93.859	5P30GM110761-05	-	1,635
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Biomedical Research and Research Training	93.859	1001060	-	5,863
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Biomedical Research and Research Training	93.859	FY2019-122	-	46,587
Department of Health and Human Services	University of Missouri Kansas City	Research and Development Cluster	Biomedical Research and Research Training	93.859	R01GM121798	-	79,209
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	P20GM104936-10	-	(42,274)
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	R01GM102801	-	875
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	2R01GM029764-34A1	-	372,093
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	4P30GM103326-05	-	(23)
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	5P20GM103418-18	167,473	166,762
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	2P20GM103418 19	1,534,334	3,162,533
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	2P20GM106418 19	-	52,158
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	2P20GM103418 20	-	117,901
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	5P30GM118247-03	-	63,121
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	5 P30 GM118247-03	-	56,462
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	PGM118247A	-	49,732
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	5P30GM118247-04	-	629,630
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	5R35GM128702-02	-	319,589
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	R01GM128241	-	301,910
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	R01GM115340	12,088	232,567
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	3R35GM128562-02S1	-	84,975
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	5R01GM077336-11	-	237,920
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	1R01GM128508 01	(2,500)	44,050
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	1R01GM126778-01A1	65,711	342,778
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	3R01GM126778-01A1S1	-	125,137
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	1K23GM123320-01	-	172,874
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	7R01GM118660-05	-	412,123
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	1R01GM118589-01A1	69,967	192,685
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	3R01GM118589-03S1	-	30,896
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	1P30GM122731-01	-	(202)
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	1P30GM122731-02	-	39,933
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	5P30GM122731 03	-	204,742
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	GM122731	-	502,549
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	5P30GM12273103	-	318,782
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	5P30GM12273106	-	52,023
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	1P20GM130423-01	260,369	2,071,858
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	5P20GM130423-02	-	514,623
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	5U13GM103387-12	-	-
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	5U13GM103387-13	-	(858)
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	5U13GM103387-14	-	54,300
Department of Health and Human Services		Research and Development Cluster	Biomedical Research and Research Training	93.859	5U13GM103387-15	-	472,139
						2,118,847	11,967,492

# University of Kansas Medical Center Research Institute, Inc.

## Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2020

Federal Grantor	Pass-Through Grantor	Cluster Name	Program Name	Federal CFDA Number	Pass-Through Entity or Other Identifying Number	Passed Through to Subrecipient	Total Federal Expenditure
Department of Health and Human Services	Arizona State University	Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	R01HD093003	\$ -	\$ 58,881
Department of Health and Human Services	Children's Mercy Hospital & Clinics	Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	9920170041	-	10,553
Department of Health and Human Services	Northwestern University	Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	1R01HD093723-01	-	100,285
Department of Health and Human Services	Pennsylvania State University	Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	UKSHD089922	-	14,929
Department of Health and Human Services	University of Arkansas for Medical Sciences	Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	51460	-	253,191
Department of Health and Human Services	University of California Los Angeles	Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	HHSN275201300024I	-	292,212
Department of Health and Human Services	University of California San Diego Medical	Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	1R01HD096260-01A1	-	38,469
Department of Health and Human Services	University of Cincinnati	Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	011445-002	-	138,508
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	1000698 M 1	-	363,599
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	5U54HD090216-03	-	(555)
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	5U54HD090216-04	-	452,578
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	5U54HD090216-05	-	4,809
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	FY2020-028	-	58,620
Department of Health and Human Services	University of Minnesota	Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	1R61HD099743-01	-	16,725
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	R01HD080423-04	(32,155)	78,414
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	1R01HD076450-04	-	(924)
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	5R01HD079642-02	-	282,077
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	R01HD076673	13,323	63,855
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	T32HD057850-10	-	25,740
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	2T32HD057850-11A1	-	6,431
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	2R01HD020676-29	-	570,218
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	1P01HD079363-03	-	306,937
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	5U01HD076428-05	-	(30)
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	5R01HD080431-04	(60,000)	12,957
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	1R01HD096144-01	353,473	457,032
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	1K99HD099269-01	-	101,269
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	DHA Supplementation.R01HD083292	255,089	658,828
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	R01HD083292	-	65,972
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	1R01HD094545-01A1	31,109	344,756
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	1R01HD094545-01A1S	-	103,057
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	1R01HD094373-01	62,122	207,515
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	1R01HD093933-01A1	147,613	301,767
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	1R01HD086001	19,372	673,475
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	1R03HD094608-01A1	-	134,128
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	5R01HD062860-09	-	279,533
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	RHD094003A	-	155,347
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	8UGOD024943-02	218,881	599,920
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	5R21HD090963-02	-	114,504
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	1R21HD099364-01A1	-	8,890
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	2R01HD062546-06A1	-	452,062
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	1R21HD098880-01	-	193,125
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	1R01HD101319-01A1	-	19,730
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	5R13HD083029-04	-	6,865
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	R00HD075886	-	2,226
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	1R01HD099638-01	35,713	414,206
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	1F32HD096809-01	-	61,207
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	R21 HD088913	4,155	76,506
Department of Health and Human Services		Research and Development Cluster	Child Health and Human Development Extramural Research	93.865	7R21HD087741-02	6,958	132,337
						1,055,653	8,712,736



# University of Kansas Medical Center Research Institute, Inc.

## Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2020

Federal Grantor	Pass-Through Grantor	Cluster Name	Program Name	Federal CFDA Number	Pass-Through Entity or Other Identifying Number	Passed Through to Subrecipient	Total Federal Expenditure
Department of Health and Human Services	Aerobyx LLC	Research and Development Cluster	Aging Research	93.866	1R43AG060817-01	\$ -	\$ 74,353
Department of Health and Human Services	Columbia University NYC	Research and Development Cluster	Aging Research	93.866	7RF1AG054320-02	-	6,614
Department of Health and Human Services	Eli Lilly & Company	Research and Development Cluster	Aging Research	93.866	A4-NIH PO 50747745	-	13,794
Department of Health and Human Services	Minneapolis Medical Research Foundation	Research and Development Cluster	Aging Research	93.866	ASPRE	-	614
Department of Health and Human Services	University of Florida	Research and Development Cluster	Aging Research	93.866	R56AG051799	-	3,998
Department of Health and Human Services	University of Iowa	Research and Development Cluster	Aging Research	93.866	W00102565	-	(5,319)
Department of Health and Human Services	University of Iowa	Research and Development Cluster	Aging Research	93.866	S00044-02	-	45,884
Department of Health and Human Services	University of Iowa	Research and Development Cluster	Aging Research	93.866	1R21AG056716-01A1	-	7,135
Department of Health and Human Services	University of Iowa	Research and Development Cluster	Aging Research	93.866	1R03AG063170-01	-	13,971
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Aging Research	93.866	1001504 FY2020 043	-	203,304
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Aging Research	93.866	1R01AG061038-01	-	16,631
Department of Health and Human Services	University of Pittsburgh	Research and Development Cluster	Aging Research	93.866	0052816 (128617-3)	-	1,508,800
Department of Health and Human Services	University of Pittsburgh	Research and Development Cluster	Aging Research	93.866	3R01AG053952-04S1	-	65,976
Department of Health and Human Services	University of Southern California	Research and Development Cluster	Aging Research	93.866	1R01AG053798-01A1	-	3,418
Department of Health and Human Services	University of Southern California	Research and Development Cluster	Aging Research	93.866	1U24AF057437-01	-	171,569
Department of Health and Human Services	University of Southern California	Research and Development Cluster	Aging Research	93.866	1R01AG058162-01A1	-	429,524
Department of Health and Human Services	University of Southern California	Research and Development Cluster	Aging Research	93.866	109868491	-	53,845
Department of Health and Human Services	University of Southern California	Research and Development Cluster	Aging Research	93.866	R01AG063689 - A4-OLE PO# 50827191	-	10,089
Department of Health and Human Services	University of Texas Southwestern Medical	Research and Development Cluster	Aging Research	93.866	ADN13 ATRI-001 PO 50770225	-	64,151
Department of Health and Human Services	Center at Dallas	Research and Development Cluster	Aging Research	93.866	1R01AG049749	-	645,751
Department of Health and Human Services	University of Washington	Research and Development Cluster	Aging Research	93.866	5U01AG016976-20	-	320
Department of Health and Human Services	University of Washington	Research and Development Cluster	Aging Research	93.866	5U01AG016976	-	25,859
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	1R21AG066491-01	-	65,477
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	4R01AG043962-03	-	363,509
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	5P30AG035982-07	-	3,474
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	2P30AG035982-07	(26,574)	8,990
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	3P30AG035982-07S1	-	11,757
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	3P30AG035982-08S1	-	182,444
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	3P30AG035982-08S2	57,799	176,889
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	2P30AG035982	176,410	1,527,235
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	2P30AG035982-	-	116,851
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	3P30AG035982-09S1	-	89,833
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	5P30AG035982-08	18,717	18,717
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	1K01AG05785-01A1	-	103,361
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	1R61AG061881-01	104,491	225,351
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	1R01AG052954-01A1	60,737	549,028
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	1R21AG066488	-	60,272
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	5K23AG055666-04	-	175,032
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	1R21AG058052-01A1	-	109,046
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	1R01AG060050-01A1	131,741	422,735
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	1 K99 AG050490-01A	-	(55)
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	4R00AG050490-03	-	153,895
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	1R01AG062548-01A1	-	50,547
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	5R01AG051470-05	83,683	368,523
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	R01AG054486-01A1	-	456,245
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	7R01AG047297-05	269,173	371,489
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	5R01AG063909-A2	-	360,225
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	1R01AG060157-01	22,876	685,873
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	1R01AG058530-01A1	-	447,150
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	1R01AG061194-01	12,421	196,454
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	1R01AG060733-01A1	-	421,896
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	1R01AG064227-01A1	-	64,121
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	1R21AG056062-01	-	6,764
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	1R21AG061548-01A1	-	130,510
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	1K99AG056600-01	-	3,896
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	4R00AG056600-03	-	172,623
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	1R21AG065029-01	-	129,859
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	FAG054083B	-	47,454
Department of Health and Human Services		Research and Development Cluster	Aging Research	93.866	1F30AG058397-01A1	-	26,064
						911,474	11,663,815

# University of Kansas Medical Center Research Institute, Inc.

## Schedule of Expenditures of Federal Awards (Continued)

### Year Ended June 30, 2020

Federal Grantor	Pass-Through Grantor	Cluster Name	Program Name	Federal CFDA Number	Pass-Through Entity or Other Identifying Number	Passed Through to Subrecipient	Total Federal Expenditure
Department of Health and Human Services	Jacob Center for Health Research	Research and Development Cluster	Vision Research	93.867	DRCRN Agreement U10EY014231	\$ -	\$ 133
Department of Health and Human Services	University of Pennsylvania	Research and Development Cluster	Vision Research	93.867	Dream (U10EY022879)	-	(360)
						-	(227)
Department of Health and Human Services	University of Utah	Research and Development Cluster	Medical Library Assistance	93.879	UG 4LM012344	-	143,124
Department of Health and Human Services	University of Illinois at Chicago	Research and Development Cluster	Grants for Primary Care Training and Enhancement	93.884	17279 6T13HP31910 01 01	-	9,083
Department of Health and Human Services	Kansas Department of Health and Environment	Research and Development Cluster	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	NU58DP006273	-	188,277
Department of Health and Human Services	University of Kansas Center for Research	Research and Development Cluster	Family and Community Violence Prevention Program	93.910	1YEPMP170096-01-00	-	(9,660)
Department of Health and Human Services	Northwestern University	Research and Development Cluster	Assistance Programs for Chronic Disease Prevention and Control	93.945	60041262KANMED	67,766	124,697
		<b>Total Research and Development Cluster</b>				11,009,851	83,049,490
Department of Agriculture	Kansas Department of Education		Child and Adult Care Food Program	10.558	P0726	-	74,482
Department of Education	University of Kansas Center for Research		National Institute on Disability and Rehabilitation Research	84.133	H327S140024	-	4,063
Department of Education	University of Kansas Center for Research		Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	FY2016 104 M2	-	459
Department of Health and Human Services	Kansas Department of Health and Environment		ACA Maternal, Infant, and Early Childhood Home Visiting Program	93.505	MIECHV	-	208,160
Department of Health and Human Services	Kansas Social Rehabilitation Services		Temporary Assistance for Needy Families	93.558	KEHSV 09 G	-	4
Department of Health and Human Services	Kansas Department for Children and Families		Temporary Assistance for Needy Families	93.558	EES-2019-KEHSHV-08	-	291,519
						-	291,523
Department of Health and Human Services	Kansas Social Rehabilitation Services	CCFD Cluster	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	KEHSCCP 09 G	-	286,721
Department of Health and Human Services	The Family Conservancy	Head Start Cluster	Head Start	93.600	07CH011109	-	475,636
Department of Health and Human Services	The Family Conservancy	Head Start Cluster	Head Start	93.600	07CH011110	-	179,263
Department of Health and Human Services	The Family Conservancy	Head Start Cluster	Head Start	93.600	TFC DHHS	-	24,416
Department of Health and Human Services		Head Start Cluster	Head Start	93.600	07CH7075-04-00	-	965
Department of Health and Human Services		Head Start Cluster	Head Start	93.600	07CH7075-05-00	132,190	219,253
Department of Health and Human Services		Head Start Cluster	Head Start	93.600	07CH7075-06-00	102,788	3,109,216
						234,978	4,008,749
Department of Health and Human Services			Demonstration to Maintain Independence and Employment	93.769	90ALGG0009-01-01	159,470	222,582
		<b>Total Federal Awards</b>				\$ 11,404,299	\$ 88,146,229

**University of Kansas Medical Center Research Institute, Inc.**  
**Notes to Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2020**

***Notes to Schedule***

1. The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of RI under programs of the federal government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of RI, it is not intended to and does not present the financial position, changes in net assets or cash flows of RI.
2. Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-21 or the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. RI has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

**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***

**Independent Auditor's Report**

Board of Directors  
University of Kansas  
Medical Center Research Institute, Inc.  
Kansas City, Kansas

We have audited, 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, the consolidated financial statements of University of Kansas Medical Center Research Institute, Inc. (RI), which comprise the consolidated statement of financial position as of June 30, 2020, and the related consolidated statements of activities, functional expenses 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 30, 2020.

***Internal Control Over Financial Reporting***

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

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

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

***Compliance and Other Matters***

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

***Purpose of this Report***

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

*BKD, LLP*

Kansas City, Missouri  
September 30, 2020

## **Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance**

### **Independent Auditor's Report**

Board of Directors  
University of Kansas  
Medical Center Research Institute, Inc.  
Kansas City, Kansas

#### **Report on Compliance for Each Major Federal Program**

We have audited the University of Kansas Medical Center Research Institute, Inc.'s (RI) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of RI's major federal programs for the year ended June 30, 2020. RI's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### ***Management's Responsibility***

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

#### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of RI's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about RI'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 RI's compliance.

***Opinion on Each Major Federal Program***

In our opinion, RI complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

**Report on Internal Control Over Compliance**

Management of RI 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 RI's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of RI's internal control over compliance.

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

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

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

*BKD, LLP*

Kansas City, Missouri  
October 15, 2020

**University of Kansas Medical Center Research Institute, Inc.**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2020**

**Summary of Auditor's Results**

*Consolidated Financial Statements*

1. The type of report the auditor issued on whether the consolidated financial statements audited were prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) was:  
☒ Unmodified      ☐ Qualified      ☐ Adverse      ☐ Disclaimer
  
2. The independent auditor's report on internal control over financial reporting disclosed:  
Significant deficiency(ies)?      ☐ Yes      ☒ None reported  
Material weakness(es)?      ☐ Yes      ☒ No
  
3. Noncompliance considered material to the consolidated financial statements was disclosed by the audit?      ☐ Yes      ☒ No

*Federal Awards*

4. The independent auditor's report on internal control over compliance for major federal awards programs disclosed:  
Significant deficiency(ies)?      ☐ Yes      ☒ None reported  
Material weakness(es)?      ☐ Yes      ☒ No
  
5. The opinions expressed in the independent auditor's report on compliance for major federal awards were:  
☒ Unmodified      ☐ Qualified      ☐ Adverse      ☐ Disclaimer
  
6. The audit disclosed findings required to be reported by 2 CFR 200.516(a)?      ☐ Yes      ☒ No



**University of Kansas Medical Center Research Institute, Inc.**  
**Schedule of Findings and Questioned Costs (Continued)**  
**Year Ended June 30, 2020**

7. RI's major programs were:

<b>Cluster/Program</b>	<b>CFDA Number</b>
Research and Development Cluster	Various
Head Start Cluster	93.600

8. The threshold used to distinguish between Type A and Type B programs was \$2,644,387.

9. RI qualified as a low-risk auditee? ☐ Yes ☒ No

**University of Kansas Medical Center Research Institute, Inc.**  
**Schedule of Findings and Questioned Costs (Continued)**  
**Year Ended June 30, 2020**

**Findings Required to be Reported by *Government Auditing Standards***

<b>Reference Number</b>	<b>Finding</b>
	No matters are reportable.

**University of Kansas Medical Center Research Institute, Inc.**  
**Schedule of Findings and Questioned Costs (Continued)**  
**Year Ended June 30, 2020**

**Findings Required to be Reported by Uniform Guidance**

<b>Reference Number</b>	<b>Finding</b>
	No matters are reportable.

## Summary Schedule of Prior Audit Findings Year Ended June 30, 2020

Reference Number	Summary of Finding	Status
2019-001	<p><b>Criteria or Specific Requirement</b> – Management is responsible for establishing and maintaining effective internal control over financial reporting.</p> <p><b>Condition</b> – There is not a tracking and review system in place over clinical trial revenue recognition and the process utilized at year-end to calculate the proper revenue is an extremely manual process with little oversight.</p> <p><b>Context</b> – When adopting Accounting Standards Update (ASU) 2014-09, <i>Revenue from Contracts with Customers</i> (Topic 606), various complexities arose in analyzing revenue recognition for clinical trials.</p> <p>The portion of clinical trial revenue relating to the number of participants involved in the study is not tracked by RI. Instead, principle investigators assigned to the various trials will input participant information into the sponsor's system which will then generate a payment to RI. For the majority of the time; however, the sponsor will not include a detail of the payment amount (e.g., not include the time period or number of participants the payment is based on) nor do the principal investigators provide this information to RI making it difficult and time consuming for RI to determine if they are being paid for the proper amount due or if revenue is being recognized in the proper period.</p> <p>Additionally, certain clinical trials are paid on a milestone basis as opposed to a fee-for-service type of arrangement. Currently, there is not a tracking mechanism in place for these agreements and the calculation of revenue to be recognized based on service provided (as opposed to simply patients enrolled) is an extremely manual process.</p> <p>Finally, other key data associated with clinical trials which may impact revenue recognition currently is not being tracked, such as those trials that are billed quarterly vs monthly and those trials subject to a 10 percent withholding. The lack of data makes it difficult to properly estimate the revenue that should be recognized.</p> <p><b>Effect</b> – Potentially material misstatements in the consolidated financial statements due to error or fraud could occur and not be prevented or detected in a timely manner.</p> <p><b>Cause</b> – There is not currently a tracking and review system in place to accumulate relevant information over clinical trials to assist in the determination and calculation of revenue recognition and cut-off.</p> <p><b>Recommendation</b> – Management should work with both principal investigators and sponsors to better track relevant pieces of clinical trial agreements and report on revenue by participant to ensure the revenue is recognized in the proper period. Additionally, management may consider reviewing software abilities to determine what information may be tracked that could assist in streamlining the calculation of revenue to be recognized as the services are provided.</p>	Corrected

**Mailing Address**

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